

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:

2010-11 <u>Requested</u>		2009-10 <u>Budget</u>	2010-11 <u>Recommended</u>	Increase <u>(Decrease)</u>
\$ 38,233,172	City Appropriations	\$ 42,062,777	\$ 43,955,955	\$ 1,893,178
\$ 38,233,172	Total Appropriations	\$ 42,062,777	\$ 43,955,955	\$ 1,893,178
\$ 9,849,235	City Revenues	\$ 10,573,959	\$ 9,711,735	\$ (862,224)
\$ 9,849,235	Total Revenues	\$ 10,573,959	\$ 9,711,735	\$ (862,224)
\$ 28,383,937	NET TAX COST:	\$ 31,488,818	<u>\$ 34,244,220</u>	\$ 2,755,402

AGENCY EMPLOYEE STATISTICS:

2010-11 <u>Requested</u>		2009-10 <u>Budget</u>	03-31-10 <u>Actual</u>	2010-11 <u>Recommended</u>	Increase <u>(Decrease)</u>
271	City Positions	344	290	319	(25)
271	Total Positions	344	290	319	(25)

ACTIVITIES IN THIS AGENCY:

	2009-10 <u>Budget</u>	2010-11 <u>Recommended</u>	Increase <u>(Decrease)</u>
Administration	\$ 2,290,199	\$ 1,506,557	\$ (783,642)
Assessments	6,951,937	6,982,662	30,725
Purchasing	1,667,773	1,998,378	330,605
Treasury	6,260,971	5,874,555	(386,416)
Accounting Operations	12,252,718	15,707,443	3,454,725
Income Tax Operations	4,311,245	4,566,076	254,831
Pension Administration	<u>8,327,934</u>	<u>7,320,284</u>	<u>(1,007,650)</u>
Total Appropriations	\$ 42,062,777	\$ 43,955,955	\$ 1,893,178

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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, and the Accounts Division. The Accounts Division includes the following sections: Project Administration, Accounts Payable, Payroll Audit, Risk Management General Accounting, Grants Management, Departmental Accounting, and DRMS Support. Finance Administration is also charged with developing and assisting in financing for various economic development projects citywide for governmental and quasi-governmental agencies.

GOALS:

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

MAJOR INITIATIVES FOR FY 2009-10

- Completion of the 2008 CAFR and Single Audits
- Facilitated a reduction in operating expense to better match revenues for 2009/10
- Successful sales of bonds in February 2010

PLANNING FOR THE FUTURE FOR FY 2010-11, FY 2011-12 and BEYOND:

- Improve credit ratings
- Implement 3 year strategic planning process
- Improve financial reporting
- Establish Departmental Performance Metrics.
- Establish Individual Employee Performance Metrics.

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ADMINISTRATION MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2007-08 Actual	2008-09 Actual	2009-10 Projection	2010-11 Target
Inputs: Resources Allocated or Service Demands Made				
Employee slots budgeted	351	365	344	????
Percent of employee slots filled	90%	90%	90%	100%
Outcomes: Results or Impacts of Program Activities¹				
Moody's credit rating	Baa3/A2/A2	Ba2/A2/A2	Baa2/A2/A2	Baa2/A1/A1
Standard and Poor's	BBB/A+/A+	BB/A+/A+	BB/A+/A+	BB/A+/A+
Fitch Investor's Service	BBB/A+/A+	BB/A+/A+	BB/A+/A+	BB/A+/A+
Efficiency: Program Costs related to Units of Activity				
Response time to complaints and inquiries	2 days	2 days	2 days	2 days
Activity Costs	\$1,714,097	\$2,990,882	\$2,290,199	\$1,506,557

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

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Administration	2009-10 Redbook		2010-11 Dept Final Request		2010-11 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<i>ADMINISTRATION</i>						
<i>ORGANIZATION</i>						
00058 - Administration						
230010 - Administration	4	\$1,903,034	4	\$1,599,383	5	\$1,506,557
APPROPRIATION TOTAL	4	\$1,903,034	4	\$1,599,383	5	\$1,506,557
11859 - Targeted Business Development						
230025 - Targeted Business Development	4	\$387,165	4	\$406,905	0	\$0
APPROPRIATION TOTAL	4	\$387,165	4	\$406,905	0	\$0
ACTIVITY TOTAL	8	\$2,290,199	8	\$2,006,288	5	\$1,506,557

CITY OF DETROIT
Budget Development for FY 2010-2011
Appropriations - Summary Objects

	2009-10 Redbook	2010-11 Dept Final Request	2010-11 Mayor's Budget Rec
AC0523 - Administration			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	508,028	582,645	397,311
EMPBENESL - Employee Benef	347,660	469,847	306,589
PROFSVCSL - Professional/Cor	1,000,000	500,000	500,000
OPERSUPSL - Operating Suppli	27,387	25,887	9,000
OPERSVCSL - Operating Servic	296,624	375,909	293,657
CAPEQUPSL - Capital Equipme	3,500	0	0
OTHEXPSSL - Other Expenses	107,000	52,000	0
<i>A23000 - Finance Department</i>	<i>2,290,199</i>	<i>2,006,288</i>	<i>1,506,557</i>
AC0523 - Administration	2,290,199	2,006,288	1,506,557
Grand Total	2,290,199	2,006,288	1,506,557

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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 400,000 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 31st statutory tax day and produce an assessment roll by February 1st 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 site reviews of the required 30% of all property annually. Field review, capture and correctly value all real and personal property within the jurisdiction. Process all personal property statements. Perform audits of personal property accounts as necessary.
4. Respond to city Budget and Finance Officials, rating agencies and city departments requiring statistical information, analysis or projections based on the Assessment Roll. or property data.
5. Collect and analyze such assessment data to enable: Timely production of statutory, fiscal, and fiduciary reports, e.g. L-4015 Sales Study Report for Equalization; L-4021 & L-4022 Equalization; L-4025 Headlee Rollback; L-4029 Millage Request Report; L-1428 Application for State Treasurer's Approval to Issue Long-term Securities; L-4409 Revenue Sharing; L-3369 Renaissance Zones; L-4154 & L-4155 Notice of Incorrectly Reported or Omitted from Assessment Roll; DDA, Capture Districts, and Brownfields' Reports; Thirty (30) Largest SEV/TAXABLE Taxpayer Report; IFT Reports; Special Act Reports Neighborhood Enterprise Zones (NEZs); Payments in Lieu of Taxes (PILOTS); Finance Officers Reports; City Council and other departmental reports.
6. Update, process and maintain property parcel records, taxpayer mailing addresses, property transfer affidavits, poverty applications, tax abatement program applications, non-profit exemptions, principal residence exemptions, and title company deed requests.
7. Continue to update all cartographic maps, parcel maps, process all engineering changes, and provide boundaries and analysis for all abated districts. Provide 'smart maps' for planning, programming and analysis.

MAJOR INITIATIVES FOR FY 2009-10:

- Conversion of 30,000 residential parcels to Equalizer system; ensured that property cards meet STC requirements
- Complied with STC's order to initiate a re-valuation of the Commercial and Industrial class.
- An estimated \$1.4B of Assessed Value is in valuation litigation in the Full Michigan Tax Tribunal. Targeted litigation of large commercial and industrial parcels to resolve via trial or settlement. Current and on-going task.
- Ensured accuracy and proper administration of all parcels enjoying Special Act tax incentives or abatements; initiate cancellation of abatement for parcels not in compliance.

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PLANNING FOR THE FUTURE FOR FY 2010-11, FY 2011-12 and BEYOND:

- Incrementally restore appropriate staffing level and professional training and certification levels for Assessments staff
- Develop effective succession plan at all levels of responsibility.
- Streamline and modernize Personal Property valuation, filing and record maintenance.
- Migrate all property flat files to next generation of Equalizer Assessment and Tax software in 4th quarter. Ensure seamless coordination with Treasury.
- Evaluate land values in residential, commercial and industrial class (Last valuation was 25+ years ago). Produce the land tables as required by the State Tax Commission for 30% of parcels
- Develop and implement a 3-5 year plan to convert all valuation data to Equalizer
- 2010-2011 Target: correction of parcels receiving MSHDA Pilot and NEZ-H status.

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ASSESSMENTS MEASUREMENTS AND TARGETS

Type of Performance Measure: List of Measures	2007-08 Actual	2008-09 Actual	2009-10 Target	2010-11 Projection
Inputs: Resources Allocated or Service Demands Made				
BOR Appeals: Letter, Protective, Walk-ins, Clerical Errors, etc.	35,500	27,592	44,000	45,000
Board of Review – Hardships Granted	4,000	4,000	6,410	6,300
Board of Review – Hardships Processed	6,000	7,300	8,390	8,700
Number of Taxpayers Serviced	71,000	45,000	60,000	75,000
Taxpayers Telephone Inquiries Handled	125,000	100,000	135,000	160,000
Real Property Inputs – Equalizer System	135,000	90,000	100,000	100,000
Michigan Tax Tribunal – New and Resolved	1,400	900	1,610	1,800
Michigan Tax Tribunal Appraisal – Full Valuation Disclosure	1,180	600	1,300	1,300
Michigan Tax Tribunal Hearings – Appraiser	790	600	900	800
Outputs: Results or Impacts of Program Activities				
“Taxpayer of Record” Updates	5,000	5,000	6,100	6,500
Number of Returned Mail Processed from Statutory Mailings	77,000	30,000	88,500	88,500
Principal Residence Exemption Affidavits Processed ¹	27,000	28,000	34,000	30,000
Property Transfer Affidavits Processed	50,000	65,000	77,000	56,000
Non-Profit (501C3) Exemptions/Denials Processed	500	300	332	600
Freedom of Information Act (FOIA) Requests Processed	100	50	33	150
Hardship Cases Defended/Answered for MTT Docket Cases	250	275	120	150
Permits-Reappraisals (=) or (-)	59,000	40,000	65,000	65,000
Engineering Changes (Combinations/Divisions)	1,600	4,900	1,440	1,200
Engineering Changes, Other	1,300	1,030	603	600
City Acquisitions Processed	2,000	2,200	11,379	15,000
City Sales Processed	9,000	7,500	1,012	1,500
State Auction Sales	9,000	4,689	0	0
New Construction	1,220	900	1,083	1,200
Exemption Status Investigations	400	300	259	350
Number of Unsafe/Illegal Bldg. Conditions Reports	200	150	225	200
Building Permits Processed	25,000	20,000	34,000	34,000
Sales Verifications	2,000	3,000	4,000	4,000
Personal Property Field Reviews (canvas)	5,000	2,500	2,500	2,500
Personal Property New Parcels Created	1,400	5,000	1,600	1,600
Personal Property Statements Processed by BOR Closed	17,000	15,000	7,000	7,500
Personal Property Processed Late			7,000	7,500
Personal Property Audits	1,300	1,300	1,500	1,500
Michigan Tax Tribunal Stipulations Processed	1,000	400	1,200	1,200
MTT/STC Consent Judgment Postings	2,000	5,000	2,400	2,400
Apex Sketches and Photos	12,500	20,000	8,770	10,000
Number of Special Parcel Maps Created	151	225	179	250
Technical Support Requests for Equalizer Tax and Assessing	640	500	512	500
Number of Cartographic Maps Updated	11,000	11,000	3,991	5,000
Number of Parcel Map Revisions	4,209	4,400	6,101	600
² NEZ CERTIFICATES PROCESSED (Homestead, Rehab & New)	8,000	8,650	9,800	3,400
Activity Costs	\$6,973,547	\$6,307,302	\$6,951,937	\$6,982,662

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

²Neighborhood 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

Assessment	2009-10 Redbook		2010-11 Dept Final Request		2010-11 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Assessments Division						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00060 - Assessments Division						
230120 - Assessment	61	\$6,951,937	45	\$6,591,862	56	\$6,982,662
APPROPRIATION TOTAL	61	\$6,951,937	45	\$6,591,862	56	\$6,982,662
ACTIVITY TOTAL	61	\$6,951,937	45	\$6,591,862	56	\$6,982,662

CITY OF DETROIT
Budget Development for FY 2010-2011
Appropriations - Summary Objects

	2009-10 Redbook	2010-11 Dept Final Request	2010-11 Mayor's Budget Rec
AC1023 - Assessments			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	3,292,415	2,865,100	3,235,765
EMPBENESL - Employee Benef	2,271,228	2,335,343	2,416,542
PROFSVCSL - Professional/Cor	895,104	900,249	900,249
OPERSUPSL - Operating Suppli	29,372	39,372	39,320
OPERSVCSL - Operating Servic	427,318	416,798	390,786
CAPEQUPSL - Capital Equipme	36,500	35,000	0
<i>A23000 - Finance Department</i>	<i>6,951,937</i>	<i>6,591,862</i>	<i>6,982,662</i>
AC1023 - Assessments	6,951,937	6,591,862	6,982,662
Grand Total	6,951,937	6,591,862	6,982,662

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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:

Improve customer satisfaction in meeting internal departmental requirements and external supplier relations by establishing performance expectations driven by metrics.

1. Reduce the cost of processing City goods and services while retaining/improving the value and timeliness.
2. Reduce/eliminate the number of confirming, emergency and sole source requisitions and contracts.

MAJOR INITIATIVES FOR FY 2009-10:

- Utilized the NIGP (National Institute of Government Purchasing) organization contacts for benchmarking ideas in fine-tuning our procurement process.
- Continued outreach efforts to update departments on purchasing policies and procedures.
- Participated in cooperative purchasing agreements such as U.S. Communities and Michigan Inter-Governmental Trade Network.

PLANNING FOR THE FUTURE FOR FY 2010-11, FY 2011-12 and BEYOND:

- Proactively renew needed contracts.
- Improve Vendor payable process.
- Identify cost reduction opportunities.
- Establish Departmental Performance Metrics.
- Establish Individual Employee Performance Metrics.
- Reduce the use of Standard Purchase Orders (or spot buying) by consolidating contracts that are similar in nature.
- Establish a Contract/Blanket Purchase Order Log updated monthly and e-mailed to all City of Detroit Agencies so all agencies can see contracts available for citywide usage.
- Provide training for department liaison personnel and develop contract management roles and responsibilities
- Administration Manual (available on the DRMS web site).
- 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.
- General Acceptance of electronic quotes from vendors in a secured environment.

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PURCHASING MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2007-08 Actual	2008-09 Actual	2009-10 Projection	2010-11 Target
Outputs: Results or Impacts of Program Activities				
Number of required contracts that lapse	N/A	N/A	N/A	26
Dollars of Cost Reductions Identified	N/A	N/A	N/A	\$7.5m
Number of Effective City Wide contracts	N/A	N/A	N/A	5
Number of Emergency Orders	N/A	N/A	N/A	15
Number of Confirming Orders	N/A	N/A	N/A	40
Activity Costs	\$2,147,152	\$2,261,082	\$1,667,773	\$1,998,378

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Purchasing	2009-10		2010-11		2010-11	
	Redbook		Dept Final		Mayor's	
Purchasing Division	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00061 - Purchasing Division						
230080 - Purchasing	16	\$1,667,773	18	\$1,427,187	21	\$1,998,378
APPROPRIATION TOTAL	16	\$1,667,773	18	\$1,427,187	21	\$1,998,378
ACTIVITY TOTAL	16	\$1,667,773	18	\$1,427,187	21	\$1,998,378

CITY OF DETROIT
Budget Development for FY 2010-2011
Appropriations - Summary Objects

	2009-10 Redbook	2010-11 Dept Final Request	2010-11 Mayor's Budget Rec
AC1523 - Purchasing			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	839,875	649,071	998,992
EMPBENESL - Employee Benef	584,362	531,493	775,942
OPERSUPSL - Operating Suppli	15,263	12,500	11,500
OPERSVCSL - Operating Servic	228,273	234,123	211,944
<i>A23000 - Finance Department</i>	<i>1,667,773</i>	<i>1,427,187</i>	<i>1,998,378</i>
AC1523 - Purchasing	1,667,773	1,427,187	1,998,378
Grand Total	1,667,773	1,427,187	1,998,378

FINANCE (23)

TREASURY ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: TREASURY

The Treasury Division collects and records all taxes and monies 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 Non-Departmental Section), and for the investment of all City funds excluding pension funds.

GOALS:

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

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

MAJOR INITIATIVES FOR FY 2009-2010:

- Reduced number of bank accounts and replaced with prepaid credit cards.
- Processed maps completed in connections with assessment of various accounts receivable system by Compuware.
- Installed Interactive Voice Response (IVR) Information/Call Sequencer System.
- Collection Management System in coordination with outside collection.
- Cashiering System Upgrades
- Installed Delinquent Personal Property Module.
- Accounts Receivable Lockbox Implementation.
- Implemented Phase 2 of the Treasury Module.
- Collected Detroit Water & Sewage Delinquent Accounts.

PLANNING FOR THE FUTURE FOR FY 2010-11, FY 2011-12 and BEYOND:

- Billing and Accounts Receivable System (BARS) Archive.
- Online Payment & Taxpayer Self Help Access System (Property Tax & Accounts Receivable).
- Implement/Upgrade Property Tax Billing System in conjunction with the Property Assessment System.
- Conduct comprehensive review/consolidation of all billing systems in the City.
- Create a central Cash Management Unit and implement up to date Cash Management policies and procedures.
- Implement ACH payments (joint project with A/P and Purchasing).

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TREASURY MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2007-08 Actual	2008-09 Actual	2009-10 Projection	2010-11 Target
Outputs: Units of Activity directed toward Goals				
Prior year delinquent property tax collections (including interest & penalty)	\$6,317,000	\$6,120,000	\$6,400,000	\$6,100,000
Number of agencies using Collection Unit services	27	25	25	30
Number of property tax receipts processed	475,000	600,000	600,000	600,000
Receipts processed – teller	286,000	400,000	400,000	200,000
Checks disbursed	661,308	562,373	500,00	550,000
Cash/checks collection by Cashier	\$582,032,245	\$647,812,028	\$542,239,196	\$510,000,000
Customers served on site	750,000	750,000	750,000	650,000
Outcomes: Results or Impacts of Program Activities				
Number of customer complaints	480	100	110	100
Percent of current property tax levy collected in current year	86%	97%	97%	87%
Interest on Michigan Tax Tribunals	N/A	\$35,000	\$35,000	\$25,000
Delinquent Property Tax Collection rate	25%	35%	35%	25%
Efficiency: Program Costs related to Units of Activity				
Timeliness of complaints answered	2 days	2 days	2 days	2 days
Timely processing of refund orders	10 days	10 days	10 days	8 days
Total time to process overpayments	45 days	45 days	45 days	45 days
Activity Costs	\$5,420,788	\$8,703,660	\$6,260,971	\$5,874,555

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Treasury	2009-10		2010-11		2010-11	
	Redbook		Dept Final		Mayor's	
Treasury Division	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00063 - Treasury Division						
230070 - Treasury	53	\$4,611,555	39	\$4,344,245	44	\$4,258,328
230075 - Debts and Disbursements	6	\$642,633	6	\$679,396	6	\$609,444
230188 - TCM Debt Payments	0	\$1,006,783	0	\$1,006,783	0	\$1,006,783
APPROPRIATION TOTAL	59	\$6,260,971	45	\$6,030,424	50	\$5,874,555
ACTIVITY TOTAL	59	\$6,260,971	45	\$6,030,424	50	\$5,874,555

CITY OF DETROIT
Budget Development for FY 2010-2011
Appropriations - Summary Objects

	2009-10 Redbook	2010-11 Dept Final Request	2010-11 Mayor's Budget Rec
AC2023 - Treasury			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,459,854	2,015,052	2,185,938
EMPBENESL - Employee Benef	1,704,318	1,659,062	1,692,806
PROFSVCSL - Professional/Cor	281,500	301,500	265,000
OPERSUPSL - Operating Suppli	86,733	90,475	60,000
OPERSVCSL - Operating Servic	688,783	704,370	524,028
OTHEXPSSL - Other Expenses	0	220,182	140,000
FIXEDCHGSL - Fixed Charges	1,039,783	1,039,783	1,006,783
<i>A23000 - Finance Department</i>	<i>6,260,971</i>	<i>6,030,424</i>	<i>5,874,555</i>
AC2023 - Treasury	6,260,971	6,030,424	5,874,555
Grand Total	6,260,971	6,030,424	5,874,555

FINANCE (23)

ACCOUNTING OPERATIONS ACTIVITY INFORMATION

ACTIVITY DESCRIPTION: ACCOUNTING OPERATIONS

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

GOALS:

1. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
2. Improve the payment processing time by upgrading systems and continuously improving internal operations.
3. Improve the City's financial position by controlling expenditures, managing exposure to risk, and reporting financial information in an accurate and timely fashion.
4. Improve readiness of financial information to expedite audit process.
5. Provide Safety Awareness' training to departments.
6. Improve Case Management and Claims Handling.
7. To improve the monitoring of compliance with Grant awards.

MAJOR INITIATIVES FOR FY 2009-10:

- Payroll Audit converted approximately 20% of the City's employees to the Human Resources/Oracle based payroll system.
- Payroll Audit converted approximately 80% of the City's employees to the new front-end time capture system known as Workbrain.
- Continue to reorganize the General Accounting Division to improve accounting and financial reporting including timely completion of audits.
- Completed the 2007-08 CAFR audit by November 20, 2009.
- Complete the 2008-09 CAFR audit by June 30, 2010.
- Completed the 2006-07 Single Audit by July 31, 2009.
- Completed the 2007-08 Single Audit by March 30, 2010.
- Complete the 2008-09 Single Audit by June 30, 2010.

PLANNING FOR THE FUTURE FOR FY 2010-11, FY 2011-12 and BEYOND:

- Payroll Audit will complete implementation the Oracle Payroll system.
- Finance Department plans on consolidating accounting functions.
- Grant accounting plans on establishing unique general ledgers per grant to improve accuracy of grant accounting and improve audit traceability and to consolidate all grant accounting functions to improve efficiencies.
- Finance will establish special position classifications for Accounting that requires extensive accounting knowledge and experience. These accounting specialists would improve the accounting competency of the City and ensure that financial statements and audits are completed timely.
- Write new job descriptions which include annual audit requirements to improve accountability.
- Implement new monthly procedures which include annual audit requirements with a emphasis on process improvement focused on reducing audit deficiencies identified internal control weaknesses.
- Establish a monthly close timeline including completion and documentation of PBC audit schedules.
- Update Oracle system so that we can implement monthly reporting including budget vs. actual.
- Complete CAFR and single audit on time.
- Reduce risk management costs.
- Provide training to department personnel including grant accounting and enterprise agencies on policies and procedures, which govern accounting.
- Continue outreach efforts to update departments on accounting policies and procedures.

FINANCE (23)

ACCOUNTING OPERATIONS MEASURES AND TARGETS

Type of Performance Measure:	2007-08	2008-09	2009-10	2010-11
List of Measures	Actual	Actual	Projection	Target
Outputs: Units of Activity directed toward Goals				
Vendor payments	1,137,693,882	1,173,305,578	1,030,552,645	1,000,000,000
Investment portfolio rate of return	4.46%	2.62%	1.39%	2.00%
Outcomes: Results or Impacts of Program Activities				
Number of employees on Workers' Compensation	420	400	375	350
Workers' Comp payroll	n/a	\$5,822,569	\$5,700,000	\$5,600,000
Workers' Comp medical	n/a	\$5,775,062	\$5,600,000	\$5,500,000
Number of Vehicular Accidents	450	425	400	390
Efficiency: Program Costs related to Units of Activity				
Timely investigation of all accident reports	2.0 days	2.0 days	2.0 days	2.0 days
Number of days to process daily investment transactions	2	2	2	2
Activity Costs	\$8,988,848	\$11,849,322	\$12,252,718	\$15,707,443

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Project Administration	2009-10		2010-11		2010-11	
	Redbook		Dept Final		Mayor's	
Accounts Division - Administration	FTE	AMOUNT	FTE	AMOUNT	Budget Rec	AMOUNT
<i>APPROPRIATION ORGANIZATION</i>						
00245 - Accounts Division - Administration						
230020 - Project Administration	3	\$399,306	3	\$378,595	3	\$342,480
230030 - Accounts Payable	13	\$981,483	10	\$830,570	14	\$989,263
230060 - Payroll Audit	16	\$1,211,748	12	\$1,037,757	15	\$1,100,455
230100 - Risk Management	15	\$1,532,932	14	\$1,344,075	23	\$6,412,091
230130 - General Accounting	24	\$4,801,695	17	\$4,260,293	20	\$3,885,891
230145 - Grants Management	3	\$297,242	3	\$299,970	3	\$281,196
APPROPRIATION TOTAL	74	\$9,224,406	59	\$8,151,260	78	\$13,011,376
00832 - Departmental Accounting Operations						
230050 - Departmental Accounting Operations	34	\$2,890,093	25	\$2,271,759	30	\$2,510,107
APPROPRIATION TOTAL	34	\$2,890,093	25	\$2,271,759	30	\$2,510,107
00982 - DRMS						
230180 - DRMS	0	\$138,219	0	\$220,900	0	\$185,960
APPROPRIATION TOTAL	0	\$138,219	0	\$220,900	0	\$185,960
ACTIVITY TOTAL	108	\$12,252,718	84	\$10,643,919	108	\$15,707,443

CITY OF DETROIT
Budget Development for FY 2010-2011
Appropriations - Summary Objects

	2009-10 Redbook	2010-11 Dept Final Request	2010-11 Mayor's Budget Rec
AC2523 - Accounting Operations			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	5,321,831	4,077,701	4,913,819
EMPBENESL - Employee Benef	3,694,204	3,358,789	3,833,222
PROFSVCSL - Professional/Cor	2,574,219	2,451,750	6,342,669
OPERSUPSL - Operating Suppli	98,029	100,401	48,800
OPERSVCSL - Operating Servic	511,535	548,078	542,933
CAPEQUPSL - Capital Equipme	52,700	56,700	1,500
OTHEXPSSL - Other Expenses	200	50,500	24,500
<i>A23000 - Finance Department</i>	<i>12,252,718</i>	<i>10,643,919</i>	<i>15,707,443</i>
AC2523 - Accounting Operations	12,252,718	10,643,919	15,707,443
Grand Total	12,252,718	10,643,919	15,707,443

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 users tax base.
5. Maximize income and utility users tax revenue.

MAJOR INITIATIVES FOR FY 2009-10:

Several major initiatives are underway:

- Timely processing of Income Tax returns.
- Provided support and maintenance of TAS system in-house on City's Unix platform.
- Monitored impact of Utility deregulation on City's revenue.
- Maximized revenue collections of delinquent taxpayers using third party vendor.
- On-going electronic processing of withholding payments.
- Continue non-filer program to increase taxpayer compliance with City Ordinance using third party vendor.
- Lowering the interest paid on refunds.
- Maximizing efficiency of tax payment collections and processing of tax returns working with outside vendor.
- Restructuring division for maximum efficiency using third party vendor.

PLANNING FOR THE FUTURE FOR FY 2010-11, FY 2011-12 and BEYOND:

- Implement Interactive Voice Response System.
- Continue specialized compliance with the Internal Revenue Service.
- Electronic Tax Filing.
- Website enhancements including on-line inquires.
- Implement structural changes to division for maximum efficiency.

FINANCE (23)

INCOME TAX OPERATION MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2007-08 Actual	2008-09 Actual	2009-10 Projection	2010-11 Target
Outputs: Units of Activity directed toward Goals				
Refunds paid (checks issued)	194,233	159,752	160,000	160,000
Annual returns processed (estimates, income tax and withholding)	434,299	379,813	380,000	380,000
Payment documents processed	196,695	201,774	200,000	200,000
Number of dunning notices sent	Monthly	Monthly	Monthly	Monthly
Tax clearances	3,184	4,483	4,500	4,500
Income Tax returns processed	295,134	253,519	255,000	255,000
Outcomes: Results or Impacts of Program Activities				
Interest paid for late refunds	365,666	252,431	250,000	250,000
Income tax collections percent of budget	99%	87%	100%	100%
Utility Users Tax collections as percent of budget	86%	84%	100%	100%
Efficiency: Program Costs related to Units of Activity				
Percent of tax returns timely processed	72%	57%	70%	70%
Activity Costs	\$4,299,201	\$4,438,311	\$4,311,245	\$4,566,076

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Income Tax	2009-10 Redbook		2010-11 Dept Final Request		2010-11 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Accounts - City Income Tax Operation						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00247 - Accounts - City Income Tax Operation						
230110 - Income Tax	48	\$4,311,245	36	\$3,522,685	44	\$4,566,076
APPROPRIATION TOTAL	48	\$4,311,245	36	\$3,522,685	44	\$4,566,076
ACTIVITY TOTAL	48	\$4,311,245	36	\$3,522,685	44	\$4,566,076

CITY OF DETROIT
Budget Development for FY 2010-2011
Appropriations - Summary Objects

	2009-10 Redbook	2010-11 Dept Final Request	2010-11 Mayor's Budget Rec
AC3023 - Income Tax Operation			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,062,435	1,558,733	1,850,386
EMPBENESL - Employee Benef	1,432,954	1,281,773	1,423,663
PROFSVCSL - Professional/Cor	200,000	100,050	100,050
OPERSUPSL - Operating Suppli	107,534	93,587	50,867
OPERSVCSL - Operating Servic	468,542	470,542	511,454
CAPEQUPSL - Capital Equipme	39,780	18,000	0
OTHEXPSSL - Other Expenses	0	0	629,656
<i>A23000 - Finance Department</i>	4,311,245	3,522,685	4,566,076
AC3023 - Income Tax Operation	4,311,245	3,522,685	4,566,076
Grand Total	4,311,245	3,522,685	4,566,076

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 ongoing basis.
 - Maintain and enhance the Retirement System's Internet Web site.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analyses 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 2009-10:

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

PLANNING FOR THE FUTURE FOR FY 2010-11, FY 2011-12 and BEYOND:

- Provide the best service possible for retirees and members.
- Improve the internal operations of the Retirement Systems and keep the daily operations running at optimum levels.
- The Retirement Systems is currently in the process of designing and then building a new location for our operations. Our goal is to have the new building completed and relocate as soon as possible.

FINANCE (23)

PENSION ADMINISTRATION MEASURES TARGETS

Type of Performance Measure:	2007-08	2008-09	2009-10	2010-11
List of Measures	Actual	Actual	Projection	Target
Inputs: Resources Allocated or Service Demands Made				
Retirement system income collection (including accruals)	100%	100%	100%	100%
Retirees added to payroll	850	900	900	900
Outputs: Units of Activity directed toward Goals				
Disabilities approved	60	60	60	65
Accuracy of computation and payment	100%	100%	100%	100%
Efficiency: Program Costs related to Units of Activity				
Percent of retirees using direct deposit	80%	80%	84%	87%
Number of days to refund annuity monies (from Board approval)	3	3	3	3
Number of hours to return calls	24	24	24	24
Number of days to answer letters	5	5	5	4
Activity Costs	\$3,148,191	\$2,995,673	\$8,327,934	\$7,320,284

CITY OF DETROIT
Finance Department
Financial Detail by Appropriation and Organization

Pension	2009-10 Redbook		2010-11 Dept Final Request		2010-11 Mayor's Budget Rec	
	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Accounts - Pension and Employee Ben						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00246 - Accounts - Pension and Employee Benefit						
230040 - Pension	44	\$8,327,934	35	\$8,010,807	35	\$7,320,284
APPROPRIATION TOTAL	44	\$8,327,934	35	\$8,010,807	35	\$7,320,284
ACTIVITY TOTAL	44	\$8,327,934	35	\$8,010,807	35	\$7,320,284

CITY OF DETROIT
Budget Development for FY 2010-2011
Appropriations - Summary Objects

	2009-10 Redbook	2010-11 Dept Final Request	2010-11 Mayor's Budget Rec
AC4523 - Pensions & Employee Benefits			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,972,062	1,628,930	1,628,930
EMPBENESL - Employee Benef	1,364,987	1,332,282	1,274,757
PROFSVCSL - Professional/Cor	3,034,982	3,054,207	2,554,206
OPERSUPSL - Operating Suppli	90,750	90,750	57,750
OPERSVCSL - Operating Servic	1,602,823	1,642,308	1,642,311
CAPEQUPSL - Capital Equipme	29,500	29,500	29,500
OTHEXPSSL - Other Expenses	232,830	232,830	132,830
<i>A23000 - Finance Department</i>	<i>8,327,934</i>	<i>8,010,807</i>	<i>7,320,284</i>
AC4523 - Pensions & Employee Benefits	8,327,934	8,010,807	7,320,284
Grand Total	8,327,934	8,010,807	7,320,284

CITY OF DETROIT
Budget Development for FY 2010-2011
Appropriation Summary - Revenues

	2008-09 Actuals	2009-10 Redbook	2010-11 Dept Final Request	2010-11 Mayor's Budget Rec	Variance
A23000 - Finance Department					
<i>00058 - Administration</i>					
474100 - Miscellaneous Receipts	1,585,112	0	0	0	0
<i>00058 - Administration</i>	<i>1,585,112</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>11859 - Targeted Business Development</i>					
474100 - Miscellaneous Receipts	6,878	0	5,000	0	0
<i>11859 - Targeted Business Developm</i>	<i>6,878</i>	<i>0</i>	<i>5,000</i>	<i>0</i>	<i>0</i>
<i>00060 - Assessments Division</i>					
447370 - Sale-Mfrd & Reproduce	212,832	200,000	200,000	200,000	0
<i>00060 - Assessments Division</i>	<i>212,832</i>	<i>200,000</i>	<i>200,000</i>	<i>200,000</i>	<i>0</i>
<i>11478 - Personal Property Audit Program</i>					
540105 - General Fund Contribu	3,541,844	0	0	0	0
<i>11478 - Personal Property Audit Progr</i>	<i>3,541,844</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>00063 - Treasury Division</i>					
446100 - Administration Fee	4,191,191	0	0	0	0
448100 - Library Fees	52	0	0	0	0
448115 - Other Fees	55,699	298,860	50,000	50,000	(248,860)
448155 - Other Fees-County	35,000	0	0	0	0
449125 - Personal Services	91,770	156,500	157,500	25,000	(131,500)
472100 - Other Forfeits And Pen	32,853	33,220	33,220	33,220	0
474100 - Miscellaneous Receipts	1,647	1,653,392	1,653,392	1,653,392	0
474105 - Miscellaneous Receipts	1,887	0	0	0	0
474130 - Misc Recpts-Cash Ove	1,145,411	0	0	0	0
<i>00063 - Treasury Division</i>	<i>5,555,510</i>	<i>2,141,972</i>	<i>1,894,112</i>	<i>1,761,612</i>	<i>(380,360)</i>
<i>12857 - Treasury Cash Management Project</i>					
461100 - Earnings On Investmen	21,426	0	0	0	0
<i>12857 - Treasury Cash Management P</i>	<i>21,426</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>00245 - Accounts Division - Administration</i>					
446100 - Administration Fee	406	0	0	0	0
447555 - Other Reimbursements	109,280	187,388	110,000	110,000	(77,388)
449125 - Personal Services	1,930	0	0	0	0
449155 - Personal Services-Dep	254,872	336,665	249,316	249,316	(87,349)
474100 - Miscellaneous Receipts	160,073	0	0	0	0
<i>00245 - Accounts Division - Administra</i>	<i>526,561</i>	<i>524,053</i>	<i>359,316</i>	<i>359,316</i>	<i>(164,737)</i>
<i>00247 - Accounts - City Income Tax Operation</i>					
472230 - Recoveries	296	0	0	0	0
<i>00247 - Accounts - City Income Tax O</i>	<i>296</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

CITY OF DETROIT
Budget Development for FY 2010-2011
Appropriation Summary - Revenues

	2008-09 Actuals	2009-10 Redbook	2010-11 Dept Final Request	2010-11 Mayor's Budget Rec	Variance
A23000 - Finance Department					
<i>00246 - Accounts - Pension and Employee Bene</i>					
447615 - Other Reimb - Pension	3,050,861	7,707,934	7,390,807	7,390,807	(317,127)
00246 - Accounts - Pension and Empl	3,050,861	7,707,934	7,390,807	7,390,807	(317,127)
A23000 - Finance Department	14,501,320	10,573,959	9,849,235	9,711,735	(862,224)
Grand Total	14,501,320	10,573,959	9,849,235	9,711,735	(862,224)

**CITY OF DETROIT
MAYOR'S 2010-2011 RECOMMENDED BUDGET**

Finance Department

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2009	2010 FTE	FY 2010	2011 FTE	2010	2011 FTE
Classification						
00058 - Administration						
230010 - Administration						
Finance Director	1		1		1	
Deputy Finance Director	1		1		1	
Executive Secretary III	1		1		1	
Executive Secretary II	1		1		1	
Exec Asst to the Mayor I	0		0		1	
Total Administration	4		4		5	
230025 - Targeted Business Development						
Exec Asst to the Mayor III	0		0		0	
Business System Support Splst	0		0		0	
Total Targeted Business Development	0		0		0	
Total Administration	4		4		5	
00060 - Assessments Division						
230120 - Assessment						
Assessor	3		3		3	
Manager II - Finance	1		1		1	
Manager I - Finance	3		3		3	
Business System Support Splst	1		1		1	
Sprv-Assessment Rec & Admin	2		2		2	
Assessors Board Coord	2		2		2	
Appraiser III	3		4		4	
Appraiser II	15		10		13	
Appraiser I	6		0		4	
Appraisal Technician II	3		3		3	
Appraisal Technician I	9		5		9	
Executive Secretary II	1		1		1	
Senior Stenographer	1		0		0	
Head Clerk	1		1		1	
Principal Clerk	2		1		1	
Senior Clerk	1		1		1	
Office Assistant III	6		6		5	

**CITY OF DETROIT
MAYOR'S 2010-2011 RECOMMENDED BUDGET**

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2009 2010 FTE	FY 2010 2011 FTE	2010 2011 FTE
Classification			
00060 - Assessments Division			
230120 - Assessment			
Clerk	1	1	1
Principal Clerk	0	0	1
Total Assessment	61	45	56
Total Assessments Division	61	45	56
00061 - Purchasing Division			
230080 - Purchasing			
Purchasing Director	1	1	0
General Manager - Finance	1	1	1
Manager II - Finance	1	1	1
Business System Support Splst	2	1	2
Business Analyst	3	2	3
Principal Purchases Agent	1	3	3
Purchases Agent III	3	5	5
Purchasing Assistant	3	3	3
Executive Secretary II	1	1	1
Exec Asst to the Mayor V	0	0	1
Head Clerk	0	0	1
Total Purchasing	16	18	21
Total Purchasing Division	16	18	21
00063 - Treasury Division			
230070 - Treasury			
Treasurer	1	1	1
Deputy City Treasurer	1	1	1
Manager II - Finance	2	2	2
Manager I - Finance	1	0	0
Business System Support Splst	1	1	1
Senior Accountant	3	2	2
Executive Secretary II	1	1	1
Records Systems Specialist II	1	1	1
Executive Secretary I	1	0	0

**CITY OF DETROIT
MAYOR'S 2010-2011 RECOMMENDED BUDGET**

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2009 2010 FTE	FY 2010 2011 FTE	2010 2011 FTE
Classification			
00063 - Treasury Division			
230070 - Treasury			
Head Clerk	2	2	2
Condemnation Award Specialist	1	1	1
Revenue Collections Specialist	7	6	7
Revenue Collector	10	6	8
Revenue Collections Clerk	3	2	3
Principal Clerk	3	2	2
Senior Teller	3	3	3
Senior Clerk	3	2	2
Office Assistant III	2	0	0
Clerk	5	3	3
Office Assistant II	2	1	1
Principal Clerk Pension	0	0	1
Principal Accountant	0	2	2
Total Treasury	53	39	44
230075 - Debts and Disbursements			
General Manager - Finance	1	1	1
Manager I - Finance	2	2	2
Principal Accountant	3	3	3
Total Debts and Disbursements	6	6	6
Total Treasury Division	59	45	50
00245 - Accounts Division - Administration			
230020 - Project Administration			
Manager II - Finance	1	1	1
Principal Accountant	2	2	2
Total Project Administration	3	3	3
230030 - Accounts Payable			
Manager II - Finance	1	1	1
Manager I - Finance	1	1	1
Principal Accountant	1	0	0
Head Clerk	1	1	1

**CITY OF DETROIT
MAYOR'S 2010-2011 RECOMMENDED BUDGET**

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2009 2010 FTE	FY 2010 2011 FTE	2010 2011 FTE
Classification			
00245 - Accounts Division - Administration			
230030 - Accounts Payable			
Senior Voucher Audit Clerk	2	1	2
Voucher Audit Clerk	7	4	7
Senior Accountant	0	1	1
Principal Clerk	0	1	1
Total Accounts Payable	13	10	14
230060 - Payroll Audit			
Manager II - Finance	1	1	1
Business System Support Splst	1	0	0
Principal Accountant	1	1	1
Senior Accountant	1	1	1
Administrative Specialist I	2	2	2
Sr Payroll Audit Clerk	5	3	5
Payroll Audit Clerk	4	2	3
Head Clerk	1	1	1
Office Assistant I	0	1	1
Total Payroll Audit	16	12	15
230100 - Risk Management			
General Manager - Finance	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	1	1	1
Risk Analyst	1	1	1
Sr Worker's Comp Specialist	1	1	1
Worker Compensation Specialist	5	4	11
Supervising Safety Officer	1	1	1
Safety Officer	4	3	3
Worker's Compensation Manager	0	0	1
Office Assistant III	0	1	1
Voucher Audit Clerk	0	0	1
Total Risk Management	15	14	23

**CITY OF DETROIT
MAYOR'S 2010-2011 RECOMMENDED BUDGET**

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2009 2010 FTE	FY 2010 2011 FTE	2010 2011 FTE
Classification			
00245 - Accounts Division - Administration			
230130 - General Accounting			
Chief Accounting Officer	1	1	1
General Manager - Finance	2	2	2
Manager II - Finance	1	0	0
Manager I - Finance	4	3	4
Business System Support Splst	3	2	3
Admin Asst GD II - Finance	1	0	0
Principal Accountant	9	6	7
Senior Accountant	2	1	1
Executive Secretary I	1	1	1
Administrative Specialist I	0	1	1
Total General Accounting	24	17	20
230145 - Grants Management			
General Manager - Finance	1	1	1
Senior Accountant	2	2	2
Total Grants Management	3	3	3
Total Accounts Division - Administration	74	59	78
00246 - Accounts - Pension and Employee Bc			
230040 - Pension			
General Manager - Pension	1	1	1
Manager II - Pension	2	2	2
Manager I - Pension	3	3	3
Investment Analyst - Pension	1	1	1
Principal Accountant - Pension	4	4	4
Office Management Asst-Pension	1	1	1
Senior Accountant - Pension	5	5	6
Prin Govern Analyst-Pension	1	0	0
Head Clerk - Pension	2	1	1
Prinicpal Clerk - Pension	4	2	2
Recording Secretary - Ret Sys	3	3	3
Senior Clerk - Pension	5	1	1

**CITY OF DETROIT
MAYOR'S 2010-2011 RECOMMENDED BUDGET**

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2009 2010 FTE	FY 2010 2011 FTE	2010 2011 FTE
Classification			
00246 - Accounts - Pension and Employee Ben			
230040 - Pension			
Office Assistant III-Pension	4	4	4
Senior Stenographer - Pension	1	0	0
Clerk - Pension	3	3	4
Office Assistant II - Pension	4	2	2
Clerk	0	1	0
Senior Accountant	0	1	0
Total Pension	44	35	35
Total Accounts - Pension and Employee Ben	44	35	35
00247 - Accounts - City Income Tax Operatio			
230110 - Income Tax			
General Manager - Finance	1	1	1
Manager II - Finance	1	1	1
Manager I - Finance	2	2	2
Principal Accountant	4	1	4
Senior Accountant	2	0	0
Sprv Income Tax Investigator	2	2	2
Senior Income Tax Investigator	13	13	13
Income Tax Investigator	10	6	9
Office Management Assistant	1	1	1
Head Clerk	1	1	1
Senior Clerk	1	1	1
Clerk	7	1	3
Office Assistant II	3	5	5
Office Assistant III	0	1	1
Total Income Tax	48	36	44
Total Accounts - City Income Tax Operation	48	36	44
00832 - Departmental Accounting Operations			
230050 - Departmental Accounting Operatio			
Manager II - Finance	3	3	3
Manager I - Finance	4	4	4

**CITY OF DETROIT
MAYOR'S 2010-2011 RECOMMENDED BUDGET**

Finance Department

Appropriation	REDBOOK FY	DEPT REQUEST	MAYORS FY
Organization	2009 2010 FTE	FY 2010 2011 FTE	2010 2011 FTE
Classification			
00832 - Departmental Accounting Operations			
230050 - Departmental Accounting Operatio			
Principal Accountant	7	6	6
Senior Accountant	10	6	8
Accountant I	1	0	0
Senior Clerk	1	1	1
Senior Bookkeeper	1	1	1
Office Assistant III	5	3	4
Clerk	2	1	2
Office Assistant II	0	0	1
Total Departmental Accounting Operations	34	25	30
Total Departmental Accounting Operations	34	25	30
11859 - Targeted Business Development			
230025 - Targeted Business Development			
Director of Targeted Business	1	1	0
Business Analyst	1	1	0
Business System Support Splst	1	1	0
Executive Secretary II	1	1	0
Exec Asst to the Mayor III	0	0	0
Total Targeted Business Development	4	4	0
Total Targeted Business Development	4	4	0
Agency Total	344	271	319