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

FROM: David Whitaker, Director 
Legislative Policy Division Staff

DATE: March 15, 2021

RE: 2021 -2022 Budget Analysis

Attached is our budget analysis regarding the Non-Departmental budget for the 2021-2022 Fiscal Year.

Please be prepared to respond to the issues/questions raised in our analysis during your scheduled hearing on **Wednesday, March 24, 2021 at 2:00 p.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.

ICJ:ss

Attachments:
Issues and Questions
2021-22 Budget Information for Non-Departmental

cc: Councilmembers
Auditor General's Office
Jay Rising, Acting Chief Financial Officer

Tanya Stoudemire, Chief Deputy CFO/Policy & Administrator Director
John Naglick, Chief Deputy CFO/Finance Director
Tina Tolliver, Director of Budget Development, Execution and Monitoring Division
Renee Short, Budget Team Leader
James George, Agency CFO
Avery Peoples, Mayor's Office

Q: POLICY DIVISION\FISCAL\21-22 BUDGET\2021-2022\ Dailies\ICJ\Non-Dept. 21-22.doc

Non-Departmental (35)

FY 2021-22 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 \$349.57 million in Non-Departmental expenditures from All Funds for FY 2022, comprised of the following:

\$347.53 million	In recommended Non-Departmental expenditures from Fund 1000 General Fund
\$ 2.04 million	In recommended Non-Departmental expenditures from Fund 3921 Donated Funds-P.E.G. Fees

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 estimating 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. 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 estimating group and the state restrict any changes to revenues.

The Mayor recommends \$1,002.68 million in Non-Departmental revenues from All Funds for FY 2022, comprised of the following:

\$988.61 million	In recommended Non-Departmental revenues from Fund 1000 General Fund
\$ 6.53 million	In recommended Non-Departmental revenues from Fund 1003 Blight Remediation Fund
\$ 2.04 million	In recommended Non-Departmental revenues from Fund 3921 Donated Funds-P.E.G. Fees
\$ 5.50 million	In recommended Non-Departmental revenues from Fund 4533 City of Detroit Capital Projects

Non-Departmental’s Budget Recommended by Mayor Duggan

Attachment I is a copy of Mayor Duggan’s 2022-2025 proposed budget for Non-Departmental, including the summary pages, expenditures and revenues (B-280 through B-303). Attachment I.A represents the 2022-2025 Non-Departmental proposed budget showing cost center and the corresponding new appropriation under the Outcome Budgeting format (see pages A8-A9 in A Section of the 2022-2025 four-year financial plan for an explanation of the Outcome Budgeting Framework). Both Attachment I and Attachment I.A serve 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 \$11 million general fund subsidy for FY 2022 land bank operations in Non-Departmental. LPD will request for representatives of the land bank to attend the 2 p.m. Non-Departmental budget hearing on Wednesday, March 24, 2021 in order to address any specific questions that may come up regarding the land bank operations.

Issues and Questions for FY 2022 on Non-Departmental Expenditures:

1. On page B-287, Employee Benefits increase by \$35 M in FY 2022 due to \$35 M increase in payment to the Retiree Protection Fund (RPF) (\$5 M increase in scheduled payment to the RPF and an additional \$30 M payment to the RPF out of FY 2020 general fund surplus dollars of \$109 M). Employee Benefits reduces by \$25 M in FY 2023 due to \$25 M reduction in payment to the RPF (\$5 M increase in scheduled payment to the RPF offset by one-time additional payment of \$30 M made to the RPF in FY 2022 but not in FY 2023). Employee Benefits increases by \$142 M in FY 2024 in order to meet pension obligation spike of \$202 m in FY 2024. Questions:

- a. By end of FY 2023 it is anticipated that \$365 M will be deposited into the RPF. What is the anticipated interest earnings by end of FY 2023 to be added to the \$365 M principal balance that can somewhat further reduce the impact of the pension obligation spike in FY 2024?
 - b. The pension obligation spike of \$202 M in FY 2024 is based on a 30-year amortization period. What would this obligation be if based on a 25-year and 20-year amortization period?
 - c. What is the status of the establishment of a pension amortization policy by the Investment Committees and pension boards of the General Retirement System and the Policy and Fire Retirement System?
2. On page B-289, please explain elimination of Other Operations Services expenditures in FY 2022.
 3. On page B-289, please explain elimination of Special Parking Programs expenditures in FY 2022.
 4. On pages B-289 and B-291, please explain \$2.5 M increase in DDOT subsidy. Does Administration anticipate receiving additional federal stimulus dollars to offset DDOT revenue losses or cover pandemic related expenditures for transportation purposes in FY 2022?
 5. On pages B-289 and B-292, please explain \$194 K increase in Airport subsidy.
 6. On pages B-289 and B-292, please explain \$210 K reduction in CAYMC Building Rent & Rehabilitation in FY 2022, then return back to the normal payment of \$430 K starting in FY 2023. Questions:
 - a. Please provide a schedule/spreadsheet showing the City's total rent payment to the Detroit Wayne Joint Building Authority (DWJBA) for FY 2022 showing payments to the DWJBA from other City agencies housed in the CAYMC Building.
 - b. Does the City contribute capital dollars for the CAYMC or are all CAYMC related capital projects financed by the DWJBA?
 7. On page 292, please explain the CEC Goal Line program to be funded by \$250 K starting in FY 2022. Questions:
 - a. Is there an outside agency that receives these funds or do these funds go towards a City agency that is administering this program?
 - b. If it goes to an outside agency, does the Mayor and Council appoint board members to the board of this outside agency?
 8. On page 292, please explain the rationale of providing \$210 K in support to the Earned Income Tax Credit (EITC) starting in FY 2022.
 9. On pages B-290 and B-292, please explain which programs are most affected by \$2.83 M increase in Centralized Payments, and why.

10. On page B-290, please explain elimination of \$24.9 M in Non Dept General Revenue expenditures in FY 2022 through FY 2025, and which programs this elimination in funding are impacted.
11. On page B-293, please explain usage of title for appropriation 29352 “Major Taxes & Other Revenues” when this appropriation represent debt service (principal and interest) payments on several limited tax general obligation bonds funded by the general fund.
12. On page B-291, the Mayor proposes increasing the Budget Reserve (“Rainy Day Fund”) by \$50 M in FY 2022 from the \$109 M general fund surplus as of June 30, 2020. Is it likely the Administration would ask Council to contribute more to the Rainy Day Fund if the City receives a sizable amount of dollars from the 2021 federal stimulus package?
13. The Mayor recommends a general fund subsidy of \$11 M to the Detroit Land Bank Authority (DLBA) in FY 2022, the same as for FY 2021. Questions:
 - a. Please explain the continual need for a \$11 M general fund subsidy when the DLBA’s property inventory is decreasing, fortunately through a more robust sales program. Please explain any change in services in FY 2021.
 - b. Please provide FY 2021 budgeted versus actual positions. Does the DLBA plan to fill any vacant positions? What is the level of budgeted positions for FY 2022?
 - c. Please provide a copy of DLBA’s FY 2021 budget, with a year-to-date budget analysis, if available. Please provide the FY 2022 budget, if available.
 - d. Given that the Hardest Hit Funds (HHFs) ends by December 31, 2020, when does the DLBA anticipate paying off any balance in the City of Detroit’s \$20 M Demolition Advance Fund? Once the Demolition Advance Fund is completely paid off, does the City Council approve the elimination of this fund?
 - e. The FY 2021 budget property maintenance was \$2.5 M. What is the budget for property maintenance in FY 2022? Does the DLBA rely on the City’s General Services Department for any property maintenance in FY 2021 and FY 2022? If so, how much?

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 for FY 2022 on Non-Departmental Revenues:

14. On page B-295, please explain the \$1 M budgeted revenue for FY 2022-2025 from Other Operations Services. What is the basis for this revenue item?
15. On page B-294, please explain the elimination of the Non Departmental Claims Fund (Insurance Premium) revenue in FY 2022-2025.
16. On pages B-294 and B-295, please explain the reason for Investment & Other Interest Earnings going from \$15.9 M in FY 2021 down to \$1.8 M in FY 2022.

17. On page B-295, please provide makeup of the \$140 M Prior Year Surplus in FY 2022, including the \$109 M general fund surplus as of June 30, 2020, and where the FY 2022 Prior Year Surplus is distributed throughout the FY 2022 budget, including the \$3.3 M Other One-Time Expenditures shown on page A27 of A Section of the 2022-2025 four-year financial plan.
18. On pages B-294 and B-295, please explain the reduction of \$6.4 M in Non Dept General Revenue in FY 2022.
19. On page B-295, the \$18.68 M Foundations-DIA Pension Contributions is being reflected as revenue in FY 2022-2025. Why isn't this revenue reflected in FY 2021?
20. Please provide a crosswalk from the major General Fund revenue amounts as reflected in the February 2021 Revenue Estimating Conference report to the various budgeted major General Fund revenue amounts in the 2022-2025 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. On page B-296, \$5.5 M is for Capital Restructuring Initiative-Non Departmental. Is this related to the \$5.1 M slated for General City Fleet Replacement and the \$250,000 slated for Park Preconstruction Costs for FY 2022, as depicted on page A44 of the A Section of the 2022-2025 four-year financial plan? If so, what is the remaining \$150,000 in capital projects being used for in FY 2022?

The following questions are more general questions related to citywide measures in the FY 2022 budget:

22. On page A27 of the A Section of the 2022-2025 four-year financial plan, general fund salaries and wages increase by \$8.9 M (2% increase) in FY 2022, but decrease by \$16.1 M (3.5% decrease) in FY 2023. Please explain decrease in FY 2023.
23. On pages A28 and A29, there are sizable amounts termed "Not Yet Reclassified" under the Outcome Budgeting format. What are the reasons for the delay in reclassifying these amounts under the Outcome Budgeting format? Is it the goal of the Administration to complete the reclassification in FY 2022? Will updated reports be given to City Council and the public regarding these reclassifications?
24. Recent general obligation bond sales, including the \$205.7 M Neighborhood Improvement Plan ("Proposal N") bond sale in February 2021, are not reflected in the 2022-2025 four-year financial plan because the bond proceeds are deposited in separate bond funds approved by City Council via bond resolution. Is the Administration considering producing an annual report showing all outstanding bonds that are not included in the four-year financial plan for transparency purposes?



Attachment I

NON-DEPARTMENTAL (35)

AGENCY PLAN

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, including four of the five major revenues (casino revenues/wagering taxes; income taxes; property taxes; state revenue sharing) and 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).

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

- **Board of Ethics** investigates and resolves complaints alleging violations of the Ethics Ordinance by public servants, and issues advisory opinions regarding Charter, City ordinances or other laws and regulations establishing standards of conduct and disclosure requirements for public servants. Opinions are rendered upon request by a public servant and published annually in a report to the Mayor and City Council. These actions are “to promote an ethical environment within City government, and to ensure the ethical behavior of public servants.”
- **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 and 4 appointed by the Mayor with City Council consent. The Board meets every week including (12) community/evening meetings in the Districts. Internal organization includes fiscal, policy, administrative, legal advisor, community outreach, and the Office of the Chief Investigator, which processes and investigates 1,500 - 1,700 complaints annually. Responsibilities include: in consultation with the Chief of Police and the Mayor, establishes policies, rules and regulations for the DPD; subpoena power for investigative purposes; review and approval of the DPD budget; investigation of non-criminal citizens’ complaints against members of the Detroit Police Department; final authority in imposing or reviewing discipline of employees of the department; and disqualification appeals from police recruits hoping to enter the Detroit Police Academy. City Code Section 55-15-8(a) provides for regulation of towing to promote equitable distribution of police authorized towing.
- **Detroit Building Authority (DBA)** administers capital projects, as determined by City Departments. Critical functions: encumbering funds through Contracts of Lease; managing the bid, RFP/RFQ process; issuing contract awards; advising contractors of City requirements; execution of contract documents; monitor design development and construction for each project; oversight of payments. The DBA maintains a database of all City-owned commercial property, manages the properties within the database, manages sale of property and City leases.

NON-DEPARTMENTAL (35)

- **Media Services**, formerly the Detroit Cable Communications Commission (established by ordinance in 1981), is the City’s local video franchising authority with direct responsibility for review and issuance of franchise agreements and permit agreements to telecommunications providers for use of the City’s right-of-way for telecommunications facilities. As the City’s video production and television broadcast services provider, Media Services is responsible for daily programming, operation and management of Government Access Channel 10, Education Access Channel 22, Neighborhoods Channel 21 and 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 with effective communications with the City’s customers - residents, business owners, employees, visitors and the media. As the communications arm, 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 Total Copy Center services. Staff support Motor City Makeover and Halloween in the “D”, under the Mayor’s Communications Director.
- **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.
- Funding for the **Detroit Charter Revision Commission** is included; FY 2022 is the final year of funding for the body.

The Non-Departmental agency records the salaries and benefits for the 11 elected officials of the City of Detroit: Mayor, City Clerk and City Council Members, in the **Elected Officials Compensation** cost center. General Fund contributions are made to enterprise agencies, cultural agencies and the **Detroit Wayne Port Authority** and **Detroit Land Bank Authority** (below).

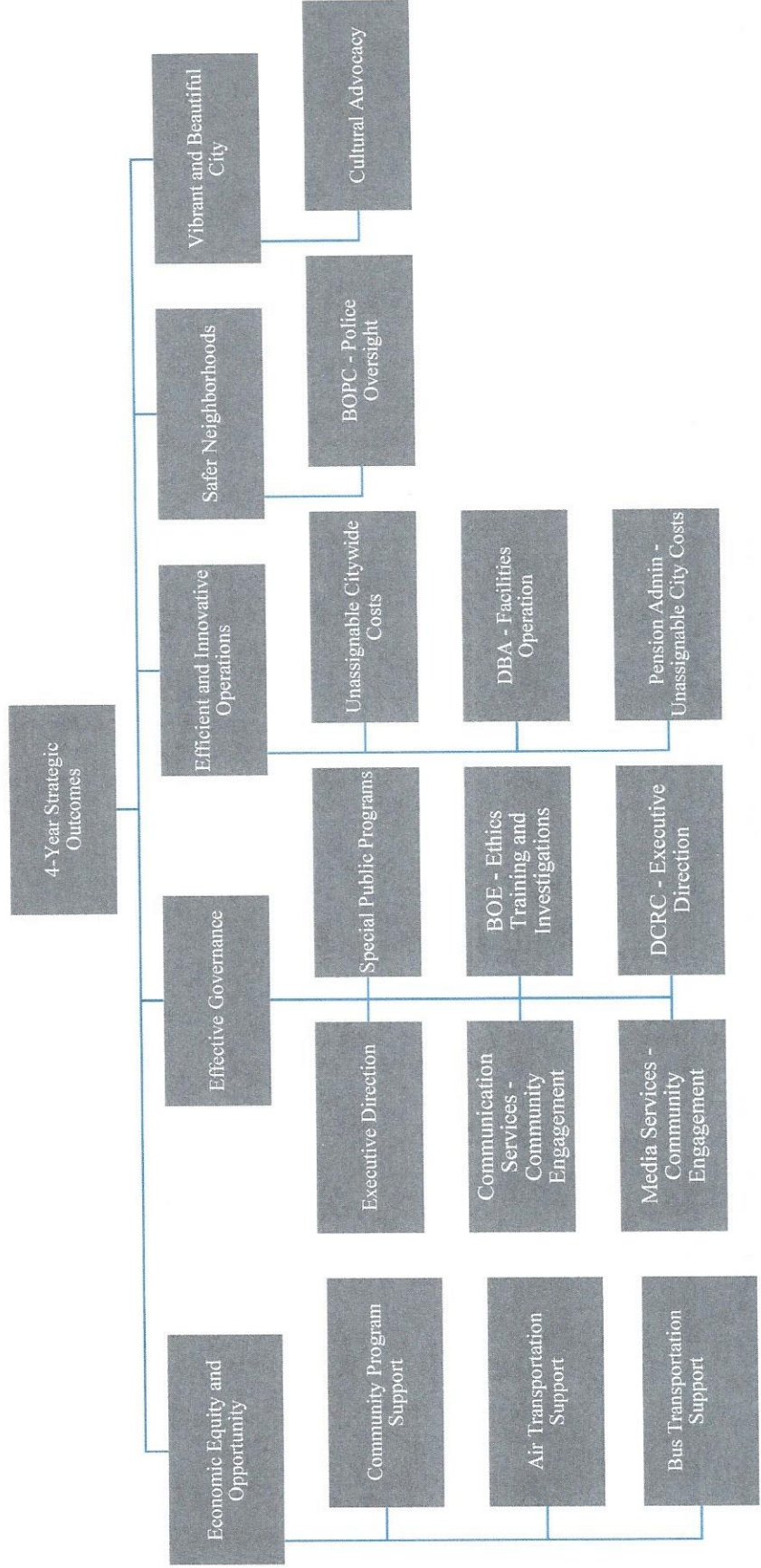
GENERAL FUND CONTRIBUTIONS	FY22 Recommend
Airport	\$1,869,288
Detroit Department of Transportation	40,000,000
Charles W. Museum of African-American History	1,900,000
Detroit Historical Society (does not include property insurance)	500,000
Detroit Zoological Institute	570,000
Eastern Market	225,000
Detroit Wayne Port Authority	250,000
Detroit Land Bank Authority	11,000,000
Detroit Community Education Commission (Community Programs)	250,000

NON-DEPARTMENTAL (35)

Non-Departmental records the General Fund obligation to repay principal and interest on various Limited-Tax General Obligation debt including financial recovery bonds issued in connection with the 2014 exit from bankruptcy, refunding bonds issued in 2016 to lower interest costs over the life of the bonds, and 2018 issuance of refunding bonds to purchase prior financial recovery bonds at a discount in order to reduce gross debt service in future years and achieve present value savings. The City's Limited-Tax General Obligation debt may, but is not required to, include a pledge of Distributable State Aid. Budget Reserve deposit is \$50 million, and an additional payment of \$30 million to the Retiree Protection Fund is included.

Capital initiatives are recorded in Fund 4533. Blight Remediation projects are shown in the Demolition Department.

NON-DEPARTMENTAL (35)



Department Name: Non-Departmental
 Department #: 35

Budget Summary:

	FY2020 Actual		FY2021 Adopted		FY2022 Mayor	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Total Revenues	833,259,520	1,000,014,187	868,282,027	880,282,027	988,614,980	1,002,680,850
Total Expenditures	359,730,482	510,917,889	263,303,513	265,303,513	347,534,655	349,574,655
Net Tax Cost	(473,529,039)	(489,096,298)	(604,978,514)	(614,978,514)	(641,080,325)	(653,106,195)

	FY2023 Forecast		FY2024 Forecast		FY2025 Forecast	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Total Revenues	894,190,160	896,270,960	1,031,105,687	1,033,228,103	1,034,534,391	1,036,699,255
Total Expenditures	280,487,426	282,568,226	413,647,317	415,769,733	415,401,145	417,566,009
Net Tax Cost	(613,702,734)	(613,702,734)	(617,458,370)	(617,458,370)	(619,133,246)	(619,133,246)

Positions (by FTE):	1/1/2021 Actual	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
	General Fund	93	106	101	101	101
Non-General Fund	20	22	23	23	23	23
Total Positions	113	128	124	124	124	124

**CITY OF DETROIT
BUDGET DEVELOPMENT
EXPENDITURES BY SUMMARY CATEGORY - ALL FUNDS
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name Summary Category	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
35 - Non-Departmental	265,303,513	349,574,655	282,568,226	415,769,733	417,566,009
Salaries & Wages	8,744,630	9,067,032	9,224,961	9,386,049	9,550,359
Employee Benefits	71,688,368	106,601,291	81,617,952	223,634,947	223,652,280
Professional & Contractual Services	493,964	639,749	570,579	570,579	570,579
Operating Supplies	13,568,736	14,524,462	14,523,451	14,523,645	14,523,843
Operating Services	23,224,449	23,053,232	23,210,491	23,213,367	23,216,300
Equipment Acquisition	1,390	75,600	86,525	97,667	109,032
Fixed Charges	85,031,628	85,041,650	85,883,752	73,268,661	75,486,217
Other Expenses	62,550,348	110,571,639	67,450,515	71,074,818	70,457,399
Grand Total	265,303,513	349,574,655	282,568,226	415,769,733	417,566,009

CITY OF DETROIT
 BUDGET DEVELOPMENT
 REVENUES BY SUMMARY CATEGORY - ALL FUNDS
 DEPARTMENT 35 - NON-DEPARTMENTAL

Department # - Department Name Summary Category	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
35 - Non-Departmental	880,282,027	1,002,680,850	896,270,960	1,033,228,103	1,036,699,255
Grants, Shared Taxes, & Revenues	191,242,000	204,197,000	205,398,000	206,586,000	207,798,000
Revenues from Use of Assets	18,093,099	14,512,912	13,896,016	13,238,224	12,538,343
Sales & Charges for Services	52,583,270	58,417,068	62,537,944	63,286,879	64,047,912
Fines, Forfeits, & Penalties	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Taxes, Assessments, & Interest	476,098,000	563,239,000	603,611,000	615,713,000	627,297,000
Contributions & Transfers	132,481,658	152,025,870	-	123,000,000	113,000,000
Miscellaneous	7,484,000	7,989,000	8,528,000	9,104,000	9,718,000
Grand Total	880,282,027	1,002,680,850	896,270,960	1,033,228,103	1,036,699,255

**CITY OF DETROIT
BUDGET DEVELOPMENT
EXPENDITURES BY SUMMARY CATEGORY - FUND DETAIL
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name Fund # - Fund Name Summary Category	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
35 - Non-Departmental	265,303,513	349,574,655	282,568,226	415,769,733	417,566,009
1000 - General Fund	263,303,513	347,534,655	280,487,426	413,647,317	415,401,145
Salaries & Wages	7,614,834	7,655,468	7,786,530	7,920,214	8,056,572
Employee Benefits	71,315,818	106,198,885	81,215,546	223,232,541	223,249,874
Professional & Contractual Services	414,164	639,749	570,579	570,579	570,579
Operating Supplies	13,559,263	14,514,989	14,513,789	14,513,789	14,513,789
Operating Services	23,119,734	22,912,275	23,066,715	23,066,715	23,066,715
Equipment Acquisition	1,390	-	-	-	-
Fixed Charges	85,031,628	85,041,650	85,883,752	73,268,661	75,486,217
Other Expenses	62,246,682	110,571,639	67,450,515	71,074,818	70,457,399
3921 - Other Special Revenue Fund	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
Salaries & Wages	1,129,796	1,411,564	1,438,431	1,465,835	1,493,787
Employee Benefits	372,550	402,406	402,406	402,406	402,406
Professional & Contractual Services	79,800	-	-	-	-
Operating Supplies	9,473	9,473	9,662	9,856	10,054
Operating Services	104,715	140,957	143,776	146,652	149,585
Equipment Acquisition	-	75,600	86,525	97,667	109,032
Other Expenses	303,666	-	-	-	-
Grand Total	265,303,513	349,574,655	282,568,226	415,769,733	417,566,009

**CITY OF DETROIT
BUDGET DEVELOPMENT
REVENUES BY SUMMARY CATEGORY - FUND DETAIL
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name Fund # - Fund Name Summary Category	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
35 - Non-Departmental	880,282,027	1,002,680,850	896,270,960	1,033,228,103	1,036,699,255
1000 - General Fund	868,282,027	988,614,980	894,190,160	1,031,105,687	1,034,534,391
Grants, Shared Taxes, & Revenues	191,242,000	204,197,000	205,398,000	206,586,000	207,798,000
Revenues from Use of Assets	18,093,099	14,512,912	13,896,016	13,238,224	12,538,343
Sales & Charges for Services	50,583,270	56,377,068	60,457,144	61,164,463	61,883,048
Fines, Forfeits, & Penalties	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Taxes, Assessments, & Interest	476,098,000	563,239,000	603,611,000	615,713,000	627,297,000
Contributions & Transfers	122,481,658	140,000,000	-	123,000,000	113,000,000
Miscellaneous	7,484,000	7,989,000	8,528,000	9,104,000	9,718,000
1003 - Blight Remediation Fund	10,000,000	6,525,870	-	-	-
Contributions & Transfers	10,000,000	6,525,870	-	-	-
3921 - Other Special Revenue Fund	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
Sales & Charges for Services	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
4533 - City of Detroit Capital Projects	-	5,500,000	-	-	-
Contributions & Transfers	-	5,500,000	-	-	-
Grand Total	880,282,027	1,002,680,850	896,270,960	1,033,228,103	1,036,699,255

CITY OF DETROIT
 BUDGET DEVELOPMENT
 FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - EXPENDITURES
 DEPARTMENT 35 - NON-DEPARTMENTAL

Department # - Department Name Fund # - Fund Name Appropriation # - Appropriation Name Cost Center # - Cost Center Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
35 - Non-Departmental	265,303,513	349,574,655	282,568,226	415,769,733	417,566,009
1000 - General Fund	263,303,513	347,534,655	280,487,426	413,647,317	415,401,145
00199 - Non Dept Public Commemorations	2,925	-	-	-	-
350010 - Public Commemorations	2,925	-	-	-	-
00204 - Other Operations Services	596,353	-	-	-	-
350020 - Dues & Memberships	386,235	-	-	-	-
350030 - Other Operations Services	210,118	-	-	-	-
00277 - Non Dept Detroit Building Authority	1,032,190	-	-	-	-
350310 - Detroit Building Authority	1,032,190	-	-	-	-
00335 - Non Dept Parking Programs	97,500	-	-	-	-
350060 - Special Parking Programs	97,500	-	-	-	-
00341 - Non Dept Tax Support	37,500,000	-	-	-	-
350080 - DDOT Contribution for Operations	37,500,000	-	-	-	-
00347 - Non Dept Airport Support	1,675,458	-	-	-	-
350090 - Airport Contribution for Operations	1,675,458	-	-	-	-
00396 - Non Dept World Trade Program	250,000	-	-	-	-
350140 - Detroit Port Authority	250,000	-	-	-	-
00664 - Non Dept CAYMC Building Rent & Rehabilitation	430,564	-	-	-	-
350200 - CAYMC Building Rent & Rehabilitation	430,564	-	-	-	-
00844 - Charter Commission	300,000	-	-	-	-
351250 - Charter Revision Commission	300,000	-	-	-	-
00852 - Non Dept Claims Fund (Insurance Premium)	12,100,000	-	-	-	-
350220 - Claims Fund (Insurance Premiums)	12,100,000	-	-	-	-

CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - EXPENDITURES
DEPARTMENT 35 - NON-DEPARTMENTAL

Department # - Department Name Fund # - Fund Name Appropriation # - Appropriation Name Cost Center # - Cost Center Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
00870 - Non Dept Centralized Payments	25,052,354	-	-	-	-
350800 - Centralized Payments	25,052,354	-	-	-	-
04739 - Non Dept General Revenue	24,884,200	-	-	-	-
351020 - Non-Departmental	24,884,200	-	-	-	-
05414 - Non Dept African American History Museum	1,900,000	-	-	-	-
350290 - Charles H. Wright Museum of African American Histor	1,900,000	-	-	-	-
10397 - Non Dept Board of Ethics	483,710	-	-	-	-
350165 - Board of Ethics	483,710	-	-	-	-
12161 - Non Dept Zoo Operations	570,000	-	-	-	-
350095 - Zoo Operations	570,000	-	-	-	-
12162 - Non Dept Detroit Historical Museum	500,000	-	-	-	-
350093 - Detroit Historical Museum	500,000	-	-	-	-
13125 - Non Dept Media Services & Communications	1,299,820	-	-	-	-
350325 - Communications Services	492,220	-	-	-	-
350326 - Media Services	807,600	-	-	-	-
13141 - Non Dept Eastern Market Corporation	225,000	-	-	-	-
350097 - Eastern Market Corporation	225,000	-	-	-	-
13181 - Non Dept Distributable State Aid Bond	37,959,990	-	-	-	-
351030 - 2016 Series DSA Debt	37,959,990	-	-	-	-
13608 - Non Dept Pension & Employee Benefits Pension	3,260,502	-	-	-	-
350015 - Pension Benefits Administration	3,260,502	-	-	-	-
13637 - Non Dept Elected Officials' Compensation	1,462,773	-	-	-	-
350007 - Elected Officials' Compensation	1,462,773	-	-	-	-

FY 2022-2025 FOUR-YEAR FINANCIAL PLAN

CITY OF DETROIT
 BUDGET DEVELOPMENT
 FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - EXPENDITURES
 DEPARTMENT 35 - NON-DEPARTMENTAL

Department # - Department Name Fund # - Fund Name Appropriation # - Appropriation Name Cost Center # - Cost Center Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
13853 - Non Dept Note B Payment	13,956,221	-	-	-	-
351025 - Note B Payment	13,956,221	-	-	-	-
13854 - Non Dept Retirement Systems	50,000,000	-	-	-	-
351051 - Retiree Protection Fund	50,000,000	-	-	-	-
13965 - Non Dept Quality of Life Exit Financing Debt Service	33,047,217	-	-	-	-
351023 - Quality of Life Exit Financing Debt Service	33,047,217	-	-	-	-
14001 - Non Dept Budget Reserve	-	50,000,000	-	-	-
352101 - Budget Reserve	-	50,000,000	-	-	-
20253 - Blight Remediation Projects	11,000,000	-	-	-	-
350014 - Land Bank Operations	11,000,000	-	-	-	-
20539 - Non Dept Board of Police Commissioners	3,716,736	-	-	-	-
350002 - Board of Police Commissioners	3,716,736	-	-	-	-
25350 - Board of Police Commissioners	-	3,622,374	3,666,635	3,711,781	3,757,830
350002 - Board of Police Commissioners	-	3,622,374	3,666,635	3,711,781	3,757,830
26350 - Cultural Institutions Support	-	3,195,000	3,195,000	3,195,000	3,195,000
350093 - Detroit Historical Museum	-	500,000	500,000	500,000	500,000
350095 - Zoo Operations	-	570,000	570,000	570,000	570,000
350097 - Eastern Market Corporation	-	225,000	225,000	225,000	225,000
350290 - Charles H. Wright Museum of African American Histor	-	1,900,000	1,900,000	1,900,000	1,900,000
26351 - Blight Remediation Projects.	-	11,000,000	11,000,000	10,500,000	10,000,000
350014 - Land Bank Operations	-	11,000,000	11,000,000	10,500,000	10,000,000
27351 - Transportation Service Support	-	42,119,288	48,619,288	48,619,288	48,619,288
350080 - DDOT Contribution for Operations	-	40,000,000	46,500,000	46,500,000	46,500,000

**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - EXPENDITURES
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name Fund # - Fund Name Appropriation # - Appropriation Name Cost Center # - Cost Center Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
350090 - Airport Contribution for Operations	-	1,869,288	1,869,288	1,869,288	1,869,288
350140 - Detroit Port Authority	-	250,000	250,000	250,000	250,000
27352 - Community Programs Support	-	460,018	460,018	460,018	460,018
350230 - CEC Goal Line	-	250,000	250,000	250,000	250,000
350240 - EITC Support	-	210,018	210,018	210,018	210,018
28350 - Special Public Programs	-	119,425	2,925	2,925	2,925
350010 - Public Commemorations	-	2,925	2,925	2,925	2,925
351250 - Charter Revision Commission	-	116,500	-	-	-
28351 - Board of Ethics	-	377,637	382,435	387,329	392,320
350165 - Board of Ethics	-	377,637	382,435	387,329	392,320
28352 - Media Services & Communications	-	1,427,842	1,435,605	1,453,357	1,471,464
350325 - Communications Services	-	585,590	588,489	595,134	601,912
350326 - Media Services	-	842,252	847,116	858,223	869,552
28354 - Elected Officials Compensation	-	1,466,994	1,466,994	1,466,994	1,466,994
350007 - Elected Officials' Compensation	-	1,466,994	1,466,994	1,466,994	1,466,994
29350 - Citywide Overhead	-	41,759,018	42,363,957	46,504,430	46,403,505
350020 - Dues & Memberships	-	386,235	386,235	386,235	386,235
350200 - CAYMC Building Rent & Rehabilitation	-	220,354	430,564	430,564	430,564
350220 - Claims Fund (Insurance Premiums)	-	12,100,000	12,100,000	12,100,000	12,100,000
350310 - Detroit Building Authority	-	1,174,579	1,190,432	1,206,602	1,223,096
350800 - Centralized Payments	-	27,877,850	28,256,726	32,381,029	32,263,610
29351 - Pension-Related Payments	-	106,945,409	82,010,817	224,077,534	224,145,584
350015 - Pension Benefits Administration	-	3,270,409	3,335,817	3,402,534	3,470,584

**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - EXPENDITURES
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name Fund # - Fund Name Appropriation # - Appropriation Name Cost Center # - Cost Center Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
351026 - Retirement Systems	-	-	-	202,000,000	202,000,000
351051 - Retiree Protection Fund	-	85,000,000	60,000,000	-	-
351052 - Foundations - DIA Pension Contributions	-	18,675,000	18,675,000	18,675,000	18,675,000
29352 - Major Taxes & Other Revenues	-	85,041,650	85,883,752	73,268,661	75,486,217
351023 - Quality of Life Exit Financing Debt Service	-	33,028,702	33,309,947	20,692,216	20,978,625
351025 - Note B Payment	-	13,956,221	13,956,221	13,956,221	15,891,246
351030 - 2016 Series DSA Debt	-	37,950,699	37,950,488	37,953,128	37,949,250
351032 - JLA Debt Service	-	106,028	667,096	667,096	667,096
3921 - Other Special Revenue Fund	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
13366 - Non Dept P.E.G. Fees	2,000,000	-	-	-	-
350324 - P.E.G. Fees	2,000,000	-	-	-	-
28353 - Cable TV	-	2,040,000	2,080,800	2,122,416	2,164,864
350324 - P.E.G. Fees	-	2,040,000	2,080,800	2,122,416	2,164,864
Grand Total	265,303,513	349,574,655	282,568,226	415,769,733	417,566,009

**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - REVENUES
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name Fund # - Fund Name Appropriation # - Appropriation Name Cost Center # - Cost Center Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
35 - Non-Departmental	880,282,027	1,002,680,850	896,270,960	1,033,228,103	1,036,699,255
1000 - General Fund	868,282,027	988,614,980	894,190,160	1,031,105,687	1,034,534,391
00277 - Non Dept Detroit Building Authority	1,000,000	-	-	-	-
350310 - Detroit Building Authority	1,000,000	-	-	-	-
00852 - Non Dept Claims Fund (Insurance Premium)	5,100,000	-	-	-	-
350220 - Claims Fund (Insurance Premiums)	5,100,000	-	-	-	-
04739 - Non Dept General Revenue	723,995,768	-	-	-	-
350350 - Property Tax & Other Related Revenue	118,704,000	-	-	-	-
350360 - State Shared Taxes	196,136,000	-	-	-	-
350380 - Investment & Other Interest Earnings	15,992,000	-	-	-	-
350620 - Income Tax	221,032,000	-	-	-	-
351020 - Non-Departmental	36,807,768	-	-	-	-
351050 - Wagering Tax	135,324,000	-	-	-	-
05080 - Non Dept Cable Franchise Fee	5,000,000	-	-	-	-
350510 - Cable Franchise Fees	5,000,000	-	-	-	-
06925 - Non Dept Casino Site Support & Infrastructure Improver	10,443,000	15,158,000	18,730,000	18,918,000	19,107,000
351056 - Motor City Casino - Municipal Services	3,563,000	4,964,000	6,390,000	6,454,000	6,518,000
351057 - Greektown Casino - Municipal Services	2,443,000	4,000,000	4,381,000	4,425,000	4,470,000
351058 - MGM Grand Casino - Municipal Services	4,437,000	6,194,000	7,959,000	8,039,000	8,119,000
13608 - Non Dept Pension & Employee Benefits Pension	3,260,502	-	-	-	-
350015 - Pension Benefits Administration	3,260,502	-	-	-	-
13853 - Non Dept Note B Payment	1,553,493	-	-	-	-
351025 - Note B Payment	1,553,493	-	-	-	-

**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - REVENUES
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name Fund # - Fund Name Appropriation # - Appropriation Name Cost Center # - Cost Center Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
13968 - Note C Debt Service	547,606	-	-	-	-
351036 - Note C Debt	547,606	-	-	-	-
14001 - Non Dept Budget Reserve	50,000,000	-	-	-	-
352101 - Budget Reserve	50,000,000	-	-	-	-
20255 - Prior Year Activity	67,381,658	140,000,000	-	-	-
351009 - Prior Year Surplus	67,381,658	140,000,000	-	-	-
28353 - Cable TV	-	5,000,000	5,000,000	5,000,000	5,000,000
350510 - Cable Franchise Fees	-	5,000,000	5,000,000	5,000,000	5,000,000
29350 - Citywide Overhead	-	2,000,000	2,000,000	2,000,000	2,000,000
350030 - Other Operations Services	-	1,000,000	1,000,000	1,000,000	1,000,000
350310 - Detroit Building Authority	-	1,000,000	1,000,000	1,000,000	1,000,000
29351 - Pension-Related Payments	-	21,945,409	22,010,817	145,077,534	135,145,584
350015 - Pension Benefits Administration	-	3,270,409	3,335,817	3,402,534	3,470,584
351026 - Retirement Systems	-	-	-	123,000,000	113,000,000
351052 - Foundations - DIA Pension Contributions	-	18,675,000	18,675,000	18,675,000	18,675,000
29352 - Major Taxes & Other Revenues	-	804,511,571	846,449,343	860,110,153	873,281,807
350350 - Property Tax & Other Related Revenue	-	120,066,000	122,220,000	124,015,000	126,282,841
350360 - State Shared Taxes	-	206,800,000	208,073,000	209,334,000	210,621,000
350380 - Investment & Other Interest Earnings	-	1,800,000	1,800,000	1,800,000	1,800,000
350620 - Income Tax	-	273,635,000	294,921,000	303,347,000	310,762,000
351020 - Non-Departmental	-	30,368,659	30,753,327	31,146,929	31,548,623
351025 - Note B Payment	-	1,553,493	1,553,493	1,553,493	1,553,493
351036 - Note C Debt	-	473,419	395,523	313,731	227,850

CITY OF DETROIT
 BUDGET DEVELOPMENT
 FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - REVENUES
 DEPARTMENT 35 - NON-DEPARTMENTAL

Department # - Department Name Fund # - Fund Name Appropriation # - Appropriation Name Cost Center # - Cost Center Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
351050 - Wagering Tax	-	169,815,000	186,733,000	188,600,000	190,486,000
1003 - Blight Remediation Fund	10,000,000	6,525,870	-	-	-
20253 - Blight Remediation Projects	10,000,000	6,525,870	-	-	-
351009 - Prior Year Surplus	10,000,000	6,525,870	-	-	-
3921 - Other Special Revenue Fund	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
13366 - Non Dept P.E.G. Fees	2,000,000	-	-	-	-
350324 - P.E.G. Fees	2,000,000	-	-	-	-
28353 - Cable TV	-	2,040,000	2,080,800	2,122,416	2,164,864
350324 - P.E.G. Fees	-	2,040,000	2,080,800	2,122,416	2,164,864
4533 - City of Detroit Capital Projects	-	5,500,000	-	-	-
20507 - CoD Capital Projects	-	5,500,000	-	-	-
358035 - Capital Restructuring Initiative - Non Departmental	-	5,500,000	-	-	-
Grand Total	880,282,027	1,002,680,850	896,270,960	1,033,228,103	1,036,699,255

**CITY OF DETROIT
BUDGET DEVELOPMENT
POSITION DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name Fund # - Fund Name Appropriation # - Appropriation Name Cost Center # - Cost Center Name Job Code - Job Title	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
35 - Non-Departmental	128	124	124	124	124
1000 - General Fund	106	101	101	101	101
00277 - Non Dept Detroit Building Authority	9	0	0	0	0
350310 - Detroit Building Authority	9	0	0	0	0
013376 - Executive Administrative Assistant II	1	0	0	0	0
111003 - Project Manager & Analytics Specialist III	1	0	0	0	0
931324 - Special Area Maintenance Project Superintendent -	3	0	0	0	0
931626 - Administrative Assistant - Grade II - Detroit Building	2	0	0	0	0
932015 - Executive Management Team - DBA	2	0	0	0	0
10397 - Non Dept Board of Ethics	4	0	0	0	0
350165 - Board of Ethics	4	0	0	0	0
010126 - Executive Director - Board of Ethics	1	0	0	0	0
011710 - Investigator	2	0	0	0	0
013367 - Executive Secretary III	1	0	0	0	0
13125 - Non Dept Media Services & Communications	15	0	0	0	0
350325 - Communications Services	6	0	0	0	0
010918 - Manager I - Communications	1	0	0	0	0
037161 - Supervisor of Printing	1	0	0	0	0
193035 - Principal Graphic Designer	1	0	0	0	0
43309904 - Clerk IV	1	0	0	0	0
439131 - Photographer - General	1	0	0	0	0
439142 - Supervising Photographer	1	0	0	0	0
350326 - Media Services	9	0	0	0	0

**CITY OF DETROIT
BUDGET DEVELOPMENT
POSITION DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name	Fund # - Fund Name	Appropriation # - Appropriation Name	Cost Center # - Cost Center Name	Job Code - Job Title	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
				931501 - Director - DCCC	1	0	0	0	0
				931507 - Telecommunications Contract and Compliance Mar	1	0	0	0	0
				931525 - Communications Specialist II - Media Services	2	0	0	0	0
				931550 - Digital and Social Media Manager	5	0	0	0	0
				13608 - Non Dept Pension & Employee Benefits Pension	32	0	0	0	0
				350015 - Pension Benefits Administration	32	0	0	0	0
				010809 - Manager II - Pension	1	0	0	0	0
				1110111 - Assistant Executive Director - General Retirement	1	0	0	0	0
				1110112 - Assistant Executive Director - Police and Fire Reti	1	0	0	0	0
				11101201 - Executive Director - Pension	1	0	0	0	0
				11303091 - Chief Accounting Officer	1	0	0	0	0
				13111004 - Project Manager Analytics Specialist IV	1	0	0	0	0
				13201052 - Accountant II Retirement Systems	3	0	0	0	0
				13205102 - Financial Analyst II	1	0	0	0	0
				13205141 - Chief Investment Officer	1	0	0	0	0
				13205142 - Deputy Chief Investment Officer	1	0	0	0	0
				13303162 - Supervisory Accounting Technician II Retirement	2	0	0	0	0
				13601153 - Administrative Assistant III Retirement Systems	9	0	0	0	0
				201042 - Supervisory Accountant IV- Retirement Systems	1	0	0	0	0
				43309954 - Clerk IV - Retirement Systems	5	0	0	0	0
				43601104 - Administrative Assistant IV	3	0	0	0	0
				13637 - Non Dept Elected Officials' Compensation	11	0	0	0	0
				350007 - Elected Officials' Compensation	11	0	0	0	0

**CITY OF DETROIT
BUDGET DEVELOPMENT
POSITION DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Fund # - Fund Name					
Appropriation # - Appropriation Name					
Cost Center # - Cost Center Name					
Job Code - Job Title					
010010 - City Clerk - Election Commission Chairperson	1	0	0	0	0
010030 - City Council Member	8	0	0	0	0
010031 - City Council President - Election Commissioner	1	0	0	0	0
010040 - Mayor	1	0	0	0	0
20539 - Non Dept Board of Police Commissioners	35	0	0	0	0
350002 - Board of Police Commissioners	35	0	0	0	0
011805 - Executive Manager - Police	2	0	0	0	0
012073 - Police Community Relations Coordinator	1	0	0	0	0
013131 - Office Assistant III	1	0	0	0	0
091941 - Legal Assistant	1	0	0	0	0
931401 - Administrative Specialist III	1	0	0	0	0
931440 - Administrative Assistant - Board of Police Commissi	3	0	0	0	0
932501 - Secretary to Board of Police Commissioners	1	0	0	0	0
932502 - Chief Investigator - Police Commission	1	0	0	0	0
932503 - Investigator - Police Commission	15	0	0	0	0
932507 - Supervising Investigator - Police Commission - Citize	1	0	0	0	0
932508 - Supervising Investigator - Police Commission	1	0	0	0	0
932509 - Supervising Investigator - Police Commission - Qual	1	0	0	0	0
932510 - Senior Investigator - Police Commission	5	0	0	0	0
932512 - Attorney To The Board of Police Commissioners	1	0	0	0	0
25350 - Board of Police Commissioners	0	35	35	35	35
350002 - Board of Police Commissioners	0	35	35	35	35
011805 - Executive Manager - Police	0	2	2	2	2

**CITY OF DETROIT
BUDGET DEVELOPMENT
POSITION DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Fund # - Fund Name					
Appropriation # - Appropriation Name					
Cost Center # - Cost Center Name					
Job Code - Job Title					
012073 - Police Community Relations Coordinator	0	1	1	1	1
013131 - Office Assistant III	0	1	1	1	1
091941 - Legal Assistant	0	1	1	1	1
931401 - Administrative Specialist III	0	1	1	1	1
931440 - Administrative Assistant - Board of Police Commissi	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 - Citize	0	1	1	1	1
932508 - Supervising Investigator - Police Commission	0	1	1	1	1
932509 - Supervising Investigator - Police Commission - Qual	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
28351 - Board of Ethics	0	3	3	3	3
350165 - Board of Ethics	0	3	3	3	3
010126 - Executive Director - Board of Ethics	0	1	1	1	1
011156 - City Council Legislative Policy Division Administrativ	0	1	1	1	1
011726 - Investigator - Board Of Ethics	0	1	1	1	1
28352 - Media Services & Communications	0	14	14	14	14
350325 - Communications Services	0	6	6	6	6
010918 - Manager I - Communications	0	1	1	1	1
037161 - Supervisor of Printing	0	1	1	1	1
193035 - Principal Graphic Designer	0	1	1	1	1

**CITY OF DETROIT
BUDGET DEVELOPMENT
POSITION DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name	Fund # - Fund Name	Appropriation # - Appropriation Name	Cost Center # - Cost Center Name	Job Code - Job Title	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
				43309904 - Clerk IV	0	1	1	1	1
				439131 - Photographer - General	0	1	1	1	1
				439142 - Supervising Photographer	0	1	1	1	1
				350326 - Media Services	0	8	8	8	8
				931501 - Director - DCCC	0	1	1	1	1
				931507 - Telecommunications Contract and Compliance Mar	0	1	1	1	1
				931524 - Communications Specialist III - Media Services	0	4	4	4	4
				931525 - Communications Specialist II - Media Services	0	2	2	2	2
				28354 - Elected Officials Compensation	0	11	11	11	11
				350007 - Elected Officials' Compensation	0	11	11	11	11
				010010 - City Clerk - Election Commission Chairperson	0	1	1	1	1
				010030 - City Council Member	0	8	8	8	8
				010031 - City Council President - Election Commissioner	0	1	1	1	1
				010040 - Mayor	0	1	1	1	1
				29350 - Citywide Overhead	0	8	8	8	8
				350310 - Detroit Building Authority	0	8	8	8	8
				013376 - Executive Administrative Assistant II	0	1	1	1	1
				111003 - Project Manager & Analytics Specialist III	0	1	1	1	1
				931324 - Special Area Maintenance Project Superintendent -	0	3	3	3	3
				931626 - Administrative Assistant - Grade II - Detroit Building	0	1	1	1	1
				932015 - Executive Management Team - DBA	0	2	2	2	2
				29351 - Pension-Related Payments	0	30	30	30	30
				350015 - Pension Benefits Administration	0	30	30	30	30

**CITY OF DETROIT
BUDGET DEVELOPMENT
POSITION DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Fund # - Fund Name					
Appropriation # - Appropriation Name					
Cost Center # - Cost Center Name					
Job Code - Job Title					
010809 - Manager II - Pension	0	1	1	1	1
11101111 - Assistant Executive Director - General Retirement	0	1	1	1	1
11101112 - Assistant Executive Director - Police and Fire Reti	0	1	1	1	1
11101201 - Executive Director - Pension	0	1	1	1	1
11303091 - Chief Accounting Officer	0	1	1	1	1
13111004 - Project Manager Analytics Specialist IV	0	1	1	1	1
13201042 - Supervisory Accountant IV Retirement Systems	0	3	3	3	3
13201052 - Accountant II Retirement Systems	0	1	1	1	1
13205102 - Financial Analyst II	0	1	1	1	1
13205141 - Chief Investment Officer	0	1	1	1	1
13205142 - Deputy Chief Investment Officer	0	2	2	2	2
13303162 - Supervisory Accounting Technician II Retirement	0	7	7	7	7
13601153 - Administrative Assistant III Retirement Systems	0	5	5	5	5
43309954 - Clerk IV - Retirement Systems	0	3	3	3	3
43601104 - Administrative Assistant IV	22	23	23	23	23
3921 - Other Special Revenue Fund	22	23	23	23	23
13366 - Non Dept P.E.G. Fees	22	0	0	0	0
350324 - P.E.G. Fees	22	0	0	0	0
011445 - Social Planner IV	1	0	0	0	0
929102 - Administrative Special Services Staff II	5	0	0	0	0
931502 - Deputy Director - DCCC	1	0	0	0	0
931525 - Communications Specialist II - Media Services	14	0	0	0	0
931550 - Digital and Social Media Manager	1	0	0	0	0

**CITY OF DETROIT
BUDGET DEVELOPMENT
POSITION DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER
DEPARTMENT 35 - NON-DEPARTMENTAL**

Department # - Department Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Fund # - Fund Name					
Appropriation # - Appropriation Name					
Cost Center # - Cost Center Name					
Job Code - Job Title					
28353 - Cable TV	0	23	23	23	23
350324 - P.E.G. Fees	0	23	23	23	23
010918 - Manager I - Communications	0	1	1	1	1
011445 - Social Planner IV	0	1	1	1	1
929102 - Administrative Special Services Staff II	0	5	5	5	5
931502 - Deputy Director - DCCC	0	1	1	1	1
931525 - Communications Specialist II - Media Services	0	14	14	14	14
931551 - Digital and Social Media Specialist	0	1	1	1	1
Grand Total	128	124	124	124	124

Attachment I. A

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

Department # - Department Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Fund # - Fund Name					
Cost Center # - Cost Center Name					
Appropriation # - Appropriation Name					
340040 - Parking Meter Maintenance	1,447,311	1,530,335	1,520,408	1,525,397	1,530,486
04108 - MPD Operations & Maintenance	1,447,311	-	-	-	-
27340 - Code Enforcement - Parking	-	1,530,335	1,520,408	1,525,397	1,530,486
340050 - Parking Meter Collection	327,685	388,535	377,031	382,606	388,293
04108 - MPD Operations & Maintenance	327,685	-	-	-	-
27340 - Code Enforcement - Parking	-	388,535	377,031	382,606	388,293
340080 - Parking Violation Bureau - Administration	2,138,475	2,903,744	2,718,848	2,761,372	2,804,746
00102 - MPD Parking Violations Bureau	2,138,475	-	-	-	-
29340 - MPD Administration	-	2,903,744	2,718,848	2,761,372	2,804,746
340083 - Parking Violation Bureau - Towing & Storage	606,722	804,155	625,275	625,275	625,275
00102 - MPD Parking Violations Bureau	606,722	-	-	-	-
27340 - Code Enforcement - Parking	-	804,155	625,275	625,275	625,275
340085 - Parking Violation Bureau - Processing & Collection	2,800,000	1,800,000	1,800,000	1,800,000	1,800,000
00102 - MPD Parking Violations Bureau	2,800,000	-	-	-	-
27340 - Code Enforcement - Parking	-	1,800,000	1,800,000	1,800,000	1,800,000
35 - Non-Departmental	265,303,513	349,574,655	282,568,226	415,769,733	417,566,009
1000 - General Fund	263,303,513	347,534,655	280,487,426	413,647,317	415,401,145
350002 - Board of Police Commissioners	3,716,736	3,622,374	3,666,635	3,711,781	3,757,830
20539 - Non Dept Board of Police Commissioners	3,716,736	-	-	-	-
25350 - Board of Police Commissioners	-	3,622,374	3,666,635	3,711,781	3,757,830
350007 - Elected Officials' Compensation	1,462,773	1,466,994	1,466,994	1,466,994	1,466,994
13637 - Non Dept Elected Officials' Compensation	1,462,773	-	-	-	-
28354 - Elected Officials Compensation	-	1,466,994	1,466,994	1,466,994	1,466,994
350010 - Public Commemorations	2,925	2,925	2,925	2,925	2,925
00199 - Non Dept Public Commemorations	2,925	-	-	-	-
28350 - Special Public Programs	-	2,925	2,925	2,925	2,925
350014 - Land Bank Operations	11,000,000	11,000,000	11,000,000	10,500,000	10,000,000
20253 - Blight Remediation Projects	11,000,000	-	-	-	-
26351 - Blight Remediation Projects.	-	11,000,000	11,000,000	10,500,000	10,000,000

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

Department # - Department Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Fund # - Fund Name					
Cost Center # - Cost Center Name					
Appropriation # - Appropriation Name					
350015 - Pension Benefits Administration	3,260,502	3,270,409	3,335,817	3,402,534	3,470,584
13608 - Non Dept Pension & Employee Benefits Pension	3,260,502	-	-	-	-
29351 - Pension-Related Payments	-	3,270,409	3,335,817	3,402,534	3,470,584
350020 - Dues & Memberships	386,235	386,235	386,235	386,235	386,235
00204 - Other Operations Services	386,235	-	-	-	-
29350 - Citywide Overhead	-	386,235	386,235	386,235	386,235
350030 - Other Operations Services	210,118	-	-	-	-
00204 - Other Operations Services	210,118	-	-	-	-
350060 - Special Parking Programs	97,500	-	-	-	-
00335 - Non Dept Parking Programs	97,500	-	-	-	-
350080 - DDOT Contribution for Operations	37,500,000	40,000,000	46,500,000	46,500,000	46,500,000
00341 - Non Dept Tax Support	37,500,000	-	-	-	-
27351 - Transportation Service Support	-	40,000,000	46,500,000	46,500,000	46,500,000
350090 - Airport Contribution for Operations	1,675,458	1,869,288	1,869,288	1,869,288	1,869,288
00347 - Non Dept Airport Support	1,675,458	-	-	-	-
27351 - Transportation Service Support	-	1,869,288	1,869,288	1,869,288	1,869,288
350093 - Detroit Historical Museum	500,000	500,000	500,000	500,000	500,000
12162 - Non Dept Detroit Historical Museum	500,000	-	-	-	-
26350 - Cultural Institutions Support	-	500,000	500,000	500,000	500,000
350095 - Zoo Operations	570,000	570,000	570,000	570,000	570,000
12161 - Non Dept Zoo Operations	570,000	-	-	-	-
26350 - Cultural Institutions Support	-	570,000	570,000	570,000	570,000
350097 - Eastern Market Corporation	225,000	225,000	225,000	225,000	225,000
13141 - Non Dept Eastern Market Corporation	225,000	-	-	-	-
26350 - Cultural Institutions Support	-	225,000	225,000	225,000	225,000
350140 - Detroit Port Authority	250,000	250,000	250,000	250,000	250,000
00396 - Non Dept World Trade Program	250,000	-	-	-	-
27351 - Transportation Service Support	-	250,000	250,000	250,000	250,000
350165 - Board of Ethics	483,710	377,637	382,435	387,329	392,320

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

Department # - Department Name Fund # - Fund Name Cost Center # - Cost Center Name Appropriation # - Appropriation Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
10397 - Non Dept Board of Ethics	483,710	-	-	-	-
28351 - Board of Ethics	-	377,637	382,435	387,329	392,320
350200 - CAYMC Building Rent & Rehabilitation	430,564	220,354	430,564	430,564	430,564
00664 - Non Dept CAYMC Building Rent & Rehabilitation	430,564	-	-	-	-
29350 - Citywide Overhead	-	220,354	430,564	430,564	430,564
350220 - Claims Fund (Insurance Premiums)	12,100,000	12,100,000	12,100,000	12,100,000	12,100,000
00852 - Non Dept Claims Fund (Insurance Premium)	12,100,000	-	-	-	-
29350 - Citywide Overhead	-	12,100,000	12,100,000	12,100,000	12,100,000
350230 - CEC Goal Line	-	250,000	250,000	250,000	250,000
27352 - Community Programs Support	-	250,000	250,000	250,000	250,000
350240 - EITC Support	-	210,018	210,018	210,018	210,018
27352 - Community Programs Support	-	210,018	210,018	210,018	210,018
350290 - Charles H. Wright Museum of African American History	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
05414 - Non Dept African American History Museum	1,900,000	-	-	-	-
26350 - Cultural Institutions Support	-	1,900,000	1,900,000	1,900,000	1,900,000
350310 - Detroit Building Authority	1,032,190	1,174,579	1,190,432	1,206,602	1,223,096
00277 - Non Dept Detroit Building Authority	1,032,190	-	-	-	-
29350 - Citywide Overhead	-	1,174,579	1,190,432	1,206,602	1,223,096
350325 - Communications Services	492,220	585,590	588,489	595,134	601,912
13125 - Non Dept Media Services & Communications	492,220	-	-	-	-
28352 - Media Services & Communications	-	585,590	588,489	595,134	601,912
350326 - Media Services	807,600	842,252	847,116	858,223	869,552
13125 - Non Dept Media Services & Communications	807,600	-	-	-	-
28352 - Media Services & Communications	-	842,252	847,116	858,223	869,552
350800 - Centralized Payments	25,052,354	27,877,850	28,256,726	32,381,029	32,263,610
00870 - Non Dept Centralized Payments	25,052,354	-	-	-	-
29350 - Citywide Overhead	-	27,877,850	28,256,726	32,381,029	32,263,610
351020 - Non-Departmental	24,884,200	-	-	-	-
04739 - Non Dept General Revenue	24,884,200	-	-	-	-

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

Department # - Department Name Fund # - Fund Name Cost Center # - Cost Center Name Appropriation # - Appropriation Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
351023 - Quality of Life Exit Financing Debt Service	33,047,217	33,028,702	33,309,947	20,692,216	20,978,625
13965 - Non Dept Quality of Life Exit Financing Debt Service	33,047,217	-	-	-	-
29352 - Major Taxes & Other Revenues	-	33,028,702	33,309,947	20,692,216	20,978,625
351025 - Note B Payment	13,956,221	13,956,221	13,956,221	13,956,221	15,891,246
13853 - Non Dept Note B Payment	13,956,221	-	-	-	-
29352 - Major Taxes & Other Revenues	-	13,956,221	13,956,221	13,956,221	15,891,246
351026 - Retirement Systems	-	-	-	202,000,000	202,000,000
29351 - Pension-Related Payments	-	-	-	202,000,000	202,000,000
351030 - 2016 Series DSA Debt	37,959,990	37,950,699	37,950,488	37,953,128	37,949,250
13181 - Non Dept Distributable State Aid Bond	37,959,990	-	-	-	-
29352 - Major Taxes & Other Revenues	-	37,950,699	37,950,488	37,953,128	37,949,250
351032 - JLA Debt Service	-	106,028	667,096	667,096	667,096
29352 - Major Taxes & Other Revenues	-	106,028	667,096	667,096	667,096
351051 - Retiree Protection Fund	50,000,000	85,000,000	60,000,000	-	-
13854 - Non Dept Retirement Systems	50,000,000	-	-	-	-
29351 - Pension-Related Payments	-	85,000,000	60,000,000	-	-
351052 - Foundations - DIA Pension Contributions	-	18,675,000	18,675,000	18,675,000	18,675,000
29351 - Pension-Related Payments	-	18,675,000	18,675,000	18,675,000	18,675,000
351250 - Charter Revision Commission	300,000	116,500	-	-	-
00844 - Charter Commission	300,000	-	-	-	-
28350 - Special Public Programs	-	116,500	-	-	-
352101 - Budget Reserve	-	50,000,000	-	-	-
14001 - Non Dept Budget Reserve	-	50,000,000	-	-	-
3921 - Other Special Revenue Fund	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
350324 - P.E.G. Fees	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
13366 - Non Dept P.E.G. Fees	2,000,000	-	-	-	-
28353 - Cable TV	-	2,040,000	2,080,800	2,122,416	2,164,864
36 - Housing & Revitalization Department	62,427,194	68,596,955	66,548,561	67,578,567	68,629,176
1000 - General Fund	18,864,091	21,830,465	18,846,742	18,922,711	19,000,201

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

Department # - Department Name Fund # - Fund Name Cost Center # - Cost Center Name Appropriation # - Appropriation Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
330035 - Spring Cleaning Initiative	75,000	76,500	78,030	79,591	81,182
12940 - Mayor's Spring Cleaning Initiative	75,000	-	-	-	-
26330 - Mayor's Office - Spring Cleaning Initiative	-	76,500	78,030	79,591	81,182
34 - Municipal Parking Department	21,555,000	16,950,000	19,605,000	19,605,000	19,605,000
1000 - General Fund	21,555,000	16,950,000	19,605,000	19,605,000	19,605,000
340080 - Parking Violation Bureau - Administration	10,600,000	8,900,000	10,700,000	10,700,000	10,700,000
00102 - MPD Parking Violations Bureau	10,600,000	-	-	-	-
29340 - MPD Administration	-	8,900,000	10,700,000	10,700,000	10,700,000
340083 - Parking Violation Bureau - Towing & Storage	1,445,000	985,000	1,255,000	1,255,000	1,255,000
00102 - MPD Parking Violations Bureau	1,445,000	-	-	-	-
27340 - Code Enforcement - Parking	-	985,000	1,255,000	1,255,000	1,255,000
340330 - Revenue Fund Trustee	2,810,000	1,785,000	1,890,000	1,890,000	1,890,000
05976 - MPD Auto Parking Operations	2,810,000	-	-	-	-
27341 - Parking Garages	-	1,785,000	1,890,000	1,890,000	1,890,000
340331 - On Street Meter Collections	6,700,000	5,280,000	5,760,000	5,760,000	5,760,000
05976 - MPD Auto Parking Operations	6,700,000	-	-	-	-
27341 - Parking Garages	-	5,280,000	5,760,000	5,760,000	5,760,000
35 - Non-Departmental	880,282,027	1,002,680,850	896,270,960	1,033,228,103	1,036,699,255
1000 - General Fund	880,282,027	988,614,980	894,190,160	1,031,105,687	1,034,534,391
350015 - Pension Benefits Administration	3,260,502	3,270,409	3,335,817	3,402,534	3,470,584
13608 - Non Dept Pension & Employee Benefits Pension	3,260,502	-	-	-	-
29351 - Pension-Related Payments	-	3,270,409	3,335,817	3,402,534	3,470,584
350030 - Other Operations Services	-	1,000,000	1,000,000	1,000,000	1,000,000
29350 - Citywide Overhead	-	1,000,000	1,000,000	1,000,000	1,000,000
350220 - Claims Fund (Insurance Premiums)	5,100,000	-	-	-	-
00852 - Non Dept Claims Fund (Insurance Premium)	5,100,000	-	-	-	-
350310 - Detroit Building Authority	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
00277 - Non Dept Detroit Building Authority	1,000,000	-	-	-	-
29350 - Citywide Overhead	-	1,000,000	1,000,000	1,000,000	1,000,000

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

Department # - Department Name Fund # - Fund Name Cost Center # - Cost Center Name Appropriation # - Appropriation Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
350350 - Property Tax & Other Related Revenue	118,704,000	120,066,000	122,220,000	124,015,000	126,282,841
04739 - Non Dept General Revenue	118,704,000	-	-	-	-
29352 - Major Taxes & Other Revenues	-	120,066,000	122,220,000	124,015,000	126,282,841
350360 - State Shared Taxes	196,136,000	206,800,000	208,073,000	209,334,000	210,621,000
04739 - Non Dept General Revenue	196,136,000	-	-	-	-
29352 - Major Taxes & Other Revenues	-	206,800,000	208,073,000	209,334,000	210,621,000
350380 - Investment & Other Interest Earnings	15,992,000	1,800,000	1,800,000	1,800,000	1,800,000
04739 - Non Dept General Revenue	15,992,000	-	-	-	-
29352 - Major Taxes & Other Revenues	-	1,800,000	1,800,000	1,800,000	1,800,000
350510 - Cable Franchise Fees	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
05080 - Non Dept Cable Franchise Fee	5,000,000	-	-	-	-
28353 - Cable TV	-	5,000,000	5,000,000	5,000,000	5,000,000
350620 - Income Tax	221,032,000	273,635,000	294,921,000	303,347,000	310,762,000
04739 - Non Dept General Revenue	221,032,000	-	-	-	-
29352 - Major Taxes & Other Revenues	-	273,635,000	294,921,000	303,347,000	310,762,000
351009 - Prior Year Surplus	67,381,658	140,000,000	-	-	-
20255 - Prior Year Activity	67,381,658	140,000,000	-	-	-
351020 - Non-Departmental	36,807,768	30,368,659	30,753,327	31,146,929	31,548,623
04739 - Non Dept General Revenue	36,807,768	-	-	-	-
29352 - Major Taxes & Other Revenues	1,553,493	1,553,493	1,553,493	1,553,493	1,553,493
351025 - Note B Payment	1,553,493	-	-	-	-
13853 - Non Dept Note B Payment	-	1,553,493	1,553,493	1,553,493	1,553,493
29352 - Major Taxes & Other Revenues	-	-	-	123,000,000	113,000,000
351026 - Retirement Systems	-	-	-	123,000,000	113,000,000
29351 - Pension-Related Payments	-	-	-	123,000,000	113,000,000
351036 - Note C Debt	547,606	473,419	395,523	313,731	227,850
13968 - Note C Debt Service	547,606	-	-	-	-
29352 - Major Taxes & Other Revenues	-	473,419	395,523	313,731	227,850
351050 - Wagering Tax	135,324,000	169,815,000	186,733,000	188,600,000	190,486,000

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

Department # - Department Name	FY2021 Adopted	FY2022 Mayor	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Fund # - Fund Name					
Cost Center # - Cost Center Name					
Appropriation # - Appropriation Name					
04739 - Non Dept General Revenue	135,324,000	-	-	-	-
29352 - Major Taxes & Other Revenues	-	169,815,000	186,733,000	188,600,000	190,486,000
351052 - Foundations - DIA Pension Contributions	-	18,675,000	18,675,000	18,675,000	18,675,000
29351 - Pension-Related Payments	-	18,675,000	18,675,000	18,675,000	18,675,000
351056 - Motor City Casino - Municipal Services	3,563,000	4,964,000	6,390,000	6,454,000	6,518,000
06925 - Non Dept Casino Site Support & Infrastructure Improvement	3,563,000	4,964,000	6,390,000	6,454,000	6,518,000
351057 - Greektown Casino - Municipal Services	2,443,000	4,000,000	4,381,000	4,425,000	4,470,000
06925 - Non Dept Casino Site Support & Infrastructure Improvement	2,443,000	4,000,000	4,381,000	4,425,000	4,470,000
351058 - MGM Grand Casino - Municipal Services	4,437,000	6,194,000	7,959,000	8,039,000	8,119,000
06925 - Non Dept Casino Site Support & Infrastructure Improvement	4,437,000	6,194,000	7,959,000	8,039,000	8,119,000
352101 - Budget Reserve	50,000,000	-	-	-	-
14001 - Non Dept Budget Reserve	50,000,000	-	-	-	-
1003 - Blight Remediation Fund	10,000,000	6,525,870	-	-	-
351009 - Prior Year Surplus	10,000,000	6,525,870	-	-	-
20253 - Blight Remediation Projects	10,000,000	6,525,870	-	-	-
3921 - Other Special Revenue Fund	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
350324 - P.E.G. Fees	2,000,000	2,040,000	2,080,800	2,122,416	2,164,864
13366 - Non Dept P.E.G. Fees	2,000,000	-	-	-	-
28353 - Cable TV	-	2,040,000	2,080,800	2,122,416	2,164,864
4533 - City of Detroit Capital Projects	-	5,500,000	-	-	-
358035 - Capital Restructuring Initiative - Non Departmental	-	5,500,000	-	-	-
20507 - CoD Capital Projects	-	5,500,000	-	-	-
36 - Housing & Revitalization Department	46,212,557	53,622,623	51,283,829	52,237,866	53,210,985
1000 - General Fund	3,014,977	6,856,133	3,582,010	3,582,010	3,582,010
360056 - Indirect Costs Reimbursements	2,599,977	2,707,010	2,707,010	2,707,010	2,707,010
13758 - HRD FRM Indirect Staffing Costs	2,599,977	-	-	-	-
29360 - Housing & Revitalization Dept Administration	-	2,707,010	2,707,010	2,707,010	2,707,010
360072 - Housing Affordability	-	3,274,123	-	-	-
26364 - Affordable Housing Development and Preservation Fund	-	3,274,123	-	-	-

<u>Attachment II</u>		
Non-Departmental Expenditure Appropriation Descriptions		Expenditure Appropriation Description for FY 2020
<u>Expenditure Appropriation</u>		
28350 Public Commemorations		This appropriation provides the funding for the purchase of flags for placement on Veteran's graves by veteran organizations on Memorial Day.
29350 Citywide Overhead (Dues & Memberships)		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.
29350 Citywide Overhead (Detroit Building Authority) 00335 Parkings Programs		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.
27351 Transportation Service Support (Tax Support - DOT)		The appropriation provides the general fund support necessary for the Department of Transportation to conduct operations. DDOT support is in Plan of Adjustment.
27351 Transportation Service Support (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.	
27350 Transportation Service Support (Detroit Port Authority)	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.	
29350 Citywide Overhead (City-County Building Rent and Rehabilitation)	This is the cost for unallocated space in the Coleman A. Young Municipal Center.	
28350 Special Public Programs (Charter Revision Commission)	This is the cost to fund the Charter Revenue Commission, which the voters of City of Detroit approved on November 6, 2018.	
29350 Citywide Overhead [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.	
29350 Citywide Overhead (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.	

26350 Cultural Institutions Support (African American History Museum - Operations)	This represents the General Fund subsidy to the Museum of African American History for operations.
28351 Board of Ethics	The Board of Ethics's appropriation is located in Non-Department since its function crosses agencies citywide.
26350 Cultural Institutions Support (Zoo Operations)	This represents the General Fund subsidy to the Zoo primarily for security and insurance costs.
26350 Cultural Institutions Support (Historical Operations)	This represents the General Fund subsidy to the Detroit Historical Museum for operations.
28352 Media Services and Communications	The Media Services and Communications's appropriation is located in Non-Department since its function crosses agencies citywide.
26350 Cultural Institutions Support (Eastern Market Operations Subsidy)	This represents the General Fund subsidy to the Eastern Market.
29352 Major Taxes & Other Revenues [2016 Series DSA (Distributable State Aid) Bond Debt]	Debt service requirements on the 2010 Fiscal Stabilization Bonds and the 2012 distributable state aid Self-Insurance Bonds. This debt was refinanced in 2016.
28353 Cable TV (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.
29351 Pension-Related Payments (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.
28354 Elected Officials' Compensation	This appropriation contains the salary and benefits of the City of Detroit's elected officials (Mayor, City Council and City Clerk).

13814 Retiree Health Care		<p>City provided retiree health care through December 31, 2014, therefore no budget needed in 2022. Per bankruptcy, retiree health care is now covered thru VEBAs, supported by B Notes. Retiree health care for actives 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>
29352 Major Taxes & Other Revenues (Note B Payment)		<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>
29351 Pension-Related Payments (Retiree Protection Fund)		<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>
29352 Major Taxes & Other Revenues (Quality of Life Exit Financing Debt Service)		<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>
13966 Note B2 Debt Service		<p>Represents debt service payment for Note B2 VEBAs and other creditor settlements.</p>
13967 Contingency Funds		<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. Note: City of Detroit has paid off the C Notes.
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.
26351 Blight Remediation Projects	Represents the general fund contribution for Detroit Land Bank Authority operations.
25350 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.
3921 Special Revenue Fund 28353 Cable TV (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.

