



MANAGEMENT AND BUDGET



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to
**Charter County of Wayne
Michigan**

For its Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Jeffrey P. Brown
Executive Director/CEO



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to
**Charter County of Wayne
Michigan**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Jeffrey P. Brown
Executive Director/CEO



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Wayne County
Michigan**

For the Fiscal Year Beginning

October 1, 2012

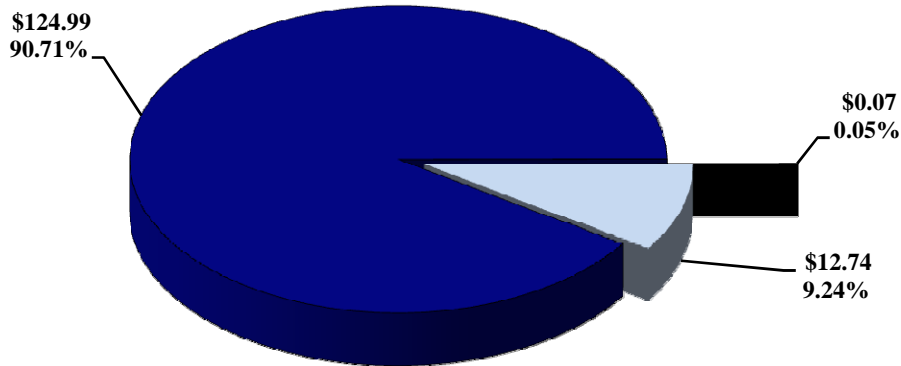
Christopher P. Morrell *Jeffrey P. Brown*
President Executive Director

Wayne County received three awards from the Government Finance Officers Association Awards (GFOA) for high standards in financial reporting and budget compilation. Each award is an annual award and applied for separately. Such awards are as follows:

- **Distinguished Budget Presentation Award** for its annual budget for the fiscal year beginning October 1, 2012 for the eighteenth consecutive year.
- **Certificate of Achievement for Excellence in Financial Reporting** for its Comprehensive Annual Financial Report for the year ended September 30, 2012. Award has been received for fourteen of the last seventeen years.
- **Outstanding Achievement in Popular Annual Financial Reporting** for the year ended September 30, 2012. Award has been received for twelve of the last fifteen years.

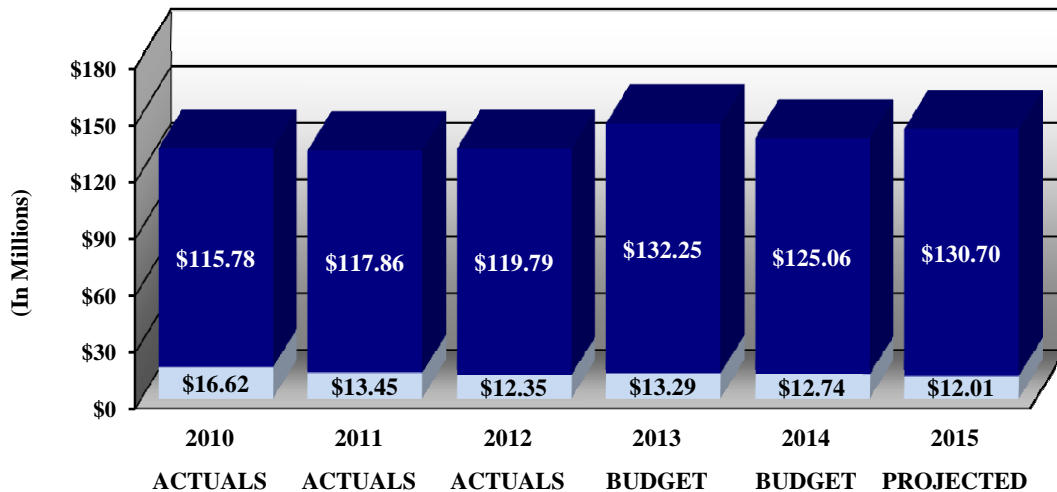
WAYNE COUNTY DEPARTMENT OF MANAGEMENT AND BUDGET

EXPENDITURE ANALYSIS FISCAL YEAR 2013-2014 In Millions



■ PERSONNEL
 ■ OPERATING EXPENDITURES
 ■ OPERATING TRANSFERS OUT

EXPENDITURE TREND ANALYSIS FISCAL YEARS 2009-2010 THROUGH 2014-2015



■ PERSONNEL
 ■ OTHER EXPENDITURES



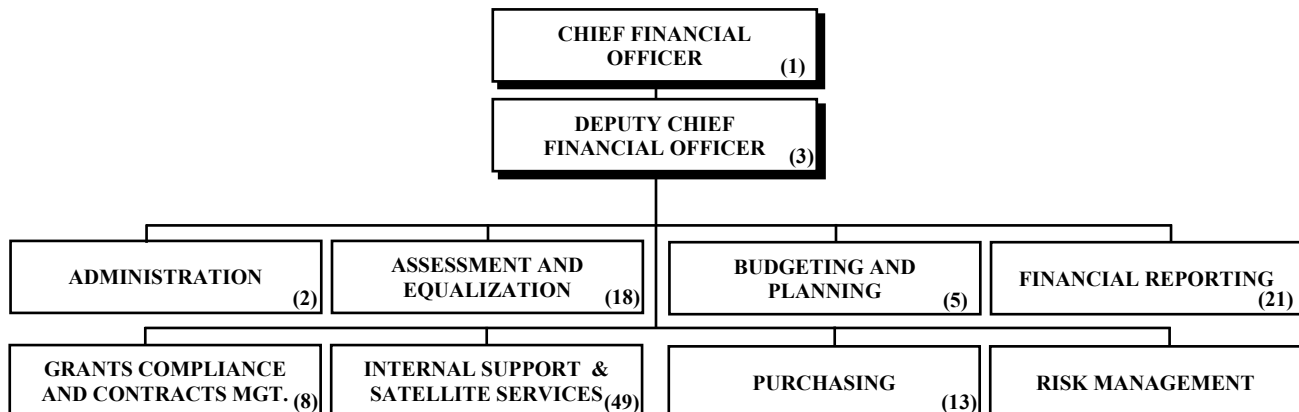
Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET

MISSION

The Mission of the Department of Management and Budget is to provide financial services, information and asset protection to elected policymakers, county departments, program administrators and the public, so they can have the information they need to make decisions and achieve their desired results.

BUDGET SUMMARY ALL FUNDS				
	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
Total Departmental Expenditures	\$138,734,118	\$145,538,675	\$137,796,363	\$142,706,091
Departmental Revenue				
Local Grants and Contracts	1,341,000	1,341,000	450,000	450,000
Employee Contribution - Retir	65,000	30,000	24,810	24,810
Charges, Fees, and Fines	134,968,051	142,279,621	134,969,920	139,648,865
Total Revenues	\$136,374,051	\$143,650,621	\$135,444,730	\$140,123,675
General Fund General Purpose	\$2,360,067	\$1,888,054	\$2,351,633	\$2,582,416
Total Budgeted Positions	136	136	120	114
Contact: Mark J. Abbo , Chief Financial Officer 500 Griswold St., 20th Floor, Room 2040 • Detroit, MI 48226 • Phone: (313) 224-0420				





Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET

MAJOR ACTIVITIES AND DESCRIPTIONS

DIVISION OF ADMINISTRATION:

The Administration Division provides support services to the operating divisions of the Department of Management and Budget and assists the Chief Financial Officer (CFO) in coordinating those operations. The Division establishes, maintains and executes County fiscal policies and procedures; oversees departmental personnel and grievance issues; departmental technology and reporting matters relating to financial applications data, systems, integration, management, and control; Freedom of Information Act (FOIA) responses; County-wide building lease matters and with the assistance of Corporation Counsel, the resolution of lessor/lessee compliance matters; County-wide debt activity including issuance and related compliance (in conjunction with the Divisions of Budgeting and Planning and Financial Reporting), financial advisor and bond counsel contract management, and administrative assistance to other debt issuing departments and agencies as needed; electronic contract and document approval processes; the County credit card; gasoline cards; mailroom and stockroom; and petty cash authorization and usage. The Division also serves as liaison with the County Commission, Commission's Fiscal Analysts, and the Legislative Auditor General regarding budgetary and fiscal issues.

**DIVISION OF ASSESSMENT AND
EQUALIZATION:**

The Assessment and Equalization Division's major responsibility is the compilation and reporting of assessment and tax related data pertaining to each city and township within the County for the purpose of equalization of assessments and the analysis of property tax rates, as required by the General Property Tax Law and other related statutes. The Division also serves to advise the Wayne County Commission in regard to the equalization of assessments and the apportionment of property taxes. Additionally, this Division provides assistance to Wayne County communities regarding the valuation, assessment and audit of property, as well as assistance in assessment and tax roll preparation, including the maintenance of a coordinated mapping system, tax billing and other related services.

DIVISION OF BUDGETING AND PLANNING:

The Division of Budgeting and Planning consists of three units – Budget Development and Maintenance, Strategic Planning and Forecasting (policy improvements consistent with performance based objectives, and strategic business plan philosophies), and Analysis and Reporting (effective use and integration of technology in budget development). The Budgeting and Planning Division's primary responsibility is to prepare a

comprehensive budget for the County and for recommendation to the County Executive. The Division monitors departmental spending in accordance with allotment schedules, ensures that appropriations are not exceeded, and enforces the budget policies of the County.

DIVISION OF FINANCIAL REPORTING:

The Financial Reporting Division consists of the accounting, cash management and accounts payable, and payroll units. These three units perform the critical accounting, financial reporting, vendor disbursement, payroll, and employee parking functions for the County. These functions specifically include the processing of general ledger transactions; the design and monitoring of an internal control structure to ensure County assets are protected; the compilation and issuance of internal and external financial statements and reports that are in compliance with statutory requirements and in conformity with generally accepted accounting principles; the timely payment to vendors of verified obligations and services and related year end reporting coordinating cash planning with the Office of the County Treasurer and assuring that all financial reporting for cash and investments conform to generally accepted accounting principles; biweekly payrolls and required withholdings in accordance with collective bargaining agreements and regulatory requirements; and the evaluation of parking needs for employees and visitors. The Division provides monthly interim financial statements and the year-end Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR).

**DIVISION OF GRANTS COMPLIANCE AND
CONTRACTS MANAGEMENT:**

The Grants Compliance and Contracts Management Division oversees the County's pre- and post-award administration of all grants, collaborative agreements and contracts; monitors compliance with all federal and state grantor regulations and requirements; maintains historical files on grants and contracts, creates specialized internal and external reports, assists with the County's administration of its cost allocation plans, conducts program reviews as required by the Home Rule Charter, and coordinates the Federal Single Audit. In addition, this Division manages the accounts receivable function, which processes billings and collections and accounting for cash receipts in conjunction with the Treasurer's Office, and, in close coordination with the CFO and the Financial Reporting Division, conducts ad hoc studies on various operational and financial matters, as needed.



Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET

MAJOR ACTIVITIES AND DESCRIPTIONS *continued*

DIVISION OF INTERNAL SUPPORT AND SATELLITE SERVICES:

This division provides on-site financial support activities such as accounting, accounts receivable billings and collections, purchasing support, budget development and oversight, assistance with accounts payable and preparation of financial statements. The division maintains dedicated full-time, on-site personnel to support the Departments of Children and Family Services, Public Services, Health and Human Services' Division of Mental Health, the Economic Development and Growth Engine (EDGE), the Wayne County Land Bank Corporation, the Department of Technology, and the Office of the Wayne County Sheriff.

DIVISION OF PURCHASING:

The Purchasing Division is responsible for the management and coordination of the acquisition of goods and services, including requisition processing, commodity code tracking and bid specifications in compliance with the Wayne County Comprehensive Procurement Ordinance.

DIVISION OF RISK MANAGEMENT:

The Risk Management Division is responsible for the procurement of the County's annual insurance policies, the management of the County's self insurance of property, casualty, and related lines of insurance and claims management for any applicable claims. As of March 2013 a third party administrator has assumed the role of managing all Personal Injury Protection claims. The Division also provides risk evaluation and strategy, contract review and consultation services to other County departments and elected officials.

FISCAL YEAR 2012-2013 ACCOMPLISHMENTS AND HIGHLIGHTS

The Financial Reporting Division issues monthly financial reports that are available to management within 15 days of month-end. This Division also issued the Comprehensive Annual Financial Report 120 days of the fiscal year end 60 days before the State's requirement.

The Assessment and Equalization Division created Wayne County's first county-wide parcel database, streamlining the process of developing county-wide parcel and tax reports, and creating a dynamic platform for the analysis of parcel and tax related data.

The Children and Family Services Division developed a contract management database and reporting system to provide early notice of expiring contracts so the appropriate purchasing process (renewal, extension or new bid) can be initiated in a timely manner.

The Budgeting and Planning Division received the Distinguished Budget Presentation Award from the GFOA for the nineteenth consecutive year.

The Financial Reporting Division received the Certificate of Achievement for Excellence in Financial Reporting from the GFOA for the thirteenth year. In addition, they have received the GFOA's Award for Outstanding Achievement in Popular Financial Reporting for twelve years.

The Accounts Payable and Cash Management Division has reduced the number of paper checks by migrating certain vendor payments to electronic funds transfer.

With a sharp deterioration of the 2011 Global marketplace and the US operating performance, The Risk Management Division held to only a 4.6% increased cost

of insurance policy renewal premiums over the prior year, while reducing the Insurance Broker and Advisory Services fee by 50% and was able to add enhancements to certain coverage provisions. The 2011 deteriorating conditions were driven primarily by high catastrophic related losses (tornados, flooding, Hurricane Irene, wild fires), low investment yields, diminishing reserves and a weak macroeconomic environment. Additionally, the Division's subrogation efforts have increased steadily to a 98% collection.

The department is spearheading the development of a long-term financial plan for the County. A long-term financial plan is a critical component of any government's strategy for effectively managing its resources in both robust and lean economic environments. The plan includes economic and environmental analyses, critical issues, financial strategy and financial policy review, forecasts, and planning and budget linkages. The County has engaged the Government Finance Officers Association (GFOA) to assist in the development of the plan.

The department, in conjunction with the Department of Technology, is assessing the day-to-day procurement, financial reporting, budgetary, position management and eGovernment operations of the County. The goal of this Project Transformation Initiative is to streamline these processes through re-engineering, implementation of technology, and data consolidation, thereby increasing the County's fiscal responsiveness to operational and economic challenges and to its service delivery needs.



Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET

NEW INITIATIVES FOR FISCAL YEAR 2013-2014 _____

The Department continues to review and refinance all debt obligations which will result in both long term and short term savings. In addition, the Department reviewed and refined the internal service chargeback process to

provide a more viable distribution of costs. This is an ongoing review; therefore, there will be other refinements to the chargeback model.

IMPACT ON OPERATIONS _____

The FY 2013-2014 Budget reflects the elimination of 16 FTE's. These reductions were taken in order to comply with CEO directives in order to balance the budget. These

reductions do not directly impact the citizens of Wayne County.



Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET
Financial Report

	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
00101 General Fund				
201 Management & Budget				
Revenues				
Local Grants and Contracts	1,341,000	1,341,000	450,000	450,000
Charges, Fees, and Fines	90,000	41,400	41,400	41,400
Total Revenues	\$1,431,000	\$1,382,400	\$491,400	\$491,400
Expenditures				
Personnel	1,725,679	1,290,785	1,022,070	1,259,298
Fringe Benefits	534,988	596,963	519,260	687,733
Pension	496,560	375,102	417,103	514,704
Materials and Supplies	67,800	55,800	50,500	50,500
Services and Contractual Serv	590,448	557,946	485,499	485,436
Travel	58,800	31,800	30,800	30,800
Operating Expenses	35,356	35,595	53,765	61,060
Rentals	179,136	179,136	179,136	179,136
Other Charges	6,400	1,500	0	0
Capital	0	0	0	0
Non Capital Assets	95,900	145,827	76,399	76,399
Operating Transfers Out	0	0	8,500	8,500
Total Expenditures	\$3,791,067	\$3,270,454	\$2,843,032	\$3,353,566
00101 General Fund				
202 M&B Support Services				
Revenues				
Charges, Fees, and Fines	15,590,655	17,446,176	15,774,187	14,536,079
Interest Income	0	0	0	0
Total Revenues	\$15,590,655	\$17,446,176	\$15,774,187	\$14,536,079
Expenditures				
Personnel	5,997,182	6,389,534	5,608,740	4,829,185
Fringe Benefits	1,947,148	2,827,055	2,935,005	2,742,198
Pension	1,708,780	1,808,720	2,236,024	1,977,746
Materials and Supplies	172,186	220,261	153,460	143,109
Services and Contractual Serv	3,907,055	4,115,821	3,155,772	2,948,457
Travel	69,283	50,970	63,899	52,716
Operating Expenses	740,320	1,095,646	1,010,222	960,673
Rentals	649,546	554,203	529,222	527,846
Other Charges	65,563	23,007	14,968	5,899
Depreciation	4,091	4,091	0	0
Capital	0	12,000	2,000	2,000
Non Capital Assets	1,900	13,900	3,501	3,000
Operating Transfers Out	327,601	330,968	61,375	63,500
Total Expenditures	\$15,590,655	\$17,446,176	\$15,774,188	\$14,256,329



Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET
Financial Report

	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
00675 Long Term Disability Fund				
857 Long term Disability				
Revenues				
Charges, Fees, and Fines	1,475,140	929,165	858,152	850,190
Total Revenues	\$1,475,140	\$929,165	\$858,152	\$850,190
Expenditures				
Services and Contractual Serv	52,779	19,831	47,424	12,624
Operating Expenses	1,422,361	909,334	810,728	837,566
Total Expenditures	\$1,475,140	\$929,165	\$858,152	\$850,190
00676 Health Fund				
865 Health & Liability Insurance				
Revenues				
Federal Grants and Contracts	0	0	0	0
Employee Contribution - Retir	65,000	30,000	24,810	24,810
Charges, Fees, and Fines	110,044,122	115,253,889	110,185,361	115,864,425
Total Revenues	\$110,109,122	\$115,283,889	\$110,210,171	\$115,889,235
Expenditures				
Personnel	0	0	0	0
Materials and Supplies	30,000	17,505	42,500	42,500
Services and Contractual Serv	562,956	530,103	539,318	539,318
Operating Expenses	109,416,166	114,725,799	109,619,395	115,298,459
Other Charges	100,000	10,482	8,958	8,958
Total Expenditures	\$110,109,122	\$115,283,889	\$110,210,171	\$115,889,235
00677 Worker Compensation Self Insur				
871 Worker's Compensation				
Revenues				
Charges, Fees, and Fines	4,591,938	4,590,059	4,189,636	4,156,822
Total Revenues	\$4,591,938	\$4,590,059	\$4,189,636	\$4,156,822
Expenditures				
Services and Contractual Serv	537,429	461,247	420,226	420,226
Operating Expenses	4,054,509	4,128,812	3,769,410	3,736,596
Total Expenditures	\$4,591,938	\$4,590,059	\$4,189,636	\$4,156,822



Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET
Financial Report

	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
00678 General Liability Fund				
865 Health & Liability Insurance				
Revenues				
Charges, Fees, and Fines	3,176,196	4,018,932	3,921,184	4,199,949
Total Revenues	\$3,176,196	\$4,018,932	\$3,921,184	\$4,199,949
Expenditures				
Materials and Supplies	0	0	0	0
Services and Contractual Serv	29,269	25,707	244,374	244,974
Operating Expenses	3,146,927	3,993,225	3,676,810	3,954,975
Total Expenditures	\$3,176,196	\$4,018,932	\$3,921,184	\$4,199,949
TOTAL DEPARTMENTAL REVENUES	\$136,374,051	\$143,650,621	\$135,444,730	\$140,123,675
TOTAL DEPARTMENTAL EXPENDITURES	\$138,734,118	\$145,538,675	\$137,796,363	\$142,706,091



Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET

Summary of Positions

	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
101 GENERAL FUND				
201 MGT&BUD-ASSESS & EQUALIZATION				
ELECTED AND EXECUTIVE	2	2	2	2
SUPERVISORY AND PROFESSIONAL	7	3	3	3
SUPPORT STAFF	22	19	13	20
TOTAL POSITIONS	31	24	18	25
101 GENERAL FUND				
202 MGT&BUD-CENTRAL SERVICES				
ELECTED AND EXECUTIVE	27	20	20	18
SUPERVISORY AND PROFESSIONAL	55	62	64	56
SUPPORT STAFF	23	30	18	15
TOTAL POSITIONS	105	112	102	89
TOTAL DEPARTMENTAL POSITIONS	136	136	120	114



Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET

BUDGET CHANGE AND HIGHLIGHTS FY 2013-2014

Increase / (Decrease) from 2012-2013 Adopted Budget		Description of Change
REVENUES		
Local Grants and Contracts	(891,000)	Reduction in contributions from local communities.
Employee Contribution - Retir	(5,190)	Reduction in employee health contributions.
Charges, Fees, and Fines	(7,309,701)	Decrease in Chargeback revenues due to decreases in Health care, Long Term Disability, Workmen's Compensation and General Liability expenses and Management & Budget operating budgets.
<u>TOTAL REVENUES</u>	<u>\$(8,205,891)</u>	
EXPENDITURES		
Personnel	(1,049,509)	Staffing reductions taken in general fund/general purpose supported programs to meet required target budget.
Fringe Benefits	30,247	Based on published fringe rates.
Pension	469,305	Based on published fringe rates.
Materials and Supplies	(45,106)	Decrease in office supplies, computer software.
Services and Contractual Services	(818,042)	Decrease in internal administrative chargebacks.
Travel	11,929	Increase related to travel for conferences and parking.
Operating Expenses	(5,948,081)	Decrease in Health care, Liability Insurance and Workers Compensation claims.
Rentals	(24,981)	Decrease of building rent expenses.
Other Charges	(11,063)	Decrease due to miscellaneous operating expenses.
Depreciation	(4,091)	Decrease in depreciation expense.
Capital	(10,000)	Decrease in the purchase of office equipment.
Non Capital Assets	(79,827)	Decrease in software and computer equipment purchases.
Operating Transfers Out	(261,093)	Decrease to debt service related to bonds.
<u>TOTAL EXPENDITURES</u>	<u>\$(7,742,312)</u>	



Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET
LONG-TERM DEPARTMENTAL GOALS

Departmental Goal 1: Long-Term Financial Plan		ALIGNED WITH STRATEGIC PRIORITY 2 (SP2)
<p>The County will develop and implement a long-term financial and capital improvement plans, resulting in at least:</p> <ul style="list-style-type: none"> • 100% of County governmental funds reporting annual balanced operations at fiscal year end. • Management and Budget expenditures for services will not exceed 5% of any department's total operating expenditures. • 50% of post retirement obligations that will be pre-funded. • County General Fund operating expenditures per capita will not exceed \$237.00. • General County reserves will equal or exceed 20% of annual General Fund expenditures. 		Departmental Goal 1 (DG1)
Departmental Goal 2: Procurement Efficiency		ALIGNED WITH STRATEGIC PRIORITY 2 (SP2)
<p>Management and Budget customers will continue to benefit from efficient procurement processes as evidenced by at least:</p> <ul style="list-style-type: none"> • 75% of small purchase orders (new/renewal/modification not exceeding \$5,000) issued within three (3) business days of receipt of a properly submitted requisition and related documents. • 70% of intermediate purchase orders (new/renewal/modification over \$5,000 but not exceeding \$50,000) issued within fifteen (15) business days of a properly submitted requisition and related documents. • 70% of major procurements (new/renewal/modification over \$50,000) submitted for Commission approval within forty-five (45) days of receipt of a properly submitted requisition and related documents. 		Departmental Goal 2 (DG2)
Departmental Goal 3: Implementation of Performance Measures Initiative		ALIGNED WITH STRATEGIC PRIORITY 3 (SP3)
<p>The Department of Management & Budget, in conjunction with the Department of Human Resources, will continue to demonstrate improved allocation of resources, as evidenced by at least:</p> <ul style="list-style-type: none"> • A half-grade increase (for example, from an "A minus" to an "A") in each of the five Governing Magazine's Government Performance Project management areas (Financial Management; Capital Management; Human Resources; and Information Technology) or in the performance categories of similar publications or government rating projects. • 70% of departments using cost information for resource and operational improvement decisions. 		Departmental Goal 3 (DG3)
Departmental Goal 4: Timely Reporting		ALIGNED WITH STRATEGIC PRIORITY 1 (SP1)
<p>Management and Budget customers will continue to benefit from timely and relevant information, as evidenced by at least:</p> <ul style="list-style-type: none"> • The availability of monthly financial statements within fifteen (15) calendar days of month-end. • Monthly performance actual reporting by the 15th of each month. • Publication of the CAFR and PAFR within ninety (90) days of year-end. 		Departmental Goal 4 (DG4)
Departmental Goal 5: Functional Support of Financial Systems and Processes		ALIGNED WITH STRATEGIC PRIORITY 2 (SP2)
<p>Management and Budget, in collaboration with the Department of Technology, will enhance and upgrade existing financial systems and implement new solutions to improve efficiency and support financial business processes, as evidenced by at least:</p> <ul style="list-style-type: none"> • 70% reduction in manual document processing and distribution cycles enabled by electronic distribution and approval workflow. • 100% of existing financial systems (e.g., contract approval routing) enhanced and upgraded to latest available versions resulting in reduced data integrity issues and improved application stability, data accessibility, and robust application functionality to support business functions. • 90% of JD Edwards training sessions will be conducted by the Department of Management and Budget. • 90% reduction in payments processed through work-around, off-line systems such as 'bottom-line'. 		Departmental Goal 5 (DG5)
Departmental Goal 6: Increased Property Valuation Accuracy		ALIGNED WITH STRATEGIC PRIORITY 2 (SP2)
<p>Wayne County, in conjunction with local cities and townships, will increase by at least:</p> <ul style="list-style-type: none"> • Personal property valuations through enhanced discovery and compliance programs by 3% from \$5.793 billion to \$5.967 billion. • Real property valuations through discovery by 5% in communities selected for reevaluations. 		Departmental Goal 6 (DG6)



Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET

PERFORMANCE MEASUREMENTS BY GROUP

BUSINESS ADVISORY GROUP					
Purpose Statement: The purpose of the Business Advisory Group is to provide financial policies, consultation, document review, approval, financial and information management and support services to County departments and other internal/external agencies, so they can achieve their business objectives.					
MEASURE	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 PROJECTED BUDGET	ALIGNED WITH DEPT. GOAL
RESULT: Percentage of properly submitted Document Approval Form (DAF) contracts will be approved by each M&B signatory (Budget, Grants, and Accounts Receivable) within two (2) business days of receipt and by the CFO within three (3) business days of receipt	100%	100%	100%	100%	DG5
OUTPUT: Number of DAFs reviewed by M&B	640	640	640	640	DG5
DEMAND: Number of DAFs expected to be submitted	640	640	640	640	DG5
EFFICIENCY: Cost per DAF submitted	\$195	\$195	\$195	\$195	DG5

ASSESSMENT AND EQUALIZATION GROUP					
Purpose Statement: The purpose of the Assessment and Equalization Group is to provide property assessment and equalization services to state and local governmental entities, taxpayers and the general public, so they can have the timely and accurate information they need to make informed decisions.					
MEASURE	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 PROJECTED BUDGET	ALIGNED WITH DEPT. GOAL
RESULT: Percentage equalization studies delivered to the State Tax Commission by December 20th of each year	100%	100%	100%	100%	DG6
OUTPUT: Number of equalization studies completed annually (each December)	174	174	174	174	DG6
DEMAND: Number of equalization studies anticipated	174	174	174	174	DG6
EFFICIENCY: Cost per parcel of property equalized	\$14,334	\$12,569	\$12,569	\$12,569	DG6



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DEPARTMENT OF MANAGEMENT AND BUDGET

PERFORMANCE MEASUREMENTS BY GROUP

RESOURCE ALLOCATION AND MANAGEMENT GROUP					
Purpose Statement: The purpose of the Resource Allocation and Management Group is to provide budgeted allocations, procurement services, resource conservation, and asset protection to County departments so they can achieve their operational goals and objectives.					
MEASURE	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 PROJECTED BUDGET	ALIGNED WITH DEPT. GOAL
RESULT: Percentage of budget approval decisions delivered within three (3) business days of receipt	90%	90%	90%	90%	DG5
OUTPUT: Number of budget approval decisions delivered	29,000	29,000	29,000	29,000	DG5
DEMAND: Number of budget approval decisions anticipated to be delivered	29,000	29,000	29,000	29,000	DG5
EFFICIENCY: Average Cost per budget decision delivered	\$55.21	\$55.21	\$56.69	\$56.69	DG5
RESULT: Percentage of small purchase orders (new/renewal/modification not exceeding \$5,000) issued within three (3) business days of receipt of a properly submitted requisition and related documents	75%	75%	75%	75%	DG2
OUTPUT: Number of small procurements completed	4,126	4,126	4,126	4,126	DG2
DEMAND: Number of small procurements anticipated	5,300	5,300	5,300	5,300	DG2
EFFICIENCY: Cost per small procurement completed	\$281	\$281	\$281	\$281	DG2

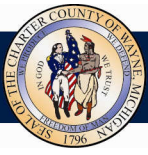


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Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

DEPARTMENT OF MANAGEMENT AND BUDGET

PERFORMANCE MEASUREMENTS BY GROUP

FINANCIAL GROUP					
Purpose Statement: The purpose of the Financial Group is to provide accounting, billing and revenue recording, vendor and employee payment, financial reporting, training and compliance services to Wayne County elected officials, County departments, and other entities so they can have relevant, timely, and accurate information they need to make financial decisions.					
MEASURE	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 PROJECTED BUDGET	ALIGNED WITH DEPT. GOAL
RESULTS: Percentage of monthly financial reports will be available within (15) calendar days of month end	75%	75%	100%	100%	DG4
OUTPUT: Number of monthly and annual financial reports	30	30	40	40	DG4
DEMAND: Number of monthly and annual financial reports anticipated to be required	40	40	40	40	DG4
EFFICIENCY: Cost per financial report produced	\$21	\$21	\$21	\$21	DG4
RESULT: Percentage of invoiced amounts collected within sixty (60) days, provided accurate billing data is received	90%	90%	90%	90%	DG5
OUTPUT: Number of invoices processed	2,500	2,500	2,500	2,500	DG5
DEMAND: Number of invoices expected to be requested	2,500	2,500	2,500	2,500	DG5
EFFICIENCY: Cost per invoice processed	\$232	\$232	\$193	\$193	DG5
RESULT: Percentage of payroll checks, direct deposits, W2 forms, manual check payments, and all payroll deduction payments delivered to employees, governmental or other agencies/organizations on time	100%	100%	100%	100%	DG5
OUTPUT: Number of payroll checks, direct deposits, vendor, governmental or other payments	197,996	197,996	194,000	194,000	DG5
DEMAND: Number payroll checks, direct deposit accounts, vendor, governmental and other payments expected to be made	197,996	197,996	198,000	198,000	DG5
EFFICIENCY: Cost per payroll check issued	\$3.46	\$3.46	\$3.46	\$3.46	DG5



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