

## 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:

2013-14 Requested		2012-13 Budget	2013-14 Recommended	Increase (Decrease)
\$ 31,710,932	City Appropriations	\$ 32,699,691	\$ 31,547,846	\$ (1,151,845)
\$ 31,710,932	Total Appropriations	\$ 32,699,691	\$ 31,547,846	\$ (1,151,845)
\$ 1,204,915	City Revenues	\$ 5,824,199	\$ 991,850	\$ (4,832,349)
\$ 1,204,915	Total Revenues	\$ 5,824,199	\$ 991,850	\$ (4,832,349)
\$ 30,506,017	NET TAX COST:	\$ 26,875,492	<u>\$ 30,555,996</u>	\$ 3,680,504

#### AGENCY EMPLOYEE STATISTICS:

2013-14 Requested		2012-13 Budget	03-22-13 Actual	2013-14 Recommended	Increase (Decrease)
242	City Positions	258	220	234	(24)
242	Total Positions	258	220	234	(24)

#### ACTIVITIES IN THIS AGENCY:

	2012-13 Budget	2013-14 Recommended	Increase (Decrease)
Administration	\$ 1,728,043	\$ 1,868,367	\$ 140,324
Assessments	6,535,083	6,914,966	379,883
Purchasing	1,737,201	1,782,070	44,869
Treasury	5,460,288	7,082,597	1,622,309
Accounting Operations	7,703,258	8,602,612	899,354
Income Tax Operations	4,181,366	5,297,234	1,115,868
Pension Administration	5,354,452	-	(5,354,452)
Total Appropriations	\$ 32,699,691	\$ 31,547,846	\$ (1,151,845)

## **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 following divisions: Assessments, Treasury, Purchasing, Income Tax, Accounts and Departmental Accounting Operations. The Accounts Division includes the following sections: Accounts Payable, Payroll Audit, General Accounting, and Risk Management. 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 2012-13**

- Completed 2012 CAFR on time.

#### **PLANNING FOR THE FUTURE FOR FY 2013-14, FY 2014-15 and BEYOND:**

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

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### ADMINISTRATION MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2010-11 Actual	2011-12 Actual	2012-13 Projection	2013-14 Target
<b>Inputs: Resources Allocated or Service Demands Made</b>				
Employee slots budgeted	318	290	258	234
Percent of employee slots filled	89%	90%	80%	95%
<b>Outcomes: Results or Impacts of Program Activities<sup>1</sup></b>				
Moody's credit rating	Ba3/A1/A1	B3/Baa1/Baa1	Caa1- /Baa1/AA1	Caa1/ Baa1/ Baa1
Standard and Poor's	BB/A+/A+	BB/A+/A+	B-/A+/A+	B/A+/A+
Fitch Investor's Service	BB/A+/A+	BB/A-/A-	CCC-/ A-/A-	CCC/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>\$1,705,321</b>	<b>\$1,291,822</b>	<b>\$1,728,043</b>	<b>\$1,868,367</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>2012-13</b>		<b>2013-14</b>		<b>2013-14</b>	
	<b>Redbook</b>		<b>Dept Final</b>		<b>Mayor's</b>	
<b>Administration</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>						
00058 - Administration						
230010 - Administration	5	\$1,728,043	7	\$1,934,407	7	\$1,868,367
<b>APPROPRIATION TOTAL</b>	<b>5</b>	<b>\$1,728,043</b>	<b>7</b>	<b>\$1,934,407</b>	<b>7</b>	<b>\$1,868,367</b>
<b>ACTIVITY TOTAL</b>	<b>5</b>	<b>\$1,728,043</b>	<b>7</b>	<b>\$1,934,407</b>	<b>7</b>	<b>\$1,868,367</b>

**CITY OF DETROIT**  
**Budget Development for FY 2013-2014**  
**Appropriations - Summary Objects**

	<b>2012-13 Redbook</b>	<b>2013-14 Dept Final Request</b>	<b>2013-14 Mayor's Budget Rec</b>
<b>AC0523 - Administration</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	539,217	635,900	529,028
EMPBENESL - Employee Benef	462,061	664,515	614,932
PROFSVCSL - Professional/Cor	242,730	263,136	333,729
OPERSUPSL - Operating Suppli	13,675	13,675	13,675
OPERSVCSL - Operating Servic	470,360	357,181	377,003
<i>A23000 - Finance Department</i>	<i>1,728,043</i>	<i>1,934,407</i>	<i>1,868,367</i>
<b>AC0523 - Administration</b>	<b>1,728,043</b>	<b>1,934,407</b>	<b>1,868,367</b>
<b>Grand Total</b>	<b>1,728,043</b>	<b>1,934,407</b>	<b>1,868,367</b>

## **FINANCE (23)**

### *ASSESSMENTS ACTIVITY INFORMATION*

#### ACTIVITY DESCRIPTION: ASSESSMENTS

The Board of Assessors and Assessment staff 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) 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 prescribes certain reports to be filed for review. The Michigan Compiled Laws (MCL 211.44) outline 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 that 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 prescribed by statute, listing all parcels liable for taxation and 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, which include 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; 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 and 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 2012 - 2013:

1. Introduction of a fully integrated docket management system to handle the full tribunal and small cases from the Michigan Tax Tribunal.
2. A data management system that will allow staff to scan paper documents into equalizer and store them electronically. This will likely result in an 80% reduction in the use of paper in the Assessor's Office.
3. Completion of the aerial photography of the City of Detroit, to assist in getting the Assessment Roll out of override per State Tax Commission mandate.
4. Complete integration of full function of the assessing equalizer.

#### PLANNING FOR THE FUTURE FOR FY 2013-14, FY 2014-15 AND BEYOND:

- Secure funding to audit personal property filings of Vanguard properties formerly known as Detroit Medical Center.
- Continue in resolving valuation litigation.
- Establish land tables in equalizer to reflect current market conditions.
- Complete revaluation of Industrial Class properties and begin revaluation of Commercial Class to comply with mandate of State Tax Commission.

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- Enhance the online appeal process for Assessors and March Board of Review.
- Continue to enhance and upgrade the office through technology and training.
- Continue to fight for appropriate staff to carry out obligations and requirements of both the State Tax Commission and the City of Detroit's Charter.
- Complete the reclassification of the clerical staff so that trained personnel are no longer in danger of being "bumped" from current positions.
- Continue the path of getting all parcels from override status.

## FINANCE (23)

### ASSESSMENTS MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2010-11 Actual	2011-12 Actual	2012-13 Projection	2013-14 Target
<b>Inputs: Resources Allocated or Service Demands Made</b>				
BOR Appeals: Letter, Protective, Walk-ins, Clerical Errors, etc.	45,000	49,000	52,000	48,000
Board of Review – Poverty Granted	7,000	7,500	7,800	8,300
Board of Review – Poverty Processed	11,300	12,000	13,000	13,500
Number of Taxpayers Serviced	69,000	74,000	80,000	78,000
Taxpayers Telephone Inquiries Handled	163,000	168,000	165,000	164,000
Real Property Inputs – Equalizer System	108,000	110,000	110,000	113,000
Michigan Tax Tribunal – New and Resolved	2,900	3,450	3,570	4,250
Michigan Tax Tribunal Appraisal – Full Valuation	42,000	43,100	39,000	40,000
Michigan Tax Tribunal Hearings - Appraisal	1,900	2,900	2,300	2,000
Parcel Conversion vs. Manual Override	1,180	1,400	1,200	1,550
Principal Residence Exemption Affidavits Processed <sup>1</sup>	29,800	31,300	30,000	31,250
Property Transfer Affidavits Processed	67,000	68,000	65,000	62,570
Non-Profit (501C3) Exemptions/Denials Processed	350	380	275	350
Freedom of Information Act (FOIA) Requests	100	75	91	81
Permits-Reappraisals (+) or (-)	25,000	29,000	28,780	38,750
Engineering Changes (Combinations/Divisions)	1,110	1,380	1,200	1,400
Engineering Changes, Other	500	690	600	550
New Construction	700	570	770	800
Foreclosed Parcels Transferred to County	28,000	31,000	28,700	33,500
Exemption Status Investigations	350	380	420	500
Building Permits Processed	23,000	25,000	24,000	22,000
Sales Verifications	4,900	4,200	4,800	5,200
Land Bank Parcels	170	400	550	680
Personal Property Field Reviews (canvas)	800	780	900	800
Personal Property New Parcels Created	570	630	670	650
Personal Property Statements Processed by BOR	3,500	3,000	3,500	2,800
Number of Special Parcel Maps Created	1,400	1,700	2,000	1,500
Special Act Investigations/Reports	130	145	100	100
Technical Support Requests for Equalizer Tax and Assessing	300	400	300	250
<sup>2</sup> NEZ CERTIFICATES PROCESSED (Homestead, Rehab & New)	1,800	2,300	2,100	2,300
NEZ CERTIFICATE REMOVED	1,170	1,300	1,250	2,700
Special Act Investigations/Reports/ Recommendations	600	800	950	1,000
<b>Outputs: Results or Impacts of Program Activities</b>				
Returned Mail Processed from Statutory Mailings	74,000	72,000	80,000	85,000
Poverty Cases Defended at MTT Docket Cases	250	170	200	225
Foreclosed Parcels Transferred into City Inventory	19,000	14,400	15,000	29,500
Number of Unsafe/Illegal Bldg. Conditions Reports	80	150	400	N/A
Personal Property Audits	800	800	750	880
Michigan Tax Tribunal Stipulations Processed	1,300	1,800	1,200	1,450
MTT/STC Consent Judgment Postings	3,000	2,000	2,700	3,100
Apex Sketches and Photos	6,000	7,200	4,000	3,650
Number of Cartographic Maps Updated	2,500	2,400	2,100	3,000
Number of Parcel Map Revisions	587	450	583	583
<b>Activity Costs</b>	<b>\$6,965,395</b>	<b>\$5,317,696</b>	<b>\$6,535,083</b>	<b>\$6,914,966</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>2012-13 Redbook</b>		<b>2013-14 Dept Final Request</b>		<b>2013-14 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	48	\$6,535,083	48	\$7,205,769	47	\$6,914,966
<b>APPROPRIATION TOTAL</b>	<b>48</b>	<b>\$6,535,083</b>	<b>48</b>	<b>\$7,205,769</b>	<b>47</b>	<b>\$6,914,966</b>
<b>ACTIVITY TOTAL</b>	<b>48</b>	<b>\$6,535,083</b>	<b>48</b>	<b>\$7,205,769</b>	<b>47</b>	<b>\$6,914,966</b>

**CITY OF DETROIT**  
**Budget Development for FY 2013-2014**  
**Appropriations - Summary Objects**

	<b>2012-13 Redbook</b>	<b>2013-14 Dept Final Request</b>	<b>2013-14 Mayor's Budget Rec</b>
<b>AC1023 - Assessments</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,607,809	2,666,509	2,420,927
EMPBENESL - Employee Benef	2,600,998	2,813,501	2,814,039
PROFSVCSL - Professional/Cor	850,000	1,227,000	1,227,000
OPERSUPSL - Operating Suppli	42,238	44,788	40,000
OPERSVCSL - Operating Servic	384,258	391,776	388,984
CAPEQUPSL - Capital Equipme	37,170	37,170	14,991
OTHEXPSSL - Other Expenses	12,610	25,025	9,025
<i>A23000 - Finance Department</i>	<i>6,535,083</i>	<i>7,205,769</i>	<i>6,914,966</i>
<b>AC1023 - Assessments</b>	<b>6,535,083</b>	<b>7,205,769</b>	<b>6,914,966</b>
<b>Grand Total</b>	<b>6,535,083</b>	<b>7,205,769</b>	<b>6,914,966</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 ensure 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. Eliminate confirming, emergency and sole source requisitions and contracts.

#### MAJOR INITIATIVES FOR FY 2012-13:

- Identify and execute cost reduction opportunities. Vendor Cost Reduction Program.
- Proactively renew needed contracts.
- Utilize cooperative purchasing agreements to lower costs of goods & services.
- Pursue “green” and environmentally friendly initiatives.
- Continue work on enhanced HUD section 3 compliance.
- Address internal control audit issues.

#### PLANNING FOR THE FUTURE FOR FY 2013-14, FY 2014-15 and BEYOND:

- Reduce non-value added administrative activities in the purchasing process.
- Continue to proactively renew needed contracts.
- Improve vendor payable process.
- Continue to identify and execute cost reduction opportunities.
- Reduce the use of standard purchase orders (or spot buying) by consolidating contracts that are similar in nature.
- Utilize the State, Regional and National Co-op’s 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 that 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.
- Participate 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> List of Measures	<b>2010-11</b> <b>Actual</b>	<b>2011-12</b> <b>Actual</b>	<b>2012-13</b> <b>Projection</b>	<b>2013-14</b> <b>Target</b>
<b>Outputs: Results or Impacts of Program Activities</b>				
Dollars of Cost Reductions Identified*	\$8.24M	\$7.0M	\$10.0M	\$10.0M
Number of Effective City Wide contracts	2	5	7	10
Number of Emergency Orders	14	7	10	8
Number of Confirming Orders	29	26	22	0
Number of Sole Source Orders	2	7	8	8
<b>Activity Costs</b>	<b>\$1,925,935</b>	<b>\$2,046,552</b>	<b>\$1,737,201</b>	<b>\$1,782,070</b>

\*Includes DWSD

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

<b>Purchasing</b>	<b>2012-13</b>		<b>2013-14</b>		<b>2013-14</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	16	\$1,737,201	16	\$1,878,556	15	\$1,782,070
<b>APPROPRIATION TOTAL</b>	<b>16</b>	<b>\$1,737,201</b>	<b>16</b>	<b>\$1,878,556</b>	<b>15</b>	<b>\$1,782,070</b>
<b>ACTIVITY TOTAL</b>	<b>16</b>	<b>\$1,737,201</b>	<b>16</b>	<b>\$1,878,556</b>	<b>15</b>	<b>\$1,782,070</b>

**CITY OF DETROIT**  
**Budget Development for FY 2013-2014**  
**Appropriations - Summary Objects**

	<b>2012-13 Redbook</b>	<b>2013-14 Dept Final Request</b>	<b>2013-14 Mayor's Budget Rec</b>
<b>AC1523 - Purchasing</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	817,187	818,792	706,016
EMPBENESL - Employee Benef	728,359	855,637	820,659
PROFSVCSL - Professional/Cor	0	0	80,000
OPERSUPSL - Operating Suppli	9,210	6,919	6,919
OPERSVCSL - Operating Servic	182,445	197,208	168,476
<i>A23000 - Finance Department</i>	<i>1,737,201</i>	<i>1,878,556</i>	<i>1,782,070</i>
<b>AC1523 - Purchasing</b>	<b>1,737,201</b>	<b>1,878,556</b>	<b>1,782,070</b>
<b>Grand Total</b>	<b>1,737,201</b>	<b>1,878,556</b>	<b>1,782,070</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 and 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., Greater Detroit Resource Recovery Authority, a separate activity in the Department of Public Works Section), as well as 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 and timely billing.
5. Operate a cost-effective division.
6. Safeguard City assets.
7. Improve the telephone system for taxpayers' assistance.

#### **MAJOR INITIATIVES FOR FY 2012-13:**

- Streamline process flow and communication with internal partners (e.g. Assessments, Accounting, Budget, Department of Public Works, Detroit Water and Sewerage Department, etc.) and external partners (Wayne County Treasurer, State of Michigan, etc.).
- Optimize use of banking partners to improve operational efficiency.

#### **PLANNING FOR THE FUTURE FOR FY 2013-14, FY 2014-15 and BEYOND:**

- Create and maintain a master repository of all department customer accounts and implement processes for enhancing the process flow of real-time information between Treasury and City departments.
- Implement a city-wide cashiering solution which interfaces with the City's general ledger system.
- Utilize technology to the fullest extent possible to optimize Treasury functions.
- Implement FY13-14 initiatives regarding the optimization of revenue collection, property adjustments, property tax customer services, check disbursements, correspondence, accounting cashiers and check disbursement units.

## FINANCE (23)

### TREASURY MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2010-11 Actual	2011-12 Actual	2012-13 Projection	2013-14 Target
<b>Outputs: Units of Activity directed toward Goals</b>				
Prior year delinquent property tax collections* (including interest & penalty)	\$6,100,000	\$5,000,000	\$6,000,000	\$6,000,000
Number of agencies using Collection Unit services	30	8	8	10
Checks disbursed	550,000	500,000	450,000	450,000
Cash/checks collection by Cashier	\$520,000,000	\$500,000,000	\$400,000,000	\$400,000,000
Customers served on site	650,000	650,000	600,000	550,000
<b>Outcomes: Results or Impacts of Program Activities</b>				
Number of customer complaints	100	500	600	300
Percent of current property tax levy collected in current year	71%	68%	70%	70%
Interest on Michigan Tax Tribunals	\$25,000	\$100,000	\$100,000	\$25,000
Delinquent Property Tax Collection rate*	60%	60%	60%	65%
<b>Efficiency: Program Costs related to Units of Activity</b>				
Timeliness of complaints answered	2 days	5 days	10 days	2 days
Timely processing of refund orders	8 days	30 days	45 days	15 days
Total time to process overpayments	45 days	60 days	90 days	30 days
<b>Activity Costs</b>	<b>\$6,329,816</b>	<b>\$11,553,523</b>	<b>\$5,460,288</b>	<b>\$7,082,597</b>

\*The collection of delinquent real property taxes is the responsibility of the Wayne County Treasurer. The amounts/percentages listed are estimated



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

<b>Treasury</b>	<b>2012-13</b>		<b>2013-14</b>		<b>2013-14</b>	
	<b>Redbook</b>		<b>Dept Final Request</b>		<b>Mayor's Budget Rec</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	29	\$4,863,822	42	\$5,331,725	40	\$6,468,216
230075 - Debts and Disbursements	5	\$596,466	5	\$617,411	5	\$614,381
<b>APPROPRIATION TOTAL</b>	<b>34</b>	<b>\$5,460,288</b>	<b>47</b>	<b>\$5,949,136</b>	<b>45</b>	<b>\$7,082,597</b>
<b>ACTIVITY TOTAL</b>	<b>34</b>	<b>\$5,460,288</b>	<b>47</b>	<b>\$5,949,136</b>	<b>45</b>	<b>\$7,082,597</b>

**CITY OF DETROIT**  
**Budget Development for FY 2013-2014**  
**Appropriations - Summary Objects**

	<b>2012-13 Redbook</b>	<b>2013-14 Dept Final Request</b>	<b>2013-14 Mayor's Budget Rec</b>
<b>AC2023 - Treasury</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,589,840	1,740,486	1,623,894
EMPBENESL - Employee Benef	1,462,292	1,818,807	1,887,585
PROFSVCSL - Professional/Cor	711,834	495,017	483,871
OPERSUPSL - Operating Suppli	90,500	101,045	101,045
OPERSVCSL - Operating Servic	544,141	663,781	1,856,202
CAPEQUPSL - Capital Equipme	30,000	30,000	30,000
OTHEXPSSL - Other Expenses	998,681	1,067,000	1,067,000
FIXEDCHGSL - Fixed Charges	33,000	33,000	33,000
<i>A23000 - Finance Department</i>	<i>5,460,288</i>	<i>5,949,136</i>	<i>7,082,597</i>
<b>AC2023 - Treasury</b>	<b>5,460,288</b>	<b>5,949,136</b>	<b>7,082,597</b>
<b>Grand Total</b>	<b>5,460,288</b>	<b>5,949,136</b>	<b>7,082,597</b>

## **FINANCE (23)**

### *ACCOUNTING OPERATIONS ACTIVITY INFORMATION*

#### ACTIVITY DESCRIPTION: ACCOUNTING OPERATIONS

This activity includes Accounts Payable, Payroll Audit, Risk Management, General Accounting, and Departmental Account operations.

#### GOALS:

1. Provide timely interim management financial reports that will aid in more rational and timely budget adjustment decisions and reduce the likelihood of deficit spending.
2. Reconcile major general ledger accounts on an interim basis in order to understand account balances, correct errors, and provide better control of financial data.
3. Monitor the interagency billing charges process to ensure that departments are paying their bills timely.
4. Improve readiness of financial information in order to expedite the audit process.
5. Improve the Accounts Payable invoice process and reduce payment processing time by reviewing all current processes, determining areas of inefficiency, and implementing improved processing methods.
6. Provide for efficient payroll processing and accounting.
7. Improve Risk Management case management and claims handling.

#### MAJOR INITIATIVES FOR FY 2012-13:

- Completed the 2012 CAFR on time.
- Earned GFOA Certificate for Achievement in Financial Reporting for 2012 CAFR.
- Completed the 2012 single audit on time.
- Reduced costs for consultant support to complete the CAFR.

#### PLANNING FOR THE FUTURE FOR FY 2013-14, FY 2014-15 and BEYOND:

- Consolidate invoices to streamline payment processing and the number of checks issued.
- Complete the integration of Workbrain time capture system for all remaining agencies.
- Outsource payroll to vendor.
- Restructure City accounting functions to do more with less.
- Update Risk Master to Webex version.

## FINANCE (23)

### ACCOUNTING OPERATION MEASURES AND TARGETS

<b>Type of Performance Measure:</b> List of Measures	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Projection</b>	<b>2013-14 Target</b>
On-time completion of the CAFR	12/22/11	12/28/12	12/31/13	12/31/14
On time completion of the Single Audit	3/31/12	3/31/13	3/31/14	3/31/15
Finance related internal audit deficiencies from ICOFR	4	6	4	3
Single Audit Findings	34	40	30	20
<b>Outcomes: Results or Impacts of Program Activities</b>				
Number of employees on Worker's Compensation	359	322	340	330
Number of employee injuries/illness	2,590	1,715	1,900	1,800
<b>Efficiency: Program Costs Related to Units of Activity</b>				
Timely investigation of all accident reports	2 days	2 days	1 day	1 day
<b>Activity Costs</b>	<b>\$9,708,906</b>	<b>\$9,284,958</b>	<b>\$7,703,258</b>	<b>\$8,602,612</b>

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

<b>Accounts Payable</b>	<b>2012-13</b>		<b>2013-14</b>		<b>2013-14</b>	
	<b>Redbook</b>		<b>Dept Final</b>		<b>Mayor's</b>	
<b>Accounts Division - Administration</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>Budget Rec</b>	<b>AMOUNT</b>
<i>APPROPRIATION ORGANIZATION</i>						
00245 - Accounts Division - Administration						
230030 - Accounts Payable	11	\$860,170	11	\$993,863	10	\$871,237
230060 - Payroll Audit	15	\$1,192,195	15	\$1,304,025	13	\$1,118,782
230100 - Risk Management	18	\$1,639,861	19	\$1,741,060	19	\$1,664,974
230130 - General Accounting	15	\$2,350,753	18	\$3,184,746	18	\$3,191,106
<b>APPROPRIATION TOTAL</b>	<b>59</b>	<b>\$6,042,979</b>	<b>63</b>	<b>\$7,223,694</b>	<b>60</b>	<b>\$6,846,099</b>
00832 - Departmental Accounting Operations						
230050 - Departmental Accounting Operations	19	\$1,660,279	18	\$1,782,331	18	\$1,756,513
<b>APPROPRIATION TOTAL</b>	<b>19</b>	<b>\$1,660,279</b>	<b>18</b>	<b>\$1,782,331</b>	<b>18</b>	<b>\$1,756,513</b>
<b>ACTIVITY TOTAL</b>	<b>78</b>	<b>\$7,703,258</b>	<b>81</b>	<b>\$9,006,025</b>	<b>78</b>	<b>\$8,602,612</b>

**CITY OF DETROIT**  
**Budget Development for FY 2013-2014**  
**Appropriations - Summary Objects**

	<b>2012-13 Redbook</b>	<b>2013-14 Dept Final Request</b>	<b>2013-14 Mayor's Budget Rec</b>
<b>AC2523 - Accounting Operations</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	3,491,929	3,698,390	3,317,828
EMPBENESL - Employee Benef	3,012,485	3,864,814	3,856,587
PROFSVCSL - Professional/Cor	683,598	850,000	850,000
OPERSUPSL - Operating Suppli	33,635	48,941	40,875
OPERSVCSL - Operating Servic	460,255	498,896	496,838
CAPEQUPSL - Capital Equipme	12,300	35,428	30,928
OTHEXPSSL - Other Expenses	9,056	9,556	9,556
<i>A23000 - Finance Department</i>	<i>7,703,258</i>	<i>9,006,025</i>	<i>8,602,612</i>
<b>AC2523 - Accounting Operations</b>	<b>7,703,258</b>	<b>9,006,025</b>	<b>8,602,612</b>
<b>Grand Total</b>	<b>7,703,258</b>	<b>9,006,025</b>	<b>8,602,612</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. Maintain and enhance the fully integrated Tax Administration System (TAS) for income and utility users taxes.
2. Continually improve customer services.
3. Continue outreach programs.
4. Enhance income and utility users tax base.
5. Maximize income and utility users tax revenue.

#### MAJOR INITIATIVES FOR FY 2012-13:

- Established a compliance and enforcement unit to administer various initiatives that identify and collect from taxpayers who owe the City of Detroit.
- Enabled businesses to electronically enter W-2 information for their employees that aids our discovery and enforcement efforts.
- Reduced the need for manual data entry by having JP Morgan Chase image and capture data from income tax returns.
- Continued efforts to stabilize TAS.
- Lowered interest paid on refunds.
- Implemented more aggressive delinquent collection efforts.
- Enhanced the income tax website.

#### PLANNING FOR THE FUTURE FOR FY 2013-14, FY 2014-15 and BEYOND:

- Replace the current income tax processing system to allow for better financial reporting, increased efficiency and improved discovery initiatives, resulting in continued growth of income tax collections.
- Enhance format of current income tax forms.
- Offer electronic tax filing.

## FINANCE (23)

### INCOME TAX OPERATION MEASURES AND TARGETS

<b>Type of Performance Measure:</b> List of Measures	<b>2010-11</b> <b>Actual</b>	<b>2011-12</b> <b>Actual</b>	<b>2012-13</b> <b>Projection</b>	<b>2013-14</b> <b>Target</b>
<b>Outputs: Units of Activity directed toward Goals</b>				
Refunds Checks issued	113,029	114,658	115,000	116,000
Amount of refunds	\$17,454,016	\$17,289,628	\$17,500,000	\$18,000,000
Annual returns processed (estimates, income tax and withholding)	370,000	370,000	375,000	380,000
Tax clearances	4,500	4,500	5,000	5,000
Income Tax returns processed	210,539	195,282	210,000	215,000
<b>Outcomes: Results or Impacts of Program Activities</b>				
Interest paid for late refunds	\$105,700	\$63,473	\$65,000	\$65,000
<b>Efficiency: Program Costs related to Units of Activity</b>				
Percent of tax returns timely processed	65%	65%	65%	70%
<b>Activity Costs</b>	<b>\$4,243,568</b>	<b>\$4,016,297</b>	<b>\$4,181,366</b>	<b>\$5,297,234</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>2012-13 Redbook</b>		<b>2013-14 Dept Final Request</b>		<b>2013-14 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	36	\$4,181,366	43	\$5,737,039	42	\$5,297,234
<b>APPROPRIATION TOTAL</b>	<b>36</b>	<b>\$4,181,366</b>	<b>43</b>	<b>\$5,737,039</b>	<b>42</b>	<b>\$5,297,234</b>
<b>ACTIVITY TOTAL</b>	<b>36</b>	<b>\$4,181,366</b>	<b>43</b>	<b>\$5,737,039</b>	<b>42</b>	<b>\$5,297,234</b>

**CITY OF DETROIT**  
**Budget Development for FY 2013-2014**  
**Appropriations - Summary Objects**

	<b>2012-13 Redbook</b>	<b>2013-14 Dept Final Request</b>	<b>2013-14 Mayor's Budget Rec</b>
<b>AC3023 - Income Tax Operation</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,527,562	1,848,243	1,791,068
EMPBENESL - Employee Benef	1,369,770	1,931,412	2,081,902
PROFSVCSL - Professional/Cor	450,000	607,800	602,600
OPERSUPSL - Operating Suppli	45,780	64,680	67,267
OPERSVCSL - Operating Servic	548,613	1,194,701	664,194
OTHEXPSSL - Other Expenses	239,641	90,203	90,203
<i>A23000 - Finance Department</i>	<i>4,181,366</i>	<i>5,737,039</i>	<i>5,297,234</i>
<b>AC3023 - Income Tax Operation</b>	<b>4,181,366</b>	<b>5,737,039</b>	<b>5,297,234</b>
<b>Grand Total</b>	<b>4,181,366</b>	<b>5,737,039</b>	<b>5,297,234</b>

## **FINANCE (23)**

### *PENSION ADMINISTRATION ACTIVITY INFORMATION*

This Division has been moved to Non-Departmental for FY 2013-14.

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

<b>Pension</b>	<b>2012-13 Redbook</b>		<b>2013-14 Dept Final Request</b>		<b>2013-14 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	41	\$5,354,452	0	\$0	0	\$0
<b>APPROPRIATION TOTAL</b>	<b>41</b>	<b>\$5,354,452</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>
<b>ACTIVITY TOTAL</b>	<b>41</b>	<b>\$5,354,452</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>

**CITY OF DETROIT**  
**Budget Development for FY 2013-2014**  
**Appropriations - Summary Objects**

	<b>2012-13 Redbook</b>	<b>2013-14 Dept Final Request</b>	<b>2013-14 Mayor's Budget Rec</b>
<b>AC4523 - Pensions &amp; Employee Benefits</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,777,672	0	0
EMPBENESL - Employee Benef	1,599,557	0	0
PROFSVCSL - Professional/Cor	940,000	0	0
OPERSUPSL - Operating Suppli	70,000	0	0
OPERSVCSL - Operating Servic	941,223	0	0
CAPEQUPSL - Capital Equipme	26,000	0	0
<i>A23000 - Finance Department</i>	<i>5,354,452</i>	<i>0</i>	<i>0</i>
<b>AC4523 - Pensions &amp; Employee Benefits</b>	<b>5,354,452</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>5,354,452</b>	<b>0</b>	<b>0</b>

**CITY OF DETROIT**  
**Budget Development for FY 2013-2014**  
**Appropriation Summary - Revenues**

	2011-12 Actuals	2012-13 Redbook	2013-14 Dept Final Request	2013-14 Mayor's Budget Rec	Variance
<b>A23000 - Finance Department</b>					
<i>00058 - Administration</i>					
446100 - Administration Fee	8	0	0	0	0
<i>00058 - Administration</i>	8	0	0	0	0
<i>00060 - Assessments Division</i>					
446100 - Administration Fee	178	0	0	0	0
447370 - Sale-Mfrd & Reproduce	297,357	200,000	250,000	116,935	(83,065)
<i>00060 - Assessments Division</i>	297,535	200,000	250,000	116,935	(83,065)
<i>00061 - Purchasing Division</i>					
446100 - Administration Fee	101	0	0	0	0
<i>00061 - Purchasing Division</i>	101	0	0	0	0
<i>00063 - Treasury Division</i>					
446100 - Administration Fee	252	0	0	0	0
446120 - Administration Fee - Er	0	415,000	415,000	415,000	0
448115 - Other Fees	23,311	50,000	50,000	25,000	(25,000)
448155 - Other Fees-County	35,000	0	35,000	35,000	35,000
449125 - Personal Services	0	25,100	10,000	10,000	(15,100)
461160 - Other Interest Earnings	20,011	0	0	0	0
462100 - Rental-Public Bldgs & I	0	0	41,850	41,850	41,850
472100 - Other Forfeits And Pen	11,104	33,220	35,000	35,000	1,780
474100 - Miscellaneous Receipts	152,428	0	0	0	0
474130 - Misc Recpts-Cash Ove	926	0	0	0	0
<i>00063 - Treasury Division</i>	243,032	523,320	586,850	561,850	38,530
<i>12857 - Treasury Cash Management Project</i>					
461100 - Earnings On Investmer	201	0	0	0	0
<i>12857 - Treasury Cash Management</i>	201	0	0	0	0
<i>00245 - Accounts Division - Administration</i>					
446100 - Administration Fee	291	0	0	0	0
447555 - Other Reimbursements	144,477	110,000	110,000	55,000	(55,000)
449155 - Personal Services-Dep	147,793	256,427	258,065	258,065	1,638
<i>00245 - Accounts Division - Administr</i>	292,561	366,427	368,065	313,065	(53,362)
<i>00832 - Departmental Accounting Operations</i>					
446100 - Administration Fee	93	0	0	0	0
<i>00832 - Departmental Accounting Ope</i>	93	0	0	0	0
<i>00247 - Accounts - City Income Tax Operation</i>					
446100 - Administration Fee	239	0	0	0	0
472230 - Recoveries	35	0	0	0	0
<i>00247 - Accounts - City Income Tax C</i>	274	0	0	0	0

**CITY OF DETROIT**  
**Budget Development for FY 2013-2014**  
**Appropriation Summary - Revenues**

	2011-12 Actuals	2012-13 Redbook	2013-14 Dept Final Request	2013-14 Mayor's Budget Rec	Variance
<b>A23000 - Finance Department</b>					
<i>00246 - Accounts - Pension and Employee Bene</i>					
446100 - Administration Fee	133	0	0	0	0
447615 - Other Reimb - Pension	2,802,917	4,734,452	0	0	(4,734,452)
<i>00246 - Accounts - Pension and Empl</i>	2,803,050	4,734,452	0	0	(4,734,452)
<b>A23000 - Finance Department</b>	<b>3,636,855</b>	<b>5,824,199</b>	<b>1,204,915</b>	<b>991,850</b>	<b>(4,832,349)</b>
<b>Grand Total</b>	<b>3,636,855</b>	<b>5,824,199</b>	<b>1,204,915</b>	<b>991,850</b>	<b>(4,832,349)</b>

**CITY OF DETROIT  
MAYOR'S 2013-2014 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2012	2013	FY	FY	2013	2014
Classification			FTE	FTE	FTE	
<b>00058 - Administration</b>						
<b>230010 - Administration</b>						
Finance Director	1			1		1
Deputy Finance Director	1			1		2
Chief Accounting Officer	1			1		1
Executive Secretary III	1			1		1
Manager II - Finance	1			2		1
Org Design and Process Analyst	0			1		0
Project Manager - Finance	0			0		1
<b>Total Administration</b>	<b>5</b>			<b>7</b>		<b>7</b>
<b>Total Administration</b>	<b>5</b>			<b>7</b>		<b>7</b>
<b>00060 - Assessments Division</b>						
<b>230120 - Assessment</b>						
Assessor	3			2		2
Manager II - Finance	1			1		1
Manager I - Finance	1			1		2
Administrative Specialist I	1			1		1
Bus Sys Supp Splst II -Finance	1			1		1
Sprv-Assessment Rec & Admin	2			2		2
Assessors Board Coord	2			2		2
Appraisal Spec Cent Bus Dist	1			1		1
Appraiser III	5			5		5
Appraiser II	9			9		9
Appraiser I	2			2		0
Appraisal Technician II	3			3		3
Appraisal Technician I	8			8		8
Head Clerk	1			1		1
Principal Clerk	2			2		2
Senior Clerk	1			1		1
Office Assistant III	4			4		4
Clerk	1			1		1



**CITY OF DETROIT  
MAYOR'S 2013-2014 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2012 2013 FTE	FY 2013 2014 FTE	2013 2014 FTE
Classification			
<b>00060 - Assessments Division</b>			
<b>230120 - Assessment</b>			
Chief Assessor	0	1	1
<b>Total Assessment</b>	<b>48</b>	<b>48</b>	<b>47</b>
<b>Total Assessments Division</b>	<b>48</b>	<b>48</b>	<b>47</b>
<b>00061 - Purchasing Division</b>			
<b>230080 - Purchasing</b>			
Purchasing Director	1	1	1
Deputy Director of Purchasing	1	1	1
Manager I - Finance	1	1	2
Business System Support Splst	2	2	2
Business Analyst	1	1	0
Purchases Agent III	6	6	6
Purchasing Assistant	3	3	2
Executive Secretary II	1	1	1
<b>Total Purchasing</b>	<b>16</b>	<b>16</b>	<b>15</b>
<b>Total Purchasing Division</b>	<b>16</b>	<b>16</b>	<b>15</b>
<b>00063 - Treasury Division</b>			
<b>230070 - Treasury</b>			
Treasurer	1	1	1
Deputy City Treasurer	1	1	1
Manager II - Finance	1	0	0
Manager I - Finance	2	2	2
Admin Sprv - License & Permit	1	1	1
Business System Support Splst	1	1	1
Principal Accountant	2	2	2
Records Systems Specialist II	1	0	0
Head Clerk	1	1	0
Revenue Collector	8	15	15
Revenue Collections Clerk	1	3	3
Principal Clerk	2	2	2
Senior Teller	2	1	2

**CITY OF DETROIT  
MAYOR'S 2013-2014 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2012	2013	FY 2013	FY 2014	2013	2014
Classification			FTE		FTE	
<b>00063 - Treasury Division</b>						
<b>230070 - Treasury</b>						
Senior Clerk	3		3		3	
Clerk	1		3		2	
Office Assistant II	1		0		0	
Senior Accountant	0		1		1	
Executive Secretary II	0		1		1	
Office Assistant I	0		1		0	
Head Clerk	0		3		3	
<b>Total Treasury</b>	<b>29</b>		<b>42</b>		<b>40</b>	
<b>230075 - Debts and Disbursements</b>						
Manager II - Finance	1		1		1	
Manager I - Finance	1		1		1	
Principal Accountant	3		3		3	
<b>Total Debts and Disbursements</b>	<b>5</b>		<b>5</b>		<b>5</b>	
<b>Total Treasury Division</b>	<b>34</b>		<b>47</b>		<b>45</b>	
<b>00245 - Accounts Division - Administration</b>						
<b>230030 - Accounts Payable</b>						
Manager II - Finance	1		0		1	
Manager I - Finance	1		1		1	
Principal Clerk	1		0		0	
Head Clerk	1		0		0	
Senior Voucher Audit Clerk	1		1		1	
Voucher Audit Clerk	6		7		5	
Accountant I	0		1		1	
Admin Asst GD II - Finance	0		1		1	
<b>Total Accounts Payable</b>	<b>11</b>		<b>11</b>		<b>10</b>	
<b>230060 - Payroll Audit</b>						
Manager II - Finance	1		1		1	
Bus Sys Supp Splst II -Finance	1		2		2	
Principal Accountant	2		2		2	
Office Assistant II	1		1		0	

**CITY OF DETROIT  
MAYOR'S 2013-2014 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2012	2013	FY	FY	2013	2014
Classification			FTE	FTE	FTE	
<b>00245 - Accounts Division - Administration</b>						
<b>230060 - Payroll Audit</b>						
Administrative Specialist I	1			0		0
Sr Payroll Audit Clerk	4			4		4
Payroll Audit Clerk	4			4		3
Head Clerk	1			1		1
<b>Total Payroll Audit</b>	<b>15</b>			<b>15</b>		<b>13</b>
<b>230100 - Risk Management</b>						
Risk Manager	1			1		1
Manager I - Finance	1			1		1
Sr Worker's Comp Specialist	1			1		1
Voucher Audit Clerk	1			1		1
Office Assistant III	1			1		1
Worker Compensation Specialist	10			10		10
Safety Officer	3			3		3
Supervising Safety Officer	0			1		1
<b>Total Risk Management</b>	<b>18</b>			<b>19</b>		<b>19</b>
<b>230130 - General Accounting</b>						
General Manager - Finance	1			1		1
Manager I - Finance	3			2		2
Business System Support Splst	2			0		0
Administrative Specialist I	1			1		1
Principal Accountant	5			8		8
Senior Accountant	3			2		2
Bus Sys Supp Splst II -Finance	0			3		3
Manager II - Finance	0			1		1
<b>Total General Accounting</b>	<b>15</b>			<b>18</b>		<b>18</b>
<b>Total Accounts Division - Administration</b>	<b>59</b>			<b>63</b>		<b>60</b>
<b>00246 - Accounts - Pension and Employee Bc</b>						
<b>230040 - Pension</b>						
General Manager - Pension	1			0		0
Manager II - Pension	3			0		0

**CITY OF DETROIT  
MAYOR'S 2013-2014 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2012	2013	FY 2013	FY 2014	2013	2014
Classification			FTE		FTE	
<b>00246 - Accounts - Pension and Employee Ben</b>						
<b>230040 - Pension</b>						
Manager I - Pension	3		0		0	
Investment Analyst - Pension	1		0		0	
Principal Accountant - Pension	5		0		0	
Office Management Asst-Pension	2		0		0	
Senior Accountant - Pension	3		0		0	
Accountant I - Pension	1		0		0	
Head Clerk - Pension	1		0		0	
Prinicpal Clerk - Pension	7		0		0	
Recording Secretary - Ret Sys	3		0		0	
Senior Clerk - Pension	1		0		0	
Office Assistant III-Pension	10		0		0	
Supervisor of Voucher Audit	0		0		0	
<b>Total Pension</b>	<b>41</b>		<b>0</b>		<b>0</b>	
<b>Total Accounts - Pension and Employee Ben</b>	<b>41</b>		<b>0</b>		<b>0</b>	
<b>00247 - Accounts - City Income Tax Operatio</b>						
<b>230110 - Income Tax</b>						
Income Tax Manager	1		1		1	
Manager II - Finance	1		1		1	
Manager I - Finance	2		2		2	
Principal Accountant	4		7		7	
Sprv Income Tax Investigator	2		5		5	
Senior Income Tax Investigator	10		10		10	
Income Tax Investigator	7		7		7	
Office Management Assistant	1		1		1	
Office Assistant III	1		1		1	
Head Clerk	1		1		1	
Senior Clerk	1		0		0	
Office Assistant II	5		7		6	
<b>Total Income Tax</b>	<b>36</b>		<b>43</b>		<b>42</b>	
<b>Total Accounts - City Income Tax Operation</b>	<b>36</b>		<b>43</b>		<b>42</b>	

**CITY OF DETROIT  
MAYOR'S 2013-2014 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2012	2013	FY	FY	2013	2014
Classification			FTE	FTE		
<b>00832 - Departmental Accounting Operations</b>						
<b>    230050 - Departmental Accounting Operatio</b>						
Manager II - Finance	1			1		1
Manager I - Finance	2			2		2
Principal Accountant	5			5		5
Senior Accountant	6			5		5
Senior Clerk	1			1		1
Office Assistant III	2			2		2
Office Assistant II	1			1		1
Clerk	1			1		1
<b>Total Departmental Accounting Operations</b>	<b>19</b>			<b>18</b>		<b>18</b>
<b>Total Departmental Accounting Operations</b>	<b>19</b>			<b>18</b>		<b>18</b>
<b>Agency Total</b>	<b>258</b>			<b>242</b>		<b>234</b>

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