

## FINANCE (23)

### AGENCY PLAN: MISSION, GOALS AND BUDGET SUMMARY

#### MISSION:

The Finance Department is responsible for maintaining the City's financial solvency, providing finance-based services to City departments and facilitating economic growth in Detroit through the effective and efficient management of resources and processes that provide essential services, a safer environment and an improved business climate for the City's public and private sector customers.

#### AGENCY GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
3. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.

#### AGENCY FINANCIAL SUMMARY:

2011-12 <u>Requested</u>		2010-11 <u>Budget</u>	2011-12 <u>Recommended</u>	Increase <u>(Decrease)</u>
\$ 57,397,168	City Appropriations	\$ 43,759,707	\$ 40,757,958	\$ (3,001,749)
\$ 57,397,168	Total Appropriations	\$ 43,759,707	\$ 40,757,958	\$ (3,001,749)
\$ 9,239,884	City Revenues	\$ 9,711,735	\$ 8,718,612	\$ (993,123)
\$ 9,239,884	Total Revenues	\$ 9,711,735	\$ 8,718,612	\$ (993,123)
\$ 48,157,284	NET TAX COST:	\$ 34,047,972	<u>\$ 32,039,346</u>	\$ (2,008,626)

#### AGENCY EMPLOYEE STATISTICS:

2011-12 <u>Requested</u>		2010-11 <u>Budget</u>	04-01-11 <u>Actual</u>	2011-12 <u>Recommended</u>	Increase <u>(Decrease)</u>
311	City Positions	318	284	300	(18)
311	Total Positions	318	284	300	(18)

#### ACTIVITIES IN THIS AGENCY:

	2010-11 <u>Budget</u>	2011-12 <u>Recommended</u>	Increase <u>(Decrease)</u>
Administration	\$ 1,408,187	\$ 2,054,043	\$ 645,856
Assessments	6,965,395	7,165,597	200,202
Purchasing	1,925,935	2,101,152	175,217
Treasury	5,864,924	7,688,708	1,823,784
Accounting Operations	15,708,906	10,269,369	(5,439,537)
Income Tax Operations	4,566,075	4,461,405	(104,670)
Pension Administration	7,320,285	7,017,684	(302,601)
Total Appropriations	\$ 43,759,707	\$ 40,757,958	\$ (3,001,749)

## **FINANCE (23)**

### ***ADMINISTRATION ACTIVITY INFORMATION***

#### ACTIVITY DESCRIPTION: ADMINISTRATION

The Administration sets and maintains policies and procedures to be used throughout the department for efficient operation and the achievement of its mission, which includes directing and coordinating the activities of the Assessments Division, Treasury Division, Purchasing Division, Income Tax Division, Pension Bureau, Risk Management and the Accounts Division. The Accounts Division includes the following sections: Accounts Payable, Payroll Audit General Accounting, and Grants Management, Departmental Accounting, and DRMS Support. Finance Administration is also charged with developing and assisting in financing for various economic development projects citywide for governmental and quasi-governmental agencies.

#### GOALS:

1. Provide efficient administrative support for the effective delivery of financial services to our customers, which include City agencies and the public.
2. Continually improve our level of customer satisfaction through process improvement initiatives and increased agency linkages.
3. Identify and achieve appropriate levels of personnel for optimal divisional operations.
4. Improve employee morale through increased training and empowerment initiatives.
5. Establish financial policies and procedures to be used throughout City government to maintain financial integrity and solvency.
6. Maintain relationships with credit rating agencies, bond insurers and investors.
7. Serve as liaison for Finance Divisions with City Council, Mayor's Office, Budget, Human Resources, Information Technology Services and other City agencies as needed.

#### MAJOR INITIATIVES FOR FY 2010-11

- Completed 2009 and 2010 CAFR and Single Audits.
- Successful bond sale in February 2010 (deficit elimination bond) and Dec 2010 (capital).

#### PLANNING FOR THE FUTURE FOR FY 2011-12, FY 2012-13 and BEYOND:

- Improve credit rating.
- Implement a multi year strategic planning process/budget.
- Improve financial reporting thru interim close process.
- Establish departmental performance metrics covering both financial performance metrics and customer service metrics.
- Identify key revenue growth opportunities for the City and plans to implement/realize new revenue streams.
- Realign operating structure and services we can provide to match annual revenue streams.
- Establish Individual employee performance metrics.

## FINANCE (23)

### ADMINISTRATION MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2008-09 Actual	2009-10 Actual	2010-11 Projections	2011-12 Target
<b>Inputs: Resources Allocated or Service Demands Made</b>				
Employee slots budgeted	365	344	318	300
Percent of employee slots filled	90%	90%	90%	90%
<b>Outcomes: Results or Impacts of Program Activities<sup>1</sup></b>				
Moody's credit rating	Ba2/A2/A2	Baa2/A2/A2	Ba3	Baa2/A1/A1
Standard and Poor's	BB/A+/A+	BB/A+/A+	AA Stable	BB/A+/A+
Fitch Investor's Service	BB/A+/A+	BB/A+/A+	BB+	BB/A+/A+
<b>Efficiency: Program Costs related to Units of Activity</b>				
Response time to complaints and inquiries	2 days	2 days	2 days	2 days
<b>Activity Costs</b>	<b>\$2,990,882</b>	<b>\$2,290,199</b>	<b>\$1,408,187</b>	<b>\$2,054,043</b>

<sup>1</sup>Major credit ratings (G.O./Water/Sewerage Disposal)

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Administration</b>	<b>2010-11 Redbook</b>		<b>2011-12 Dept Final Request</b>		<b>2011-12 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<hr/>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00058 - Administration						
230010 - Administration	4	\$1,408,187	6	\$2,370,071	5	\$2,054,043
	<hr/>		<hr/>		<hr/>	
<b>APPROPRIATION TOTAL</b>	<b>4</b>	<b>\$1,408,187</b>	<b>6</b>	<b>\$2,370,071</b>	<b>5</b>	<b>\$2,054,043</b>
	<hr/>		<hr/>		<hr/>	
<b>ACTIVITY TOTAL</b>	<b>4</b>	<b>\$1,408,187</b>	<b>6</b>	<b>\$2,370,071</b>	<b>5</b>	<b>\$2,054,043</b>

**CITY OF DETROIT**  
**Budget Development for FY 2011-2012**  
**Appropriations - Summary Objects**

	<b>2010-11 Redbook</b>	<b>2011-12 Dept Final Request</b>	<b>2011-12 Mayor's Budget Rec</b>
<b>AC0523 - Administration</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	330,991	587,925	498,273
EMPBENESL - Employee Benef	266,431	558,162	480,718
PROFSVCSL - Professional/Cor	508,108	826,936	571,910
OPERSUPSL - Operating Suppli	9,000	12,700	12,803
OPERSVCSL - Operating Servic	293,657	384,348	490,339
<i>A23000 - Finance Department</i>	<i>1,408,187</i>	<i>2,370,071</i>	<i>2,054,043</i>
<b>AC0523 - Administration</b>	<b>1,408,187</b>	<b>2,370,071</b>	<b>2,054,043</b>
<b>Grand Total</b>	<b>1,408,187</b>	<b>2,370,071</b>	<b>2,054,043</b>

## **FINANCE (23)**

### ***ASSESSMENTS ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: ASSESSMENTS**

The Board of Assessors and Assessment staff are responsible to discover, identify, record and annually determine the assessed value, taxable value and capped value of all 453,000 parcels, i.e. residential, commercial, industrial, and personal property parcels within the city for the purpose of lawfully levying the taxes that generate substantial City revenue. The Assessor is required to warrant the Assessment Roll to the Treasurer for collection and to defend the values placed on the Roll at the Board of Review, the Michigan Tax Tribunal and the State Tax Commission. The Assessments Division's authority is derived from the constitution and the statutes of the state; the State Tax Commission proscribes certain reports to be filed for review. Michigan Compiled Laws (MCL 211.44) outlines the statutory funding level that must be maintained.

#### **GOALS:**

1. Value and assess at statutory level of 50% all properties within the city of Detroit, which are not exempt by the December 31<sup>st</sup> statutory tax day and produce an assessment roll by February 1<sup>st</sup> including application, maintenance and eligibility of all abated and Special Act properties and all exempt parcels.
2. Warrant a correct tax roll to the Treasurer on the day proscribed by statute, listing all parcels liable for taxation, coded correctly to ensure each parcel is billed the correct millage.
3. Conduct reviews on 30% of all property annually. Field review, capture and correctly value all real and personal property within the jurisdiction. Process all personal property statements. Perform audits of personal property accounts as necessary.
4. Respond to city Budget and Finance Officials, rating agencies and city departments requiring statistical information, analysis or projections based on the Assessment Roll or property data.
5. Collect and analyze such assessment data to enable: Timely production of statutory, fiscal, and fiduciary reports, e.g. L-4015 Sales Study Report for Equalization; L-4021 & L-4022 Equalization; L-4025 Headlee Rollback; L-4029 Millage Request Report; L-1428 Application for State Treasurer's Approval to Issue Long-term Securities; L-4409 Revenue Sharing; L-3369 Renaissance Zones; L-4154 & L-4155 Notice of Incorrectly Reported or Omitted from Assessment Roll; DDA, Capture Districts, and Brownfields' Reports; Thirty (30) Largest SEV/TAXABLE Taxpayer Report; IFT Reports; Special Act Reports Neighborhood Enterprise Zones (NEZs); Payments in Lieu of Taxes (PILOTS); Finance Officers Reports; City Council and other departmental reports.
6. Update, process and maintain property parcel records, taxpayer mailing addresses, property transfer affidavits, poverty applications, tax abatement program applications, non-profit exemptions, principal residence exemptions, and title company deed requests.
7. Continue to update all cartographic maps, parcel maps, process all engineering changes, and provide boundaries and analysis for all abated districts. Provide 'smart maps' for planning, programming and analysis.

#### **MAJOR INITIATIVES FOR FY 2010-11:**

- Manage conversion of assessing database to next generation Equalizer software, DOT NET.
- Value and defend taxable value of Vanguard purchase; Secure and manage contract audit of related Personal Property.
- Comply with STC's order to initiate a re-valuation of the Commercial and Industrial class focus on Commercial class this cycle.
- Purchase and utilize Pictometry technology to enable above initiative; update parcel info on 30% of city.
- Purchase and utilize cutting edge imaging software to improve record retrieval efficiency and limit storage requirements.
- Expand E-Filing of Personal Property Statements; enable expanded usage of client proprietary software.
- An estimated \$1.3Billion of Assessed Value is in valuation litigation in the Full Michigan Tax Tribunal. Target litigation of large commercial and industrial parcels to resolve via trial or settlement.
- Ensure accuracy and proper administration of all parcels enjoying Special Act tax incentives or abatements; initiate cancellation of abatement for parcels not in compliance.
- Initiate title and wage adjustment process for clerical and para-professional staff in 2<sup>nd</sup> quarter.
- Prepare 30,000 residential parcels to transition from over-ride to full valuation on Equalizer system; ensure that property cards meet STC requirements.

## **FINANCE (23)**

### PLANNING FOR THE FUTURE FOR FY 11-12, FY 2012-13 and BEYOND:

- Incrementally restore appropriate staffing level and professional training and certification levels for Assessments staff.
- Secure title correction and corresponding wage adjustment for Assessment clerical and para-professional titles.
- Develop effective succession plan at all levels of responsibility.
- Investigate and implement technology and business practices to enable appropriate Roll preparation at reduced staffing levels.
- Complete evaluation land values in residential, commercial and industrial class (last valuation was 25+ years ago). Produce the land tables as required by the State Tax Commission for 30% of parcels.
- Develop and implement a 3-5 year plan to convert all valuation data to Equalizer.

## FINANCE (23)

### ASSESSMENTS MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2008-09 Actual	2009-10 Actual	2010-11 Target	2011-12 Projection
<b>Inputs: Resources Allocated or Service Demands Made</b>				
BOR Appeals: Letter, Protective, Walk-ins, Clerical Errors, etc.	27,592	44,000	45,000	50,000
Board of Review – Poverty Granted	4,000	6,410	6,300	7,000
Board of Review – Poverty Processed	7,300	8,390	8,700	10,000
Number of Taxpayers Serviced	45,000	60,000	75,000	80,000
Taxpayers Telephone Inquiries Handled	100,000	135,000	160,000	163,000
Real Property Inputs – Equalizer System	90,000	100,000	100,000	108,000
Michigan Tax Tribunal – New and Resolved	900	1,610	1,800	2,100
Michigan Tax Tribunal Appraisal – Full Valuation	35,000	35,000	30,000	40,000
Michigan Tax Tribunal Hearings - Appraisal	600	900	800	1,000
Parcel Conversion vs. Manual Override	1,300	1,300	1,300	1,700
Principal Residence Exemption Affidavits Processed <sup>1</sup>	28,000	34,000	30,000	30,300
Property Transfer Affidavits Processed	65,000	77,000	56,000	65,000
Non-Profit (501C3) Exemptions/Denials Processed	300	332	600	650
Freedom of Information Act (FOIA) Requests	50	33	150	100
Permits-Reappraisals (+) or (-)	40,000	65,000	65,000	45,000
Engineering Changes (Combinations/Divisions)	4,900	1,440	1,200	1,500
Engineering Changes, Other	1,030	603	600	800
New Construction	900	1,083	1,200	900
Foreclosed Parcels Transferred to County	N/A	N/A	N/A	18,000
Exemption Status Investigations	300	259	350	350
Building Permits Processed	20,000	34,000	34,000	27,000
Sales Verifications	3,000	4,000	4,000	4,000
Land Bank Parcels	N/A	N/A	N/A	350
Personal Property Field Reviews (canvas)	2,500	2,500	2,500	1,000
Personal Property New Parcels Created	5,000	1,600	1,600	500
Personal Property Statements Processed by BOR	15,000	7,000	7,500	7,500
Number of Special Parcel Maps Created	N/A	N/A	N/A	2,500
Special Act Investigations/Reports	225	179	250	150
Technical Support Requests for Equalizer Tax and Assessing	500	512	500	500
<sup>2</sup> NEZ CERTIFICATES PROCESSED (Homestead, Rehab & New)	8,650	9,800	3,400	2,800
NEZ CERTIFICATE REMOVED	N/A	N/A	N/A	1,100
Special Act Investigations/Reports/ Recommendations	N/A	N/A	N/A	2,500
<b>Outputs: Results or Impacts of Program Activities</b>				
Returned Mail Processed from Statutory Mailings	30,000	88,500	88,500	55,000
Poverty Cases Defended at MTT Docket Cases	275	120	150	150
Foreclosed Parcels Transferred into City Inventory	2,200	8,100	11,379	15,000
Number of Unsafe/Illegal Bldg. Conditions Reports	150	225	200	350
Personal Property Audits	1,300	1,500	1,500	1,000
Michigan Tax Tribunal Stipulations Processed	400	1,200	1,200	1,000
MTT/STC Consent Judgment Postings	5,000	2,400	2,400	2,000
Apex Sketches and Photos	20,000	8,770	10,000	8,000
Number of Cartographic Maps Updated	11,000	3,991	5,000	2,500
Number of Parcel Map Revisions	4,400	6101	600	600
<b>Activity Costs</b>	<b>\$6,305,702</b>	<b>\$6,951,937</b>	<b>\$6,965,395</b>	<b>\$7,165,597</b>

<sup>1</sup>Includes original submissions, updates and recessions (formerly known as Homestead Exemption).

<sup>2</sup>Neighborhood Enterprise Zones include Mayor's 52 Newly Designated Zones along with existing Rehabilitation and New Construction properties



**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Assessment</b>	<b>2010-11 Redbook</b>		<b>2011-12 Dept Final Request</b>		<b>2011-12 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Assessments Division</b>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00060 - Assessments Division						
230120 - Assessment	56	\$6,965,395	56	\$7,755,165	54	\$7,165,597
<b>APPROPRIATION TOTAL</b>	<b>56</b>	<b>\$6,965,395</b>	<b>56</b>	<b>\$7,755,165</b>	<b>54</b>	<b>\$7,165,597</b>
<b>ACTIVITY TOTAL</b>	<b>56</b>	<b>\$6,965,395</b>	<b>56</b>	<b>\$7,755,165</b>	<b>54</b>	<b>\$7,165,597</b>

**CITY OF DETROIT**  
**Budget Development for FY 2011-2012**  
**Appropriations - Summary Objects**

	2010-11 Redbook	2011-12 Dept Final Request	2011-12 Mayor's Budget Rec
<b>AC1023 - Assessments</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	3,223,765	3,160,362	3,018,469
EMPBENESL - Employee Benef	2,409,275	2,982,240	2,837,325
PROFSVCSL - Professional/Cor	902,249	1,001,249	853,753
OPERSUPSL - Operating Suppli	39,320	64,556	35,388
OPERSVCSL - Operating Servic	390,786	466,121	357,743
CAPEQUPSL - Capital Equipme	0	80,637	37,170
OTHEXPSSL - Other Expenses	0	0	25,749
<i>A23000 - Finance Department</i>	6,965,395	7,755,165	7,165,597
<b>AC1023 - Assessments</b>	<b>6,965,395</b>	<b>7,755,165</b>	<b>7,165,597</b>
<b>Grand Total</b>	<b>6,965,395</b>	<b>7,755,165</b>	<b>7,165,597</b>

## **FINANCE (23)**

### ***PURCHASING ACTIVITY INFORMATION***

#### ACTIVITY DESCRIPTION: PURCHASING

This activity is responsible for the procurement of all property and all services for the City. It also must follow all procedures established by ordinance to protect the interest of the City and to assure fairness in procuring property and services.

#### GOALS:

1. Improve customer satisfaction in meeting internal departmental requirements and external supplier relations by establishing performance expectations driven by metrics.
2. Reduce the cost of processing City goods and services while retaining/improving the value and timeliness.
3. Reduce/eliminate the number of confirming, emergency and sole source requisitions and contracts.

#### MAJOR INITIATIVE FOR FY 2010-11:

- Identify cost reduction opportunities.
- Proactively renew needed contracts.
- Establish Department Performance Metrics.
- Establish Individual Employee Performance Metrics.
- Provide training for department liaison personnel and develop contract management roles and responsibilities.
- Increase the utilization of electronic procurement tools to more effectively reach the vendor community.

#### MAJOR INITIATIVES FOR FY 2011-12 AND BEYOND:

- Continue to proactively renew needed contracts.
- Improve Vendor payable process.
- Continue to identify cost reduction opportunities.
- Reduce the use of Standard Purchase Orders (or spot buying) by consolidating contracts that are similar in nature.
- Utilize the NIGP (National Institute of Government Purchasing) and other Public Sector organizational contacts for benchmarking ideas in fine-tuning our procurement process.
- Continue to provide training for department liaison personnel and develop contract management roles and responsibilities.
- Provide training to department personnel and agencies on policies and procedures, which govern procurement.
- Continue outreach efforts to update departments on purchasing policies and procedures.
- Continue to increase the utilization of electronic procurement tools to more effectively reach the vendor community.
- Participation in cooperative purchasing agreements such as U.S. Communities and Michigan Inter-Governmental Trade Network.
- Implement electronic quotes from vendors in a secured environment.

## FINANCE (23)

### *PURCHASING MEASURES AND TARGETS*

<b>Type of Performance Measure:</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
List of Measures	Actual	Actual	Projection	Target
<b>Outputs: Results or Impacts of Program Activities</b>				
Number of required contracts that lapse	N/A	N/A	26	50
Dollars of Cost Reductions Identified	N/A	N/A	\$5M	\$7.5M
Number of Effective City Wide contracts	N/A	N/A	5	5
Number of Emergency Orders	N/A	N/A	15	12
Number of Confirming Orders	N/A	N/A	40	24
<b>Activity Costs</b>	<b>\$2,261,082</b>	<b>\$1,667,773</b>	<b>\$1,925,935</b>	<b>\$2,101,152</b>

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Purchasing</b>	<b>2010-11</b>		<b>2011-12</b>		<b>2011-12</b>	
	<b>Redbook</b>		<b>Dept Final</b>		<b>Mayor's</b>	
<b>Purchasing Division</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00061 - Purchasing Division						
230080 - Purchasing	21	\$1,925,935	21	\$2,492,345	21	\$2,101,152
<b>APPROPRIATION TOTAL</b>	<b>21</b>	<b>\$1,925,935</b>	<b>21</b>	<b>\$2,492,345</b>	<b>21</b>	<b>\$2,101,152</b>
<b>ACTIVITY TOTAL</b>	<b>21</b>	<b>\$1,925,935</b>	<b>21</b>	<b>\$2,492,345</b>	<b>21</b>	<b>\$2,101,152</b>

**CITY OF DETROIT**  
**Budget Development for FY 2011-2012**  
**Appropriations - Summary Objects**

	2010-11 Redbook	2011-12 Dept Final Request	2011-12 Mayor's Budget Rec
<b>AC1523 - Purchasing</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	953,872	1,168,420	983,633
EMPBENESL - Employee Benef	748,619	1,100,481	936,105
OPERSUPSL - Operating Suppli	11,500	11,500	10,350
OPERSVCSL - Operating Servic	211,944	211,944	171,064
<i>A23000 - Finance Department</i>	<i>1,925,935</i>	<i>2,492,345</i>	<i>2,101,152</i>
<b>AC1523 - Purchasing</b>	<b>1,925,935</b>	<b>2,492,345</b>	<b>2,101,152</b>
<b>Grand Total</b>	<b>1,925,935</b>	<b>2,492,345</b>	<b>2,101,152</b>

## **FINANCE (23)**

### ***TREASURY ACTIVITY INFORMATION***

#### ACTIVITY DESCRIPTION: TREASURY

The Treasury Division collects and records all taxes and money received by the City and the Detroit Board of Education, acts as custodian of all funds and other liquid assets which belong to the City, disburses funds in accordance with the warrant of the Finance Director.

The **Debt Management Unit** is responsible for financing the City's capital needs and those of quasi-public agencies (i.e., GDRRA, a separate Activity in the Department of Public Work (DPW) Section), and for the investment of all City funds excluding pension funds.

#### GOALS:

Add value for our customers and stakeholders through the effective, efficient management and safeguarding of the City's financial activities, assets and human resources.

1. Maximize Revenue Collections.
2. Maintain excellent customer relations.
3. Provide safe working conditions.
4. Maintain accurate records/timely billing.
5. Operate a cost-effective division.
6. Safeguard City assets.

#### MAJOR INITIATIVES FOR FY 2010-2011:

- Timely implementation/upgrade of the property tax billing system in conjunction with the property assessment system.
- Accounts Receivable lockbox implementation.
- Coordination with DWSD for the collection of delinquent water and sewage bills through property tax collections and outside collection agencies.

#### PLANNING FOR THE FUTURE FOR FY 2011-12, FY 2012-13 and BEYOND:

- Accounts Receivable system will adhere to interim close and audit schedule completed so that the AR sub-ledgers accurately support the GL balances by 6/30/12.
- Determine collectability of old AR and game plan to collect or write-off by 6/30/12.
- Implement employee payroll card program.

## FINANCE (23)

### TREASURY MEASURES AND TARGETS

<b>Type of Performance Measure:</b> List of Measures	<b>2008-09</b> Actual	<b>2009-10</b> Actual	<b>2010-11</b> Projection	<b>2011-12</b> Target
<b>Outputs: Units of Activity directed toward Goals</b>				
Prior year delinquent property tax collections (including interest & penalty)	\$6,120,000	\$6,400,000	\$6,100,000	\$5,900,000
Number of agencies using Collection Unit services	25	25	30	30
Checks disbursed	562,373	500,00	550,000	500,000
Cash/checks collection by Cashier	\$647,812,028	\$539,450,000	\$520,000,000	\$510,000,000
Customers served on site	750,000	750,000	650,000	650,000
<b>Outcomes: Results or Impacts of Program Activities</b>				
Number of customer complaints	100	110	100	90
Percent of current property tax levy collected in current year	87%	71%	71%	70%
Interest on Michigan Tax Tribunals	\$35,000	\$35,000	\$25,000	\$20,000
Delinquent Property Tax Collection rate	51%	68%	60%	65%
<b>Efficiency: Program Costs related to Units of Activity</b>				
Timeliness of complaints answered	2 days	2 days	2 days	2 days
Timely processing of refund orders	10 days	10 days	8 days	8 days
Total time to process overpayments	45 days	45 days	45 days	45 days
<b>Activity Costs</b>	<b>\$8,703,660</b>	<b>\$6,260,971</b>	<b>\$5,864,924</b>	<b>\$7,688,708</b>



**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Treasury</b>	<b>2010-11</b>		<b>2011-12</b>		<b>2011-12</b>	
	<b>Redbook</b>		<b>Dept Final</b>		<b>Mayor's</b>	
<b>Treasury Division</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00063 - Treasury Division						
230070 - Treasury	44	\$4,248,697	48	\$6,180,815	47	\$6,088,290
230075 - Debts and Disbursements	6	\$609,444	5	\$618,485	5	\$593,635
230188 - TCM Debt Payments	0	\$1,006,783	0	\$1,006,783	0	\$1,006,783
<b>APPROPRIATION TOTAL</b>	<b>50</b>	<b>\$5,864,924</b>	<b>53</b>	<b>\$7,806,083</b>	<b>52</b>	<b>\$7,688,708</b>
<b>ACTIVITY TOTAL</b>	<b>50</b>	<b>\$5,864,924</b>	<b>53</b>	<b>\$7,806,083</b>	<b>52</b>	<b>\$7,688,708</b>

**CITY OF DETROIT**  
**Budget Development for FY 2011-2012**  
**Appropriations - Summary Objects**

	<b>2010-11 Redbook</b>	<b>2011-12 Dept Final Request</b>	<b>2011-12 Mayor's Budget Rec</b>
<b>AC2023 - Treasury</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,179,938	2,360,768	2,275,556
EMPBENESL - Employee Benef	1,689,175	2,240,854	2,147,349
PROFSVCSL - Professional/Cor	265,000	1,183,800	959,400
OPERSUPSL - Operating Suppli	60,000	115,056	94,701
OPERSVCSL - Operating Servic	524,028	585,822	513,619
CAPEQUPSL - Capital Equipme	0	0	6,300
OTHEXPSSL - Other Expenses	140,000	280,000	652,000
FIXEDCHGSL - Fixed Charges	1,006,783	1,039,783	1,039,783
<i>A23000 - Finance Department</i>	<i>5,864,924</i>	<i>7,806,083</i>	<i>7,688,708</i>
<b>AC2023 - Treasury</b>	<b>5,864,924</b>	<b>7,806,083</b>	<b>7,688,708</b>
<b>Grand Total</b>	<b>5,864,924</b>	<b>7,806,083</b>	<b>7,688,708</b>

## **FINANCE (23)**

### ***ACCOUNTING OPERATIONS ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: ACCOUNTING OPERATIONS**

This activity includes, Accounts Payable, Payroll Audit, Risk Management, General Accounting, Grants Management, Departmental Account Operations, and DRMS Support.

#### **GOALS:**

1. Provide interim management financial reports that will aide in more rational and timely budget adjustment decisions that will reduce the likelihood of deficit spending. This entails prompt interim financial closings city-wide.
2. Reconcile major general ledger accounts on an interim basis in order to understand account balances, correct for errors, and provide a better control of financial data.
3. Monitor and tweak the new IPO (Interagency charges) process to ensure that the new process is working as expected.
4. Improve readiness of financial information in order to expedite the audit process.
5. Implement GASB 54 for the 2011 CAFR.
6. Improve the monitoring of compliance with Grant awards.
7. Improve the Accounts Payable invoice and payment processing time by reviewing all current processes, determining areas of inefficiency, and implementing improved processing methods. As the payment process spans over cross-functional areas, this goal is not strictly confined to the Accounts Payable Division's processing methodologies, however, the Accounts Payable management will lead any efficiency initiative to enhance the entire payment process.
8. Provide Safety Awareness' training to departments.
9. Improve Risk Management case management and claims handling.
10. Risk Management will develop weights and measures and risk management plans for the top four departments, DDOT, DPW, Fire and Police.

#### **MAJOR INITIATIVES FOR FY 2010-11:**

- Completed the 2010 CAFR on time.
- Complete the 2010 Single audit by 3/31/11.
- Reduce 31 Accounting related internal audit deficiencies from the 2010 ICOFR by 32% (down to 21).
- Implement a formal interim financial close city-wide by 6/30/11.
- Produce interim financial reports by agency and consolidated by 6/30/11.
- Implement a new IPO process by 6/30/11.
- Reduce costs by \$452,725 for consultant support to complete the CAFR.
- Develop a new generic A/P template for entering mass non-recurring invoices in order to eliminate the need to set up unique vendor numbers in Oracle.
- Continued support for the integration of Workbrain time capture system into the payroll systems.
- Continue to migrate the existing Risk Management System from the standalone Windows NT Access System to Visual Basic, ASP, HTML and SQL Server 2000 environment. This includes the subdivisions of Workers' Compensation (WC), Employee Safety – MIOSHA (Michigan Occupational Safety and Health Administration) and Risk Administration. Non-Litigated Workers' Compensation, Long Term Disability, and Employee Safety are handled in house.
- The Risk Management Division will continue to increase its advisory role responsibilities to the Risk Management Council and the Law Department in order to reduce expenditures due to claims and lawsuits against the City of Detroit.

#### **PLANNING FOR THE FUTURE FOR FY 2011-12, FY 2012-13 and BEYOND:**

- Complete the 2011 CAFR by 12/31/12, including implementation of GASB 54.
- Complete the 2011 Single Audit by 3/31/13.
- Reduce forecasted 21 Accounting related internal audit deficiencies for the 2011 ICOFR by 52% (down to 10).
- Reduce the number of forecasted 2011 Single Audit Findings by 82%.
- Reduce the forecasted 2011 costs for consultant support to complete the CAFR by \$783,161.
- Increase automation of journal entries while reducing the quantity of manually generated journal entries.

## **FINANCE (23)**

- Update Financial Accounting Directives to include timely posting (within 72 hours of event) of accounting transactions.
- Submit GFOA Certificate for Achievement in Financial Reporting Application for the 2011 CAFR by 1/31/2012.
- Complete Monthly Bank Reconciliations by 4th Friday of the following month.
- Reorganize the Accounts Division to align personnel skill sets with process and technology improvements by 6/30/12.
- Consolidate invoices to streamline payment processing and the number of checks issued.
- Complete the integration of Workbrain time capture system for all remaining agencies.
- Complete the conversion of all remaining departments from the old PPS payroll system to HRMS and Oracle payroll.
- Risk Management will complete phase 2 implementation of its Risk Master Software system, which will integrate databases between Risk Management, Law Department, Human Resources, Police and Fire and Oracle Financials.

## FINANCE (23)

### ACCOUNTING OPERATION MEASURES AND TARGETS

<b>Type of Performance Measure:</b> List of Measures	<b>2008-09</b> <b>Actual</b>	<b>2009-10</b> <b>Actual</b>	<b>2010-11</b> <b>Projection</b>	<b>2011-12</b> <b>Target</b>
On-time completion of the 2011 CAFR	5/28/10	12/20/10	12/31/11	12/31/12
On time completion of the 2011 Single Audit	6/29/10	3/30/11	3/31/12	3/31/13
Finance related internal audit deficiencies from ICOFR	22	31	21	10
Single Audit Findings	51	62	34	6
Consultant support costs to complete the CAFR (costs presented are by fiscal year, not CAFR FY)	\$1,502,956	1,935,886	\$1,483,161	\$700,000
Complete Monthly Bank Reconciliations by 4th Friday of the following month	N/A	N/A	N/A	All bank recs completed on time
<b>Outcomes: Results or Impacts of Program</b>				
<b>Activities</b>				
Number of employees on Worker's Compensation	400	375	350	350
Workers' Comp payroll	\$5,822,569	\$5,700,000	\$5,600,000	\$5,500,000
Workers' Comp medical	\$5,775,062	\$5,600,000	\$5,500,000	\$5,300,000
Number of Vehicular Accidents	425	400	390	379
<b>Efficiency: Program Costs Related to Units of Activity</b>				
Timely investigation of all accident reports	2.0 days	2.0 days	2.0 days	1.0 day
Number of days to process daily investment transactions	2	2	2	2
<b>Develop Performance Measures for each Top 4 Departments DDOT, DPW, Fire and Police</b>				
Claims	N/A	N/A	TBD	TBD
Litigation	N/A	N/A	TBD	TBD
Work Related Injuries	N/A	N/A	TBD	TBD
Vehicular Accidents	N/A	N/A	TBD	TBD
Complete Local Risk Management Plan for each Top 4 Departments DDOT, DPW, Fire and Police	N/A	N/A	TBD	TBD
<b>Activity Costs</b>	<b>\$10,379,245</b>	<b>\$9,835,085</b>	<b>\$15,708,906</b>	<b>\$10,269,369</b>

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Project Administration</b>	<b>2010-11 Redbook</b>		<b>2011-12 Dept Final Request</b>		<b>2011-12 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Accounts Division - Administration</b>						
<i>APPROPRIATION ORGANIZATION</i>						
00245 - Accounts Division - Administration						
230020 - Project Administration	3	\$342,480	0	\$0	0	\$0
230030 - Accounts Payable	14	\$989,263	14	\$1,172,815	13	\$1,100,737
230060 - Payroll Audit	15	\$1,101,918	17	\$11,442,748	15	\$1,255,458
230100 - Risk Management	23	\$6,412,091	23	\$4,104,581	22	\$2,846,945
230130 - General Accounting	20	\$3,885,891	20	\$4,287,747	20	\$3,183,889
230145 - Grants Management	3	\$281,196	0	\$0	0	\$0
<b>APPROPRIATION TOTAL</b>	<b>78</b>	<b>\$13,012,839</b>	<b>74</b>	<b>\$21,007,891</b>	<b>70</b>	<b>\$8,387,029</b>
00832 - Departmental Accounting Operations						
230050 - Departmental Accounting Operations	30	\$2,510,107	21	\$2,050,400	20	\$1,882,340
<b>APPROPRIATION TOTAL</b>	<b>30</b>	<b>\$2,510,107</b>	<b>21</b>	<b>\$2,050,400</b>	<b>20</b>	<b>\$1,882,340</b>
00982 - DRMS						
230180 - DRMS	0	\$185,960	0	\$180,960	0	\$0
<b>APPROPRIATION TOTAL</b>	<b>0</b>	<b>\$185,960</b>	<b>0</b>	<b>\$180,960</b>	<b>0</b>	<b>\$0</b>
<b>ACTIVITY TOTAL</b>	<b>108</b>	<b>\$15,708,906</b>	<b>95</b>	<b>\$23,239,251</b>	<b>90</b>	<b>\$10,269,369</b>

**CITY OF DETROIT**  
**Budget Development for FY 2011-2012**  
**Appropriations - Summary Objects**

	<b>2010-11 Redbook</b>	<b>2011-12 Dept Final Request</b>	<b>2011-12 Mayor's Budget Rec</b>
<b>AC2523 - Accounting Operations</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	4,913,819	4,379,076	4,107,322
EMPBENESL - Employee Benef	3,833,222	4,170,311	3,870,183
PROFSVCSL - Professional/Cor	6,342,669	14,030,960	1,733,550
OPERSUPSL - Operating Suppli	48,800	55,927	42,525
OPERSVCSL - Operating Servic	544,396	561,277	497,069
CAPEQUPSL - Capital Equipme	1,500	16,300	5,670
OTHEXPSSL - Other Expenses	24,500	25,400	13,050
<i>A23000 - Finance Department</i>	<i>15,708,906</i>	<i>23,239,251</i>	<i>10,269,369</i>
<b>AC2523 - Accounting Operations</b>	<b>15,708,906</b>	<b>23,239,251</b>	<b>10,269,369</b>
<b>Grand Total</b>	<b>15,708,906</b>	<b>23,239,251</b>	<b>10,269,369</b>

## **FINANCE (23)**

### ***INCOME TAX OPERATION ACTIVITY INFORMATION***

#### ACTIVITY DESCRIPTION: INCOME TAX OPERATION

Administer and enforce the Michigan Uniform Income Tax Act (Ordinance 900-F) and the Michigan Utility Users Tax Act (Ordinance No. 521-G).

#### GOALS:

1. To maintain and enhance the fully integrated income and utility users Tax Administration System (TAS).
2. Continuous improvement of customer services.
3. Continue outreach programs.
4. Enhance income and utility user's tax base.
5. Maximize income and utility user's tax revenue.

#### MAJOR INITIATIVES FOR FY 2010-11:

- Implement procedures to compare COD income tax data to IRS data to increase non-filer compliance.
- Audit compliance of the utility users' tax.
- Complete stabilization of the TAS system.
- Lower interest paid on refunds.
- Enhancement of the income tax website.

#### PLANNING FOR THE FUTURE FOR FY 2011-12, FY 2012-13 and BEYOND:

- Electronic tax filing.
- Electronic processing of withholding payments.
- Implement structural changes to division for maximum efficiency.
- Implement interactive voice response system.



## FINANCE (23)

### INCOME TAX OPERATION MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2008-09 Actual	2009-10 Actual	2010-11 Projection	2011-12 Target
<b>Outputs: Units of Activity directed toward Goals</b>				
Refunds paid (checks issued)	159,752	116,483	115,000	115,000
Annual returns processed (estimates, income tax and withholding)	379,813	366,233	370,000	370,000
Payment documents processed	201,774	181,990	182,000	182,000
Tax clearances	4,483	4,501	4,500	4,500
Income Tax returns processed	253,519	239,137	240,000	240,000
<b>Outcomes: Results or Impacts of Program Activities</b>				
Interest paid for late refunds	252,431	171,633	170,000	170,000
Income tax collections percent of budget	87%	95%	100%	100%
Utility Users Tax collections as percent of budget	84%	76%	100%	100%
<b>Efficiency: Program Costs related to Units of Activity</b>				
Percent of tax returns timely processed	57%	59%	70%	70%
<b>Activity Costs</b>	<b>\$3,992,809</b>	<b>\$4,835,718</b>	<b>\$4,566,076</b>	<b>\$4,461,405</b>

\* Timely is defined as 45 days after the tax filing deadline of April 30

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Income Tax</b>	<b>2010-11 Redbook</b>		<b>2011-12 Dept Final Request</b>		<b>2011-12 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Accounts - City Income Tax Operation</b>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00247 - Accounts - City Income Tax Operation						
230110 - Income Tax	44	\$4,566,075	45	\$6,451,755	43	\$4,461,405
<b>APPROPRIATION TOTAL</b>	<b>44</b>	<b>\$4,566,075</b>	<b>45</b>	<b>\$6,451,755</b>	<b>43</b>	<b>\$4,461,405</b>
<b>ACTIVITY TOTAL</b>	<b>44</b>	<b>\$4,566,075</b>	<b>45</b>	<b>\$6,451,755</b>	<b>43</b>	<b>\$4,461,405</b>

**CITY OF DETROIT**  
**Budget Development for FY 2011-2012**  
**Appropriations - Summary Objects**

	<b>2010-11 Redbook</b>	<b>2011-12 Dept Final Request</b>	<b>2011-12 Mayor's Budget Rec</b>
<b>AC3023 - Income Tax Operation</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,850,386	1,904,685	1,748,967
EMPBENESL - Employee Benef	1,423,663	1,809,151	1,646,368
PROFVSLSL - Professional/Cor	100,050	1,450,050	279,025
OPERSUPSL - Operating Suppli	50,867	88,607	45,780
OPERSVCSL - Operating Servic	511,453	560,760	511,609
OTHEXPSSL - Other Expenses	629,656	638,502	229,656
<i>A23000 - Finance Department</i>	<i>4,566,075</i>	<i>6,451,755</i>	<i>4,461,405</i>
<b>AC3023 - Income Tax Operation</b>	<b>4,566,075</b>	<b>6,451,755</b>	<b>4,461,405</b>
<b>Grand Total</b>	<b>4,566,075</b>	<b>6,451,755</b>	<b>4,461,405</b>

## **FINANCE (23)**

### ***PENSION ADMINISTRATION ACTIVITY INFORMATION***

#### ACTIVITY DESCRIPTION: PENSION ADMINISTRATION

This activity is responsible for the administration of the employee pension and retirement systems, and the employee benefit plans.

#### GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
  - Enroll all new employees in either the General Retirement System or the Policemen and Firemen Retirement System and the Employee Benefit Plan.
  - Audit and pay all medical exams for employees applying for disability retirements.
  - Educate staff to daily shred all discarded documents, which contain personal employee information.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and punctual manner.
  - Monitor the earnings of all employees for credit to either the General Retirement System or the Police and Firemen Retirement System.
  - Estimate, compute, counsel and assist employees in filing of requests for retirement (service, non-duty, duty, early, vested, survivors, etc.).
  - Maintain and enhance the Retirement System Investment Web site.
  - Schedule and document all meetings of the General Retirement System, the Policemen and Firemen Retirement System and the Employees Benefit Plan.
  - Communicate with all active and retired employees on a continuous basis.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
  - Monitor the investments of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
  - Prepare the monthly payroll for the General Retirement System and the Policemen and Firemen Retirement System and all related details concerning these payrolls.
  - Perform all required accounting functions for the General Retirement System and the Policemen and Firemen Retirement System.
  - Prepare all information necessary for the yearly actuarial valuations of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
  - Audit all disability earnings to ensure proper payment.
  - Prepare all reports required by the trustees.
  - Produce an annual report to be distributed to all active and retired employees and other interested parties.
  - Produce personal employee benefit statements.
  - Produce semiannual newsletter.
  - Audit and pay all death benefits for active and retired employees.

#### MAJOR INITIATIVES FOR FY 2010-11:

1. Further progress on our new location and subsequent move into new building.
2. Advance the implementation of the New Defined Contribution Plan for the members.

#### PLANNING FOR THE FUTURE FOR FY 2011-12, FY 2012-13 and BEYOND:

1. Provide the best service possible for retirees and members.
2. Improve the internal operations of the Retirement Systems and keep the daily operations running at optimum.

## FINANCE (23)

### PENSION ADMINISTRATION MEASURES TARGETS

<b>Type of Performance Measure:</b> List of Measures	<b>2008-09</b> <b>Actual</b>	<b>2009-10</b> <b>Actual</b>	<b>2010-11</b> <b>Projection</b>	<b>2011-12</b> <b>Target</b>
<b>Inputs: Resources Allocated or Service Demands Made</b>				
Retirement system income collection (including accruals)	100%	100%	100%	100%
Retirees added to payroll	900	900	900	900
<b>Outputs: Units of Activity directed toward Goals</b>				
Disabilities approved	60	60	65	65
Accuracy of computation and payment	100%	100%	100%	100%
<b>Efficiency: Program Costs related to Units of Activity</b>				
Percent of retirees using direct deposit	80%	84%	87%	87%
Number of days to refund annuity monies (from Board approval)	3	3	3	3
Number of hours to return calls	24	24	24	24
Number of days to answer letters	5	5	4	3
<b>Activity Costs</b>	<b>\$2,995,673</b>	<b>\$8,327,934</b>	<b>\$7,320,285</b>	<b>\$7,017,684</b>

**CITY OF DETROIT**  
**Finance Department**  
**Financial Detail by Appropriation and Organization**

<b>Pension</b>	<b>2010-11 Redbook</b>		<b>2011-12 Dept Final Request</b>		<b>2011-12 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Accounts - Pension and Employee Ben</b>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00246 - Accounts - Pension and Employee Benefit						
230040 - Pension	35	\$7,320,285	35	\$7,282,498	35	\$7,017,684
<b>APPROPRIATION TOTAL</b>	<b>35</b>	<b>\$7,320,285</b>	<b>35</b>	<b>\$7,282,498</b>	<b>35</b>	<b>\$7,017,684</b>
<b>ACTIVITY TOTAL</b>	<b>35</b>	<b>\$7,320,285</b>	<b>35</b>	<b>\$7,282,498</b>	<b>35</b>	<b>\$7,017,684</b>

**CITY OF DETROIT**  
**Budget Development for FY 2011-2012**  
**Appropriations - Summary Objects**

	<b>2010-11 Redbook</b>	<b>2011-12 Dept Final Request</b>	<b>2011-12 Mayor's Budget Rec</b>
<b>AC4523 - Pensions &amp; Employee Benefits</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,628,930	1,582,362	1,581,131
EMPBENESL - Employee Benef	1,274,757	1,500,368	1,484,263
PROFSVCSL - Professional/Cor	2,554,206	2,461,457	2,215,311
OPERSUPSL - Operating Suppli	57,750	70,000	70,000
OPERSVCSL - Operating Servic	1,642,312	1,642,311	1,640,979
CAPEQUPSL - Capital Equipme	29,500	26,000	26,000
OTHEXPSSL - Other Expenses	132,830	0	0
<i>A23000 - Finance Department</i>	<i>7,320,285</i>	<i>7,282,498</i>	<i>7,017,684</i>
<b>AC4523 - Pensions &amp; Employee Benefits</b>	<b>7,320,285</b>	<b>7,282,498</b>	<b>7,017,684</b>
<b>Grand Total</b>	<b>7,320,285</b>	<b>7,282,498</b>	<b>7,017,684</b>

**CITY OF DETROIT**  
**Budget Development for FY 2011-2012**  
**Appropriation Summary - Revenues**

	2009-10 Actuals	2010-11 Redbook	2011-12 Dept Final Request	2011-12 Adopted Budget	Variance
<b>A23000 - Finance Department</b>					
<i>00058 - Administration</i>					
446100 - Administration Fee	12	0	0	0	0
474100 - Miscellaneous Receipts	0	0	0	0	0
<i>00058 - Administration</i>	12	0	0	0	0
<i>11859 - Targeted Business Development</i>					
474100 - Miscellaneous Receipts	7,855	0	0	0	0
<i>11859 - Targeted Business Development</i>	7,855	0	0	0	0
<i>00060 - Assessments Division</i>					
446100 - Administration Fee	90	0	0	0	0
447370 - Sale-Mfrd & Reproduce	244,594	200,000	300,000	200,000	0
<i>00060 - Assessments Division</i>	244,684	200,000	300,000	200,000	0
<i>11478 - Personal Property Audit Program</i>					
474100 - Miscellaneous Receipts	39,400	0	0	0	0
<i>11478 - Personal Property Audit Program</i>	39,400	0	0	0	0
<i>00061 - Purchasing Division</i>					
446100 - Administration Fee	58	0	0	0	0
<i>00061 - Purchasing Division</i>	58	0	0	0	0
<i>00063 - Treasury Division</i>					
446100 - Administration Fee	796,282	0	0	0	0
446120 - Administration Fee - Er	0	0	1,653,392	1,653,392	1,653,392
448115 - Other Fees	31,559	50,000	50,000	50,000	0
448155 - Other Fees-County	60,000	0	0	0	0
449125 - Personal Services	0	25,000	157,500	25,000	0
461160 - Other Interest Earnings	79,448	0	0	0	0
472100 - Other Forfeits And Pen	22,767	33,220	33,220	33,220	0
474100 - Miscellaneous Receipts	1,093,246	1,653,392	0	0	(1,653,392)
474130 - Misc Recpts-Cash Ove	175,958	0	0	0	0
<i>00063 - Treasury Division</i>	2,259,260	1,761,612	1,894,112	1,761,612	0
<i>12857 - Treasury Cash Management Project</i>					
461100 - Earnings On Investmer	5,241	0	0	0	0
<i>12857 - Treasury Cash Management</i>	5,241	0	0	0	0
<i>00245 - Accounts Division - Administration</i>					
446100 - Administration Fee	541	0	0	0	0
447555 - Other Reimbursements	281,581	110,000	110,000	110,000	0
449125 - Personal Services	19,588	0	0	0	0
449155 - Personal Services-Dep	248,874	249,316	273,274	249,316	0



**CITY OF DETROIT**  
**Budget Development for FY 2011-2012**  
**Appropriation Summary - Revenues**

	2009-10 Actuals	2010-11 Redbook	2011-12 Dept Final Request	2011-12 Adopted Budget	Variance
<b>A23000 - Finance Department</b>					
<i>00245 - Accounts Division - Administration</i>					
474100 - Miscellaneous Receipts	8	0	0	0	0
<i>00245 - Accounts Division - Administration</i>	550,592	359,316	383,274	359,316	0
<i>00832 - Departmental Accounting Operations</i>					
446100 - Administration Fee	44	0	0	0	0
<i>00832 - Departmental Accounting Operations</i>	44	0	0	0	0
<i>00247 - Accounts - City Income Tax Operation</i>					
446100 - Administration Fee	123	0	0	0	0
472230 - Recoveries	48	0	0	0	0
<i>00247 - Accounts - City Income Tax Operation</i>	171	0	0	0	0
<i>00246 - Accounts - Pension and Employee Benefits</i>					
446100 - Administration Fee	77	0	0	0	0
447615 - Other Reimb - Pension	2,708,071	7,390,807	6,662,498	6,397,684	(993,123)
<i>00246 - Accounts - Pension and Employee Benefits</i>	2,708,148	7,390,807	6,662,498	6,397,684	(993,123)
<b>A23000 - Finance Department</b>	<b>5,815,465</b>	<b>9,711,735</b>	<b>9,239,884</b>	<b>8,718,612</b>	<b>(993,123)</b>
<b>Grand Total</b>	<b>5,815,465</b>	<b>9,711,735</b>	<b>9,239,884</b>	<b>8,718,612</b>	<b>(993,123)</b>

**CITY OF DETROIT  
MAYOR'S 2011-2012 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2010	2011	FY	FY	2011	2012
Classification			FTE	FTE	FTE	
<b>00058 - Administration</b>						
<b>230010 - Administration</b>						
Finance Director	1			1		1
Deputy Finance Director	1			1		1
Executive Secretary III	1			1		2
Executive Secretary II	1			1		0
General Manager - Finance	0			0		0
Chief Accounting Officer	0			1		1
Manager II - Finance	0			1		0
<b>Total Administration</b>	<u>4</u>			<u>6</u>		<u>5</u>
<b>Total Administration</b>	<b>4</b>			<b>6</b>		<b>5</b>
<b>00060 - Assessments Division</b>						
<b>230120 - Assessment</b>						
Assessor	3			3		3
Manager II - Finance	1			1		0
Manager I - Finance	3			3		3
Business System Support Splst	1			1		1
Sprv-Assessment Rec & Admin	2			2		2
Assessors Board Coord	2			2		2
Appraiser III	4			4		4
Appraiser II	13			13		12
Appraiser I	4			4		4
Appraisal Technician II	3			3		3
Appraisal Technician I	9			9		9
Executive Secretary II	1			1		0
Head Clerk	1			1		1
Principal Clerk	2			2		2
Senior Clerk	1			1		1
Office Assistant III	5			5		5
Clerk	1			1		1

**CITY OF DETROIT  
MAYOR'S 2011-2012 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2010	2011	FY 2011	FY 2012	2011	2012
Classification			FTE		FTE	
<b>00060 - Assessments Division</b>						
<b>230120 - Assessment</b>						
Administrative Specialist I	0		0		1	
<b>Total Assessment</b>	<b>56</b>		<b>56</b>		<b>54</b>	
<b>Total Assessments Division</b>	<b>56</b>		<b>56</b>		<b>54</b>	
<b>00061 - Purchasing Division</b>						
<b>230080 - Purchasing</b>						
Purchasing Director	1		1		1	
General Manager - Finance	1		0		0	
Manager II - Finance	1		1		1	
Business System Support Splst	2		2		2	
Business Analyst	2		3		1	
Principal Purchases Agent	3		3		3	
Purchases Agent III	6		6		6	
Purchasing Assistant	4		3		3	
Executive Secretary II	1		1		1	
Deputy Arts Director	0		1		1	
Purchasing Assistant	0		0		1	
Manager I - Finance	0		0		1	
<b>Total Purchasing</b>	<b>21</b>		<b>21</b>		<b>21</b>	
<b>Total Purchasing Division</b>	<b>21</b>		<b>21</b>		<b>21</b>	
<b>00063 - Treasury Division</b>						
<b>230070 - Treasury</b>						
Treasurer	1		1		1	
Deputy City Treasurer	1		1		1	
Manager II - Finance	2		2		2	
Business System Support Splst	2		2		1	
Principal Accountant	2		2		3	
Senior Accountant	2		2		2	
Executive Secretary II	1		1		1	
Records Systems Specialist II	1		1		1	
Head Clerk	2		2		2	

**CITY OF DETROIT  
MAYOR'S 2011-2012 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2010	2011	FY	FY	2011	2012
Classification			FTE	FTE	FTE	
<b>00063 - Treasury Division</b>						
<b>230070 - Treasury</b>						
Condemnation Award Specialist	1			1		1
Revenue Collections Specialist	6			7		7
Revenue Collector	8			8		8
Revenue Collections Clerk	3			3		2
Principal Clerk Pension	1			1		1
Principal Clerk	2			2		2
Senior Teller	3			3		3
Senior Clerk	2			3		3
Clerk	3			4		4
Office Assistant II	1			1		1
Cashier	0			0		0
Manager I - Finance	0			1		1
<b>Total Treasury</b>	<b>44</b>			<b>48</b>		<b>47</b>
<b>230075 - Debts and Disbursements</b>						
General Manager - Finance	1			1		1
Manager I - Finance	2			1		1
Principal Accountant	3			3		3
<b>Total Debts and Disbursements</b>	<b>6</b>			<b>5</b>		<b>5</b>
<b>Total Treasury Division</b>	<b>50</b>			<b>53</b>		<b>52</b>
<b>00245 - Accounts Division - Administration</b>						
<b>230020 - Project Administration</b>						
Manager II - Finance	1			0		0
Principal Accountant	2			0		0
Senior Accountant	0			0		0
<b>Total Project Administration</b>	<b>3</b>			<b>0</b>		<b>0</b>
<b>230030 - Accounts Payable</b>						
Manager II - Finance	1			1		1
Manager I - Finance	1			1		1
Principal Clerk	1			1		1
Head Clerk	1			1		1

**CITY OF DETROIT  
MAYOR'S 2011-2012 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2010	2011 FTE	FY 2011	2012 FTE	2011	2012 FTE
Classification						
<b>00245 - Accounts Division - Administration</b>						
<b>230030 - Accounts Payable</b>						
Senior Voucher Audit Clerk	2		2		1	
Voucher Audit Clerk	7		7		7	
Senior Accountant	1		0		0	
General Manager - Finance	0		1		1	
<b>Total Accounts Payable</b>	<b>14</b>		<b>14</b>		<b>13</b>	
<b>230060 - Payroll Audit</b>						
Manager II - Finance	1		1		1	
Bus Sys Supp Splst II -Finance	1		2		1	
Principal Accountant	1		1		1	
Office Assistant II	1		1		1	
Senior Accountant	1		1		1	
Administrative Specialist I	1		1		1	
Sr Payroll Audit Clerk	5		5		4	
Payroll Audit Clerk	3		4		4	
Head Clerk	1		1		1	
<b>Total Payroll Audit</b>	<b>15</b>		<b>17</b>		<b>15</b>	
<b>230100 - Risk Management</b>						
General Manager - Finance	1		1		1	
Manager II - Finance	1		1		1	
Manager I - Finance	1		2		2	
Risk Analyst	1		1		0	
Sr Worker's Comp Specialist	1		1		1	
Voucher Audit Clerk	1		1		1	
Office Assistant III	1		1		1	
Worker Compensation Specialist	11		11		11	
Supervising Safety Officer	1		1		1	
Safety Officer	3		3		3	
Worker's Compensation Manager	1		0		0	
<b>Total Risk Management</b>	<b>23</b>		<b>23</b>		<b>22</b>	

**CITY OF DETROIT  
MAYOR'S 2011-2012 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2010	2011	FY 2011	FY 2012	2011	2012
Classification			FTE		FTE	
<b>00245 - Accounts Division - Administration</b>						
<b>230130 - General Accounting</b>						
Chief Accounting Officer	1		0		0	
General Manager - Finance	2		3		3	
Manager I - Finance	4		4		4	
Business System Support Splst	3		3		2	
Administrative Specialist I	1		1		1	
Principal Accountant	7		7		8	
Senior Accountant	1		2		2	
Executive Secretary I	1		0		0	
<b>Total General Accounting</b>	<b>20</b>		<b>20</b>		<b>20</b>	
<b>230145 - Grants Management</b>						
General Manager - Finance	1		0		0	
Senior Accountant	2		0		0	
<b>Total Grants Management</b>	<b>3</b>		<b>0</b>		<b>0</b>	
<b>Total Accounts Division - Administration</b>	<b>78</b>		<b>74</b>		<b>70</b>	
<b>00246 - Accounts - Pension and Employee Bc</b>						
<b>230040 - Pension</b>						
General Manager - Pension	1		1		1	
Manager II - Pension	2		2		2	
Manager I - Pension	3		3		3	
Investment Analyst - Pension	1		1		1	
Principal Accountant - Pension	4		4		4	
Office Management Asst-Pension	1		1		1	
Senior Accountant - Pension	6		6		6	
Head Clerk - Pension	1		1		1	
Prinicpal Clerk - Pension	2		2		2	
Recording Secretary - Ret Sys	3		3		3	
Senior Clerk - Pension	1		1		1	
Office Assistant III-Pension	4		4		4	
Clerk - Pension	4		4		4	

**CITY OF DETROIT  
MAYOR'S 2011-2012 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2010 2011 FTE	FY 2011 2012 FTE	2011 2012 FTE
Classification			
<b>00246 - Accounts - Pension and Employee Be</b>			
<b>230040 - Pension</b>			
Office Assistant II - Pension	2	2	2
<b>Total Pension</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>Total Accounts - Pension and Employee Ben</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>00247 - Accounts - City Income Tax Operatio</b>			
<b>230110 - Income Tax</b>			
General Manager - Finance	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	2	2	2
Principal Accountant	4	3	4
Sprv Income Tax Investigator	2	2	2
Senior Income Tax Investigator	13	11	10
Income Tax Investigator	9	10	10
Office Management Assistant	1	1	1
Office Assistant III	1	1	1
Head Clerk	1	1	1
Senior Clerk	1	1	1
Clerk	3	1	1
Office Assistant II	4	8	8
Office Assistant I	1	0	0
Accountant I	0	2	0
<b>Total Income Tax</b>	<b>44</b>	<b>45</b>	<b>43</b>
<b>Total Accounts - City Income Tax Operation</b>	<b>44</b>	<b>45</b>	<b>43</b>
<b>00832 - Departmental Accounting Operations</b>			
<b>230050 - Departmental Accounting Operatio</b>			
Manager II - Finance	3	2	2
Manager I - Finance	4	3	2
Principal Accountant	6	5	5
Senior Accountant	8	5	5
Senior Clerk	1	1	1
Senior Bookkeeper	1	0	0

**CITY OF DETROIT  
MAYOR'S 2011-2012 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2010	2011 FTE	FY 2011	2012 FTE	2011	2012 FTE
Classification						
<b>00832 - Departmental Accounting Operations</b>						
<b>230050 - Departmental Accounting Operatio</b>						
Office Assistant III	4		2		2	
Office Assistant II	1		1		1	
Clerk	2		2		2	
<b>Total Departmental Accounting Operations</b>	<b>30</b>		<b>21</b>		<b>20</b>	
<b>Total Departmental Accounting Operations</b>	<b>30</b>		<b>21</b>		<b>20</b>	
<b>Agency Total</b>	<b>318</b>		<b>311</b>		<b>300</b>	