### **City of Detroit**

### OFFICE OF THE AUDITOR GENERAL



**Analysis of the Mayor's 2011-2012 Proposed Budget** 

# ANALYSIS OF THE MAYOR'S 2011-2012 PROPOSED BUDGET

#### **CONTENTS**

	Page
AUDITOR GENERAL'S MESSAGE	i
SUMMARY	
SUMMARY OF RESULTS	1
Exhibit 1 – COMPONENTS OF THE INCREASE IN REVENUES	VI
Exhibit 2 – COMPONENTS OF THE INCREASE IN APPROPRIATIONS	VII
RAMIFICATIONS OF PUBLIC ACT 4 OF 2011	VIII
EMERGING ISSUE - CENSUS 2010	IX
Appendix A – PUBLIC ACT 4 OF 2011 – LOCAL GOVERNMENT AND SCHOOL DISTRICT FISCAL ACCOUNTABILITY ACT	X
Diagram 1 – The Public Act 4 Process	XVII
Appendix B - POPULATION BASED STATE STATUES	XVIII
Appendix C – BUDGET OPPORTUNITIES	XIX
REVENUES	
Exhibit 3 – MAJOR REVENUES FOR FISCAL YEAR 2006-2007 THROUGH FISCAL YEAR 2011-2012	1
STATE REVENUE SHARING	2
MUNICIPAL INCOME TAX REVENUE	5
PROPERTY TAX REVENUE	9
CASINO-RELATED REVENUE	12
UTILITY USERS TAX REVENUE	16
OTHER REVENUE	18
APPROPRIATIONS	
Exhibit 4 – APPROPRIATIONS FOR FISCAL YEAR 2006-2007 THROUGH FISCAL YEAR 2011-2012	23
SALARIES AND WAGES	24
EMPLOYEE BENEFITS (EXCLUDING PENSIONS)	29

# ANALYSIS OF THE MAYOR'S 2011-2012 PROPOSED BUDGET

#### **CONTENTS**

	<u>Page</u>
APPROPRIATIONS (CONTINUED)	
PENSIONS	32
OTHER EXPENSES	36
OTHER	
RISK MANAGEMENT	42
GENERAL FUND SUBSIDY PAYMENTS	47
GENERAL FUND SURPLUS/(DEFICIT)	51