



TREASURER

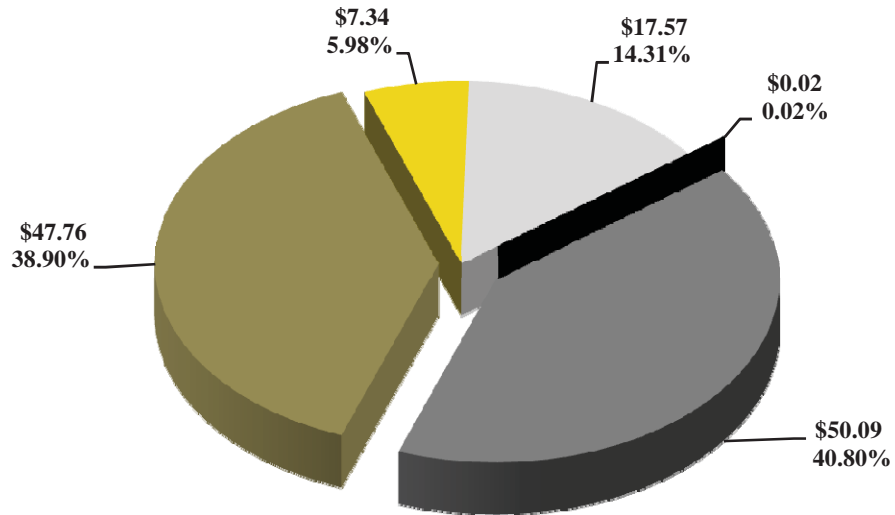


During the month of February, the Wayne County Treasurer's office and Wayne County Community College District (WCCCD) will host "Taxpayer Saturdays". Each Saturday the Treasurer's Office will have representatives at four WCCCD campuses to meet with property taxpayers and explain assistance options that may help avoid foreclosure proceedings as well as pay their taxes.

WAYNE COUNTY TREASURER

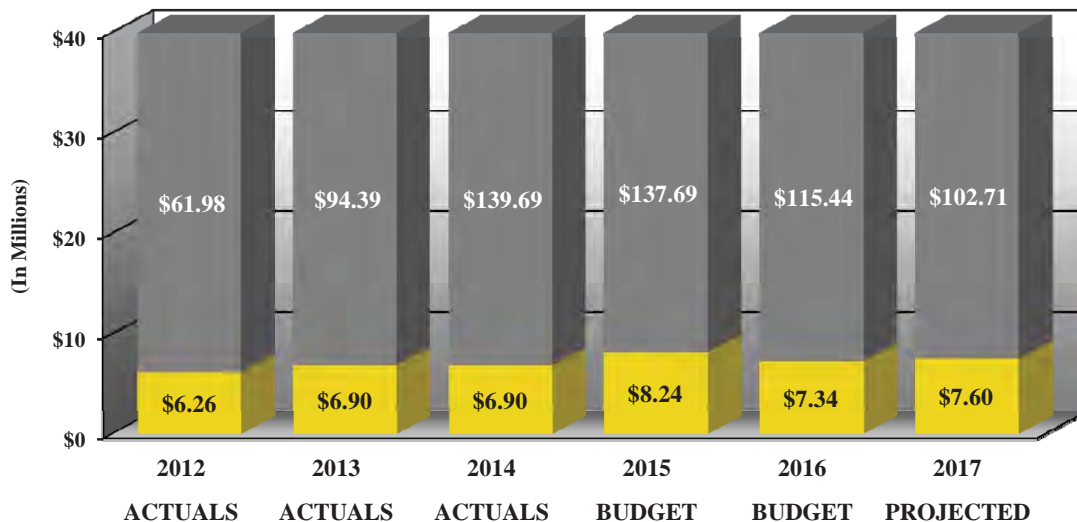
EXPENDITURE ANALYSIS FISCAL YEAR 2015-2016

In Millions



■ PERSONNEL
 ■ DEBT SERVICE
 ■ CAPITAL
 ■ OPERATING EXPENDITURES
 ■ OPERATING TRANSFER OUT

EXPENDITURE TREND ANALYSIS FISCAL YEARS 2011-2012 THROUGH 2016-2017



■ PERSONNEL
 ■ OTHER EXPENDITURES



TREASURER

MISSION

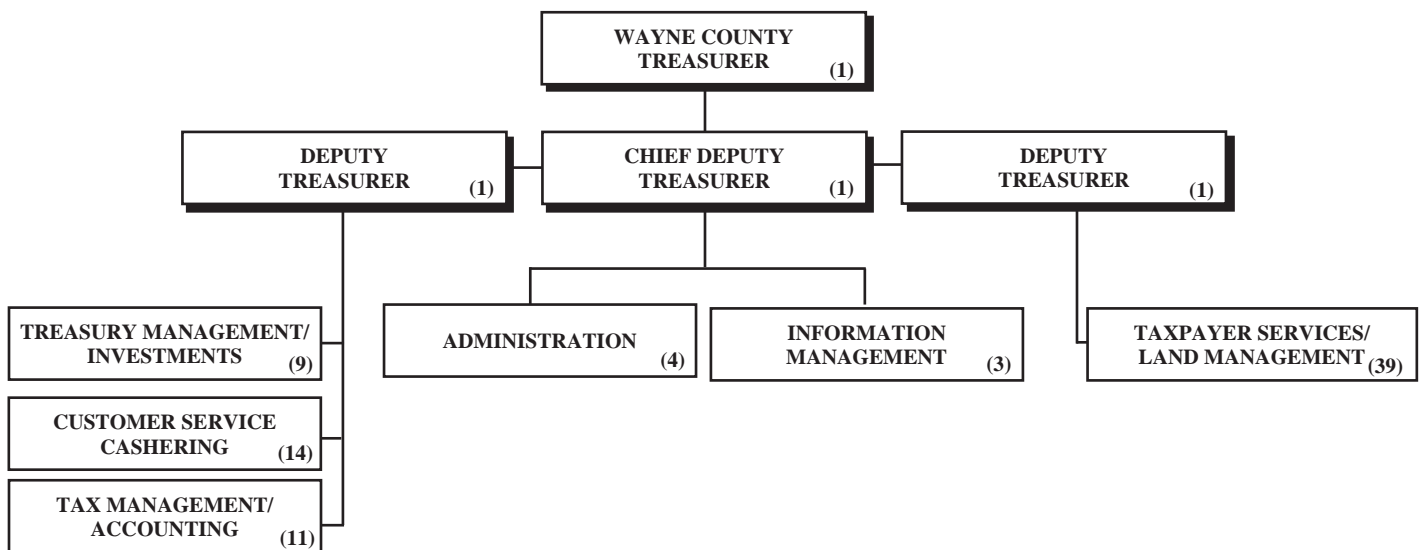
The Office of the County Treasurer is responsible to the people of Wayne County for the effective and efficient administration of delinquent property tax collection and guarantees the safety of all County funds by adhering to statutory requirements regarding cash management and investments.

BUDGET SUMMARY ALL FUNDS

	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Projected Budget
Total Departmental Expenditures	\$91,396,245	\$243,929,019	\$183,878,803	\$136,706,737
Departmental Revenue				
Taxes	306,182,503	353,940,810	359,276,014	352,425,490
State Grants and Contracts	0	0	7,417,274	9,533,392
Licenses and Permits	500	200	300	200
Charges, Fees, and Fines	12,303,457	13,611,028	13,853,224	13,320,484
Interest Income	1,716,100	346,600	221,600	311,600
Other Financing	38,619,919	140,312,400	79,722,792	36,340,609
Total Revenues	\$358,822,479	\$508,211,038	\$460,491,204	\$411,931,775
General Fund General Purpose	\$(267,426,234)	\$(264,282,019)	\$(276,612,401)	\$(275,225,038)

Total Budgeted Positions	78	80	84	84
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Contact: **Raymond J. Wojtowicz**, Treasurer
400 Monroe, 5th Floor • Detroit, MI 48226 • Phone: (313) 224-5950





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 and the online property auction website.

TAX MANAGEMENT/ACCOUNTING: Manages the accounting for the borrowing, collection, and distribution of the Delinquent Tax Revolving Fund Program. 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. Reconciles current tax collections from the locals as well as delinquent tax collections from taxpayers.

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. Coordinates all court proceedings and tax adjustments within Wayne County. Responds to telephone tax inquiries 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 2014-2015 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 \$250 million of 2012 Delinquent Tax Notes issued in 2014.

Continued “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 27,700 taxpayers avoid foreclosure through the use of plans such as the Distressed Owner Occupant Extension (DOOE) program or the Stipulated Payment Agreement (SPA).

Collaborated with the City of Detroit and the State of Michigan to enact legislation to reduce the interest rate on taxes for delinquent owner occupied properties from 18% to 6% annually.

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 5,000 families being able to remain in their homes. The total amount distributed to date is over \$45 million. We also petitioned MSHDA to add \$30 million more to the fund in order to continue the program.

Remodeled 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.

Developed and implemented an in-house managed auction website which will result in over \$500,000 in annual savings.



TREASURER

NEW INITIATIVES FOR FISCAL YEAR 2015-2016

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.

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.

Implement taking tax payments by phone to add an alternative payment method for the convenience of the taxpayers.



WAYNE COUNTY GOVERNMENT
ADOPTED BUDGET FY 2015-2016 AND PROJECTED BUDGET FY 2016-2017

TREASURER
Financial Report

	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Projected Budget
00101 General Fund				
253 Treasurer				
Revenues				
Taxes	269,418,503	266,256,955	270,813,438	267,218,190
Licenses and Permits	500	200	300	200
State Grants and Contracts	0	0	7,417,274	9,533,392
Charges, Fees, and Fines	5,600,047	5,862,628	5,677,896	5,401,709
Interest Income	(70,000)	50,000	(50,000)	50,000
Total Revenues	\$274,949,050	\$272,169,783	\$283,858,908	\$282,203,491
Expenditures				
Personnel	3,003,390	3,097,682	3,143,364	3,113,937
Fringe Benefits	1,521,741	1,559,056	1,172,763	1,206,063
Pension	1,229,203	1,189,467	835,128	866,193
Materials and Supplies	160,000	238,600	241,000	231,000
Services and Contractual Serv	992,311	1,100,526	1,113,742	917,287
Travel	13,000	14,000	14,000	14,000
Operating Expenses	299,659	313,901	348,808	304,292
Rentals	290,812	299,800	301,238	301,238
Other Charges	2,700	2,700	3,200	3,200
Capital	0	20,000	20,000	10,000
Non Capital Assets	10,000	52,032	53,264	11,243
Total Expenditures	\$7,522,816	\$7,887,764	\$7,246,507	\$6,978,453
00230 Stadium & Land Development				
729 Tourist Taxes				
Revenues				
Taxes	7,300,000	7,700,000	8,900,000	8,900,000
Interest Income	100	0	0	0
Total Revenues	\$7,300,100	\$7,700,000	\$8,900,000	\$8,900,000
Expenditures				
Services and Contractual Serv	237,874	171,135	184,282	186,782
Rentals	7,062,226	7,528,865	8,712,718	8,710,718
Other Charges	0	0	3,000	2,500
Total Expenditures	\$7,300,100	\$7,700,000	\$8,900,000	\$8,900,000



TREASURER
Financial Report

	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Projected Budget
00500 Delinq Tax-Unpledged Res				
254 Delinquent Tax Revolving				
Revenues				
Taxes	6,300,000	11,278,855	6,782,576	5,902,300
Interest Income	60,000	25,600	25,600	25,600
Other Financing	28,709,919	61,213,700	37,751,092	32,478,909
Total Revenues	\$35,069,919	\$72,518,155	\$44,559,268	\$38,406,809
Expenditures				
Services and Contractual Serv	4,275,522	4,393,855	4,833,895	4,736,922
Operating Expenses	0	38,200	40,000	40,000
Depreciation	23,597	86,100	21,692	19,787
Capital	0	0	0	0
Operating Transfers Out	30,770,800	68,000,000	39,663,681	33,610,100
Total Expenditures	\$35,069,919	\$72,518,155	\$44,559,268	\$38,406,809
00501 Property Tax Forfeiture				
254 Property Tax Forfeiture				
Revenues				
Charges, Fees, and Fines	6,703,410	7,748,400	8,175,328	7,918,775
Total Revenues	\$6,703,410	\$7,748,400	\$8,175,328	\$7,918,775
Expenditures				
Personnel	1,051,121	1,332,456	1,393,193	1,507,288
Fringe Benefits	477,099	620,127	475,230	539,591
Pension	365,764	442,524	317,007	363,643
Materials and Supplies	59,200	68,100	61,200	61,200
Services and Contractual Serv	4,411,146	4,839,963	5,422,715	5,067,335
Travel	5,000	7,000	4,000	4,000
Operating Expenses	63,470	69,180	79,840	82,506
Rentals	135,253	126,400	205,600	169,500
Depreciation	19,107	17,900	14,293	13,712
Non Capital Assets	15,000	128,000	110,000	110,000
Operating Transfers Out	101,250	96,750	92,250	0
Total Expenditures	\$6,703,410	\$7,748,400	\$8,175,328	\$7,918,775



WAYNE COUNTY GOVERNMENT
ADOPTED BUDGET FY 2015-2016 AND PROJECTED BUDGET FY 2016-2017

TREASURER
Financial Report

	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Projected Budget
00530 Delinquent Tax Revolv - 2010				
254 Delinquent Tax Forfeiture - 2010				
Revenues				
Taxes	1,550,000	0	0	0
Total Revenues	\$1,550,000	\$0	\$0	\$0
Expenditures				
Materials and Supplies	10,000	0	0	0
Services and Contractual Serv	1,179,700	0	0	0
Operating Expenses	360,300	0	0	0
Total Expenditures	\$1,550,000	\$0	\$0	\$0
 00531 Delinquent Tax Revolv - 2011				
254 Delinquent Tax Forfeiture - 2011				
Revenues				
Taxes	8,437,000	9,210,000	0	0
Interest Income	1,703,000	0	0	0
Other Financing	3,910,000	700,000	0	0
Total Revenues	\$14,050,000	\$9,910,000	\$0	\$0
Expenditures				
Materials and Supplies	1,550,000	0	0	0
Services and Contractual Serv	7,551,000	810,000	0	0
Operating Expenses	949,000	400,000	0	0
Debt Service	4,000,000	0	0	0
Operating Transfers Out	0	8,700,000	0	0
Total Expenditures	\$14,050,000	\$9,910,000	\$0	\$0
 00532 Delinquent Tax Revolv - 2012				
254 Delinquent Tax Forfeiture - 2012				
Revenues				
Taxes	6,887,000	35,540,000	12,385,000	0
Interest Income	13,000	185,000	0	0
Other Financing	3,000,000	82,719,700	(3,610,000)	0
Total Revenues	\$9,900,000	\$118,444,700	\$8,775,000	\$0
Expenditures				
Materials and Supplies	520,000	2,566,700	0	0
Services and Contractual Serv	5,000,000	12,678,000	275,000	0
Operating Expenses	380,000	1,200,000	500,000	0
Debt Service	4,000,000	4,000,000	0	0
Residual Equity Transfers	0	98,000,000	0	0
Operating Transfers Out	0	0	8,000,000	0
Total Expenditures	\$9,900,000	\$118,444,700	\$8,775,000	\$0



TREASURER Financial Report

	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Projected Budget
00533 Delinquent Tax Revolv - 2013				
254 Delinquent Tax Forfeiture - 2013				
Revenues				
Taxes	6,290,000	18,355,000	36,440,000	15,610,000
Interest Income	10,000	76,000	185,000	0
Other Financing	3,000,000	(4,931,000)	49,877,700	(6,040,000)
Total Revenues	\$9,300,000	\$13,500,000	\$86,502,700	\$9,570,000
Expenditures				
Materials and Supplies	520,000	500,000	2,566,700	0
Services and Contractual Serv	5,000,000	6,000,000	17,121,000	1,070,000
Operating Expenses	380,000	0	1,365,000	500,000
Debt Service	3,400,000	7,000,000	4,350,000	0
Residual Equity Transfers	0	0	61,100,000	0
Operating Transfers Out	0	0	0	8,000,000
Total Expenditures	\$9,300,000	\$13,500,000	\$86,502,700	\$9,570,000
00534 Delinquent Tax Revolv - 2014				
254 Delinquent Tax Forfeiture - 2014				
Revenues				
Taxes	0	5,600,000	18,355,000	36,440,000
Interest Income	0	10,000	51,000	185,000
Other Financing	0	610,000	(4,906,000)	14,807,700
Total Revenues	\$0	\$6,220,000	\$13,500,000	\$51,432,700
Expenditures				
Materials and Supplies	0	0	0	2,566,700
Services and Contractual Serv	0	0	6,500,000	17,101,000
Operating Expenses	0	0	0	1,365,000
Debt Service	0	6,220,000	7,000,000	4,000,000
Residual Equity Transfers	0	0	0	26,400,000
Total Expenditures	\$0	\$6,220,000	\$13,500,000	\$51,432,700
00535 Delinquent Tax Revolv - 2015				
254 Delinquent Tax Forfeiture - 2015				
Revenues				
Taxes	0	0	5,600,000	18,355,000
Interest Income	0	0	10,000	51,000
Other Financing	0	0	610,000	(4,906,000)
Total Revenues	\$0	\$0	\$6,220,000	\$13,500,000
Expenditures				
Services and Contractual Serv	0	0	0	6,500,000
Debt Service	0	0	6,220,000	7,000,000
Total Expenditures	\$0	\$0	\$6,220,000	\$13,500,000



WAYNE COUNTY GOVERNMENT
ADOPTED BUDGET FY 2015-2016 AND PROJECTED BUDGET FY 2016-2017

TREASURER
Financial Report

	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Projected Budget
TOTAL DEPARTMENTAL REVENUES	\$358,822,479	\$508,211,038	\$460,491,204	\$411,931,775
TOTAL DEPARTMENTAL EXPENDITURES	\$91,396,245	\$243,929,019	\$183,878,803	\$136,706,737

Summary of Positions

	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Budget	FY 2016-2017 Projected Budget
101 GENERAL FUND				
253 COUNTY TREASURER				
ELECTED AND EXECUTIVE	4	4	4	4
SUPERVISORY AND PROFESSIONAL	24	24	25	25
SUPPORT STAFF	38	37	36	36
TOTAL POSITIONS	66	65	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	5	9	9
TOTAL POSITIONS	12	15	19	19
TOTAL DEPARTMENTAL POSITIONS	78	80	84	84



TREASURER

BUDGET CHANGE AND HIGHLIGHTS FY 2015-2016

Increase / (Decrease) from 2014-2015 Adopted Budget		Description of Change
REVENUES		
Taxes	5,335,204	Estimated increase in current property collections as well as delinquent taxes.
Licenses and Permits	100	Projected increase in dog licenses.
State Grants and Contracts	7,417,274	Estimated revenue from the state for personal property tax recovery due to the tax phase out for businesses.
Charges, Fees, and Fines	242,196	Internal administration charges increased based on operational need.
Interest Income	(125,000)	Estimated reduction relative to delinquent taxes.
Other Financing	(60,589,608)	This variance represents reduced available unpledged delinquent tax reserves from several fund balances.
<u>TOTAL REVENUES</u>	<u>\$(47,719,834)</u>	
EXPENDITURES		
Personnel	106,419	Net result of 2 additional positions.
Fringe Benefits	(531,190)	This variance results from health care reduction due to plan design changes.
Pension	(479,856)	This variance is from pension plan multiplier reduction.
Materials and Supplies	(504,500)	Decreased postage usage for collection efforts in the delinquent tax funds.
Services and Contractual Services	5,457,155	Planned increased collection services in the delinquent tax funds such as mailing and title search services.
Travel	(3,000)	Reduced cost associated with attendance at various conferences/seminars.
Operating Expenses	312,367	Increased usage of advertising services relative to delinquent tax matters.
Rentals	1,264,491	Planned excess tourist tax distribution to stadium authority.
Other Charges	3,500	Allocated to cover various miscellaneous expenses.
Depreciation	(68,015)	Decrease allocated expense relative to capital asset.
Non Capital Assets	(16,768)	Reduced computer equipment and software purchases.
Debt Service	350,000	Projected interest and/or bond cost relative to delinquent tax notes.
Residual Equity Transfers	(36,900,000)	Decreased residual equity interfund and/or intrafund transfers between delinquent tax funds.
Operating Transfers Out	(29,040,819)	Decreased transfer of funds to the General Fund from the unpledged delinquent tax reserve fund balance.
<u>TOTAL EXPENDITURES</u>	<u>\$(60,050,216)</u>	



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