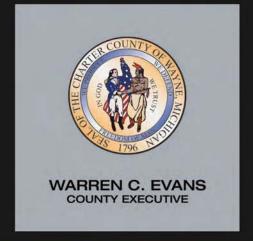
CHARTER COUNTY OF WAYNE, MICHIGAN

BUDGET

Adopted by the Wayne County Commission





ADOPTED BUDGET FY 2015-2016 AND PROJECTED BUDGET 2016-2017

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GFOA DISTINGUISHED BUDGET AWARD

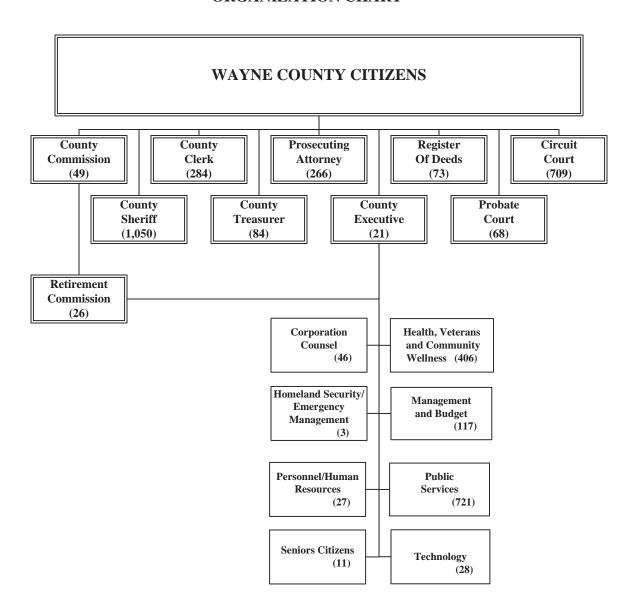


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Wayne County, Michigan for its annual budget for the fiscal year beginning October 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

WAYNE COUNTY, MICHIGAN ORGANIZATION CHART



TOTAL NUMBER OF POSITIONS: 3,989





OFFICE OF THE COUNTY EXECUTIVE

Warren C. Evans County Executive Officer

Richard Kaufman Deputy County Executive

Jay B. Rising **Chief Operating Officer**

Genelle Allen

June S. Lee Assistant County Executive Assistant County Executive

Tony Saunders Chief Financial and Restructuring Officer

COUNTY EXECUTIVE DEPARTMENT HEADS

Corporation Counsel Zenna Faraj Elhasan

Health, Veterans and Community Wellness **Mouhanad Hammami**

Homeland Security/Emergency Management **Tadarial Sturdivant**

> Management and Budget **Tony Saunders**

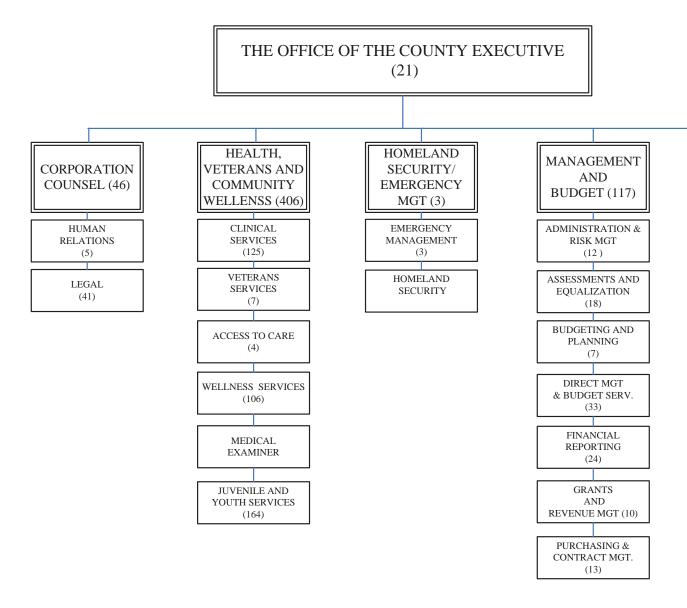
Personnel/Human Resources **Tish King**

> **Public Services Beverly Watts**

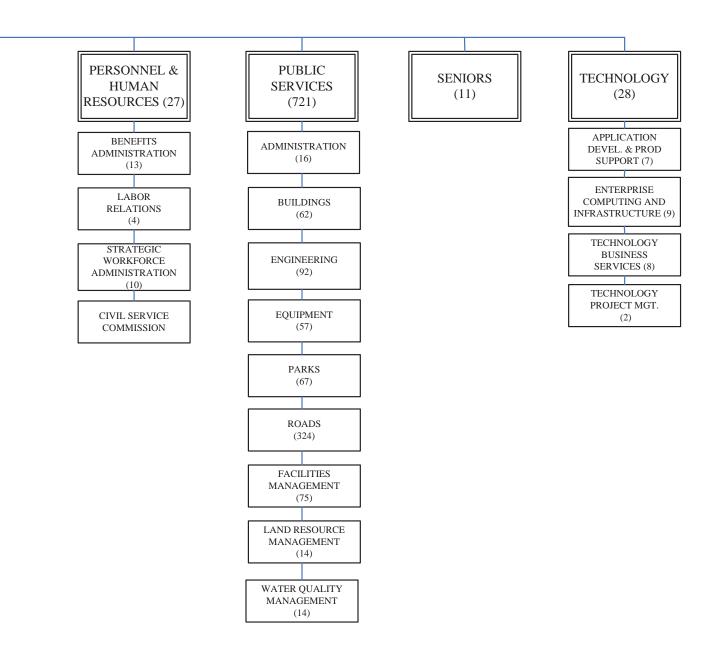
Senior Citizens Kevin F. Kelley

Technology **Edward D. Winfield**

WAYNE COUNTY, MICHIGAN COUNTY EXECUTIVE 2015-2016 ORGANIZATION CHART



WAYNE COUNTY, MICHIGAN COUNTY EXECUTIVE 2015-2016 ORGANIZATION CHART



TOTAL NUMBER OF POSITIONS: 1,380



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ADOPTED BUDGET

FY 2015-2016 AND PROJECTED BUDGET FY 2016-2017

WAYNE COUNTY EXECUTIVE'S BUDGET MESSAGE



Warren C. Evans Wayne County Executive

September 17, 2015

Honorable Gary Woronchak, Chair Wayne County Commission 500 Griswold, 7th Floor Detroit, Michigan 48226

Dear Chairman Woronchak:

This is my first operating and capital budget plan as Wayne County Executive, presented to the Wayne County Commission and to the citizens of Wayne County (the County).

Included as part of this document are the operating and capital budget plans for Fiscal Year (FY) 2015-2016 and the projected operating and capital budgets for FY 2016-2017. These budgets will serve as the foundation for the 2017 budget cycle.

When I came into office in January, the County's ability to operate efficiently and deliver essential services to its residents was threatened by both an accumulated deficit of over \$157 million and a structural deficit that has averaged \$50 million over the prior three years. I immediately ordered an extensive review of the County's finances and implemented a number of cost cutting initiatives designed to address the immediate crisis. These included reductions to the salaries of my appointees, implementation of a spending freeze with oversight by an Executive Review Committee, and the right sizing or elimination of certain County functions.

After a massive effort to accurately assess the County's current financial state, my administration developed a Recovery Plan (Plan) that provides a realistic roadmap to solvency and a financial state where the County can return to sensible long-term planning. The Plan identifies and targets the root causes of the structural deficit, specifically the spiraling legacy costs of pensions for retirees, health care benefits for active employees and retirees, debt service on the partially built jail, and poor utilization of the County's real estate holdings.

More importantly, the Plan included realistic solutions to solve the County's grave financial problems. The combined General Fund savings that the County will realize by implementing these solutions is estimated to be approximately \$53.4 million annually and should eliminate the structural deficit, as well as reduce the County's long-term liabilities tied to legacy costs of health care benefits and pensions. All elements of the Plan have

EXECUTIVE OFFICE





been incorporated in the FY 2015-2016 Adopted Budget resulting in a savings of \$53.4 million on an annualized basis.

In order to facilitate certain aspects of the Plan, in June 2015, I requested and received an extra measure of support and authority from the State of Michigan. At my request, the State Treasurer declared a financial emergency in Wayne County. With the support of the Commission, the County entered into a Consent Agreement with the State of Michigan through Public Act 436 of 2012. The Consent Agreement allows the County to continue working with stakeholders to identify and implement effective solutions, while also providing the County additional tools and authority that may be temporarily needed to move the County to financial stability.

We are earnestly bargaining with all of our unions for the savings set forth in the Plan. The negotiations include reductions to the future legacy costs of health care and pension as well as certain work rule concessions. I anticipate the Collective Bargaining Agreements will be before the Commission prior to the October 1st start of this budget.

My administration successfully negotiated a settlement with the largest segment of County retirees with regards to their health care benefits. As a result, with minimal impact to the retiree's health care, \$19.8 million is anticipated to be saved in retiree health care costs countywide. In addition, planned consolidations of operations and staff under one roof here at the Guardian Building are underway, generating approximately \$2.0 million in savings to the General Fund.

Summary of Adopted FY 2015-16 and Projected FY 2016-17 General Fund Budgets

The Adopted Budget for FY 2015-16 and FY 2016-17 certifies revenues of \$1.56 billion and \$1.47 billion, respectively. The budget for non General Fund activities is \$1.03 billion for FY 2015-16 and \$0.95 billion for FY 2016-17 and includes funding for special revenue, enterprise and internal service activities such as the County Roads and Parks operations, the Juvenile Justice System and the Delinquent Tax Revolving Fund (DTRF) programs. While some of these activities are partially subsidized by the General Fund, the majority of their revenue sources are non General Fund restricted sources.

The County's General Fund Budget is segregated into two major sources of revenue:

General Fund General Purpose (GFGP) – used to fund health and welfare programs, public safety, and general government.

Non-GFGP – revenue generated by departments and elected offices from specific sources that cannot be used to fund other areas of General Fund expenditures.

In the current year, FY 2014-15, the County's available GFGP revenues for operations totaled \$407.5 million, including \$76.7 million of funding from the County's Delinquent Tax Revolving Fund (DTRF) and Forfeiture Programs that resulted from a reduction in the reserves retained by the DTRF when the County Treasurer restructured the DTRF note program. The GFGP revenues, along with department specific funding from non-

GFGP sources (grants, charges for services and other revenue sources) which totaled \$142.0 million, accounted for the General Fund's \$549.5 million adopted budget.

In next year's FY 2015-16 Budget, the County General Fund Budget will total \$535.2 million, a decrease of \$14.2 million from the FY 2014-15 Adopted Budget. The majority of this reduction is the result of reduced transfer from the DTRF of \$29.0 million. The DTRF program transferred \$170 million of reserves during FYs 2013-14 and 2014-15 to the General Fund to eliminate the accumulated deficit during those fiscal years. The FY 2014-15 Budget included \$29 million of reserves that remained in the DTRF program. In FY 2015-16, the DTRF is budgeted to transfer \$47.7 million, which represent the anticipated revenues from the programs.

The County will have a total of \$389.2 million of GFGP available to fund public safety, health and welfare programs and general government, a reduction of \$18.2 million from the FY 2014-15 Adopted Budget. From this amount, the County will have to first fund its mandatory spending obligations of \$81.6 million, which includes debt service payments, rent payments, utilities, amounts set aside for liability settlements, required funding to the Parks, and payments to the Detroit Wayne County Mental Health Authority (DWCMHA). The remaining \$307.6 million is available to allocate among the various GFGP subsidized departments and offices. Non-GFGP revenues, primarily grants and charges, are projected to be \$146.0 million, a decrease of \$3.7 million. Total General Fund revenues and GFGP revenues are projected to be \$522.2 million, and \$384.2 million, respectively in FY 2016-17.

General Fund Revenue Sources

Property tax collections, the County's primary source of revenue, have fallen dramatically since 2008, significantly reducing funds available for operations. In 2008, property tax collections were \$370 million. By FY 2014-15, tax collections had dropped to \$266.2 million. In the upcoming fiscal year we are estimating tax collections to be \$270.5 million, an increase of \$4.3 million, or 1.6% from the prior year.

While countywide taxable values are generally on the increase, the City of Detroit is continuing their efforts to review and reassess property values that have been historically set artificially high. It is expected that the City's reassessment will reduce County tax collections by \$2.39 million in the upcoming year and \$1.38 million in FY 2016-17. Additionally, the repeal of the Personal Property Tax will be fully implemented in FY 2015-16. The State has indicated that counties and local municipalities will be made whole from this loss of revenue so \$7.4 million in State reimbursement is included in this budget.

For the 2015-16 Fiscal Year, the County expects to receive revenue sharing payments of \$50.0 million, consistent with FY 2014-15 current allocation. Court Equity payments, which are based on filing fees collected by the County's Circuit and District Courts and are used to fund court operations, are projected to total \$13.5 million, a slight decrease from FY 2014-15. A similar continuation budgeted amount is included in the Projected Budget for FY 2016-17.

Transfers from in the Delinquent Tax and Forfeiture programs include \$47.7 million in FY 2015-16. The transfer is expected to be reduced to \$33.3 million in FY 2016-17. While these amounts are reductions from prior years, the good news is that it is a sign that the County's economy is improving, as fewer properties are falling into foreclosure due to unpaid property taxes.

General Fund Priorities

The Budget demonstrates my Administration's full commitment to public safety. While staffing levels of the Sheriff's jail operations continue to be controlled by a court order, the Sheriff and I have mutually agreed on staffing levels of attendant and other non-jail operations, which will eliminate continued litigation that has occurred during the previous administration. This budget fully funds all jail and jail related operations at the current projected level adjusted for reductions identified by my administration and included in the Budget primarily related to retiree health care changes and changes to active employee's pension plans.

The Budget for the County Prosecutor is a status quo budget that is also adjusted for the health and pension savings. The budget funds 181 full time and part time attorneys and 101 support staff in the Prosecutor's Office. The budget for the Third Circuit Court is funded to the levels agreed to in the 2012 agreement and subsequent memorandums of understanding.

The County funds 100% of the defined contribution and the defined benefit retirement plans as determined by the independent actuary retained by the Wayne County Employee Retirement System (WCERS) adjusted for expected savings derived from the savings from the Recovery Plan. This budget sets aside \$10.5 million as an additional payment to WCERS to be used to accelerate the reduction of the unfunded actuarial accrued liability of the retirement system. The County continues to vigorously negotiate with union representation to reduce the future defined benefit plan benefits consistent with targets established by the Recovery Plan.

The Adopted Budgets assumes a 5.0% salary reduction effective November 1st for all employees except those who fill difficult to recruit positions, i.e., nurses, sheriff deputies and assistant prosecutors. However, as mentioned previously, we are in earnest bargaining with all of our unions related to other savings to reduce health and pension expenses, as well as other programmatic savings such as consolidation of services and elimination of programs. We expect these negotiations to be fruitful and we have included these savings in this budget.

County leadership must focus on providing true mandated services versus non-mandated services during budget deliberations. It is clear that the Commission must appropriate funds sufficient to fund mandates for Elected Officials and County government in general. The key question is "how can the County most efficiently provide the most necessary services to its residents most effectively?"

State law mandates that the County annually produce a balanced budget. The Budget is defined and driven by the amount of revenues that are available. The County's level of general fund spending is directly tied to its property tax collections and state shared revenues – the two largest sources of income and both of which have limited prospects for growth.

These budgets assume that growth in enterprise and other non-general fund supported special revenue funds must not be exceeded by spending increases. We cannot deviate from the policy of holding the line on all spending.

We will continue to insist that each department, including those headed by elected officials, manage their expenses to available revenues. Departments heads and elected officials may not receive the level of funding that they would like or believe they deserve since revenue sources are limited. We must face, as "One County" engaged in a shared sacrifice, the difficult challenge of right-sizing and streamlining all County functions, while managing the workload in a fiscally prudent and operationally sound manner.

With the leadership and collaboration of my Administration, the Commission, and other elected officials, we can and will rise to the challenge before us. Our citizens are counting on it.

Sincerely,

Warren C. Evans

Wayne County Executive

ADDENDUM Update to the Budget Message

The previous Budget Message was written as of the date the County's 2015-16 Budget was adopted on September 15, 2015. As a number of events occurred following the adoption of the Budget, this Addendum is being added in order inform the public of the things that have transpired:

- During the final weeks of September, the County negotiated and came to agreement with all employee bargaining units except one. Using the powers granted to him by the Consent Agreement between the State and the County, the CEO imposed its last, best offer contract on that union. Those contracts were ratified and approved by the County Commission on September 31, 2015 and implemented October 1, 2015. Major components to the agreements include:
 - The five percent wage reduction included in the budget was rescinded. Compensation for Sheriff officers and Prosecuting attorneys included pay increases in order to retain and attract employees in these categories.
 - Major changes to retiree and active employees health insurance:
 - O The elimination of County funded Retiree health care for most of the County retirees was replaced with a monthly stipend payment to the retirees allowing them to purchase health insurance on one of the Federal or State health exchange. This change was effective 10-01-15.
 - o The retiree health insurance promise for active employees was eliminated for all employees with less than 20 years of service. This change was effective 10-01-15.
 - O Active employees and their dependents are now covered by a High Deductible Health Plan (HDHP) in order to defray health costs to the County. Cost sharing of the premium increased from 20% to 25% for most employees. This change was effective 01-01-16.
 - The County provided a "bonus" of at least \$650 (for single coverage), higher amounts for two person and family coverage, that could be used to offset a portion of the increase in health cost to the employee.
 - o The health care opt out option was eliminated.

The annual impact of these changes is included in the Budget, but the more significant impact is to the health care legacy costs that is reduced by \$854 million in the County's Other Post Employee Benefits (OPEB) liability.

- While no already earned, or accrued benefits are affected, major changes to future earned pension benefits include, but not limited to:
 - o Reduction of earnings included in the Average Final Compensation (AFC) which is used to calculate retiree's pensions in the defined benefit plan.

- o The pension multiplier is reduced to 1.25 for benefits being accrued after October 1, 2016.
- o Employee contributions for their defined benefit plans increased to 6% or 7% depending on the CBA.
- o Employer match contributions to the County's Hybrid plan are eliminated.
- o Employer match to the defined contribution plan is fixed at 10% with employees required to match 4%.
- Work rules related to Overtime were changed or reduced.



COUNTY COMMISSION CHANGES TO THE COUNTY EXECUTIVE'S RECOMMENDED GENERAL FUND BUDGETS FOR FISCAL YEARS 2014-2015 AND 2015-2016

DEPARTMENT/ACTIVITY	00101	2015-16 RECOMMENDED BUDGET	INCREASE/ (DECREASE)	2015-16 ADOPTED BUDGET	2016-17 RECOMMENDED BUDGET	INCREASE/ (DECREASE)	2016-17 PROJECTED BUDGET
County Commission & Auditor General	101	\$ 8,807,628	-	\$ 8,807,628	\$ 8,507,581	-	\$ 8,507,581
Third Circuit Court	130	15,321,306	-	15,321,306	15,339,894	-	15,339,894
Adult Probation Services	151	2,005,560	-	2,005,560	2,016,170	-	2,016,170
Office of the County Executive	171	4,193,561	-	4,193,561	4,349,947	-	4,349,947
Pinnacle Aeropark	172	552,245	-	552,245	748,096	-	748,096
EDC & Land Bank Administration	179	744,365	-	744,365	750,605	-	750,605
County Elections	191	2,602,119	-	2,602,119	2,007,090	-	2,007,090
Management and Budget - Assessments	201	2,498,091	-	2,498,091	2,495,899	-	2,495,899
M and B Support Services	202	16,160,998	-	16,160,998	16,057,035	-	16,057,035
Department of Corporation Counsel	210	8,169,374	-	8,169,374	8,110,166	-	8,110,166
Office of the County Clerk	215	5,483,081	-	5,483,081	5,569,729	-	5,569,729
County Clerk - Court Services	217	16,257,806	-	16,257,806	16,386,469	-	16,386,469
Personnel/Human Resources	226	5,018,085	-	5,018,085	5,018,085	-	5,018,085
Office of the Prosecuting Attorney	229	35,154,834	-	35,154,834	34,114,690	-	34,114,690
Office of the Register of Deeds	236	8,242,449	-	8,242,449	8,335,117	-	8,335,117
R of D Remonumentation Grant	245	572,500	-	572,500	563,404	-	563,404
Office of the County Treasurer	253	7,246,507	-	7,246,507	6,978,453	-	6,978,453
Office of the Sheriff	305	4,639,005	-	4,639,005	4,682,186	-	4,682,186
Sheriff - Court Security	306	19,014,729	-	19,014,729	19,236,090	-	19,236,090
Sheriff - Non Jail Services	350	5,996,996	-	5,996,996	6,023,943	-	6,023,943
Sheriff - County Jails	351	103,178,031	-	103,178,031	103,398,872	-	103,398,872
Homeland Security/Emergency Mgt	426	2,359,252	-	2,359,252	2,481,641	-	2,481,641
Department of Environment	449	528,935	-	528,935	589,039	-	589,039
Senior Citizens - Adult Day Care	601	2,327,363	-	2,327,363	2,332,115	-	2,332,115
Indigent Health Care	602	24,006,571	-	24,006,571	24,009,532	-	24,009,532
Medical Examiner	648	6,779,273	-	6,779,273	6,904,709	-	6,904,709
Health/Community Programs	672	98,107	-	98,107	366,686	-	366,686
Veteran's Affairs	684	571,973	-	571,973	663,279	-	663,279
HVCW-Central Administration	701	3,680,686	-	3,680,686	3,614,680	-	3,614,680
Cooperative Extension	731	347,188	-	347,188	348,369	-	348,369
County Libraries	738	-	-	-	-	-	-
Non-Departmental	925	62,458,893	-	62,458,893	47,063,830	-	47,063,830
Operating Transfers Out	996	160,211,825	-	160,211,825	163,127,549	-	163,127,549
TOTAL GENERAL FUND		535,229,336		535,229,336	522,190,950		522,190,950
ALL OTHER APPROPRIATED FUNDS	S	1,025,703,627		1,025,703,627	946,333,081	-	946,333,081
TOTAL APPROPRIATED FUNDS		\$ 1,560,932,963	\$	\$ 1,560,932,963	\$ 1,468,524,031	\$ -	\$ 1,468,524,031

The Wayne County Commission approved the 2015-16 Adopted Budget and the 2016-17 Projected Budget with General Fund Appropriation of \$535.23 million and \$522.19 million as recommended by Chief Executive Officer on September 17, 2015. The Countywide appropriation totals \$1.561 billion and \$1.593 billion respectively for FY 2015-16 and Projected FY 2016-17.





Warren C. Evans Wayne County Executive

VISION

A premier County with vibrant communities that serve as a gateway to a prosperous future.

MISSION

The mission of Wayne County is to deliver through effective leadership excellent services for our residents and communities to ensure the highest quality of life and to provide an environment for businesses to thrive.



WAYNE COUNTY STRATEGIC PRIORITIES

FISCAL PRUDENCE

Sustainable financial stability is one of the County's highest priorities. The County has implemented significant reforms to effectively manage and maintain adequate reserves of resources, and generate savings. The County will monitor the impact of these reforms and ensure that sound principles of financial accountability drive its decisions.

OPERATIONAL EFFICIENCY

The County commits to improving its delivery of services by transforming current processes to the most effective and cost-efficient practicable. Designing and implementing improved process capabilities in technology and procurement are initial priorities to significantly transform County operations.

PUBLIC SAFETY

The County will collaborate with key partners in the criminal justice system to ensure that the County is a safer place to live and do business. The County recognizes that targeting resources toward youth involved in the juvenile justice system and diverting people with mental illness from jail are important investments.

HEALTH & WELLNESS

The County is most interested in the health and wellness of its residents, and commits to utilizing a comprehensive and well-coordinated system of care that addresses the whole needs of County residents in a manner that is customer service driven.

TALENT

The County's workforce is one of its greatest assets, Thus, the County commits to maximizing the talent of its workforce for the residents of Wayne County. The County recognizes that providing a culture that motivates and engages employees at all levels will lead to optimum results.

ECONOMIC DEVELOPMENT

The County commits to leading a collaborative effort to build a strong economy for Wayne County and the region. The County will prioritize policies, programs and initiatives that foster and encourage sustainable job and income growth for County businesses and residents.



CORE VALUES

Core values are the fundamental beliefs and guiding principles for the people serving the citizens of Wayne County. Our core values are:

Honesty - We are transparent and abide by ethical standards that govern our work.

Accountability - We take full responsibility for our decisions and all outcomes.

Dedication - We are committed to providing the highest quality of services through empowered and well equipped staff.

Diversity - We respect and promote uniqueness among individuals by valuing their ideas and experiences.

Innovation - We are creative, productive and resourceful in serving Wayne County.



WAYNE COUNTY COMMISSION

Gary Woronchak Chairman, 13th District

Alisha R. Bell, Vice Chair 7th District Jewel C. Ware, Vice Chair Pro Tempore 2nd District

Timothy P. Killeen	Terry A. Marecki
1 st District	9 th District

Martha G. Scott	Joe Barone
3 rd District	10 th District

Ilona Varga	Al Haidous
4 th District	11 th District

Irma Clark-Coleman	Richard LeBlanc
5 th District	12 th District

Burton Leland	Raymond Basham
6 th District	14 th District

Diane Webb	Joseph Palamara
8 th District	15 th District

OTHER WAYNE COUNTY ELECTED OFFICIALS

Circuit CourtProbate CourtRobert J. Colombo, Jr.Freddie G. Burton, Jr.Chief JudgeChief Judge

Timothy M. Kenny

Chief Judge Pro Tempore

TBD

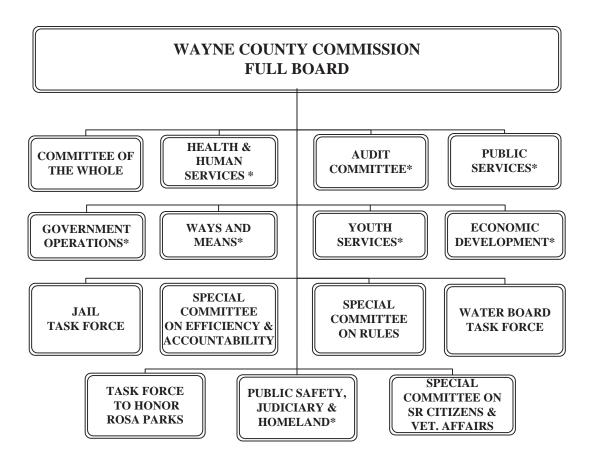
Chief Judge Pro Tempore

County ClerkRegister of DeedsCathy M. GarrettBernard J. Youngblood

Prosecuting AttorneySheriffKym L. WorthyBenny N. Napoleon

TreasurerRaymond J. Wojtowicz

WAYNE COUNTY COMMISSION COMMITTEES, TASK FORCES AND ADVISORY BOARDS



^{*}Standing Committees serve as an oversight of County Departments as well as deliberate on matters referred by the Chairperson of the Commission or his/her designee.