

## FINANCE (23)

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

#### MISSION:

In accordance with the Financial Stability Agreement (FSA), the Finance Department reports to the CFO. Under the direction of the CFO, the Finance Department will be responsible for adhering to monthly reporting requirements including accounts payable, cash flow actual and forecast, and revenue and expense reporting. The Department is also responsible for participating in semi-annual Revenue Conferences, and in the preparation of the annual budget and Triennial Budget preparation.

#### AGENCY GOAL:

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:

2012-13 <u>Requested</u>		2011-12 <u>Budget</u>	2012-13 <u>Recommended</u>	Increase <u>(Decrease)</u>
\$ 33,511,374	City Appropriations	\$ 38,970,757	\$ 32,699,691	\$ (6,271,066)
\$ 33,511,374	Total Appropriations	\$ 38,970,757	\$ 32,699,691	\$ (6,271,066)
\$ 7,399,505	City Revenues	\$ 8,718,612	\$ 5,824,199	\$ (2,894,413)
\$ 7,399,505	Total Revenues	\$ 8,718,612	\$ 5,824,199	\$ (2,894,413)
\$ 26,111,869	NET TAX COST:	\$ 30,252,145	<u>\$ 26,875,492</u>	\$ (3,376,653)

#### AGENCY EMPLOYEE STATISTICS:

2012-13 <u>Requested</u>		2011-12 <u>Budget</u>	04-01-12 <u>Actual</u>	2012-13 <u>Recommended</u>	Increase <u>(Decrease)</u>
<u>221</u>	City Positions	<u>290</u>	<u>260</u>	<u>254</u>	<u>(36)</u>
221	Total Positions	290	260	254	(36)

#### ACTIVITIES IN THIS AGENCY:

	2011-12 <u>Budget</u>	2012-13 <u>Recommended</u>	Increase <u>(Decrease)</u>
Administration	\$ 1,945,242	\$ 1,728,043	\$ (217,199)
Assessments	6,786,040	6,582,818	(203,222)
Purchasing	1,989,855	1,737,201	(252,654)
Treasury	7,281,442	5,533,607	(1,747,835)
Accounting Operations	9,725,407	7,582,204	(2,143,203)
Income Tax Operations	4,225,087	4,181,366	(43,721)
Pension Administration	7,017,684	<u>5,354,452</u>	<u>(1,663,232)</u>
Total Appropriations	\$ 38,970,757	\$ 32,699,691	\$ (6,271,066)

## **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, Departmental Accounting and 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 2011-12**

- Completed 2011 CAFR and Single Audits.

#### **PLANNING FOR THE FUTURE FOR FY 2012-13, FY 2013-14 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	2009-10 Actual	2010-11 Actual	2011-12 Projections	2012-13 Target
<b>Inputs: Resources Allocated or Service Demands Made</b>				
Employee slots budgeted	318	300	290	285
Percent of employee slots filled	90%	90%	80%	95%
<b>Outcomes: Results or Impacts of Program Activities<sup>1</sup></b>				
Moody's credit rating	Baa2/A2/A2	Ba3/A1/A1	B2/Baa1Baa1	B1/A+/A+
Standard and Poor's	BB/A+/A+	BB/A+/A+	B/A+/A+	BB/A+/A+
Fitch Investor's Service	BB/A+/A+	BB/A+/A+	B/A+/A+	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>\$1,574,750</b>	<b>\$1,705,321</b>	<b>\$1,945,242</b>	<b>\$1,728,043</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>2011-12 Redbook</b>		<b>2012-13 Dept Final Request</b>		<b>2012-13 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	5	\$1,945,242	5	\$1,798,699	5	\$1,728,043
	<hr/>		<hr/>		<hr/>	
<b>APPROPRIATION TOTAL</b>	<b>5</b>	<b>\$1,945,242</b>	<b>5</b>	<b>\$1,798,699</b>	<b>5</b>	<b>\$1,728,043</b>
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<b>ACTIVITY TOTAL</b>	<b>5</b>	<b>\$1,945,242</b>	<b>5</b>	<b>\$1,798,699</b>	<b>5</b>	<b>\$1,728,043</b>

**CITY OF DETROIT**  
**Budget Development for FY 2012-2013**  
**Appropriations - Summary Objects**

	<b>2011-12 Redbook</b>	<b>2012-13 Dept Final Request</b>	<b>2012-13 Mayor's Budget Rec</b>
<b>AC0523 - Administration</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	498,273	454,217	539,217
EMPBENESL - Employee Benef	480,718	438,682	462,061
PROFSVCSL - Professional/Cor	463,109	381,216	242,730
OPERSUPSL - Operating Suppli	12,803	13,675	13,675
OPERSVCSL - Operating Servic	490,339	510,909	470,360
<i>A23000 - Finance Department</i>	<b>1,945,242</b>	<b>1,798,699</b>	<b>1,728,043</b>
<b>AC0523 - Administration</b>	<b>1,945,242</b>	<b>1,798,699</b>	<b>1,728,043</b>
<b>Grand Total</b>	<b>1,945,242</b>	<b>1,798,699</b>	<b>1,728,043</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.
8. Warrant delinquent Roll to the Treasurer which identifies all changes made to the Roll through February 29, 2012 at the time proscribed by statute.

#### **MAJOR INITIATIVES FOR FY 2011-12:**

- Manage conversion of assessing database to next generation Equalizer software, DOT NET.
- 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.
- 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.

## **FINANCE (23)**

### PLANNING FOR THE FUTURE FOR FY 12-13, FY 2013-14 and BEYOND:

- Secure and fund a contract to audit Personal Property filings of Vanguard properties. This will require specialized expertise.
- Continue to make progress resolving valuation litigation.
- Establish revised land tables throughout the city in newest version of Equalizer software to reflect current market conditions.
- Complete re-valuation of Industrial Class per requirements of Equalization and STC.
- Enhance on-line appeal programming for Assessors Review and Board of Review appellants.
- Continue to enhance customer service through technology and training.
- Continue to advocate for appropriate staffing levels to support the assessment function for the City of Detroit.
- Initiate title and wage adjustment process for clerical and para-professional staff in 2<sup>nd</sup> quarter.
- Purchase and utilize cutting edge imaging software to improve record retrieval efficiency and limit storage requirements.
- Prepare 30,000 residential parcels to transition from over-ride to full valuation on Equalizer system; ensure that property cards meet STC requirements.
- Enable all parcels to be released from over-ride in fiscal 13-14.

## FINANCE (23)

### ASSESSMENTS MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2009-10 Actual	2010-11 Actual	2011-12 Target	2012-13 Projection
<b>Inputs: Resources Allocated or Service Demands Made</b>				
BOR Appeals: Letter, Protective, Walk-ins, Clerical Errors, etc.	44,000	45,000	50,000	55,000
Board of Review – Poverty Granted	6,410	6,300	7,000	7,500
Board of Review – Poverty Processed	8,390	8,700	10,000	11,000
Number of Taxpayers Serviced	60,000	75,000	80,000	85,000
Taxpayers Telephone Inquiries Handled	135,000	160,000	163,000	170,000
Real Property Inputs – Equalizer System	100,000	100,000	108,000	110,000
Michigan Tax Tribunal – New and Resolved	1,610	1,800	2,100	3,200
Michigan Tax Tribunal Appraisal – Full Valuation	35,000	30,000	40,000	42,000
Michigan Tax Tribunal Hearings - Appraisal	900	800	1,000	2,800
Parcel Conversion vs. Manual Override	1,300	1,300	1,700	1,900
Principal Residence Exemption Affidavits Processed <sup>1</sup>	34,000	30,000	30,300	33,000
Property Transfer Affidavits Processed	77,000	56,000	65,000	70,000
Non-Profit (501C3) Exemptions/Denials Processed	332	600	650	700
Freedom of Information Act (FOIA) Requests	33	150	100	75
Permits-Reappraisals (+) or (-)	65,000	65,000	45,000	40,000
Engineering Changes (Combinations/Divisions)	1,440	1,200	1,500	1,600
Engineering Changes, Other	603	600	800	850
New Construction	1,083	1,200	900	700
Foreclosed Parcels Transferred to County	N/A	N/A	18,000	25,000
Exemption Status Investigations	259	350	350	350
Building Permits Processed	34,000	34,000	27,000	28,000
Sales Verifications	4,000	4,000	4,000	4,500
Land Bank Parcels	N/A	N/A	350	400
Personal Property Field Reviews (canvas)	2,500	2,500	1,000	1,200
Personal Property New Parcels Created	1,600	1,600	500	550
Personal Property Statements Processed by BOR	7,000	7,500	7,500	3,400
Number of Special Parcel Maps Created	N/A	N/A	2,500	2,700
Special Act Investigations/Reports	179	250	150	175
Technical Support Requests for Equalizer Tax and Assessing	512	500	500	500
<sup>2</sup> NEZ CERTIFICATES PROCESSED (Homestead, Rehab & New)	9,800	3,400	2,800	1,800
NEZ CERTIFICATE REMOVED	N/A	N/A	1,100	1,500
Special Act Investigations/Reports/ Recommendations	N/A	N/A	2,500	2,500
<b>Outputs: Results or Impacts of Program Activities</b>				
Returned Mail Processed from Statutory Mailings	88,500	88,500	55,000	50,000
Poverty Cases Defended at MTT Docket Cases	120	150	150	140
Foreclosed Parcels Transferred into City Inventory	8,100	11,379	15,000	10,000
Number of Unsafe/Illegal Bldg. Conditions Reports	225	200	350	550
Personal Property Audits	1,500	1,500	1,000	900
Michigan Tax Tribunal Stipulations Processed	1,200	1,200	1,000	1,100
MTT/STC Consent Judgment Postings	2,400	2,400	2,000	2,300
Apex Sketches and Photos	8,770	10,000	8,000	9,000
Number of Cartographic Maps Updated	3,991	5,000	2,500	3,000
Number of Parcel Map Revisions	6101	600	600	600
<b>Activity Costs</b>	<b>\$6,951,937</b>	<b>\$6,965,395</b>	<b>\$6,786,040</b>	<b>\$6,582,818</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>2011-12 Redbook</b>		<b>2012-13 Dept Final Request</b>		<b>2012-13 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	53	\$6,786,040	48	\$6,696,946	48	\$6,582,818
<b>APPROPRIATION TOTAL</b>	<b>53</b>	<b>\$6,786,040</b>	<b>48</b>	<b>\$6,696,946</b>	<b>48</b>	<b>\$6,582,818</b>
<b>ACTIVITY TOTAL</b>	<b>53</b>	<b>\$6,786,040</b>	<b>48</b>	<b>\$6,696,946</b>	<b>48</b>	<b>\$6,582,818</b>

**CITY OF DETROIT**  
**Budget Development for FY 2012-2013**  
**Appropriations - Summary Objects**

	<b>2011-12 Redbook</b>	<b>2012-13 Dept Final Request</b>	<b>2012-13 Mayor's Budget Rec</b>
<b>AC1023 - Assessments</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,745,201	2,641,809	2,636,339
EMPBENESL - Employee Benef	2,761,036	2,551,457	2,620,203
PROFSVCSL - Professional/Cor	828,753	1,050,000	850,000
OPERSUPSL - Operating Suppli	35,388	42,238	42,238
OPERSVCSL - Operating Servic	352,743	361,662	384,258
CAPEQUPSL - Capital Equipme	37,170	37,170	37,170
OTHEXPSSL - Other Expenses	25,749	12,610	12,610
<i>A23000 - Finance Department</i>	<i>6,786,040</i>	<i>6,696,946</i>	<i>6,582,818</i>
<b>AC1023 - Assessments</b>	<b>6,786,040</b>	<b>6,696,946</b>	<b>6,582,818</b>
<b>Grand Total</b>	<b>6,786,040</b>	<b>6,696,946</b>	<b>6,582,818</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 INITIATIVES FOR FY 2011-12:

- Identify and Execute Cost Reduction Opportunities. (Mayoral 10% Vendor Cost Reduction Program)
- Proactively renew needed contracts.
- Utilize Cooperative Purchasing Agreements to lower costs of goods & services.
- Pursue "Green" and Environmentally Friendly initiatives.
- Begin work on enhanced HUD section 3 compliance.
- Address Internal Control Audit Issues.

#### PLANNING FOR THE FUTURE FOR FY 2012-13, FY 2013-14 and BEYOND:

- 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, 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

Type of Performance Measure: List of Measures	2009-10 Actual	2010-11 Actual	2011-12 Projection	2012-13 Target
<b>Outputs: Results or Impacts of Program Activities</b>				
Number of required contracts that lapse	N/A	TBD	TBD	TBD
Dollars of Cost Reductions Identified*	N/A	\$8.24M	\$8.0M	\$10.0M
Number of Effective City Wide contracts	N/A	2	5	7
Number of Emergency Orders	N/A	14	12	10
Number of Confirming Orders	N/A	29	29	22
Number of Sole Source Orders	N/A	2	10	8
<b>Activity Costs</b>	<b>\$1,667,773</b>	<b>\$1,925,935</b>	<b>\$1,989,855</b>	<b>\$1,737,201</b>

\*Includes DWSD

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

<b>Purchasing</b>	<b>2011-12</b>		<b>2012-13</b>		<b>2012-13</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>
<hr/>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00061 - Purchasing Division						
230080 - Purchasing	19	\$1,989,855	16	\$1,783,932	16	\$1,737,201
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>APPROPRIATION TOTAL</b>	<b>19</b>	<b>\$1,989,855</b>	<b>16</b>	<b>\$1,783,932</b>	<b>16</b>	<b>\$1,737,201</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>ACTIVITY TOTAL</b>	<b>19</b>	<b>\$1,989,855</b>	<b>16</b>	<b>\$1,783,932</b>	<b>16</b>	<b>\$1,737,201</b>

**CITY OF DETROIT**  
**Budget Development for FY 2012-2013**  
**Appropriations - Summary Objects**

	<b>2011-12 Redbook</b>	<b>2012-13 Dept Final Request</b>	<b>2012-13 Mayor's Budget Rec</b>
<b>AC1523 - Purchasing</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	917,471	817,187	817,187
EMPBENESL - Employee Benef	886,022	789,240	728,359
OPERSUPSL - Operating Suppli	10,350	9,210	9,210
OPERSVCSL - Operating Servic	176,012	168,295	182,445
<i>A23000 - Finance Department</i>	<i>1,989,855</i>	<i>1,783,932</i>	<i>1,737,201</i>
<b>AC1523 - Purchasing</b>	<b>1,989,855</b>	<b>1,783,932</b>	<b>1,737,201</b>
<b>Grand Total</b>	<b>1,989,855</b>	<b>1,783,932</b>	<b>1,737,201</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.
7. Improve telephone system for taxpayer's assistance.

#### MAJOR INITIATIVES FOR FY 2011-2012:

- 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 2012-13, FY 2013-14 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 6/30/13.
- Determine collectability of old AR and game plan to collect or write-off by 6/30/13.
- Implement employee payroll card program.

## FINANCE (23)

### TREASURY MEASURES AND TARGETS

<b>Type of Performance Measure:</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
List of Measures	<b>Actual</b>	<b>Actual</b>	<b>Projection</b>	<b>Target</b>
<b>Outputs: Units of Activity directed toward Goals</b>				
Prior year delinquent property tax collections (including interest & penalty)	\$6,400,000	\$6,100,000	\$5,900,000	\$5,000,000
Number of agencies using Collection Unit services	25	30	30	25
Checks disbursed	500,00	550,000	500,000	500,000
Cash/checks collection by Cashier	\$539,450,000	\$520,000,000	\$510,000,000	\$500,000,000
Customers served on site	750,000	650,000	650,000	650,000
<b>Outcomes: Results or Impacts of Program Activities</b>				
Number of customer complaints	110	100	90	75
Percent of current property tax levy collected in current year	71%	71%	70%	70%
Interest on Michigan Tax Tribunals	\$35,000	\$25,000	\$20,000	\$17,000
Delinquent Property Tax Collection rate	68%	60%	65%	75%
<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	8 days	8 days	30 days
Total time to process overpayments	45 days	45 days	45 days	45 days
<b>Activity Costs</b>	<b>5,958,984</b>	<b>\$6,329,816</b>	<b>\$7,281,442</b>	<b>\$5,533,607</b>

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

Treasury Treasury Division	2011-12 Redbook		2012-13 Dept Final Request		2012-13 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<i>APPROPRIATION ORGANIZATION</i>						
00063 - Treasury Division						
230070 - Treasury	43	\$5,681,024	29	\$5,148,738	29	\$4,937,141
230075 - Debts and Disbursements	5	\$593,635	4	\$525,166	5	\$596,466
230188 - TCM Debt Payments	0	\$1,006,783	0	\$0	0	\$0
<b>APPROPRIATION TOTAL</b>	<b>48</b>	<b>\$7,281,442</b>	<b>33</b>	<b>\$5,673,904</b>	<b>34</b>	<b>\$5,533,607</b>
<b>ACTIVITY TOTAL</b>	<b>48</b>	<b>\$7,281,442</b>	<b>33</b>	<b>\$5,673,904</b>	<b>34</b>	<b>\$5,533,607</b>

**CITY OF DETROIT**  
**Budget Development for FY 2012-2013**  
**Appropriations - Summary Objects**

	<b>2011-12 Redbook</b>	<b>2012-13 Dept Final Request</b>	<b>2012-13 Mayor's Budget Rec</b>
<b>AC2023 - Treasury</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,070,833	1,536,014	1,589,840
EMPBENESL - Employee Benef	1,992,372	1,483,484	1,462,292
PROFSVCSL - Professional/Cor	911,834	911,834	711,834
OPERSUPSL - Operating Suppli	94,701	90,500	90,500
OPERSVCSL - Operating Servic	513,619	517,072	544,141
CAPEQUPSL - Capital Equipme	6,300	30,000	30,000
OTHEXPSSL - Other Expenses	652,000	1,072,000	1,072,000
FIXEDCHGSL - Fixed Charges	1,039,783	33,000	33,000
<i>A23000 - Finance Department</i>	<i>7,281,442</i>	<i>5,673,904</i>	<i>5,533,607</i>
<b>AC2023 - Treasury</b>	<b>7,281,442</b>	<b>5,673,904</b>	<b>5,533,607</b>
<b>Grand Total</b>	<b>7,281,442</b>	<b>5,673,904</b>	<b>5,533,607</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 aide in more rational and timely budget adjustment decisions that will reduce the likelihood of deficit spending.
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 the IAB (Interagency charges) process to ensure that department's are paying their bills timely.
4. Improve readiness of financial information in order to expedite the audit process.
5. Improve the Accounts Payable invoice and 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 2011-12:**

- Completed the 2011 CAFR on time.
- GFOA Certificate for Achievement in Financial Reporting for 2011 CAFR.
- Complete the 2011 Single audit on time.
- Reduced costs for consultant support to complete the CAFR.
- Reduced number of manual journal entries.
- Risk Management completed phase 2 implementation of its Risk Master Software system.

#### **PLANNING FOR THE FUTURE FOR FY 2012-13, FY 2013-14 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.
- Complete the conversion of all remaining departments from the old PPS payroll system to HRMS and Oracle payroll.
- Update Risk Master to Webex version.

## FINANCE (23)

### ACCOUNTING OPERATION MEASURES AND TARGETS

<b>Type of Performance Measure:</b> List of Measures	<b>2009-10</b> <b>Actual</b>	<b>2010-11</b> <b>Actual</b>	<b>2011-12</b> <b>Projection</b>	<b>2012-13</b> <b>Target</b>
On-time completion of the 2012 CAFR	12/20/10	12/31/11	05/31/13	12/31/13
On time completion of the 2012 Single Audit	3/30/11	3/31/12	6/31/13	3/31/14
Finance related internal audit deficiencies from ICOFR	31	21	10	10
Single Audit Findings	62	34	40	30
Consultant support costs to complete the CAFR (costs presented are by fiscal year, not CAFR FY)	1,935,886	\$1,483,161	\$700,000	\$720,000
Complete Monthly Bank Reconciliations by 4th Friday of the following month	N/A	N/A	All bank recs completed on time	All bank recs completed on time
<b>Outcomes: Results or Impacts of Program Activities</b>				
Number of employees on Worker's Compensation	375	359	340	330
Number of employee injuries/illness	3,142	2,590	2,200	2,200
<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>\$9,835,085</b>	<b>\$15,708,906</b>	<b>\$9,725,407</b>	<b>\$7,582,204</b>

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

<b>Project Administration</b>	<b>2011-12 Redbook</b>		<b>2012-13 Dept Final Request</b>		<b>2012-13 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	0	\$0	0	\$0	0	\$0
230030 - Accounts Payable	13	\$1,100,737	9	\$789,271	9	\$769,522
230060 - Payroll Audit	15	\$1,255,458	12	\$1,035,786	15	\$1,192,195
230100 - Risk Management	22	\$2,423,783	13	\$1,396,293	18	\$1,639,861
230130 - General Accounting	20	\$3,063,089	11	\$2,245,090	14	\$2,378,171
<b>APPROPRIATION TOTAL</b>	<b>70</b>	<b>\$7,843,067</b>	<b>45</b>	<b>\$5,466,440</b>	<b>56</b>	<b>\$5,979,749</b>
00832 - Departmental Accounting Operations						
230050 - Departmental Accounting Operations	20	\$1,882,340	14	\$1,343,106	18	\$1,602,455
<b>APPROPRIATION TOTAL</b>	<b>20</b>	<b>\$1,882,340</b>	<b>14</b>	<b>\$1,343,106</b>	<b>18</b>	<b>\$1,602,455</b>
00982 - DRMS						
230180 - DRMS	0	\$0	0	\$0	0	\$0
<b>APPROPRIATION TOTAL</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>
<b>ACTIVITY TOTAL</b>	<b>90</b>	<b>\$9,725,407</b>	<b>59</b>	<b>\$6,809,546</b>	<b>74</b>	<b>\$7,582,204</b>

**CITY OF DETROIT**  
**Budget Development for FY 2012-2013**  
**Appropriations - Summary Objects**

	<b>2011-12 Redbook</b>	<b>2012-13 Dept Final Request</b>	<b>2012-13 Mayor's Budget Rec</b>
<b>AC2523 - Accounting Operations</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	4,107,322	2,762,430	3,365,399
EMPBENESL - Employee Benef	3,870,183	2,667,958	2,927,313
PROFSVCSL - Professional/Cor	1,189,588	886,818	774,246
OPERSUPSL - Operating Suppli	42,525	33,635	33,635
OPERSVCSL - Operating Servic	497,069	437,349	460,255
CAPEQUPSL - Capital Equipme	5,670	12,300	12,300
OTHEXPSSL - Other Expenses	13,050	9,056	9,056
<i>A23000 - Finance Department</i>	<i>9,725,407</i>	<i>6,809,546</i>	<i>7,582,204</i>
<b>AC2523 - Accounting Operations</b>	<b>9,725,407</b>	<b>6,809,546</b>	<b>7,582,204</b>
<b>Grand Total</b>	<b>9,725,407</b>	<b>6,809,546</b>	<b>7,582,204</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 2011-12:

- Implement procedures to compare COD income tax data to IRS data to increase non-filer compliance.
- Continue efforts to stabilize the TAS system.
- Lower interest paid on refunds.
- Enhancement of the income tax website.

#### PLANNING FOR THE FUTURE FOR FY 2012-13, FY 2013-14 and BEYOND:

- Audit compliance of the utility users' tax.
- Complete stabilization of the TAS system
- Electronic tax filing.
- Electronic processing of income tax and withholding payments.
- Implement structural changes to division for maximum efficiency.

## FINANCE (23)

### INCOME TAX OPERATION MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2009-10 Actual	2010-11 Actual	2011-12 Projection	2012-13 Target
<b>Outputs: Units of Activity directed toward Goals</b>				
Refunds paid (checks issued)	116,483	115,000	110,000	115,000
Annual returns processed (estimates, income tax and withholding)	366,233	370,000	341,386	350,000
Payment documents processed	181,990	182,000	173,569	175,000
Tax clearances	4,501	4,500	4,500	5,000
Income Tax returns processed	239,137	240,000	240,000	240,000
<b>Outcomes: Results or Impacts of Program Activities</b>				
Interest paid for late refunds	171,633	170,000	120,000	110,000
Income tax collections percent of budget	95%	100%	100%	100%
Utility Users Tax collections as percent of budget	76%	100%	100%	100%
<b>Efficiency: Program Costs related to Units of Activity</b>				
Percent of tax returns timely processed	59%	70%	60%	65%
<b>Activity Costs</b>	<b>\$4,243,568</b>	<b>\$5,091,492</b>	<b>\$4,225,087</b>	<b>\$4,181,366</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>2011-12</b>		<b>2012-13</b>		<b>2012-13</b>	
	<b>Redbook</b>		<b>Dept Final</b>		<b>Mayor's</b>	
<b>Accounts - City Income Tax Operation</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>						
00247 - Accounts - City Income Tax Operation						
230110 - Income Tax	40	\$4,225,087	25	\$3,818,589	36	\$4,181,366
<b>APPROPRIATION TOTAL</b>	<b>40</b>	<b>\$4,225,087</b>	<b>25</b>	<b>\$3,818,589</b>	<b>36</b>	<b>\$4,181,366</b>
<b>ACTIVITY TOTAL</b>	<b>40</b>	<b>\$4,225,087</b>	<b>25</b>	<b>\$3,818,589</b>	<b>36</b>	<b>\$4,181,366</b>

**CITY OF DETROIT**  
**Budget Development for FY 2012-2013**  
**Appropriations - Summary Objects**

	<b>2011-12 Redbook</b>	<b>2012-13 Dept Final Request</b>	<b>2012-13 Mayor's Budget Rec</b>
<b>AC3023 - Income Tax Operation</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,599,383	1,155,540	1,527,562
EMPBENESL - Employee Benef	1,549,649	1,116,023	1,369,770
PROFSVCSL - Professional/Cor	279,025	750,000	450,000
OPERSUPSL - Operating Suppli	45,780	45,780	45,780
OPERSVCSL - Operating Servic	511,609	511,605	548,613
OTHEXPSSL - Other Expenses	239,641	239,641	239,641
<i>A23000 - Finance Department</i>	<i>4,225,087</i>	<i>3,818,589</i>	<i>4,181,366</i>
<b>AC3023 - Income Tax Operation</b>	<b>4,225,087</b>	<b>3,818,589</b>	<b>4,181,366</b>
<b>Grand Total</b>	<b>4,225,087</b>	<b>3,818,589</b>	<b>4,181,366</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 2011-12:**

1. Provide annuity loan program for the Police and Fire Retirement members and enhance the existing General loan program.
2. Initiate the State of Michigan withholding.

#### **PLANNING FOR THE FUTURE FOR FY 2012-13, FY 2013-14 and BEYOND:**

1. Mainframe replacement to ensure the retirement payroll is unaffected when the City converts its mainframe.
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>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
List of Measures	<b>Actual</b>	<b>Actual</b>	<b>Projection</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	65	65	70
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	84%	87%	90%	95%
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	4	3	3
<b>Activity Costs</b>	<b>\$2,708,683</b>	<b>\$2,798,242</b>	<b>\$7,017,684</b>	<b>\$5,354,452</b>

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

<b>Pension</b>	<b>2011-12 Redbook</b>		<b>2012-13 Dept Final Request</b>		<b>2012-13 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	\$7,017,684	35	\$6,929,758	41	\$5,354,452
<b>APPROPRIATION TOTAL</b>	<b>35</b>	<b>\$7,017,684</b>	<b>35</b>	<b>\$6,929,758</b>	<b>41</b>	<b>\$5,354,452</b>
<b>ACTIVITY TOTAL</b>	<b>35</b>	<b>\$7,017,684</b>	<b>35</b>	<b>\$6,929,758</b>	<b>41</b>	<b>\$5,354,452</b>

**CITY OF DETROIT**  
**Budget Development for FY 2012-2013**  
**Appropriations - Summary Objects**

	<b>2011-12 Redbook</b>	<b>2012-13 Dept Final Request</b>	<b>2012-13 Mayor's Budget Rec</b>
<b>AC4523 - Pensions &amp; Employee Benefits</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,581,131	1,538,476	1,777,672
EMPBENESL - Employee Benef	1,484,263	1,485,860	1,599,557
PROFSVCSL - Professional/Cor	2,215,311	2,368,445	940,000
OPERSUPSL - Operating Suppli	70,000	70,000	70,000
OPERSVCSL - Operating Servic	1,640,979	1,440,977	941,223
CAPEQUPSL - Capital Equipme	26,000	26,000	26,000
OTHEXPSSL - Other Expenses	0	0	0
<i>A23000 - Finance Department</i>	<i>7,017,684</i>	<i>6,929,758</i>	<i>5,354,452</i>
<b>AC4523 - Pensions &amp; Employee Benefits</b>	<b>7,017,684</b>	<b>6,929,758</b>	<b>5,354,452</b>
<b>Grand Total</b>	<b>7,017,684</b>	<b>6,929,758</b>	<b>5,354,452</b>

**CITY OF DETROIT**  
**Budget Development for FY 2012-2013**  
**Appropriation Summary - Revenues**

	2010-11 Actuals	2011-12 Redbook	2012-13 Dept Final Request	2012-13 Mayor's Budget Rec	Variance
<b>A23000 - Finance Department</b>					
<i>00058 - Administration</i>					
446100 - Administration Fee	12	0	0	0	0
<i>00058 - Administration</i>	12	0	0	0	0
<i>00060 - Assessments Division</i>					
446100 - Administration Fee	188	0	0	0	0
447370 - Sale-Mfrd & Reproduce	237,581	200,000	200,000	200,000	0
<i>00060 - Assessments Division</i>	237,769	200,000	200,000	200,000	0
<i>00061 - Purchasing Division</i>					
446100 - Administration Fee	121	0	0	0	0
<i>00061 - Purchasing Division</i>	121	0	0	0	0
<i>00063 - Treasury Division</i>					
446100 - Administration Fee	373,811	0	0	0	0
446120 - Administration Fee - Er	750,000	1,653,392	415,000	415,000	(1,238,392)
448115 - Other Fees	5,094	50,000	50,000	50,000	0
448155 - Other Fees-County	45,000	0	0	0	0
449125 - Personal Services	26,557	25,000	25,100	25,100	100
461160 - Other Interest Earnings	42,759	0	0	0	0
472100 - Other Forfeits And Pen	19,333	33,220	33,220	33,220	0
474100 - Miscellaneous Receipts	17,477	0	0	0	0
474130 - Misc Recpts-Cash Ove	14,645	0	0	0	0
<i>00063 - Treasury Division</i>	1,294,676	1,761,612	523,320	523,320	(1,238,292)
<i>12857 - Treasury Cash Management Project</i>					
461100 - Earnings On Investmer	3,189	0	0	0	0
<i>12857 - Treasury Cash Management</i>	3,189	0	0	0	0
<i>00245 - Accounts Division - Administration</i>					
446100 - Administration Fee	280	0	0	0	0
447555 - Other Reimbursements	116,550	110,000	110,000	110,000	0
449125 - Personal Services	19,588	0	0	0	0
449155 - Personal Services-Dep	142,410	249,316	256,427	256,427	7,111
474100 - Miscellaneous Receipts	610,168	0	0	0	0
<i>00245 - Accounts Division - Administr</i>	888,996	359,316	366,427	366,427	7,111
<i>00832 - Departmental Accounting Operations</i>					
446100 - Administration Fee	96	0	0	0	0
<i>00832 - Departmental Accounting Ope</i>	96	0	0	0	0
<i>00247 - Accounts - City Income Tax Operation</i>					
404110 - Municipal Income Tax l	924	0	0	0	0
446100 - Administration Fee	278	0	0	0	0

**CITY OF DETROIT**  
**Budget Development for FY 2012-2013**  
**Appropriation Summary - Revenues**

	2010-11 Actuals	2011-12 Redbook	2012-13 Dept Final Request	2012-13 Mayor's Budget Rec	Variance
<b>A23000 - Finance Department</b>					
<i>00247 - Accounts - City Income Tax Operation</i>					
472230 - Recoveries	44	0	0	0	0
<i>00247 - Accounts - City Income Tax C</i>	<i>1,246</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>00246 - Accounts - Pension and Employee Bene</i>					
446100 - Administration Fee	144	0	0	0	0
447615 - Other Reimb - Pension	2,108,541	6,397,684	6,309,758	4,734,452	(1,663,232)
<i>00246 - Accounts - Pension and Empl</i>	<i>2,108,685</i>	<i>6,397,684</i>	<i>6,309,758</i>	<i>4,734,452</i>	<i>(1,663,232)</i>
<b>A23000 - Finance Department</b>	<b>4,534,790</b>	<b>8,718,612</b>	<b>7,399,505</b>	<b>5,824,199</b>	<b>(2,894,413)</b>
<b>Grand Total</b>	<b>4,534,790</b>	<b>8,718,612</b>	<b>7,399,505</b>	<b>5,824,199</b>	<b>(2,894,413)</b>

**CITY OF DETROIT  
MAYOR'S 2012-2013 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2011	2012 FTE	FY 2012	2013 FTE	2012	2013 FTE
Classification						
<b>00058 - Administration</b>						
<b>230010 - Administration</b>						
Finance Director	1		1		1	
Deputy Finance Director	1		1		1	
Chief Accounting Officer	1		1		1	
Executive Secretary III	2		1		1	
General Manager - Finance	0		0		0	
Manager II - Finance	0		1		1	
<b>Total Administration</b>	<b>5</b>		<b>5</b>		<b>5</b>	
<b>Total Administration</b>	<b>5</b>		<b>5</b>		<b>5</b>	
<b>00060 - Assessments Division</b>						
<b>230120 - Assessment</b>						
Assessor	3		3		3	
Manager I - Finance	3		3		1	
Administrative Specialist I	1		1		1	
Sprv-Assessment Rec & Admin	2		2		2	
Assessors Board Coord	2		2		2	
Appraiser III	4		4		5	
Appraiser II	12		10		9	
Appraiser I	4		2		2	
Appraisal Technician II	3		3		3	
Appraisal Technician I	9		8		8	
Head Clerk	1		1		1	
Principal Clerk	2		2		2	
Senior Clerk	1		1		1	
Office Assistant III	5		4		4	
Clerk	1		1		1	
Bus Sys Supp Splst II -Finance	0		1		1	
Manager II - Finance	0		0		1	
Appraisal Spec Cent Bus Dist	0		0		1	
<b>Total Assessment</b>	<b>53</b>		<b>48</b>		<b>48</b>	
<b>Total Assessments Division</b>	<b>53</b>		<b>48</b>		<b>48</b>	

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**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2011	2012 FTE	FY 2012	2013 FTE	2012	2013 FTE
Classification						
<b>00061 - Purchasing Division</b>						
<b>230080 - Purchasing</b>						
Purchasing Director	1		1		1	
Deputy Director of Purchasing	1		1		1	
Manager II - Finance	1		0		0	
Manager I - Finance	1		1		1	
Business System Support Splst	2		2		2	
Business Analyst	1		1		1	
Principal Purchases Agent	3		0		0	
Purchases Agent III	6		6		6	
Purchasing Assistant	2		2		2	
Executive Secretary II	1		1		1	
Purchasing Assistant	0		1		1	
<b>Total Purchasing</b>	<b>19</b>		<b>16</b>		<b>16</b>	
<b>Total Purchasing Division</b>	<b>19</b>		<b>16</b>		<b>16</b>	
<b>00063 - Treasury Division</b>						
<b>230070 - Treasury</b>						
Treasurer	1		1		1	
Deputy City Treasurer	1		1		1	
Manager II - Finance	1		1		1	
Business System Support Splst	1		1		1	
Principal Accountant	2		1		2	
Senior Accountant	2		1		0	
Executive Secretary II	1		0		0	
Records Systems Specialist II	1		1		1	
Head Clerk	2		1		1	
Condemnation Award Specialist	1		0		0	
Revenue Collections Specialist	6		0		0	
Revenue Collector	8		8		8	
Revenue Collections Clerk	2		1		1	
Principal Clerk Pension	1		0		0	
Principal Clerk	2		2		2	
Senior Teller	3		2		2	

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**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2011	2012 FTE	FY 2012	2013 FTE	2012	2013 FTE
Classification						
<b>00063 - Treasury Division</b>						
<b>230070 - Treasury</b>						
Senior Clerk	3		3		3	
Clerk	4		1		1	
Office Assistant II	1		1		1	
Admin Sprv - License & Permit	0		1		1	
Manager I - Finance	0		2		2	
<b>Total Treasury</b>	<b>43</b>		<b>29</b>		<b>29</b>	
<b>230075 - Debts and Disbursements</b>						
General Manager - Finance	1		0		0	
Manager I - Finance	1		1		1	
Principal Accountant	3		2		3	
Manager II - Finance	0		1		1	
<b>Total Debts and Disbursements</b>	<b>5</b>		<b>4</b>		<b>5</b>	
<b>Total Treasury Division</b>	<b>48</b>		<b>33</b>		<b>34</b>	
<b>00245 - Accounts Division - Administration</b>						
<b>230030 - Accounts Payable</b>						
General Manager - Finance	1		0		0	
Manager II - Finance	1		1		1	
Manager I - Finance	1		1		1	
Principal Clerk	1		1		1	
Head Clerk	1		1		1	
Senior Voucher Audit Clerk	1		1		1	
Voucher Audit Clerk	7		4		4	
<b>Total Accounts Payable</b>	<b>13</b>		<b>9</b>		<b>9</b>	
<b>230060 - Payroll Audit</b>						
Manager II - Finance	1		1		1	
Bus Sys Supp Splst II -Finance	1		1		1	
Principal Accountant	1		1		2	
Office Assistant II	1		1		1	
Senior Accountant	1		0		0	
Administrative Specialist I	1		1		1	

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**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2011	2012 FTE	FY 2012	2013 FTE	2012	2013 FTE
Classification						
<b>00245 - Accounts Division - Administration</b>						
<b>230060 - Payroll Audit</b>						
Sr Payroll Audit Clerk	4		4		4	
Payroll Audit Clerk	4		2		4	
Head Clerk	1		1		1	
<b>Total Payroll Audit</b>	<b>15</b>		<b>12</b>		<b>15</b>	
<b>230100 - Risk Management</b>						
General Manager - Finance	1		1		0	
Manager II - Finance	1		0		0	
Manager I - Finance	2		1		1	
Sr Worker's Comp Specialist	1		1		1	
Voucher Audit Clerk	1		0		1	
Office Assistant III	1		0		1	
Worker Compensation Specialist	11		7		10	
Supervising Safety Officer	1		1		0	
Safety Officer	3		2		3	
Risk Manager	0		0		1	
<b>Total Risk Management</b>	<b>22</b>		<b>13</b>		<b>18</b>	
<b>230130 - General Accounting</b>						
General Manager - Finance	3		1		1	
Manager I - Finance	4		3		3	
Business System Support Splst	2		2		2	
Administrative Specialist I	1		0		0	
Principal Accountant	8		4		6	
Senior Accountant	2		1		2	
<b>Total General Accounting</b>	<b>20</b>		<b>11</b>		<b>14</b>	
<b>Total Accounts Division - Administration</b>	<b>70</b>		<b>45</b>		<b>56</b>	
<b>00246 - Accounts - Pension and Employee Bc</b>						
<b>230040 - Pension</b>						
General Manager - Pension	1		1		1	
Manager II - Pension	2		2		3	
Manager I - Pension	3		3		3	

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**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2011	2012 FTE	FY 2012	2013 FTE	2012	2013 FTE
Classification						
<b>00246 - Accounts - Pension and Employee Ben</b>						
<b>230040 - Pension</b>						
Investment Analyst - Pension	1		1		1	
Principal Accountant - Pension	4		4		5	
Office Management Asst-Pension	1		1		2	
Senior Accountant - Pension	6		6		3	
Head Clerk - Pension	1		1		1	
Prinicpal Clerk - Pension	2		2		7	
Recording Secretary - Ret Sys	3		3		3	
Senior Clerk - Pension	1		1		1	
Office Assistant III-Pension	4		4		10	
Clerk - Pension	4		4		0	
Office Assistant II - Pension	2		2		0	
Accountant I - Pension	0		0		1	
<b>Total Pension</b>	<b>35</b>		<b>35</b>		<b>41</b>	
<b>Total Accounts - Pension and Employee Ben</b>	<b>35</b>		<b>35</b>		<b>41</b>	
<b>00247 - Accounts - City Income Tax Operatio</b>						
<b>230110 - Income Tax</b>						
General Manager - Finance	1		1		0	
Manager II - Finance	1		1		1	
Manager I - Finance	1		2		2	
Principal Accountant	3		3		4	
Sprv Income Tax Investigator	1		0		2	
Senior Income Tax Investigator	10		7		10	
Income Tax Investigator	10		7		7	
Office Management Assistant	1		1		1	
Office Assistant III	1		1		1	
Head Clerk	1		1		1	
Senior Clerk	1		1		1	
Clerk	1		0		0	
Office Assistant II	8		0		5	

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**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2011	2012 FTE	FY 2012	2013 FTE	2012	2013 FTE
Classification						
<b>00247 - Accounts - City Income Tax Operatio</b>						
<b>230110 - Income Tax</b>						
Income Tax Manager	0		0		1	
<b>Total Income Tax</b>	<b>40</b>		<b>25</b>		<b>36</b>	
<b>Total Accounts - City Income Tax Operation</b>	<b>40</b>		<b>25</b>		<b>36</b>	
<b>00832 - Departmental Accounting Operations</b>						
<b>230050 - Departmental Accounting Operatio</b>						
Manager II - Finance	2		0		0	
Manager I - Finance	2		3		3	
Principal Accountant	5		4		5	
Senior Accountant	5		3		6	
Senior Clerk	1		0		0	
Office Assistant III	2		2		2	
Office Assistant II	1		1		1	
Clerk	2		1		1	
<b>Total Departmental Accounting Operations</b>	<b>20</b>		<b>14</b>		<b>18</b>	
<b>Total Departmental Accounting Operations</b>	<b>20</b>		<b>14</b>		<b>18</b>	
<b>Agency Total</b>	<b>290</b>		<b>221</b>		<b>254</b>	