



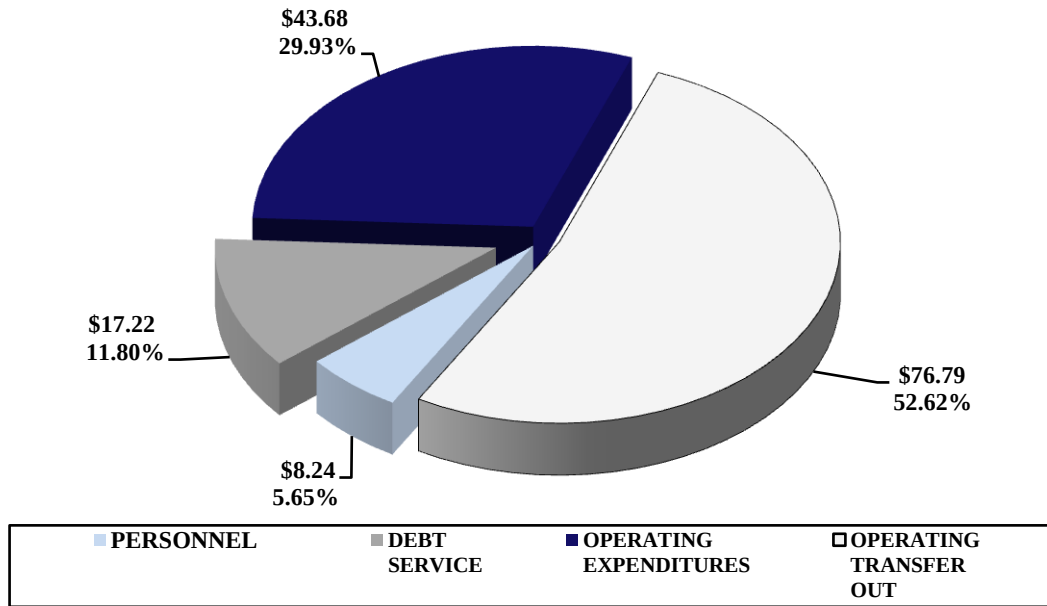
TREASURER



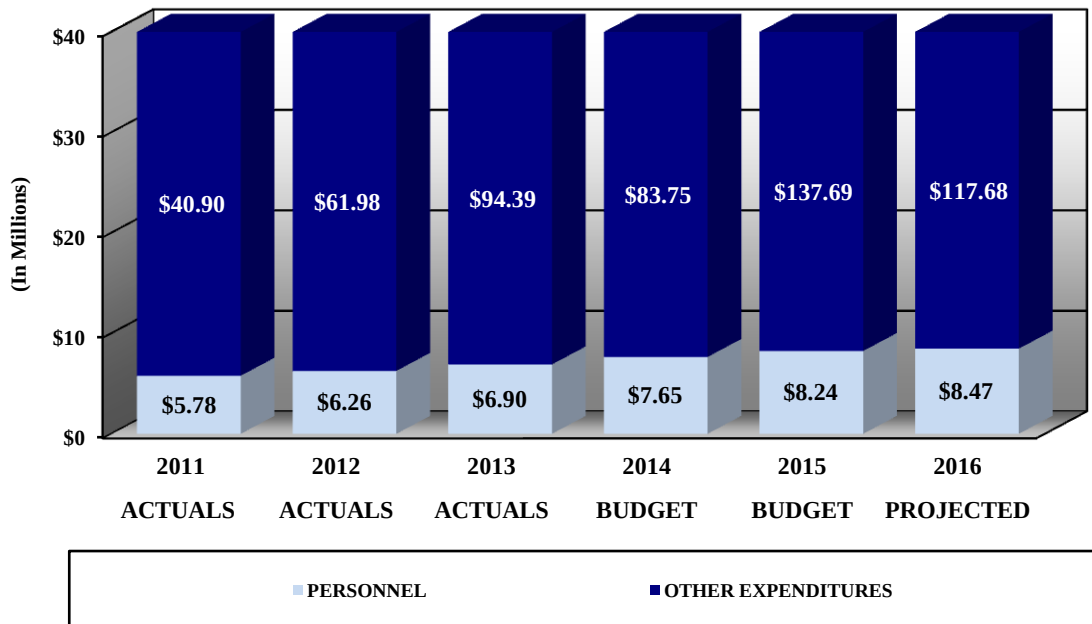
With forfeitures increasing from 33,000 in 2006 to over 100,000 in 2014, Wayne County Treasurer is expanding operations to the first floor space to increase accessibility and capacity to better serve delinquent taxpayers.

WAYNE COUNTY TREASURER

EXPENDITURE ANALYSIS FISCAL YEAR 2014-2015 In Millions



EXPENDITURE TREND ANALYSIS FISCAL YEARS 2010-2011 THROUGH 2015-2016





Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

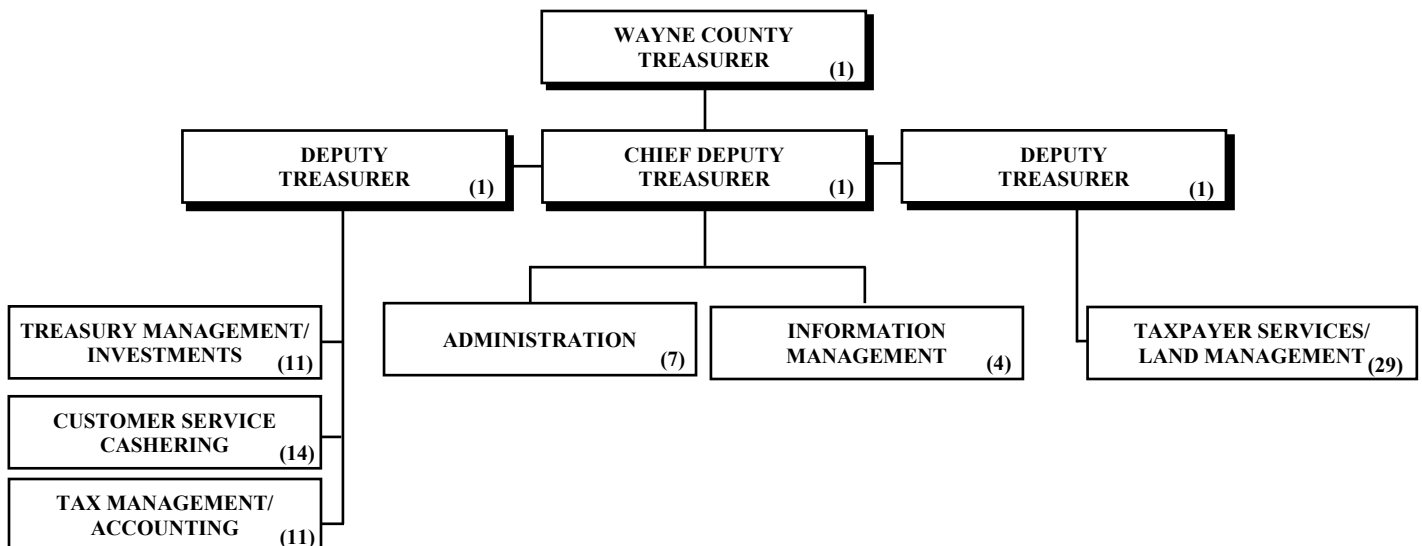
TREASURER

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 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
Total Departmental Expenditures	\$44,114,727	\$91,396,245	\$218,120,145	\$191,151,379
Departmental Revenue				
Taxes	293,886,665	306,182,503	353,875,455	350,396,350
Licenses and Permits	500	500	200	200
Charges, Fees, and Fines	11,003,002	12,303,457	12,027,207	13,256,823
Interest Income	40,500	1,716,100	346,600	346,600
Other Financing	14,057,945	38,619,919	115,107,702	87,650,107
Total Revenues	\$318,988,612	\$358,822,479	\$482,402,164	\$451,650,080
General Fund General Purpose	\$(274,873,829)	\$(267,426,234)	\$(264,282,019)	\$(260,498,701)
Total Budgeted Positions	78	78	80	80
Contact: Raymond J. Wojtowicz , Treasurer 400 Monroe, 5th Floor • Detroit, MI 48226 • Phone: (313) 224-5950				





Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

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 System (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 PTA system, the 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 2013-2014 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 \$220 million of 2012 Delinquent Tax Notes.

Continued "Taxpayer Saturday" 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 17,000 taxpayers avoid foreclosure through the use of plans such as the Distressed Owner Occupant Extension (DOOE) program or the Stipulated Payment Agreement (SPA).

Implemented modifications to the PTA System to improve tracking and accounting for TIF/DDA captures to enable the monthly settlements with municipalities and incorporate adjustments.

Worked with the Federal and State governments to expand the Step Forward Program to offer assistance to homeowners with current and delinquent taxes not just delinquent mortgages resulting in 2,600 families being able to remain in their homes. The total amount distributed to date is \$24.5 million.



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

TREASURER

NEW INITIATIVES FOR FISCAL YEAR 2014-2015

Continue to work to improve telephone customer service response time by increasing training and staffing as well as 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.

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.

Create an in-house auction website to reduce the cost and eliminate the need for an online auction house provider.

Partner with local Treasurers to emphasize to taxpayers the benefits of paying their taxes before they become delinquent through mailings, public service announcements and notices.

Upgrade the Cashier area to enable virtual check endorsing and image direct deposits for more efficient tax collection.

Research taking tax payments by phone to reduce volume of taxpayers coming into the office.

Research equipment and costs of purchasing a scanning system to more efficiently store documents electronically and reduce storage costs.

IMPACT ON OPERATIONS

This year, the Treasurer has committed to foreclosing on all properties that meet the criteria for foreclosure. This increase in workload, over tripled what has historically been processed, requires the budgeted increase in staff and other operating expenditures included in this budget. Increases to the revenue transfers from the delinquent tax

revolving fund will minimize any impact on the General Fund. Cross training will become more important than ever as staff will be moved from their current area to wherever they are needed to assist in helping the increased volume of taxpayers seeking assistance.



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

TREASURER
Financial Report

	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
00101 General Fund				
253 Treasurer				
Revenues				
Taxes	277,236,665	269,418,503	266,256,955	262,716,950
Licenses and Permits	500	500	200	200
Charges, Fees, and Fines	5,181,488	5,600,047	5,862,628	5,871,878
Interest Income	40,000	(70,000)	50,000	50,000
Total Revenues	\$282,458,653	\$274,949,050	\$272,169,783	\$268,639,028
Expenditures				
Personnel	3,158,449	3,003,390	3,097,682	3,122,682
Fringe Benefits	1,404,156	1,521,741	1,559,056	1,906,882
Pension	920,945	1,229,203	1,189,467	1,223,198
Materials and Supplies	166,656	160,000	238,600	176,000
Services and Contractual Serv	1,337,313	992,311	1,100,526	1,088,524
Travel	13,000	13,000	14,000	13,000
Operating Expenses	286,992	299,659	313,901	292,141
Rentals	281,313	290,812	299,800	290,200
Other Charges	4,000	2,700	2,700	2,700
Capital	0	0	20,000	5,000
Non Capital Assets	12,000	10,000	52,032	20,000
Total Expenditures	\$7,584,824	\$7,522,816	\$7,887,764	\$8,140,327
00230 Stadium & Land Development				
729 Tourist Taxes				
Revenues				
Taxes	6,600,000	7,300,000	7,700,000	7,700,000
Interest Income	500	100	0	0
Total Revenues	\$6,600,500	\$7,300,100	\$7,700,000	\$7,700,000
Expenditures				
Services and Contractual Serv	170,687	237,874	171,135	171,081
Rentals	6,429,813	7,062,226	7,528,865	7,528,919
Total Expenditures	\$6,600,500	\$7,300,100	\$7,700,000	\$7,700,000



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

TREASURER
Financial Report

	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
00500 Delinq Tax-Unpledged Res				
254 Delinquent Tax Unpledged Fund				
Revenues				
Taxes	0	6,300,000	11,278,855	11,274,400
Interest Income	0	60,000	25,600	25,600
Other Financing	9,157,945	28,709,919	61,213,700	42,318,207
Total Revenues	\$9,157,945	\$35,069,919	\$72,518,155	\$53,618,207
Expenditures				
Materials and Supplies	25,000	0	0	0
Services and Contractual Serv	9,082,945	4,275,522	4,393,855	4,403,547
Operating Expenses	50,000	0	38,200	38,200
Depreciation	0	23,597	86,100	86,100
Operating Transfers Out	0	30,770,800	68,000,000	49,090,360
Total Expenditures	\$9,157,945	\$35,069,919	\$72,518,155	\$53,618,207
00501 Property Tax Forfeiture				
254 Property Tax Forfeiture Fund				
Revenues				
Charges, Fees, and Fines	5,821,514	6,703,410	7,748,400	7,384,945
Total Revenues	\$5,821,514	\$6,703,410	\$7,748,400	\$7,384,945
Expenditures				
Personnel	1,114,545	1,051,121	1,332,456	1,218,994
Fringe Benefits	457,979	477,099	620,127	587,923
Pension	280,298	365,764	442,524	411,046
Materials and Supplies	76,000	59,200	68,100	68,100
Services and Contractual Serv	3,559,813	4,411,146	4,839,963	4,738,164
Travel	10,000	5,000	7,000	7,000
Operating Expenses	68,222	63,470	69,180	68,268
Rentals	135,300	135,253	126,400	128,900
Depreciation	9,335	19,107	17,900	14,300
Non Capital Assets	15,000	15,000	128,000	50,000
Operating Transfers Out	95,022	101,250	96,750	92,250
Total Expenditures	\$5,821,514	\$6,703,410	\$7,748,400	\$7,384,945



Wayne County Government
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TREASURER
Financial Report

	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
00529 Delinq Tax Revolv - 2009				
254 Delinquent Tax Revolving - 2009 Fund				
Revenues				
Taxes	1,000,000	0	0	0
Total Revenues	\$1,000,000	\$0	\$0	\$0
Expenditures				
Services and Contractual Serv	1,000,000	0	0	0
Total Expenditures	\$1,000,000	\$0	\$0	\$0
00530 Delinquent Tax Revolv - 2010				
254 Delinquent Tax Revolving - 2010 Fund				
Revenues				
Taxes	6,150,000	1,550,000	0	0
Interest Income	0	0	0	0
Other Financing	1,900,000	0	0	0
Total Revenues	\$8,050,000	\$1,550,000	\$0	\$0
Expenditures				
Materials and Supplies	1,550,000	10,000	0	0
Services and Contractual Serv	5,500,000	1,179,700	0	0
Operating Expenses	1,000,000	360,300	0	0
Total Expenditures	\$8,050,000	\$1,550,000	\$0	\$0
00531 Delinquent Tax Revolv - 2011				
254 Delinquent Tax Revolving - 2011 Fund				
Revenues				
Taxes	2,900,000	8,437,000	9,210,000	0
Interest Income	0	1,703,000	0	0
Other Financing	3,000,000	3,910,000	700,000	0
Total Revenues	\$5,900,000	\$14,050,000	\$9,910,000	\$0
Expenditures				
Materials and Supplies	520,000	1,550,000	0	0
Services and Contractual Serv	5,000,000	7,551,000	810,000	0
Operating Expenses	380,000	949,000	400,000	0
Debt Service	0	4,000,000	0	0
Operating Transfers Out	0	0	8,700,000	0
Total Expenditures	\$5,900,000	\$14,050,000	\$9,910,000	\$0



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

TREASURER
Financial Report

	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
00532 Delinquent Tax Revolv - 2012				
254 Delinquent Tax Revolving - 2012 Fund				
Revenues				
Taxes	0	6,887,000	35,540,000	9,210,000
Interest Income	0	13,000	185,000	0
Other Financing	0	3,000,000	82,719,700	0
Total Revenues	\$0	\$9,900,000	\$118,444,700	\$9,210,000
Expenditures				
Materials and Supplies	0	520,000	2,566,700	0
Services and Contractual Serv	0	5,000,000	12,678,000	810,000
Operating Expenses	0	380,000	1,200,000	400,000
Debt Service	0	4,000,000	4,000,000	0
Residual Equity Transfers	0	0	98,000,000	0
Operating Transfers Out	0	0	0	8,000,000
Total Expenditures	\$0	\$9,900,000	\$118,444,700	\$9,210,000
00533 Delinquent Tax Revolv - 2013				
254 Delinquent Tax Revolving - 2013 Fund				
Revenues				
Taxes	0	6,290,000	18,355,000	35,540,000
Interest Income	0	10,000	76,000	185,000
Other Financing	0	3,000,000	(4,931,000)	49,652,900
Total Revenues	\$0	\$9,300,000	\$13,500,000	\$85,377,900
Expenditures				
Materials and Supplies	0	520,000	500,000	2,566,700
Services and Contractual Serv	0	5,000,000	6,000,000	12,611,200
Operating Expenses	0	380,000	0	1,200,000
Debt Service	0	3,400,000	7,000,000	4,000,000
Residual Equity Transfers	0	0	0	65,000,000
Total Expenditures	\$0	\$9,300,000	\$13,500,000	\$85,377,900



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

TREASURER
Financial Report

	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
00534 Delinquent Tax Revolv - 2014				
254 Delinquent Tax Revolving - 2014 Fund				
Revenues				
Taxes	0	0	5,600,000	18,355,000
Interest Income	0	0	10,000	76,000
Other Financing	0	0	610,000	(4,931,000)
Total Revenues	\$0	\$0	\$6,220,000	\$13,500,000
Expenditures				
Materials and Supplies	0	0	0	500,000
Services and Contractual Serv	0	0	0	6,000,000
Debt Service	0	0	6,220,000	7,000,000
Total Expenditures	\$0	\$0	\$6,220,000	\$13,500,000
00535 Delinquent Tax Revolv - 2015				
254 Delinquent Tax Revolving - 2015 Fund				
Revenues				
Taxes	0	0	0	5,600,000
Interest Income	0	0	0	10,000
Other Financing	0	0	0	610,000
Total Revenues	\$0	\$0	\$0	\$6,220,000
Expenditures				
Debt Service	0	0	0	6,220,000
Total Expenditures	\$0	\$0	\$0	\$6,220,000
TOTAL DEPARTMENTAL REVENUES	\$318,988,612	\$358,822,479	\$508,211,038	\$451,650,080

Summary of Positions

	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
101 GENERAL FUND				
253 COUNTY TREASURER				
ELECTED AND EXECUTIVE	4	4	4	4
SUPERVISORY AND PROFESSIONAL	25	24	24	24
SUPPORT STAFF	37	38	37	37
TOTAL POSITIONS	66	66	65	65
501 PROPERTY TAX FORFEITURE				
254 TREASURER - FORFEITURE/DEL. TAX				
ELECTED AND EXECUTIVE	7	7	7	7
SUPERVISORY AND PROFESSIONAL	3	3	3	3
SUPPORT STAFF	2	2	5	5
TOTAL POSITIONS	12	12	15	15
TOTAL DEPARTMENTAL POSITIONS	78	78	80	80



Wayne County Government
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TREASURER

BUDGET CHANGE AND HIGHLIGHTS FY 2014-2015

Increase / (Decrease) from 2013-2014 Adopted Budget		Description of Change
REVENUES		
Taxes	47,758,307	Estimated increase to delinquent tax interest and proceeds.
Licenses and Permits	(300)	Projected decrease in dog licenses.
Charges, Fees, and Fines	1,307,571	Internal administration charges increased due to operational need.
Interest Income	(1,369,500)	Reduced investments relative to taxes.
Other Financing	101,692,481	Includes use of unpledged delinquent tax reserves from several fund balances.
<u>TOTAL REVENUES</u>	<u>\$149,388,559</u>	
EXPENDITURES		
Personnel	375,627	Includes 2 additional positions and restored pay concession for certain unions.
Fringe Benefits	180,343	This variance results from additional personnel cost.
Pension	37,024	This variance is from additional personnel costs offset by rate change.
Materials and Supplies	554,200	This increase is relative to postage for collection efforts in the delinquent tax funds.
Services and Contractual Services	1,345,926	This variance is primarily from increased collection services in the delinquent tax funds.
Travel	3,000	Additional costs associated with planned attendance at conferences/seminars.
Operating Expenses	(411,148)	Reduced advertising cost relative to delinquent taxes.
Rentals	466,774	Increased excess tourist tax distribution to stadium authority.
Depreciation	61,296	Increase to depreciation expense.
Capital	20,000	Planned purchase of office furnishing and equipment.
Non Capital Assets	155,032	Planned computer equipment and software purchases.
Debt Service	5,820,000	Projected interest payment increase relative to delinquent tax notes.
Residual Equity Transfers	98,000,000	Estimated residual equity interfund and/or intrafund transfers between delinquent tax funds.
Operating Transfers Out	45,924,700	Estimated transfer of funds to the General Fund from the unpledged delinquent tax reserve fund balance.
<u>TOTAL EXPENDITURES</u>	<u>\$152,532,774</u>	

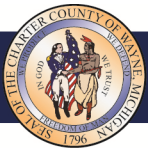


Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

TREASURER

LONG-TERM DEPARTMENTAL GOALS

Departmental Goal 1: Keep Taxpayers In Their Homes		ALIGNED WITH STRATEGIC PRIORITY 5 (SP5)
The Office of the Wayne County Treasurer will attempt to keep taxpayers in their homes as evidenced by: - Increasing by at least 5% the number of taxpayers entering into a Payment Agreement Plan preventing foreclosure. - Increasing by at least 5% the number of Payment Agreements paid in full. - Maximize delinquent tax receipts by offering and increasing awareness of payment programs, such as DOOE's and SPA's to taxpayers.		Departmental Goal 1 (DG1)
Departmental Goal 2: Sustain the Delinquent Revolving Fund Program		ALIGNED WITH STRATEGIC PRIORITY 2 (SP2)
The Office of the Wayne County Treasurer will continue to sustain the Delinquent Revolving Fund Program as evidenced by: - Market and sell 2013 tax year delinquent tax notes by August 2014. - Structure note payment schedules to align with delinquent tax receipts.		Departmental Goal 2 (DG2)
Departmental Goal 3: Service Taxpayers Efficiently and Effectively		ALIGNED WITH STRATEGIC PRIORITY 3 (SP3)
The Office of the Wayne County Treasurer will service taxpayers efficiently and effectively as evidenced by: - 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 2 (SP2)
The Office of the Wayne County Treasurer will ensure safekeeping and maintain a reasonable rate of return as evidenced by: - Exceeding the 30-day T-Bill yield benchmark by 25 basis points. - Processing 85% of the daily cash activity uploads from RESIQ in a timely manner. - Processing 85% of daily uploads from PTA in a timely manner.		Departmental Goal 4 (DG4)



Wayne County Government
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TREASURER
PERFORMANCE REPORT

TAXPAYER SERVICES					
PURPOSE STATEMENT: The purpose of the 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	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 PROJECTED BUDGET	ALIGNED WITH DEPT. GOAL
RESULT: Percentage of payment plans and extensions filed.	16.3%	17.1%	18.0%	18.9%	DG1
OUTPUT: Number of payment plans and extensions filed.	16,288	17,102	17,957	18,855	DG1
DEMAND: Estimated number of payment plans and extensions.	100,000	100,000	100,000	100,000	DG1
EFFICIENCY: Cost of processing payment plans and extension.	TBD	TBD	TBD	TBD	DG1

TAX MANAGEMENT ACCOUNTING					
PURPOSE STATEMENT: The purpose of the Treasurer's Tax Management/Accounting Unit is to manage the borrowing, collection and distribution of the Delinquent Revolving fund as well as processing daily uploads of all funds collected into the County general ledger.					
MEASURE	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	2015-2016 PROJECTED BUDGET	ALIGNED WITH DEPT. GOAL
RESULT: Percentage of daily uploads processed in 3 business days.	93.4%	75.4%	88.1%	94.3%	DG4
OUTPUT: Number of daily uploads processed in 3 business days.	114*	184	215	230	DG4
DEMAND: Number of daily uploads to be processed.	122*	244	244	244	DG4
EFFICIENCY: Cost of daily uploads.	\$3.30	\$4.52	TBD	TBD	DG4

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



*Wayne County Government
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