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CITY COUNCIL

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TO: COUNCIL MEMBERS

FROM: Irvin Corley, Jr., Director ICJ

DATE: October 9, 2009

RE: Budget Department Quarterly Financial Report for the Period Ending June 30, 2009

Overview of Accumulated Deficit

Prior to the analysis of the Quarterly Financial Report for the period ending June 30, 2009 received from the Budget Department, I want to provide City Council with an overview of the accumulated deficit from information taken from the financial reporting system. The Quarterly Financial Report from the Budget Department is very limited in nature. I believe the overview of the accumulated deficit provides a more meaningful picture of the trend in the financial status of the city. However, I must caution Council to view this information as open to change. With three fiscal periods open and lacking audited figures it is nearly impossible to provide solid projections and attach a high level of confidence to them.

Table I, on the next page summarizes the accumulated deficit as reported in the financial system of the city. This summary includes the general fund along with three other funds whose results should be considered to fully appreciate the financial status of the city. The other funds included are the Risk Management Fund, Solid Waste Fund, and Transportation Operating Fund. If the operating results in any of these funds results in a deficit, there is a high probability that the general fund by way of year-end adjustments or increased subsidies, will at some point have to cover the shortfall. Therefore, I am including these funds to increase the visibility of the funds for Council, to highlight the results in these funds, and the potential general fund implication. Concentrating only on the general fund without consideration for the problems in these other funds will not address the overall financial challenges facing the city.

At this time the table does not include projections for the current fiscal year. In addition to the lack of audited data for the last two fiscal periods, and that the first quarter of the current fiscal year has just finished, there are also a number of initiatives announced by

the administration, that if implemented could significantly affect the current year results. However, I can tell Council that the downturn in the national, state and local economy is not totally reflected in the information for fiscal years 2007-08, and 2008-09. While too early for hard data analysis, there is no question in my mind that revenue collections can be expected to continue to decrease during the current year and aggressive expenditures reductions must be implemented as quickly as possible. This approach is necessary in order to balance the current year's budget, even while putting off any solution addressing the amount of the accumulated deficit.

Table I – Accumulated Deficit *(in millions)*				
June 30, 2007 Audited Accumulated				
General Fund Deficit				**$ (155.6)**
Transportation Operating Fund Deficit				**(30.9)**
Total Accumulated Deficit				**$ (186.5)**
Fiscal 2007-08	Appropriations	Revenues	Net	
General Fund	$ 198.1	$ (201.2)	$ (3.1)	
Solid Waste Fund	2.0	(2.0)	0.0	
Risk Management Fund	3.1	.5	3.6	
Transportation Operating Fund	(30.0)	9.8	(20.2)	
Total 2007-08 Estimated Results	$ 173.2	$ (192.9)	$ (19.7)	
June 30, 2008 Estimated Accumulated				
General Fund Deficit				**$ (155.1)**
Transportation Operating Fund Deficit				**(51.1)**
Total Accumulated Deficit				**$ (206.2)**
Fiscal 2008-09	Appropriations	Revenues	Net	
General Fund	$ 243.7	$ (326.6)	$ (82.9)	
Solid Waste Fund	8.6	(26.6)	(18.0)	
Risk Management Fund	8.4	.3	8.7	
Transportation Operating Fund	(5.1)	(3.6)	(8.7)	
Total 2008-09 Estimated Results	$ 255.6	$ (356.5)	$ (100.9)	
June 30, 2009 Projected Accumulated				
General Fund Deficit				**$ (247.3)**
Transportation Operating Fund Deficit				**(59.8)**
Total Accumulated Deficit				**$ (307.1)**

To remind the Council, the budget appropriation for the prior year's deficit fro 2009-10 is $280.0 million. Based on the above analysis it appears that this prior year's deficit appropriation is understated by $27.1 million, and this difference needs to be addressed in the current fiscal year.

Fiscal Year 2007-08

As the above information was being prepared it appeared that the closing process was on schedule to have the 2007-08 fiscal year audit completed in October 2009. Based on meeting that timetable the presented data would be expected to be nearly complete and very close to the final numbers. However, with the recent softening of the city's ability to meet the October date, along with the list of items that remain outstanding in order to complete the 2007-08 financial audit, the finality of the information for 2007-08 must be considered as still open to adjustment and may not represent the final numbers.

Fiscal Year 2008-09

Due to the effort and resources being dedicated to completing the 2007-08 audit as soon as possible, based on past experience, and some inconsistent data that we saw while preparing this report, it is our belief that there are year-ending processes and entries remaining to be made for fiscal 2008-09. Therefore, while this report is based on the information in system currently, it is very likely that the final 2008-09 figures will be different. At this point the lack of a completed 2007-08 audit, the number of year-end adjustments that remain to be made, and the lack of complete information seriously limits the ability to provide Council with better projections, then the numbers currently in the system.

Comparison of FY 2007-08 and 2008-09 Expenditures and Revenue Collection

The above data is presented on a budget comparison basis that has been used in the past. This is a valuable type of presentation for budgeting and control purposes. Viewing the data from another perspective, that is, the comparing of actual expenditures and revenue collections without regard to the budget can also provide valuable information.

In the general fund, total expenditures for 2007-08 were $1.3 billion and for 2008-09 expenditures were $1.275 billion, or $25.0 million lower. This appears that the city is headed in the right direction, and in fact reduced expenditures is a positive sign. However, when revenue collections are compared in the same manner, collections in 2007-08 are reported as $1.293 billion, and in 2008-09 collections are reported as $1.192 billion, a decrease of $101.0 million. Therefore, while the preliminary numbers show expenditures reduced by $25.0 million, the reduction in expenditures did not come near the shortfall in revenue collections of $101.0 million. In fact, the expenditure reduction is only 25% of the revenue collection decrease, from one fiscal year to the next.

A complicating factor to consider while reviewing the expenditure information that I am not able to quantify at this time is the effect that managing cash may have on final 2008-09 expenditures. As the city manages cash and delays payments to vendors, the reported expenditures for the year could be understated. Delayed or late payments to vendors at

year-end may result in year-end adjustments that may increase the currently reported expenditures for the period.

Without the implementation of major expenditure reductions in the current fiscal year I believe the pattern of revenue collection decreasing faster than expenditures will continue and could result in a 2009-10 deficit. The extension of the 10% pay reduction to all employees including both civilian and uniform is an example of an expenditure reduction initiative. The longer it takes to implement the reductions, the lower the savings experienced in the current fiscal year will be.

Appropriation Surpluses / Revenue Deficits

The table on page two shows appropriation surpluses in both fiscal year 2007-08 and 2008-09, however it should be noted that a large portion of the appropriation surplus results from the budgeting by Council of the required appropriation for the prior year's deficit. The budgeted appropriation for the prior year's deficit for 2007-08 was $88.6 million, and for 2008-09 was $78.0 million. The appropriations for the prior year's deficit have not been used for that purpose, but rather the Administration covers, without City Council approval, deficit spending in other appropriations. This is shown on the attached reports of the status of appropriations at year-end. Attachment I – Appropriation Status for June 30, 2008 for fiscal 2007-08 shows there are 49 appropriations in deficit status, and Attachment II – Appropriation Status for June 30, 2009 for fiscal 2008-09 has 38 appropriations reporting deficits. As fiscal 2008-09 year-end adjustments are made, I would expect the number of appropriations ending in deficit to increase.

Sound budgetary policy and control, supported by the charter and state law, require that expenditures can only be made from legislative authorized appropriations. Expending fund that will create a deficit in an appropriation, or continuing to expend funds from appropriations that are already in a deficit, violates sound policy and laws. I believe that adherence to sound budgetary policy and control and statutes by the Administration must be a part of the overall process to improve the financial conditions of the city.

In addition, the recognition of revenue shortfalls with appropriate expenditure adjustments during the operating year is necessary if the city is going to operate in a balanced budget manner. Allowing appropriations to remain in the system when the revenue to support the appropriations is no longer available defeats budgetary control and increases the potential to end the year with a deficit.

Over the past several years the process of amending the budget has been largely ignored during the operating year, leaving changes for the development of the next year's budget. This process has played a part in the building of the large existing accumulated deficit facing the City. The delay in making budget adjustments causes at least two major problems. First, the continuation of the expenditure of funds not available. Second it results in the accumulation of reductions over the fiscal period that must then be incorporated in the next budget all at one time. Addressing budget amendments as events

change in addition to being required by state law, would allow a more focused discussion of the program adjustments that are required.

Budget amendments made during the fiscal year allows the legislative branch to participate with the executive branch in mid-year budget decisions. This provides the opportunity for the two branches of government to work together to resolve operating and budget issues. The ignoring appropriation controls and mid year budget amendments results in only the Administration making program decisions.

The budget is only a plan and should be considered as open to change during the fiscal year. The quicker the budget is amended to reflect current conditions the less likely the problems will become overwhelming.

Quarterly Financial Report Analysis

As required by court agreement, the Budget Department submitted the Quarterly Financial Report for the period ending June 30, 2009 to your Honorable Body on August 25, 2009. The Quarterly Financial Report currently included four major revenues and expenditures in seven agencies of the city. Originally a fifth major revenue, State Equity Grants was included in the report, but these grants are no longer awarded to the city. Over time the usefulness of this report has diminished as major revenue sources and the structure of agencies has changed. Council and the Administration might consider modifying the content of the report in order to better reflect today's environment. The addition of other agencies or major revenues could enhance the usefulness of the report to both the Administration and Council.

Summary of the Budget Department Report for June 30, 2009 – Attachment III

For the four major revenues included by the Budget Department, a $37.6 million deficit is reported. Three of the four major revenues are estimated to end in a deficit.

In Municipal Income Tax a $20.0 million deficit is estimated, or 7.2% of the budgeted amount. The amounted collected through June 30th is actually $37.0 million, or 13.5% lower than the budget, so the Budget Department must be anticipating year-end adjustments to increase reported collections prior to the final closing of the books.

Current Year Property Taxes are shown as neither a surplus nor deficit. The assumption here appears that the sale of bonds by the County of Wayne for delinquent property taxes will bring collections to the budgeted level. Again some adjustment will be required as collection through June 30, are $3.2 million below the budget.

For Utility Users' Tax, the Budget Department is estimating a $5.0 million deficit, or final collections of 8.3% lower than budgeted. June 30th, collections are reported as $8.2 million less than budget, indicating anticipation of adjustments by the Budget Department prior to final closing.

State Revenue Sharing collections are estimated to deficit by $12.6 million, or 4.2% of the budget amount. The June 30, collections are reported as $151.2 million or $107.6 million below budget. This reflects the hold back of State Revenue Sharing payments by the State due to the late audit, and certainly adds to the cash problems faced by the city.

On the appropriation side for the seven agencies included in the report, Department of Public Works, Finance, Fire, Health, Police, Public Lighting and Recreation, the Budget Department is estimating a surplus of $7.6 million. Five agencies are estimated to have surpluses, while two agencies are estimated to have a deficit, Police at $6.2 million deficit and Public Lighting a $0.2 million deficit.

Another indication that year end adjustments remain to be made at the time of the Budget Department analysis is expenditures reflected in the system on June 30th, are actually $13.8 million lower than the budget. Since the Budget Department estimate is only half of this amount, the Budget Department is expecting additional expenditures to be included as part of the closing process for fiscal 2008-09.

For fringe benefits in the general fund, excluding pensions, the Budget Department is predicting neither a surplus nor deficit.

While this report is limited, and I don't want to place too much emphasis on this, the surplus on the expenditure side of $7.6 million compared to the revenue deficit of $37.6 million calculates out to 20%. This is similar to the comparison of total expenses and revenue collections between fiscal year 2007-08 and 2008-09 cited earlier in this report. In that analysis, expenditures decreases represented about 25% of the revenue collection decrease. Reductions in expenses are not keeping pace with the reduction in revenue collections.

The cover letter from the Budget Department includes "As previously reported, DRMS is reflecting a higher Remaining Annual Budget balance due to a system problem impacting encumbrance balances. This issue is being addressed by the Finance Department." Council may want to ask for an expanded explanation of the system problem. When was this problem first identified? What is the dollar amount of the higher remaining annual budget at June 30, 2009? What resources are working on resolving the problem? What does Oracle say about the problem? Is it really a system problem or is it a process problem? If in fact, a system problem when will Oracle have a fix for the problem? Are other government users of Oracle experiencing the same problem, or not? Why?

Fiscal Analysis Division Analysis for June 30, 2009 – Attachment IV

Attachment IV is an expanded and updated report in the same format as the Quarterly Financial Report from the Budget Department. In comparing the two reports Council can take note of the following highlights.

Municipal Income Tax – The amount of collections remains exactly the same as of the time of the Budget Department's report and our update through the end of September. This indicates that adjusting entries have not been made. As noted above if collection of income tax remain at this amount the year-end deficit would be $37 million, the Budget Department's estimate lowers the projected deficit to $20 million in anticipation of adjusting year-end entries.

Current Year Property Tax – The recorded collection for current year property tax has increased by $29.9 million dollars when compared to the Budget Department report. This appears to be an error of some type, as this level of collection would result in a surplus of over $26 million in current year property tax. Considering the foreclosure situation etc. and historical collections an error of some sort is the only explanation at this time.

Utility Users' Tax – The reported collection in the account at the end of September is actually $578 lower than the amount reported as of June 30th, virtually unchanged from the Budget Department report as of June 30. As reported without any additional adjustments a $8.2 million deficit will result.

State Revenue Sharing – Collections on the updated report are $117.2 million greater than on the earlier report. This indicates that the State has released some or all of the held revenue sharing payments to the city. If the September amount is correct, without further adjustments, the year-ending deficit will be $11.1 million. This would be close to the $12.6 million deficit projected by the Budget Department.

Casino Gaming Fee – This account is not included in the report from the Budget Department, but is added as part of the Fiscal Analysis Division update. At this point the September reported collections would be assumed to be near the final collection amount. Casino gaming fees were budgeted at $194.8 million and collections stand at $173.6, or $21.2 million deficit. This represents collections at 10.9 % below the budget.

Summary

A positive that I want to bring to Council's attention is that in the past our analysis generally resulted in estimates of much higher deficits from what the Administration would admit. This analysis, even with incomplete data, basically matches or confirms the Administration's estimates in total as reported in the media. There remain differences in various individual accounts, as can be expected as different assumptions are made, but overall the total deficit estimates are in the same range.

A concern I have is the possibility of the City not meeting the October date for issuance of the June 30, 2008 Comprehensive Annual Financial Report (CAFR). Even a short delay in finishing the CAFR signals a slipping or relaxation of the priority placed on this task by the Administration of on getting "caught up" and completing the June 30, 2009 CAFR by April 2010, and completing the June 30, 2010 CAFR on time. With or without

a delay in the completion of the 2008 CAFR, and due to the need to produce the CAFR on time, I recommend that Council consider increasing the monitoring of the CAFR process until the production of the CAFR is on schedule. The form of increased monitoring could be requesting from the Administration a work plan of major tasks required to complete each CAFR, the scheduled date for completion of the task, and the parties responsible for completion of the task. Having a work plan in hand, Council could schedule of regular status report and discussion with involved parties including the Finance Department staff, KPMG and Plante Moran on the progress as compared to the work plan. The report and discussion could be once a month at the beginning of the process, increasing in frequency to weekly, if problems arise or as the date of completion of the CAFR approaches. A work plan should already be in use by the Administration, this is just a request to share that plan and add Council's monitoring in recognition of importance of producing the CAFR in a timely fashion. I know Council was surprised, and I certainly share in that reaction, when completion of the CAFR as promised, was brought into question recently.

The final recommendation that I can make to Council in the overall plan to improve the financial situation of the City is the use of appropriation controls and mid-year budget amendments by the Administration. The budget is a plan and plans change. The budget is a living document that has potential and can be used to control spending. Already in the current year, the Administration has implemented a 10% salary reduction for non-union employees. Without a budget amendment reducing the appropriations where the salaries are budgeted for these individuals, the agencies are able to spend these appropriations. A second example, and I hope this does not happen, it is very likely the City will see a $25 to $35 million reduction in State Revenue Sharing in the current year. If that actually happens, the Administration should present to Council a budget amendment, reducing expenditures in line with whatever the actual reduction in State Revenue Sharing takes place. Without the reduction in the budget of authorized appropriations based on this type of revenue change, the expenditure of appropriations no longer supported by collectable revenue can take place. As stated previously, delaying budget adjustment until the next budget development cycle only increases the deficit by delaying the necessary program changes.

As always I welcome Council's question, concerns and comments on this report, and am ready to discuss the report with your Honorable Body.

Attachments (4)

cc: Council Divisions
Loren Monroe, Auditor General
Norman White, CFO/Finance Director
Pamela Scales, Budget Director
Kamau Marable, Mayor's Office

Appropriation Status for June 30, 2008 from DRMS as of Aug. 2009

Agency	Appro		Budget	Encumbrance	Actual	Funds Available
	00226 Total	Budget Department Operations	2,888,970.92	19,671.44	2,554,447.55	314,851.93
12 Total	**Budget Department**		**2,888,970.92**	**19,671.44**	**2,554,447.55**	**314,851.93**
	00229 Total	Administration and Licenses	(5,077.62)	(5,077.62)	0.00	0.00
	00231 Total	Inspections	0.00	0.00	(18.16)	18.16
13 Total	**Buildings and Safety Department**		**(5,077.62)**	**(5,077.62)**	**(18.16)**	**18.16**
	00008 Total	Administration	1,270,634.85	3,112.47	1,125,459.24	142,063.14
	00011 Total	Cobo Center	16,756,958.13	308,215.07	17,250,727.45	(801,984.39)
	11150 Total	Property Management	948,242.81	53,107.35	1,162,673.02	(267,537.56)
14 Total	**Civic Center Department**		**18,975,835.79**	**364,434.89**	**19,538,859.71**	**(927,458.81)**
	00120 Total	Public Information and Promotional Servi	89,347.17	5,302.17	44,045.00	40,000.00
15 Total	**Communications and Creative Services Dep**		**89,347.17**	**5,302.17**	**44,045.00**	**40,000.00**
	00239 Total	Consumer Advocacy	1,134.80	1,134.80	0.00	0.00
	00404 Total	Licenses Permits Weight Measures	(10,282.83)	(10,282.83)	0.00	0.00
16 Total	**Consumer Affairs Department**		**(9,148.03)**	**(9,148.03)**	**0.00**	**0.00**
	00934 Total	Cultural Affairs Administration	(2,221.69)	(2,221.69)	0.00	0.00
	11196 Total	Eastern Market	396.80	396.80	0.00	0.00
17 Total	**Cultural Affairs Department**		**(1,824.89)**	**(1,824.89)**	**0.00**	**0.00**
	00028 Total	Administration	3,701,549.19	1,621,787.82	3,434,901.68	(1,355,140.31)
	00030 Total	Building Operations	3,891,914.00	0.00	2,684,197.62	1,207,716.38
	00034 Total	Solid Waste Management	2,597.28	(257.95)	315.14	2,540.09
	00035 Total	Refuse Collection	60,419.25	3,016.30	67,818.09	(10,415.14)
	00036 Total	Snow and Ice Removal	510,990.00	0.00	0.00	510,990.00
	00037 Total	Street Cleaning	54,556.36	54,556.36	498,274.57	(498,274.57)
	00038 Total	Vacant Lot Clean-Up	78,587.20	75,437.77	103,601.76	(100,452.33)
	00039 Total	Rodent Control	796.85	796.85	0.00	0.00
	00040 Total	Refuse Disposal	20,877.53	3,765.49	15,359.56	1,752.48
	00041 Total	Street Maintenance	26,328.08	25,768.64	(454.58)	1,014.02
	00042 Total	Paved Street Maintenance	2,507.93	2,057.93	(9,759.34)	10,209.34
	00043 Total	Transportation Engineering Division	(82.28)	(82.28)	0.00	0.00
	00044 Total	Transportation Sign Shop	0.00	0.00	(58,500.00)	58,500.00
	00046 Total	Equipment Maintenance	(13,130.99)	(13,346.81)	(1,133.13)	1,348.95
	00047 Total	Yard Operations	251.10	231.10	0.00	20.00
	00048 Total	Special Projects	149.86	149.86	0.00	0.00
	00049 Total	Reimbursed - Street Maintenance	400,257.26	393,354.30	(115,296.41)	122,199.37
	00051 Total	Vehicle Management	16,393.99	11,456.90	134,526.77	(129,589.68)
	00052 Total	Stores and Supplies	261,878.98	210,024.89	47,525.02	4,329.07
	00299 Total	Sidewalk Intersection - City Portion	601,534.11	601,526.73	0.00	7.38
	00910 Total	City Engineer	8,110,070.78	800,790.12	6,305,185.79	1,004,094.87
	00996 Total	Hired Trucks	901.00	901.00	0.00	0.00
	11717 Total	Detroit Call Center	2,907.36	(2,797.85)	122.25	5,582.96
19 Total	**Department of Public Works**		**17,732,254.84**	**3,789,137.17**	**13,106,684.79**	**836,432.88**
	11652 Total	General Fund Account - Late Fees FY 06	2,000.00	0.00	1,999.71	0.29
	12049 Total	General Fund Account - Late Fees FY 07	12.01	0.00	1.54	10.47
	12742 Total	Workforce Dev Dept Summer Yth Employment	600,000.00	0.00	263,057.11	336,942.89
21 Total	**Detroit Workforce Development Department**		**602,012.01**	**0.00**	**265,058.36**	**336,953.65**
	00935 Total	Environmental Affairs Administration	1,558,689.83	120,847.25	1,506,467.03	(68,624.45)
	07235 Total	Administration-Environmental Affairs Con	15,000.00	200.00	3,226.70	11,573.30
	10844 Total	Environmental Code Enforcement	2,897,930.21	8,920.31	2,678,883.00	210,126.90
22 Total	**Department of Enviromental Affairs**		**4,471,620.04**	**129,967.56**	**4,188,576.73**	**153,075.75**
	00058 Total	Administration	1,138,277.94	59,735.12	1,148,153.88	(69,611.06)
	00060 Total	Assessments Division	7,650,350.98	804,909.70	6,975,155.23	(129,713.95)
	00061 Total	Purchasing Division	2,065,970.14	20,052.56	2,147,149.09	(101,231.51)
	00063 Total	Treasury Division	5,605,495.04	146,752.00	5,557,011.56	(98,268.52)
	00245 Total	Accounts Division - Administration	6,311,115.55	59,672.70	5,797,848.61	453,594.24
	00246 Total	Accounts - Pension and Employee Benefits	9,846,187.00	210,496.50	3,148,189.42	6,487,501.08
	00247 Total	Accounts - City Income Tax Operation	4,460,509.21	34,517.90	4,299,201.13	126,790.18
	00832 Total	Departmental Accounting Operations	2,458,181.00	172.40	3,190,995.54	(732,986.94)
	11859 Total	Targeted Business Developments	599,295.62	4,034.17	578,384.53	16,876.92
23 Total	**Finance Department**		**40,135,382.48**	**1,340,343.05**	**32,842,088.99**	**5,952,950.44**
	00064 Total	Executive Management and Support	6,414,506.30	(69,112.39)	6,246,983.14	236,635.55
	00065 Total	Ordinance Enforcement	7,306,974.96	32,503.37	7,268,400.22	6,071.37
	00067 Total	Emergency Medical Services	27,278,759.65	(82,171.49)	27,026,983.38	333,947.76
	00715 Total	Vehicle Management and Supply	846,021.36	84,823.64	714,566.08	46,631.64
	00718 Total	Fire Fighting Operations	133,447,369.19	(100,929.08)	133,602,823.09	(54,524.82)
	00760 Total	Communication and System Support	4,168,602.74	239,458.49	3,654,454.81	274,689.44
	00965 Total	Environmental Response	582,207.80	235,171.91	347,035.89	0.00
	10151 Total	Casino Municipal Services-Fire	4,696,292.00	0.00	4,234,737.86	461,554.14
	10580 Total	Emergency Management	187.99	187.99	0.00	0.00
24 Total	**Fire Department**		**184,740,921.99**	**339,932.44**	**183,095,984.47**	**1,305,005.08**
	00068 Total	Administration	5,509,573.79	385,887.97	4,476,464.74	647,221.08
	00070 Total	Communicable Disease Control	2,925,789.95	134,523.57	2,167,136.24	624,130.14

Appropriation Status for June 30, 2008 from DRMS as of Aug. 2009

Agency	Appro		Budget	Encumbrance	Actual	Funds Available
	00071 Total	Environmental Health Services	(10,767.49)	(10,767.49)	0.00	0.00
	00073 Total	Technical Support Services	5,307,770.33	886,171.31	4,096,543.99	325,055.03
	00074 Total	Primary Family Care	198,272.96	(226,049.09)	448,257.88	(23,935.83)
	00076 Total	Drug Education	234,568.79	(15,431.21)	250,000.00	0.00
	00077 Total	Community Health Services	3,597,012.30	15,752.93	3,235,939.80	345,319.57
	00078 Total	Substance Abuse	663,055.34	10,463.64	565,369.78	87,221.92
	00081 Total	Plant Operation and Maintenance-Herman K	661,525.49	(331,371.82)	1,334,413.72	(341,516.41)
	00377 Total	Grant Contributions - Cash	1,320,000.00	0.00	1,320,000.00	0.00
	00410 Total	Nutrition Services	457,106.00	455.00	476,809.14	(20,158.14)
	10836 Total	Lead Abatement	252,815.00	0.00	182,998.96	69,816.04
	10889 Total	Grace-Ross Center	908,592.08	220,282.64	529,638.67	158,670.77
	10890 Total	Northeast Center	1,274,582.85	59,290.38	1,082,197.86	133,094.61
	10891 Total	CHASS Center	(10,586.41)	(10,586.41)	0.00	0.00
	10892 Total	Herman Kiefer Family Center	1,288,420.66	247,175.70	898,866.74	142,378.22
	10893 Total	Animal Control Center	1,581,730.74	14,569.95	1,589,358.28	(22,197.49)
	10894 Total	Community and Industrial Hygiene	867,169.52	7,255.61	853,222.03	6,691.88
	10895 Total	Food Sanitation	1,469,438.43	27,528.41	1,157,902.04	284,007.98
	10896 Total	Rodent Impact Program	1,487.68	1,033.78	24.26	429.64
25 Total	**Department of Health and Wellness Promotion**		**28,497,558.01**	**1,416,184.87**	**24,665,144.13**	**2,416,229.01**
	00082 Total	Main Museum and Administration	20,007.63	18,356.59	18,940.19	(17,289.15)
26 Total	**Historical**		**20,007.63**	**18,356.59**	**18,940.19**	**(17,289.15)**
	00105 Total	Administration	3,756,199.30	153,341.76	2,237,308.79	1,365,548.75
	00106 Total	Personnel Selection	1,369,354.04	2,778.71	1,417,879.93	(51,304.60)
	00107 Total	Supportive Services	2,162.27	2,162.27	480,027.76	(480,027.76)
	00108 Total	Labor Relations	3,238,851.07	20,570.49	2,583,152.16	635,128.42
	00833 Total	Employee Services	8,174,069.99	(14,317.83)	7,333,170.80	855,217.02
	00854 Total	Hearings and Policy Development	252,875.97	6,774.97	203,070.57	43,030.43
	10549 Total	Apprentice Training Program	5,870,947.00	0.00	3,974,875.84	1,896,071.16
28 Total	**Human Resources Department**		**22,664,459.64**	**171,310.37**	**18,229,485.85**	**4,263,663.42**
	00250 Total	Protection of Human Rights	1,680,236.35	16,337.55	1,219,565.15	444,333.65
	00879 Total	Contract Compliance	10,462.25	4,848.50	125,147.46	(119,533.71)
	12462 Total	Business Governement Intern Program	17,500.00	0.00	0.00	17,500.00
29 Total	**Human Rights Department**		**1,708,198.60**	**21,186.05**	**1,344,712.61**	**342,299.94**
	10148 Total	Homeless Services-Staff	80,000.00	3,402.35	51,471.27	25,126.38
	10149 Total	Warming Center/Supportive Services	250,000.00	0.00	250,000.00	0.00
30 Total	**Department of Human Services**		**330,000.00**	**3,402.35**	**301,471.27**	**25,126.38**
	00024 Total	Central Data Processing	25,028,051.58	3,415,588.73	21,589,502.92	22,959.93
	11827 Total	Publishing Services	1,975.14	1,975.14	45,078.82	(45,078.82)
31 Total	**Information Technology Services Departme**		**25,030,026.72**	**3,417,563.87**	**21,634,581.74**	**(22,118.89)**
	00255 Total	Legislative Liaison	314,838.24	(20,807.46)	185,645.70	150,000.00
	00527 Total	Administration and Operations	21,469,986.87	(527,998.78)	20,446,174.58	1,551,811.07
	11860 Total	State Legislative Services	1,161,838.73	164,255.03	421,978.04	575,605.66
32 Total	**Law Department**		**22,946,663.84**	**(384,551.21)**	**21,053,798.32**	**2,277,416.73**
	00096 Total	Executive Office	6,961,596.35	106,032.33	6,524,093.23	331,470.79
	00097 Total	Neighborhood City Halls	2,102,246.19	18,693.03	1,939,635.97	143,917.19
	12158 Total	311 Call Center	2,101,839.00	23,443.16	1,880,063.25	198,332.59
	12159 Total	Citizen Radio Patrol	300,000.00	(16,489.18)	278,193.02	38,296.16
	12222 Total	Consumer Advocacy	216,686.00	0.00	197,767.95	18,918.05
	12223 Total	Senior Advocacy	505,359.00	2,772.53	472,996.84	29,589.63
	12224 Total	Special Events	97,700.00	6,197.70	84,636.22	6,866.08
33 Total	**Mayor's Office**		**12,285,426.54**	**140,649.57**	**11,377,386.48**	**767,390.49**
	00102 Total	Parking Violations Bureau	10,170,070.16	1,312,077.36	8,540,521.57	317,471.23
34 Total	**Municipal Parking Department**		**10,170,070.16**	**1,312,077.36**	**8,540,521.57**	**317,471.23**
	00199 Total	Public Commemorations	3,000.00	0.00	2,985.00	15.00
	00204 Total	Organizations For Cities	506,879.70	20,023.70	467,594.17	19,261.83
	00276 Total	Greater Detroit Resource Recovery Author	1,017,590.00	0.00	795,852.40	221,737.60
	00277 Total	Detroit Building Authority	1,057,454.54	484.56	1,032,817.54	24,152.44
	00335 Total	Parking Programs	196,229.00	445.00	102,612.00	93,172.00
	00341 Total	Tax Support - DOT	79,708,123.00	0.00	79,708,123.00	0.00
	00347 Total	Airport Support	582,137.00	0.00	(23,517.35)	605,654.35
	00362 Total	Tax Increment Districts	21,571,461.00	0.00	11,835,012.94	9,736,448.06
	00396 Total	World Trade Program	250,000.00	0.00	250,000.00	0.00
	00444 Total	Prior Year's Deficit	88,622,889.00	0.00	0.00	88,622,889.00
	00551 Total	Prisoner Care	323,815.00	29,965.00	396,615.00	(102,765.00)
	00578 Total	Parking Systems Operating Advance	11,557,283.00	0.00	8,957,293.41	2,599,989.59
	00636 Total	Distributed State Aid - LTGO - 1989A	13,558,800.00	0.00	1,318,800.00	12,240,000.00
	00780 Total	Downtown Development Auth SBT - Inventor	57,856.00	0.00	57,170.60	685.40
	00852 Total	Claims Fund(Insurance Premium)	59,733,091.00	54,276.68	59,725,715.79	(46,901.47)
	00870 Total	Centralized Utility Payments	11,000.00	0.00	169,255.83	(158,255.83)
	00939 Total	Supplemental Fees (G D R R A)	52,094,730.80	(11.39)	8,057.34	52,086,684.85
	00972 Total	Cable Communications Commission	1,545,322.78	311,582.05	674,677.74	559,062.99

Appropriation Status for June 30, 2008 from DRMS as of Aug. 2009

Agency	Appro		Budget	Encumbrance	Actual	Funds Available
	00973 Total	Government Access	608,824.10	31,478.14	476,865.52	100,480.44
	00993 Total	Downtown Development Authority Bonds 199	772,194.00	0.00	0.00	772,194.00
	00995 Total	DRMS	146,564.67	(14,666.83)	83,718.85	77,512.65
	04443 Total	Adjustments and Undistributed Costs	0.00	0.00	34,483.02	(34,483.02)
	04739 Total	General Revenue - Non-Departmental	11,069,792.00	0.00	69,711,122.90	(58,641,330.90)
	05414 Total	African American History Museum - Operat	1,950,000.00	0.00	1,950,000.00	0.00
	06925 Total	Temp Casino Site Sup & Infra Imp	259,090.15	193,461.86	0.00	65,628.29
	10102 Total	Health Care Improvement-Retirees	350,000.00	0.00	40,000.00	310,000.00
	10397 Total	Board of Ethics	254,729.36	828.59	238,081.22	15,819.55
	10592 Total	Drain Fee- Oakland County	70,000.00	0.00	69,367.78	632.22
	10634 Total	City Vechicles-Lease Purchase	18,641,250.00	0.00	0.00	18,641,250.00
	11176 Total	Grants Acquisition Office	550.75	550.75	0.00	0.00
	11177 Total	Program Management Office	20,743,247.49	123,403.56	16,261,294.99	4,358,548.94
	11426 Total	Office of Targeted Business Development	102.40	102.40	0.00	0.00
	11471 Total	Strategic Management Center	421.02	421.02	0.00	0.00
	11519 Total	Fiscal Stabilization Expense	19,398,527.50	598,905.50	19,203,622.00	(404,000.00)
	11541 Total	Targeted Business	202.04	202.04	0.00	0.00
	11913 Total	800 MHZ Project	1,184,331.42	0.00	1,638,497.49	(454,166.07)
	11915 Total	ITS - Unisys Project	3,671,447.43	0.00	3,654,603.80	16,843.63
	12129 Total	800 MHZ Project Debt Service	4,788,583.00	0.00	4,788,582.50	0.50
	12161 Total	Zoo Operations	900,000.00	0.00	900,000.00	0.00
	12162 Total	Historical Operations	502,115.00	0.00	500,000.00	2,115.00
	12170 Total	PBX Phone System - Debt System	550,622.00	0.00	458,856.44	91,765.56
	12226 Total	Interest Short-Term Borrowing	3,814,000.00	0.00	7,228,441.59	(3,414,441.59)
	12393 Total	Solid Waste Fund Subsidy	22,980,341.00	0.00	0.00	22,980,341.00
	12461 Total	General City Pension Improvement	866,000.00	0.00	0.00	866,000.00
35 Total	**Non-Departmental**		**445,920,597.15**	**1,351,452.63**	**292,716,603.51**	**151,852,541.01**
	00014 Total	Community Development	390,821.69	(405,198.31)	619,960.81	176,059.19
	00015 Total	Real Estate - City	3,339,002.66	112,516.41	2,873,143.83	353,342.42
	00595 Total	Economic Development Corporation	350,000.00	50,000.00	300,000.00	0.00
	00597 Total	Economic Growth Corporation	1,166,669.00	166,670.00	1,000,000.00	(1.00)
	00883 Total	Development - City	1,397,194.20	78,959.20	1,313,284.88	4,950.12
	12368 Total	DTC Loan Repayment	146,000.00	0.00	146,000.00	0.00
36 Total	**Planning and Development Department**		**6,789,687.55**	**2,947.30**	**6,252,389.52**	**534,350.73**
	00111 Total	Police Commission	2,786,982.49	18,458.06	2,527,225.26	241,299.17
	00112 Total	Police Executive	11,913,873.32	1,884.95	10,899,940.49	1,012,047.88
	00113 Total	Internal Control Bureau	(1,319.16)	(2,008.54)	4.78	684.60
	00115 Total	Human Resources Bureau	5,785,460.78	123,397.45	5,176,156.14	485,907.19
	00116 Total	Eastern Operations Bureau	11,031.06	11,031.06	0.00	0.00
	00117 Total	Western Operations Bureau	5,987.97	5,680.70	307.27	(0.00)
	00118 Total	Criminal Investigation Bureau	79,867,777.78	26,442.37	68,527,273.60	11,314,061.81
	00119 Total	Fiscal Management Bureau	16,261,266.68	784,028.37	(2,171,347.21)	17,648,585.52
	00321 Total	Secret Service Fund	562,500.00	0.00	264,054.33	298,445.67
	00380 Total	Grant Contributions - Cash	813,969.00	2.00	806,546.06	7,420.94
	00537 Total	Rape Counseling Unit	348,546.41	(3,939.59)	195,831.30	156,654.70
	00580 Total	Public Acts 301-302 Training	2,124,770.68	116,984.33	285,787.70	1,721,998.65
	00880 Total	Police Athletic League	631,320.41	4,143.41	599,169.71	28,007.29
	09112 Total	Enhanced E-911	5,352,232.21	87,162.44	3,195,277.14	2,069,792.63
	10082 Total	Assistant Chief	243,151,897.01	65,265.08	242,829,364.64	257,267.29
	10152 Total	Casino Municipal Services-Police	8,864,840.68	8,259.38	8,782,084.20	74,497.10
	10886 Total	Domestic Violence Unit	2,579,307.08	1,082.23	2,550,952.47	27,272.38
	11040 Total	ADMINISTRATIVE PORTFOLIO	990,897.31	2,639.31	305,344.94	682,913.06
	11041 Total	TECHNICAL SERVICES BUREAU	32,575,486.99	747,074.10	30,610,832.62	1,217,580.27
	11042 Total	RISK MANAGEMENT BUEREAU	14,536,471.25	35,930.26	14,640,428.90	(139,887.91)
	11376 Total	Investigations Portfolio	12,530.74	10,652.24	(1,472.00)	3,350.50
	11377 Total	Civil Rights Integrity Bureau	110.88	110.88	10,788.48	(10,788.48)
	12443 Total	Board of Police Commissioners - Special	1,500.00	0.00	0.00	1,500.00
37 Total	**Police Department**		**429,177,441.57**	**2,044,280.49**	**390,034,550.82**	**37,098,610.26**
	00123 Total	Administration	2,530,408.54	306,460.51	1,650,351.59	573,596.44
	00127 Total	Engineering	941,435.27	4,326.54	853,489.25	83,619.48
	00128 Total	Street Lighting	15,494,586.16	1,199,613.01	15,615,841.48	(1,320,868.33)
	00129 Total	Operating Division	4,610,128.76	356,649.17	4,015,312.45	238,167.14
	00131 Total	Heat and Power Production	40,086,058.91	2,573,084.69	46,948,653.76	(9,435,679.54)
	12155 Total	Traffic Signals	2,095,563.75	239,265.07	1,799,222.25	57,076.43
38 Total	**Public Lighting Department**		**65,758,181.39**	**4,679,398.99**	**70,882,870.78**	**(9,804,088.38)**
	00133 Total	Management	470.40	470.40	0.00	0.00
	00134 Total	Recreation	246,049.75	246,049.75	380.65	(380.65)
	00136 Total	Maintenance - Buildings and Equipment	49,367.62	49,367.62	0.00	0.00
	00137 Total	Forestry and Landscape	(18,979.85)	(18,979.85)	0.00	0.00
	00138 Total	Belle Isle	(51.00)	(51.00)	0.00	0.00
	10541 Total	Management	(899.22)	(880.26)	(18.96)	0.00

Appropriation Status for June 30, 2008 from DRMS as of Aug. 2009

Agency	Appro		Budget	Encumbrance	Actual	Funds Available
	10542 Total	Development and Support	11,425.69	11,425.69	(29.14)	29.14
	10543 Total	Operations Support	126,365.18	113,620.07	12,373.83	371.28
	10544 Total	North District Operations	140,836.16	140,836.16	0.00	0.00
	10545 Total	South District Operations	5,024.90	4,973.98	50.92	0.00
	10546 Total	West District Operations	(1,055.56)	(1,055.56)	0.00	0.00
	10547 Total	East District Operations	17,857.40	17,218.98	(32.61)	671.03
	10548 Total	Belle Isle District	22,582.06	22,582.06	0.00	0.00
	10600 Total	Recreation Business Operations	(34,070.56)	(34,101.61)	119,100.00	(119,068.95)
	10842 Total	After School Programs	(7,034.56)	(7,671.29)	636.73	0.00
	10888 Total	Henderson Marina	(0.01)	(0.01)	0.00	0.00
	11656 Total	Recreation Management	1,557,477.00	0.00	1,480,514.20	76,962.80
	11657 Total	Business Operations & Support Services	9,940,251.71	1,911,292.82	8,166,214.30	(137,255.41)
	11658 Total	Planning, Design & Construction Manageme	463,719.00	0.00	470,643.18	(6,924.18)
	11659 Total	Buildings & Ground Maintenance	11,888.79	12,055.75	(166.96)	0.00
	11660 Total	Huber Facility & Storeroom	34,021.28	33,909.98	111.30	0.00
	11661 Total	Forestry Operations	8,365.23	8,365.23	0.00	0.00
	11663 Total	Recreation Operations	16,041,894.92	3,128,941.03	9,413,537.80	3,499,416.09
	11664 Total	Programming	0.00	0.00	248,876.61	(248,876.61)
	11665 Total	Belle Isle Operations	857,821.15	1,523.57	589,747.33	266,550.25
	11666 Total	Youth	120,070.00	0.00	0.00	120,070.00
	11667 Total	Eastern Market	161,574.71	(4,503.90)	100,836.84	65,241.77
	12141 Total	Historic Fort Wayne	341,803.71	116,285.95	246,331.76	(20,814.00)
39 Total	**Recreation Department**		**30,096,775.90**	**5,751,675.56**	**20,849,107.78**	**3,495,992.56**
	00145 Total	Senior Citizens Advocacy	2,142.07	804.32	2,031.02	(693.27)
	11100 Total	Senior Citizens Special Event Division	479.96	0.00	(1,531.81)	2,011.77
40 Total	**Senior Citizens Department**		**2,622.03**	**804.32**	**499.21**	**1,318.50**
	00862 Total	Youth Activity	(3,347.30)	(3,347.30)	231,769.16	(231,769.16)
43 Total	**Youth Department**		**(3,347.30)**	**(3,347.30)**	**231,769.16**	**(231,769.16)**
	00171 Total	General Administration	(4,144.52)	(5,049.73)	(2,972.99)	3,878.20
	00172 Total	Main Zoo Operations	(6,991.83)	(46,664.32)	(12,860.49)	52,532.98
	00175 Total	Belle Isle Activities	7,119.96	7,119.96	0.00	0.00
44 Total	**Zoological Institute**		**(4,016.39)**	**(44,594.09)**	**(15,833.48)**	**56,411.18**
	11159 Total	Blight Violation Adjudication	2,231,586.26	290,411.26	1,836,815.92	104,359.08
45 Total	**Department of Administrative Hearing**		**2,231,586.26**	**290,411.26**	**1,836,815.92**	**104,359.08**
	11515 Total	Office of Homeland Security	593,354.00	492.75	571,501.63	21,359.62
46 Total	**Office of Homeland Security**		**593,354.00**	**492.75**	**571,501.63**	**21,359.62**
	11825 Total	Administration	1,718,376.73	55,896.28	1,644,291.06	18,189.39
	11830 Total	Facilities & Grounds Maintenance	34,080,586.32	(470,611.81)	36,563,274.42	(2,012,076.29)
	11831 Total	Inventory Management	9,618,719.40	1,296,241.87	8,954,735.42	(632,257.89)
	12153 Total	Fleet Management	18,515,800.65	(1,170,695.61)	22,175,855.74	(2,489,359.48)
	12154 Total	General Services - Street Fund	5,380,301.81	159,280.23	4,464,314.99	756,706.59
47 Total	**General Services**		**69,313,784.91**	**(129,889.04)**	**73,802,471.63**	**(4,358,797.68)**
	00261 Total	Auditing Operations	5,409,788.13	338,196.58	4,517,160.85	554,430.70
	11195 Total	Risk Management Council	131,054.00	0.00	9,928.50	121,125.50
50 Total	**Auditor General**		**5,540,842.13**	**338,196.58**	**4,527,089.35**	**675,556.20**
	00183 Total	Land Use Controls	974,572.57	78,311.85	824,912.51	71,348.21
51 Total	**Board of Zoning Appeals**		**974,572.57**	**78,311.85**	**824,912.51**	**71,348.21**
	00269 Total	City Legislative Functions	8,355,901.66	175,157.49	8,073,158.75	107,585.42
	00922 Total	Council President Office	942,477.06	1,365.25	891,173.15	49,938.66
	00923 Total	Council Member Office 1	646,647.10	2,247.63	602,651.56	41,747.91
	00924 Total	Council Member Office 2	648,036.21	47.31	627,901.42	20,087.48
	00925 Total	Council Member Office 3	650,697.43	45.78	600,158.03	50,493.62
	00926 Total	Council Member Office 4	668,625.84	14,432.16	600,416.22	53,777.46
	00927 Total	Council Member Office 5	647,036.52	1,560.51	559,302.91	86,173.10
	00928 Total	Council Member Office 6	659,811.74	29,449.19	497,007.02	133,355.53
	00929 Total	Council Member Office 7	647,662.25	4,771.72	510,250.59	132,639.94
	00930 Total	Council Member Office 8	675,108.78	17,002.74	580,862.39	77,243.65
52 Total	**City Council**		**14,542,004.59**	**246,079.78**	**13,542,882.04**	**753,042.77**
	00182 Total	Investigation of Complaints	1,441,927.56	13,407.97	1,349,018.77	79,500.82
53 Total	**Ombudsperson**		**1,441,927.56**	**13,407.97**	**1,349,018.77**	**79,500.82**
	00393 Total	District Court	8,532,310.81	141,076.16	7,813,125.96	578,108.69
	00663 Total	36th District Security Reimbursement	5,681,168.00	0.00	4,815,649.98	865,518.02
	05715 Total	State Transferred Functions	29,967,688.00	0.00	32,496,025.89	(2,528,337.89)
	11194 Total	Drug Court	400,000.00	0.00	333,635.06	66,364.94
	12221 Total	Project Fresh Start	250,000.00	0.00	182,294.10	67,705.90
60 Total	**36th District Court**		**44,831,166.81**	**141,076.16**	**45,640,730.99**	**(950,640.34)**
	00265 Total	City Clerk Operations	4,008,653.49	213,641.27	3,490,616.40	304,395.82
70 Total	**City Clerk**		**4,008,653.49**	**213,641.27**	**3,490,616.40**	**304,395.82**
	00181 Total	Conduct of Elections	11,315,481.73	583,698.11	10,754,368.86	(22,585.24)
71 Total	**Department of Elections**		**11,315,481.73**	**583,698.11**	**10,754,368.86**	**(22,585.24)**
	Grand Total		**1,525,804,021.79**	**27,646,962.59**	**1,300,094,135.00**	**198,062,924.20**

Appropriation Status for June 30, 2008 from DRMS as of Aug. 2009

Agency	Appro		Budget	Encumbrance	Actual	Funds Available
Grand Total			1,525,804,021.79	27,646,962.59	1,300,094,135.00	198,062,924.20

Appropriation Status for June 30, 2009 from DRMS as of Aug. 2009

Agency	Appro	Cost Center	Budget	Encumbrance	Actual	Funds Available
	00226 Total	Budget Department Operations	2,916,420.06	192,761.43	2,559,028.41	164,630.22
12 Total	**Budget Department**		**2,916,420.06**	**192,761.43**	**2,559,028.41**	**164,630.22**
	00229 Total	Administration and Licenses	(5,077.62)	(5,077.62)	0.00	0.00
13 Total	**Buildings and Safety Department**		**(5,077.62)**	**(5,077.62)**	**0.00**	**0.00**
	00008 Total	Administration	1,295,723.47	2,408.52	1,103,397.11	189,917.84
	00011 Total	Cobo Center	14,444,094.42	253,069.59	7,364,010.77	6,827,014.06
	11150 Total	Property Management	1,397,314.35	36,203.25	798,004.54	563,106.56
14 Total	**Civic Center Department**		**17,137,132.24**	**291,681.36**	**9,265,412.42**	**7,580,038.46**
	00120 Total	Public Information and Promotional Servi	5,302.17	(652.83)	5,955.00	0.00
15 Total	**Communications and Creative Services Dep**		**5,302.17**	**(652.83)**	**5,955.00**	**0.00**
	00239 Total	Consumer Advocacy	1,134.80	1,134.80	0.00	0.00
	00404 Total	Licenses Permits Weight Measures	(10,282.83)	(10,282.83)	0.00	0.00
16 Total	**Consumer Affairs Department**		**(9,148.03)**	**(9,148.03)**	**0.00**	**0.00**
	00934 Total	Cultural Affairs Administration	(2,221.69)	(2,221.69)	0.00	0.00
	11196 Total	Eastern Market	396.80	396.80	0.00	0.00
17 Total	**Cultural Affairs Department**		**(1,824.89)**	**(1,824.89)**	**0.00**	**0.00**
	00028 Total	Administration	2,425,273.13	1,009,426.42	1,957,067.35	(541,220.64)
	00030 Total	Building Operations	3,931,194.00	0.00	2,350,136.64	1,581,057.36
	00034 Total	Solid Waste Management	(257.95)	(281.80)	0.00	23.85
	00035 Total	Refuse Collection	3,016.30	3,016.30	(569.15)	569.15
	00036 Total	Snow and Ice Removal	346,673.00	0.00	0.00	346,673.00
	00037 Total	Street Cleaning	54,556.36	54,556.36	97,261.81	(97,261.81)
	00038 Total	Vacant Lot Clean-Up	75,638.26	75,638.26	64,454.53	(64,454.53)
	00039 Total	Rodent Control	796.85	796.85	0.00	0.00
	00040 Total	Refuse Disposal	3,765.49	3,765.49	0.00	0.00
	00041 Total	Street Maintenance	25,768.64	1,086.73	0.00	24,681.91
	00042 Total	Paved Street Maintenance	2,057.93	1,917.93	0.00	140.00
	00043 Total	Transportation Engineering Division	(82.28)	(82.28)	0.00	0.00
	00044 Total	Transportation Sign Shop	0.00	0.00	3,057.65	(3,057.65)
	00046 Total	Equipment Maintenance	(13,346.81)	(13,986.27)	0.00	639.46
	00047 Total	Yard Operations	231.10	0.00	0.00	231.10
	00048 Total	Special Projects	149.86	135.50	0.00	14.36
	00049 Total	Reimbursed - Street Maintenance	393,354.30	383,509.64	2,975.13	6,869.53
	00051 Total	Vehicle Management	11,456.90	11,456.90	23,557.17	(23,557.17)
	00052 Total	Stores and Supplies	210,259.19	208,969.48	(131.73)	1,421.44
	00299 Total	Sidewalk Intersection - City Portion	601,526.73	601,526.73	0.00	0.00
	00910 Total	City Engineer	6,854,972.63	559,841.61	5,586,496.27	708,634.75
	00996 Total	Hired Trucks	901.00	901.00	0.00	0.00
	11717 Total	Detroit Call Center	353.12	340.25	0.00	12.87
19 Total	**Department of Public Works**		**14,928,257.75**	**2,902,535.10**	**10,084,305.67**	**1,941,416.98**
	11652 Total	General Fund Account - Late Fees FY 06	2,000.00	0.00	698.20	1,301.80
	12742 Total	Workforce Dev Dept Summer Yth Employment	336,942.89	0.00	336,942.89	0.00
21 Total	**Detroit Workforce Development Department**		**338,942.89**	**0.00**	**337,641.09**	**1,301.80**
	00935 Total	Environmental Affairs Administration	1,605,933.64	210,350.81	1,203,489.02	192,093.81
	07235 Total	Administration-Environmental Affairs Con	0.00	(200.00)	0.00	200.00
	10844 Total	Environmental Code Enforcement	3,229,255.60	20,697.07	2,837,491.50	371,067.03
22 Total	**Department of Enviromental Affairs**		**4,835,189.24**	**230,847.88**	**4,040,980.52**	**563,360.84**
	00058 Total	Administration	2,775,420.98	183,914.62	2,234,922.01	356,584.35
	00060 Total	Assessments Division	7,240,720.34	830,337.59	6,281,802.86	128,579.89
	00061 Total	Purchasing Division	2,281,128.56	28,141.71	2,100,940.38	152,046.47
	00063 Total	Treasury Division	7,227,387.87	326,599.77	6,449,950.73	450,837.37
	00245 Total	Accounts Division - Administration	8,981,249.39	(33,156.85)	8,319,053.19	695,353.05
	00246 Total	Accounts - Pension and Employee Benefits	8,417,794.62	228,576.12	3,021,125.57	5,168,092.93
	00247 Total	Accounts - City Income Tax Operation	4,900,497.05	42,266.90	3,950,838.15	907,392.00
	00832 Total	Departmental Accounting Operations	2,967,325.40	222.22	2,963,499.94	3,603.24
	00982 Total	DRMS	327,405.00	1,507.17	309,397.42	16,500.41
	11859 Total	Targeted Business Developments	649,564.98	21,679.55	375,006.48	252,878.95
	12857 Total	Treasury Cash Management Project	4,500,000.00	3,200.00	2,099,426.00	2,397,374.00
23 Total	**Finance Department**		**50,268,494.19**	**1,633,288.80**	**38,105,962.73**	**10,529,242.66**
	00064 Total	Executive Management and Support	6,513,874.74	(112,331.19)	6,211,678.45	414,527.48
	00065 Total	Ordinance Enforcement	6,868,723.36	(16,870.35)	6,991,367.62	(105,773.91)
	00067 Total	Emergency Medical Services	26,899,907.06	3,117.94	26,583,578.59	313,210.53
	00715 Total	Vehicle Management and Supply	881,140.18	97,489.49	688,076.25	95,574.44
	00718 Total	Fire Fighting Operations	136,417,580.15	(474,738.31)	141,435,418.64	(4,543,100.18)
	00760 Total	Communication and System Support	4,256,490.51	75,878.32	4,305,077.44	(124,465.25)
	00965 Total	Environmental Response	552,974.91	282,035.95	103,135.96	167,803.00
	10151 Total	Casino Municipal Services-Fire	4,859,564.00	(95,480.14)	2,901,105.67	2,053,938.47
	10580 Total	Emergency Management	45.50	(96.99)	0.00	142.49
24 Total	**Fire Department**		**187,250,300.41**	**(240,995.28)**	**189,219,438.62**	**(1,728,142.93)**
	00068 Total	Administration	6,036,618.03	459,777.70	4,743,308.38	833,531.95
	00070 Total	Communicable Disease Control	2,819,136.38	153,072.39	2,202,114.80	463,949.19
	00071 Total	Environmental Health Services	(10,767.49)	(10,767.49)	0.00	0.00
	00073 Total	Technical Support Services	5,731,508.64	410,034.48	4,295,438.70	1,026,035.46

Appropriation Status for June 30, 2009 from DRMS as of Aug. 2009

Agency	Appro	Cost Center	Budget	Encumbrance	Actual	Funds Available
	00074 Total	Primary Family Care	238,030.91	(227,560.72)	505,897.52	(40,305.89)
	00076 Total	Drug Education	234,568.79	(15,431.21)	250,000.00	0.00
	00077 Total	Community Health Services	3,841,422.61	(4,289.02)	2,889,014.21	956,697.42
	00078 Total	Substance Abuse	653,907.64	(11,228.44)	558,899.58	106,236.50
	00081 Total	Plant Operation and Maintenance-Herman K	1,356,076.18	(368,258.24)	1,552,651.78	171,682.64
	00377 Total	Grant Contributions - Cash	1,320,000.00	0.00	1,200,000.00	120,000.00
	00410 Total	Nutrition Services	457,933.00	455.00	311,337.67	146,140.33
	10836 Total	Lead Abatement	345,505.00	0.00	193,945.41	151,559.59
	10889 Total	Grace-Ross Center	936,493.20	181,101.52	546,649.74	208,741.94
	10890 Total	Northeast Center	1,260,152.26	3,827.26	1,084,289.80	172,035.20
	10891 Total	CHASS Center	(10,586.41)	(10,586.41)	0.00	0.00
	10892 Total	Herman Kiefer Family Center	1,292,617.07	257,845.91	820,633.68	214,137.48
	10893 Total	Animal Control Center	1,727,735.95	14,759.39	1,699,102.70	13,873.86
	10894 Total	Community and Industrial Hygiene	823,978.12	(314.88)	822,103.66	2,189.34
	10895 Total	Food Sanitation	1,499,826.43	28,139.12	1,227,428.78	244,258.53
	10896 Total	Rodent Impact Program	1,033.78	1,033.78	0.00	0.00
25 Total	**Department of Health and Wellness Promotion**		**30,555,190.09**	**861,610.14**	**24,902,816.41**	**4,790,763.54**
	00082 Total	Main Museum and Administration	18,356.59	18,356.59	23,360.99	(23,360.99)
26 Total	**Historical**		**18,356.59**	**18,356.59**	**23,360.99**	**(23,360.99)**
	00105 Total	Administration	4,589,528.91	108,633.42	2,268,571.22	2,212,324.27
	00106 Total	Personnel Selection	1,426,895.50	2,451.50	1,389,519.80	34,924.20
	00107 Total	Supportive Services	2,162.27	2,032.16	501,662.13	(501,532.02)
	00108 Total	Labor Relations	4,455,070.29	109,916.87	2,647,211.40	1,697,942.02
	00833 Total	Employee Services	8,605,644.74	872.74	7,533,951.41	1,070,820.59
	00854 Total	Hearings and Policy Development	314,537.25	760.85	232,841.01	80,935.39
	10549 Total	Apprentice Training Program	6,558,962.00	0.00	2,975,254.00	3,583,708.00
28 Total	**Human Resources Department**		**25,952,800.96**	**224,667.54**	**17,549,010.97**	**8,179,122.45**
	00250 Total	Protection of Human Rights	1,387,694.11	22,718.81	1,286,864.12	78,111.18
	00879 Total	Contract Compliance	4,848.50	4,848.50	53,126.52	(53,126.52)
29 Total	**Human Rights Department**		**1,392,542.61**	**27,567.31**	**1,339,990.64**	**24,984.66**
	10148 Total	Homeless Services-Staff	3,402.35	3,402.35	0.00	0.00
	10149 Total	Warming Center/Supportive Services	250,000.00	2,553.50	238,614.50	8,832.00
30 Total	**Department of Human Services**		**253,402.35**	**5,955.85**	**238,614.50**	**8,832.00**
	00024 Total	Central Data Processing	28,247,959.03	2,237,101.60	24,499,414.82	1,511,442.61
	11827 Total	Publishing Services	1,975.14	1,975.14	18,393.80	(18,393.80)
31 Total	**Information Technology Services Departme**		**28,249,934.17**	**2,239,076.74**	**24,517,808.62**	**1,493,048.81**
	00255 Total	Legislative Liaison	279,192.54	40,390.96	122,806.58	115,995.00
	00527 Total	Administration and Operations	21,830,454.44	(595,578.05)	20,602,678.98	1,823,353.51
	11860 Total	State Legislative Services	814,255.03	294,921.71	380,333.37	138,999.95
32 Total	**Law Department**		**22,923,902.01**	**(260,265.38)**	**21,105,818.93**	**2,078,348.46**
	00096 Total	Executive Office	7,399,456.67	63,428.64	5,120,797.51	2,215,230.52
	00097 Total	Neighborhood City Halls	2,144,610.85	50,559.98	2,113,198.95	(19,148.08)
	12158 Total	311 Call Center	2,179,348.40	105,278.98	1,774,475.56	299,593.86
	12159 Total	Citizen Radio Patrol	282,365.29	43,408.82	296,974.87	(58,018.40)
	12222 Total	Consumer Advocacy	220,385.00	0.00	196,639.27	23,745.73
	12223 Total	Senior Advocacy	484,818.59	3,743.76	494,217.94	(13,143.11)
	12224 Total	Special Events	106,197.70	0.00	29,062.39	77,135.31
33 Total	**Mayor's Office**		**12,817,182.50**	**266,420.18**	**10,025,366.49**	**2,525,395.83**
	00102 Total	Parking Violations Bureau	9,662,457.09	532,471.86	6,342,794.16	2,787,191.07
34 Total	**Municipal Parking Department**		**9,662,457.09**	**532,471.86**	**6,342,794.16**	**2,787,191.07**
	00199 Total	Public Commemorations	3,000.00	0.00	0.00	3,000.00
	00204 Total	Organizations For Cities	418,402.53	85,793.70	340,262.50	(7,653.67)
	00276 Total	Greater Detroit Resource Recovery Author	1,002,814.00	0.00	784,441.07	218,372.93
	00277 Total	Detroit Building Authority	1,075,603.68	464.66	1,031,953.18	43,185.84
	00335 Total	Parking Programs	205,445.00	445.00	8,482.50	196,517.50
	00341 Total	Tax Support - DOT	85,085,466.00	0.00	85,085,466.00	0.00
	00347 Total	Airport Support	928,865.00	0.00	928,865.00	0.00
	00362 Total	Tax Increment Districts	19,918,006.00	0.00	9,863,138.83	10,054,867.17
	00396 Total	World Trade Program	250,000.00	0.00	250,000.00	0.00
	00444 Total	Prior Year's Deficit	78,000,000.00	0.00	0.00	78,000,000.00
	00551 Total	Prisoner Care	344,965.00	75,185.00	303,360.00	(33,580.00)
	00578 Total	Parking Systems Operating Advance	10,980,597.00	0.00	9,638,289.27	1,342,307.73
	00636 Total	Distributed State Aid - LTGO - 1989A	13,556,200.00	0.00	13,556,200.00	0.00
	00664 Total	City-County Building Rent and Rehabilita	53,355.00	0.00	53,355.00	0.00
	00780 Total	Downtown Development Auth SBT - Inventor	58,922.00	0.00	0.00	58,922.00
	00852 Total	Claims Fund(Insurance Premium)	58,438,123.68	10,264.80	61,591,905.88	(3,164,047.00)
	00870 Total	Centralized Utility Payments	11,000.00	0.00	(119,120.84)	130,120.84
	00939 Total	Supplemental Fees (G D R R A)	57,177,644.61	(11.39)	(74.90)	57,177,730.90
	00972 Total	Cable Communications Commission	1,709,968.36	182,860.29	853,964.34	673,143.73
	00973 Total	Government Access	606,140.10	(10,130.20)	436,521.29	179,749.01
	00993 Total	Downtown Development Authority Bonds 199	1,266,813.00	0.00	0.00	1,266,813.00
	00995 Total	DRMS	(14,666.83)	(43,187.83)	28,521.00	0.00
	04443 Total	Adjustments and Undistributed Costs	0.00	0.00	(274,011.32)	274,011.32

Appropriation Status for June 30, 2009 from DRMS as of Aug. 2009

Agency	Appro	Cost Center	Budget	Encumbrance	Actual	Funds Available
	04739 Total	General Revenue - Non-Departmental	11,074,792.00	0.00	(8,727,967.27)	19,802,759.27
	05414 Total	African American History Museum - Operat	3,950,000.00	0.00	2,450,000.00	1,500,000.00
	06925 Total	Temp Casino Site Sup & Infra Imp	259,090.15	193,461.86	0.00	65,628.29
	10102 Total	Health Care Improvement-Retirees	1,654,200.00	0.00	0.00	1,654,200.00
	10397 Total	Board of Ethics	298,545.39	257.10	244,751.92	53,536.37
	10592 Total	Drain Fee- Oakland County	35,000.00	0.00	34,957.65	42.35
	10634 Total	City Vechicles-Lease Purchase	16,038,750.00	0.00	0.00	16,038,750.00
	11176 Total	Grants Acquisition Office	550.75	50.75	0.00	500.00
	11177 Total	Program Management Office	19,654,499.03	422,316.47	17,412,626.88	1,819,555.68
	11426 Total	Office of Targeted Business Development	102.40	102.40	0.00	0.00
	11471 Total	Strategic Management Center	421.02	421.02	0.00	0.00
	11519 Total	Fiscal Stabilization Expense	40,787,655.50	582,905.50	39,293,590.00	911,160.00
	11541 Total	Targeted Business	202.04	202.04	0.00	0.00
	11913 Total	800 MHZ Project	0.00	0.00	(74,000.00)	74,000.00
	11915 Total	ITS - Unisys Project	16,843.43	0.00	0.00	16,843.43
	12129 Total	800 MHZ Project Debt Service	4,158,520.00	0.00	5,637,132.92	(1,478,612.92)
	12161 Total	Zoo Operations	900,000.00	0.00	900,000.00	0.00
	12162 Total	Historical Operations	502,115.00	0.00	502,115.00	0.00
	12170 Total	PBX Phone System - Debt System	367,082.00	0.00	367,082.21	(0.21)
	12226 Total	Interest Short-Term Borrowing	3,814,000.00	0.00	3,005,106.85	808,893.15
35 Total	**Non-Departmental**		**434,589,032.84**	**1,501,401.17**	**245,406,914.96**	**187,680,716.71**
	00014 Total	Community Development	327,941.96	(469,882.55)	298,297.78	499,526.73
	00015 Total	Real Estate - City	3,154,667.83	77,688.82	2,989,428.57	87,550.44
	00595 Total	Economic Development Corporation	350,000.00	25,000.00	300,000.00	25,000.00
	00597 Total	Economic Growth Corporation	1,166,670.00	83,333.00	1,000,000.00	83,337.00
	00883 Total	Development - City	2,121,557.68	77,256.48	1,915,954.70	128,346.50
	12368 Total	DTC Loan Repayment	147,000.00	0.00	146,341.48	658.52
36 Total	**Planning and Development Department**		**7,267,837.47**	**(206,604.25)**	**6,650,022.53**	**824,419.19**
	00111 Total	Police Commission	2,765,612.78	17,521.29	2,692,660.91	55,430.58
	00112 Total	Police Executive	12,287,512.95	5,762.57	10,179,759.80	2,101,990.58
	00113 Total	Internal Control Bureau	(2,008.54)	(2,007.94)	(0.60)	0.00
	00115 Total	Human Resources Bureau	6,301,747.42	(154,630.76)	6,603,419.44	(147,041.26)
	00116 Total	Eastern Operations Bureau	11,031.06	11,031.06	(7,120.39)	7,120.39
	00117 Total	Western Operations Bureau	5,680.70	5,693.65	(12.95)	0.00
	00118 Total	Criminal Investigation Bureau	82,532,032.76	29,753.16	70,982,446.88	11,519,832.72
	00119 Total	Fiscal Management Bureau	16,844,899.43	466,308.69	14,291,164.57	2,087,426.17
	00321 Total	Secret Service Fund	562,500.00	0.00	514,786.40	47,713.60
	00380 Total	Grant Contributions - Cash	775,349.00	2.00	764,892.55	10,454.45
	00537 Total	Rape Counseling Unit	322,170.41	(3,939.59)	356,851.68	(30,741.68)
	00580 Total	Public Acts 301-302 Training	2,366,701.91	44,705.43	757,582.99	1,564,413.49
	00880 Total	Police Athletic League	637,071.41	4,143.41	686,173.94	(53,245.94)
	09112 Total	Enhanced E-911	5,485,277.44	189,672.29	4,355,919.29	939,685.86
	10082 Total	Assistant Chief	236,449,129.41	77,072.55	258,206,870.39	(21,834,813.53)
	10152 Total	Casino Municipal Services-Police	9,138,972.38	18,394.48	9,075,386.64	45,191.26
	10886 Total	Domestic Violence Unit	2,628,995.23	1,157.23	2,429,091.81	198,746.19
	11040 Total	ADMINISTRATIVE PORTFOLIO	4,753,079.31	10,550.70	3,773,999.89	968,528.72
	11041 Total	TECHNICAL SERVICES BUREAU	35,104,366.88	649,745.01	28,760,306.39	5,694,315.48
	11042 Total	RISK MANAGEMENT BUEREAU	10,345,476.26	25,138.45	9,084,825.82	1,235,511.99
	11376 Total	Investigations Portfolio	10,640.72	10,640.72	360,964.69	(360,964.69)
	11377 Total	Civil Rights Integrity Bureau	110.88	110.88	0.00	0.00
37 Total	**Police Department**		**429,326,349.80**	**1,406,825.28**	**423,869,970.14**	**4,049,554.38**
	00123 Total	Administration	2,631,521.00	84,941.42	1,510,028.14	1,036,551.44
	00127 Total	Engineering	870,049.04	19,858.07	724,317.28	125,873.69
	00128 Total	Street Lighting	14,632,014.01	504,172.69	14,322,356.90	(194,515.58)
	00129 Total	Operating Division	4,930,380.74	731,436.10	3,884,389.66	314,554.98
	00131 Total	Heat and Power Production	43,930,393.15	2,297,550.37	42,651,449.65	(1,018,606.87)
	12155 Total	Traffic Signals	1,901,590.59	(21,439.01)	1,807,436.40	115,593.20
38 Total	**Public Lighting Department**		**68,895,948.53**	**3,616,519.64**	**64,899,978.03**	**379,450.86**
	00133 Total	Management	470.40	470.40	0.00	0.00
	00134 Total	Recreation	246,049.75	246,049.75	(398.00)	398.00
	00136 Total	Maintenance - Buildings and Equipment	49,367.62	49,367.62	0.00	0.00
	00137 Total	Forestry and Landscape	(18,979.85)	(18,979.85)	0.00	0.00
	00138 Total	Belle Isle	(51.00)	(51.00)	0.00	0.00
	10541 Total	Management	(880.26)	(880.26)	0.00	0.00
	10542 Total	Development and Support	11,425.69	11,173.69	411,695.97	(411,443.97)
	10543 Total	Operations Support	113,991.39	113,753.89	237.50	0.00
	10544 Total	North District Operations	140,836.16	140,836.16	63,622.32	(63,622.32)
	10545 Total	South District Operations	4,973.98	4,973.98	0.00	0.00
	10546 Total	West District Operations	(1,055.56)	(1,055.56)	0.00	0.00
	10547 Total	East District Operations	17,218.98	17,218.98	0.00	0.00
	10548 Total	Belle Isle District	22,582.06	22,582.06	0.00	0.00
	10600 Total	Recreation Business Operations	(34,101.61)	(34,101.61)	125,354.25	(125,354.25)
	10842 Total	After School Programs	(11,123.53)	(16,574.77)	0.00	5,451.24

Appropriation Status for June 30, 2009 from DRMS as of Aug. 2009

Agency	Appro	Cost Center	Budget	Encumbrance	Actual	Funds Available
	10888 Total	Henderson Marina	(0.01)	(0.01)	0.00	0.00
	11656 Total	Recreation Management	1,442,463.00	0.00	1,218,793.34	223,669.66
	11657 Total	Business Operations & Support Services	10,454,925.51	457,149.91	7,746,460.44	2,251,315.16
	11658 Total	Planning, Design & Construction Manageme	674,519.00	0.00	633,250.22	41,268.78
	11659 Total	Buildings & Ground Maintenance	12,055.75	12,055.75	0.00	0.00
	11660 Total	Huber Facility & Storeroom	33,909.98	33,909.98	0.00	0.00
	11661 Total	Forestry Operations	8,365.23	8,365.23	0.00	0.00
	11663 Total	Recreation Operations	18,472,112.41	4,304,890.48	11,289,144.44	2,878,077.49
	11664 Total	Programming	0.00	0.00	3,032.44	(3,032.44)
	11665 Total	Belle Isle Operations	969,585.57	3,160.26	747,157.02	219,268.29
	11666 Total	Youth	127,277.00	0.00	0.00	127,277.00
	11667 Total	Eastern Market	163,593.53	11,849.90	110,026.48	41,717.15
	12141 Total	Historic Fort Wayne	492,015.52	104,384.21	326,426.17	61,205.14
	12701 Total	Recreation - Northwest Activity Center	220,000.00	0.00	165,000.00	55,000.00
39 Total	**Recreation Department**		**33,611,546.71**	**5,470,549.19**	**22,839,802.59**	**5,301,194.93**
	00145 Total	Senior Citizens Advocacy	804.32	804.32	0.00	0.00
40 Total	**Senior Citizens Department**		**804.32**	**804.32**	**0.00**	**0.00**
	00862 Total	Youth Activity	(3,347.30)	(3,347.30)	8,665.05	(8,665.05)
43 Total	**Youth Department**		**(3,347.30)**	**(3,347.30)**	**8,665.05**	**(8,665.05)**
	00171 Total	General Administration	(5,049.73)	(5,049.73)	0.00	0.00
	00172 Total	Main Zoo Operations	(47,364.32)	(47,520.56)	0.00	156.24
	00175 Total	Belle Isle Activities	7,119.96	7,119.96	0.00	0.00
44 Total	**Zoological Institute**		**(45,294.09)**	**(45,450.33)**	**0.00**	**156.24**
	11159 Total	Blight Violation Adjudication	2,473,328.54	434,602.04	1,915,663.75	123,062.75
45 Total	**Department of Administrative Hearing**		**2,473,328.54**	**434,602.04**	**1,915,663.75**	**123,062.75**
	11515 Total	Office of Homeland Security	604,861.00	(476.00)	552,508.40	52,828.60
46 Total	**Office of Homeland Security**		**604,861.00**	**(476.00)**	**552,508.40**	**52,828.60**
	11825 Total	Administration	1,324,605.14	8,193.32	1,203,511.22	112,900.60
	11830 Total	Facilities & Grounds Maintenance	37,802,541.10	918,153.42	34,966,086.43	1,918,301.25
	11831 Total	Inventory Management	6,509,421.09	632,630.23	6,393,332.76	(516,541.90)
	12153 Total	Fleet Management	21,770,568.85	491,194.25	20,379,722.81	899,651.79
	12154 Total	General Services - Street Fund	3,258,707.23	77,041.18	3,024,148.72	157,517.33
	12700 Total	Tree Trimming & Removal - Street Fund	1,500,000.00	341,490.83	863,544.95	294,964.22
47 Total	**General Services**		**72,165,843.41**	**2,468,703.23**	**66,830,346.89**	**2,866,793.29**
	00261 Total	Auditing Operations	2,760,984.94	14,880.06	2,111,922.94	634,181.94
	11195 Total	Risk Management Council	122,310.00	0.00	224,792.35	(102,482.35)
	12680 Total	Auditing - CAFR	2,847,193.00	(88,847.00)	2,905,431.00	30,609.00
50 Total	**Auditor General**		**5,730,487.94**	**(73,966.94)**	**5,242,146.29**	**562,308.59**
	00183 Total	Land Use Controls	956,857.20	76,138.71	779,637.42	101,081.07
51 Total	**Board of Zoning Appeals**		**956,857.20**	**76,138.71**	**779,637.42**	**101,081.07**
	00269 Total	City Legislative Functions	9,359,848.20	208,087.85	7,965,600.17	1,186,160.18
	00922 Total	Council President Office	941,137.25	29,751.10	803,358.73	108,027.42
	00923 Total	Council Member Office 1	658,081.23	2,695.88	567,504.65	87,880.70
	00924 Total	Council Member Office 2	656,174.12	486.26	521,245.78	134,442.08
	00925 Total	Council Member Office 3	656,203.78	244.69	616,570.71	39,388.38
	00926 Total	Council Member Office 4	670,590.16	18,569.75	604,914.05	47,106.36
	00927 Total	Council Member Office 5	657,718.51	2,663.42	642,744.08	12,311.01
	00928 Total	Council Member Office 6	675,740.19	3,300.74	277,217.41	395,222.04
	00929 Total	Council Member Office 7	660,929.72	5,282.59	445,405.39	210,241.74
	00930 Total	Council Member Office 8	696,160.74	2,433.22	607,836.96	85,890.56
	12727 Total	Belle Isle Facilities	100,000.00	0.00	100,000.00	0.00
52 Total	**City Council**		**15,732,583.90**	**273,515.50**	**13,152,397.93**	**2,306,670.47**
	00182 Total	Investigation of Complaints	1,536,744.49	7,472.17	1,431,331.36	97,940.96
53 Total	**Ombudsperson**		**1,536,744.49**	**7,472.17**	**1,431,331.36**	**97,940.96**
	00393 Total	District Court	8,200,132.16	86,415.25	10,010,323.04	(1,896,606.13)
	00663 Total	36th District Security Reimbursement	4,602,833.90	(544,526.10)	4,009,671.06	1,137,688.94
	05715 Total	State Transferred Functions	30,301,182.00	0.00	31,155,870.89	(854,688.89)
	11194 Total	Drug Court	399,449.10	(550.90)	357,168.83	42,831.17
	12221 Total	Project Fresh Start	250,000.00	0.00	145,327.80	104,672.20
60 Total	**36th District Court**		**43,753,597.16**	**(458,661.75)**	**45,678,361.62**	**(1,466,102.71)**
	00265 Total	City Clerk Operations	4,053,629.72	184,031.98	3,199,472.45	670,125.29
70 Total	**City Clerk**		**4,053,629.72**	**184,031.98**	**3,199,472.45**	**670,125.29**
	00181 Total	Conduct of Elections	12,255,657.78	(172,767.46)	13,224,337.27	(795,912.03)
71 Total	**Department of Elections**		**12,255,657.78**	**(172,767.46)**	**13,224,337.27**	**(795,912.03)**
Grand Total			**1,542,396,226.20**	**23,388,565.95**	**1,275,345,862.85**	**243,661,797.40**
	Grand Total		**1,542,396,226.20**	**23,388,565.95**	**1,275,345,862.85**	**243,661,797.40**

City of Detroit
Budget Department
Administration

Coleman A. Young Municipal Center
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Detroit, Michigan 48226
Phone: 313•224•6260 TTY:311
Fax: 313•224•2827
www.detroitmi.gov

August 25, 2009

HONORABLE CITY COUNCIL:

RE: Quarterly Financial Report

Attached please find the quarterly financial report for the period ending June 30, 2009.

At this point, we are currently in the process of validating preliminary accounting statements, evaluating requests for Balance Forwards and working diligently to determine the need for year-end adjustments to agency closing statements.

As previously reported, DRMS is reflecting a higher Remaining Annual Budget balance due to a system problem impacting encumbrance balances. This issue is being addressed by the Finance Department.

The attachment includes the April 2009 surplus deficit estimate. Upon completion of validating the accounting statements for FY 2008-09, we will forward the results to your Honorable Body.

I will be able to discuss this report, if necessary, at your convenience.

Respectfully submitted,

Pamela C. Scales
Budget Director

Attachment
cc: Dave Bing, Mayor
Kamau Marable, City Council Liaison
Norman White, Group Executive Finance

PART I

GENERAL FUND

MAJOR SOURCES OF REVENUE AND ESTIMATED SURPLUS/(DEFICIT)

As of June 30, 2009

	Total Annual Budget	Amount Collected through 06/30/09	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Remaining Annual Budget	% Collected to Date Current Year	% Collected to Date Prior Year	Estimated Year-End Surplus/(Deficit) Manually Computed
Municipal Income Tax	$ 275,000,000	$ 237,983,302	$ (37,016,698)	-13.46%	$ 37,016,698	86.54%	101.70%	$ (20,000,000)
Current Year Property Tax	177,469,000	174,272,018	(3,196,982)	-1.80%	3,196,982	98.20%	101.97% *	-
Utility Users' Tax	60,000,000	51,796,745	(8,203,255)	-13.67%	8,203,255	86.33%	88.76%	(5,000,000)
State Revenue Sharing								
Sales Tax - Constitutional	$ 63,596,394	$ 42,928,918	$ (20,667,476)	-32.50%	$ 20,667,476	67.50%	101.18%	$ (2,347,505)
Sales Tax - Statutory	215,863,329	108,277,610	(107,585,719)	-49.84%	107,585,719	50.16%	98.83%	(10,275,704)
Subtotal	$ 279,459,723	$ 151,206,528	$ (128,253,195)	-45.89%	$ 128,253,195	54.11%	99.38%	$ (12,623,209)
Total	$ 791,928,723	$ 615,258,593	$ (176,670,130)	-22.31%	$ 176,670,130	77.69%	99.96%	(37,623,209)

Note: State Equity revenues were eliminated from the General Fund upon the transfer of the Zoo and Historical operations to an independent agency in FY 2006.

PART II

GENERAL FUND APPROPRIATIONS

(including fringe benefits)

ESTIMATED SURPLUS/(DEFICIT)

as of June 30, 2009

	Total Annual Budget	Amount Expended through June 30, 2009	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Remaining Annual Budget	% Expended to Date Current Year	% Expended to Date Prior Year	Estimated Year End Surplus/(Deficit) Manually Computed
DEPT OF PUBLIC WORKS	$ 11,935,713	$ 10,084,306	$ 1,851,407	15.51%	$ 1,941,417	84.49%	88.13% **	$ 1,301,787
FINANCE	41,111,960	38,105,963	3,005,997	7.31%	10,529,243	92.69%	86.53%	3,788,740
FIRE	187,195,995	189,219,439	(2,023,444)	-1.08%	(1,728,143)	101.08%	98.89%	1,930,858
HEALTH	29,237,054	25,152,423	4,084,631	13.97%	4,541,157	86.03%	88.57%	4,294,495
POLICE	424,908,402	423,869,970	1,038,432	0.24%	4,049,554	99.76%	94.25%	(6,161,221)
PUBLIC LIGHTING	64,827,195	64,899,978	(72,783)	-0.11%	379,451	100.11%	109.59%	(228,864)
RECREATION	28,751,182	22,839,803	5,911,379	20.56%	5,301,195	79.44%	70.77%	2,701,741
TOTAL	$ 787,967,501	$ 774,171,880	$ 13,795,619	1.75%	$ 25,013,874	98.25%	95.03%	$ 7,627,536

NOTE: Fringe Benefits (entire General Fund, excluding pensions) are estimated to surplus/deficit in the amount of ($0).

** Beginning with fiscal year 2007- 08, the Department of Public Works refuse collection activity is recorded in a separate fund, Fund 3104- Solid Waste

PART I
GENERAL FUND
MAJOR SOURCES OF REVENUES AND ESTIMATED SUPRLUS/DEFICIT
for Jun. 30, 2009, as of Sep. 2009
Prepared by the City Council Fiscal Analysis Division

Column	B	C	D	E	F	G	H	I	J
Calculation			C x %		E - D	F / D	C - E	E / C	
	Total Adopted Annual Budget	Total Amended Budget	Budget for Report Period 100.0%	Collected through Sept. 2009	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Remaining Annual Budget	% Collected to Date Current Year	% Collected to Date Prior Year
Municipal Income Tax	$275,000,000	$275,000,000	$275,000,000	$237,983,302	($37,016,698)	-13.46%	37,016,698	86.54%	0.00%
Current Year Property Tax	177,469,000	177,469,000	177,469,000	204,154,875	26,685,875	15.04%	(26,685,875)	115.04%	0.00%
Utility Users' Tax	60,000,000	60,000,000	60,000,000	51,796,167	(8,203,833)	-13.67%	8,203,833	86.33%	0.00%
State Equity Package									
Historical	$0	$0	$0	$0	$0	#DIV/0!	$0	#DIV/0!	0.00%
Zoological	0	0	0	0	0	#DIV/0!	0	#DIV/0!	0.00%
Total	$0	$0	$0	$0	$0	#DIV/0!	$0	#DIV/0!	0.00%
State Revenue Sharing									
Sales Tax - Constitutional	$63,596,394	$63,596,394	$63,596,394	$62,132,905	($1,463,489)	-2.30%	1,463,489	97.70%	0.00%
Sales Tax - Statutory	215,863,329	215,863,329	215,863,329	206,230,748	($9,632,581)	-4.46%	9,632,581	95.54%	0.00%
Total	$279,459,723	$279,459,723	$279,459,723	$268,363,653	($11,096,070)	-3.97%	$11,096,070	96.03%	0.00%
Grand Total	$791,928,723	$791,928,723	$791,928,723	$762,297,997	($29,630,726)	-3.74%	$29,630,726	96.26%	0.00%
Casino Gaming Fee	$194,780,000	$194,780,000	194,780,000	$173,582,694	($21,197,306)	-10.88%	$21,197,306	89.12%	45.69%

PART II
GENERAL FUND APPROPRIATIONS
(including fringe benefits)
for Jun. 30, 2009, as of Sep. 2009
Prepared by the City Council Fiscal Analysis Division

Column	B	C	D	E	F	G	H	I	J	K
Calculation			C x %		D - E	F / D		C-E-H	E/C	
	Total Adopted Annual Budget	Total Amended Budget	Budget for Report Period 100.0%	Amount Expended through Sept. 2009	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Encumbrances at Sept. 2009	Remaining Annual Budget	% Expended to Date Current	% Expended to Date Prior Year
DEPARTMENT OF PUBLIC WORKS	$11,935,713	$14,928,258	$14,928,258	$10,084,306	$4,843,952	32.45%	$2,902,535	$1,941,417	67.55%	73.91%
FINANCE	41,111,960	50,268,494	50,268,494	38,184,471	$12,084,023	24.04%	1,633,289	10,450,735	75.96%	81.83%
FIRE	187,195,995	187,250,300	187,250,300	189,734,778	($2,484,477)	-1.33%	(240,995)	(2,243,482)	101.33%	99.11%
HEALTH	29,237,054	30,555,190	30,555,190	25,152,423	$5,402,767	17.68%	861,610	4,541,157	82.32%	86.55%
POLICE	424,908,402	429,326,350	429,326,350	424,025,916	$5,300,434	1.23%	1,406,825	3,893,609	98.77%	90.88%
PUBLIC LIGHTING	64,827,195	68,895,949	68,895,949	64,899,978	$3,995,971	5.80%	3,616,520	379,451	94.20%	107.79%
RECREATION	28,751,182	33,611,547	33,611,547	22,839,803	$10,771,744	32.05%	5,470,549	5,301,195	67.95%	69.27%
	$787,967,501	$814,836,087	$814,836,087	$774,921,674	$39,914,414	4.90%	15,650,333	24,264,081	95.10%	92.38%