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Statistical Section

This part of Washtenaw County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Net Position by Component Last Ten Years (accrual basis of accounting)

| | | 2003 | | 2004 | 2005 | | 2006 |
|---|----|--------------------------|----|--------------------------|--------------------------|----|--------------------------|
| Governmental activities Net investment in capital assets | \$ | 72,136,855 | \$ | 75,085,153 | \$ 80,756,682 | \$ | 92,803,000 |
| Restricted Unrestricted | | 11,953,882 16,265,492 | • | 31,316,365 22,322,470 | 46,988,598 24,759,478 | · | 63,835,365 18,704,601 |
| Total governmental activities net position | \$ | 100,356,229 | \$ | 128,723,988 | \$ 152,504,758 | \$ | 175,342,966 |
| Business-type activities | • | | • | | | | |
| Net investment in capital assets Restricted | \$ | - 10,283,817 | \$ | - 9,615,484 | \$ - 9,722,818 | \$ | 10,085,873 |
| Total business-type activities net position | \$ | 10,283,817 | \$ | 9,615,484 | \$ 9,722,818 | \$ | 10,085,873 |
| Primary government | | | | | | | |
| Net investment in capital assets | \$ | 72,136,855 | \$ | 75,085,153 | \$ 80,756,682 | \$ | 92,803,000 |
| Restricted Unrestricted | | 22,237,699 16,265,492 | | 40,931,849 22,322,470 | 56,711,416 24,759,478 | | 73,921,238 18,704,601 |
| Total primary government net position | \$ | 110,640,046 | \$ | 138,339,472 | \$ 162,227,576 | \$ | 185,428,839 |

| 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|--|---|---|---|---|
| | | | | | |
| \$ 101,729,531 | \$ 115,361,105 | \$ 118,159,364 | \$ 125,860,677 | \$ 133,832,314 | \$ 149,976,610 |
| 63,906,783 | 57,808,326 | 53,617,234 | 49,940,207 | 45,073,107 | 32,262,018 |
| 13,591,588 | 9,601,250 | 16,083,285 | 22,360,253 | 27,300,628 | 31,144,254 |
| \$ 179,227,902 | \$ 182,770,681 | \$ 187,859,883 | \$ 198,161,137 | \$ 206,206,049 | \$ 213,382,882 |
| \$ 17,841 | \$ 37,090 | \$ 28,435 | \$ 19,779 | \$ 11,124 | \$ 5,446 |
| 11,611,001 | 12,945,120 | 16,806,176 | 17,116,166 | 16,603,990 | 17,246,809 |
| \$ 11,628,842 | \$ 12,982,210 | \$ 16,834,611 | \$ 17,135,945 | \$ 16,615,114 | \$ 17,252,255 |
| \$ 101,747,372 75,517,784 13,591,588 | \$ 115,398,195 70,753,446 9,601,250 | \$ 118,187,799 70,423,410 16,083,285 | \$ 125,880,456 67,056,373 22,360,253 | \$ 133,843,438 61,677,097 27,300,628 | \$ 149,982,056 49,508,827 31,144,254 |
| \$ 190,856,744 | \$ 195,752,891 | \$ 204,694,494 | \$ 215,297,082 | \$ 222,821,163 | \$ 230,635,137 |

Changes in Net Position Last Ten Years

(accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 |
|--|--------------|--------------|--------------|--------------|
| Expenses | | | | |
| Governmental activities: | | | | |
| Legislative | \$ 597,651 | \$ 647,373 | \$ 722,185 | \$ 539,323 |
| Judicial | 19,584,218 | 21,443,309 | 22,588,152 | 24,021,026 |
| General government | 23,723,024 | 20,459,640 | 24,431,995 | 20,346,898 |
| Public safety | 40,927,414 | 42,748,613 | 45,341,263 | 46,937,810 |
| Public works | 2,246,625 | 611,126 | 608,029 | 869,372 |
| Health | 30,669,892 | 31,869,261 | 35,694,857 | 40,868,460 |
| Social services | 21,672,601 | 22,006,150 | 26,681,106 | 31,099,614 |
| Culture and recreation | 6,634,291 | 7,064,861 | 6,891,231 | 7,998,879 |
| Interest on long-term debt | 1,643,952 | 1,273,833 | 1,027,653 | 1,375,511 |
| Total governmental activities expenses | 147,699,668 | 148,124,166 | 163,986,471 | 174,056,893 |
| Business-type activities: | | | | |
| Delinquent tax collection | 180,046 | 241,083 | 591,362 | 908,669 |
| Property foreclosure | 228,598 | 189,756 | 314,439 | 288,376 |
| Brownfield revolving loan | · - | , - | , - | 11,960 |
| Principal residence exemption | _ | _ | _ | 9,968 |
| Total business-type activities expenses | 408,644 | 430,839 | 905,801 | 1,218,973 |
| Total primary government expenses | 148,108,312 | 148,555,005 | 164,892,272 | 175,275,866 |
| Program revenues | | | | |
| Governmental activities: | | | | |
| Charges for services: | | | | |
| Judicial | 3,352,989 | 3,613,380 | 3,763,939 | 4,074,640 |
| General government | 7,406,625 | 6,992,302 | 7,572,808 | 5,821,567 |
| Public safety | 11,049,685 | 12,141,274 | 12,110,959 | 12,021,420 |
| Public works | 187,780 | 169,811 | 167,094 | 184,188 |
| Health | 3,279,950 | 3,504,205 | 4,716,287 | 3,227,343 |
| Social services | 359,584 | 1,195,278 | 1,031,688 | 1,042,936 |
| Culture and recreation | 2,958,441 | 2,823,269 | 3,253,314 | 3,225,036 |
| Other activities | 145,126 | 148,876 | 150,676 | 141,646 |
| | 52,695,000 | 53,642,415 | 60,027,293 | 61,329,306 |
| Operating grants and contributions Capital grants and contributions | 3,473,175 | 960,689 | 211,159 | 76,441 |
| , - | | 85,191,499 | 93,005,217 | |
| Total governmental activities program revenues | 84,908,355 | 65,191,499 | 93,003,217 | 91,144,523 |
| Business-type activities: | | | | |
| Charges for services: | | | | |
| Delinquent tax collection | 2,563,993 | 2,398,603 | 2,636,271 | 2,896,431 |
| Property foreclosure | 646,920 | 284,980 | 412,680 | 660,333 |
| Principal residence exemption | - | - | - | 9,425 |
| Operating grants and contributions | | | 27,424 | 11,960 |
| Total business-type activities program revenues | 3,210,913 | 2,683,583 | 3,076,375 | 3,578,149 |
| Total primary government program revenues | 88,119,268 | 87,875,082 | 96,081,592 | 94,722,672 |
| Net (Expense)/Revenue | | | | |
| Government activities | (62,791,313) | (62,932,667) | (70,981,254) | (82,912,370) |
| Business-type activities | 2,802,269 | 2,252,744 | 2,170,574 | 2,359,176 |
| Total primary government net expense | (59,989,044) | (60,679,923) | (68,810,680) | (80,553,194) |

| | 2007 | 2008 | 2009 | | 2010 | | 2011 | | 2012 |
|----|--------------------------------------|--------------------------------------|--|----|--|----|--|----|---|
| \$ | 576 004 | ¢ 404.742 | ¢ 502.754 | ¢ | 524 142 | ć | 477 251 | ¢ | 459 454 |
| þ | 576,094 25,458,987 | \$ 606,763 25,161,986 | \$ 593,756 24,261,496 | \$ | 526,142 23,900,492 | \$ | 477,251 22,688,793 | \$ | 458,654 22,276,127 |
| | 24,111,811 | 25,003,419 | 19,155,496 | | 18,483,213 | | 18,654,907 | | 16,809,012 |
| | 51,217,621 | 52,060,983 | 52,567,442 | | 54,263,600 | | 57,583,782 | | 63,007,827 |
| | 757,558 | 789,934 | 982,745 | | 844,588 | | 750,515 | | 537,429 |
| | 41,041,193 | 43,139,351 | 44,486,741 | | 43,899,534 | | 38,020,491 | | 40,050,076 |
| | 31,556,019 | 34,413,953 | 37,914,200 | | 41,959,629 | | 35,795,507 | | 30,552,937 |
| | 8,995,250 | 9,057,274 | 9,312,142 | | 8,981,545 | | 9,785,702 | | 10,133,523 |
| | 2,878,426 | 3,295,572 | 3,544,774 | | 3,322,673 | | 3,059,884 | | 2,541,827 |
| | 186,592,959 | 193,529,235 | 192,818,792 | | 196,181,416 | | 186,816,832 | | 186,367,412 |
| | | | | | | | | | |
| | 1,356,027 | 1,159,047 | 605,375 | | 596,092 | | 670,127 | | 363,295 |
| | 408,209 | 442,955 - | 801,048 | | 794,981 - | | 932,123 | | 1,312,856 |
| | 29,259 | 10,265 | 11,329 | | 3,707 | | 18,834 | | 10,783 |
| | 1,793,495 | 1,612,267 | 1,417,752 | | 1,394,780 | | 1,621,084 | | 1,686,934 |
| | 188,386,454 | 195,141,502 | 194,236,544 | | 197,576,196 | | 188,437,916 | | 188,054,346 |
| | 4,391,210 5,271,252 12,470,668 | 4,094,645 4,314,215 14,734,612 | 3,583,580 4,859,331 15,680,018 46,464 | | 3,521,234 4,900,363 15,149,724 69,883 | | 3,552,654 5,000,000 16,322,063 80,308 | | 3,307,633 5,807,947 17,760,432 125,658 |
| | 3,872,437 | 3,797,174 | 3,084,865 | | 3,715,892 | | 2,938,582 | | 3,872,371 |
| | 625,262 | 759,804 | 590,521 | | 542,702 | | 523,708 | | 481,592 |
| | 3,228,112 | 3,101,561 - | 2,976,259 | | 3,230,661 | | 3,283,576 | | 3,350,356 |
| | 63,759,215 | 71,865,991 | 76,525,122 | | 84,101,904 | | 74,135,727 | | 72,298,292 |
| | 428,017 | 562,620 | 1,118,781 | | 557,446 | | 501,837 | | 1,692,183 |
| | 94,046,173 | 103,230,622 | 108,464,941 | | 115,789,809 | | 106,338,455 | | 108,696,464 |
| | | | | | | | | | |
| | 3,722,455 | 5,216,222 | 6,764,664 | | 5,989,201 | | 5,525,120 | | 4,541,776 |
| | 449,036 | 382,509 | 616,929 | | 1,291,039 | | 1,269,367 | | 1,716,032 |
| | 13,923 | 18,253 | 12,210 | | 16,411 | | 20,898 | | 10,128 |
| | 4,185,414 | 5,616,984 | 7,393,803 | | 7,296,651 | | 6,815,385 | | 6,267,936 |
| | 98,231,587 | 108,847,606 | 115,858,744 | | 123,086,460 | | 113,153,840 | | 114,964,400 |
| | (92,546,786) 2,391,919 | (90,298,613) 4,004,717 | (84,353,851) 5,976,051 | | (80,391,607) 5,901,871 | | (80,478,377) 5,194,301 | | (77,670,948) 4,581,002 |
| | (90,154,867) | (86,293,896) | (78,377,800) | | (74,489,736) | | (75,284,076) | | (73,089,946) |

continued...

Changes in Net Position Last Ten Years (accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 |
|---------------------------------------|------------------|------------------|------------------|------------------|
| General Revenues | | | | |
| Governmental activities: | | | | |
| Property taxes | \$ 60,406,712 | \$ 82,991,160 | \$ 87,864,506 | \$ 95,271,757 |
| Accommodation taxes | 1,205,356 | 1,277,988 | 1,334,932 | 1,405,408 |
| Unrestricted grants and contributions | 6,538,510 | 3,003,251 | 457,637 | 366,250 |
| Investment earnings | 1,640,730 | 1,512,323 | 2,558,336 | 4,150,209 |
| Gain on sale of capital assets | - | - | - | - |
| Transfers | 2,462,465 | 2,515,704 | 2,546,616 | 2,838,959 |
| Total governmental activities | 72,253,773 | 91,300,426 | 94,762,027 | 104,032,583 |
| Business-type activities: | | | | |
| Investment earnings | (74,699) | (515,993) | (141,666) | 763,766 |
| Transfers | (2,446,194) | (2,405,084) | (1,921,574) | (2,759,887) |
| Total business-type activities | (2,520,893) | (2,921,077) | (2,063,240) | (1,996,121) |
| Total primary government | 69,732,880 | 88,379,349 | 92,698,787 | 102,036,462 |
| Change in Net Position | | | | |
| Government activities | 9,462,460 | 28,367,759 | 23,780,773 | 21,120,213 |
| Business-type activities | 281,376 | (668,333) | 107,334 | 363,055 |
| Total primary government | \$ 9,743,836 | \$ 27,699,426 | \$ 23,888,107 | \$ 21,483,268 |

| 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | | |
| \$ 86,549,856 | \$ 84,291,171 | \$ 82,635,161 | \$ 79,314,216 | \$ 76,744,940 | \$ 76,320,529 |
| 1,494,702 | 1,476,545 | 3,039,774 | 3,539,013 | 3,993,639 | 4,305,258 |
| 544,946 | 1,050,991 | 428,646 | 1,245,565 | 1,340,281 | 838,212 |
| 6,575,702 | 4,332,145 | 898,316 | 474,069 | 502,567 | 352,708 |
| - | - | - | 181,341 | 44,220 | - |
| 1,622,955 | 2,555,369 | 2,918,000 | 5,938,657 | 5,897,642 | 4,050,055 |
| 96,788,161 | 93,706,221 | 89,919,897 | 90,692,861 | 88,523,289 | 85,866,762 |
| | | | | | |
| 825,864 | 603,510 | 84,974 | 132,538 | 164,008 | 103,367 |
| (1,674,814) | (3,254,859) | (2,208,624) | (5,733,075) | (5,879,140) | (4,047,228) |
| (848,950) | (2,651,349) | (2,123,650) | (5,600,537) | (5,715,132) | (3,943,861) |
| 95,939,211 | 91,054,872 | 87,796,247 | 85,092,324 | 82,808,157 | 81,922,901 |
| | | | | | |
| 4,241,375 | 3,407,608 | 5,566,046 | 10,301,254 | 8,044,912 | 8,195,814 |
| 1,542,969 | 1,353,368 | 3,852,401 | 301,334 | (520,831) | 637,141 |
| | | | | | |
| \$ 5,784,344 | \$ 4,760,976 | \$ 9,418,447 | \$ 10,602,588 | \$ 7,524,081 | \$ 8,832,955 |

concluded

Fund Balances - Governmental Funds

Last Ten Years (modified accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 |
|---|------------------------------|---------------------------------|----------------------------|----------------------------|
| General fund Reserved Unreserved Unassigned | \$ 1,140,757 6,323,675 | \$ 966,852 6,940,364 - | \$ 881,264 7,465,485 | \$ 141,069 8,352,216 |
| Total general fund | \$ 7,464,432 | \$ 7,907,216 | \$ 8,346,749 | \$ 8,493,285 |
| All other governmental funds | 0 425 040 | 2 050 552 | | 5.044.000 |
| Reserved Unreserved, reported in: | \$ 2,435,812 | \$ 3,950,573 | \$ 6,207,220 | \$ 5,046,822 |
| Special revenue funds | 12,312,220 | 33,461,825 | 48,621,711 | 63,011,160 |
| Debt service funds | 12,676 | 12,976 | 15,591 | 14,815 |
| Capital projects funds | 16,016,182 | 21,568,510 | 14,753,918 | 38,482,509 |
| Nonspendable | - | - | - | - |
| Restricted | - | - | - | - |
| Committed | - | - | | |
| Total all other governmental funds | \$ 30,776,890 | \$ 58,993,884 | \$ 69,598,440 | \$ 106,555,306 |

Note - GASB Statement No. 54 was implemented in 2011.

| | 2007 | | 2008 | | 2009 | 2010 | | 2010 2011 | | | 2012 |
|----------|-------------|----------|-------------|--------------|------------|--------------|------------|-----------|------------|--------------|------------|
| | | | | | | | | | | | |
| \$ | 1,176,336 | \$ | 64,335 | \$ | - | \$ | 6,667 | \$ | - | \$ | - |
| | 7,481,045 | | 9,123,996 | | 9,773,059 | | 15,310,490 | | - | | - |
| | | | - | | | | | | 14,526,098 | | 16,788,087 |
| ċ | 0 457 201 | ċ | 0 100 221 | ċ | 0 772 050 | ċ | 15 217 157 | ċ | 14 524 009 | ċ | 16 700 007 |
| <u> </u> | 8,657,381 | <u> </u> | 9,188,331 | - | 9,773,059 | - | 15,317,157 | <u> </u> | 14,526,098 | - | 16,788,087 |
| Ś | 8,095,327 | \$ | 5,024,720 | \$ | 4,427,403 | \$ | 5,718,259 | \$ | _ | \$ | _ |
| · | -,,- | , | -,- , - | • | , , , | , | -, -, - | • | | • | |
| | 60,419,597 | | 56,539,750 | | 55,743,317 | | 50,452,188 | | - | | - |
| | 14,040 | | 15,863 | | 15,144 | | 1,128 | | - | | - |
| | 59,428,860 | | 68,833,507 | | 31,257,471 | | 17,010,238 | | - | | - |
| | - | | - | | - | | - | | 6,789 | | 47,559 |
| | - | | - | | - | | - | | 34,242,391 | | 38,295,971 |
| | - | | - | | | | - | | 20,071,959 | | 21,340,093 |
| \$ | 127,957,824 | \$ | 130,413,840 | \$ | 91,443,335 | \$ | 73,181,813 | \$ | 54,321,139 | \$ | 59,683,623 |

Changes in Fund Balances - Governmental Funds Last Ten Years

Last Ten Years (modified accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 |
|--|----------------|---------------------|----------------------|---------------|
| Revenues | £ (0 (0) 7(0 | 6 00 004 440 | 6 07 0/ / 50/ | ć 05.074.757 |
| Property taxes | \$ 60,406,712 | \$ 82,991,160 | \$ 87,864,506 | \$ 95,271,757 |
| Accommodation taxes | 1,205,356 | 1,277,988 | 1,334,932 | 1,405,408 |
| Licenses and permits | 3,417,281 | 3,582,066 | 3,413,829 | 2,837,341 |
| Intergovernmental | 55,515,317 | 53,442,839 | 56,934,231 | 57,906,931 |
| Charges for services | 23,770,669 | 23,964,870 | 27,153,376 | 24,673,031 |
| Fines and forfeits | 1,192,646 | 1,846,181 | 1,167,872 | 1,185,468 |
| Investment income | 1,498,295 | 1,380,964 | 2,282,039 | 3,759,219 |
| Other revenues | 7,927,593 | 5,588,048 | 5,187,022 | 5,319,978 |
| Total revenues | 154,933,869 | 174,074,116 | 185,337,807 | 192,359,133 |
| Expenditures | | | | |
| Legislative | 578,996 | 639,574 | 642,291 | 527,328 |
| Judicial | 19,154,639 | 20,414,926 | 21,176,406 | 22,898,849 |
| General government | 15,910,534 | 12,929,577 | 14,270,733 | 13,443,983 |
| Public safety | 39,767,190 | 41,600,021 | 44,163,259 | 45,998,323 |
| Public works | 2,291,765 | 613,201 | 600,718 | 832,179 |
| Health | 30,148,915 | 31,486,496 | 35,254,194 | 37,820,725 |
| Social services | 21,963,095 | 22,412,894 | 26,238,219 | 29,687,409 |
| Culture and recreation | 11,120,549 | 10,234,930 | 12,382,181 | 13,839,071 |
| Other unallocated | 3,634,853 | 4,223,737 | 4,473,369 | 4,506,919 |
| Capital outlay | 13,085,312 | 5,105,824 | 11,795,834 | 7,203,937 |
| Debt service | | | | |
| Principal | 3,605,000 | 3,475,000 | 3,449,476 | 2,984,476 |
| Interest and fiscal charges | 1,632,341 | 1,309,370 | 1,059,088 | 1,200,251 |
| Bond issuance costs | 146,459 | 294,511 | 235,176 | 183,585 |
| Total expenditures | 163,039,648 | 154,740,061 | 175,740,944 | 181,127,035 |
| Revenues over (under) expenditures | (8,105,779) | 19,334,055 | 9,596,863 | 11,232,098 |
| Other financing sources (uses) | | | | |
| Issuance of bonds | - | 6,365,000 | - | 23,750,000 |
| Issuance of refunding bonds | 8,705,000 | 7,835,000 | 11,475,000 | - |
| Discount on bonds | - | - | - | - |
| Premium on bonds | - | - | - | 236,004 |
| Premium on refunding bonds | 151,271 | 79,167 | 95,406 | - |
| Payment to refunding escrow agent | (8,748,421) | (7,857,903) | (11,336,730) | - |
| Capital leases | - | - | - | - |
| Transfers in | 24,406,361 | 39,613,259 | 44,521,956 | 48,305,876 |
| Transfers out | (21,173,427) | (36,708,800) | (43,308,404) | (46,165,148) |
| Total other financing sources (uses) | 3,340,784 | 9,325,723 | 1,447,228 | 26,126,732 |
| Net changes in fund balances | \$ (4,764,995) | \$ 28,659,778 | \$ 11,044,091 | \$ 37,358,830 |
| Debt services as a percentage of noncapital expenditures | 3.7% | 3.4% | 2.9% | 2.6% |

| 2007 | | 2008 | | 2009 | | 2010 | 2011 | 2012 |
|------------------|----|--------------|----|--------------|----|--------------|-------------------|-------------------|
| \$ 86,549,856 | \$ | 84,291,171 | \$ | 82,635,161 | \$ | 79,314,216 | \$ 76,744,940 | \$ 76,320,529 |
| 1,494,702 | | 1,476,545 | | 3,039,774 | | 3,539,013 | 3,993,639 | 4,305,258 |
| 2,553,918 | | 2,316,048 | | 2,137,762 | | 2,162,555 | 2,196,515 | 2,821,108 |
| 60,185,360 | | 68,574,831 | | 73,925,405 | | 80,607,931 | 70,256,323 | 69,810,989 |
| 25,474,636 | | 26,473,441 | | 27,024,216 | | 27,375,355 | 27,897,184 | 30,153,635 |
| 1,205,125 | | 1,252,718 | | 1,068,539 | | 1,049,847 | 1,083,484 | 1,249,654 |
| 6,334,119 | | 4,077,008 | | 828,910 | | 398,865 | 443,123 | 310,503 |
| 5,798,659 | | 6,104,802 | | 5,995,242 | | 6,463,798 | 7,448,911 | 6,887,513 |
| 189,596,375 | | 194,566,564 | | 196,655,009 | | 200,911,580 | 190,064,119 | 191,859,189 |
| | | | | | | | | |
| 560,972 | | 597,886 | | 592,975 | | 522,093 | 477,736 | 455,758 |
| 24,263,382 | | 24,133,352 | | 23,574,691 | | 22,627,356 | 21,932,462 | 21,639,029 |
| 16,059,495 | | 13,589,970 | | 11,096,546 | | 9,789,325 | 12,957,266 | 10,468,873 |
| 49,495,839 | | 50,947,419 | | 52,112,759 | | 52,947,824 | 55,185,680 | 61,596,234 |
| 743,454 | | 785,662 | | 908,992 | | 851,970 | 796,280 | 553,921 |
| 39,238,401 | | 42,181,982 | | 44,195,428 | | 43,887,857 | 38,098,055 | 40,468,581 |
| 30,124,778 | | 32,409,404 | | 36,144,867 | | 40,634,460 | 34,378,918 | 30,073,818 |
| 11,462,934 | | 17,744,932 | | 11,808,558 | | 13,098,438 | 13,468,228 | 20,609,839 |
| 5,873,564 | | 6,293,261 | | 7,141,652 | | 5,442,086 | 5,589,384 | 4,259,390 |
| 6,911,345 | | 18,335,258 | | 39,663,808 | | 19,674,091 | 3,727,764 | 3,862,427 |
| 4,224,476 | | 5,894,476 | | 7,235,185 | | 7,686,172 | 8,124,668 | 8,769,992 |
| 2,603,594 | | 2,947,632 | | 3,436,595 | | 3,238,624 | 2,980,657 | 2,691,168 |
| 521,544 | | 365,355 | | | | - | - | 166,892 |
| 192,083,778 | | 216,226,589 | | 237,912,056 | | 220,400,296 | 197,717,098 | 205,615,922 |
| (2,487,403) | | (21,660,025) | | (41,257,047) | | (19,488,716) | (7,652,979) | (13,756,733) |
| | | | | | | | | |
| 21,675,000 | | 22,120,000 | | - | | - | - | 11,497,607 |
| - | | - | | - | | - | - | - |
| - | | (22,855) | | - | | - | - | - |
| 125,147 | | - | | - | | - | - | 239,678 |
| - | | - | | - | | - | - | - |
| - | | - | | - | | - | - | (11,385,000) |
| 695,122 | | - | | 430,117 | | 526,677 | 1,302,837 | 71,316 |
| 41,145,222 | | 44,464,023 | | 45,197,410 | | 42,441,579 | 43,119,181 | 43,390,812 |
| (39,512,668) | _ | (41,914,177) | _ | (42,279,410) | _ | (36,196,964) | (39,513,222) | (39,340,757) |
| 24,127,823 | | 24,646,991 | | 3,348,117 | | 6,771,292 | 4,908,796 | 4,473,656 |
| \$ 21,640,420 | \$ | 2,986,966 | \$ | (37,908,930) | \$ | (12,717,424) | \$ (2,744,183) | \$ (9,283,077) |
| | | | | | | | | |
| 4.0% | | 4.8% | | 5.4% | | 5.6% | 5.9% | 6.1% |

Changes in Fund Balances - General Fund Last Ten Years

Last Ten Years (modified accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 |
|---|------------------|------------------|------------------|------------------|
| Revenues | | | | |
| Property taxes | \$ 52,227,354 | \$ 54,883,846 | \$ 59,645,096 | \$ 66,237,030 |
| Licenses and permits | 169,388 | 171,524 | 161,907 | 174,530 |
| Intergovernmental | 10,563,759 | 7,758,214 | 5,641,139 | 5,308,246 |
| Charges for services | 16,262,412 | 16,165,713 | 17,521,139 | 16,911,965 |
| Fines and forfeits | 1,125,425 | 1,226,872 | 1,106,638 | 1,118,938 |
| Investment income | 612,244 | 544,005 | 628,154 | 1,145,749 |
| Other revenues | 1,084,307 | 941,153 | 1,032,874 | 917,865 |
| Total revenues | 82,044,889 | 81,691,327 | 85,736,947 | 91,814,323 |
| Expenditures | | | | |
| Legislative | 578,996 | 639,574 | 642,291 | 527,328 |
| Judicial | 13,602,187 | 14,235,820 | 14,916,715 | 16,216,012 |
| General government | 13,284,578 | 9,619,781 | 10,553,533 | 11,648,323 |
| Public safety | 33,285,150 | 36,535,457 | 38,948,971 | 40,911,096 |
| Public works | 402,840 | - | - | - |
| Social services | 1,243,477 | 1,178,913 | 1,263,782 | 1,574,522 |
| Culture and recreation | 718,738 | 820,124 | 628,307 | 654,343 |
| Other unallocated | 3,634,853 | 4,223,737 | 4,473,369 | 4,506,919 |
| Debt service: | | | | |
| Principal | - | - | - | - |
| Interest and fiscal changes | - | | - | |
| Total expenditures | 66,750,819 | 67,253,406 | 71,426,968 | 76,038,543 |
| Revenues over (under) expenditures | 15,294,070 | 14,437,921 | 14,309,979 | 15,775,780 |
| Other financing sources (uses) Capital leases | - | - | - | - |
| Transfers in | 925,501 | 4,620,356 | 6,611,427 | 6,958,254 |
| Transfers out | (16,150,909) | (18,615,493) | (20,481,873) | (22,332,075) |
| Total other financing sources (uses) | (15,225,408) | (13,995,137) | (13,870,446) | (15,373,821) |
| Net changes in fund balances | \$ 68,662 | \$ 442,784 | \$ 439,533 | \$ 401,959 |
| | | | | _ |

| 2007 2008 | | 2009 | | 2010 | | 2011 | | | 2012 | |
|------------------|----|--------------|----|--------------|----|--------------|----|--------------|------|--------------|
| | | | | | | | | | | |
| \$ 72,803,650 | \$ | 70,205,639 | \$ | 68,211,292 | \$ | 64,703,053 | \$ | 63,038,787 | \$ | 62,723,877 |
| 271,202 | | 178,489 | | 173,367 | | 205,407 | | 254,479 | | 266,421 |
| 5,524,930 | | 5,848,199 | | 5,743,226 | | 5,871,026 | | 5,703,092 | | 6,446,696 |
| 17,331,774 | | 18,041,878 | | 18,581,479 | | 18,008,529 | | 19,282,538 | | 20,646,196 |
| 1,141,280 | | 1,045,732 | | 983,940 | | 933,663 | | 956,065 | | 919,733 |
| 1,429,478 | | 785,074 | | 185,483 | | 129,650 | | 124,460 | | 53,757 |
| 974,130 | | 1,467,791 | | 1,668,811 | | 1,781,630 | | 2,666,887 | | 2,026,571 |
| 99,476,444 | | 97,572,802 | | 95,547,598 | | 91,632,958 | | 92,026,308 | | 93,083,251 |
| | | ,, | | ,, | | , | | ,, | - | ,, |
| | | | | | | | | | | |
| 560,972 | | 597,886 | | 592,975 | | 522,093 | | 477,736 | | 455,758 |
| 17,316,916 | | 17,246,115 | | 17,229,218 | | 16,869,266 | | 16,489,919 | | 16,583,079 |
| 14,244,201 | | 10,812,812 | | 7,878,754 | | 5,068,342 | | 7,885,475 | | 5,068,655 |
| 43,786,137 | | 45,051,719 | | 45,095,753 | | 46,659,680 | | 49,163,370 | | 54,037,578 |
| - | | - | | 326,863 | | 237,100 | | 226,092 | | 149,355 |
| 1,519,638 | | 1,803,863 | | 1,525,431 | | 419,048 | | 326,365 | | 317,154 |
| 667,590 | | 809,009 | | 819,549 | | 649,794 | | 622,288 | | 391,430 |
| 5,873,564 | | 6,293,261 | | 7,141,652 | | 5,442,086 | | 5,589,384 | | 4,259,390 |
| | | | | 225 700 | | 272 554 | | 2.45.402 | | 244447 |
| - | | - | | 225,709 | | 273,554 | | 345,192 | | 344,647 |
| | | | | 26,129 | | 44,246 | | 42,804 | | 26,509 |
| 83,969,018 | | 82,614,665 | | 80,862,033 | | 76,185,209 | | 81,168,625 | | 81,633,555 |
| 15,507,426 | | 14,958,137 | | 14,685,565 | | 15,447,749 | | 10,857,683 | | 11,449,696 |
| | | | | | | | | | | |
| 695,122 | | - | | 430,117 | | 494,924 | | 1,302,837 | | 71,316 |
| 7,390,700 | | 8,678,199 | | 8,401,218 | | 7,916,188 | | 7,879,448 | | 8,889,362 |
| (23,355,340) | | (23,105,386) | | (22,932,172) | | (18,314,763) | | (20,831,027) | | (18,148,385) |
| (15,269,518) | | (14,427,187) | | (14,100,837) | | (9,903,651) | | (11,648,742) | | (9,187,707) |
| \$ 237,908 | \$ | 530,950 | \$ | 584,728 | \$ | 5,544,098 | \$ | (791,059) | \$ | 2,261,989 |

Changes in Fund Balances - General Fund

(Expenditures by Category)
Last Ten Years
(modified accrual basis of accounting)

| | 2003 | 2004 | 2005 | 2006 |
|---|---------------|---------------|---------------|---------------|
| Revenues | | | | |
| Property taxes | \$ 52,227,354 | \$ 54,883,846 | \$ 59,645,096 | \$ 66,237,030 |
| Licenses and permits | 169,388 | 171,524 | 161,907 | 174,530 |
| Intergovernmental | 10,563,759 | 7,758,214 | 5,641,139 | 5,308,246 |
| Charges for services | 16,262,412 | 16,165,713 | 17,521,139 | 16,911,965 |
| Fines and forfeits | 1,125,425 | 1,226,872 | 1,106,638 | 1,118,938 |
| Investment income | 612,244 | 544,005 | 628,154 | 1,145,749 |
| Other revenues | 1,084,307 | 941,153 | 1,032,874 | 917,865 |
| Total revenues | 82,044,889 | 81,691,327 | 85,736,947 | 91,814,323 |
| Expenditures | | | | |
| Personal services | 49,903,278 | 51,764,737 | 55,129,899 | 58,424,800 |
| Supplies | 1,452,823 | 1,627,031 | 1,528,967 | 1,696,147 |
| Other services and charges | 13,118,819 | 12,179,677 | 13,345,666 | 14,240,236 |
| Internal service charges | 2,222,890 | 1,645,145 | 1,410,187 | 1,676,520 |
| Capital outlay | 53,009 | 36,816 | 12,248 | 840 |
| Debt service | | | | |
| Total expenditures | 66,750,819 | 67,253,406 | 71,426,968 | 76,038,543 |
| Revenues over (under) expenditures | 15,294,070 | 14,437,921 | 14,309,979 | 15,775,780 |
| Other financing sources (uses) Capital leases | _ | _ | _ | _ |
| Transfers in | 925,501 | 4,620,356 | 6,611,427 | 6,958,254 |
| Transfers out | (16,150,909) | (18,615,493) | (20,481,873) | (22,332,075) |
| Transfers out | (10,130,707) | (10,013,473) | (20,401,073) | (22,332,073) |
| Total other financing sources (uses) | (15,225,408) | (13,995,137) | (13,870,446) | (15,373,821) |
| | | | | |
| Net changes in fund balances | \$ 68,662 | \$ 442,784 | \$ 439,533 | \$ 401,959 |

| 2007 | 2007 2008 | | 2009 | | 2010 | 2011 | 2012 | |
|---------------------------------------|-----------|---------------------------------------|------|---------------------------------------|------------------|------------------|------|--------------|
| | | | | | | | | |
| \$ 72,803,650 | \$ | 70,205,639 | \$ | 68,211,292 | \$ 64,703,053 | \$ 63,038,787 | \$ | 62,723,877 |
| 271,202 | | 178,489 | | 173,367 | 205,407 | 254,479 | | 266,421 |
| 5,524,930 | | 5,848,199 | | 5,743,226 | 5,871,026 | 5,703,092 | | 6,446,696 |
| 17,331,774 | | 18,041,878 | | 18,581,479 | 18,008,529 | 19,282,538 | | 20,646,196 |
| 1,141,280 | | 1,045,732 | | 983,940 | 933,663 | 956,065 | | 919,733 |
| 1,429,478 | | 785,074 | | 185,483 | 129,650 | 124,460 | | 53,757 |
| 974,130 | | 1,467,791 | | 1,668,811 | 1,781,630 | 2,666,887 | | 2,026,571 |
| 99,476,444 | | 97,572,802 | | 95,547,598 | 91,632,958 | 92,026,308 | | 93,083,251 |
| | | | | | | | | |
| 63,324,954 | | 63,221,173 | | 61,607,795 | 60,772,335 | 63,392,878 | | 64,869,199 |
| 1,603,767 | | 1,596,407 | | 1,601,385 | 1,703,731 | 1,714,923 | | 1,966,453 |
| 16,377,624 | | 15,920,395 | | 16,182,001 | 12,514,061 | 12,354,012 | | 12,739,007 |
| 2,650,264 | | 1,602,137 | | 779,808 | 302,685 | 2,015,979 | | 1,608,906 |
| 12,409 | | 274,553 | | 439,206 | 574,597 | 1,302,837 | | 76,025 |
| - | | - | | 251,838 | 317,800 | 387,996 | | 373,965 |
| _ | | _ | | _ | _ | | | |
| 83,969,018 | | 82,614,665 | | 80,862,033 | 76,185,209 | 81,168,625 | | 81,633,555 |
| 15,507,426 | | 14,958,137 | | 14,685,565 | 15,447,749 | 10,857,683 | | 11,449,696 |
| | | , , | | , , | , , | , , | | , , |
| 695,122 | | _ | | 430,117 | 494,924 | 1,302,837 | | 71,316 |
| 7,390,700 | | 8,678,199 | | 8,401,218 | 7,916,188 | 7,879,448 | | 8,889,362 |
| (23,355,340) | | (23,105,386) | | (22,932,172) | (18,314,763) | (20,831,027) | | (18,148,385) |
| · · · · · · · · · · · · · · · · · · · | | · · · · · · · · · · · · · · · · · · · | | · · · · · · · · · · · · · · · · · · · | · · · · · · | | | |
| (15,269,518) | | (14,427,187) | | (14,100,837) | (9,903,651) | (11,648,742) | | (9,187,707) |
| | | | | | | | | |
| \$ 237,908 | \$ | 530,950 | \$ | 584,728 | \$ 5,544,098 | \$ (791,059) | \$ | 2,261,989 |

Assessed and Actual Value of Taxable Property

Last Ten Years (in thousands of dollars)

| Year | | | Commercial Property | | Industrial Property | | Other | | Personal Property | Total Assessed Value | |
|------|----|------------|------------------------|-----------|------------------------|---------|-------|---------|----------------------|----------------------------|------------------|
| 2003 | \$ | 10,017,580 | \$ | 2,652,147 | \$ | 804,851 | \$ | 478,542 | \$ | 1,092,571 | \$ 15,045,691 |
| 2004 | | 11,016,278 | | 2,820,335 | | 848,380 | | 533,236 | | 1,096,757 | 16,314,986 |
| 2005 | | 11,886,410 | | 3,106,081 | | 885,397 | | 564,140 | | 1,092,596 | 17,534,624 |
| 2006 | | 12,712,166 | | 3,278,326 | | 912,147 | | 559,299 | | 1,083,615 | 18,545,553 |
| 2007 | | 13,180,822 | | 3,454,744 | | 955,905 | | 589,064 | | 1,150,417 | 19,330,952 |
| 2008 | | 12,377,703 | | 3,681,923 | | 882,304 | | 595,774 | | 1,227,324 | 18,765,028 |
| 2009 | | 11,260,432 | | 3,692,630 | | 834,222 | | 578,251 | | 1,163,963 | 17,529,498 |
| 2010 | | 10,619,743 | | 3,541,601 | | 523,123 | | 534,906 | | 1,044,135 | 16,263,508 |
| 2011 | | 10,328,382 | | 3,205,238 | | 461,280 | | 510,726 | | 974,551 | 15,480,177 |
| 2012 | | 10,269,352 | | 3,082,080 | | 442,896 | | 514,957 | | 950,269 | 15,259,554 |

Note: Residential, commercial and industrial values are calculated without tax-exempt values

Source: County Equalization Department figures, exclusive of Industrial and Commercial Facility Tax and prior to any Board of Review actions.

Schedule 6 UNAUDITED

| Total Actual Value | Total Direct Tax Rate |
|--|--|
| \$ 30,196,516 32,758,847 35,184,135 37,208,917 38,961,637 37,678,729 35,263,130 32,711,793 31,228,316 30,710,091 | 5.6186 5.5819 5.5493 5.5024 5.6768 5.7018 5.7418 5.7448 5.7518 5.7654 |

Direct and Overlapping Property Tax Rates

Last Ten Years (rate per \$1,000 of taxable value)

| | | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|-------------------------------|------------|--------|--------|-------|--------|--------|-------|--------|
| County direct rates | | | | | | | | |
| County direct rates Operation | | 4.67 | 4.64 | 4.61 | 4.57 | 4.55 | 4.55 | 4.55 |
| County imposed and debt | | 0.49 | | 4.01 | 4.37 | 4.33 | 4.33 | 4.33 |
| Special voted | | 0.46 | 0.94 | 0.94 | 0.93 | 1.13 | 1.13 | 1.19 |
| Total direct rate | • | 5.62 | 5.58 | 5.55 | 5.50 | 5.68 | 5.68 | 5.74 |
| | • | | | | | | | |
| Overlapping rates | | | | | | | | |
| Cities: | | | | | | | | |
| Ann Arbor | | 16.87 | 16.90 | 16.90 | 16.82 | 16.78 | 16.78 | 16.80 |
| Chelsea (1) | | - | - | - | 13.21 | 15.05 | 15.05 | 14.96 |
| Milan | | 15.75 | 15.75 | 15.75 | 15.75 | 15.50 | 15.50 | 15.50 |
| Saline | | 10.96 | 12.95 | 13.72 | 15.53 | 15.53 | 15.53 | 15.53 |
| Ypsilanti | | 27.41 | 28.28 | 27.92 | 29.03 | 29.58 | 30.60 | 30.86 |
| | | | | | | | | |
| Townships (average) | (A) | 2.80 | 2.77 | 2.97 | 3.07 | 3.22 | 3.19 | 3.40 |
| VIII () | (D) | 42.22 | 42.40 | 42.05 | 0.77 | 0.54 | 0.54 | 0.70 |
| Villages (average) | (B) | 13.23 | 13.18 | 12.95 | 9.77 | 9.54 | 9.56 | 9.62 |
| School districts (average) | (C) | 30.15 | 29.39 | 30.22 | 29.77 | 29.55 | 29.54 | 30.91 |
| 00.000 0.00.000 (0.0000) | (-) | 331.3 | _,,,,, | 00.22 | _,,,, | _,,,,, | _,,,, | |
| Intermediate school district | | 3.07 | 3.46 | 4.04 | 4.00 | 3.97 | 3.97 | 3.97 |
| | | | | | | | | |
| Community college | | 3.86 | 3.83 | 3.77 | 3.72 | 3.70 | 3.69 | 3.69 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| (A) - Rates range from: | | | | | | | | |
| Low | | | | | | | | |
| High | | 10.12 | 9.66 | 10.53 | 10.40 | 10.40 | 10.40 | 10.40 |
| (B) - Rates range from: | | 10.12 | 7.00 | 10.33 | 10.40 | 10.40 | 10.40 | 10.40 |
| Low | | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| High | | 15.67 | 15.27 | 15.28 | 15.39 | 14.59 | 14.59 | 14.92 |
| (C) - Rates range from: | | 13.07 | 13.27 | 13.20 | 13.37 | 17.37 | 17.57 | 17.72 |
| Low | | 25.26 | 24.17 | 23.38 | 25.26 | 25.40 | 25.40 | 25.36 |
| High | | 34.30 | 32.65 | 33.65 | 36.48 | 35.69 | 35.69 | 34.59 |
| . "5" | | 3 1.33 | 32.03 | 33.03 | 30. 10 | 33.07 | 33.07 | 5 1.57 |

^{(1) -} Chelsea became a city in 2006; previously it was reported with the Villages

Schedule 7 UNAUDITED

| 2010 | 2011 | 2012 |
|----------------|----------------|----------------|
| | | |
| 4.55 | 4.55 | 4.55 |
| 1.20 | 1.20 | 1.22 |
| 5.74 | 5.75 | 5.77 |
| | | |
| 16.82 | 16.47 | 16.57 |
| 13.16 | 14.96 | 14.96 |
| 14.40 | 14.40 | 14.40 |
| 15.53 31.53 | 15.53 33.67 | 15.53 35.21 |
| 31.33 | 33.07 | 33.21 |
| 3.16 | 3.45 | 3.81 |
| 9.62 | 9.80 | 9.83 |
| 31.04 | 31.17 | 31.09 |
| 3.97 | 3.97 | 3.64 |
| 3.69 | 3.72 | 3.64 |
| | | |
| | | |
| 10.40 | 10.40 | 10.40 |
| 10.00 | 10.00 | 10.00 |
| 14.92 | 14.92 | 14.92 |
| 25.36 | 25.36 | 25.36 |
| 34.59 | 34.59 | 34.59 |

Principal Property Tax Payers Current Year and Nine Years Ago

| | 20 | 012 | | 2 | 003 | |
|---------------------------|------------------------------|------|--|------------------------------|------|--|
| Taxpayer | Taxable Assessed Value | Rank | Percentage of Total County Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total County Taxable Assessed Value |
| Detroit Edison | \$ 133,919,793 | 1 | 0.96% | \$ 129,838,558 | 4 | 1.08% |
| McKinley Associates | 132,177,932 | 2 | 0.95% | - | - | - |
| Toyota Motor | 115,896,856 | 3 | 0.83% | 39,577,258 | 8 | 0.33% |
| Michigan Consolidated Gas | 104,726,264 | 4 | 0.75% | 71,342,635 | 5 | 0.60% |
| Ford Motor | 74,177,099 | 5 | 0.53% | - - | - | - |
| Briarwood Complex | 63,159,655 | 6 | 0.45% | 63,682,332 | 6 | 0.53% |
| Domino's Farm | 62,823,485 | 7 | 0.45% | 48,144,339 | 7 | 0.40% |
| ITC | 51,296,952 | 8 | 0.37% | - | - | - |
| Hyundai | 37,517,500 | 9 | 0.27% | - | - | - |
| THC Ann Arbor LLC | 36,460,400 | 10 | 0.26% | - | - | - |
| Comcast | 31,347,275 | 11 | 0.22% | 22,394,670 | 13 | 0.19% |
| Daimler Chrysler | 31,127,800 | 12 | 0.22% | 39,077,731 | 9 | 0.33% |
| Mav Development | 29,533,987 | 13 | 0.21% | - | - | - |
| Arborland LLC | 29,269,499 | 14 | 0.21% | 19,733,504 | 15 | 0.16% |
| Consumers Energy | 28,100,508 | 15 | 0.20% | - | - | - |
| Pfizer Global | - | - | - | 232,430,856 | 1 | 1.94% |
| Visteon | - | - | - | 200,715,632 | 2 | 1.67% |
| General Motors | - | - | - | 174,229,657 | 3 | 1.45% |
| NSK Corp | - | - | - | 32,763,587 | 10 | 0.27% |
| Great Lakes Bank | - | - | - | 31,103,619 | 11 | 0.26% |
| Meijer Inc. | - | - | - | 27,907,994 | 12 | 0.23% |
| Comcast/Media One | - | - | - | 26,425,172 | 13 | 0.22% |
| Lake in the Woods | - | - | | 25,700,000 | 14 | 0.21% |
| | \$ 961,535,005 | | 6.88% | \$ 1,185,067,544 | | 9.89% |

Source: Washtenaw County Equalization Department.

Property Tax Levies and Collections Last Ten Years

| | | Collected with | nin the | | | |
|------|----------------------|------------------|---------|---------------------|------------------|-------------|
| | | Fiscal Year of t | he Levy | | Total Collection | ons to Date |
| | Taxes Levied for the | | % of | Subsequent Years | | % of |
| Year | Fiscal Year | Amount | Levy | Collections | Amount | Levy |
| 2003 | \$ 62,459,717 | \$ 59,400,607 | 95.10% | \$ 2,586,635 | \$ 61,987,242 | 99.24% |
| 2004 | 65,676,479 | 62,650,121 | 95.39% | 2,622,050 | 65,272,171 | 99.38% |
| 2005 | 69,669,724 | 66,173,312 | 94.98% | 3,031,443 | 69,204,755 | 99.33% |
| 2006 | 73,894,038 | 70,780,578 | 95.79% | 2,852,695 | 73,633,273 | 99.65% |
| 2007 | 81,570,687 | 78,257,648 | 95.94% | 3,112,051 | 81,369,699 | 99.75% |
| 2008 | 86,208,920 | 82,652,655 | 95.87% | 3,359,451 | 86,012,106 | 99.77% |
| 2009 | 86,755,826 | 82,908,257 | 95.57% | 3,596,050 | 86,504,307 | 99.71% |
| 2010 | 85,172,555 | 81,368,255 | 95.53% | 3,550,949 | 84,919,204 | 99.70% |
| 2011 | 80,780,558 | 77,326,315 | 95.72% | 3,234,632 | 80,560,947 | 99.73% |
| 2012 | 78,597,092 | 75,874,983 | 96.54% | 2,531,636 | 78,406,919 | 99.76% |

Source: Washtenaw County Treasurer's Office

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

| | 2003 | 2004 | 2005 | 2006 | 2007 |
|---|--|--|--|--|---|
| Governmental activities General obligation bonds Capital leases Installment contracts Loans | \$ 35,035,000 346,319 - 292,133 | \$ 38,120,000 136,872 - 292,133 | \$ 35,615,000 461,948 - 272,658 | \$ 56,400,000 309,424 - 253,182 | \$73,870,000 829,132 - 233,707 |
| Total outstanding debt | 35,673,452 | 38,549,005 | 36,349,606 | 56,962,606 | 74,932,839 |
| Business-type activities Delinquent tax revolving - General obligation notes | 9,000,000 | 11,000,000 | 10,000,000 | 12,000,000 | 18,000,000 |
| Total outstanding debt | \$ 44,673,452 | \$49,549,005 | \$46,349,606 | \$68,962,606 | \$92,932,839 |
| Total taxable value (000's) | \$ 15,045,691 | \$ 16,314,986 | \$ 17,534,624 | \$ 18,545,553 | \$19,330,952 |
| Ratio of total debt to taxable value | 0.30% | 0.30% | 0.26% | 0.37% | 0.48% |
| Total population | 338,562 | 338,782 | 342,124 | 347,792 | 347,969 |
| Total debt per capita | \$ 131.95 | \$ 146.26 | \$ 135.48 | \$ 198.29 | \$ 267.07 |
| % of personal income | 0.35% | 0.37% | 0.34% | 0.50% | 0.65% |

Source: Washtenaw County Finance Department

Further details regarding the County's debt can be found in the notes to the financial statements.

Schedule 10 UNAUDITED

| 2008 | | 2009 | | 2010 | 2 | 2011 | 2012 | | |
|------------|---|-------------|----|-------------|-----------|----------|-------|-----------|--|
| | | | | | | | | | |
| \$ 90,115, | 000 \$ | 83,125,000 | \$ | 75,765,000 | \$ 68, | ,005,000 | \$ 59 | 9,590,000 | |
| 468, | 072 | 672,480 | | 711,121 | 1,302,837 | | 1 | ,029,506 | |
| | - | - | | - | | - | | 121,738 | |
| 214, | <u> 231 </u> | 194,756 | | 175,280 |) 155,804 | | | 136,329 | |
| 90,797, | 303 | 83,992,236 | | 76,651,401 | 69, | ,463,641 | 60 |),877,573 | |
| | | | | | | | | | |
| 28,000, | 000 | 25,000,000 | | 26,000,000 | 24, | ,500,000 | 19 | ,500,000 | |
| \$118,797, | 303 \$ | 108,992,236 | \$ | 102,651,401 | \$ 93, | ,963,641 | \$80 |),377,573 | |
| \$ 18,765, | 028 \$ | 17,529,498 | \$ | 16,263,508 | \$15, | ,480,177 | \$ 15 | 5,259,554 | |
| 0 | .63% | 0.62% | | 0.63% | | 0.61% | | 0.53% | |
| 344, | 767 | 347,563 | | 345,250 | | 347,962 | | 347,962 | |
| \$ 344 | 1.57 \$ | 313.59 | \$ | 297.32 | \$ | 270.04 | \$ | 231.00 | |
| 0 | .88% | 0.83% | | 0.77% | | 0.66% | | 0.57% | |

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Ratios of Net General Bonded Debt Outstanding

Last Ten Years

| | | General | Bonded Debt | | | | | |
|------|--------------------------------|------------|--|---|------------------|----------------------------|---|---------------|
| Year | General Obligation Bonds | | Less: Amounts Restricted to Repaying Principal | | Total | % of Personal Income | % of Actual Taxable Value of Property | Per Capita |
| 2003 | \$ | 35,035,000 | \$ | - | \$ 35,035,000 | 0.27% | 0.23% | \$ 103.48 |
| 2004 | | 38,120,000 | | - | 38,120,000 | 0.28% | 0.23% | 112.52 |
| 2005 | | 35,615,000 | | - | 35,615,000 | 0.26% | 0.20% | 104.10 |
| 2006 | | 56,400,000 | | - | 56,400,000 | 0.41% | 0.30% | 162.17 |
| 2007 | | 73,870,000 | | - | 73,870,000 | 0.52% | 0.38% | 212.29 |
| 2008 | | 90,115,000 | | - | 90,115,000 | 0.67% | 0.48% | 261.38 |
| 2009 | | 83,125,000 | | - | 83,125,000 | 0.63% | 0.47% | 239.17 |
| 2010 | | 75,765,000 | | - | 75,765,000 | 0.57% | 0.47% | 219.45 |
| 2011 | | 68,005,000 | | - | 68,005,000 | 0.48% | 0.44% | 195.44 |
| 2012 | | 59,590,000 | | - | 59,590,000 | 0.42% | 0.39% | 171.25 |

Computation of Net Direct and Overlapping Debt As of December 31, 2012

| Direct debt | | | | |
|---|----------------------|----------------|-----------------|----------------|
| Direct debt Separation Se | | | Self-Supporting | |
| Direct debt General obligation tax notes General obligation bonds 59,590,000 519,500,000 59,590,590,000 59,590,590,590 59,590,590,590 59,590,59 | | Gross | | Net |
| Direct debt General obligation tax notes S 19,500,000 \$ 19,500,000 \$ 59,590,000 \$ 60,590,000 \$ 19,500,000 \$ 59,590,000 \$ 136,329 \$ 59,590,000 \$ 136,329 \$ 136,320 | | Amount | by Benefited | Amount |
| General obligation tax notes \$ 19,500,000 \$ 19,500,000 \$ 59,590,000 General obligation bonds \$ 59,590,000 \$ 59,590,000 \$ 59,590,000 \$ 59,590,000 \$ 59,590,000 \$ 136,329 \$ 25,590,000 \$ 136,329 \$ 422,257 \$ 136,329 \$ 422,257 \$ 13,824,392 \$ 13,429,629 \$ 422,257 \$ 26,622,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,272 \$ 27,525,000 \$ 22,422,229 \$ 29,529,000 </th <th></th> <th>Outstanding</th> <th>Entity</th> <th>Outstanding</th> | | Outstanding | Entity | Outstanding |
| General obligation tax notes \$ 19,500,000 \$ 19,500,000 \$ 59,590,000 General obligation bonds \$ 59,590,000 \$ 59,590,000 \$ 59,590,000 Notes payable \$ 136,329 \$ 136,329 \$ 422,257 Public Works water and sewer debt \$ 26,622,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26,623,279 \$ 26, | | | | |
| General obligation bonds 59,590,000 - 59,590,000 Notes payable 1136,329 - 136,329 Water Resources bonds and notes 13,824,392 13,429,629 422,257 Public Works water and sewer debt 26,622,279 26,622,279 | | | | |
| Notes payable 136,329 - 136,329 Water Resources bonds and notes 13,824,392 13,429,629 422,257 Public Works water and sewer debt 26,622,279 6,622,279 - Road Commission debt 7,584,000 7,584,000 - Total direct debt \$ 127,257,000 \$ 67,135,908 60,148,586 Overlapping debt City of Ann Arbor \$ 139,185,116 100.00% \$ 139,185,116 City of Chelsea 6,287,000 100.00% \$ 6,287,000 City of Saline 22,842,279 100.00% 22,842,279 City of Syslatri 22,985,000 100.00% 22,985,000 Augusta Township 1,586,492 100.00% 25,95,000 Bridgewater Township 650,000 100.00% 3,117,250 Lima Township 266,500 100.00% 266,500 Lyndon Township 266,500 100.00% 266,500 Lyndon Township 266,500 100.00% 2,670,482 Manchester Township 7,870,000 100.00% 17,8 | | | \$ 19,500,000 | |
| Water Resources bonds and notes 13,824,392 13,429,629 422,257 Public Works water and sewer debt 26,622,279 26,622,279 - Road Commission debt 7,584,000 7,584,000 - Total direct debt \$ 127,257,000 \$ 67,135,908 60,148,586 Overlapping debt City of Ann Arbor \$ 139,185,116 100.00% \$ 139,185,116 City of Chelsea 6,287,000 100.00% \$ 2,87,000 City of Saline 22,842,279 100.00% \$ 22,842,279 City of Syslanti 22,955,000 100.00% \$ 22,955,000 Augusta Township 1,586,492 100.00% \$ 2,802,790 Bridgewater Township 650,000 100.00% \$ 650,000 Dexter Township 3,117,250 100.00% 26,6500 Lyndon Township 2,670,482 100.00% 26,5500 Lyndon Township 7,870,000 100.00% 230,750 Northfield Township 7,870,000 100.00% 1,86,500 Lyndon Township 7,870,000 | _ | · | - | · |
| Public Works water and sewer debt 26,622,279 26,622,279 - Road Commission debt 7,584,000 7,584,000 - Total direct debt \$ 127,257,000 \$ 67,135,908 60,148,586 Overlapping debt City of Ann Arbor \$ 139,185,116 100.00% \$ 139,185,116 City of Chelsea 6,287,000 100.00% 6,287,000 City of Saline 22,842,279 100.00% 22,842,279 City of Spilanti 22,995,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 22,955,000 Bridgewater Township 650,000 100.00% 3,117,250 Lima Township 266,500 100.00% 365,000 Lyndon Township 266,500 100.00% 266,500 Lyndon Township 230,750 100.00% 230,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 1,995,000 100.00% 7,870,000 Scio Township 1,995,000 100.00% 3,007,00 </td <td>• •</td> <td>•</td> <td>-</td> <td></td> | • • | • | - | |
| Road Commission debt 7,584,000 7,584,000 - Total direct debt \$ 127,257,000 \$ 67,135,908 60,148,586 Net Debt Outstanding Applicable to Washtenaw County Applicable to Washtenaw County Overlapping debt \$ 139,185,116 100.00% \$ 139,185,116 City of Ann Arbor \$ 139,185,116 100.00% 6,287,000 City of Milan 11,981,615 52,91% 6,339,472 City of Saline 22,842,279 100.00% 22,842,279 City of Ypsilanti 22,955,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 25,955,000 Bridgewater Township 650,000 100.00% 26,500,000 Dexter Township 3,117,250 100.00% 26,500,000 Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 7,870,000 100.00% 7,870,000 Pittsfield Township 7,870,000 100.00% 7,870,000 Scio Township 1,095,000 100.00% 7,870,000 | | · | | 422,257 |
| Total direct debt S 127,257,000 S 67,135,908 60,148,586 Ret Debt Debt Washtenaw County Percentage Applicable to Washtenaw County Percentage County Per | | , , | · | - |
| Net Debt Outstanding Percentage Applicable to Washtenaw County Share Applicable to Washtenaw County Overlapping debt City of Ann Arbor \$ 139,185,116 100.00% \$ 139,185,116 City of Chelsea 6,287,000 100.00% 6,287,000 City of Saline 22,842,279 100.00% 22,842,279 City of Ypsilanti 22,955,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 22,955,000 Bridgewater Township 650,000 100.00% 3,117,250 Lima Township 266,500 100.00% 3,117,250 Lyndon Township 266,500 100.00% 2,670,482 Manchester Township 7,870,000 100.00% 230,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 7,870,000 Pittsfield Township 17,955,000 100.00% 7,870,000 Pittsfield Township 10,000 7,870,000 100.00% <td>Road Commission debt</td> <td>7,584,000</td> <td>7,584,000</td> <td></td> | Road Commission debt | 7,584,000 | 7,584,000 | |
| Net Debt Debt Outstanding Applicable to Washtenaw County Applicable to Washtenaw County Overlapping debt | Total direct debt | \$ 127,257,000 | \$ 67,135,908 | 60,148,586 |
| Net Debt Debt Debt Outstanding Applicable to Washtenaw County Applicable to Washtenaw County Overlapping debt | | | | 21 |
| Overlapping debt County Washtenaw County City of Ann Arbor \$ 139,185,116 100.00% \$ 139,185,116 City of Chelsea 6,287,000 100.00% 6,287,000 City of Milan 11,981,615 52.91% 6,339,472 City of Saline 22,842,279 100.00% 22,842,279 City of Ypsilanti 22,955,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 650,000 Augusta Township 650,000 100.00% 650,000 Dexter Township 3,117,250 100.00% 3,117,250 Lima Township 2,670,482 100.00% 2,670,482 Manchester Township 2,670,482 100.00% 2,670,482 Manchester Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 7,870,000 Pittsfield Township 1,095,000 100.00% 7,45,000 Scio Township 18,616,810 100.00% 7,45,000 Scio Township 3,000,000 <td< td=""><td></td><td></td><td>_</td><td></td></td<> | | | _ | |
| Overlapping debt City of Ann Arbor \$ 139,185,116 100.00% \$ 139,185,116 City of Chelsea 6,287,000 100.00% 6,287,000 City of Milan 11,981,615 52.91% 6,339,472 City of Saline 22,842,279 100.00% 22,842,279 City of Ypsilanti 22,955,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 1,586,492 Bridgewater Township 650,000 100.00% 3,117,250 Lima Township 266,500 100.00% 3,117,250 Lyndon Township 2,670,482 100.00% 2,667,00 Lyndon Township 230,750 100.00% 2,670,482 Manchester Township 7,870,000 100.00% 7,870,000 Pittsfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 1,955,000 Scio Township 18,616,810 100.00% 745,000 Superior Township 3,000,000 100.00% 745,000 Sulv | | | | • • |
| Overlapping debt City of Ann Arbor \$ 139,185,116 100.00% \$ 139,185,116 City of Chelsea 6,287,000 100.00% 6,287,000 City of Milan 11,981,615 52.91% 6,339,472 City of Saline 22,842,279 100.00% 22,842,279 City of Ypsilanti 22,955,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 22,955,000 Bridgewater Township 6,50,000 100.00% 650,000 Dexter Township 3,117,250 100.00% 3,117,250 Lima Township 266,500 100.00% 266,500 Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 7,870,000 100.00% 2,670,482 Manchester Township 7,870,000 100.00% 7,870,000 Pittsfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 1,995,000 100.00% 17,843,817 Salem Township 18,616,810 100.00% 17,950,000 | | | | |
| City of Ann Arbor \$ 139,185,116 100.00% \$ 139,185,116 City of Chelsea 6,287,000 100.00% 6,287,000 City of Milan 11,981,615 52,91% 6,339,472 City of Saline 22,842,279 100.00% 22,842,279 City of Ypsilanti 22,955,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 1,586,492 Bridgewater Township 650,000 100.00% 650,000 Dexter Township 266,500 100.00% 3,117,250 Lima Township 2,667,0482 100.00% 266,500 Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 230,750 100.00% 2,30,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 18,616,810 Sharon Township 3,000,000 100.00% 745,000 Sylvan Township 3,000, | | Outstanding | County | County |
| City of Ann Arbor \$ 139,185,116 100.00% \$ 139,185,116 City of Chelsea 6,287,000 100.00% 6,287,000 City of Milan 11,981,615 52,91% 6,339,472 City of Saline 22,842,279 100.00% 22,842,279 City of Ypsilanti 22,955,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 1,586,492 Bridgewater Township 650,000 100.00% 650,000 Dexter Township 266,500 100.00% 3,117,250 Lima Township 2,667,0482 100.00% 266,500 Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 230,750 100.00% 2,30,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 18,616,810 Sharon Township 3,000,000 100.00% 745,000 Sylvan Township 3,000, | Overlanning debt | | | |
| City of Chelsea 6,287,000 100.00% 6,287,000 City of Milan 11,981,615 52.91% 6,339,472 City of Saline 22,842,279 100.00% 22,842,279 City of Ypsilanti 22,955,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 1586,492 Bridgewater Township 650,000 100.00% 650,000 Dexter Township 266,500 100.00% 3,117,250 Lima Township 266,500 100.00% 266,500 Lyndon Township 266,500 100.00% 2,670,482 Manchester Township 230,750 100.00% 230,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 18,616,810 Sharon Township 3,000,000 100.00% 745,000 Superior Township 3,000,000 100.00% 10,875,250 Webster Township 30,394 | • | \$ 139,185,116 | 100.00% | \$ 139,185,116 |
| City of Milan 11,981,615 52.91% 6,339,472 City of Saline 22,842,279 100.00% 22,842,279 City of Ypsilanti 22,955,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 1,586,492 Bridgewater Township 650,000 100.00% 650,000 Dexter Township 3,117,250 100.00% 3,117,250 Lima Township 266,500 100.00% 266,500 Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 230,750 100.00% 2,670,482 Manchester Township 7,870,000 100.00% 7,870,000 Pittsfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 18,616,810 Sharon Township 3,000,000 100.00% 745,000 Superior Township 3,000,000 100.00% 745,000 Sylvan Township 30,394 | • | | | |
| City of Saline 22,842,279 100.00% 22,842,279 City of Ypsilanti 22,955,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 1,586,492 Bridgewater Township 650,000 100.00% 650,000 Dexter Township 3,117,250 100.00% 3,117,250 Lima Township 266,500 100.00% 266,500 Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 230,750 100.00% 230,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 18,616,810 Sharon Township 18,616,810 100.00% 745,000 Superior Township 3,000,000 100.00% 745,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 30,394 100.00% 7,245,000 York Township 30,394 | • | · | | |
| City of Ypsilanti 22,955,000 100.00% 22,955,000 Augusta Township 1,586,492 100.00% 1,586,492 Bridgewater Township 650,000 100.00% 650,000 Dexter Township 3,117,250 100.00% 3,117,250 Lima Township 266,500 100.00% 266,500 Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 230,750 100.00% 230,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 18,616,810 Sharon Township 3,000,000 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 30,394 100.00% 79,190 York Township 30,394 100.00% 7,245,000 Dexter Village 995,000 <td< td=""><td></td><td></td><td></td><td></td></td<> | | | | |
| Augusta Township 1,586,492 100.00% 1,586,492 Bridgewater Township 650,000 100.00% 650,000 Dexter Township 3,117,250 100.00% 3,117,250 Lima Township 266,500 100.00% 266,500 Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 230,750 100.00% 230,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 1,095,000 Scio Township 18,616,810 100.00% 18,616,810 Sharon Township 3,000,000 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Ann Arbor School District 185,645, | • | | | |
| Bridgewater Township 650,000 100.00% 650,000 Dexter Township 3,117,250 100.00% 3,117,250 Lima Township 266,500 100.00% 266,500 Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 230,750 100.00% 230,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 1,095,000 Scio Township 18,616,810 100.00% 18,616,810 Sharon Township 745,000 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 7,245,000 Pysilanti Township 7,245,000 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Ann Arbor School District 185,645,00 | | | | |
| Dexter Township 3,117,250 100.00% 3,117,250 Lima Township 266,500 100.00% 266,500 Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 230,750 100.00% 230,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 1,095,000 Scio Township 18,616,810 100.00% 18,616,810 Sharon Township 745,000 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 7,245,000 York Township 30,394 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 185,645,000 Ann Arbor School District 185,645,000 | - | | | |
| Lima Township 266,500 100.00% 266,500 Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 230,750 100.00% 230,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 1,095,000 Scio Township 18,616,810 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 185,645,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | - | · | | |
| Lyndon Township 2,670,482 100.00% 2,670,482 Manchester Township 230,750 100.00% 230,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 1,095,000 Scio Township 18,616,810 100.00% 18,616,810 Sharon Township 745,000 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 185,645,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | • | · | | |
| Manchester Township 230,750 100.00% 230,750 Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 1,095,000 Scio Township 18,616,810 100.00% 18,616,810 Sharon Township 745,000 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 30,394 Ypsilanti Township 7,245,000 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 995,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | · | | | |
| Northfield Township 7,870,000 100.00% 7,870,000 Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 1,095,000 Scio Township 18,616,810 100.00% 18,616,810 Sharon Township 745,000 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 30,394 Ypsilanti Township 7,245,000 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 185,645,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | · | • | | |
| Pittsfield Township 17,843,817 100.00% 17,843,817 Salem Township 1,095,000 100.00% 1,095,000 Scio Township 18,616,810 100.00% 18,616,810 Sharon Township 745,000 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 30,394 Ypsilanti Township 7,245,000 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 995,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | • | | | |
| Salem Township 1,095,000 100.00% 1,095,000 Scio Township 18,616,810 100.00% 18,616,810 Sharon Township 745,000 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 30,394 Ypsilanti Township 7,245,000 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 995,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | • | · | | · |
| Scio Township 18,616,810 100.00% 18,616,810 Sharon Township 745,000 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 30,394 Ypsilanti Township 7,245,000 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 995,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | · | | | |
| Sharon Township 745,000 100.00% 745,000 Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 30,394 Ypsilanti Township 7,245,000 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 995,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | | | 100.00% | |
| Superior Township 3,000,000 100.00% 3,000,000 Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 30,394 Ypsilanti Township 7,245,000 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 995,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | • | | | |
| Sylvan Township 10,875,250 100.00% 10,875,250 Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 30,394 Ypsilanti Township 7,245,000 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 995,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | Superior Township | | 100.00% | |
| Webster Township 799,190 100.00% 799,190 York Township 30,394 100.00% 30,394 Ypsilanti Township 7,245,000 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 995,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | · | • | | |
| York Township30,394100.00%30,394Ypsilanti Township7,245,000100.00%7,245,000Dexter Village9,367,000100.00%9,367,000Manchester Village995,000100.00%995,000Ann Arbor School District185,645,000100.00%185,645,000 | | | | |
| Ypsilanti Township 7,245,000 100.00% 7,245,000 Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 995,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | • | | | |
| Dexter Village 9,367,000 100.00% 9,367,000 Manchester Village 995,000 100.00% 995,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | • | | | |
| Manchester Village 995,000 100.00% 995,000 Ann Arbor School District 185,645,000 100.00% 185,645,000 | | | | |
| Ann Arbor School District 185,645,000 100.00% 185,645,000 | _ | | | |
| | _ | | | |
| | | | | |

continued...

Computation of Net Direct and Overlapping Debt

As of December 31, 2012

| | Net Debt Outstanding | Percentage Applicable to Washtenaw County | Share Applicable to Washtenaw County |
|-----------------------------------|----------------------------|--|---|
| Overlapping debt continued | | | |
| Clinton School District | \$ 4,955,000 | 26.53% | \$ 1,314,562 |
| Columbia School District | 1,915,000 | 1.97% | 37,726 |
| Dexter School District | 131,423,552 | 95.20% | 125,115,222 |
| Grass Lake School District | 29,572,247 | 0.78% | 230,664 |
| Lincoln School District | 116,346,349 | 81.34% | 94,636,120 |
| Manchester School District | 40,233,774 | 99.27% | 39,940,067 |
| Milan School District | 107,791,334 | 55.15% | 59,446,921 |
| Napoleon School District | 14,920,000 | 0.05% | 7,460 |
| Northville School District | 60,305,000 | 0.90% | 542,745 |
| Pinckney School District | 126,187,573 | 2.53% | 3,192,546 |
| Plymouth-Canton School District | 176,393,000 | 2.59% | 4,568,579 |
| Saline School District | 129,666,860 | 100.00% | 129,666,860 |
| South Lyon School District | 170,085,000 | 15.55% | 26,448,218 |
| Stockbridge School District | 11,800,000 | 7.36% | 868,480 |
| Van Buren School District | 79,355,000 | 7.35% | 5,832,593 |
| Whitmore Lake School District | 59,738,509 | 73.34% | 43,812,223 |
| Willow Run School District | 67,780,090 | 100.00% | 67,780,090 |
| Ypsilanti School District | 77,861,957 | 100.00% | 77,861,957 |
| Ingham ISD | 2,334,000 | 0.28% | 6,535 |
| Jackson ISD | 900,000 | 0.32% | 2,880 |
| Livingston ISD | 1,120,000 | 0.39% | 4,368 |
| Oakland ISD | 61,705,000 | 0.53% | 327,037 |
| Oakland Community College | 4,435,000 | 0.53% | 23,506 |
| Washtenaw Community College | 23,270,000 | 100.00% | 23,270,000 |
| Chelsea District Library | 6,230,000 | 100.00% | 6,230,000 |
| Dexter District Library | 6,075,000 | 95.20% | 5,783,400 |
| Salem-South Lyon District Library | 770,000 | 50.79% | 391,083 |
| Saline District Library | 1,730,000 | 100.00% | 1,730,000 |
| Ypsilanti District Library | 7,825,000 | 100.00% | 7,825,000 |
| Total overlapping debt | \$ 2,056,936,713 | | 1,252,755,635 |
| Total direct & overlapping debt | | | \$ 1,312,904,221 |

concluded

(1) Overlapping debt is calculated for an entity, based upon assessed values received from the State of Michigan, which determines the issuer's proportionate share of the debt of other local governmental units that either overlap it (the issuer is located either wholly or partly within the geographic limits of the other units) or underlie it (the other units are located within the geographic limits of the issuer). The debt is apportioned based upon relative assessed values.

Source: Washtenaw County Finance Department and Municipal Advisory Council of Michigan.

Legal Debt Margin Last Ten Years

| Legal Debt Margin Calculation for 2012 Assessed value | \$ 15,259,554,130 |
|--|------------------------------------|
| Debt limit (10% of assessed value) Debt applicable to limit - general obligation bonds | \$ 1,525,955,413 127,257,000 |
| Legal debt margin | \$ 1,398,698,413 |

| | | Total Net Debt | | Total Net Debt Applicable to Limit as a |
|------|---------------------|------------------------|----------------------|--|
| | Debt Limit | Applicable to Limit | Legal Debt Margin | Percentage of Debt Limit |
| 2003 | \$ 1,504,569,055 | \$ 95,545,110 | \$ 1,409,023,945 | 6.35% |
| 2004 | 1,631,498,572 | 101,955,812 | 1,529,542,760 | 6.25% |
| 2005 | 1,753,462,361 | 93,014,742 | 1,660,447,619 | 5.30% |
| 2006 | 1,854,553,316 | 115,193,717 | 1,739,359,599 | 6.21% |
| 2007 | 1,933,095,190 | 136,468,517 | 1,796,626,673 | 7.06% |
| 2008 | 1,876,502,686 | 161,117,364 | 1,715,385,322 | 8.59% |
| 2009 | 1,752,949,726 | 150,036,016 | 1,602,913,710 | 8.56% |
| 2010 | 1,626,350,827 | 144,462,548 | 1,481,888,279 | 8.24% |
| 2011 | 1,548,017,612 | 134,682,631 | 1,413,334,981 | 8.70% |
| 2012 | 1,525,955,413 | 127,257,000 | 1,398,698,413 | 8.34% |

Demographic and Economic Statistics

Last Ten Years

| Year | Population | Personal Income (thousands of dollars) | Per Capita Personal Income | Unemployment Rate |
|------|-------------|---|----------------------------------|----------------------|
| 2003 | 338,562 | \$ 12,869,105 | \$ 38,323 | 3.7% |
| 2004 | 338,782 | 13,391,280 | 39,528 | 4.2% |
| 2005 | 342,124 | 13,578,433 | 39,689 | 4.0% |
| 2006 | 347,792 | 13,874,107 | 39,892 | 4.3% |
| 2007 | 347,969 | 14,233,752 | 40,905 | 4.7% |
| 2008 | 344,767 | 13,482,692 | 39,107 | 6.6% |
| 2009 | 347,563 | 13,158,533 | 37,859 | 8.5% |
| 2010 | 345,250 | 13,297,281 | 38,515 | 6.5% |
| 2011 | 347,962 | 14,204,286 | 40,821 | 5.4% |
| 2012 | 347,962 (a) | 14,204,286 | (a) 40,821 (a | a) 5.1% (b) |

⁽a) Census data not available at the time of publication.

Sources: Bureau of Economic Analysis - http://bea.gov/regional/bearfacts/action.cfm

Economic Time Series - http://www.economagic.com/em-cgi/data.exe/blsla

Michigan Economic Development Corporation

⁽b) Preliminary reported as of December 31, 2012

Principal Employers Current Year and Nine Years Ago

| | | 2012 | | | 2003 | |
|--------------------------------------|----------------|--------|------------------------------------|----------------------------|--------|------------------------------------|
| Employer | Employees | Rank | % of Total County Employment | Employees | Rank | % of Total County Employment |
| Hairmanita of Michigan | 27.7// | 4 | 4.4.440/ | 45 504 | | 9.04% |
| University of Michigan | 27,766 | 1 | 14.41% 2.82% | 15,591 | 1 | 8.06% 2.39% |
| Trinity Health U.S. Government | 5,434 | 2 | 1.46% | 4,626 2,549 | 6 7 | 1.32% |
| Ann Arbor Public Schools | 2,808 2,300 | 3 4 | 1.46% | 2,5 49 1,753 | | 0.91% |
| | , | - | | • | 11 | |
| Eastern Michigan University | 1,910 | 5 | 0.99% | 1,956 | 9 | 1.01% |
| Thompson Reuters | 1,816 | 6 | 0.94% | - | - | - |
| Faurecia North America | 1,500 | 7 | 0.78% | - | - | - |
| State of Michigan | 1,438 | 8 | 0.75% | 1,821 | 10 | 0.94% |
| Washtenaw County | 1,318 | 9 | 0.68% | 1,375 | 12 | 0.71% |
| Ford Motor Company | 836 | 10 | 0.43% | 5,075 | 5 | 2.62% |
| Intergrated Health Associates Inc. | 733 | 11 | 0.38% | _ | _ | - |
| City of Ann Arbor | 686 | 12 | 0.36% | 863 | 16 | 0.45% |
| Edward Bros. Inc. | 662 | 13 | 0.34% | - | - | - |
| DTE Energy Co. | 605 | 14 | 0.31% | 722 | 17 | 0.37% |
| U.S. Postal Service | 586 | 15 | 0.30% | 596 | 20 | 0.31% |
| Domino's Pizza Inc. | 582 | 16 | 0.30% | - | _ | - |
| Washtenaw Community College | 561 | 17 | 0.29% | - | - | - |
| Ypsilanti Public Schools | 510 | 18 | 0.26% | 658 | 18 | 0.34% |
| Lincoln Consolidated Schools | 478 | 19 | 0.25% | - | - | - |
| Con-Way Inc. | 440 | 20 | 0.23% | - | - | - |
| University of Michigan Health Center | - | _ | - | 7,918 | 2 | 4.09% |
| Visteon Corp. | - | - | - | 5,900 | 3 | 3.05% |
| General Motors Corp. | - | - | - | 5,271 | 4 | 2.73% |
| Pfizer Inc. | - | - | - | 2,500 | 8 | 1.29% |
| BordersGroup Inc. | - | - | - | 1,295 | 13 | 0.67% |
| ProQuest Co. | - | - | - | 1,055 | 14 | 0.55% |
| Standard Federal Bank N.A. | _ | - | - | 931 | 15 | 0.48% |
| Chelsea Community Hospital | - | - | | 625 | 19 | 0.32% |
| | 52,969 | | 27.50% | 63,080 | | 32.62% |

Source: Crain's Detroit Business

Full-Time Equivalent County Government Employees by Function/Program Last Nine Years

| Function/Program | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Legislative | | | | | | | | | | |
| Board of Commissioners Judicial | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 |
| Trial Court-Civil/Criminal | 30.9 | 28.7 | 28.7 | 26.7 | 26.7 | 26.7 | 26.7 | 26.7 | 26.7 | 26.7 |
| Trial Court Clerk Services | - | - | - | - | - | - | - | 19.0 | 19.0 | 19.0 |
| District Court | 44.6 | 44.0 | 44.0 | 47.0 | 48.0 | 51.0 | 49.0 | 51.0 | 51.0 | 48.0 |
| Trial Court-Probate | 9.0 | 11.0 | 10.0 | 11.0 | 11.0 | 11.0 | 12.0 | 12.0 | 12.0 | 11.5 |
| Trial Court-Juvenile Center | 31.4 | 25.3 | 28.3 | 25.5 | 26.0 | 27.0 | 23.8 | 24.8 | 24.8 | 20.3 |
| Trial Court-Friend of the Court | 59.0 | 60.0 | 60.0 | 60.0 | 60.0 | 60.0 | 60.0 | 60.0 | 60.0 | 54.0 |
| Community Corrections | 7.0 | 9.0 | 9.0 | 9.0 | 8.0 | 8.0 | 8.0 | 7.0 | 7.0 | 7.0 |
| Public Defender | 22.0 | 22.0 | 21.0 | 21.0 | 22.0 | 22.0 | 18.0 | 16.0 | 16.0 | 16.0 |
| General Government | F 0 | 4.0 | 4.0 | | | | | 2.5 | 2.5 | 2.0 |
| County Administration Corporation Counsel | 5.0 1.8 | 4.0 1.5 | 4.0 1.5 | 4.0 | 6.0 1.5 | 6.0 1.5 | 5.5 1.0 | 3.5 1.0 | 3.5 1.0 | 3.0 1.0 |
| Budget | 1.0 | 4.0 | 4.0 | 1.5 5.0 | 5.0 | 5.0 | 4.0 | 4.5 | 4.5 | 1.0 |
| Finance | 27.0 | 20.0 | 20.0 | 20.0 | 20.0 | 18.3 | 16.2 | 16.0 | 16.0 | 19.9 |
| Information & Tech Systems | 45.0 | 35.0 | 34.0 | 34.0 | 27.8 | 27.3 | 24.6 | 24.5 | 24.5 | 23.4 |
| Technology Plan | 15.0 | 33.0 | 31.0 | 31.0 | 27.0 | 27.3 | 21.0 | 21.5 | 21.3 | 1.0 |
| Equalization | 14.0 | 14.0 | 13.0 | 14.0 | 14.0 | 14.0 | 13.0 | 13.0 | 13.0 | 13.0 |
| Human Resources | 13.0 | 8.0 | 8.0 | 8.0 | 7.0 | 9.8 | 9.0 | 7.0 | 7.0 | 7.6 |
| Organizational Development | - | 4.0 | 5.0 | 5.0 | 3.0 | 1.0 | 1.0 | - | - | - |
| Clerk/Register | 51.5 | 51.5 | 50.5 | 51.5 | 51.5 | 49.5 | 48.5 | 23.0 | 23.0 | 18.6 |
| Clerk/ROD Automation | | | | | | | | | | 2.0 |
| Treasurer | 13.5 | 13.8 | 12.8 | 12.8 | 14.5 | 14.5 | 15.5 | 16.5 | 16.5 | 12.5 |
| Drain/Water Resources Commissioner | 21.0 | 22.0 | 21.0 | 21.0 | 18.0 | 20.0 | 20.0 | 19.0 | 19.0 | 20.3 |
| Economic Development & Agriculture Millage | - | - | - | - | - | - | - | 4.0 | 4.0 | 1.1 |
| WSC Customer Support Unit | - | - | 5.3 | 5.3 | 5.3 | - | - | - | - | - |
| Office of Community & Economic Development | - | - | - | - | - | - | 7.0 | - | - | 29.9 |
| Risk Management | 3.0 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 1.0 | 2.0 | 2.0 | 2.0 |
| Facilities Management | 38.0 | 30.0 | 31.0 | 31.0 | 28.5 | 27.5 | 22.0 | 22.5 | 22.5 | 24.9 |
| Support Services - Fleet | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 2.5 | 1.0 | 0.5 | 0.5 | 1.0 |
| Support Services - Project Management | - | - | - | - | 3.8 | 3.8 | 3.0 | 1.0 | - | - |
| Support Services - Strategic Planning | 2.0 | 2.0 | - | - | 7.0 | 5.0 | 4.0 | - | - | - |
| Property Foreclosure - PA 123 | - | - | - | - | - | - | - | - | - | 3.5 |
| Public Safety | | | | | | | | | | |
| Prosecuting Attorney | 39.9 | 41.9 | 41.9 | 42.9 | 43.9 | 42.9 | 41.9 | 41.9 | 41.9 | 42.2 |
| Prosecuting Attorney - CRP | 7.2 | 7.2 | 7.2 | 7.2 | 7.2 | 6.4 | 6.3 | 6.2 | 6.2 | 5.2 |
| Prosecuting Attorney - Domestic Violence | 24.0 | 8.0 | 7.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 1.7 0.5 |
| PA - 105 Sheriff | 296.0 | 289.0 | 282.5 | 284.5 | 288.0 | 282.0 | 283.8 | 285.8 | 285.8 | 307.0 |
| LAWNET | 290.0 | 209.0 | 202.5 | 204.3 | 200.0 | 202.0 | 203.0 | 265.6 | 203.0 | 3.0 |
| Secondary Road Patrol | | | | | | | | | | 3.0 |
| Inmate Enterprise | _ | _ | _ | _ | _ | _ | _ | _ | _ | 2.0 |
| Sheriff - Byrne Justice Asst Grant | _ | _ | _ | _ | _ | _ | _ | | _ | 0.8 |
| Building Inspection/Services | 25.0 | 15.0 | 13.3 | 13.3 | 28.9 | 9.5 | 9.6 | 5.0 | 5.0 | 3.3 |
| Emergency Management | 3.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 2.0 | 2.0 | - |
| E-911 - Administration | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 4.0 | 1.0 |
| HIDTA | - | 3.0 | 3.0 | 3.0 | 3.0 | 5.0 | 3.0 | 3.0 | - | - |
| Public Works | | | | | | | | | | |
| Public Works | 16.6 | 12.5 | 11.1 | 11.1 | 12.2 | 12.7 | 2.0 | 1.0 | 1.0 | 1.3 |
| Solid Waste | 1.8 | 1.8 | 1.0 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 |
| Health | | | | | | | | | | |
| Environmental Health | 43.0 | 42.0 | 38.5 | 38.5 | 35.6 | 30.6 | 29.6 | 28.6 | 28.6 | 73.2 |
| Public Health | 86.2 | 69.6 | 70.8 | 70.8 | 72.9 | 74.8 | 72.4 | 68.4 | 68.4 | - |
| Community Support & Treatment Services | 271.1 | 235.5 | 251.8 | 265.4 | 276.5 | 281.5 | 308.0 | 301.0 | 301.0 | 270.2 |
| Washtenaw Community Health Organization | 50.1 | 63.2 | 65.2 | 78.1 | 80.1 | 78.1 | 73.1 | 63.3 | 63.3 | 86.0 |
| Social Services | | | | | | | | | | |
| Child Care - Trial Court/Juvenile Center | 15.2 | 13.9 | 13.9 | 15.9 | 15.9 | 17.6 | 17.6 | 17.6 | 17.6 | 16.6 |
| Child Care - Trial Court/Juvenile Drug Court | | | | | | | | | | 1.0 |
| Child Care - Trial Court/Byrne Recovery/Reinvest | | | | | | | | | | 1.0 |
| Child Care - Detention | 29.6 | 30.2 | 30.2 | 30.0 | 29.9 | 28.9 | 28.2 | 30.6 | 30.6 | 30.6 |
| Children Services | 12.0 | 11.4 | 11.4 | 11.6 | 11.6 | 9.7 | 9.4 | 5.0 | - | - |
| Veterans Services | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Veteran Relief | | - | - | - | - | - | - | - | - | 1.0 |
| Employment Training & Community Services | 22.1 | 19.4 | 19.4 | 19.4 | 19.4 | 19.4 | 18.9 | 18.9 | 18.9 | - |
| Head Start | 36.5 | 36.5 | 36.5 | 37.0 | 37.3 | 37.3 | 37.3 | 36.3 | 36.3 | 35.8 |
| Community Development | - | - | 4.0 | 5.0 | 6.5 | 5.7 | 9.0 | 10.0 | 10.0 | - |
| Culture & Recreation | | | | | | | | | | |
| Parks & Recreation | 36.0 | 31.0 | 33.0 | 35.0 | 35.0 | 40.0 | 42.0 | 39.0 | 39.0 | 40.0 |
| Library | 7.0 | 6.0 | 6.0 | 7.0 | 7.0 | 5.5 | - | - | - | |
| EM - Soution Area Planner Grant | | | | | | | | | | 2.0 |
| County Extension | 6.0 | 5.0 | 1.0 | 1.0 | 1.0 | 4.0 | 3.8 | 2.7 | 2.7 | 1.0 |
| Total | 4 407 0 | 4 27/ 4 | 4 202 0 | 4 440 0 | 4 455 5 | 4 420 0 | 1 445 4 | 1 2/1 2 | 4 255 2 | 4 222 0 |
| | 1,486.8 | 1,376.1 | 1,383.9 | 1,418.8 | 1,455.5 | 1,428.8 | 1,415.1 | 1,361.3 | 1,355.3 | 1,333.9 |

Source: Washtenaw County Finance Department - 2011/12 budget summary listing of authorized active positions

Operating Indicators by Function/Program

Last Ten Years

| Function/Program | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|--|---------|---------|---------|---------|---------|---------|
| Public Safety Sheriff: | | | | | | |
| Number of incidents | 54,644 | 53,266 | 52,479 | 53,279 | 51,191 | 60,449 |
| Number of crash reports | 4,703 | 4,339 | 4,273 | 6,611 | 3,259 | 4,118 |
| Number of arrests | 2,648 | 2,509 | 2,306 | 1,127 | 2,108 | 3,876 |
| Number of bookings | 8,093 | 7,135 | 6,969 | 6,993 | 7,084 | 7,433 |
| Public Works Centerline miles of road maintained | 1,594 | 1,603 | 1,612 | 1,624 | 1,634 | 1,647 |
| Health | | | | | | |
| Public Health: | | | | | | |
| Vaccines administered [1] | 44,971 | 40,410 | 54,143 | 46,454 | 53,409 | 49,688 |
| Number of monthly participants | 4,559 | 4,667 | 4,580 | 4,660 | 4,712 | 4,920 |
| Culture & Recreation Parks & Recreation: | | | | | | |
| Recreation center participation | 414,354 | 363,709 | 367,581 | 370,696 | 346,298 | 317,029 |
| Aquatic center participation | 77,195 | 75,127 | 107,403 | 104,453 | 111,183 | 104,172 |
| Rounds of Golf | 39,249 | 39,169 | 37,591 | 37,049 | 33,580 | 31,120 |
| Boat Rental | 541 | 652 | 734 | 602 | 590 | 822 |

^[1] Beginning in 2011, the County was no longer a vaccine depot; other providers in the county now order and receive their vaccines directly from the federal and state governments.

Schedule 16 UNAUDITED

| 2009 | 2010 | 2011 | 2012 |
|---------|---------|---------|---------|
| | | | |
| | | | |
| 61,563 | 63,825 | 54,492 | 66,432 |
| 2,803 | 2,876 | 2,607 | 2,761 |
| 6,980 | 2,388 | 4,783 | 2,788 |
| 7,176 | 7,152 | 7,170 | 7,952 |
| | | | |
| 1,650 | 1,652 | 1,654 | 1,654 |
| ,,,,,, | -, | ., | 1,00 |
| | | | |
| 46,600 | 57,522 | 5,690 | 3,951 |
| 5,000 | 5,700 | 5,700 | 5,700 |
| 3,000 | 3,700 | 3,700 | 3,700 |
| | | | |
| | | | |
| 341,078 | 338,148 | 339,946 | 325,234 |
| 92,062 | 113,635 | 115,012 | 114,522 |
| 35,880 | 33,316 | 29,003 | 33,243 |
| 731 | 792 | 821 | 829 |

WASHTENAW COUNTY
Schedule 17
UNAUDITED

Capital Asset Statistics by Function/Program

Last Ten Years

| Parks: | Function/Program | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|--|-----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Police parrol units: Police service automobiles 82 85 85 85 90 90 89 87 87 92 | Sheriff | | | | | | | | | | |
| Police service automobiles | | | | | | | | | | | |
| Aminial control 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 3 1 | | 82 | 85 | 85 | 85 | 90 | 90 | 89 | 87 | 87 | 92 |
| Marine safety | | | | | | | | | | | |
| Jail Motorcycles 16 17 17 17 17 17 18 17 17 17 Motorcycles 12 12 12 12 12 12 12 12 17 18 17 17 17 Parks and recreation Parks Security 13 | | | | | | | | | | | |
| Motorcycles 12 | | | | | | | | | | | |
| Parks: | | | | | | | | | | | |
| County 13 14 15 15 15 15 15 15 15 15 19 19 19 19 19 19 19 19 <th< td=""><td>Parks and recreation</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<> | Parks and recreation | | | | | | | | | | |
| Natural areas 6 6 6 10 12 20 17 19 20 23 Park acreaget: Parkland 1,438 1,438 1,647 1,762 1,834 1,993 1,943 1,943 1,952 1,952 Natural areas 438 715 780 980 1,079 1,659 1,767 2,044 2,214 2,524 Picnic areas 19 11 1 1 | Parks: | | | | | | | | | | |
| Natural areas 6 6 6 10 12 20 17 19 20 23 Park acreaget: Parkland 1,438 1,438 1,647 1,762 1,834 1,993 1,943 1,943 1,952 1,952 Natural areas 438 715 780 980 1,079 1,659 1,767 2,044 2,214 2,524 Picnic areas 19 11 1 1 | County | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| Park land 1,438 1,438 1,647 1,762 1,834 1,903 1,943 1,943 1,952 2,524 Natural areas 438 715 780 980 1,079 1,659 1,767 2,044 2,214 2,524 Picnic areas 19 10 11 1 <td></td> <td></td> <td></td> <td></td> <td></td> <td>12</td> <td></td> <td>17</td> <td>19</td> <td>20</td> <td></td> | | | | | | 12 | | 17 | 19 | 20 | |
| Parkland 1,438 1,438 1,647 1,762 1,834 1,903 1,943 1,952 1,952 1,952 1,252 Natural areas 438 715 780 980 1,079 1,659 1,767 2,044 2,224 2,524 Picnic areas 19 10 11 1 1 1 1 1 1 1 1 1 1 1 1 | Park acreage: | | | | | | | | | | |
| Natural areas | | 1,438 | 1,438 | 1,647 | 1,762 | 1,834 | 1,903 | 1,943 | 1,943 | 1,952 | 1,952 |
| Picnic areas | | | | | | | | | | | |
| Historic sites | Picnic areas | | | | | | | | | | |
| Buildings: | | | | | | | | | | | |
| Log abins | | | | | | | | | | | |
| County recreation center | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Fishing structures 3 | | 1 | 1 | | | | | | | | |
| Pavilions 11 12 12 12 12 12 12 12 12 13 13 13 13 Concession - 3 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | | | | | | | | | | | |
| Concession - 3 2 2 2 2 2 2 2 1 | | | | | | | | | | | |
| Multi-purpose - 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 1 < | | | | | | | | | | | |
| Nature cabin 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | _ | | | | | | | | | |
| Swimming beach areas 2 2 1 | | 1 | | | | | | | | | |
| Swimming pools (in/out) 2 2 1 <td></td> | | | | | | | | | | | |
| Golf Courses: 18 hole course | | | | | | | | | | | |
| 18 hole disc course - 1 1 1 1 1 1 1 2 2 2 2 2 2 Trails: Nature 7 9 9 9 9 10 10 10 11 12 12 13 Exercise 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Golf Courses: | _ | _ | | - | - | | • | · | | |
| Trails: Nature 7 9 9 9 10 10 11 12 12 13 Exercise 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | 1 | 1 | 1 | 1 | 1 | 1 | | | | |
| Nature 7 9 9 9 10 10 10 11 12 12 13 Exercise 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 18 hole disc course | - | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| Exercise 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Trails: | | | | | | | | | | |
| Multiuse 8 8 8 8 8 8 8 8 8 8 8 8 8 10 Playgrounds 6 6 6 6 7 7 7 7 6 6 6 Water Areas: Water parks Water parks 1< | Nature | 7 | 9 | 9 | 9 | 10 | 10 | 11 | 12 | 12 | 13 |
| Playgrounds 6 6 6 6 7 7 7 7 6 6 6 Water Areas: Water parks 1 <t< td=""><td>Exercise</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td><td>1</td></t<> | Exercise | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Water Areas: Water parks 1 | | 8 | 8 | 8 | 8 | 8 | | 8 | 8 | 8 | 10 |
| Water parks 1 <td< td=""><td>Playgrounds</td><td>6</td><td>6</td><td>6</td><td>7</td><td>7</td><td>7</td><td>7</td><td>6</td><td>6</td><td>6</td></td<> | Playgrounds | 6 | 6 | 6 | 7 | 7 | 7 | 7 | 6 | 6 | 6 |
| Spray play feature 3 | Water Areas: | | | | | | | | | | |
| Lazy river ride - 1 | Water parks | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public works Centerline miles of county roads: Federal and State 180 180 576 576 580 580 580 580 580 580 Primary 529 542 586 587 588 588 589 589 590 590 Local 756 743 703 704 706 706 705 705 705 705 | Spray play feature | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Centerline miles of county roads: Federal and State 180 180 576 576 580 590 590 590 Local 756 743 703 704 706 706 705 705 705 705 705 | | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Federal and State 180 180 576 576 580 590 590 590 Local 705 | Public works | | | | | | | | | | |
| Primary 529 542 586 587 588 588 589 589 590 590 Local 756 743 703 704 706 706 705 705 705 705 | Centerline miles of county roads: | | | | | | | | | | |
| Local 756 743 703 704 706 706 705 705 705 705 | Federal and State | | 180 | 576 | | 580 | 580 | | 580 | 580 | 580 |
| | Primary | 529 | 542 | 586 | 587 | 588 | 588 | 589 | 589 | 590 | 590 |
| Subdivision 296 308 323 333 340 353 356 357 359 359 | | 756 | 743 | 703 | 704 | 706 | 706 | 705 | 705 | 705 | 705 |
| | Subdivision | 296 | 308 | 323 | 333 | 340 | 353 | 356 | 357 | 359 | 359 |

Schedule of Insurance As of December 31, 2012

| Type of Coverage Name of Company | Policy Period | Premium | Description |
|--|-----------------|------------|---|
| Genesis Insurance Company | 10/1/12-10/1/13 | \$ 645,818 | Auto, general and police legal liability of the County for bodily injury, property damage and personal injury. Limit \$10,000,000 per occurrence and \$5,000,000 aggregate. Occurrence form; \$500,000 self insured retention. |
| Buildings and Contents CHUBB Insurance Co. | 10/1/12-10/1/13 | 185,410 | All risk coverage on buildings and contents at replacement cost. \$185,000,000 limit \$250,000 deductible per occurrence (includes burglary). Includes perils from flood and earthquake. |
| Inland Marine Coverage | 10/1/12-10/1/13 | Included | Covers scheduled portable equipment consisting of radio and video equipment, boats and trailers, etc. All risk coverage. |
| Data Processing Coverage | 10/1/12-10/1/13 | Included | Covers data processing equipment, media and extra expense. Limit \$500,000 per occurrence. |
| Employee Benefit Liability | 10/1/12-10/1/13 | Included | Policy limit \$1,000,000 covers employees, prospective employees, former employees, or their beneficiaries, for damages sustained in the administration of employee benefits programs. |
| Great American Ins. Co. | 10/1/12-10/1/13 | 22,544 | Covers loss to the County caused by dishonesty or fraudulent act of an employee or failure to faithfully perform the duties or the position. Limit \$5,000,000 with \$10,000 loss deductible. All County employees covered. Public Employee Blanket Bond. |
| Public Officials Genesis Insurance Company | 10/1/12-10/1/13 | Included | Policy limit \$10,000,000 subject to \$500,000 deductible covers liability for wrongful acts, claims made form, duty to defend. |
| Professional Liability Hudson Insurance Co. | 10/1/12-10/1/13 | 114,888 | Covers Public and Mental Health operations (includes doctors) \$1,000,000/\$3,000,000 each medical incident. Deductible of \$250,000 does not include defense costs. |
| Boiler Machinery Policy | 10/1/12-10/1/13 | Included | Covers boilers and air conditioning units, broad form basis (except cast iron), including repair and/ or replacement on most objects. \$1,000 deductible. |
| Lawyers Professional | 10/1/12-10/1/13 | 1,730 | Covers Employee related issues in Public Defender's Office. |
| Lloyds/National Legal Aid and Defender Association | 3/1/12-3/1/13 | 15,745 | Professional liability limit \$1,000,000. Disciplinary proceedings limit \$5,000. Also covers Labor Relation Attorney and Corp Counsel. Personal injury \$1,000,000/1,000,000. Disciplinary proceeding \$10,000. Subject to deductible. |

continued...

Schedule of Insurance As of December 31, 2012

| Type of Coverage Name of Company | Policy Period | Premium | Description |
|---|-------------------|-----------|--|
| Short-Term Bond Burnham & Flower of Michigan The Hartford | 12/01/12-03/31/13 | \$ 36,158 | Bond was based on 40% of the tax levy for the County, schools and SET (State Education Tax). County is reimbursed for approximately 95% of the cost of the bond. |
| Judicial Liability Complete Equity Market | 10/1/12-10/1/13 | 35,020 | Covers 20 Judges, Magistrates and referees \$1,000,000 liability coverage per claim. \$2,500 deductible. |
| Federal Insurance Companies | 10/1/12-10/1/13 | 12,250 | Fiduciary Liability Policy for Washtenaw County covering the VEBA, MPPP and WCERS Systems with limits of \$3,000,000. |
| United States Liability | 10/1/12-10/1/13 | 1,633 | Liquor Liability Insurance Policy for Pierce Lake Golf Course |
| Workers' Compensation BROADSPIRE | 02/01/12-02/01/13 | 36,750 | TPA for Claims Service. |
| Safety National | 02/01/12-05/01/13 | 62,297 | Statutory specific excess insurance above a \$500,000 retention. |
| Long-Term Disability Unum Provident | Monthly | Varies | Covers all full-time regular employees. Choice of coverage is 50%, 60%, or 66 and 2/3% of monthly salary with varying elimination periods. Also covers part-time MNA employees basic coverage only |
| Preferred Provider Organization PPO 1 (662) Blue Cross Blue Shield | Monthly | Varies | Comprehensive medical coverage including preventative care, emergency care, and prescription co-pay (\$0/\$30). No annual deductible |
| Preferred Provider Organization PPO 1 (702) Blue Cross Blue Shield | Monthly | Varies | Comprehensive medical coverage including preventative care, emergency care, and prescription co-pay (\$5/\$30). No annual deductible |
| Preferred Provider Organization PPO 10 (682) Blue Cross Blue Shield | Monthly | Varies | Comprehensive medical coverage including preventative care, care, emergency care, and prescription copay(\$0/\$30). Annual deductible \$250 (\$500 family). 10% annual copay after deductible met \$500 (\$1,000 family) |
| Preferred Provider Organization PPO 2 (672) Blue Cross Blue Shield | Monthly | Varies | Comprehensive medical coverage including preventative care, care, emergency care, and prescription copay (\$0/\$30). Annua deductible \$100 (\$200 family). 10% annual copay after deductible met \$500 (\$1,000 family) |
| Preferred Provider Organization PPO1 (101) Blue Cross Blue Shield | Monthly | Varies | Comprehensive medical coverage including preventative care, emergency care, and prescription co-pay (\$7/\$35/\$70). No annual deductible |

continued...

Schedule of Insurance As of December 31, 2012

| Type of Coverage Name of Company | Policy Period | Premium | Description |
|---|---------------|---------|--|
| Preferred Provider Organization PPO2 (102) Blue Cross Blue Shield | Monthly | Varies | Comprehensive medical coverage including preventative care, care, emergency care, and prescription copay (\$7/\$35/\$70). Annual deductible \$100 (\$200 family). 10% annual copay after deductible met \$500 (\$1,000 family) |
| Preferred Provider Organization PPO7 (107) Blue Cross Blue Shield | Monthly | Varies | Comprehensive medical coverage including preventative care, care, emergency care, and prescription copay (\$7/\$35/\$70). Annual deductible \$500 (\$1000 family). 10% annual copay afte deductible met \$1000(\$2,000 family) |
| Dental Blue Cross Dental Core Plan | Monthly | Varies | 100% basic dental, 50% other services, 50% Prosthodontics and Orthodontic services, \$750 annual limit. |
| Dental Blue Cross Dental Retiree Plan | Monthly | Varies | 100% basic dental, 50% other services, 50% Prosthodontics, no Orthodontic services, \$750 annual limit |
| Dental Blue Cross Dental Premier Plan for those in Flex Benefits who choose this option | Monthly | Varies | 100% basic dental, 80% other services, including sealants, 50% Orthodontics services, \$1,000 annual limit and \$1,750 lifetime for Orthodontics. |
| Life Insurance Unum Provident | Monthly | Varies | Covers death of employee and/or AD&D. All full-time employees with choice of coverage equal to 1 X annual salary up to 50K, 2 X annual salary up to 100K, or 3 X annual salary up to 150K. MNA Employee basic coverage (coverage up to 50K or 1 X annual salary) |
| Vision Care Blue Cross/Blue Shied/ Vision Service Plan (VSP) | Monthly | Varies | Vision Care option pays for certain vision care tests and supplies when obtained from a participating provider after County employee pays the provider the required co-payment amount. |

concluded