

Introduction to Agency Descriptions - Reader's Guide

OFFICE OF THE CHIEF FINANCIAL OFFICER (23)

Mission

The Office of the Chief Financial Officer is central to the City's government operation, which is directed by State law to supervise all City financial operations. The OCFO enables the City to make informed financial decisions that improve the quality of life for Detroiters by providing sound financial advice and the financial infrastructure that supports the City's operations.

This section describes the department's mission and purpose.

Department Name

Department Budget Code

Operating Programs and Services

- **CFO's Office** executes the CFO's vision and strategy to improve the OCFO's administrative functions and improve efficiency and effectiveness across government. The CFO's Office supervises and coordinates divisional operations and their functions.
- **Office of the Assessor** locates, identifies, and values—all real and tangible personal property in the city of Detroit for the purposes of levying property taxes. The Assessor's Office warrants said levy to the Treasurer of the City of Detroit for collection.
- **Office of Budget** provides budget management, performance monitoring, and financial analysis to advance the City's goals and ensure fiscal stability. It oversees all aspects of the City's annual budget process, including revenue forecasting and economic analysis, development of the Mayor's proposal, negotiation of the budget with the City Council, implementation of the budget after adoption, establishing and enforcing budgetary and position controls, and monitoring the budget to ensure continued fiscal balance.
- **Office of Contracting & Procurement** supports the strategic contracting and procurement of materials, equipment and services that are essential to providing governmental services. Services provided support the operations of the City departments with staff dedicated to providing efficient and responsive services, in full compliance with legal requirements, while upholding the highest ethical and professional standards.
- **Office of the Controller** establishes, maintains and enforces City accounting policies, practices, and procedures. The Office is responsible for ensuring the City meets financial reporting requirements and is accountable for financial system controls. This includes risk management, grant audit and compliance.
- **Office of Departmental Financial Services** serves as a strategic financial partner to City agencies and assures effective

A bulleted summary of programs and services that concisely explains the department's core functions.

OFFICE OF THE CHIEF FINANCIAL OFFICER (23)

management and financial integrity of agency operations by developing, implementing and monitoring plans, policies and systems. Areas of focus include budget administration, program analysis/evaluation, finance, accounting, internal controls, financial systems, grants management, strategic planning, and performance metrics.

- **Office of Development & Grants** identifies and acquires public and private resources that match City of Detroit priorities, as well as oversees, coordinates, and administers grants for the City of Detroit by establishing processes that support end-to-end grants management activities consistent with federal, state and local requirements, thereby, achieving the greatest use and accountability of grant dollars.
- **Office of the Treasury** effectively, timely and accurately collects and records all taxes, special assessments, fees and other monies received; acts as the custodian of all funds and City assets; and disburses all funds as authorized. The Office also issues and manages general fund debt obligations and provides and manages low-cost debt financing of large-scale, long-term capital projects and improvements. The Treasurer is responsible for investments.

Goals, Strategic Priorities and Related City Outcomes

Goals / Strategic Priorities	Timeframe	Related City Outcome
1. Deliver efficient and effective financial management to improve the quality of life for Detroiters	July 2023 - June 2027	Efficient & Innovative Operations
2. Maximize revenue and protect against financial exposure	July 2023 - June 2027	Efficient & Innovative Operations
3. Improve communications, trust, and transparency with our stakeholders		Efficient & Innovative Operations
4. Continuously improve and build high-performing, inquisitive, and innovative teams		Efficient & Innovative Operations

This table presents the department’s current strategic priorities and goals and links them to broad citywide outcomes. The table also provides an approximate timeframe for achieving or measuring the goal.

OFFICE OF THE CHIEF FINANCIAL OFFICER (23)

Budget By Service

Services	FY 2024 Mayor Proposed	FY 2024 Mayor Proposed FTE
Accounting and Internal Controls	\$6,483,450	53.0
Administration	\$2,498,561	15.0
Budget Planning and Management	\$3,541,877	23.0
Department Financial Services	\$13,106,277	124.0
Grants Management and Fund Development		25.0
Procurement Services		47.0
Property Assessment		66.0
Revenue Management		63.0
Total:		416.0

This table shows the department's annual budget and personnel (FTE) allocation by service category. Services represent the specific programs and activities contained within a department.

Metrics and Data

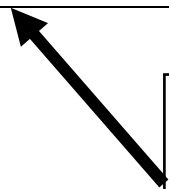
Metrics	Data	Related Goal #
Annual Financial Audit Opinion	Unmodified opinion for FY22	1
Annual General Fund Revenue Growth	20.7% for FY22 vs. FY21	2
Rainy Day Fund % of recurring General Fund budget	12% ending FY22 based on FY23 adopted budget	2
Bond Credit Rat	Ba2/BB+ as of March 2022	3

This table displays metrics that the department collects or will collect in budgeted fiscal year and provides recent data where available. The metrics are also linked to the goals shown in the "Goals, Strategic Priorities, and Related Outcomes" table above.

OFFICE OF THE CHIEF FINANCIAL OFFICER (23)

Operating Budget Highlights

Initiative	FY 2024 Mayor Proposed	FY 2024 Mayor Proposed FTE
Restore Critical Financial Management Staffing	\$2,192,263	21.0
State of Michigan - City Income Tax Administration	\$3,083,190	0.0



This table describes key and noteworthy additions to a department's budget as compared to the prior fiscal year. While not an exhaustive summary of every change to a department's budget, Operating Budget Highlights shows key new programs, program expansions, and cost drivers.

Department Name: Office of the Chief Financial Officer
Department #: 23

Department name and budget code

Budget Summary:

	FY2022 Actual		FY2023 Adopted		FY2024 Mayor Proposed	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Total Revenues	3,302,317	4,890,346	4,653,122			
Total Expenditures	52,222,317	53,171,537	58,521,656			
Net Tax Cost	48,919,999	48,281,191	53,868,534			

	FY2025 Forecast		FY2026 Forecast	
	General Fund	All Funds	General Fund	All Funds
Total Revenues	4,875,000	4,875,000	4,964,000	
Total Expenditures	61,702,537	61,702,537	62,751,460	

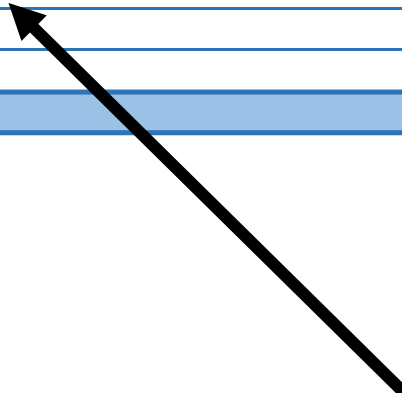
These two tables summarize the total revenues and expenditures for a department, in the general fund, and in all funds. FY 2022 Actual refers to true spending in that fiscal year, according to the audited FY 2022 Annual Comprehensive Financial Report (ACFR).

Positions (by FTE):	2/10/2023 Actual	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
General Fund	366	378	399	399	399	399
Non-General Fund	12	13	17	17	17	17
ARPA	24	-	-	-	-	-
Total Positions	402	391	416			416

This table summarizes a department's budgeted positions by three major fund categories – general fund, non-general fund, and American Rescue Plan Act (ARPA).

**CITY OF DETROIT
BUDGET DEVELOPMENT
EXPENDITURES BY SUMMARY CATEGORY - ALL FUNDS
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
23 - Office of the Chief Financial Officer	58,521,656	62,296,668	61,702,537	62,751,460	63,707,194
Salaries & Wages	31,860,667	34,749,498	34,156,824	34,817,965	35,424,901
Employee Benefits	10,128,532	10,494,355	10,406,840	10,623,231	10,798,923
Professional & Contractual Services	10,781,314	13,368,088	13,380,450	13,514,255	13,649,397
Operating Supplies	1,114,955	1,129,125	1,151,708	1,163,225	1,174,861
Operating Services	3,469,188	1,377,871	1,405,429	1,419,484	1,433,678
Other Expenses	1,167,000	1,177,731	1,201,286	1,213,300	1,225,434
Grand Total	58,521,656	62,296,668	61,702,537	62,751,460	63,707,194



This table presents the department’s operating expenditures across all funds, by “summary category.” Summary categories are major classes of expenditures. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years. Each forecast year is based on known cost inflators and pressures.

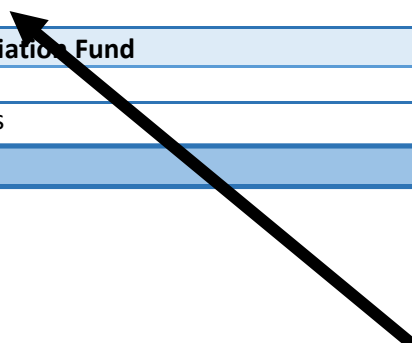
**CITY OF DETROIT
BUDGET DEVELOPMENT
REVENUES BY SUMMARY CATEGORY - ALL FUNDS
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
23 - Office of the Chief Financial Officer	4,653,122	5,012,900	4,875,000	4,964,000	12
Sales & Charges for Services	4,188,122	4,291,900	4,398,000	4,487,000	8
Revenues from Use of Assets	130,000	130,000	130,000	130,000	1
Fines, Forfeits, & Penalties	275,000	281,000	287,000	287,000	1
Contributions & Transfers	-	250,000	-	-	1
Sales of Assets & Compensation for Losses	60,000	60,000	60,000	60,000	1
Grand Total	4,653,122	5,012,900	4,875,000	4,964,000	12

This table presents the department’s revenues across all funds, by “summary category.” Summary categories in this table are major sources of departmental revenues. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years. Further information on the methodology for forecasted projections is available in the February 2023 Revenue Estimating Conference Report.

**CITY OF DETROIT
BUDGET DEVELOPMENT
EXPENDITURES BY SUMMARY CATEGORY - FUND DETAIL
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name Fund # - Fund Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
23 - Office of the Chief Financial Officer	58,521,656	62,296,668	61,702,537	62,751,460	63,707,194
1000 - General Fund	58,521,656	60,549,304	61,702,537	62,751,460	63,707,194
Salaries & Wages	31,860,667	33,355,300	34,156,824	34,817,965	35,424,901
Employee Benefits	10,128,532	10,141,189	10,406,840	10,623,231	10,798,923
Professional & Contractual Services	10,781,314	13,368,088	13,380,450	13,514,255	13,649,397
Operating Supplies	1,114,955	1,129,125	1,151,708	1,163,225	1,174,861
Operating Services	3,469,188	1,377,871	1,405,429	1,419,484	1,433,678
Other Expenses	1,167,000	1,177,731	1,201,286	1,213,300	1,225,434
1003 - Blight Remediation Fund					
Salaries & Wages	-	1,394,198	-	-	-
Employee Benefits	-	353,166	-	-	-
Grand Total	58,521,656	62,296,668	61,702,537	62,751,460	63,707,194



This table presents the department’s expenditures by each fund and by “summary category.” Summary categories in this table are major classes of expenditures. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years.

**CITY OF DETROIT
BUDGET DEVELOPMENT
REVENUES BY SUMMARY CATEGORY - FUND DETAIL
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name Fund # - Fund Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
23 - Office of the Chief Financial Officer	4,653,122	5,012,900	4,875,000	4,964,000	12
1000 - General Fund	4,653,122	5,012,900	4,875,000	4,964,000	12
Sales & Charges for Services	4,188,122	4,291,900	4,398,000	4,487,000	8
Revenues from Use of Assets	130,000	130,000	130,000	130,000	1
Fines, Forfeits, & Penalties	275,000	281,000	287,000	287,000	1
Contributions & Transfers	-	250,000	-	-	1
Sales of Assets & Compensation for Losses	60,000	60,000	60,000	60,000	1
Grand Total	4,653,122	5,012,900	4,875,000	4,964,000	12

This table presents the department’s revenues by each fund and by “summary category.” Summary categories in this table are major sources of departmental revenues. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years.

**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - EXPENDITURES
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name					
Fund # - Fund Name	FY2023	FY2024	FY2025	FY2026	FY2027
Appropriation # - Appropriation Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Cost Center # - Cost Center Name					
23 - Office of the Chief Financial Officer	58,521,656	62,296,668	61,702,537	62,751,460	63,707,194
1000 - General Fund	58,521,656	60,549,304	61,702,537	62,751,460	63,707,194
29230 - OCFO Administration	2,409,782	2,498,561	2,549,217	2,587,262	2,624,866
230010 - OCFO Administration	2,409,782	2,498,561	2,549,217	2,587,262	2,624,866
29231 - Resource Planning	15,922,679	15,876,308	16,272,771	16,598,254	16,886,607
230133 - Grant Accounting	1,455,618	1,467,011	1,496,842	1,519,534	1,541,846
230137 - Office of Budget	3,492,679	3,541,877	3,599,201	3,635,747	3,680,164
230201 - ODFS - Public Safety Police	1,383,361	1,424,283	1,453,244	1,475,276	1,496,937
230202 - ODFS - Public Infrastructure	1,582,706	1,631,426	1,664,600	1,689,836	1,714,648
230203 - ODFS - Neighborhood, Community, & Econ Dev	2,103,069	2,161,630	2,205,586	2,239,024	2,271,900
230204 - ODFS - Government Operations	1,057,069	961,936	1,025,699	1,090,027	1,133,156
230205 - ODFS - Legislative Operations	1,045,914	1,212,240	1,281,059	1,349,242	1,396,212
230208 - ODFS - Administration				75	1,208,394
230209 - ODFS - Public Space				49	1,442,726
230211 - ODFS - Public Safety - Fire				44	1,000,624
29232 - Property Valuation				27	7,653,093
230120 - Valuation & Field Operations				45	4,755,806
230122 - Special Processing Division				74	1,702,023
230123 - GIS/Land Maintenance Division				08	1,195,264
230124 - Board of Review					-
29233 - Contracting & Procurement				86	4,961,694
230080 - Procurement	4,462,177	4,353,347	4,441,649	4,506,510	4,570,506
230081 - Compliance & Audit Division	157,807	372,199	379,769	385,526	391,188

This table presents the department's expenditures by each fund, appropriation, and cost center. Appropriations constitute legal authority to spend funds during the fiscal year. Cost Centers correspond to organizational units or functions. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years.

**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - REVENUES
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name						
Fund # - Fund Name		FY2023	FY2024	FY2025	FY2026	
Appropriation # - Appropriation Name		Adopted	Mayor Proposed	Forecast	Forecast	
Cost Center # - Cost Center Name					Forecast	
23 - Office of the Chief Financial Officer		4,653,122	5,012,900	4,875,000	4,964,000	5,076,000
1000 - General Fund		4,653,122	5,012,900	4,875,000	4,964,000	5,076,000
29231 - Resource Planning		3,911,122	4,008,900	4,109,000	4,212,000	4,318,000
230202 - ODFS - Public Infrastructure		1,772,139	1,816,442	1,862,000	1,909,000	1,957,000
230203 - ODFS - Neighborhood, Community, & Econ Dev		2,138,983	2,192,458	2,247,000	2,303,000	2,361,000
29232 - Property Valuation		280,000	536,000	292,000	287,000	287,000
230120 - Valuation & Field Operations		280,000	536,000	292,000	287,000	287,000
29234 - Revenue Management		205,000	205,000	205,000	190,000	190,000
230070 - Treasury		205,000	205,000	205,000	190,000	190,000
29235 - Accounting Controls		257,000	263,000	269,000	275,000	281,000
230060 - Payroll Audit		6,000	6,000	6,000	6,000	6,000
230100 - Risk Management		251,000	257,000	263,000	269,000	275,000
Grand Total		4,653,122	5,012,900	4,875,000	4,964,000	5,076,000

This table presents the department's revenues by each fund, appropriation, and cost center. Appropriations constitute legal authority to spend funds during the fiscal year. Cost Centers correspond to organizational units or functions. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years.

**CITY OF DETROIT
BUDGET DEVELOPMENT
POSITION DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name					
Fund # - Fund Name					
Appropriation # - Appropriation Name	FY2023	FY2024	FY2025	FY2026	FY2027
Cost Center # - Cost Center Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Job Code - Job Title					
23 - Office of the Chief Financial Officer	391	416	416	416	416
1000 - General Fund	378	399	399	399	399
29230 - OCFO Administration	14	15	15	15	15
230010 - OCFO Administration	14	15	15	15	15
013376.Executive Administrative Assistant II	0	1	1	1	1
111626.Program Analyst Manager IV Reporting And Complia	1	0	0	0	0
11303002.Chief Deputy Chief Financial Officer	2	1	1	1	1
13111004.Project Manager Analytics Specialist IV	4	3	3	3	3
13111102.Program Analyst II	1	0	0	0	0
13111104.Program Analyst IV				0	0
13111123.Program Analyst Manager III				1	1
13111160.Prog Analyst II OCFO Admin				1	1
13111162.Program Analyst IV OCFO Administration				2	2
13111165.Program Analyst Manager III OCFO Adm				1	1
13111184.Program Analyst Manager IV OCFO Adm				1	1
303001.Chief Financial Officer				1	1
43013376.Executive Administrative Assistant II				0	0
43601103.Administrative Assistant III				1	1
929107.Administrative Special Services Staff II - Exempt	0	1	1	1	1
929108.Administrative Special Services Staff III - Exempt	0	1	1	1	1
29231 - Resource Planning	132	139	139	139	139
230133 - Grant Accounting	13	13	13	13	13
13201002.Accountant II	2	1	1	1	1

This table presents the number of each position budgeted in the department, by fund, appropriation, and cost center. Job titles and codes are listed, along with the number that were budgeted in the prior year adopted budget, the number that are proposed for the new fiscal year, and number included in the financial plan for the following three fiscal years.