

## FINANCE (23)

### AGENCY PLAN: STATEMENT OF PURPOSE, GOALS AND BUDGET SUMMARY

#### STATEMENT OF PURPOSE:

The Finance Department is responsible for maintaining the City's financial solvency, providing finance-based services to City departments and facilitating economic growth in Detroit through the effective and efficient management of resources and processes that provide essential services, a safer environment and an improved business climate for the City's public and private sector customers.

#### AGENCY GOALS:

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and timely manner.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analysis and arrangements.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.

#### AGENCY FINANCIAL SUMMARY:

2009-10 <u>Requested</u>		2008-09 <u>Budget</u>	2009-10 <u>Recommended</u>	Increase <u>(Decrease)</u>
\$ 47,365,311	City Appropriations	\$ 41,111,960	\$ 42,062,777	\$ 950,817
\$ 47,365,311	Total Appropriations	\$ 41,111,960	\$ 42,062,777	\$ 950,817
\$ 12,004,275	City Revenues	\$ 10,390,637	\$ 10,573,959	\$ 183,322
\$ 12,004,275	Total Revenues	\$ 10,390,637	\$ 10,573,959	\$ 183,322
\$ 35,361,036	NET TAX COST:	\$ 30,721,323	<u>\$ 31,488,818</u>	\$ 767,495

#### AGENCY EMPLOYEE STATISTICS:

2009-10 <u>Requested</u>		2008-09 <u>Budget</u>	04-02-09 <u>Actual</u>	2009-10 <u>Recommended</u>	Increase <u>(Decrease)</u>
376	City Positions	365	317	344	(21)
376	Total Positions	365	317	344	(21)

#### ACTIVITIES IN THIS AGENCY:

	2008-09 <u>Budget</u>	2009-10 <u>Recommended</u>	Increase <u>(Decrease)</u>
Administration	\$ 1,927,735	\$ 2,290,199	\$ 362,464
Assessments	6,531,833	6,951,937	420,104
Purchasing	2,261,082	1,667,773	(593,309)
Treasury	6,124,001	6,260,971	136,970
Accounting Operations	11,188,986	12,252,719	1,063,733
Income Tax Operations	4,866,547	4,311,246	(555,301)
Pension Administration	<u>8,211,776</u>	<u>8,327,934</u>	<u>116,158</u>
Total Appropriations	\$ 41,111,960	\$ 42,062,777	\$ 950,817

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### ***ADMINISTRATION ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: ADMINISTRATION**

The Administration sets and maintains policies and procedures to be used throughout the department for efficient operation and the achievement of its mission, which includes directing and coordinating the activities of the Assessments Division, Treasury Division, Purchasing Division, Income Tax Division, Pension Bureau, and the Accounts Division. The Accounts Division includes the following sections: General Accounting, Accounts Payable, Payroll Audit, Risk Management, Project Administration, and Debt Management. Finance Administration is also charged with developing and assisting in financing for various economic development projects citywide for governmental and quasi-governmental agencies. The Office of Targeted Business Development (OTBD) utilizes authority granted by the Targeted Business Development Ordinance, with guidance and direction from the Policy Board, to insure equitable participation by micro and small Detroit-based, Detroit-headquartered, and Detroit-resident businesses. Efforts of the OTBD include: monitoring bid announcements and pre-bid conferences, encouraging participation by targeted businesses, providing regular development meetings and an annual forum, providing training through consulting agencies as necessary, and evaluating post-bid results. All of the OTBD's activities are for the sole purpose of facilitating and encouraging the retention and growth of targeted businesses in the City of Detroit and to encourage their participation in the competitive bidding process.

#### **GOALS:**

1. Provide efficient administrative support for the effective delivery of financial services to our customers, which include City agencies and the public.
2. Continually improve our level of customer satisfaction through process improvement initiatives and increased agency linkages.
3. Identify and achieve appropriate levels of personnel for optimal divisional operations.
4. Improve employee morale through increased training and empowerment initiatives.
5. Establish financial policies and procedures to be used throughout City government to maintain financial integrity and solvency.
6. Maintain relationships with credit rating agencies, bond insurers and investors.
7. Serve as liaison for Finance Divisions with City Council, Mayor's Office, Budget, Human Resources, Information Technology Services and other City agencies as needed.
8. Develop and mentor Detroit-based businesses through training classes, seminars, conferences, and one-on-one contact, with a focus on targeted marketing opportunities.
9. Provide timely information to Detroit-based businesses about current and upcoming City contracting opportunities, as well as other governmental and private sector opportunities.
10. Foster joint-venture and mentor-protégé business relationships.
11. Track progress of targeted businesses, based upon contracts awarded, employees hired, loans obtained and increased revenues.
12. Assist in the development of new franchises seeking to locate or relocate in the City of Detroit.

#### **MAJOR INITIATIVES FOR FY 2008-09:**

- Facilitate a minimum of four (4) meetings for the Targeted Business Policy Board; record and file minutes, and distribute policy statements when issued by the board.
- Maintain a targeted business database and forward to requesting agencies to provide on-going contacts with targeted businesses.
- Deliver a minimum of eight (8) business development meetings to provide current City contracting information to targeted businesses, as well as other vital information about new industries and initiatives.
- Continue training activities to effectively meet the needs of targeted businesses, with a major focus on construction contractors; this includes continued improvement of the Contractor's Academy, and the addition of "Green" certification training.
- Deliver the 4<sup>th</sup> annual Targeted Business Connection Forum. The goal is to connect a minimum of 1,000 Detroit-based and/or headquartered businesses with City directors and other resources such as traditional and alternative financing, worker tax credits, and surety bonding.
- Develop new and existing businesses in a minimum of five (5) categories that have existing or expiring contracts over the next two (2) years.

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- Develop a minimum of 50 new and existing Detroit businesses to participate in bidding on contracting opportunities projected for 2009 through 2011, utilizing the PAR report and the In/Out report provided by the Purchasing Division.
- Provide an annual report to the Mayor and City Council on the progress of targeted business development.

### PLANNING FOR THE FUTURE FOR FY 2009-10, FY 2010-11 and BEYOND:

- Continue providing appropriate training classes for Detroit-based businesses.
- Meet regularly with Department heads to identify targeted business opportunities.
- Increase by at least 10% the level of DBE participation in City contracting; and identify non-Detroit (both governmental and private-sector) contracts for DBEs.
- Establish at least five (5) new businesses, either relocating from outside or startups, as certifiable Detroit-based businesses.
- Develop and/or grow at least 10 new businesses from “micro-business enterprises” to City of Detroit certified small Detroit-based businesses.
- Funding has been allocated to re-engineer Vehicle Maintenance, D-Dot and Finance.

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### ADMINISTRATION MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2006-07 Actual	2007-08 Actual	2008-09 Projection	2009-10 Target
<b>Inputs: Resources Allocated or Service Demands Made</b>				
Employee slots budgeted	304	351	365	344
Percent of employee slots filled	100%	100%	100%	100%
<b>Outcomes: Results or Impacts of Program Activities<sup>1</sup></b>				
Moody's credit rating	Baa2/A1/A1	Baa3/A2/A2	Ba2/A2/A2	Baa3/A1/A1
Standard and Poor's	BBB/A+/A+	BBB/A+/A+	BB/A+/A+	BBB/A+/A+
Fitch Investor's Service	BBB/A+/A+	BBB/A+/A+	BB/A+/A+	BBB/A+/A+
Dollar amount of Detroit-based contracts	\$1,500,000,000	\$1,500,000,000	\$1,600,000,000	\$1,500,000,000
Percent of City contracts utilizing Detroit-based businesses	90%	90%	90%	90%
Approximate number of DBE business contacts to provide critical information to owners	800	800	1,000	1,000
Number of certified DBEs attending a monthly business development seminar designed to keep DBE's informed about all contracting opportunities	60	60	30	500
Approximate dollar value of contracts obtained by DBEs who are Targeted Business clients	\$2,000,000	\$2,000,000	\$4,000,000	\$2,500,000
Number of small- to medium-size Detroit-based businesses being mentored	60	60	60	60
<b>Efficiency: Program Costs related to Units of Activity</b>				
Response time to complaints and inquiries	2 days	2 days	2 days	2 days
<b>Activity Costs</b>	<b>\$2,004,907</b>	<b>\$1,714,097</b>	<b>\$1,927,735</b>	<b>\$2,290,199</b>

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

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

<b>Administration</b>	<b>2008-09 Redbook</b>		<b>2009-10 Dept Final Request</b>		<b>2009-10 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<i>ADMINISTRATION</i>						
<i>ORGANIZATION</i>						
00058 - Administration						
230010 - Administration	5	\$1,275,823	4	\$1,042,629	4	\$1,903,034
<b>APPROPRIATION TOTAL</b>	<b>5</b>	<b>\$1,275,823</b>	<b>4</b>	<b>\$1,042,629</b>	<b>4</b>	<b>\$1,903,034</b>
11859 - Targeted Business Development						
230025 - Targeted Business Development	5	\$651,912	5	\$598,785	4	\$387,165
<b>APPROPRIATION TOTAL</b>	<b>5</b>	<b>\$651,912</b>	<b>5</b>	<b>\$598,785</b>	<b>4</b>	<b>\$387,165</b>
<b>ACTIVITY TOTAL</b>	<b>10</b>	<b>\$1,927,735</b>	<b>9</b>	<b>\$1,641,414</b>	<b>8</b>	<b>\$2,290,199</b>

**CITY OF DETROIT**  
**Budget Development for FY 2009-2010**  
**Appropriations - Summary Objects**

	<b>2008-09 Redbook</b>	<b>2009-10 Dept Final Request</b>	<b>2009-10 Mayor's Budget Rec</b>
<b>AC0523 - Administration</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	755,685	671,921	508,028
EMPBENESL - Employee Benef	470,888	466,798	347,660
PROFSVCSL - Professional/Cor	0	0	1,000,000
OPERSUPSL - Operating Suppli	49,387	27,387	27,387
OPERSVCSL - Operating Servic	532,275	354,808	296,624
CAPEQUPSL - Capital Equipme	2,500	3,500	3,500
OTHEXPSSL - Other Expenses	117,000	117,000	107,000
<i>A23000 - Finance Department</i>	<i>1,927,735</i>	<i>1,641,414</i>	<i>2,290,199</i>
<b>AC0523 - Administration</b>	<b>1,927,735</b>	<b>1,641,414</b>	<b>2,290,199</b>
<b>Grand Total</b>	<b>1,927,735</b>	<b>1,641,414</b>	<b>2,290,199</b>

## **FINANCE (23)**

### ***ASSESSMENTS ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: ASSESSMENTS**

This activity is responsible for annually discovering, listing, and valuing all taxable property within the jurisdiction and producing the annual assessment roll. The Assessments Division's authority is derived from the constitution and the statutes of the state. This Division is responsible for annually determining the assessed value, taxable value and capped value of all 420,830 parcels, i.e. residential, commercial, industrial, and personal property parcels within the city for the purpose of lawfully levying the taxes that generate substantial City revenue. Michigan Compiled Laws (MCL 211.44) outlines the statutory funding level that must be maintained.

#### **GOALS:**

1. Increase staffing levels to conduct site reviews of the required 30% of all property annually.
2. Value and assess all properties not exempt by the December 31<sup>st</sup> statutory tax day and produce an assessment roll by February 1<sup>st</sup> including application and maintenance of all abated properties.
3. Continue conversion of building data from IPDS to Equalizer Assessing System.
4. Field review, capture and value all real and personal property within the jurisdiction. Process all personal property statements.
5. Timely produce statutory, fiscal, and fiduciary reports, e.g. L-4015 Sales Study Report for Equalization; L-4021 & L-4022 Equalization; L-4025 Headlee Rollback; L-4029 Millage Request Report; L-1428 – Application for State Treasurer's Approval to Issue Long-term Securities; L-4409 Revenue Sharing; L-3369 Renaissance Zones; L-4154 & L-4155 Notice of Incorrectly Reported or Omitted form Assessment Roll; DDA, Capture Districts, and Brownfields' Reports; Thirty (30) Largest SEV/TAXABLE Taxpayer Report; IFT Reports; Special Act Reports – Neighborhood Enterprise Zones (NEZs); Payments in Lieu of Taxes (PILOTS); Finance Officers Reports; City Council and Other Departmental Reports.
6. Increase staffing levels to efficiently service the public by updating and maintaining taxpayer mailing addresses, processing property transfer affidavits, hardship applications, non-profit exemptions, principal residence exemptions, and title company deed requests.
7. Continue to update all cartographic maps, parcel maps, process all engineering changes, and provide boundaries for all abated districts.

#### **MAJOR INITIATIVES FOR FY 2008-09:**

- Conversion of 75,000 residential parcels to Equalizer system.
- Reevaluate land values in residential and industrial class (Last valuation was 20 years ago).
- Settle or litigate 30% of value currently under appeal. To date there is over \$500 Million in contention.
- Ensure accuracy and proper administration of NEZ tax incentive programs for NEZ, NEW, Rehab, and NEZ Homestead.

#### **PLANNING FOR THE FUTURE FOR FY 2009-10, FY 2010-11 and BEYOND:**

- Restore appropriate staffing level and professional training and certification levels for Assessments staff.
- Develop effective succession plan at all levels of responsibility.
- Develop and implement a 3 – 5 year plan to convert all necessary data to equalizer.

## FINANCE (23)

### ASSESSMENTS MEASURES AND TARGETS

Type of Performance Measure: List of Measures	2006-07 Actual	2007-08 Actual	2008-09 Target	2009-10 Projection
<b>Inputs: Resources Allocated or Service Demands Made</b>				
BOR Appeals: Letter, Protective, Walk-ins, Clerical Errors, etc.	24,800	35,500	27,592	36,000
Board of Review – Hardships Granted	3,714	4,000	4,000	5,700
Board of Review – Hardships Processed	6,500	6,000	7,300	8,500
Number of Taxpayers Served	42,000	71,000	45,000	75,000
Taxpayers Telephone Inquiries Handled	95,000	125,000	100,000	150,000
Real Property Inputs – Equalizer System	80,000	135,000	90,000	100,000
Michigan Tax Tribunal – New and Resolved	800	1,400	900	1,610
Michigan Tax Tribunal Appraisal – Full Valuation Disclosure	700	1,180	600	1,300
Michigan Tax Tribunal Hearings – Appraiser	550	790	600	900
<b>Outputs: Results or Impacts of Program Activities</b>				
“Taxpayer of Record” Updates	3,300	5,000	5,000	6,250
Number of Returned Mail Processed from Statutory Mailings	45,000	77,000	30,000	88,500
Principal Residence Exemption Affidavits Processed <sup>1</sup>	25,000	27,000	28,000	29,000
Property Transfer Affidavits Processed	41,000	50,000	65,000	52,000
Non-Profit (501C3) Exemptions/Denials Processed	1,500	500	300	600
Freedom of Information Act (FOIA) Requests Processed	120	100	50	150
Hardship Cases Defended/Answered for MTT Docket Cases	250	250	275	460
Permits-Reappraisals (=) or (-)	35,000	59,000	40,000	65,000
Engineering Changes (Combinations/Divisions)	4,727	1,600	4,900	3,800
Engineering Changes, Other	750	1,300	1,030	935
City Acquisitions Processed	2,000	2,000	2,200	7,000
City Sales Processed	9,000	9,000	7,500	6,300
State Auction Sales	9,000	9,000	4,689	0
New Construction	720	1,220	900	1,345
Exemption Status Investigations	400	400	300	391
Number of Unsafe/Illegal Bldg. Conditions Reports	200	200	150	225
Building Permits Processed	15,000	25,000	20,000	34,000
Sales Verifications	2,000	2,000	3,000	4,000
Personal Property Field Reviews (canvas)	9,000	15,000	12,500	17,000
Personal Property New Parcels Created	800	1,400	5,000	1,600
Personal Property Statements Processed	12,000	17,000	19,500	19,000
Personal Property Audits	1,300	1,300	1,300	1,500
Michigan Tax Tribunal Stipulations Processed	805	1,000	400	1,200
MTT/STC Consent Judgment Postings	1,600	2,000	5,000	2,400
Special Assessment Roll Items	5,000	5,000	3,200	6,000
Special Assessment Hearings	200	200	12	300
Apex Sketches and Photos	8,720	12,500	20,000	24,330
Number of Special Parcel Maps Created	151	151	225	331
Technical Support Requests for Equalizer Tax and Assessing	512	640	500	512
Number of Cartographic Maps Updated	11,000	11,000	11,000	9,300
Number of Parcel Map Revisions	4,209	4,209	4,400	4,731
<sup>2</sup> NEZ CERTIFICATES PROCESSED (Homestead, Rehab & New)	8,000	8,000	6,000	5,000
<b>Activity Costs</b>	<b>\$5,620,082</b>	<b>\$6,973,547</b>	<b>\$6,531,833</b>	<b>\$6,951,937</b>

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

<sup>2</sup>Neighborhood Enterprise Zones includes Mayor’s 52 Newly Designated Zones along with existing Rehabilitation and New Construction properties.

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

<b>Assessment</b>	<b>2008-09 Redbook</b>		<b>2009-10 Dept Final Request</b>		<b>2009-10 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Assessments Division</b>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00060 - Assessments Division						
230120 - Assessment	62	\$6,531,833	63	\$7,625,084	61	\$6,951,937
<b>APPROPRIATION TOTAL</b>	<b>62</b>	<b>\$6,531,833</b>	<b>63</b>	<b>\$7,625,084</b>	<b>61</b>	<b>\$6,951,937</b>
<b>ACTIVITY TOTAL</b>	<b>62</b>	<b>\$6,531,833</b>	<b>63</b>	<b>\$7,625,084</b>	<b>61</b>	<b>\$6,951,937</b>

**CITY OF DETROIT**  
**Budget Development for FY 2009-2010**  
**Appropriations - Summary Objects**

	<b>2008-09 Redbook</b>	<b>2009-10 Dept Final Request</b>	<b>2009-10 Mayor's Budget Rec</b>
<b>AC1023 - Assessments</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	3,161,762	3,622,183	3,292,415
EMPBENESL - Employee Benef	1,997,545	2,528,199	2,271,228
PROFSVCSL - Professional/Cor	784,980	900,249	895,104
OPERSUPSL - Operating Suppli	28,372	29,372	29,372
OPERSVCSL - Operating Servic	451,142	473,662	427,318
CAPEQUPSL - Capital Equipme	105,849	71,419	36,500
OTHEXPSSL - Other Expenses	0	0	0
FIXEDCHGSL - Fixed Charges	2,183	0	0
<i>A23000 - Finance Department</i>	<i>6,531,833</i>	<i>7,625,084</i>	<i>6,951,937</i>
<b>AC1023 - Assessments</b>	<b>6,531,833</b>	<b>7,625,084</b>	<b>6,951,937</b>
<b>Grand Total</b>	<b>6,531,833</b>	<b>7,625,084</b>	<b>6,951,937</b>

## **FINANCE (23)**

### ***PURCHASING ACTIVITY INFORMATION***

#### ACTIVITY DESCRIPTION: PURCHASING

This activity is responsible for the processing of City purchase orders and contracts. It also serves as a liaison between the City and business enterprises.

#### GOALS:

Improve customer satisfaction by instituting purchasing processes that meet the needs of departments and suppliers in an accurate and timely manner.

1. Purchase the City's goods and services in a manner to obtain the highest value for the lowest possible cost.
2. Reduce the length of time required to obtain goods and services.
3. Increase the participation of Detroit-based and Detroit-Headquartered business enterprises.

#### MAJOR INITIATIVES FOR FY 2008-09:

- Provide training to the departments on the DRMS/Oracle Purchasing Module. This initiative requires revisions to the purchasing manuals and subsequent education for the departments on the correct usage of the module. This training is provided quarterly on a first come first served basis.
- Reduction of the use of Standard Purchase Orders (or spot buying) by consolidating contracts that are similar in nature.
- Establish a Contract/Blanket Purchase Order Log updated monthly and e-mailed to all City of Detroit Agencies. This log is a listing of various contracts available for citywide usage.
- Utilize the NIGP (National Institute of Government Purchasing) organization contacts for benchmarking ideas in fine-tuning our procurement process.
- Continue outreach and training of the department liaison personnel regarding utilization of the Contract Administration Manual (available on the DRMS web site).
- Provide training to department personnel on policies and procedures, which govern procurement.
- Continue outreach efforts to update departments on purchasing policies and procedures.
- Provide comprehensive training for employees who have a role in procurement for their agencies through Purchasing University (i.e. an overview of the purchasing process).
- Monitor compliance with the Living Wage Ordinance.
- Monitor compliance with Privatization Ordinance.
- Monitor compliance with Anti-slavery ordinance.
- Increase the utilization of electronic procurement tools to more effectively reach the vendor community.
- Continuation of education and training for staff, including professional certifications.
- Continuation of the review and reorganization of Purchasing Division's professional and clerical staff titles, duties and workloads. (Continuous Improvement Process)
- Participation in cooperative purchasing agreements such as U.S. Communities and Michigan Inter-Governmental Trade Network.
- Implementation of Environmentally Preferred ordinance to increase the utilization of green, environmentally-friendly products.

#### PLANNING FOR THE FUTURE FOR FY 2009-10, FY 2010-11 and BEYOND:

- In the interest of continuous improvement, the Purchasing Division has identified a number of technological and alternative processes, which should be investigated over the next three (3) to five (5) years that may advance the City of Detroit's procurement efforts.
- General Acceptance of electronic quotes from vendors in a secured environment.
- Post Request for Quotations and Request for Proposals on the City of Detroit's website in a format which may be downloaded by vendors.
- Supplier Outreach to current vendors on record emphasizing (Finance) Purchasing service improvements.
- On-line (automatic) re-ordering of supplies when the requirements reach the maximum allowable depletion levels (EOQ).
- Electronic Data Interface (EDI) for price lists or at minimum the use of the price lists available on CD-ROM.

## FINANCE (23)

### PURCHASING MEASURES AND TARGETS

Type of Performance Measure:	2006-07	2007-08	2008-09	2009-10
List of Measures	Actual	Actual	Projection	Target
<b>Outputs: Units of Activity directed toward Goals</b>				
Departmental training (mass and special)	Quarterly	Quarterly	Quarterly	Quarterly
Supplier training (mass)	Bi-Annually	Bi-Annually	Bi-Annually	Annually
Detroit-Based Supplier Outreach and Training	Bi-Annually	Bi-Annually	Bi-Annually	Annually
Staff training and development sessions	Quarterly	Quarterly	Quarterly	Quarterly
Purchase order changes processed	85	90	100	110
Contracts processed	765	800	850	900
Contract changes processed	600	650	700	725
Number of Detroit-Based Business contracts	2,575	2,600	2,625	2,635
Standard Purchase Orders (SPO's) processed	377	395	370	350
Period Agreements processed	380	380	425	425
<b>Efficiency: Program Costs related to Units of Activity</b>				
Time for procurement process	50 days	45 days	75 days	75 days
Response time for formal complaints	5 days	5 days	5 days	5 days
<b>Activity Costs</b>	<b>\$1,864,869</b>	<b>\$2,147,152</b>	<b>\$2,261,082</b>	<b>\$1,667,773</b>

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

<b>Purchasing</b>	<b>2008-09</b>		<b>2009-10</b>		<b>2009-10</b>	
	<b>Redbook</b>		<b>Dept Final</b>		<b>Mayor's</b>	
<b>Purchasing Division</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00061 - Purchasing Division						
230080 - Purchasing	22	\$2,261,082	22	\$2,341,593	16	\$1,667,773
<b>APPROPRIATION TOTAL</b>	<b>22</b>	<b>\$2,261,082</b>	<b>22</b>	<b>\$2,341,593</b>	<b>16</b>	<b>\$1,667,773</b>
<b>ACTIVITY TOTAL</b>	<b>22</b>	<b>\$2,261,082</b>	<b>22</b>	<b>\$2,341,593</b>	<b>16</b>	<b>\$1,667,773</b>

**CITY OF DETROIT**  
**Budget Development for FY 2009-2010**  
**Appropriations - Summary Objects**

	<b>2008-09 Redbook</b>	<b>2009-10 Dept Final Request</b>	<b>2009-10 Mayor's Budget Rec</b>
<b>AC1523 - Purchasing</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,201,628	1,200,876	839,875
EMPBENESL - Employee Benef	754,543	835,027	584,362
OPERSUPSL - Operating Suppli	14,984	15,263	15,263
OPERSVCSL - Operating Servic	289,927	290,427	228,273
<i>A23000 - Finance Department</i>	<b>2,261,082</b>	<b>2,341,593</b>	<b>1,667,773</b>
<b>AC1523 - Purchasing</b>	<b>2,261,082</b>	<b>2,341,593</b>	<b>1,667,773</b>
<b>Grand Total</b>	<b>2,261,082</b>	<b>2,341,593</b>	<b>1,667,773</b>

## **FINANCE (23)**

### ***TREASURY ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: TREASURY**

The Treasury Division collects and records all taxes and monies received by the City and the Detroit Board of Education, acts as custodian of all funds and other liquid assets which belong to the City, disburses funds in accordance with the warrant of the Finance Director and/or School Fiscal Officers.

The **Debt Management Unit** is responsible for financing the City's capital needs and those of quasi-public agencies (i.e., GDRRA, a separate Activity in the Non-Departmental Section), and for the investment of all City funds excluding pension funds.

#### **GOALS:**

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

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

#### **MAJOR INITIATIVES FOR FY 2008-09:**

- Install Interactive Voice Response (IVR) Information/Call Sequencer System.
- Collection Management System.
- Cashiering System Upgrades.
- Install Delinquent Personal Property.
- Accounts Receivable Lockbox Implementation.
- Install Treasury Module.

#### **PLANNING FOR THE FUTURE FOR FY 2009-10, FY 2010-11 and BEYOND:**

- Billing and Accounts Receivable System (BARS) Archive.
- Online Payment Date & Access System (Property Tax & Accounts Receivable).

## FINANCE (23)

### TREASURY MEASURES AND TARGETS

<b>Type of Performance Measure:</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
List of Measures	<b>Actual</b>	<b>Actual</b>	<b>Projection</b>	<b>Target</b>
<b>Outputs: Units of Activity directed toward Goals</b>				
Prior year delinquent property tax collections (including interest and penalty)	\$6,400,000	\$6,317,000	\$6,400,000	\$6,000,000
Number of agencies using Collection Unit services	27	27	27	35
Number of property tax receipts processed	600,000	475,000	600,000	600,000
Receipts processed - teller	200,000	286,000	400,000	400,000
Checks disbursed	1,000,000	1,010,000	800,000	800,000
Income tax checks deposited	\$85,000	\$85,000	\$80,000	\$80,000
Monies "escheated" to the State	\$100,000	\$80,000	\$80,000	\$80,000
Customers served on site	750,000	750,000	750,000	750,000
<b>Outcomes: Results or Impacts of Program Activities</b>				
Number of customer complaints	240	480	100	100
Percent of current property tax levy collected in current year	90%	86%	97%	97%
Interest on Michigan Tax Tribunals	\$35,000	N/A	\$35,000	\$35,000
Delinquent Property Tax Collection rate	25%	25%	35%	35%
<b>Efficiency: Program Costs related to Units of Activity</b>				
Timeliness of complaints answered	2 days	2 days	2 days	2 days
Timely processing of refund orders	10 days	10 days	10 days	10 days
Total time to process overpayments	45 days	45 days	45 days	30 days
<b>Activity Costs</b>	<b>\$5,139,570</b>	<b>\$5,420,788</b>	<b>\$6,124,001</b>	<b>\$6,260,971</b>

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

<b>Treasury</b>	<b>2008-09</b>		<b>2009-10</b>		<b>2009-10</b>	
	<b>Redbook</b>		<b>Dept Final</b>		<b>Mayor's</b>	
<b>Treasury Division</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00063 - Treasury Division						
230070 - Treasury	61	\$5,270,045	62	\$5,607,663	53	\$4,611,555
230075 - Debts and Disbursements	8	\$853,956	8	\$902,118	6	\$642,633
230188 - TCM Debt Payments	0	\$0	0	\$1,006,783	0	\$1,006,783
<b>APPROPRIATION TOTAL</b>	<b>69</b>	<b>\$6,124,001</b>	<b>70</b>	<b>\$7,516,564</b>	<b>59</b>	<b>\$6,260,971</b>
<b>ACTIVITY TOTAL</b>	<b>69</b>	<b>\$6,124,001</b>	<b>70</b>	<b>\$7,516,564</b>	<b>59</b>	<b>\$6,260,971</b>

**CITY OF DETROIT**  
**Budget Development for FY 2009-2010**  
**Appropriations - Summary Objects**

	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>
	<b>Redbook</b>	<b>Dept Final</b>	<b>Mayor's</b>
		<b>Request</b>	<b>Budget Rec</b>
<b>AC2023 - Treasury</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,988,422	3,072,818	2,459,854
EMPBENESL - Employee Benef	1,884,189	2,148,410	1,704,318
PROFSVCSL - Professional/Cor	296,400	301,500	281,500
OPERSUPSL - Operating Suppli	93,690	120,669	86,733
OPERSVCSL - Operating Servic	821,300	833,384	688,783
FIXEDCHGSL - Fixed Charges	40,000	1,039,783	1,039,783
<i>A23000 - Finance Department</i>	<i>6,124,001</i>	<i>7,516,564</i>	<i>6,260,971</i>
<b>AC2023 - Treasury</b>	<b>6,124,001</b>	<b>7,516,564</b>	<b>6,260,971</b>
<b>Grand Total</b>	<b>6,124,001</b>	<b>7,516,564</b>	<b>6,260,971</b>

## **FINANCE (23)**

### ***ACCOUNTING OPERATIONS ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: ACCOUNTING OPERATIONS**

This activity includes Payroll Audit, Project Administration, Risk Management, Accounts Payable Department, Account Operations, DRMS Support and General Accounting. In FY 2009-10, a Grants Management unit is proposed as well.

**Risk Management** unit protects the assets and earning power of the City from loss or destruction and is responsible for maintaining the self-insurance Risk Management Fund, and this unit administers various safety programs. Risk Management Division's responsibilities are workers' compensation, central safety, and long term disability. Risk Management also maintains and administers the self-insurance Risk Management Fund, created in 1995.

#### **GOALS:**

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

#### **MAJOR INITIATIVES FOR FY 2008-09:**

- Payroll Audit will continue implement the Human Resources/Payroll system; plans include the transfer of up to five major departments to this new Oracle based payroll system in 2009-10.
- Payroll Audit will work with Human Resources Department to complete the implementation of the new front-end time capture system known as Workbrain.
- Continue to reorganize the General Accounting Division to improve accounting and financial reporting including timely completion of audits.
- Reduce the number of audit adjustments by being completely prepared for audit.
- Improve the City's internal controls over accounting and finances and reduce the number of audit findings and control deficiencies.
- Complete the 2007-08 CAFR audit by September 30, 2009.
- Complete the 2008-09 CAFR audit by March 31, 2010.
- Complete the 2006-07 Single Audit by July 31, 2009.
- Complete the 2007-08 Single Audit by November 30, 2009.
- Complete the 2008-09 Single Audit by March 31, 2010.
- Produce quarterly financial statements and cash flow statements so that the Mayor and City management are informed of the current financial condition of the City.

#### **PLANNING FOR THE FUTURE FOR FY 2009-10, FY 2010-11 and BEYOND:**

Payroll Audit will complete implementation the Oracle Payroll system. The functionality of this software along with process improvements will allow the city to consolidate all payroll activities and eliminate the need for separate and disparate payroll systems. This will simplify accounting and tax reporting activities and provide for timely and accurate financial reporting.

Finance Department plans on consolidating all accounting functions of the General Fund under the General Accounting Division. A Grants Section would be added to ensure the Single Audit is prepared timely. In addition, Finance proposes that a special position classification be created for Accounting that requires extensive accounting knowledge and experience. These accounting specialists would improve the accounting competency of the City and ensure that financial statements and audits are completed timely. Also, training and professional development programs will be implemented for accounting staff. The General Accounting Division mission will be to provide

## **FINANCE (23)**

timely and accurate accounting resulting in timely financial information to City management, City leaders and the public.

## FINANCE (23)

### ACCOUNTING OPERATIONS MEASURES AND TARGETS

<b>Type of Performance Measure:</b> List of Measures	<b>2006-07</b> <b>Actual</b>	<b>2007-08</b> <b>Actual</b>	<b>2008-09</b> <b>Projection</b>	<b>2009-10</b> <b>Target</b>
<b>Outputs: Units of Activity directed toward Goals</b>				
Vendor payments processed	175,000	175,000	175,000	175,000
Investment portfolio rate of return	5.07%	4.46%	3.0%	3.0%
<b>Outcomes: Results or Impacts of Program Activities</b>				
Number of employees on Workers' Compensation	460	400	400	400
Workers' Comp payroll	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
Workers' Comp medical (excludes DWSD)	\$6,700,000	\$6,700,000	\$6,700,000	\$6,700,000
Number of Vehicular Accidents	470	460	450	450
<b>Efficiency: Program Costs related to Units of Activity</b>				
Timely investigation of all accident reports	2.0 days	2.0 days	2.0 days	2.0 days
Number of days to process daily investment transactions	2	1	1	1
<b>Activity Costs</b>	<b>\$8,862,371</b>	<b>\$8,988,848</b>	<b>\$11,188,986</b>	<b>\$12,252,719</b>

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

<b>Project Administration</b>	<b>2008-09 Redbook</b>		<b>2009-10 Dept Final Request</b>		<b>2009-10 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Accounts Division - Administration</b>						
<i>APPROPRIATION ORGANIZATION</i>						
00245 - Accounts Division - Administration						
230020 - Project Administration	3	\$404,703	3	\$572,437	3	\$399,306
230030 - Accounts Payable	12	\$903,308	13	\$1,166,287	13	\$981,483
230060 - Payroll Audit	17	\$1,439,982	17	\$1,402,287	16	\$1,211,748
230100 - Risk Management	17	\$1,404,642	17	\$1,623,783	15	\$1,532,932
230130 - General Accounting	21	\$3,741,793	24	\$4,935,529	24	\$4,801,696
230145 - Grants Management	0	\$0	0	\$0	3	\$297,242
<b>APPROPRIATION TOTAL</b>	<b>70</b>	<b>\$7,894,428</b>	<b>74</b>	<b>\$9,700,323</b>	<b>74</b>	<b>\$9,224,407</b>
00832 - Departmental Accounting Operations						
230050 - Departmental Accounting Operations	34	\$2,967,153	36	\$3,151,607	34	\$2,890,093
<b>APPROPRIATION TOTAL</b>	<b>34</b>	<b>\$2,967,153</b>	<b>36</b>	<b>\$3,151,607</b>	<b>34</b>	<b>\$2,890,093</b>
00982 - DRMS						
230180 - DRMS	1	\$327,405	2	\$319,859	0	\$138,219
<b>APPROPRIATION TOTAL</b>	<b>1</b>	<b>\$327,405</b>	<b>2</b>	<b>\$319,859</b>	<b>0</b>	<b>\$138,219</b>
<b>ACTIVITY TOTAL</b>	<b>105</b>	<b>\$11,188,986</b>	<b>112</b>	<b>\$13,171,789</b>	<b>108</b>	<b>\$12,252,719</b>

**CITY OF DETROIT**  
**Budget Development for FY 2009-2010**  
**Appropriations - Summary Objects**

	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>
	<b>Redbook</b>	<b>Dept Final</b>	<b>Mayor's</b>
		<b>Request</b>	<b>Budget Rec</b>
<b>AC2523 - Accounting Operations</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	5,400,041	5,797,420	5,321,831
EMPBENESL - Employee Benef	3,425,368	4,060,769	3,694,205
PROFSVCSL - Professional/Cor	1,666,927	2,301,000	2,574,219
OPERSUPSL - Operating Suppli	78,584	104,029	98,029
OPERSVCSL - Operating Servic	566,749	737,971	511,535
CAPEQUPSL - Capital Equipme	49,940	120,400	52,700
OTHEXPSSL - Other Expenses	200	50,200	200
FIXEDCHGSL - Fixed Charges	1,177	0	0
<i>A23000 - Finance Department</i>	<i>11,188,986</i>	<i>13,171,789</i>	<i>12,252,719</i>
<b>AC2523 - Accounting Operations</b>	<b>11,188,986</b>	<b>13,171,789</b>	<b>12,252,719</b>
<b>Grand Total</b>	<b>11,188,986</b>	<b>13,171,789</b>	<b>12,252,719</b>

## **FINANCE (23)**

### ***INCOME TAX OPERATION ACTIVITY INFORMATION***

#### **ACTIVITY DESCRIPTION: INCOME TAX OPERATION**

Administer and enforce the Michigan Uniform Income Tax Act (Ordinance 900-F) and the Michigan Utility Users Tax Act (Ordinance No. 521-G). The Division tracks residents and businesses, communicates requirements of the tax process, processes withholding and estimates, processes tax returns and audits exceptional cases.

#### **GOALS:**

1. To maintain and enhance the fully integrated income and utility users Tax Administration System (TAS).
2. Continuous improvement of customer services.
3. Continue outreach programs.
4. Enhance income and utility users tax base.
5. Maximize income and utility users tax revenue.

#### **MAJOR INITIATIVES FOR FY 2008-09:**

Several major initiatives are underway:

- Timely processing of Income Tax returns.
- Provide support and maintenance of TAS system in-house on City's Unix platform.
- Monitor impact of Utility deregulation on City's revenue.
- Provide support and maintenance of Tax Imaging System hardware and software.
- Maximize revenue collections of delinquent taxpayers.
- Electronic processing of withholding payments.
- Continue non-filer program to increase taxpayer compliance with City Ordinance.
- Lower the interest paid on refunds.
- Maximize efficiency of tax payment collections and processing of tax returns working with outside vendor.
- Begin discussion with the State Treasurer's Office on enhanced tax collection opportunities of a partnership with them.

#### **PLANNING FOR THE FUTURE FOR FY 2009-10, FY 2010-11 and BEYOND:**

- Implement Interactive Voice Response System.
- Continue specialized compliance with the Internal Revenue Service.
- Electronic Tax Filing.

## FINANCE (23)

### INCOME TAX OPERATION MEASURES AND TARGETS

Type of Performance Measure:	2006-07	2007-08	2008-09	2009-10
List of Measures	Actual	Actual	Projection	Target
<b>Outputs: Units of Activity directed toward Goals</b>				
Refunds paid (checks issued)	135,983	194,233	140,000	140,000
Annual returns processed (estimates, income tax and withholding)	454,515	434,299	450,000	430,000
Assessments issued	N/A	1,079,253	185,000	185,000
Payment documents processed	195,560	196,695	190,000	190,000
Number of dunning notices sent	Monthly	Monthly	Monthly	Monthly
Tax clearances	3,251	3,184	3,200	3,200
Income Tax returns processed	316,900	295,134	300,000	290,000
Number of amended forms processed	N/A	N/A	5,000	5,000
Resident	136,398	127,521	125,000	120,000
Non-Resident	125,603	125,167	125,000	120,000
Corporate	7,192	7,183	7,000	7,000
Partnerships	1,883	2,172	2,000	2,000
Number of audits performed	N/A	N/A	80,000	80,000
<b>Outcomes: Results or Impacts of Program Activities</b>				
Yield from Income Tax audits	N/A	N/A	\$1,000,000	\$1,000,000
Interest paid for late refunds	244,030	365,666	250,000	250,000
Income tax collections percent of budget	102%	99%	100%	100%
Utility Users Tax collections as percent of budget	96%	86%	100%	100%
<b>Efficiency: Program Costs related to Units of Activity</b>				
Percent of tax returns timely processed	52%	72%	70%	70%
<b>Activity Costs</b>	<b>\$4,085,857</b>	<b>\$4,299,201</b>	<b>\$4,866,547</b>	<b>\$4,311,246</b>

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

<b>Income Tax</b>	<b>2008-09 Redbook</b>		<b>2009-10 Dept Final Request</b>		<b>2009-10 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Accounts - City Income Tax Operation</b>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00247 - Accounts - City Income Tax Operation						
230110 - Income Tax	56	\$4,866,547	56	\$5,283,617	48	\$4,311,246
<b>APPROPRIATION TOTAL</b>	<b>56</b>	<b>\$4,866,547</b>	<b>56</b>	<b>\$5,283,617</b>	<b>48</b>	<b>\$4,311,246</b>
<b>ACTIVITY TOTAL</b>	<b>56</b>	<b>\$4,866,547</b>	<b>56</b>	<b>\$5,283,617</b>	<b>48</b>	<b>\$4,311,246</b>

**CITY OF DETROIT**  
**Budget Development for FY 2009-2010**  
**Appropriations - Summary Objects**

	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>
	<b>Redbook</b>	<b>Dept Final</b>	<b>Mayor's</b>
		<b>Request</b>	<b>Budget Rec</b>
<b>AC3023 - Income Tax Operation</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	2,384,906	2,469,027	2,062,435
EMPBENESL - Employee Benef	1,510,007	1,729,032	1,432,955
PROFSVCSL - Professional/Cor	265,000	315,000	200,000
OPERSUPSL - Operating Suppli	181,784	187,684	107,534
OPERSVCSL - Operating Servic	524,850	532,874	468,542
CAPEQUPSL - Capital Equipme	0	50,000	39,780
<i>A23000 - Finance Department</i>	<b>4,866,547</b>	<b>5,283,617</b>	<b>4,311,246</b>
<b>AC3023 - Income Tax Operation</b>	<b>4,866,547</b>	<b>5,283,617</b>	<b>4,311,246</b>
<b>Grand Total</b>	<b>4,866,547</b>	<b>5,283,617</b>	<b>4,311,246</b>

## **FINANCE (23)**

### ***PENSION ADMINISTRATION ACTIVITY INFORMATION***

This activity is responsible for the administration of the employee pension and retirement systems, and the employee benefit plans.

#### **GOALS:**

1. Provide a safer environment for our citizens and our employees by enhancing our safety, training and wellness program.
  - Enroll all new employees in either the General Retirement System or the Policemen and Firemen Retirement System and the Employee Benefit Plan.
  - Audit and pay all medical exams for employees applying for disability retirements.
  - Educate staff to daily shred all discarded documents, which contain personal employee information.
2. Improve customer satisfaction by instituting business processes that meet the needs of departments, vendors, taxpayers and employees in an accurate and punctual manner.
  - Monitor the earnings of all employees for credit to either the General Retirement System or the Police and Firemen Retirement System.
  - Estimate, compute, counsel and assist employees in filing of requests for retirement (service, non-duty, duty, early, vested, survivors, etc.).
  - Maintain and enhance the Retirement System Investment Web site.
  - Schedule and document all meetings of the General Retirement System, the Policemen and Firemen Retirement System and the Employees Benefit Plan.
  - Communicate with all active and retired employees on ongoing basis.
  - Maintain and enhance the Retirement System's Internet Web site.
3. Facilitate business development and economic growth by providing timely and accurate financial information, analyses and arrangements.
  - Monitor the investments of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
4. Improve the City's financial position by maximizing revenues, controlling expenditures, managing exposure to risk, monitoring debt parameters and reporting financial information in an accurate and timely fashion.
  - Prepare the monthly payroll for the General Retirement System and the Policemen and Firemen Retirement System and all related details concerning these payrolls.
  - Perform all required accounting functions for the General Retirement System and the Policemen and Firemen Retirement System.
  - Prepare all information necessary for the yearly actuarial valuations of the General Retirement System, the Policemen and Firemen Retirement System and the Employee Benefit Plan.
  - Audit all disability earnings to ensure proper payment.
  - Prepare all reports required by the trustees.
  - Produce an annual report to be distributed to all active and retired employees and other interested parties.
  - Produce personal employee benefit statements.
  - Produce semiannual newsletter.
  - Audit and pay all death benefits for active and retired employees.

#### **MAJOR INITIATIVES FOR FY 2008-09:**

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

## **FINANCE (23)**

### PLANNING FOR THE FUTURE FOR FY 2009-10, FY 2010-11 and BEYOND:

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

## FINANCE (23)

### PENSION ADMINISTRATION MEASURES TARGETS

<b>Type of Performance Measure:</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>
List of Measures	<b>Actual</b>	<b>Actual</b>	<b>Projection</b>	<b>Target</b>
<b>Inputs: Resources Allocated or Service Demands Made</b>				
Retirement system income collection (including accruals)	100%	100%	100%	100%
Retirees added to payroll	850	900	900	900
<b>Outputs: Units of Activity directed toward Goals</b>				
Disabilities approved	60	60	60	65
Accuracy of computation and payment	100%	100%	100%	100%
<b>Efficiency: Program Costs related to Units of Activity</b>				
Percent of retirees using direct deposit	80%	80%	84%	87%
Number of days to refund annuity monies (from Board approval)	3	3	3	3
Number of hours to return calls	24	24	24	24
Number of days to answer letters	5	5	5	4
<b>Activity Costs</b>	<b>\$2,982,022</b>	<b>\$3,148,191</b>	<b>\$8,211,776</b>	<b>\$8,327,934</b>

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

<b>Pension</b>	<b>2008-09 Redbook</b>		<b>2009-10 Dept Final Request</b>		<b>2009-10 Mayor's Budget Rec</b>	
	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>	<b>FTE</b>	<b>AMOUNT</b>
<b>Accounts - Pension and Employee Ben</b>						
<i>APPROPRIATION</i>						
<i>ORGANIZATION</i>						
00246 - Accounts - Pension and Employee Benefit						
230040 - Pension	41	\$8,211,776	44	\$9,785,250	44	\$8,327,934
<b>APPROPRIATION TOTAL</b>	<b>41</b>	<b>\$8,211,776</b>	<b>44</b>	<b>\$9,785,250</b>	<b>44</b>	<b>\$8,327,934</b>
<b>ACTIVITY TOTAL</b>	<b>41</b>	<b>\$8,211,776</b>	<b>44</b>	<b>\$9,785,250</b>	<b>44</b>	<b>\$8,327,934</b>

**CITY OF DETROIT**  
**Budget Development for FY 2009-2010**  
**Appropriations - Summary Objects**

	<b>2008-09 Redbook</b>	<b>2009-10 Dept Final Request</b>	<b>2009-10 Mayor's Budget Rec</b>
<b>AC4523 - Pensions &amp; Employee Benefits</b>			
<i>A23000 - Finance Department</i>			
SALWAGESL - Salary & Wages	1,980,417	2,205,475	1,972,062
EMPBENESL - Employee Benef	1,251,333	1,519,498	1,364,987
PROFSVCSL - Professional/Cor	3,034,982	3,254,207	3,034,982
OPERSUPSL - Operating Suppli	77,254	90,750	90,750
OPERSVCSL - Operating Servic	1,652,990	2,452,990	1,602,823
CAPEQUPSL - Capital Equipme	20,000	29,500	29,500
OTHEXPSSL - Other Expenses	194,800	232,830	232,830
<i>A23000 - Finance Department</i>	<b>8,211,776</b>	<b>9,785,250</b>	<b>8,327,934</b>
<b>AC4523 - Pensions &amp; Employee Benefits</b>	<b>8,211,776</b>	<b>9,785,250</b>	<b>8,327,934</b>
<b>Grand Total</b>	<b>8,211,776</b>	<b>9,785,250</b>	<b>8,327,934</b>

**CITY OF DETROIT**  
**Budget Development for FY 2009-2010**  
**Appropriation Summary - Revenues**

	2007-08 Actuals	2008-09 Redbook	2009-10 Dept Final Request	2009-10 Mayor's Budget Rec	Variance
<b>A23000 - Finance Department</b>					
<i>00058 - Administration</i>					
447555 - Other Reimbursements	7,124,704	0	0	0	0
474100 - Miscellaneous Receipts	75	0	0	0	0
<i>00058 - Administration</i>	<i>7,124,779</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>11859 - Targeted Business Development</i>					
474100 - Miscellaneous Receipts	590	0	5,000	0	0
<i>11859 - Targeted Business Developm</i>	<i>590</i>	<i>0</i>	<i>5,000</i>	<i>0</i>	<i>0</i>
<i>00060 - Assessments Division</i>					
447300 - Other Utility Revenue	221	0	0	0	0
447370 - Sale-Mfrd & Reproduce	252,241	200,000	200,000	200,000	0
<i>00060 - Assessments Division</i>	<i>252,462</i>	<i>200,000</i>	<i>200,000</i>	<i>200,000</i>	<i>0</i>
<i>00063 - Treasury Division</i>					
446100 - Administration Fee	4,693,082	0	0	0	0
448115 - Other Fees	200,631	298,860	298,860	298,860	0
448155 - Other Fees-County	45,000	0	0	0	0
449125 - Personal Services	25	124,500	124,500	156,500	32,000
461160 - Other Interest Earnings	20	0	0	0	0
472100 - Other Forfeits And Pen	26,418	33,220	33,220	33,220	0
474100 - Miscellaneous Receipts	56,632	1,653,392	1,653,392	1,653,392	0
474110 - Miscellaneous Receipts	818	0	0	0	0
<i>00063 - Treasury Division</i>	<i>5,022,626</i>	<i>2,109,972</i>	<i>2,109,972</i>	<i>2,141,972</i>	<i>32,000</i>
<i>12857 - Treasury Cash Management Project</i>					
522110 - Project Borrowings	4,550,000	0	0	0	0
<i>12857 - Treasury Cash Management</i>	<i>4,550,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>00245 - Accounts Division - Administration</i>					
447555 - Other Reimbursements	376,083	187,388	187,388	187,388	0
449125 - Personal Services	(65,811)	0	0	0	0
449155 - Personal Services-Dep	268,627	301,501	336,665	336,665	35,164
<i>00245 - Accounts Division - Administr</i>	<i>578,899</i>	<i>488,889</i>	<i>524,053</i>	<i>524,053</i>	<i>35,164</i>
<i>00247 - Accounts - City Income Tax Operation</i>					
472230 - Recoveries	60	0	0	0	0
<i>00247 - Accounts - City Income Tax C</i>	<i>60</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>00246 - Accounts - Pension and Employee Bene</i>					

**CITY OF DETROIT**  
**Budget Development for FY 2009-2010**  
**Appropriation Summary - Revenues**

	2007-08 Actuals	2008-09 Redbook	2009-10 Dept Final Request	2009-10 Mayor's Budget Rec	Variance
<b>A23000 - Finance Department</b>					
<i>00246 - Accounts - Pension and Employee Bene</i>					
447615 - Other Reimb - Pension	3,197,835	7,591,776	9,165,250	7,707,934	116,158
<i>00246 - Accounts - Pension and Empl</i>	<i>3,197,835</i>	<i>7,591,776</i>	<i>9,165,250</i>	<i>7,707,934</i>	<i>116,158</i>
<b>A23000 - Finance Department</b>	<b>20,727,251</b>	<b>10,390,637</b>	<b>12,004,275</b>	<b>10,573,959</b>	<b>183,322</b>
<b>Grand Total</b>	<b>20,727,251</b>	<b>10,390,637</b>	<b>12,004,275</b>	<b>10,573,959</b>	<b>183,322</b>

**CITY OF DETROIT  
MAYOR'S 2009-2010 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2008	2009 FTE	FY 2009	2010 FTE	2009	2010 FTE
Classification						
<b>00058 - Administration</b>						
<b>230010 - Administration</b>						
Finance Director	1		1		1	
Deputy Finance Director	1		1		1	
Admin Asst GD II - Finance	1		0		0	
Executive Secretary III	1		1		1	
Executive Secretary II	1		1		1	
<b>Total Administration</b>	<b>5</b>		<b>4</b>		<b>4</b>	
<b>Total Administration</b>	<b>5</b>		<b>4</b>		<b>4</b>	
<b>00060 - Assessments Division</b>						
<b>230120 - Assessment</b>						
Assessor	3		3		3	
Manager II - Finance	1		1		1	
Manager I - Finance	3		3		3	
Business System Support Splst	1		1		1	
Sprv-Assessment Rec & Admin	2		2		2	
Assessors Board Coord	1		2		2	
Appraiser III	3		3		3	
Appraiser II	15		15		15	
Appraiser I	6		6		6	
Appraisal Technician II	3		3		3	
Appraisal Technician I	9		9		9	
Executive Secretary I	1		0		0	
Senior Stenographer	1		1		1	
Head Clerk	1		1		1	
Principal Clerk	2		2		2	
Senior Clerk	2		2		1	
Office Assistant III	7		7		6	
Clerk	1		1		1	
Executive Secretary II	0		1		1	
<b>Total Assessment</b>	<b>62</b>		<b>63</b>		<b>61</b>	
<b>Total Assessments Division</b>	<b>62</b>		<b>63</b>		<b>61</b>	

**CITY OF DETROIT  
MAYOR'S 2009-2010 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2008	2009 FTE	FY 2009	2010 FTE	2009	2010 FTE
Classification						
<b>00061 - Purchasing Division</b>						
<b>230080 - Purchasing</b>						
Purchasing Director	1		1		1	
General Manager - Finance	1		1		1	
Manager II - Finance	1		1		1	
Business System Support Splst	2		2		2	
Business Analyst	3		3		3	
Principal Purchases Agent	3		3		1	
Administrative Specialist I	1		0		0	
Purchases Agent III	6		6		3	
Purchasing Assistant	4		4		3	
Executive Secretary II	0		1		1	
<b>Total Purchasing</b>		<b>22</b>		<b>22</b>		<b>16</b>
<b>Total Purchasing Division</b>		<b>22</b>		<b>22</b>		<b>16</b>
<b>00063 - Treasury Division</b>						
<b>230070 - Treasury</b>						
Treasurer	1		1		1	
Deputy City Treasurer	1		1		1	
Manager II - Finance	1		2		2	
Manager I - Finance	1		1		1	
Business System Support Splst	1		1		1	
Senior Accountant	3		3		3	
Executive Secretary II	1		1		1	
Records Systems Specialist II	1		1		1	
Executive Secretary I	1		1		1	
Head Clerk	2		2		2	
Condemnation Award Specialist	1		1		1	
Revenue Collections Specialist	9		9		7	
Revenue Collector	12		12		10	
Revenue Collections Clerk	4		4		3	
Principal Clerk	4		4		3	
Senior Teller	3		3		3	
Senior Clerk	5		5		3	

**CITY OF DETROIT  
MAYOR'S 2009-2010 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2008	2009	FY	FY	2009	2010
Classification			FTE		FTE	
<b>00063 - Treasury Division</b>						
<b>230070 - Treasury</b>						
Office Assistant III	3		3		2	
Clerk	5		5		5	
Office Assistant II	2		2		2	
<b>Total Treasury</b>	<b>61</b>		<b>62</b>		<b>53</b>	
<b>230075 - Debts and Disbursements</b>						
Manager II - Finance	1		0		0	
Manager I - Finance	2		2		2	
Investment Agent	1		1		0	
Principal Accountant	4		4		3	
General Manager - Finance	0		1		1	
<b>Total Debts and Disbursements</b>	<b>8</b>		<b>8</b>		<b>6</b>	
<b>Total Treasury Division</b>	<b>69</b>		<b>70</b>		<b>59</b>	
<b>00245 - Accounts Division - Administration</b>						
<b>230020 - Project Administration</b>						
Manager II - Finance	1		1		1	
Principal Accountant	2		2		2	
<b>Total Project Administration</b>	<b>3</b>		<b>3</b>		<b>3</b>	
<b>230030 - Accounts Payable</b>						
Manager I - Finance	1		1		1	
Admin Asst - GD III - Finance	1		0		0	
Principal Accountant	1		1		1	
Senior Voucher Audit Clerk	2		2		2	
Voucher Audit Clerk	7		7		7	
Head Clerk	0		1		1	
Manager II - Finance	0		1		1	
<b>Total Accounts Payable</b>	<b>12</b>		<b>13</b>		<b>13</b>	
<b>230060 - Payroll Audit</b>						
Manager II - Finance	1		1		1	
Business System Support Splst	1		1		1	

**CITY OF DETROIT  
MAYOR'S 2009-2010 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2008	2009 FTE	FY 2009	2010 FTE	2009	2010 FTE
Classification						
<b>00245 - Accounts Division - Administration</b>						
<b>230060 - Payroll Audit</b>						
Principal Accountant	1		1		1	
Senior Accountant	2		2		1	
Administrative Specialist I	2		2		2	
Sr Payroll Audit Clerk	5		5		5	
Payroll Audit Clerk	4		4		4	
Head Clerk	1		1		1	
<b>Total Payroll Audit</b>	<b>17</b>		<b>17</b>		<b>16</b>	
<b>230100 - Risk Management</b>						
General Manager - Finance	1		1		1	
Manager II - Finance	1		1		1	
Manager I - Finance	1		1		1	
Risk Analyst	1		1		1	
Sr Worker's Comp Specialist	1		1		1	
Worker Compensation Specialist	5		5		5	
Supervising Safety Officer	1		1		1	
Safety Officer	5		5		4	
Office Assistant III	1		1		0	
<b>Total Risk Management</b>	<b>17</b>		<b>17</b>		<b>15</b>	
<b>230130 - General Accounting</b>						
Chief Accounting Officer	1		1		1	
General Manager - Finance	2		2		2	
Manager II - Finance	1		1		1	
Manager I - Finance	3		4		4	
Business System Support Splst	3		3		3	
Principal Accountant	8		9		9	
Senior Accountant	2		2		2	
Executive Secretary I	1		1		1	
Admin Asst GD II - Finance	0		1		1	
<b>Total General Accounting</b>	<b>21</b>		<b>24</b>		<b>24</b>	

**CITY OF DETROIT  
MAYOR'S 2009-2010 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2008	2009 FTE	FY 2009	2010 FTE	2009	2010 FTE
Classification						
<b>00245 - Accounts Division - Administration</b>						
<b>230145 - Grants Management</b>						
Senior Accountant	0		0		2	
General Manager - Finance	0		0		1	
<b>Total Grants Management</b>	<b>0</b>		<b>0</b>		<b>3</b>	
<b>Total Accounts Division - Administration</b>	<b>70</b>		<b>74</b>		<b>74</b>	
<b>00246 - Accounts - Pension and Employee Ben</b>						
<b>230040 - Pension</b>						
General Manager - Pension	1		1		1	
Manager II - Pension	2		2		2	
Manager I - Pension	3		3		3	
Investment Analyst - Pension	1		1		1	
Principal Accountant - Pension	4		4		4	
Office Management Asst-Pension	1		1		1	
Senior Accountant - Pension	5		5		5	
Prin Govern Analyst-Pension	1		1		1	
Head Clerk - Pension	2		2		2	
Prinicpal Clerk - Pension	4		4		4	
Recording Secretary - Ret Sys	3		3		3	
Senior Clerk - Pension	5		5		5	
Office Assistant III-Pension	4		4		4	
Senior Stenographer - Pension	1		1		1	
Clerk - Pension	2		3		3	
Office Assistant II - Pension	2		4		4	
<b>Total Pension</b>	<b>41</b>		<b>44</b>		<b>44</b>	
<b>Total Accounts - Pension and Employee Ben</b>	<b>41</b>		<b>44</b>		<b>44</b>	
<b>00247 - Accounts - City Income Tax Operatio</b>						
<b>230110 - Income Tax</b>						
General Manager - Finance	1		1		1	
Manager II - Finance	1		1		1	
Manager I - Finance	2		2		2	
Principal Accountant	4		4		4	

**CITY OF DETROIT  
MAYOR'S 2009-2010 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2008	2009 FTE	FY 2009	2010 FTE	2009	2010 FTE
Classification						
<b>00247 - Accounts - City Income Tax Operatio</b>						
<b>230110 - Income Tax</b>						
Senior Accountant	3		3		2	
Sprv Income Tax Investigator	2		2		2	
Senior Income Tax Investigator	13		13		13	
Income Tax Investigator	13		13		10	
Office Management Assistant	1		1		1	
Head Clerk	1		1		1	
Principal Clerk	1		1		0	
Senior Clerk	2		2		1	
Clerk	8		8		7	
Office Assistant III	1		1		0	
Office Assistant II	3		3		3	
<b>Total Income Tax</b>	<b>56</b>		<b>56</b>		<b>48</b>	
<b>Total Accounts - City Income Tax Operation</b>	<b>56</b>		<b>56</b>		<b>48</b>	
<b>00832 - Departmental Accounting Operations</b>						
<b>230050 - Departmental Accounting Operatio</b>						
Manager II - Finance	3		3		3	
Manager I - Finance	5		4		4	
Principal Accountant	8		7		7	
Senior Accountant	7		10		10	
Accountant I	2		1		1	
Head Clerk	2		0		0	
Senior Clerk	3		2		1	
Office Management Assistant	1		0		0	
Office Assistant III	3		6		5	
Clerk	0		2		2	
Senior Bookkeeper	0		1		1	

**CITY OF DETROIT  
MAYOR'S 2009-2010 RECOMMENDED BUDGET**

**Finance Department**

Appropriation	REDBOOK FY		DEPT REQUEST		MAYORS FY	
Organization	2008	2009 FTE	FY 2009	2010 FTE	2009	2010 FTE
Classification						
<b>00832 - Departmental Accounting Operations</b>						
<b>230050 - Departmental Accounting Operatio</b>						
<b>Total Departmental Accounting Operations</b>						
	<u>34</u>		<u>36</u>		<u>34</u>	
<b>Total Departmental Accounting Operations</b>						
	34		36		34	
<b>00982 - DRMS</b>						
<b>230180 - DRMS</b>						
Manager I - Finance						
	1		1		0	
General Manager - Finance						
	0		1		0	
<b>Total DRMS</b>						
	<u>1</u>		<u>2</u>		<u>0</u>	
<b>Total DRMS</b>						
	1		2		0	
<b>11859 - Targeted Business Development</b>						
<b>230025 - Targeted Business Development</b>						
Director of Targeted Business						
	1		1		1	
Manager I - Targeted Business						
	1		1		0	
Business Analyst						
	2		2		1	
Executive Secretary II						
	1		1		1	
Business System Support Splst						
	0		0		1	
<b>Total Targeted Business Development</b>						
	<u>5</u>		<u>5</u>		<u>4</u>	
<b>Total Targeted Business Development</b>						
	5		5		4	
<b>Agency Total</b>						
	<u>365</u>		<u>376</u>		<u>344</u>	