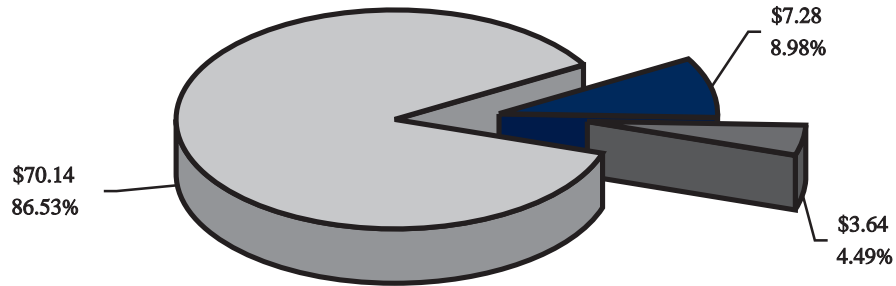




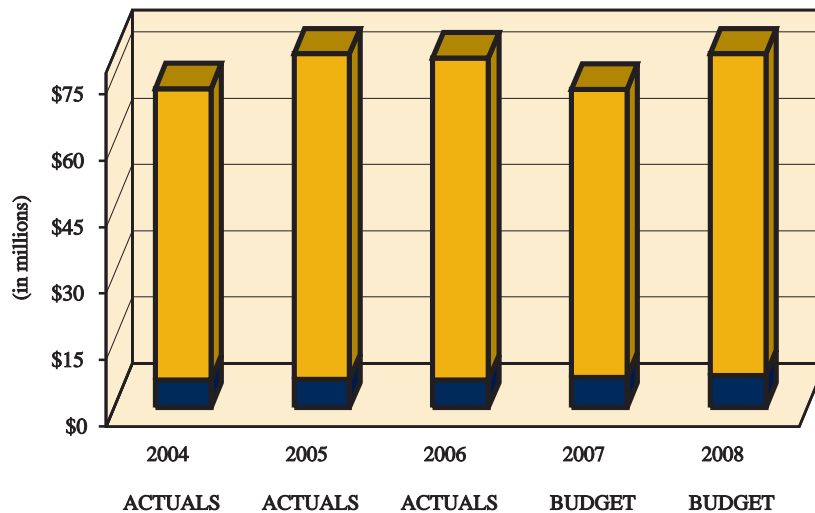
Presented by Wayne County, Jazz on the River, held annually at Elizabeth Park, highlights great jazz musicians, both local and national. This event allows everyone to enjoy the experience of live jazz music in a relaxing outdoor setting along the Detroit River.

WAYNE COUNTY TREASURER

EXPENDITURE ANALYSIS FISCAL YEAR 2007-2008 \$81.06 (in millions)



FIVE-YEAR EXPENDITURE TREND ANALYSIS FISCAL YEARS 2003-2004 THROUGH 2007-2008





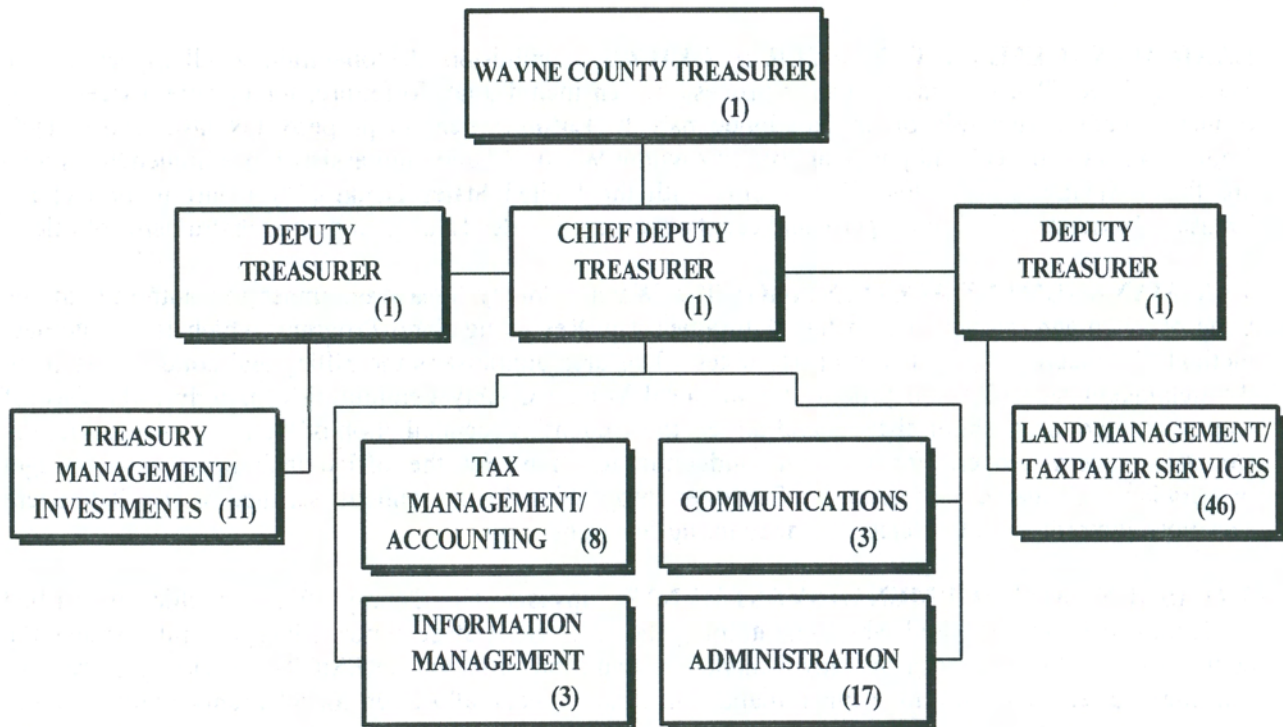
WAYNE COUNTY TREASURER

Raymond J. Wojtowicz, County Treasurer
(313) 224-5950

400 Monroe, Fifth Floor
Detroit, Michigan 48226

MISSION:

The Office of the County Treasurer is responsible to the people of Wayne County for the effective and efficient administration of property tax collection and guarantees the safety of all County funds by adhering to statutory requirements regarding cash management and investments.



TOTAL NUMBER OF POSITIONS: 92



MAJOR ACTIVITIES AND DESCRIPTIONS:

ADMINISTRATION: Performs the personnel, payroll and purchasing functions for the Treasurer's Office including: coordination of internal personnel and labor relations business, and payroll processing and monitoring, the receipt, distribution and processing of all incoming and outgoing correspondence. Also oversees the printing and distribution of paychecks and vendor checks on a county-wide basis.

COMMUNICATIONS: Coordinates all external and internal communication related to Treasurer's Office business with Wayne County citizens, state, local and county elected officials, the media, and our own staff members, through press releases, public service announcements, workshops, newsletters, television, print and radio advertising, and direct responses to web inquires. This unit also offers community outreach and tax education seminars and services.

INFORMATION MANAGEMENT: Provides technological support, maintenance and programming enhancements for the Property Tax Administration (PTA) system and the Property Tax Cashier (PTC) system. Also provides management reports related to all aspects of delinquent taxes, and property forfeiture, foreclosure and auction.

LAND MANAGEMENT/TAXPAYER SERVICES: Administers the operation of all aspects of the State legislated (P.A.123) tax reversion process, which includes tax forfeiture, foreclosure, twice-a-year property auctions and sale of non-auctioned parcels. Enforces general property tax laws and collects County taxes on all real and personal property within Wayne County and assists those homeowners who are facing financial hardships. Files claims with the United States Bankruptcy Court to protect the Treasurer's secured liens on property and certify tax searches, deeds, plats and other instruments of title.

TAX MANAGEMENT/ACCOUNTING: The Wayne County Treasurer, under the authority of the State of Michigan, participates in the Delinquent Tax Revolving Fund Program, which is an alternate method of collecting delinquent property taxes. This area administers the billing and collection steps in the delinquent tax collection process for all local Wayne County communities, including the City of Detroit and the local school districts and directs the accounting reconciliation of the PTA system with the County's general ledger. Performs the budgeting functions for the office including annual budget preparation and quarterly projections. Compiles information for the annual issuance of the Delinquent Tax Note and provides all related note accounting functions.

TREASURY MANAGEMENT/INVESTMENTS: Invests all County funds within prescribed guidelines to maximize yield while maintaining the security of those funds. Manages and operates the countywide "automated cash and investment concentration program" (RESIQ2), providing daily cash tracking and reconciliation, investment management and interest allocation for all county funds. Verifies the deposits, payments, and transactions for monthly reconciliation of the County bank and investment accounts. Oversees all County funds held in trust and is responsible for the monitoring and distribution of Tourist Tax collections.

GOALS, OBJECTIVES AND PERFORMANCE MEASURES:

GOAL: Improve rate of delinquent tax collections and decrease number of tax foreclosures.
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OBJECTIVES:

- To increase the overall delinquent tax collection rate and decrease the number of properties forfeited, foreclosed and auctioned in Wayne County.
- To increase community outreach efforts in order to educate Wayne County residents about the necessary steps and significant dates included in the property tax process.
- To inform and encourage taxpayers to take advantage of the convenience of electronic on-line payments and the new pay-by-phone tax payment option offered by the Treasurer.

PERFORMANCE MEASUREMENTS:	FY 2006 <u>ACTUALS</u>	FY 2007 <u>ESTIMATED</u>	FY 2008 <u>PROJECTED</u>
Newspaper Advertisements-Print & On-line	234	339	370
Radio and Television Public Service Announcements	2,593	2,631	2,700
Community Outreach Workshops	10	12	24
Tax Information Seminars	N/A	N/A	15
Counter Payments	65,588	66,756	64,800
Web Payments	5,952	12,080	13,000
Mail Payments	77,515	83,454	82,000
Lock-Box Payments	20,327	18,901	17,400
Telephone Payments	N/A	N/A	3,000

GOAL: Maintain security of principle, meet liquidity needs and maximize investment yield.

OBJECTIVES:

- To ensure all collected revenues are deposited as soon as possible and made available for investing.
- To utilize debt information in cash projections to maximize investment of all County funds.
- Meet or exceed 30-day average T-Bill benchmark by 10 basis points and meet or exceed 90-day average T-Bill by 5 basis points.



PERFORMANCE MEASUREMENTS:	FY 2006 <u>ACTUALS</u>	FY 2007 <u>ESTIMATED</u>	FY 2008 <u>PROJECTED</u>
Excess General Fund Yield over			
Average T-Bill Yield (30-day)	.20%	.10%	.10%
Average T-Bill Yield (90-day)	.09%	.05%	.05%

GOAL: Provide efficient and timely disbursement of County financial obligations.

OBJECTIVE:

- Increase the use of electronic banking for payments to vendors and for repetitive debt obligations and encourage the use of direct deposit participation by both active and retired employees in order to reduce check-printing costs.

PERFORMANCE MEASUREMENTS:	FY 2006 <u>ACTUALS</u>	FY 2007 <u>ESTIMATED</u>	FY 2008 <u>PROJECTED</u>
Payroll Checks	54,192	41,184	33,384
Vendor Checks	96,755	93,600	92,300
Retirement Checks	17,390	16,744	16,094
Total	168,337	151,528	141,778
Change from previous year	-50,501	-16,809	-9,750

MAJOR CHANGES:

The organizational structure and reporting lines within the Treasurer's operation have been reorganized to more effectively address the functions of the office as it now operates under Public Act 123.

ACCOMPLISHMENTS:

- The Treasurer's Office continues to prosper in the area of "E-Government." Our web page was successfully launched in 2004 and today includes over 800,000 property tax listings. In July of the same year, web payments for delinquent taxes were added to the site allowing taxpayers to pay their delinquent property taxes.
- Created and mailed more than 3,000 letters to Wayne County churches in January 2007, letting them know we are available for speaking engagements and community forums to discuss property tax issues with residents. Mailings included an informational editorial detailing how to avoid property tax foreclosure.



- Conducted property tax workshops throughout the County at the invitation of church organizations as well as community organizations such as the AARP.
- Began a regular informational update newsletter concerning what the Treasurer's Office has been doing via "The Tax Dispatch" to County executives and elected officials, County School District superintendents, and Detroit City Council members as well as the Mayor's Office.
- Expanded the reach of our widely-circulated Public Service Announcements (PSA) to even more media outlets, which has resulted in a dramatic increase in collected property tax revenue coming to this office, building on the success from prior years that has also seen equally impressive property tax collection increases. Transactions on our website have increased by 43.9 %, from 3,079 in Feb. 2006 to 4,431 this year. The most impressive increase was in the amount of payments made online, which increased by 62 % from \$4,310,893 to \$7,015,748.

DID YOU KNOW?

The Wayne County Treasurer's website, <http://www.treasurer.waynecounty.com>, is state of the art and has been examined by other counties as a template containing outstanding information. The information is user friendly and may be accessed by parcel ID number, street address or by street alone. To date this site has cumulatively had over 1,080,050 hits and 5,441,155 unique searches.

Our citizens outreach program is one of the nations most extensive and includes: radio and TV spots, press releases, newspaper articles, church visits, community organization visits, mailings, reference cards, brochures, bus advertisements, PSA's, seminars, local access cable programs, radio talk shows and personal visits to affected property owners.

The Treasurer's Delinquent Tax Revolving Fund (DTRF) has returned \$94.0 million dollars to the Wayne County's General Fund for use in preserving jobs and services during the past five years and since inception, has distributed \$241,571,500 to Wayne County. Since the Treasurer began collecting delinquent taxes for the City of Detroit in 2004, the DTRF is also responsible for providing \$207,600,000 of tax revenues to the City of Detroit, the Detroit City School District and The Detroit Public Library for their operating budgets.



SUMMARY OF POSITIONS, REVENUES, AND EXPENDITURES

Fund: 101	General Fund
Activity: 253	Treasurer

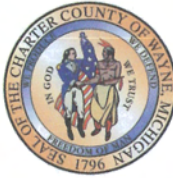
POSITIONS	2006	2007	2008
	BUDGET	BUDGET	BUDGET
Elected and Executive	8	8	8
Supervisory and Professional	26	26	25
Support Staff	48	48	48
TOTAL POSITIONS	82	82	81

Fund: 501	Property Tax Forfeiture
Activity: 254	Property Tax Forfeiture

POSITIONS	2006	2007	2008
	BUDGET	BUDGET	BUDGET
Elected and Executive	0	5	5
Supervisory and Professional	0	3	4
Support Staff	0	2	2
TOTAL POSITIONS	0	10	11

Fund: 621	Property Tax Forfeiture
Activity: 253	Property Tax Forfeiture - 2001

POSITIONS	2006	2007	2008
	BUDGET	BUDGET	BUDGET
Elected and Executive	4	0	0
Supervisory and Professional	3	0	0
Support Staff	2	0	0
TOTAL POSITIONS	9	0	0
TOTAL DEPARTMENTAL POSITIONS	91	92	92



SUMMARY OF POSITIONS, REVENUES, AND EXPENDITURES

Fund: 101	General Fund
Activity: 253	Treasurer

	2006 BUDGET	2007 BUDGET	2008 BUDGET
REVENUES			
Taxes	\$ 348,512,900	\$ 374,053,600	\$ 381,089,300
Charges, Fees, and Fines	376,000	405,000	1,978,700
Interest, Dividends	2,750,000	2,968,900	2,225,000
TOTAL REVENUES	\$ 351,638,900	\$ 377,427,500	\$ 385,293,000
EXPENDITURES			
Personnel	\$ 5,770,300	\$ 5,487,000	\$ 5,855,100
Operating Expenditures	2,320,900	2,854,742	3,176,400
Capital	120,300	77,858	41,600
TOTAL EXPENDITURES	\$ 8,211,500	\$ 8,419,600	\$ 9,073,100

Fund: 230	Stadium And Land Development Fund
Activity: 729	Tourist Taxes

	2006 BUDGET	2007 BUDGET	2008 BUDGET
REVENUES			
Taxes	\$ 7,000,000	\$ 7,200,000	\$ 7,500,000
Interest, Dividends	135,500	13,000	45,000
TOTAL REVENUES	\$ 7,135,500	\$ 7,213,000	\$ 7,545,000
EXPENDITURES			
Operating Expenditures	\$ 7,135,500	\$ 7,213,000	\$ 7,545,000
TOTAL EXPENDITURES	\$ 7,135,500	\$ 7,213,000	\$ 7,545,000

Fund: 285	Revenue Sharing Reserve Fund
Activity: 253	Revenue Sharing Reserve

	2006 BUDGET	2007 BUDGET	2008 BUDGET
REVENUES			
Other Financing Sources	\$ 44,738,100	\$ 46,214,500	\$ 47,926,600



SUMMARY OF POSITIONS, REVENUES, AND EXPENDITURES

Fund: 285	Revenue Sharing Reserve Fund
Activity: 253	Revenue Sharing Reserve

	2006 BUDGET	2007 BUDGET	2008 BUDGET
TOTAL REVENUES	\$ 44,738,100	\$ 46,214,500	\$ 47,926,600
EXPENDITURES			
Debt Service	\$ 44,738,100	\$ 0	\$ 0
Operating Expenditures	0	46,214,500	0
Operating Transfers Out	0	0	47,926,600
TOTAL EXPENDITURES	\$ 44,738,100	\$ 46,214,500	\$ 47,926,600

Fund: 501	Property Tax Forfeiture
Activity: 254	Property Tax Forfeiture

	2006 BUDGET	2007 BUDGET	2008 BUDGET
REVENUES			
Charges, Fees, and Fines	\$ 2,497,400	\$ 2,879,300	\$ 6,462,400
TOTAL REVENUES	\$ 2,497,400	\$ 2,879,300	\$ 6,462,400
EXPENDITURES			
Personnel	\$ 1,038,100	\$ 1,302,200	\$ 1,421,200
Operating Expenditures	1,459,300	1,577,100	5,041,200
TOTAL EXPENDITURES	\$ 2,497,400	\$ 2,879,300	\$ 6,462,400

Fund: 522	Delinquent Tax Revolving - 2002
Activity: 254	Delinquent Tax Revolving - 2002

	2006 BUDGET	2007 BUDGET	2008 BUDGET
REVENUES			
Taxes	\$ 24,500	\$ 0	\$ 0
TOTAL REVENUES	\$ 24,500	\$ 0	\$ 0
EXPENDITURES			
Operating Expenditures	\$ 24,500	\$ 0	\$ 0
TOTAL EXPENDITURES	\$ 24,500	\$ 0	\$ 0



SUMMARY OF POSITIONS, REVENUES, AND EXPENDITURES

Fund: 523	Delinquent Tax Revolving - 2003
Activity: 254	Delinquent Tax Revolving - 2003

	2006 BUDGET	2007 BUDGET	2008 BUDGET
REVENUES			
Taxes	\$ 3,200,000	\$ 0	\$ 0
Other Financing Sources	996,980	31,500	0
TOTAL REVENUES	\$ 4,196,980	\$ 31,500	\$ 0
EXPENDITURES			
Operating Expenditures	\$ 4,196,980	\$ 31,500	\$ 0
TOTAL EXPENDITURES	\$ 4,196,980	\$ 31,500	\$ 0

Fund: 524	Delinquent Tax Revolving - 2004
Activity: 254	Delinquent Tax Revolving - 2004

	2006 BUDGET	2007 BUDGET	2008 BUDGET
REVENUES			
Taxes	\$ 2,400,000	\$ 3,200,000	\$ 22,000
Other Financing Sources	0	1,175,500	0
TOTAL REVENUES	\$ 2,400,000	\$ 4,375,500	\$ 22,000
EXPENDITURES			
Operating Expenditures	\$ 2,400,000	\$ 4,375,500	\$ 22,000
TOTAL EXPENDITURES	\$ 2,400,000	\$ 4,375,500	\$ 22,000

Fund: 525	Delinquent Tax Revolving - 2005
Activity: 254	Delinquent Tax Revolving - 2005

	2006 BUDGET	2007 BUDGET	2008 BUDGET
REVENUES			
Taxes	\$ 0	\$ 2,879,300	\$ 8,535,700
TOTAL REVENUES	\$ 0	\$ 2,879,300	\$ 8,535,700
EXPENDITURES			
Operating Expenditures	\$ 0	\$ 2,879,300	\$ 8,535,700
TOTAL EXPENDITURES	\$ 0	\$ 2,879,300	\$ 8,535,700



SUMMARY OF POSITIONS, REVENUES, AND EXPENDITURES

Fund: 526	Delinquent Tax Revolving-2006
Activity: 254	

	2006 BUDGET	2007 BUDGET	2008 BUDGET
REVENUES			
Taxes	\$ 0	\$ 0	\$ 1,500,000
TOTAL REVENUES	\$ 0	\$ 0	\$ 1,500,000
EXPENDITURES			
Operating Expenditures	\$ 0	\$ 0	\$ 1,500,000
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 1,500,000
TOTAL DEPARTMENTAL REVENUES	\$ 412,631,380	\$ 441,020,600	\$ 457,284,700
TOTAL DEPARTMENTAL EXPENDITURES	\$ 69,203,980	\$ 72,012,700	\$ 81,064,800