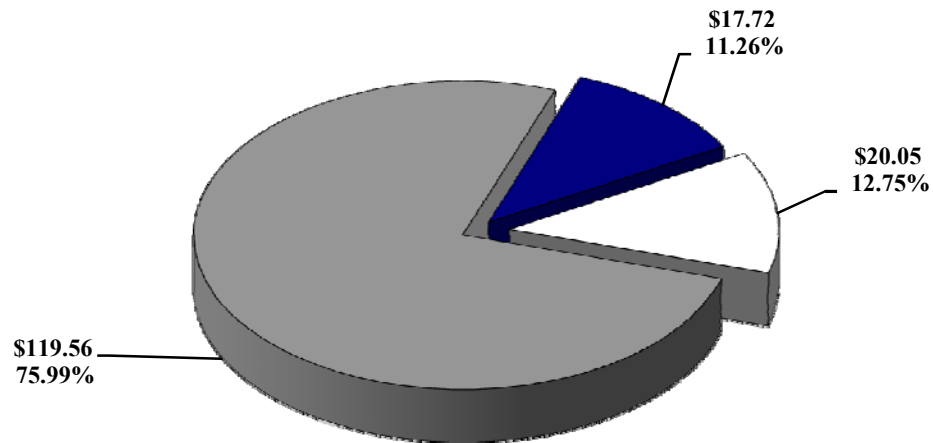


NON-DEPARTMENTAL



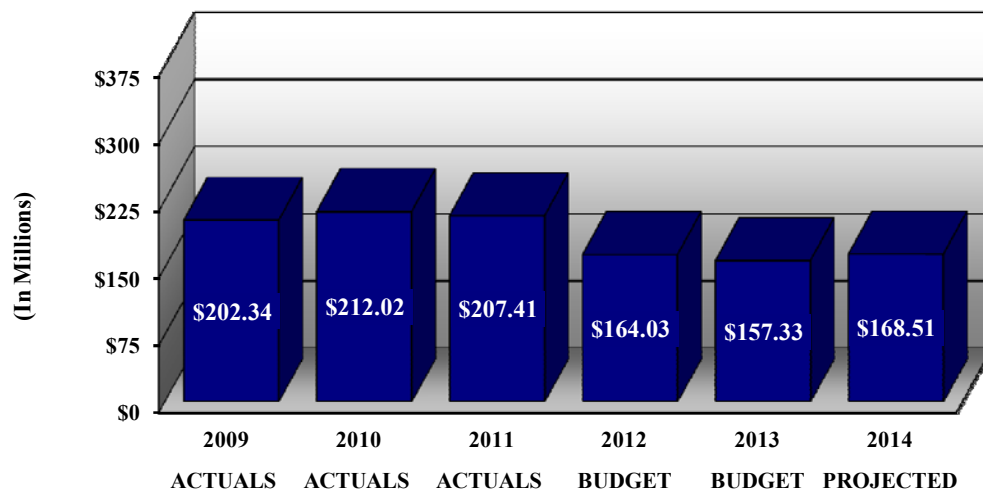
Located in the heart of downtown Detroit, Campus Martius is a historic district and central gathering place, home of parks, the Woodward Fountain, the Michigan Soldiers' and Sailors' Monument, and a large traffic circle surrounded by commercial and residential high-rises.

**WAYNE COUNTY
NON-DEPARTMENTAL
EXPENDITURE ANALYSIS
FISCAL YEAR 2012-2013
In Millions**

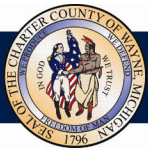


■ OPERATING EXPENDITURES ■ DEBT SERVICE ■ OPERATING TRANSFERS OUT

**EXPENDITURE TREND ANALYSIS
FISCAL YEARS 2008-2009 THROUGH 2013-2014**



■ OTHER EXPENDITURES



Wayne County Government
Adopted Budget FY 2012-2013 and Projected Budget FY 2013-2014

NON-DEPARTMENTAL

BUDGET SUMMARY ALL FUNDS				
	FY 2010-2011 Budget	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Projected Budget
Total Departmental Expenditures	\$186,070,422	\$164,031,028	\$157,327,305	\$168,509,745
Departmental Revenue				
Taxes	0	5,517,692	0	3,000,000
State Grants and Contracts	67,113,759	55,999,222	53,624,301	52,969,720
Charges, Fees, and Fines	5,441,600	12,381,489	11,049,124	14,887,018
Interest Income	(782,779)	(200,000)	0	0
Rents and Expense Recoveries	1,476,232	799,008	5,774,597	5,774,522
Other Financing	21,590,138	9,142,687	(4,167,700)	(12,420,000)
Operating Transfers In	31,030,424	18,697,184	58,553,721	76,184,161
Total Revenues	\$125,869,374	\$102,337,282	\$124,834,043	\$137,395,421
General Fund General Purpose	\$60,201,048	\$61,693,746	\$32,493,262	\$31,114,324
Total Budgeted Positions	0	0	0	26*

* The County Executive's budget reflects an increase in budgeted positions for FY2013 related to the restructure of the special projects personnel. For FY2014, the decision has not been finalized to continue the reporting relationship for these personnel.

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.

Additionally, certain county executive personnel, "Special Projects Team" are allocated to this activity. As in the case of most government entities, the county must continue to deliver the same community services with declining resources. Wayne County is utilizing this team as a means to deliver those services in the most efficient and effective manner with the limited resources available.

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 435, ACTIVITY 435

CONSTRUCTION FUND

The Construction Fund includes principal and interest payments associated with the structural repairs to the tower of the Wayne County building and renovations of existing buildings.

FUND 765, ACTIVITY 985

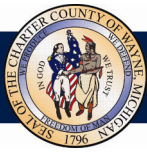
EQUIPMENT LEASE FINANCING FUND

The Equipment Lease Financing Fund is used to account for principal, interest and depreciation expenditures relative to equipment purchases made through the equipment lease financing program.

IMPACT ON OPERATIONS

Overall, the operating expenditures were reduced by over \$6 million. This difference was mainly comprised of reduced funding allocated to the Deficit Reduction Plan

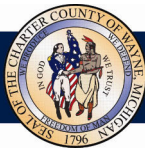
(DEP) and debt payments. For the most part, the increase in revenue - \$22.49 million was allocated to Third Circuit Court as compliance with the court settlement agreement.



Wayne County Government
Adopted Budget FY 2012-2013 and Projected Budget FY 2013-2014

NON-DEPARTMENTAL
Financial Report

	FY 2010-2011 Budget	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Projected Budget
00101 General Fund				
925 Non-departmental				
Revenues				
Taxes	0	5,517,692	0	0
State Grants and Contracts	67,113,759	55,999,222	53,624,301	52,969,720
Charges, Fees, and Fines	5,441,600	12,381,489	11,049,124	14,887,018
Other Financing	16,208,357	6,267,687	1,667,800	1,273,000
Operating Transfers In	0	0	27,436,659	32,697,799
Total Revenues	\$88,763,716	\$80,166,090	\$93,777,884	\$101,827,537
Expenditures				
Personnel	0	0	0	2,128,923
Fringe Benefits	0	0	0	1,232,064
Pension	0	0	0	652,770
Materials and Supplies	116,325	175,000	0	15,000
Services and Contractual Serv	24,150,350	27,372,400	3,432,243	3,432,555
Operating Expenses	2,817,323	2,700,000	5,000,000	5,044,067
Rentals	3,348,942	4,859,773	5,264,420	5,251,408
Other Charges	740,086	739,900	2,141,000	2,041,000
Non Capital Assets	26,220	66,486	0	0
Debt Service	3,132,300	2,882,300	2,400,000	3,193,241
Operating Transfers Out	3,931,447	3,724,630	14,800,053	20,676,853
Total Expenditures	\$38,262,993	\$42,520,489	\$33,037,716	\$43,667,881
00101 General Fund				
996 Transfers Out				
Expenditures				
Operating Transfers Out	110,701,771	99,339,347	93,233,430	89,273,980
Total Expenditures	\$110,701,771	\$99,339,347	\$93,233,430	\$89,273,980
00256 Fiscal Stabilization Res Fund				
925 Non-departmental				
Revenues				
Operating Transfers In	0	0	11,523,200	17,400,000
Total Revenues	\$0	\$0	\$11,523,200	\$17,400,000
Expenditures				
Operating Transfers Out	0	0	11,523,200	17,400,000
Total Expenditures	\$0	\$0	\$11,523,200	\$17,400,000



Wayne County Government
Adopted Budget FY 2012-2013 and Projected Budget FY 2013-2014

NON-DEPARTMENTAL
Financial Report

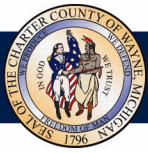
	FY 2010-2011 Budget	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Projected Budget
00301 General Debt Service				
985 Debt Service				
Revenues				
Rents and Expense Recoveries	748,682	83,266	5,258,081	5,258,081
Other Financing	(189,690)	0	0	0
Operating Transfers In	31,030,424	18,697,184	12,393,362	12,393,362
Total Revenues	\$31,589,416	\$18,780,450	\$17,651,443	\$17,651,443
Expenditures				
Debt Service	31,589,416	18,780,450	17,651,443	17,651,443
Total Expenditures	\$31,589,416	\$18,780,450	\$17,651,443	\$17,651,443
00401 Capital Programs				
401 Capital Programs				
Revenues				
Other Financing	5,000,000	2,875,000	1,365,000	0
Total Revenues	\$5,000,000	\$2,875,000	\$1,365,000	\$0
Expenditures				
Services and Contractual Serv	0	2,875,000	0	0
Capital	5,000,000	0	1,365,000	0
Total Expenditures	\$5,000,000	\$2,875,000	\$1,365,000	\$0
00765 Equipment Financing				
985 Debt Service				
Revenues				
Interest Income	(782,779)	(200,000)	0	0
Rents and Expense Recoveries	727,550	715,742	516,516	516,441
Other Financing	571,471	0	(7,200,500)	(13,693,000)
Operating Transfers In	0	0	7,200,500	13,693,000
Total Revenues	\$516,242	\$515,742	\$516,516	\$516,441
Expenditures				
Services and Contractual Serv	6,900	6,400	7,274	7,199
Depreciation	509,342	509,342	509,242	509,242
Total Expenditures	\$516,242	\$515,742	\$516,516	\$516,441
TOTAL DEPARTMENTAL REVENUES	\$125,869,374	\$102,337,282	\$124,834,043	\$137,395,421
TOTAL DEPARTMENTAL EXPENDITURES	\$186,070,422	\$164,031,028	\$157,327,305	\$168,509,745



Wayne County Government
Adopted Budget FY 2012-2013 and Projected Budget FY 2013-2014

NON-DEPARTMENTAL
Summary of Positions

	FY 2010-2011 Budget	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Projected Budget
101 GENERAL FUND				
925 NON-DEPARTMENTAL				
ELECTED AND EXECUTIVE	0	0	0	14
SUPPORT STAFF	0	0	0	12
 TOTAL POSITIONS	0	0	0	26
TOTAL DEPARTMENTAL POSITIONS	0	0	0	26



Wayne County Government
Adopted Budget FY 2012-2013 and Projected Budget FY 2013-2014

NON-DEPARTMENTAL

BUDGET CHANGE AND HIGHLIGHTS FY 2012-2013

Increase / (Decrease) from 2011-2012 Adopted Budget		Description of Change
REVENUES		
Taxes	(5,517,692)	Cigarette Tax revenue has been reallocated to indigent health care program.
State Grants and Contracts	(2,374,921)	The State of Michigan's Court Equity is projected to decline by \$2.94 million. While, the State revenue sharing is projected to increase by \$0.57 million.
Charges, Fees, and Fines	(1,332,365)	Eliminated the reimbursement from the Early Retirement Reinsurance Program (ERRP).
Interest Income	200,000	Eliminated negative interest relative to cash for the Equipment Leasing Finance Fund (ELF).
Rents & Expenses	4,975,589	This variance results from Guardian Building debt service revenue reclassified from transfer-in revenue, from other funds, to rent and reimbursements.
Other Financing	(13,310,387)	This net variance results mainly from the elimination of one-time retirement credit revenue-\$3.26 million; reduced Cobo Hall Liquor Tax revenue-\$0.29 million; and non-appropriated use of fund balance totaling \$8.83 million relative to deficit elimination funding for various funds.
Operating Transfers In	39,856,537	This variance represents projected revenue totaling \$25.80 million from un-pledged delinquent taxes; \$20.35 million deficit elimination funding in Fiscal Stabilization Fund. These increases are offset by \$4.41 million reduced transfer-in revenue for the Guardian Building because the revenue was reclassified as rent and reimbursements and \$1.89 million reduction for other debt service revenue as an offset to reduce debt service expenditures.
<u>TOTAL REVENUES</u>	<u>\$22,496,761</u>	
EXPENDITURES		
Supplies	(175,000)	All dues and memberships eliminated for non-grant funded programs.
Services and Contractual Services	(26,814,283)	This variance results from the reclassification of deficit elimination expenditure-\$24.00 million and reduced expenditure related to Circuit Court long term capital reimbursement from the Capital Projects Fund (401)-\$2.8 million.
Operating Expenses	2,300,000	The County's litigation liabilities and settlements are projected to increase by \$2.3 million.
Rental	404,647	Guardian Building non-occupied space/square footage has increased; resulting in more cost allocated to Non-Departmental.
Other Charges	1,401,100	This net increase primarily represents the substance abuse program funding total \$1.65 million counterbalance by reduced funding for other county programs totaling \$0.25 million.
Depreciation	(100)	Reduced depreciation expenses for items purchased through the Equipment Lease Financing Fund (ELF).
Capital	1,365,000	2009 Equipment Bonds Capital purchases- Fund (401) includes funding for new budgeting system.
Non Capital Assets	(66,486)	Eliminated computer technology refresh for general fund supported programs.
Debt Service	(1,611,307)	Reduced principal and interest relative to for several General Debt Service payments.
Operating Transfers Out	16,492,723	This variance is the net of increased general fund support for various special revenue funds (such Public Health and Fiscal Stabilization Reserve Funds) totaling \$32.08 million offset by reductions totaling \$15.59 million.
<u>TOTAL EXPENDITURES</u>	<u>\$(6,703,723)</u>	