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TO: Tanya Stoudemire, Deputy CFO/ Budget Director
OCFO-Office of Budget (Non-Departmental)

FROM: David Whitaker, Director
Legislative Policy Division Staff

DATE: March 20, 2019

RE: 2019 -2020 Budget Analysis

Attached is our budget analysis regarding the Non-Departmental budget for the 2019-2020 Fiscal Year.

Please be prepared to respond to the issues/questions raised in our analysis during your scheduled hearing on **Wednesday, March 27, 2019 at 10:00 a.m.** We would then appreciate a written response to the issues/questions at your earliest convenience subsequent to your budget hearing. Please forward a copy of your responses to the Council members and the City Clerk's Office.

Please contact us if you have any questions regarding our budget analysis.

Thank you for your cooperation in this matter.

DW:icj:ss

Attachments:

Issues and Questions
2019-20 Budget Information for Non-Departmental

cc: Councilmembers
Auditor General's Office
David Massaron, Acting Chief Financial Officer
Tina Tolliver, Director of Budget Development, Execution and Monitoring Division
Renee Short, Budget Team Leader
John Naglick, Chief Deputy CFO/Finance Director

James George, Agency CFO
Stephanie Washington, Mayor's Office

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Non-Departmental (35)

FY 2019-20

Budget Analysis by the Legislative Policy Division

Summary

Appropriations

The Non-Departmental agency budget contains appropriations for general fund activities not specific to any one department. The Non-Departmental agency budget also contains appropriations for subsidies to enterprise agencies and various other organizations.

In addition, Non-Departmental contains appropriations that are offset with equal revenue amounts for organizations whose employees are included and paid through the city payroll system such as the Detroit Building Authority and the Pension and Employee Benefit appropriation.

Over the years and on an increasing basis, programs with employees have been added to the Non-Departmental budget. When programs with employees are included in Non-Departmental the real line of reporting is blurred or in fact completely hidden by the presentation. Consideration should be given to the re-alignment of these organizations into the agencies where the employees ultimately report.

The Mayor recommends \$356.44 million in Non-Departmental expenditures from All Funds for FY 2020, comprised of the following:

\$289.94 million	In recommended Non-Departmental expenditures from Fund 1000 General Fund
\$ 12.00 million	In recommended Non-Departmental expenditures from Fund 1003 Blight Investments
\$ 2.00 million	In recommended Non-Departmental expenditures from Fund 3921 Donated Funds-P.E.G. Fees
\$ 7.50 million	In recommended Non-Departmental expenditures from Fund 4533 City of Detroit Capital Projects
\$ 45.00 million	In recommended Non-Departmental expenditures in Appropriation 14001 Budget Reserve from Fund 1000 General Fund

Revenues

The Non-Departmental agency contains the major revenues supporting the General Fund that are not specific to any one department.

As a result of the revenue consensus process now in place in accordance with Section 8-213 of the Detroit City Charter and per Public Act 182 of 2014, which mandates a revenue estimating conference, there is general agreement with the revenue estimates included in the budget. Another revenue consensus will be conducted in May based on more up to date collection data.

Any budget amendment presented to City Council during that time will reflect any new revenue estimates and will be a part of the final budget for the ensuing fiscal year. In making adjustments to the budget, the revenue estimates agreed to by the revenue consensus group and the state restrict any changes to revenues.

The Mayor recommends \$1,083.35 million in Non-Departmental revenues from All Funds for FY 2020, comprised of the following:

\$930.85 million	In recommended Non-Departmental revenues from Fund 1000 General Fund
\$ 73.00 million	In recommended Non-Departmental revenues from Fund 1003 Blight Investments
\$ 2.00 million	In recommended Non-Departmental revenues from Fund 3921 Donated Funds-P.E.G. Fees
\$ 32.50 million	In recommended Non-Departmental revenues from Fund 4533 City of Detroit Capital Projects
\$ 45.00 million	In recommended Non-Departmental revenues in Appropriation 14001 Budget Reserve from Fund 1000 General Fund

Non-Departmental’s Budget Recommended by Mayor Duggan

Attachment I is a copy of the summary pages (B35-1 through B35-9) from Mayor Duggan’s 2020-2023 proposed budget for Non-Departmental.

Attachment I also represents proposed Non-Departmental expenditures and revenues showing adopted FY 2019 budget and recommended budgets for FY 2020 through FY 2023 (B35-10 through B35-19). Attachment I also serves as the primarily basis for the questions on changes in expenditure appropriations in the “Issues and Questions” section below.

Attachment II provides a description of the expenditure appropriations identified in Attachment I.

City Council has scheduled separate budget hearings for the Detroit Building Authority (DBA), City Airport, Board of Ethics, Media Services and Communications, Museum of African American History, Detroit Historical Institute, Detroit Zoological Institute, Eastern Market, the Detroit Wayne County Port Authority and the Board of Police Commissioners. Therefore, the Legislative Policy Division (LPD) will not raise questions regarding these entities in this budget analysis but will do so in separate budget analyses for the budget hearings associated with these entities.

However, LPD will raise some questions in this budget analysis regarding the Detroit Land Bank Authority since the Mayor recommends a \$13 million general fund subsidy for FY 2020 land bank operations in Non-Departmental. LPD will request for representatives of the land bank to attend the 10 a.m. Non-Departmental budget hearing on Wednesday, March 27, 2019 in order to address any specific questions that may come up regarding the land bank operations.

Issues and Questions FY 2020 budget based on Attachment I expenditure information (B35-10 through B35-13):

1. Please explain \$109 K increase in Organization for Cities.
2. Parking Programs reduces by \$63 K. Please explain why the Eastern Market Garage parking program funding goes away starting in FY 2020.
3. Funding for Tax Increment Districts is eliminated starting in FY 2020. LPD assumes the City's OCFO-Treasury will continue to capture the property taxes associated with the DDA and Chrysler-LDFA specific tax increment districts. Where now in the FY 2020 budget is the payment of the captured property taxes to these tax increment districts? Likewise, where in the budget is the capture of property taxes associated with the Detroit Brownfield Redevelopment Authority (DBRA) and the payment of the captured property taxes to the DBRA's tax increment district?
4. Please explain why Prisoner Care funding goes away starting in FY 2020.
5. Please explain the \$225 K reduction in City-County Building Rent. Is there still room in the CAYMC to consolidate City operations from other locations into the CAYMC? Are there any plans for a major expansion of space for any existing departments located in the CAYMC to take place in FY 2020?
6. Please provide support documentation for the Charter Revision Commission recommended budget of \$576,000 for FY 2020.
7. Please explain \$12 M increase in Claims Fund (Insurance Premium). Is this \$12 M increase reflected on the revenue side of Appropriation 00852 Claims Fund (Insurance Premium)?
8. Centralized Payments decreases by \$6.5 M. Please explain major decreases by object code (hardware maintenance, software maintenance, telecommunications, utilities-water, utilities-sewage, miscellaneous expense and grant contributions-cash). What are the typical type of grants the grant contributions-cash support?
9. Please explain \$674 K decrease in General Revenues/Expenditures.
10. Please provide a copy of the debt service (principal and interest) payment schedule that supports the \$18.1 M increase in the debt service payment in FY 2020 for Distributable State Aid Bond.
11. Please explain the rationale for transferring the P.E.G. Fees from the General Fund to a separate "Donated Fund/non-major)" fund. Is the Donated Fund considered a Special Revenue Fund, which funds can only be used for specific purposes?
12. Please explain the \$469 K decrease with corresponding reduction of 7 FTEs in the Pension and Employee Benefits/Pension Division. Why is this division downsizing?

13. Please provide a copy of the debt service payment schedule that supports the \$2.4 M decrease in the debt service payment in FY 2020 for Note B Payment. Did the 2018 refinancing of Limited Tax General Obligation bonds help to reduce this debt service payment? Is this debt service payment also net of the proportionate share of this debt to be paid by the Enterprise Agencies?
14. The payment to the Retiree Protection Fund increases by \$5 M. Is this fund on track to accumulate approximately \$335 M by June 30, 2023 to help address the pension cliff starting in FY 2024?
15. Please provide a copy of the debt service payment schedule that supports the \$8.5 M increase in the FY 2020 debt service payment associated with the Quality of Life Exit Financing.
16. Please explain the elimination of PLD Decommission Cost funding starting in FY 2020.
17. Please explain the source of the \$45 M revenue that is supporting this \$45 M payment to the Budget Reserve that is increasing the budget reserve from \$62.3 M to \$107.3 M (page A29 of 2020-2023 four year plan), which is approximately 10% of General Fund appropriations. Do the rating agencies feel this provides a better cushion for the City of Detroit to withstand an economic downturn?
18. The Mayor recommends a general fund subsidy of \$13 M to the Detroit Land Bank Authority (DLBA) in FY 2020, a \$1 M decrease from FY 2019. Questions:
 - a. How does the \$1 M decrease in the City's contribution impact the operations of the DLBA?
 - b. Please provide FY 2019 budgeted versus actual positions. Does the DLBA plan to fill any vacant positions? What is the level of budgeted positions for FY 2020?
 - c. Please provide a copy of DLBA's FY 2019 budget, with a year-to-date budget analysis, if available. Please provide the FY 2020 budget, if available.
 - d. Please provide a copy of DLBA's 2018 annual financial statements, if available. Did the DLBA end up with an operational net loss or net income as June 30, 2018?
 - e. What is the balance of Hardest Hit Funds (HHFs) currently being maintained by the DLBA? Is there any opportunity to receive additional HHF dollars? When does the DLBA anticipate spending the remaining HHF dollars?
 - f. What amount does the DLBA currently owe the City of Detroit's \$20 M Demolition Advance Fund? Does the DLBA anticipate paying off any outstanding amount owed to this fund by the time the HHF dollars have been totally exhausted?
 - g. Will any of the Blight Investment dollars in the FY 2020 Non-Departmental budget be used to demolish any properties owned by the DLBA in FY 2020? Will of these dollars will be used to board up any properties maintained by the DLBA in FY 2020?
19. Regarding the Sinking Interest and Redemption (Debt Service) Agency 18, where property tax revenues are captured from the debt millage payments made by residential, commercial and industrial property owners in the City of Detroit to pay the annual debt service requirement associated with outstanding Unlimited Tax General Obligation (UTGO) bonds, page B18-7 reflects a \$13.3 M increase in the debt service payment for FY 2020. Please provide a copy of the debt service schedule that supports this increase. Were any of the

outstanding UTGO bonds refinanced in 2018? Does this increase include any debt service requirement for FY 2020 associated with the \$137 M in 2018 UTGO bonds sold for capital projects?

Contained in the Non-Department revenue appropriations are the following major General Fund revenue sources: income taxes, property taxes, casino (wagering) taxes and state revenue sharing. However, a portion of the income tax revenue is budgeted in the Police Department, in accordance with PA 394 of 2012. The majority of the utility user's tax revenue is budgeted in the Police Department as well.

Issues and Questions based on Attachment I revenue information (B35-14-15):

20. Please provide a crosswalk from the major General Fund revenue amounts as reflected in the February 2019 Revenue Estimating Conference report to the various budgeted major General Fund revenue amounts in the 2020-2023 four-year plan, recognizing that the majority of the major General Fund revenue is budgeted in Non-Departmental, but with some portions being budgeted in the Police and Library Departments. Please provide clarity as to where the \$12.5 M in utility user's tax revenue is budgeted as a transfer to the Public Lighting Authority (PLA) to cover the annual debt service requirement associated with the PLA bonds for street lighting infrastructure capital projects.
21. Please explain the \$20.2 M increase in Earnings on Investment.
22. Please explain the \$1.2 M decrease in Towing Fees Administration.
23. The Mayor recommends using \$117.6 M (\$12.1 M on Risk Management; \$73.0 M on Blight and Demolition; and \$32.5 M on Capital Projects) of \$131.5 M in Prior Year Surplus (as of June 30, 2018 according to the 2018 Comprehensive Annual Financial Report [CAFR]), leaving a remaining balance of \$13.9 M in Prior Year Surplus. Does the Administration look to spend any of this remaining balance in FY 2020?
24. Please provide a chart showing how the \$73.0 M in Blight and Demolition is allocated amongst the various departments in FY 2020.

NON-DEPARTMENTAL (35)

AGENCY PLAN: MISSION, GOALS AND ACTIVITY SUMMARY

MISSION:

The Non-Departmental budget provides funds for activities which are not the responsibility of any one single agency. Non-Departmental is also the depository agency for General Fund contributions for enterprise activities and for a wide variety of General Fund revenues, which cannot be credited to any specific department.

DESCRIPTION:

The Non-Departmental budget includes four of the five major revenues: casino revenues/wagering taxes, income taxes, property taxes and state revenue sharing (the fifth major revenue-Utility User Taxes is reflected in the Police Department). Revenues from reimbursements from enterprise/non-General Fund agencies of personal services costs, transfers from other city funds, miscellaneous receipts and any prior year surpluses (or deficits) are also budgeted in the Non-departmental agency.

The Non-Departmental budget includes the following independent boards-commissions and/or agencies with city-wide operations:

The **Board of Ethics** investigates and resolves complaints regarding alleged violations of the Ethics Ordinance by public servants, and issues advisory opinions regarding the meaning and application of provisions of the Charter, City ordinances or other laws and regulations establishing standards of conduct for public servants. Advisory opinions are rendered upon written request by a public servant and published by the Board annually in a report to the Mayor and City Council. The Board is charged with monitoring and recommending improvements in the disclosure requirements, and in the standards of conduct under the Ethics Ordinance, in order "to promote an ethical environment within City government, and to ensure the ethical behavior of public servants." All meetings of the Board shall be open to the public unless an individual involved in the matter to be addressed requests, in writing, that the meeting be closed; or unless otherwise provided by ordinance or by statute.

The **Board of Police Commissioners (BOPC)** is a civilian agency that exercises supervisory control and oversight of the Detroit Police Department (DPD) as set forth in the Charter. The Board has 11 members, 7 elected by District, 4 appointed by the Mayor with the consent of Detroit City Council. The Board meets every week as a Committee of the Whole including 12 community/evening meetings in the Districts. The internal organization of the agency includes fiscal, policy, administrative, legal advisor, community outreach and the Office of the Chief Investigator. The Board, in consultation with the Chief of Police and with the approval of the Mayor, establishes policies, rules and regulations for the DPD. The Board has subpoena power under the Charter that can be used for investigative purposes. The Commission also reviews and approves the DPD budget pursuant to the charter; investigates non-criminal citizens' complaints; acts as final authority in imposing or reviewing the discipline of employees of the department; receives and hears disqualification appeals from police recruits hoping to enter the Detroit Police Academy. The BOPC makes an annual report to the Mayor, the City Council, and the public of the BOPC's activities and accomplishments.

The BOPC is a cooperating host for the 2019 National NACOLE Conference (National Association for Civilian Oversight of Law Enforcement) to be held in Detroit, September 22 -26, 2019.

Department Name: Non-Departmental
 Department #: 35

Budget Summary:

	FY 2018 Actual		FY 2019 Adopted Budget		FY 2020 Recommended Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Total Revenues	891,487,636	1,026,957,732	899,513,608	996,955,329	975,851,040	1,083,351,040
Total Expenditures	299,787,480	458,346,709	267,563,500	286,473,603	334,940,878	356,440,878
Net Tax Cost	(591,700,156)	(568,611,022)	(631,950,108)	(710,481,726)	(640,910,162)	(726,910,162)

	FY 2021 Forecast		FY 2022 Forecast		FY 2023 Forecast	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Total Revenues	927,700,693	929,700,693	942,338,518	944,338,518	956,194,660	958,194,660
Total Expenditures	293,926,286	295,926,286	298,601,968	300,601,968	304,850,409	306,850,409
Net Tax Cost	(633,774,407)	(633,774,407)	(643,736,550)	(643,736,550)	(651,344,251)	(651,344,251)

Positions (by FTE):	1/1/2019 Actual	FY 2019 Adopted	FY 2020 Recommended	FY 2021 Forecast	FY 2022 Forecast	FY 2023 Forecast
	General Fund	95	103	113	113	113
Non-General Fund	-	-	21	21	21	21
Total Positions	95	103	134	134	134	134

NON-DEPARTMENTAL (35)

BOPC operating sections are as follows:

- Fiscal section monitors the budget of the DPD quarterly.
- Policy section receives proposed directives from DPD and evaluates these directives for best practices and makes policy recommendations to the BOPC.
- Legal Advisory section to the Board advises the Board on legal and policy issues.
- Community outreach section prepares brochures, reports and engages with outside law enforcement support organizations.
- Administrative section coordinates the work of the agency.
- Office of the Chief Investigator (OCI) serves as the investigative entity of the Detroit Board of Police Commissioners. The OCI receives, processes, investigates and issues findings on non-criminal citizen complaints filed against the Detroit Police Department and its personnel. The OCI processes and investigates approximately 1,500 - 1,700 complaints annually.

The City Code Section 55-15-8(a) provides that "The Board of Police Commissioners, shall establish standards, including insurance and bonding requirements, that must be met in order for a tower to qualify for police authorized tow and the police department shall maintain a current list of such qualified towers." It further provides that "The Board of Police Commissioners shall also promulgate and publish the rules and regulations that it uses to determine which towers shall be called for tows under this chapter. Such rules shall as nearly as practicable, provide for equitable distribution of police authorized towing to all towers on the list of qualified towers."

The **Detroit Building Authority (DBA)** is primarily responsible for administering capital projects, as determined by each respective City Department, with identified capital or grant funds. Critical functions include: encumbering funds through Contracts of Lease; managing the bid, RFP/RFQ process; issuing contract awards; securing the necessary clearances; advising contractors of Executive Order 2007-1 requirements; execution of contract documents; monitor design development and construction for each DBA capital project; review and approve contract invoices; oversee payments to vendors.

In addition, the DBA is responsible for the following:

- Creating and maintaining a database of all City-owned commercial property.
- Maintaining and managing all of the properties within the database.
- Managing the sale of the property, which includes tracking the applications through the process, marketing of properties, obtaining city and council approvals, and finalizing the sale transaction.
- Managing city leases, which consist of property leased by and from the city, cellular towers and billboard leases.
- Coordinating with various city departments the City's demolition activities.

NON-DEPARTMENTAL (35)

Media Services, formerly the Detroit Cable Communications Commission ("Cable Commission") which was established by ordinance in 1981, operates as the City of Detroit's local video franchising authority with direct responsibility for the review and issuance of franchise agreements and permit agreements to telecommunications providers who seek to obtain access to and ongoing use of the City's right-of-way for telecommunications facilities.

As the City of Detroit's video production and television broadcast services provider, Media Services is responsible for the daily programming, operation and management of Government Access Channel 10, the Education Access Channel 22, the Neighborhoods Channel 21 and the Public Access Channel 68. Media Services interfaces with the Mayor's Office, City Council, City departments and commissions, educational institutions and community organizations to produce programming that is responsive to the public's diverse information needs and interests.

Communications Services staff promotes a positive city image by planning, coordinating and implementing effective communications with the city's customers - residents, business owners, city employees, visitors and the media. As the communications arm for the City of Detroit, staff provides high-quality service to city agencies and elected officials in their efforts to communicate programs, initiatives and information to various audiences. Services include strategic communications planning and counseling, media relations, event planning, website management, writing, graphic design, photography and copying services.

Major functions include the development and implementation of communications initiatives including Motor City Makeover and Angels' Night; assisting departments and elected officials in communicating information and services to the public; maintaining the city's web site; operating the Total Copy Center; and providing an account of city initiatives, activities and events through photography.

The Mayor's Group Executive for Communications sets the direction for the Media and Communication Services Activity. Communications integrates publicity, graphics, photography and the Total Copy Center services into existing media services.

Pension Administration is responsible for the administration of the employee retirement systems, and it is the governing body for the Employee Benefit Plan. The Retirement Systems fully reimburses the City of Detroit for Pension Division personnel costs.

The Non-Departmental agency records the salaries and benefits for the eleven elected officials of the City of Detroit: Mayor, City Clerk and City Council Members, in the **Elected Officials Compensation** cost center.

Funding for the operations of the **Detroit Charter Revision Commission** is included in the Non-Departmental Agency.

NON-DEPARTMENTAL (35)

General Fund contributions to enterprise agencies - the Coleman A. Young International Airport and the Detroit Department of Transportation are recorded in the Non-Departmental agency. General Fund contributions to cultural agencies (listed below) are included in the Non-Departmental agency budget. Operating support from the General Fund is provided in Non-Departmental for the **Detroit Wayne Port Authority**, and the **Detroit Land Bank Authority**.

GENERAL FUND CONTRIBUTIONS	
	\$
Airport	1,605,737
DDOT	63,500,000
Charles W. Museum of African-American History	1,900,000
Detroit Historical Institute	500,000
Detroit Zoological Institute	570,000
Eastern Market	225,000
Detroit Wayne Port Authority	250,000
Detroit Land Bank Authority	13,000,000

The Non-departmental agency records the General Fund obligation to repay principal and interest on various Limited-Tax General Obligation debt resulting from the city's bankruptcy and prior outstanding Distributable State Aid debt issues.

Other activities include capital initiatives and funding for blight remediation which are recorded in Fund 4533 - City of Detroit - Capital Projects and Fund 1003 - Blight Remediation, respectively.

**CITY OF DETROIT
BUDGET DEVELOPMENT
EXPENDITURES BY SUMMARY CATEGORY - ALL FUNDS**

Department # Summary Category	Department Name	FY2019 Adopted	FY2020 Recommended	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
35 - Non-Departmental		286,473,603	356,440,878	295,926,286	300,601,968	306,850,409
Salaries & Wages		7,261,975	9,584,883	9,584,883	9,584,883	9,584,883
Employee Benefits		61,221,355	66,900,774	71,918,901	76,937,389	81,956,248
Professional & Contractual Services		9,386,279	4,248,000	1,248,000	1,248,000	1,248,000
Operating Supplies		10,449,742	6,474,810	6,292,872	6,292,872	6,292,872
Operating Services		33,619,503	49,130,108	34,246,153	33,954,153	33,954,153
Equipment Acquisition		493,924	7,500,000	-	-	-
Capital Outlays		7,060,103	-	-	-	-
Fixed Charges		69,352,243	83,163,503	88,196,677	88,645,871	89,100,906
Other Expenses		87,628,479	129,438,800	84,438,800	83,938,800	84,713,347
Grand Total		286,473,603	356,440,878	295,926,286	300,601,968	306,850,409

**CITY OF DETROIT
BUDGET DEVELOPMENT
REVENUES BY SUMMARY CATEGORY - ALL FUNDS**

Department # - Department Name Summary Category	FY2019 Adopted	FY2020 Recommended	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
35 - Non-Departmental	996,955,329	1,083,351,040	929,700,693	944,338,518	958,194,660
Grants, Shared Taxes, & Revenues	201,312,405	205,174,000	202,914,000	204,705,000	206,548,000
Revenues from Use of Assets	1,100,000	21,258,000	20,784,000	20,279,000	19,740,000
Sales & Charges for Services	57,205,924	56,569,040	57,200,693	57,869,518	58,563,660
Fines, Forfeits & Penalties	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Sales of Assets & Compensation for Losses	-	-	-	-	-
Taxes, Assessments, & Interest	597,162,000	609,340,000	619,918,000	632,096,000	643,415,000
Contributions & Transfers	117,200,000	179,700,000	17,100,000	17,100,000	17,100,000
Miscellaneous	20,675,000	9,010,000	9,484,000	9,989,000	10,528,000
Other Expenses	-	-	-	-	-
Grand Total	996,955,329	1,083,351,040	929,700,693	944,338,518	958,194,660

CITY OF DETROIT
BUDGET DEVELOPMENT
EXPENDITURES BY SUMMARY CATEGORY - FUND DETAIL

Department # - Fund # - Summary Category	Department Name	FY2019 Adopted	FY2020 Recommended	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
35 - Non-Departmental		286,473,603	356,440,878	295,926,286	300,601,968	306,850,409
1000 - General Fund		267,563,500	334,940,878	293,926,286	298,601,968	304,850,409
Salaries & Wages		7,261,975	8,410,959	8,410,959	8,410,959	8,410,959
Employee Benefits		61,221,355	66,545,189	71,563,316	76,581,804	81,600,663
Professional & Contractual Services		7,686,279	2,168,500	1,168,500	1,168,500	1,168,500
Operating Supplies		10,449,742	6,474,810	6,292,872	6,292,872	6,292,872
Operating Services		23,469,503	38,739,117	33,855,162	33,563,162	33,563,162
Equipment Acquisition		493,924	-	-	-	-
Fixed Charges		69,352,243	83,163,503	88,196,677	88,645,871	89,100,906
Other Expenses		87,628,479	129,438,800	84,438,800	83,938,800	84,713,347
1003 - Blight Investments		11,850,000	12,000,000	-	-	-
Professional & Contractual Services		1,700,000	2,000,000	-	-	-
Operating Services		10,150,000	10,000,000	-	-	-
3921 - Donated Funds (non-major)		-	2,000,000	2,000,000	2,000,000	2,000,000
Salaries & Wages		-	1,173,924	1,173,924	1,173,924	1,173,924
Employee Benefits		-	355,585	355,585	355,585	355,585
Professional & Contractual Services		-	79,500	79,500	79,500	79,500
Operating Services		-	390,991	390,991	390,991	390,991
4533 - City of Detroit Capital Projects		7,060,103	7,500,000	-	-	-
Equipment Acquisition		-	7,500,000	-	-	-
Capital Outlays		7,060,103	-	-	-	-
Grand Total		286,473,603	356,440,878	295,926,286	300,601,968	306,850,409

**CITY OF DETROIT
BUDGET DEVELOPMENT
REVENUES BY SUMMARY CATEGORY - FUND DETAIL**

Department # - Department Name Fund # - Fund Name Summary Category	FY2019 Adopted	FY2020 Recommended	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
35 - Non-Departmental	996,955,329	1,083,351,040	929,700,693	944,338,518	958,194,660
1000 - General Fund	899,513,608	975,851,040	927,700,693	942,338,518	956,194,660
Grants, Shared Taxes, & Revenues	201,312,405	205,174,000	202,914,000	204,705,000	206,548,000
Revenues from Use of Assets	1,100,000	21,258,000	20,784,000	20,279,000	19,740,000
Sales & Charges for Services	57,205,924	56,569,040	57,200,693	57,869,518	58,563,660
Fines, Forfeits & Penalties	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Sales of Assets & Compensation for Losses	-	-	-	-	-
Taxes, Assessments, & Interest	597,162,000	609,340,000	619,918,000	632,096,000	643,415,000
Contributions & Transfers	19,758,279	74,200,000	17,100,000	17,100,000	17,100,000
Miscellaneous	20,675,000	7,010,000	7,484,000	7,989,000	8,528,000
1003 - Blight Investments	45,241,721	73,000,000	-	-	-
Contributions & Transfers	45,241,721	73,000,000	-	-	-
3921 - Donated Funds (non-major)	-	2,000,000	2,000,000	2,000,000	2,000,000
Miscellaneous	-	2,000,000	2,000,000	2,000,000	2,000,000
4533 - City of Detroit Capital Projects	52,200,000	32,500,000	-	-	-
Contributions & Transfers	52,200,000	32,500,000	-	-	-
Grand Total	996,955,329	1,083,351,040	929,700,693	944,338,518	958,194,660

**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
EXPENDITURES**

Department # - Fund # - Department Name Fund # - Fund Name Appropriation # - Appropriation Name Cost Center # - Cost Center Name	FY2019 Adopted	FY2020 Recommended	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
35 - Non-Departmental	286,473,603	356,440,878	295,926,286	300,601,968	306,850,409
1000 - General Fund	267,563,500	334,940,878	293,926,286	298,601,968	304,850,409
00199 - Non-Departmental Public Commemorations	2,925	2,925	2,925	2,925	2,925
350010 - Public Commemorations	2,925	2,925	2,925	2,925	2,925
00204 - Non-Departmental Organizations For Cities	496,894	606,235	606,235	606,235	606,235
350020 - Dues & Memberships	386,235	386,235	386,235	386,235	386,235
350030 - Other Operations Services	110,659	220,000	220,000	220,000	220,000
00277 - Non-Departmental Detroit Building Authority	2,071,520	1,749,532	1,752,191	1,754,903	1,757,670
350310 - Detroit Building Authority	2,071,520	1,749,532	1,752,191	1,754,903	1,757,670
00335 - Non-Departmental Parking Programs	160,875	97,500	97,500	97,500	97,500
350060 - Special Parking Programs	97,500	97,500	97,500	97,500	97,500
350070 - Eastern Market Garage	63,375	-	-	-	-
00341 - Non-Departmental Tax Support	61,500,000	63,500,000	64,500,000	64,500,000	64,500,000
350080 - DOT Operations	61,500,000	63,500,000	64,500,000	64,500,000	64,500,000
00347 - Non-Departmental Airport Support	1,426,776	1,605,737	1,605,737	1,605,737	1,605,737
350090 - Contribution To Airport	1,426,776	1,605,737	1,605,737	1,605,737	1,605,737
00362 - Non-Departmental Tax Increment Districts	9,160,000	-	-	-	-
350100 - DA Tax Increment District	8,173,000	-	-	-	-
350120 - Chrysler - LDFA	987,000	-	-	-	-
00396 - Non-Departmental World Trade Program	208,245	250,000	250,000	250,000	250,000
350140 - Detroit Port Authority	208,245	250,000	250,000	250,000	250,000
00551 - Non-Departmental Prisoner Care	345,202	-	-	-	-
350160 - Prisoner Care	345,202	-	-	-	-
00664 - Non-Departmental City-County Building Rent	504,466	279,217	-	-	-
350200 - City-County Building Rent & Rehabilitation	504,466	279,217	-	-	-
00844 - Charter Commission	-	576,000	292,000	-	-
351250 - Detroit Charter Commission	-	576,000	292,000	-	-

**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
EXPENDITURES**

Department # - Department Name	FY2019 Adopted	FY2020 Recommended	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Fund # - Fund Name					
Appropriation # - Appropriation Name					
Cost Center # - Cost Center Name					
00852 - Non-Departmental Claims Fund (Insurance Premium)	12,100,000	24,100,000	24,100,000	24,100,000	24,100,000
350220 - Claims Fund (Insurance Premiums)	12,100,000	24,100,000	24,100,000	24,100,000	24,100,000
00870 - Non-Departmental Centralized Payments	23,822,269	17,323,500	15,820,824	15,820,824	17,095,371
350800 - Centralized Payments	23,822,269	17,323,500	15,820,824	15,820,824	17,095,371
04739 - Non-Departmental General Revenues/Expenditures	25,566,219	24,892,000	19,892,000	20,009,000	20,243,000
351020 - Non-Departmental	25,566,219	24,892,000	19,892,000	20,009,000	20,243,000
05414 - Non-Departmental African American History Museum	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
350290 - Museum of African American History - Operations	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
10397 - Non-Departmental Board of Ethics	409,918	418,228	418,716	419,213	419,720
350165 - Board of Ethics	409,918	418,228	418,716	419,213	419,720
12161 - Non-Departmental Zoo Operations	570,000	570,000	570,000	570,000	570,000
350095 - Zoo Operations	570,000	570,000	570,000	570,000	570,000
12162 - Non-Departmental Historical Operations	500,000	500,000	500,000	500,000	500,000
350093 - Historical Operations	500,000	500,000	500,000	500,000	500,000
13125 - Non-Departmental Media Services & Communications	1,746,427	1,493,237	1,495,245	1,497,293	1,499,382
350325 - Communication Services	610,809	506,784	507,329	507,885	508,452
350326 - Media Services	1,135,618	986,453	987,916	989,408	990,930
13141 - Non-Departmental Eastern Market Operations Subsidy	225,200	225,000	225,000	225,000	225,000
350097 - Eastern Market Operations Subsidy	225,200	225,000	225,000	225,000	225,000
13181 - Non-Departmental Distributable State Aid Bond	15,065,118	33,165,745	37,959,989	38,010,698	37,950,488
351030 - DSA Debt	15,065,118	33,165,745	37,959,989	38,010,698	37,950,488
13366 - Non-Departmental PEG Fees	2,000,000	-	-	-	-
350324 - PEG Fees	2,000,000	-	-	-	-
13608 - Non-Departmental Pension & Employee Benefits Pension	4,173,215	3,704,243	3,710,127	3,716,129	3,722,251
350015 - Pension & Employee Benefits/Pension	4,173,215	3,704,243	3,710,127	3,716,129	3,722,251
13637 - Non-Departmental Elected Officials' Compensation	1,350,272	1,366,563	1,368,734	1,370,948	1,373,207
350007 - Elected Officials' Compensation	1,350,272	1,366,563	1,368,734	1,370,948	1,373,207

CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
EXPENDITURES

Department # - Fund # - Department Name	FY2019 Adopted	FY2020 Recommended	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
13853 - Non-Departmental Note B Payment	19,765,299	17,372,472	17,372,472	17,372,472	17,372,472
351025 - Note B Payment	19,765,299	17,372,472	17,372,472	17,372,472	17,372,472
13854 - Non-Departmental Retirement Systems	40,000,000	45,000,000	50,000,000	55,000,000	60,000,000
351026 - Retirement Systems - UAAL	20,000,000	-	-	-	-
351051 - Discretionary Pension Contributions	20,000,000	45,000,000	50,000,000	55,000,000	60,000,000
13965 - Non-Departmental Quality of Life Exit Financing Debt Service	24,019,981	32,508,286	32,747,216	33,028,701	33,309,946
351023 - Quality of Life Exit Financing Debt Service	24,019,981	32,508,286	32,747,216	33,028,701	33,309,946
13966 - Non-Departmental Note B2 Debt Service	515,450	-	-	-	-
351027 - Note B2 Debt	515,450	-	-	-	-
13968 - Non-Departmental Note C Debt Service	2,957,229	-	-	-	-
351036 - Note C Debt	2,957,229	-	-	-	-
13969 - Non-Departmental PLD Decommission Cost	1,000,000	-	-	-	-
351041 - PLD Decommission Costs	1,000,000	-	-	-	-
14001 - Non-Departmental Budget Reserve	-	45,000,000	-	-	-
352101 - Budget Reserve	-	45,000,000	-	-	-
20253 - Non-Departmental Blight Remediation	14,000,000	13,000,000	13,000,000	12,500,000	12,000,000
350014 - Land Bank Operations	14,000,000	13,000,000	13,000,000	12,500,000	12,000,000
20539 - Board of Police Commissioners	-	3,734,458	3,739,375	3,744,390	3,749,505
350002 - Board of Police Commissioners	-	3,734,458	3,739,375	3,744,390	3,749,505
1003 - Blight Investments	11,850,000	12,000,000	-	-	-
00277 - Non-Departmental Detroit Building Authority	1,700,000	2,000,000	-	-	-
350310 - Detroit Building Authority	1,700,000	2,000,000	-	-	-
20253 - Non-Departmental Blight Remediation	10,150,000	10,000,000	-	-	-
350011 - Blight Reinvestment	10,150,000	10,000,000	-	-	-
3921 - Donated Funds (non-major)	-	2,000,000	2,000,000	2,000,000	2,000,000
13366 - Non-Departmental PEG Fees	-	2,000,000	2,000,000	2,000,000	2,000,000
350324 - PEG Fees	-	2,000,000	2,000,000	2,000,000	2,000,000

CITY OF DETROIT
 BUDGET DEVELOPMENT
 FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
 EXPENDITURES

Department # - Department Name	FY2019 Adopted	FY2020 Recommended	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
Fund # - Fund Name					
Appropriation # - Appropriation Name					
Cost Center # - Cost Center Name					
4533 - City of Detroit Capital Projects	7,060,103	7,500,000	-	-	-
20507 - CoD Capital Projects	7,060,103	7,500,000	-	-	-
350085 - Business Development	-	7,500,000	-	-	-
350800 - Centralized Payments	3,060,103	-	-	-	-
358010 - Capital Restructuring Initiative	4,000,000	-	-	-	-
Grand Total	286,473,603	356,440,878	295,926,286	300,601,968	306,850,409

**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
REVENUES**

Department # - Department Name	Fund # - Fund Name	Appropriation # - Appropriation Name	Cost Center # - Cost Center Name	FY2019 Adopted	FY2020 Recommended	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
95 - Non-Departmental								
1000 - General Fund								
00277 - Non-Departmental Detroit Building Authority				996,955,329	1,083,351,040	929,700,693	944,338,518	958,194,660
350310 - Non-Departmental Detroit Building Authority				899,513,608	975,851,040	927,700,693	942,338,518	956,194,660
				3,771,520	500,000	500,000	500,000	500,000
				3,771,520	500,000	500,000	500,000	500,000
00852 - Non-Departmental Claims Fund (Insurance Premium)				17,200,000	17,100,000	17,100,000	17,100,000	17,100,000
350220 - Non-Departmental Claims Fund (Insurance Premiums)				17,200,000	17,100,000	17,100,000	17,100,000	17,100,000
04739 - Non-Departmental General Revenues/Expenditures				845,267,594	873,259,040	881,951,693	896,310,518	909,903,660
350350 - Non-Departmental Property Tax				143,610,000	124,530,000	125,380,000	126,147,000	126,984,000
350360 - Non-Departmental State Revenue Sharing				203,312,405	210,666,000	208,516,000	210,419,000	212,376,000
350380 - Non-Departmental Earnings on Investment				1,100,000	21,258,000	20,784,000	20,279,000	19,740,000
350620 - Non-Departmental Income Tax				275,723,000	299,985,000	307,776,000	317,237,000	325,783,000
351020 - Non-Departmental Non-Departmental				40,743,189	32,497,040	33,329,693	34,200,518	35,112,660
351050 - Non-Departmental Gaming Tax				180,779,000	184,323,000	186,166,000	188,028,000	189,908,000
05080 - Non-Departmental Cable Franchise Fee				5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
350510 - Non-Departmental Cable Franchise Fees				5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
06925 - Casino Municipal Services Fees				17,393,000	18,231,000	18,414,000	18,598,000	18,784,000
351056 - Non-Departmental Motor City Casino Municipal Services Fee				5,591,000	6,182,000	6,244,000	6,306,000	6,369,000
351057 - Non-Departmental Weektown Casino Municipal Services Fee				4,127,000	4,231,000	4,274,000	4,317,000	4,360,000
351058 - Non-Departmental MGM Grand Casino Municipal Services Fee				7,675,000	7,818,000	7,896,000	7,975,000	8,055,000
13366 - Non-Departmental PEG Fees				2,000,000	-	-	-	-
350324 - Non-Departmental PEG Fees				2,000,000	-	-	-	-
13608 - Non-Departmental Pension & Employee Benefits Pension				4,173,215	3,704,000	3,778,000	3,873,000	3,950,000
350015 - Non-Departmental Pension & Employee Benefits/Pension				4,173,215	3,704,000	3,778,000	3,873,000	3,950,000
13663 - Non-Departmental Towing Fees Administration				2,150,000	957,000	957,000	957,000	957,000
350171 - Non-Departmental Towing Administrative Fees				2,150,000	957,000	957,000	957,000	957,000
14001 - Non-Departmental Budget Reserve				-	45,000,000	-	-	-
352101 - Non-Departmental Budget Reserve				-	45,000,000	-	-	-

**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
REVENUES**

Department # - Department Name Fund # - Fund Name Appropriation # - Appropriation Name Cost Center # - Cost Center Name	FY2019 Adopted	FY2020 Recommended	FY2021 Forecast	FY2022 Forecast	FY2023 Forecast
20255 - Non-Departmental Prior Year Activity	2,558,279	12,100,000	-	-	-
351009 - Prior Year Surplus	2,558,279	12,100,000	-	-	-
1003 - Blight Investments	45,241,721	73,000,000	-	-	-
20253 - Non-Departmental Blight Remediation	-	73,000,000	-	-	-
351009 - Prior Year Surplus	-	73,000,000	-	-	-
20255 - Non-Departmental Prior Year Activity	45,241,721	-	-	-	-
351009 - Prior Year Surplus	45,241,721	-	-	-	-
3921 - Donated Funds (non-major)	-	2,000,000	2,000,000	2,000,000	2,000,000
13366 - Non-Departmental PEG Fees	-	2,000,000	2,000,000	2,000,000	2,000,000
350324 - PEG Fees	-	2,000,000	2,000,000	2,000,000	2,000,000
4533 - City of Detroit Capital Projects	52,200,000	32,500,000	-	-	-
20255 - Non-Departmental Prior Year Activity	52,200,000	32,500,000	-	-	-
351009 - Prior Year Surplus	52,200,000	32,500,000	-	-	-
Grand Total	996,955,329	1,083,351,040	929,700,693	944,338,518	958,194,660

CITY OF DETROIT
FY2020 - 2023 Positions - Mayor

Appropriation	FY 2018-19 FTE	FY 2019-20 FTE	FY 2020-21 FTE	FY 2021-22 FTE	FY 2022-23 FTE
Cost Center	Budget	Mayor	Forecast	Forecast	Forecast
Job Code and Title					
35000-Non Departmental					
00277-Non Dept Detroit Building Authority					
35030 -Detroit Building Authority	1	1	1	1	1
01337 -Executive Administrative Assistant II	2	3	3	3	3
93132 -Special Area Maintenance Project Superintendent - DBA	3	4	4	4	4
93201 -Executive Management Team - DBA	2	2	2	2	2
11100 -Project Manager & Analytics Specialist III	1	1	1	1	1
11100 -Project Manager & Analytics Specialist IV					
93167 -Administrative Assistant - Grade II - Detroit Building Authority	1	2	2	2	2
Total 00277-Non Dept Detroit Building Authority	10	13	13	13	13
10397-Non Dept Detroit Building Authority					
35016 -Board of Ethics	1	1	1	1	1
01012 -Executive Director - Board of Ethics	1	1	1	1	1
01171 -Investigator	1	0	0	0	0
01338 -Executive Secretary II	0	1	1	1	1
01338 -Executive Secretary III	3	3	3	3	3
Total 10397-Non Dept Board of Ethics	3	3	3	3	3
13125-Non Dept Media Services and Communications					
35032 -Communication Services	1	1	1	1	1
03716 -Supervisor of Printing	1	1	1	1	1
09952 -Publicist II	1	1	1	1	1
19303 -Principal Graphic Designer	1	1	1	1	1
43309 -04 Clerk IV	1	1	1	1	1
43914 -Supervising Photographer	1	1	1	1	1
Total 13125-Communication Services	5	5	5	5	5
35032 -Media Services	1	1	1	1	1
93150 -Director - DCCC	5	0	0	0	0
93150 -Communications Specialist III - DCCC					

CITY OF DETROIT
FY2020 - 2023 Positions - Mayor

35000-Non Departmental	FY 2018-19 FTE	FY 2019-20 FTE	FY 2020-21 FTE	FY 2021-22 FTE	FY 2022-23 FTE
Appropriation	Budget	Mayor	Forecast	Forecast	Forecast
Cost Center					
Job Code and Title					
931505.Communications Specialist II - DCCC	3	0	0	0	0
931507.Telecommunications Contract and Compliance Manager - DCCC	1	1	1	1	1
931524.Communications Specialist III - Media Services	0	5	5	5	5
931525.Communications Specialist II - Media Services	0	3	3	3	3
Total 350326-Media Services	10	10	10	10	10
Total 13125-Non Dept Media Services and Communications	15	15	15	15	15
13366-Non Dept P.E.G. Fees					
350324-P.E.G. Fees					
011445.Social Planner IV	1	1	1	1	1
929102.Administrative Special Services Staff II	7	5	5	5	5
931502.Deputy Director - DCCC	1	1	1	1	1
931504.Communications Specialist III - DCCC	1	0	0	0	0
931505.Communications Specialist II - DCCC	10	0	0	0	0
931506.Communications Specialist I - DCCC	1	0	0	0	0
931524.Communications Specialist III - Media Services	0	1	1	1	1
931525.Communications Specialist II - Media Services	0	13	13	13	13
Total 350324-P.E.G. Fees	21	21	21	21	21
Total 13366-Non Dept P.E.G. Fees	21	21	21	21	21
13608-Non Dept Pension and Employee Benefits Pension					
350015-Pension and Employee Benefits/Pension					
010809.Manager II - Pension	5	2	2	2	2
076022.Project Manager and Analytics Specialist III	1	0	0	0	0
11101201.Executive Director - Pension	1	1	1	1	1
13201003.Accountant III	0	1	1	1	1
13201012.Supervisory Accountant IV	0	1	1	1	1
13205102.Financial Analyst II	0	1	1	1	1
13205141.Chief Investment Officer	1	1	1	1	1
13205142.Deputy Chief Investment Officer	1	1	1	1	1
201051.Accountant I - Retirement Systems	3	0	0	0	0

CITY OF DETROIT
FY2020 - 2023 Positions - Mayor

35000-Non Departmental		FY 2018-19 FTE	FY 2019-20 FTE	FY 2020-21 FTE	FY 2021-22 FTE	FY 2022-23 FTE
Appropriation	Job Code and Title	Budget	Mayor	Forecast	Forecast	Forecast
Cost Center						
20105	Accountant II - Retirement Systems	0	3	3	3	3
30995	Clerk IV - Retirement Systems	7	0	0	0	0
43303	52.Accounting Technician II - Retirement Systems	1	1	1	1	1
43303	54.Accounting Technician IV - Retirement Systems	1	0	0	0	0
43303	62.Supervisory Accounting Technician II - Retirement Systems	2	2	2	2	2
43601	04.Administrative Assistant IV	3	4	4	4	4
60115	02.Administrative Assistant II - Retirement Systems	1	0	0	0	0
60115	03.Administrative Assistant III - Retirement Systems	9	8	8	8	8
93201	Executive Management Team	2	0	0	0	0
11103	Project Manager & Analytics Specialist III	0	1	1	1	1
11103	Project Manager & Analytics Specialist IV	1	1	1	1	1
20103	Accountant III	1	0	0	0	0
20510	Financial Analyst III	1	0	0	0	0
11101	11.Assistant Executive Director - Pension	1	1	1	1	1
11101	12.Assistant Executive Director II - Pension	1	1	1	1	1
30309	Chief Accounting Officer	0	1	1	1	1
43303	54.Clerk IV - Retirement Systems	0	5	5	5	5
Total	0015-Pension and Employee Benefits/Pension	43	36	36	36	36
Total	13608-Non Dept Pension and Employee Benefits Pension	43	36	36	36	36
13637-Non Dept Elected Officials' Compensation						
35000	Elected Officials' Compensation					
01001	City Clerk - Election Commission Chairperson	1	1	1	1	1
01003	City Council Member	8	8	8	8	8
01003	City Council President - Election Commissioner	1	1	1	1	1
01004	Mayor	1	1	1	1	1
Total	0007-Elected Officials' Compensation	11	11	11	11	11
Total	13637-Non Dept Elected Officials' Compensation	11	11	11	11	11
20539-Board of Police Commissioners						
35000	Board of Police Commissioners					

**CITY OF DETROIT
FY2020 - 2023 Positions - Mayor**

35000-Non Departmental Appropriation Cost Center	FY 2018-19 FTE Budget	FY 2019-20 FTE Mayor	FY 2020-21 FTE Forecast	FY 2021-22 FTE Forecast	FY 2022-23 FTE Forecast
Job Code and Title					
011805.Executive Manager - Police	0	3	3	3	3
012073.Police Community Relations Coordinator	0	1	1	1	1
091941.Legal Assistant	0	1	1	1	1
931440.Administrative Assistant - Board of Police Commissioners	0	3	3	3	3
932501.Secretary to Board of Police Commissioners	0	1	1	1	1
932502.Chief Investigator - Police Commission	0	1	1	1	1
932503.Investigator - Police Commission	0	15	15	15	15
932507.Supervising Investigator - Police Commission - Citizens Complaints	0	1	1	1	1
932508.Supervising Investigator - Police Commission	0	1	1	1	1
932509.Supervising Investigator - Police Commission - Quality Assurance	0	1	1	1	1
932510.Senior Investigator - Police Commission	0	5	5	5	5
932512.Attorney To The Board of Police Commissioners	0	1	1	1	1
013131.Office Assistant III	0	1	1	1	1
Total 350002-Board of Police Commissioners	0	35	35	35	35
Total 20539-Board of Police Commissioners	0	35	35	35	35
Agency Total	103	134	134	134	134



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<u>Attachment II</u>		
Non-Departmental Expenditure Appropriation Descriptions	Expenditure Appropriation Description for FY 2020	
<u>Expenditure Appropriation</u>		
00199 Public Commemorations	This appropriation provides the funding for the purchase of flags for placement on Veteran's graves by veteran organizations on Memorial Day.	
00204 Organizations For Cities	This appropriation includes dues and memberships in the City's name to the some or all of the following organizations: Government Finance Officers Association, Woodward Avenue Action Association, SESAC Inc., Detroit Sister Cities Program, Music License Agreement, Undesignated Organization Payments, SEMCOG, BMI, American Society of Composers, Motion Picture License Certificate, Michigan Municipal League, U.S. Conference of Mayors, National League of Cities, International Great Lake/St. Lawrence Conference, Recreation MPLC – Licensing Certification, Recreation ASCP Government Licensing.	
00277 Detroit Building Authority	There is an estimated revenue amount from the DBA in an equal amount to offset this appropriation. The appropriation and estimated revenue accounts represent the pass through of the DBA payroll on the City books.	
00335 Parking Programs	The appropriation provides the general fund support necessary for the Department of Transportation to conduct operations. DDOT support is in Plan of Adjustment.	
00341 Tax Support - DOT		
00347 Airport Support	The appropriation provides the general fund support necessary for the Airport Department to conduct operations. Airport support is in Plan of Adjustment.	

00362 Tax Increment Districts	The appropriation represents the amount of captured taxes for these special districts and is used to allow the taxes collected by the City to be paid to the various increment districts. Tax support to the tax increment districts is in the Plan of Adjustment.
00396 World Trade Program	This appropriation is for the City's portion of the cost of the Detroit Port Authority operations. The cost of the Detroit Port Authority operations is shared by the State of Michigan, Wayne County and the City.
00551 Prisoner Care	The administration has a contract with the county jail to provide prisoner care for arraigned city ordinance violators.
00664 City-County Building Rent and Rehabilitation	This is the cost for unallocated space in the Coleman A. Young Municipal Center.
00844 Charter Commission	This is the cost to fund the Charter Revenue Commission, which the voters of City of Detroit approved on November 6, 2018.
00852 Claims Fund(Insurance Premium)	Based on a five year analysis the appropriation represents the General Fund portion of claims for the Self-Insurance Claim Fund. There is a revenue in Non-Departmental in the amount of \$12.1 million for the Department of Transportation portion of the insurance premium.
00870 Centralized Payments	This is the cost of centralized payments for hardware maintenance, software maintenance, telecommunications, water utilities, sewage utilities, miscellaneous expense and grant contributions-cash.
04739 General Revenue - Non-Departmental	This appropriation contains the processing cost of the City's income taxes by the State of Michigan, DIA & Foundations pension expense pass-through (there is a revenue offset for this), insurance-other, and transfers to other funds.

05414 African American History Museum - Operations	This represents the General Fund subsidy to the Museum of African American History for operations.
10397 Board of Ethics	The Board of Ethics's appropriation is located in Non-Department since its function crosses agencies citywide.
12161 Zoo Operations	This represents the General Fund subsidy to the Zoo primarily for security and insurance costs.
12162 Historical Operations	This represents the General Fund subsidy to the Detroit Historical Museum for operations.
13125 Media Services and Communications	The Media Services and Communications's appropriation is located in Non-Department since its function crosses agencies citywide.
13141 Eastern Market Operations Subsidy	This represents the General Fund subsidy to the Eastern Market.
13181 Distributable State Aid Bond	Debt service requirements on the 2010 Fiscal Stabilization Bonds and the 2012 distributable state aid Self-Insurance Bonds. This debt was refinanced in 2016.
13366 P.E.G. Fees	This appropriation represents the cost of providing Public, Educational and Government (P.E.G.) access programming in the City of Detroit. There is an offsetting revenue in this appropriation from the PEG fees.
13608 Pension and Employee Benefits/Pension	This appropriation represents the administrative costs of operating the GRS/PFRS pension systems. There is an offsetting revenue from pension system reimbursement.
13637 Elected Officials' Compensation	This appropriation contains the salary and benefits of the City of Detroit's elected officials (Mayor, City Council and City Clerk).

<p>13814 Retiree Health Care</p>	<p>City provided retiree health care through December 31, 2014, therefore no budget needed in 2020. Per bankruptcy, retiree health care is now covered thru VEBAs, supported by B Notes. Retiree health care for retirees is based on 1% of salary assumed for future police retirees and 2% assumed for future non-public safety retirees in fringe factor charged to the various general fund departments.</p>
<p>13853 Note B Payment</p>	<p>Represent debt service payment for B notes, which fund the VEBAs (Voluntary Employee Beneficiary Associations) created during the City's bankruptcy process as the source of funding for retiree health care for City retirees. These notes also paid other creditor settlements (such as Syncora/FGIC, Class 14 lawsuits, Class 9 settlement claims and DDA Class 13 claim).</p>
<p>13854 Retirement Systems- UAAL</p>	<p>General fund's pension contribution to the GRS (General Retirement System) per bankruptcy's Plan of Adjustment. This appropriation also contains the discretionary pension contributions to the Retiree Protection Fund to help offset the City's looming pension obligation in 2024.</p>
<p>13965 Quality of Life Exit Financing Debt Service</p>	<p>This is the debt service requirement on the Exit Financing (Quality of Life Loan). The funds from bond proceeds of the Exit Financing is used primarily for the purposes of funding restructuring and reinvestment initiatives per the Plan of Adjustment (POA) coming out of bankruptcy.</p>
<p>13966 Note B2 Debt Service</p>	<p>Represents debt service payment for Note B2 VEBAs and other creditor settlements.</p>
<p>13967 Contingency Funds</p>	<p>Based on Plan of Adjustment.</p>

13968 Syncora Settlement		Represents the principal and interest payment (debt service requirement) of \$9.98MM on C Notes secured by parking revenues in Syncora settlement.
13969 PLD Decommission Costs		Based on Plan of Adjustment. Public Lighting Department's electric grid is being decommissioned as DTE Energy is developing an alternative electric grid.
14001 Non-Departmental Budget Reserve		This represents the City's contribution to the City's budget reserve ("rainy day") fund.
20251 Capital Restructuring Initiative		These capital restructuring initiatives are to be funded with anticipated prior year budget surplus dollars.
20253 Blight Remediation		Represents the amount of General Fund dollars (usually surplus dollars) contributed to the City's blight-commercial demolition/remediation activity since HHF dollars can only be used for residential blight and not commercial blight. Also, the general fund contribution for Detroit Land Bank Authority operations is also budgeted here.
20539 Board of Police Commissioners		The budget for the Board of Police Commissioners was transferred to Non-Departmental during FY 2019 for greater efficiency and independence as a body.
13366 Non-Departmental P.E.G. Fees		P.E.G. Fees are being reclassified from a General Fund source to a Special Revenue source for better accounting purposes.
20507 City of Detroit Capital Projects		Represents the City's land acquisition for economic development capital project for FY 2020.

