



TREASURER

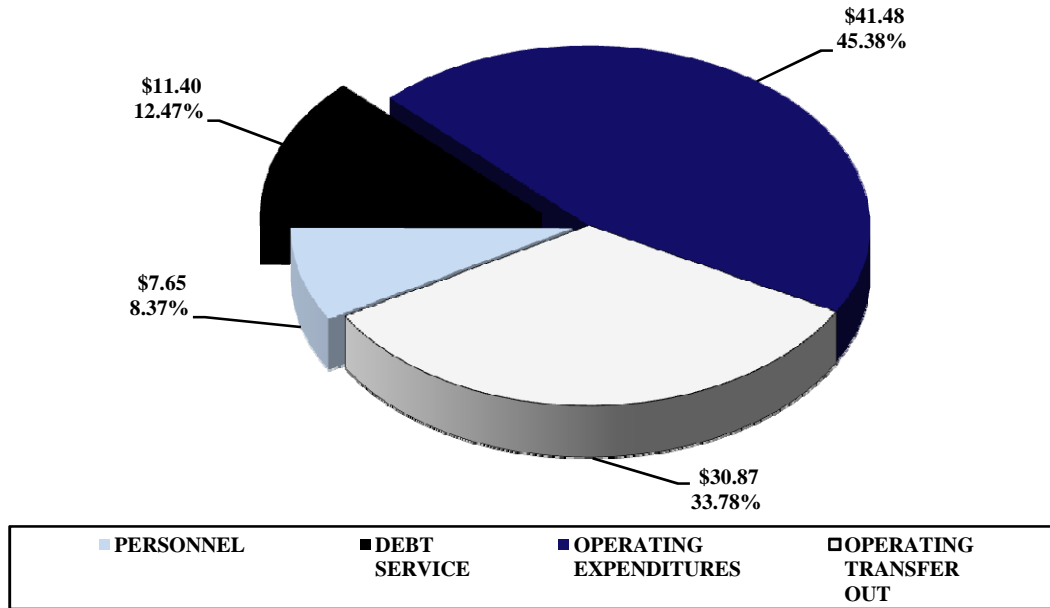


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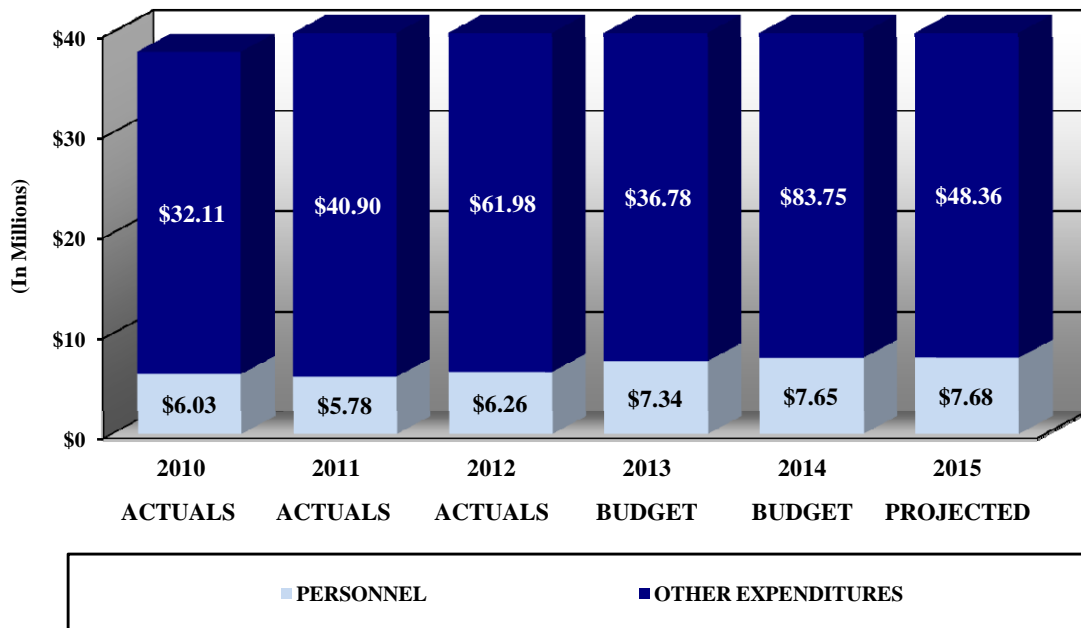
The Wayne County Treasurer, under the authority of the State of Michigan, participates in the Delinquent Tax Revolving Fund Program, which is an alternate method of collecting delinquent property taxes. All communities and school districts participate under the Delinquent Tax Revolving Fund program. Under the Michigan Public Act 246 of 2003, the City of Detroit began participating with tax year 2003. The program has proven beneficial to all participants.

WAYNE COUNTY TREASURER

EXPENDITURE ANALYSIS FISCAL YEAR 2013-2014 In Millions



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





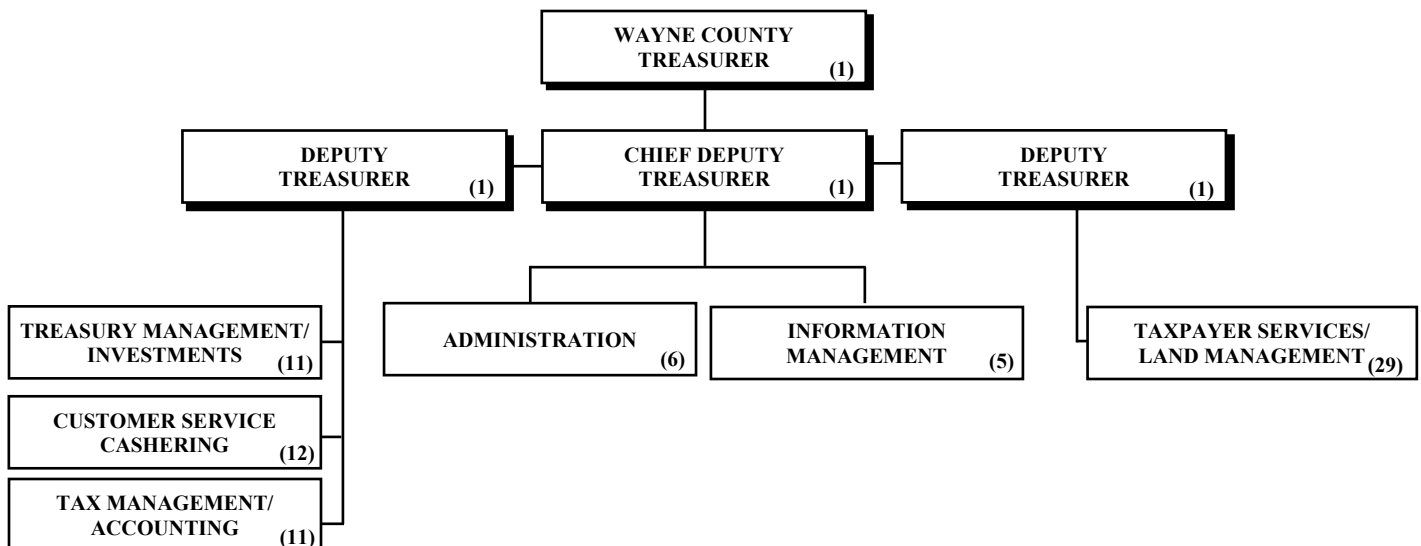
Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

TREASURER

MISSION

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

BUDGET SUMMARY ALL FUNDS				
	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
Total Departmental Expenditures	\$40,435,457	\$44,114,727	\$91,396,245	\$56,038,364
Departmental Revenue				
Taxes	317,578,576	293,886,665	306,182,503	302,215,492
Licenses and Permits	1,000	500	500	200
Charges, Fees, and Fines	8,534,464	11,003,002	12,303,457	12,330,179
Interest Income	40,500	40,500	1,716,100	16,850
Other Financing	7,837,800	14,057,945	38,619,919	9,424,667
Total Revenues	\$333,992,340	\$318,988,612	\$358,822,479	\$323,987,388
General Fund General Purpose	\$293,556,883	\$274,873,829	\$267,426,234	\$267,949,024
Total Budgeted Positions	80	78	78	78
Contact: Raymond J. Wojtowicz , Treasurer 400 Monroe, 5th Floor • Detroit, MI 48226 • Phone: (313) 224-5950				





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

TREASURER

MAJOR ACTIVITIES AND DESCRIPTIONS

ADMINISTRATION: Administers, executes and maintains department policies and procedures in accordance with state statutes and county ordinances relating to property collection, tax reversion, cash management and investment of county funds. Provides department management and direction to all areas of operation and coordinates all internal personnel and labor relations business. Also performs payroll and vendor check processing and distribution for the County.

CUSTOMER SERVICE CASHIERING:

Processes taxpayer payments using the Property Tax Administration (PTA), Property Tax Cashiering System (PTC) and Cash Recyclers when applicable. Informs taxpayers of tax deadlines, Forfeiture/Foreclosure laws and payment plan options. Processes payments from other Wayne County Departments as well as other local municipalities.

INFORMATION MANAGEMENT: Provides technological support, maintenance and programming enhancements for the Property Tax Administration (PTA) system, the Property Tax Cashier (PTC) system and the website taxpayers use to pay their taxes online.

TAX MANAGEMENT/ACCOUNTING: Manages the accounting for the borrowing, collection, and distribution of the Delinquent Tax Revolving Fund Program, which is an alternate method of collecting delinquent property taxes. This area oversees the Delinquent Tax Revolving Fund for the 105 Wayne County Taxing entities,

including the City of Detroit, the Detroit Public Schools, and all other local Wayne County municipalities. Directs all accounting functions related to delinquent property tax forfeiture and foreclosure activity including the two delinquent property tax public auctions.

TAXPAYER SERVICES/ LAND MANAGEMENT:

Administers the operation of all aspects of the Public Act 123 tax reversion process, which includes tax forfeiture and foreclosure notices, twice-a-year property auctions and sale of non-auctioned parcels. Collects all real property taxes and coordinates all court proceedings and tax adjustments within Wayne County. Responds to telephone tax inquires and assists those taxpayers in need.

TREASURY MANAGEMENT/INVESTMENTS:

Invests all County funds in accordance with Public Act 20 and approved 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, reconciliation, investment management and interest allocation for all county funds. Verifies deposits, payments, and transactions for monthly reconciliation of the County financial institutions. Oversees all County funds held in trust and is responsible for the monitoring and distribution of Tourist Tax collections as well as collects and distributes the county-based 9-1-1 telephone surcharge.

FISCAL YEAR 2012-2013 ACCOMPLISHMENTS AND HIGHLIGHTS

The Office of the Wayne County Treasurer provided critical funding to 105 tax entities in Wayne County through the successful marketing and selling of \$255 million of 2011 Delinquent Tax Notes.

Increased public awareness of the 2012 online property auction resulting in the sale of 12,275 properties compared to 6,674 in 2011. Also held a third auction of properties to try and capitalize on the remaining inventory where another 1,184 properties were sold.

Held ‘Taxpayer Saturdays’ at various Wayne County Community College campuses throughout the month of February to create increased opportunities for taxpayers to receive information as well as to pay their taxes.

Helped over 20,000 taxpayers avoid foreclosure through the use of plans such as the Distressed Owner Occupant Extension (DOOE) program or the Stipulated Payment Agreement (SPA).

Upgraded computer hardware throughout the office which allowed for the integration of the recycler software to PTC/PTA (Tax collection software) helping to provide better service to the taxpayers and operate the office more efficiently.



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

TREASURER

NEW INITIATIVES FOR FISCAL YEAR 2013-2014 _____

Work to improve telephone customer service response time by increasing training and continuing to update the automated answering system to include more information related to our most common taxpayer concerns.

Review and update policies and procedures for all functions throughout the office to improve efficiencies and allow for quicker cross training of staff.

Complete all auction sales transactions within 30 days of auctions' end.

Develop a succession plan for all upper management positions in an effort to prepare for any and all future staffing changes and create an easier transition period.

Remodel office space to provide a more useful area for the taxpayer assistance unit and provide a more private space for taxpayers to receive the information they need to help them resolve their situations.

IMPACT ON OPERATIONS _____

Since the County has continued to experience significant increases in the number of delinquent, forfeited and foreclosed homes, the Treasurer's Office has increased collection services which accounts for a portion of the increase in total expenditures. The increase in collection

services has no impact on the current staffing level as the Treasurer's Office staff have been cross-trained for multiple functions.



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

TREASURER
Financial Report

	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
00101 General Fund				
253 County Treasurer				
Revenues				
Taxes	296,438,576	277,236,665	269,418,503	269,941,492
Licenses and Permits	1,000	500	500	200
Charges, Fees, and Fines	3,855,800	5,181,488	5,600,047	5,600,047
Interest Income	40,000	40,000	(70,000)	(70,000)
Total Revenues	\$300,335,376	\$282,458,653	\$274,949,050	\$275,471,739
Expenditures				
Personnel	2,894,518	3,158,449	3,003,390	2,948,518
Fringe Benefits	947,224	1,404,156	1,521,741	1,600,469
Pension	842,655	920,945	1,229,203	1,207,383
Materials and Supplies	166,009	166,656	160,000	135,000
Services and Contractual Serv	1,367,720	1,337,313	992,311	1,021,188
Travel	13,000	13,000	13,000	13,000
Operating Expenses	258,554	286,992	299,659	299,645
Rentals	274,813	281,313	290,812	284,812
Other Charges	4,000	4,000	2,700	2,700
Non Capital Assets	10,000	12,000	10,000	10,000
Total Expenditures	\$6,778,493	\$7,584,824	\$7,522,816	\$7,522,715
00230 Stadium & Land Development				
729 Tourist Tax				
Revenues				
Taxes	6,400,000	6,600,000	7,300,000	7,400,000
Interest Income	500	500	100	100
Total Revenues	\$6,400,500	\$6,600,500	\$7,300,100	\$7,400,100
Expenditures				
Services and Contractual Serv	88,700	170,687	237,874	237,874
Rentals	6,311,800	6,429,813	7,062,226	7,162,226
Other Charges	0	0	0	0
Total Expenditures	\$6,400,500	\$6,600,500	\$7,300,100	\$7,400,100
00500 Delinq Tax-Unpledged Res				
254 Delinquent Tax Revolving				
Revenues				
Taxes	0	0	6,300,000	6,300,000
Interest Income	0	0	60,000	60,750
Other Financing	3,917,800	9,157,945	28,709,919	2,524,667
Total Revenues	\$3,917,800	\$9,157,945	\$35,069,919	\$8,885,417



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

TREASURER
Financial Report

	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
Expenditures				
Personnel	0	0	0	0
Materials and Supplies	0	25,000	0	0
Services and Contractual Serv	3,917,800	9,082,945	4,275,522	4,342,652
Operating Expenses	0	50,000	0	0
Depreciation	0	0	23,597	23,597
Capital	0	0	0	0
Operating Transfers Out	0	0	30,770,800	4,519,168
Total Expenditures	\$3,917,800	\$9,157,945	\$35,069,919	\$8,885,417
 00501 Property Tax Forfeiture				
254 Delinquent Tax Revolving				
Revenues				
Charges, Fees, and Fines	4,678,664	5,821,514	6,703,410	6,730,132
Interest Income	0	0	0	0
Other Financing	0	0	0	0
Total Revenues	\$4,678,664	\$5,821,514	\$6,703,410	\$6,730,132
 Expenditures				
Personnel	1,027,193	1,114,545	1,051,121	1,051,121
Fringe Benefits	305,086	457,979	477,099	502,818
Pension	255,368	280,298	365,764	365,764
Materials and Supplies	61,000	76,000	59,200	131,000
Services and Contractual Serv	2,692,626	3,559,813	4,411,146	4,343,983
Travel	10,000	10,000	5,000	5,000
Operating Expenses	62,283	68,222	63,470	64,603
Rentals	135,300	135,300	135,253	135,252
Depreciation	11,774	9,335	19,107	18,841
Capital	0	0	0	0
Non Capital Assets	20,000	15,000	15,000	15,000
Operating Transfers Out	98,034	95,022	101,250	96,750
Total Expenditures	\$4,678,664	\$5,821,514	\$6,703,410	\$6,730,132
 00526 Delinq Tax Revolv - 2006				
254 Delinquent Tax Revolving				
Revenues				
Interest Income	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0
 00527 Delinq Tax Revolv - 2007				
254 Delinquent Tax Revolving				
Revenues				
Taxes	40,000	0	0	0
Interest Income	0	0	0	0
Total Revenues	\$40,000	\$0	\$0	\$0



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

TREASURER
Financial Report

	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
Expenditures				
Services and Contractual Serv	35,000	0	0	0
Operating Expenses	5,000	0	0	0
Total Expenditures	\$40,000	\$0	\$0	\$0
 00528 Delinq Tax Revolv - 2008				
254 Delinquent Tax Revolving				
Revenues				
Taxes	5,700,000	0	0	0
Interest Income	0	0	0	0
Other Financing	1,920,000	0	0	0
Total Revenues	\$7,620,000	\$0	\$0	\$0
Expenditures				
Materials and Supplies	1,020,000	0	0	0
Services and Contractual Serv	6,000,000	0	0	0
Operating Expenses	600,000	0	0	0
Residual Equity Transfers	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Expenditures	\$7,620,000	\$0	\$0	\$0
 00529 Delinq Tax Revolv - 2009				
254 Delinquent Tax Revolving				
Revenues				
Taxes	6,100,000	1,000,000	0	0
Interest Income	0	0	0	0
Other Financing	2,000,000	0	0	0
Total Revenues	\$8,100,000	\$1,000,000	\$0	\$0
Expenditures				
Materials and Supplies	1,550,000	0	0	0
Services and Contractual Serv	5,550,000	1,000,000	0	0
Operating Expenses	1,000,000	0	0	0
Debt Service	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Expenditures	\$8,100,000	\$1,000,000	\$0	\$0
 00530 Delinquent Tax Revolv - 2010				
254 Delinquent Tax Revolving				
Revenues				
Taxes	2,900,000	6,150,000	1,550,000	0
Interest Income	0	0	0	0
Other Financing	0	1,900,000	0	0
Total Revenues	\$2,900,000	\$8,050,000	\$1,550,000	\$0



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

TREASURER
Financial Report

	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
Expenditures				
Materials and Supplies	520,000	1,550,000	10,000	0
Services and Contractual Serv	2,000,000	5,500,000	1,179,700	0
Operating Expenses	380,000	1,000,000	360,300	0
Debt Service	0	0	0	0
Total Expenditures	\$2,900,000	\$8,050,000	\$1,550,000	\$0
 00531 Delinquent Tax Revolv - 2011				
254 Delinquent Tax Revolving				
Revenues				
Taxes	0	2,900,000	8,437,000	1,550,000
Interest Income	0	0	1,703,000	0
Other Financing	0	3,000,000	3,910,000	0
Total Revenues	\$0	\$5,900,000	\$14,050,000	\$1,550,000
Expenditures				
Materials and Supplies	0	520,000	1,550,000	10,000
Services and Contractual Serv	0	5,000,000	7,551,000	1,171,000
Operating Expenses	0	380,000	949,000	369,000
Debt Service	0	0	4,000,000	0
Total Expenditures	\$0	\$5,900,000	\$14,050,000	\$1,550,000
 00532 Delinquent Tax Revolv - 2012				
254 Delinquent Tax Revolving				
Revenues				
Taxes	0	0	6,887,000	10,137,000
Interest Income	0	0	13,000	13,000
Other Financing	0	0	3,000,000	3,900,000
Total Revenues	\$0	\$0	\$9,900,000	\$14,050,000
Expenditures				
Materials and Supplies	0	0	520,000	1,550,000
Services and Contractual Serv	0	0	5,000,000	7,500,000
Operating Expenses	0	0	380,000	1,000,000
Debt Service	0	0	4,000,000	4,000,000
Total Expenditures	\$0	\$0	\$9,900,000	\$14,050,000



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

TREASURER
Financial Report

	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
00533 Delinquent Tax Revolv - 2013				
254 Delinquent Tax Revolving				
Revenues				
Taxes	0	0	6,290,000	6,887,000
Interest Income	0	0	10,000	13,000
Other Financing	0	0	3,000,000	3,000,000
Total Revenues	\$0	\$0	\$9,300,000	\$9,900,000
Expenditures				
Materials and Supplies	0	0	520,000	520,000
Services and Contractual Serv	0	0	5,000,000	5,000,000
Operating Expenses	0	0	380,000	380,000
Debt Service	0	0	3,400,000	4,000,000
Total Expenditures	\$0	\$0	\$9,300,000	\$9,900,000
TOTAL DEPARTMENTAL REVENUES	\$333,992,340	\$318,988,612	\$358,822,479	\$323,987,388
TOTAL DEPARTMENTAL EXPENDITURES	\$40,435,457	\$44,114,783	\$91,396,245	\$56,038,364

Summary of Positions

	FY 2011-2012 Budget	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Projected Budget
101 GENERAL FUND				
253 COUNTY TREASURER				
ELECTED AND EXECUTIVE	4	4	4	4
SUPERVISORY AND PROFESSIONAL	24	25	24	24
SUPPORT STAFF	40	37	38	38
TOTAL POSITIONS	68	66	66	66
501 PROPERTY TAX FORFEITURE				
254 TREASURER - FORFEITURE/DEL. TAX				
ELECTED AND EXECUTIVE	6	7	7	7
SUPERVISORY AND PROFESSIONAL	4	3	3	3
SUPPORT STAFF	2	2	2	2
TOTAL POSITIONS	12	12	12	12
TOTAL DEPARTMENTAL POSITIONS	80	78	78	78



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

TREASURER

BUDGET CHANGE AND HIGHLIGHTS FY 2013-2014

Increase / (Decrease) from 2012-2013 Adopted Budget		Description of Change
REVENUES		
Taxes	12,295,838	Projected increase to delinquent tax collections.
Charges, Fees, and Fines	1,300,455	Internal administration charges increased to fund increased operational costs.
Interest Income	1,675,600	Projected increase based on projected tax revenue invested.
Other Financing	24,561,974	Increased use of unpledged delinquent tax reserves from fund balance.
<u>TOTAL REVENUES</u>	<u>\$39,833,867</u>	
EXPENDITURES		
Personnel	(218,483)	This variance results primarily from the 10% salary reduction for union personnel.
Fringe Benefits	136,705	Increased due to the healthcare rate increase.
Pension	393,724	Increased due to the pension rate increase.
Materials and Supplies	481,544	This increase is relative to postage for collection efforts in the delinquent tax funds.
Services and Contractual Services	2,996,795	This variance is primarily from increased collection services in the delinquent tax funds.
Travel	(5,000)	Projected reduction to local mileage reimbursement.
Operating Expenses	647,215	This variance is primarily derived from increased advertising cost relative to delinquent tax.
Rentals	641,865	Increased excess tourist tax distribution to stadium authority.
Other Charges	(1,300)	Decrease to tax shortage remittance.
Depreciation	33,369	Increase to depreciation expense.
Non Capital Assets	(2,000)	Reduced computer equipment purchases.
Debt Service	11,400,000	Projected interest payment increase relative to delinquent tax notes.
Operating Transfers Out	30,777,028	Estimated increase to the transfer of funds, earmarked for the general fund, from the unpledged delinquent tax reserve fund balance.
<u>TOTAL EXPENDITURES</u>	<u>\$47,281,462</u>	



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

TREASURER

LONG-TERM DEPARTMENTAL GOALS

Departmental Goal 1: Keep Taxpayers In Their Homes	ALIGNED WITH STRATEGIC PRIORITY 6 (SP6)
<p>The Office of the Wayne County Treasurer will attempt to keep taxpayers in their homes as evidenced by:</p> <ul style="list-style-type: none"> • Increasing by at least 10% the number of taxpayers entering into a Payment Agreement Plan preventing foreclosure. • Increasing by at least 20% the number of Payment Agreements paid in full. 	Departmental Goal 1 (DG1)
Departmental Goal 2: Sustain the Delinquent Revolving Fund Program	ALIGNED WITH STRATEGIC PRIORITY 6 (SP6)
<p>The Office of the Wayne County Treasurer will continue to sustain the Delinquent Revolving Fund Program as evidenced by:</p> <ul style="list-style-type: none"> • Market and sell 2012 tax year delinquent tax notes by August 2013. • Structure note payment schedules to align with delinquent tax receipts. • Maximize delinquent tax receipts by offering additional payment options to taxpayers. 	Departmental Goal 2 (DG2)
Departmental Goal 3: Service Taxpayers Efficiently and Effectively	ALIGNED WITH STRATEGIC PRIORITY 4 (SP4)
<p>The Office of the Wayne County Treasurer will service taxpayers efficiently and effectively as evidenced by:</p> <ul style="list-style-type: none"> • At least 80% of staff members receive minimum of 4 hours of job related training. • Streamlining cashiering through implementation of appropriate technology. • Minimum of 10 staff members fully cross trained to perform multiple taxpayer service functions. 	Departmental Goal 3 (DG3)
Departmental Goal 4: Ensure Safekeeping of County Investments While Maintaining a Reasonable Rate of Return	ALIGNED WITH STRATEGIC PRIORITY 9 (SP9)
<p>The Office of the Wayne County Treasurer will ensure safekeeping and maintain a reasonable rate of return as evidenced by:</p> <ul style="list-style-type: none"> • Exceeding the 30-day T-Bill yield benchmark by 25 basis points. 	Departmental Goal 4 (DG4)



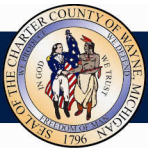
Wayne County Government
Adopted Budget FY 2013-2014 and Projected Budget FY 2014-2015

TREASURER
PERFORMANCE REPORT

TREASURER ADMINISTRATION					
PURPOSE STATEMENT: The purpose of the Treasurer's Administration Unit is to oversee office operations by maintaining proper policies and procedures, staffing, training and contracts in order for the office to effectively and efficiently serve the citizens of Wayne County.					
MEASURE	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 PROJECTED BUDGET	ALIGNED WITH DEPT. GOAL
RESULT: Percentage of training hours conducted for Wayne County Treasurer Staff	80%	80%	80%	80%	DG3
OUTPUT: Number of training hours conducted for Wayne County Treasurer Staff	236	236	236	236	DG3
DEMAND: Number of training hours for Wayne County Treasurer Staff	296	296	296	296	DG3
EFFICIENCY: Cost of training	not reported	TBD	TBD	TBD	DG3

TAXPAYER SERVICES					
PURPOSE STATEMENT: The purpose of the Treasurer's Taxpayer Services Unit is to collect delinquent property taxes while assisting residents with staying in their homes by providing resources, education, and alternative payment methods.					
MEASURE	2011-2012 ACTUAL	2012-2013 BUDGET	2013-2014 BUDGET	2014-2015 PROJECTED BUDGET	ALIGNED WITH DEPT. GOAL
RESULT: Percentage of delinquent property tax receipts paid online	15%	16%	16%	16%	DG3
OUTPUT: Number of delinquent property tax receipts paid	32,000	37,057	37,057	37,057	DG3
DEMAND: Number of delinquent property tax receipts	212,000	231,610	231,610	231,610	DG3
EFFICIENCY: Cost of accepting online payments	not reported	TBD	TBD	TBD	DG3

Note: Data for certain Efficiencies were not available at the time this document was published.



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

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