


David Whitaker, Esq.
Director
Irvin Corley, Jr.
Executive Policy Manager
Marcell R. Todd, Jr.
Director, City Planning
Commission
Janese Chapman
Director, Historic Designation
Advisory Board

John Alexander
Roland Amarteifio
Megha Bamola
LaKisha Barclift, Esq.
Paige Blessman
M. Rory Bolger, Ph.D., FAICP
Eric Fazzini, AICP
Willene Green
Christopher Gulock, AICP

City of Detroit
CITY COUNCIL
LEGISLATIVE POLICY DIVISION
208 Coleman A. Young Municipal Center
Detroit, Michigan 48226
Phone: (313) 224-4946 Fax: (313) 224-4336

Derrick Headd
Marcel Hurt, Esq.
Kimani Jeffrey
Phillip Keller, Esq.
Edward King
Kelsey Maas
Jamie Murphy
Analine Powers, Ph.D.
W. Akilah Redmond
Laurie Anne Sabatini
Rebecca Savage
Sabrina Shockley
Renee Short
Floyd Stanley
Thomas Stephens, Esq.
Timarie Szwed
Theresa Thomas
Ashley A. Wilson

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

FROM: David Whitaker, Director 
Legislative Policy Division

DATE: March 23, 2023

RE: 2023-2024 Budget Analysis

Attached is our budget analysis regarding your department's budget for the 2023-2024 Fiscal Year.

Please be prepared to respond to the issues/questions raised in our analysis during your scheduled hearing on **Friday, March 24, 2023, at 11:00 a.m.** We would then appreciate a written response to the issues/questions at your earliest convenience before or after your budget hearing. Please forward a copy of your responses to the Council Members, the City Clerk's Office, and the Legislative Policy Division.

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

Thank you for your cooperation in this matter.

Attachments:
Issues and Questions
Agency Plan: Mission, Goals and Activity Summary
Budget Summary

cc: Councilmembers
Auditor General's Office
Jay Rising, CFO
Tanya Stoudemire, Chief Deputy CFO-Policy Administrative Director
Regina Greear, Deputy CFO, OCFO- Office of Department Financial Services
James George, Agency CFO
Anita Hoskins/Justin Buss, Budget Analysts
Malik Washington, Mayor's Office

Non-Departmental (35)
FY 2023-2024 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 appropriation for Cable TV in the Other Special Revenue Fund.

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 \$166.4 million in Non-Departmental expenditures from All Funds for FY 2024, comprised of the following:

FY 2024 Budget by Fund	FY 2024 Recommended Expenditures by Fund
\$163.9 million	In recommended Non-Departmental expenditures from Fund 1000 General Fund.
\$ 2.2 million	In recommended Non-Departmental expenditures from Fund 3921 Donated Funds-P.E.G. Fees.
\$ 350,000	In recommended Non-Departmental expenditures from Fund 4533 City of Detroit Capital Project.
\$166.4 million	Total Non-Departmental Expenditures- All Funds

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 biannually (in September and February), the revenue estimates included in the budget are based on the February revenue estimates for FY 2024 approved by the Revenue Conference Board on February 13, 2023¹. Once the City Council adopts the Mayor’s recommended budget, any changes to the revenue estimates will need to be presented to City Council via a budget amendment from the Administration for Council’s consideration and approval, in accordance with Section 8-210 of the 2012 Detroit City Charter. As a result, City Council is prohibited from making any adjustments to the revenue estimates in the Mayor’s proposed budget for FY 2024.

The Mayor recommends \$1,108.8 million in Non-Departmental revenues from All Funds for FY 2024, comprised of the following:

¹ Per Section 4t(d)(i) of PA 182 of 2014, the principals of a conference shall be the chief financial officer of the city, the state treasurer or his or her designee from within the department of treasury, and a person affiliated with another public entity, including a state institution of higher education, with experience in economic forecasting and revenue projection selected by the chief financial officer of the city and the state treasurer.

FY 2024 Budget by Fund	FY 2024 Recommended Revenues by Fund
\$1,057.4 million	In recommended Non-Departmental revenues from Fund 1000 General Fund.
\$ 30.9 million	In recommended Non-Departmental revenues from Fund 1003 Blight Remediation Fund.
\$ 2.2 million	In recommended Non-Departmental revenues from Fund 3921 Donated Funds-P.E.G. Fees.
\$ 18.3 million	In recommended Non-Departmental revenues from Fund 4533 City of Detroit Capital Projects.
\$1,108.8 million	Total Non-Departmental Revenues- All Funds

Non-Departmental's Budget Recommended by Mayor Duggan

Attached is a copy of Mayor Duggan's 2024-2027 proposed budget for Non-Departmental, including the summary pages, expenditures, and revenues (B35-1 through B35-18). Attachment I serve as the primarily basis for the questions on changes in expenditure appropriations in the "Issues and Questions" section below.

City Council has scheduled separate budget hearings for the Detroit Building Authority (DBA), Coleman A. Young 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, the Detroit Land Bank Authority, and the Board of Police Commissioners. Therefore, the Legislative Policy Division (LPD) will not raise questions regarding the operations of these entities in this budget analysis but will do so in separate budget analyses for the budget hearings associated with these entities.

Summarized below are the General Fund Contributions for the above agencies/programs budgeted in Non-departmental for FY 2024.

Appropriation-Cost Center	Agency/Program	FY 2023 Budget	FY 2024 Budget	Variance (Inc/(Dec))
27351-350090	Coleman A. Young International Airport	\$2,931,118	\$3,953,472	\$1,022,354
27351-350080	Detroit Department of Transportation- DDOT	65,800,000	74,368,185	8,568,185
27351-350081	DDOT- Contribution for legacy debt	0	2,456,348	2,456,348
27351-350040	Detroit Transportation Corporation- People Mover	6,500,000	6,500,000	0
26350-350290	Charles H. Wright Museum of African American History	2,600,000	1,900,000	(700,000)
26350-350093	Detroit Historical Society	1,000,000	500,000	(500,000)
26350-350095	Detroit Zoological Society	570,000	570,000	0
26350-350097	Eastern Market Corporation	280,000	225,000	(55,000)
27351-350140	Detroit Wayne Port Authority	250,000	250,000	0
26351-350014	Detroit Land Bank Authority	10,520,000	11,000,000	480,000
27352-350230	Detroit Community Education Commission (Goal Line)	250,000	250,000	0
27352-350240	Earned Income Tax Credit Support	213,716	213,716	0
20866-351020	Over- Assessment Program	2,000,000	0	(2,000,000)
27350-350370	Project Clean Slate	0	1,552,713	1,552,713

Issues and Questions

Questions from page B35-4 and 5, FY 2024 Non-Departmental Expenditures:

1. The Proposed FY 2024 Budget for Non-departmental has 143 total positions, an increase of 14 positions, up from 129 in the FY 2023 Adopted Budget. General Fund positions total 112, up 8 from the FY 2023 Budget. Grant positions total 31, up 6 FTE. Please explain the increase in positions for select cost centers:
 - a. Appropriation 27350- 350370- Project Clean Slate Operations, an increase of 8 positions funded in the General Fund; briefly explain the rationale for the transfer from the Law Dept.

- b. Appropriation 21152-350370- Project Clean Slate Operations, an increase of 6 positions funded in the Mayor’s Office Grants Fund 2106; briefly explain how the staff is divided into the two separate appropriations and why the grant staff is included in Non-dept, and the funding is recorded elsewhere?
 - c. Appropriation 20507-350030: what is the disposition of the one TASS- Administrative Special Services Staff I included in Fund 4533 COD Capital Projects -350030- Other Operations Service in FY 2023?
2. Please explain the reduction in Employee Benefits of \$18.5 million; from \$20.9M in FY 2023 to \$2.4M in FY 2024 and remaining at \$2.5M for the forecast period.
 3. Please explain the \$1.2M increase in Professional & Contractual Services from \$135,679 in FY 2023 to \$1.4M in FY 2024.
 4. Please explain the decrease of \$14.5 million in Operating Supplies in FY 2024.
 5. Please explain the \$21.3 million increase in Operating Services in FY 2024. Please explain is this a transfer into Non-departmental from another agency. If so, please explain the rationale for the transfer.
 6. Please explain the \$107.5 million decrease in Other Expenses in FY 2024. In addition, please explain the \$5.58 million decrease in Equipment Acquisition for FY 2024. Please list the appropriation and amount transferred from Non-dept and consolidated into a different agency.

Questions from page B35-6, FY 2024 Non-Departmental Revenues:

7. Grants, Shared Taxes, & Revenues: The Governor’s Executive Budget includes an increase in both the Constitutional and Statutory Revenue Sharing for FY 2024; please provide details. What is the potential impact on the FY 2024 Budget and the forecast years.
8. Please explain the decrease in Sales & Charges for Services; decreased by \$2.9M, -4.2% for FY 2024.
9. Contributions & Transfers decreased by \$85.6M in FY 2024, please explain why?

Questions from page B35-9-11, FY 2024 Non-Departmental Expenditures:

10. Apprn 14001- 352101- Budget Reserve- please explain why there is no appropriation for FY 2024, when the Cash Flow Forecast for FY 2023 – FY 2027 (page A 41 of the four-year plan) indicates \$12 million of the FY 2022 General Fund Surplus will be allocated to the “Rainy Day” fund. It was not included in the FY 2023 Budget Amendment approved by City Council on February 21, 2023. **Why the change in policy to not amend the current year’s budget or appropriate in the proposed budget, the use of surplus funds for the Budget Reserve?** This action lacks transparency into the use of the General Fund Surplus for FY 2022; please explain the rationale since it does not align with Detroit residents expressed desire for more transparency in the budget process.
 - a. Please provide an update on the balance in the city’s “Rainy Day Fund”; how was the FY 2024 amount determine? What is the city’s obligation to contribute to this fund?
 - b. The Budget Reserve is shown as Assigned in the Annual Comprehensive Financial Report (ACFR), why is this reserve not considered Restricted or Committed, as the city is required to maintain an amount “equal to not less than 5% of the projected expenditures” per Public Act 182 of 2014? Why does it not have the same designation as the Risk Management fund with the required minimum shown as Committed and the overage shown as Assigned?
11. Apprn 26351 - Blight Remediation Projects – 350014 - Land Bank Operations- please explain the \$480,000 year-over-year increase. Why does this appropriation remain constant for FY 2024 and the forecast years, with DLBA inventory reductions and the phaseout of Hardest Hit Fund demolition?
12. Apprn 27350 - Project Clean Slate – 350370 - Project Clean Slate Operations- please provide the details for the \$1.55M appropriation proposed for FY 2024. On page B35-14 and 15, this appropriation has 8 FTE proposed

for FY 2024 and another 6 FTE in the Mayor's Grant Fund (page B35-17); is this the same number of FTEs included in the current fiscal year budget or has the program expanded with the transfer to Non-departmental?

13. Apprn 27350 - Project Clean Slate – 350370 - Project Clean Slate Operations- please explain why the use of General Funds is permitted for this program under the “Lending of Credit” rules, whereas the Right to Counsel program is not, since both programs provide direct legal assistance to Detroit residents?
14. Apprn 27351 - Transportation Services Support- please explain the year over year changes to the following:
 - a. 350080 DDOT Operation Subsidy and 350081- DDOT Contribution for Legacy Debt total \$76.8 million; please explain the separation of the DDOT General Fund contribution from the DDOT Legacy Debt. Please provide the details of the DDOT debt service share included in the 4-year plan.
 - b. Why the increase of \$11.0 million for DDOT Operations? Please explain if there are other sources of revenues or other actions that the city can take to reduce DDOT's reliance on the General Fund, which is near historic highs with the FY 2024 proposed budget.
 - c. 350090 - Airport Contribution for Operations- please explain the year-over year increase in the General Fund contribution to Airport of \$1.0 million.
15. Apprn 27352 - 350230 CEC Goal Line program proposed budget is the same, \$250,000; why is the amount the same for FY 2024, is there no annual escalator included in the funding request for FY 2024?
 - a. Is there an outside agency that receives these funds or do these funds go towards a City agency that is administering this program? If it goes to an outside agency, does the Mayor and Council appoint board members to the board of this outside agency?
16. Apprn 27352 – 350240 EITC Support (Earned Income Tax Credit), proposed budget is the same as FY 2023, \$213,716; why is there no annual escalator included in the funding request for FY 2024? Why is this activity a permitted use of General Funds under the terms of the “Lending of Credit” rule, when it provides direct assistance to Detroit residents?
 - a. How many contractual staff will be funded and for what time period in the proposed FY 2024 budget?
17. Apprn 28354 – 350007- the Elected Officials Compensation Board approved pay increases for Elected Officials on February 15, 2023; please provide the resolution adopted by the Board. Does the proposed budget and the 4-year plan include the approved pay increases?
18. Apprn 29350 – Citywide Overhead, please explain the year- over year changes for the following:
 - a. 350020-Dues & Memberships: Please provide a list and amount of memberships budgeted for FY 2024. Why are expenditures here and not in a specific department?
 - b. CAYMC Building Rent & Rehabilitation- formerly budgeted in 350200, where is this expenditure budgeted for FY 2024? Please explain what costs are included here. Did the Joint Detroit- Wayne County Building Authority request capital funds for FY 2024? Please provide details on any capital projects proposed for FY 2024 and the forecast years.
 - c. 350310- Detroit Building Authority, the Office of Budget has conveyed the \$1M error in this account, the correct total is \$1.3M, a change of \$100,000, please explain the year-over year change.
 - d. 350800- Centralized Payments; please list (description and amounts) the expenditures included in this cost center. The proposed budget is \$30.9M, an increase of \$6.1M over the FY 2023 budget, please explain the increase. What technology expenditures were transferred to DOIT budget for FY 2024? Why were the hardware maintenance expenditures not transferred to DOIT?
 - e. 350800-Centralized Payments: Please explain the purpose of the expenditures in objects 626801 to 626805- utilities; why are these costs budgeted in Nondept? The proposed budget includes \$18.3M for utilities, an increase of \$15.3M from the FY 2023 budget; are these utilities costs consolidated for all General city depts/agencies in Nondept?
 - f. Where are the grant matches previously budgeted in Nondept recorded in the proposed budget and the forecast years?
 - g. 350980- Workforce Investments- please briefly describe the activity budgeted in this cost center for FY 2024. Please explain the year-over year increase of \$6 million in this account for FY 2024 and the \$1.5 million increase starting in FY 2026.

19. Apprn 29350 – Citywide Overhead 350220- Claims Fund (Insurance Premiums) records the General Fund premium for the Risk Management Fund. This account has been running deficits for the past several years and General Fund balance was utilized to cover these chronic account deficits. On February 21, 2023, City Council approved \$60 million in FY 2022 General Fund surplus funds for the Risk Management Fund. Please explain how the FY 2024 budget and the budgets for the forecast years were determined.
 - a. Why does this expenditure of \$12.1 million remain the same for FY 2024 and has minimum increase in the forecast years when the trend in the number and cost of damages/lawsuits against the city are increasing and annual costs are currently over \$40 million?
 - b. Is it OCFO policy to fund Risk Management recurring expenditures utilizing fund balance as has been the practice for the last several years and what is estimated for the 4-year plan?
 - c. Where in Nondept is recorded the General Fund share of Workers’ Compensation claims? Please explain the \$1.7 million budget of Workers’ Compensation claims revenues in 29202- 200160; why is there not a similar item budgeted for the General Fund in Non-dept?

20. Apprn 29351 – Pension- Related Payments:
 - a. 350015- Pension Benefits Administration- please explain the elimination of costs and offsetting revenues for the FY 2023, FY 2024, and the forecast years. Why does the department show 30 FTE (see page B35-16); however, through the use of the salary (601995) and fringe clearing accounts (603995) have no salary and employee benefits for FY 2024? Why the change in policy in budgeting this expenditure?
 - b. 351051- Retiree Protection Fund- please provide an update on this fund. Will there be any additional contributions to the fund after FY 2023?
 - c. 351052- Foundations- DIA Pension Contributions- No funding budgeted for FY 2024. Have these groups fulfilled their obligation to pay into the retirement system? If not, where are these funds budgeted for FY 2024 and the forecast period?

21. Apprn 28353 – Cable TV- Fund 3921 Other Special Revenue Fund: the proposed budget increased by \$50,383 from FY 2023, please explain why.

22. Fund 4533 City of Detroit Capital Projects and appropriation 20507 CoD Capital Projects (page B35-11): please describe the capital project for the Eastern Market funded with \$350,000 in FY 2024.

Questions from page B35-12-13, for FY 2024 on Non-Departmental Revenues:

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.

23. 1000- 20255- 351009- Prior Year Activity- Please provide an update on the General Fund unassigned Fund Balance- prior year surplus usage in FY 2023. Please list the activity and amounts funded with the \$8.2 million included in the FY 2023 Budget.

24. 1000- 28353- 350510- Cable Franchise Fees- why is the revenue static for FY 2024 and the forecast years when the activity in this area is vigorously changing?

25. 1000- 29350- 350310- Detroit Building Authority- Why is there no reimbursement of costs from the DBA for FY 2024 and the forecast years?

26. Please provide a crosswalk from the major General Fund revenue amounts as reflected in the February 2023 Revenue Estimating Conference report to the various budgeted major General Fund revenue amounts in the 2024-2027 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.

27. 1000- 29353- 351025 and 351036 – Should the revenue for LTGO debt repayment (Note B and Note C) follow the expenditures to the Debt Service Agency 18? Does the Note C debt reimbursement end in FY 2023?
28. 1003- 20255- 351009 Blight Remediation Projects- please list projects and amounts included in the proposed budget of \$30.9M Prior Year Surplus for FY 2024.
29. 4533- 20255- 350009 – please list the capital projects and amounts funded with the \$18.3M in Prior Year Surplus for FY 2024. Please provide an update of the capital spending funded with the \$42.3M budgeted for FY 2023.

Debt Service (18)
FY 2023-2024 Budget Analysis by the Legislative Policy Division

Questions from page B18-1-9, for FY 2024 on Debt Service Expenditures and Revenues:

1. The Debt Service agency was formed to record the principal and interest payments for the General City outstanding debt issues, primarily Unlimited Tax General Obligation Bonds (UTGO) and the revenues from a dedicated property millage. In FY 2023, the purpose for the agency was expanded to include the Limited Tax General Obligation Bonds that are repaid with General Fund revenues. For the Proposed FY 2024, the purpose has again been expanded to include legacy pension obligations and installment purchase agreements for vehicles. Will there be an Executive Reorganization Plan filed for this agency?
 - a. What type of installment purchase agreement was utilized for the vehicle purchases? Please provide a copy of the financing contract. The installment purchase contract requires City Council approval, correct? Does the installment purchase contract require public notice?
 - b. Please explain the rationale of moving the legacy pension payment to Department 18 in FY 2024.
 - c. LPD understands that the legacy pension obligation of \$130.2 M starting in FY 2024 is based on a 30-year amortization period for the General Retirement System and a 20-year amortization period for the Police & Fire Retirement System. What is the status of the legal proceedings filed to allow the City of Detroit to use a 30-year amortization period for both pension systems?
2. Please provide a copy of the Gabriel, Roeder, Smith, and Company Annual Actuarial Valuation report for the General Retirement System (GRS) and the Police and Fire Retirement System (PFRS) as of June 30, 2022.
3. Please explain the reorganization of the General Fund debt repayment of Limited Tax General Obligation Bonds (LTGO) from Non-departmental to the Debt Service Agency 18 (pages B18-1 through B18-9).
4. Please provide a current debt service schedule for the city's debt payments in the Debt Service Agency 18, both UTGO, LTGO and other debt.
5. On page B18-4, please explain the Employee Benefits budget of \$125.5 million starting in FY 2025 when the pension payment is \$130.2 million starting in FY 2024.
6. On page B18-4, please explain the Other Expenses budget of \$23.4 million starting in FY 2024.
7. On page B18-5, please explain the Contributions & Transfers of \$57.2 million starting in FY 2024. Please explain why the amounts decline in the forecast years.
8. On page B18-5, is the reduction in the debt millage from 9 to eventually 7 the reason for the decline in Taxes, Assessments, & Interest revenue starting in FY 2024?

9. Please explain and list (description and amount) the revenue reimbursements for LTGO and the Unlimited Tax General Obligation Bonds shown in Agency 18.
10. Are there any plans to sell additional LTGO or UTGO bonds in FY 2024 or the forecast years? The remaining balance of Neighborhood Improvement Bonds to be sold is \$75M, why the need to utilize General Fund surplus to fund demolition projects in FY 2024?
11. The Mayor announced a decrease in the Debt Service millage from 9 mills to 8 mills in FY 2024 and another 1 mill decrease in FY 2025.
 - a. Please provide the calculation used to set the debt service millage for FY 2024 (elements included/excluded in the calculation of the millage). Please list all of the revenue sources included in the millage calculation.
 - b. What is the current fund balance for the Debt Service Fund, and can it be used to lower the millage?
 - c. Is there a reason why the 2 mills decrease can not occur in FY 2024?
 - d. Please explain how the declining scheduled principal and interest payments and along with rising property tax revenues determines the annual debt service millage rate and why it is feasible to now reduce the current debt service millage.
 - e. Does the City have room to sell future bonds even with the debt millage going from 9 mills to 7 mills starting in FY 2025 and without the need to increase the debt millage above 7 mills?
12. On page B18-8, 1000- 29181- 180130: Legacy Pension- please explain how the annual legacy pension amount is determined. Did the city receive a state supplementary appropriation in FY 2023 for pension systems funded below a certain threshold? If so, was this applied to the Legacy Pensions and how did it impact the FY 2024 pension expenditure request?
13. On page B18-8, 1000- 29353- Debt Repayment: Please explain the year-over year changes for the following LTGO debt issues:
 - a. 180060- Exit Financing decrease from \$33M to \$20.7M in FY 2024.
 - b. 180110- IPA Debt Service increase from \$0 to \$10M in FY 2024, new debt- has it been finalized? Does it appear that the interest rates on IPA debt is close to the interest rates being charged on more traditional Unlimited Tax General Obligation (UTGO) bond debt service? Why isn't UTGO bonds being considered to purchase new fleet for FY 2024 and through the forecast years? How does this IPA match the fleet replacement schedule, including anyone that is identified in the latest Capital Agenda?

Non-Departmental (35)

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, and use of prior year surplus.

Operating Programs and Services

The Non-Departmental budget includes the following independent boards, commissions, and/or agencies with citywide 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.

Non-Departmental (35)

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.
- **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.

Non-Departmental (35)

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, other external agencies.

General Fund Contributions	FY 2024 Mayor Proposed
Coleman A. Young International Airport	\$3,953,472
Detroit Department of Transportation	\$74,368,185
Detroit Transportation Corporation (People Mover)	\$6,500,000
Charles H. Wright Museum of African American History	\$1,900,000
Detroit Historical Society	\$500,000
Detroit Zoological Society	\$570,000
Eastern Market	\$225,000
Detroit Wayne Port Authority	\$250,000
Detroit Land Bank Authority	\$11,000,000
Detroit Community Education Commission (GOAL Line)	\$250,000

General Fund debt service and legacy pension appropriations were both previously included in Non-Departmental but are now included in the Debt Service and Legacy Pension Department (18) effective FY 2023-2024.

Operating Budget Highlights

Initiative	FY 2024 Mayor Proposed	FY 2024 Mayor Proposed FTE
Increase Project Clean Slate Expungements from 2,000 to 3,000 per year	\$600,000	-
Workforce Investments	\$7,000,000	-

Department Name: Non-Departmental

Department #: 35

Budget Summary:

	FY2022 Actual		FY2023 Adopted		FY2024 Mayor Proposed	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Total Revenues	1,052,377,587	1,116,538,178	1,045,947,862	1,106,796,842	1,057,413,683	1,108,813,520
Total Expenditures	342,863,977	410,265,596	279,446,605	289,160,585	163,867,664	166,382,027
Net Tax Cost	(709,513,610)	(706,272,582)	(766,501,257)	(817,636,257)	(893,546,019)	(942,431,493)

	FY2025 Forecast		FY2026 Forecast		FY2027 Forecast	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Total Revenues	1,079,167,216	1,081,383,163	1,100,990,606	1,103,259,366	1,121,700,686	1,124,023,518
Total Expenditures	166,535,213	168,751,160	170,010,134	172,278,894	171,828,186	174,151,018
Net Tax Cost	(912,632,003)	(912,632,003)	(930,980,472)	(930,980,472)	(949,872,500)	(949,872,500)

Positions (by FTE):	2/10/2023 Actual	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
General Fund	86	104	112	112	112	112
Non-General Fund	21	25	31	31	31	31
ARPA	3	-	-	-	-	-
Total Positions	110	129	143	143	143	143

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

Department # - Department Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
35 - Non-Departmental	289,160,585	166,382,027	168,751,160	172,278,894	174,151,018
Salaries & Wages	7,427,401	8,360,545	8,545,913	8,699,158	8,808,196
Employee Benefits	20,939,266	2,403,606	2,457,068	2,498,479	2,532,478
Professional & Contractual Services	135,679	1,355,306	1,382,412	1,396,237	1,410,200
Operating Supplies	16,026,579	1,508,961	1,182,140	1,193,960	1,205,902
Operating Services	22,310,816	43,605,469	44,477,579	44,922,354	45,371,576
Other Expenses	216,645,844	109,058,285	110,606,632	113,448,427	114,679,966
Equipment Acquisition	5,675,000	89,855	99,416	120,279	142,700
Grand Total	289,160,585	166,382,027	168,751,160	172,278,894	174,151,018

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

Department # - Department Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
35 - Non-Departmental	1,106,796,842	1,108,813,520	1,081,383,163	1,103,259,366	1,124,023,518
Grants, Shared Taxes, & Revenues	214,078,000	225,180,533	225,885,773	226,598,126	227,317,663
Sales & Charges for Services	68,797,685	65,889,193	66,916,536	67,871,211	68,842,258
Revenues from Use of Assets	3,049,016	4,823,493	4,553,493	4,324,000	4,324,000
Fines, Forfeits, & Penalties	2,700,000	2,809,000	2,865,000	2,923,000	2,981,000
Contributions & Transfers	134,873,308	49,235,474	-	-	-
Taxes, Assessments, & Interest	683,298,833	760,875,827	781,162,361	801,543,029	820,558,597
Grand Total	1,106,796,842	1,108,813,520	1,081,383,163	1,103,259,366	1,124,023,518

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

Department # - Department Name Fund # - Fund Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
35 - Non-Departmental	289,160,585	166,382,027	168,751,160	172,278,894	174,151,018
1000 - General Fund	279,446,605	163,867,664	166,535,213	170,010,134	171,828,186
Salaries & Wages	5,854,654	6,715,164	6,867,624	6,995,694	7,079,180
Employee Benefits	20,503,233	1,985,519	2,030,087	2,064,835	2,092,850
Professional & Contractual Services	135,679	1,355,306	1,382,412	1,396,237	1,410,200
Operating Supplies	16,017,579	1,149,961	1,172,960	1,184,689	1,196,537
Operating Services	22,289,616	43,584,429	44,456,118	44,900,678	45,349,683
Other Expenses	214,645,844	109,058,285	110,606,632	113,448,427	114,679,966
Equipment Acquisition	-	19,000	19,380	19,574	19,770
3921 - Other Special Revenue Fund	2,113,980	2,164,363	2,215,947	2,268,760	2,322,832
Salaries & Wages	1,572,747	1,645,381	1,678,289	1,703,464	1,729,016
Employee Benefits	436,033	418,087	426,981	433,644	439,628
Operating Supplies	9,000	9,000	9,180	9,271	9,365
Operating Services	21,200	21,040	21,461	21,676	21,893
Equipment Acquisition	75,000	70,855	80,036	100,705	122,930
4533 - City of Detroit Capital Projects	7,600,000	350,000	-	-	-
Operating Supplies	-	350,000	-	-	-
Other Expenses	2,000,000	-	-	-	-
Equipment Acquisition	5,600,000	-	-	-	-
Grand Total	289,160,585	166,382,027	168,751,160	172,278,894	174,151,018

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

Department # - Department Name Fund # - Fund Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
35 - Non-Departmental	1,106,796,842	1,108,813,520	1,081,383,163	1,103,259,366	1,124,023,518
1000 - General Fund	1,045,947,862	1,057,413,683	1,079,167,216	1,100,990,606	1,121,700,686
Grants, Shared Taxes, & Revenues	214,078,000	225,180,533	225,885,773	226,598,126	227,317,663
Sales & Charges for Services	66,683,705	63,724,830	64,700,589	65,602,451	66,519,426
Revenues from Use of Assets	3,049,016	4,823,493	4,553,493	4,324,000	4,324,000
Fines, Forfeits, & Penalties	2,700,000	2,809,000	2,865,000	2,923,000	2,981,000
Contributions & Transfers	76,138,308	-	-	-	-
Taxes, Assessments, & Interest	683,298,833	760,875,827	781,162,361	801,543,029	820,558,597
1003 - Blight Remediation Fund	16,400,000	30,915,474	-	-	-
Contributions & Transfers	16,400,000	30,915,474	-	-	-
3921 - Other Special Revenue Fund	2,113,980	2,164,363	2,215,947	2,268,760	2,322,832
Sales & Charges for Services	2,113,980	2,164,363	2,215,947	2,268,760	2,322,832
4533 - City of Detroit Capital Projects	42,335,000	18,320,000	-	-	-
Contributions & Transfers	42,335,000	18,320,000	-	-	-
Grand Total	1,106,796,842	1,108,813,520	1,081,383,163	1,103,259,366	1,124,023,518

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

Department # - Department Name					
Fund # - Fund Name	FY2023	FY2024	FY2025	FY2026	FY2027
Appropriation # - Appropriation Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Cost Center # - Cost Center Name					
35 - Non-Departmental	289,160,585	166,382,027	168,751,160	172,278,894	174,151,018
1000 - General Fund	279,446,605	163,867,664	166,535,213	170,010,134	171,828,186
14001 - Non Dept Budget Reserve	30,719,808	-	-	-	-
352101 - Budget Reserve	30,719,808	-	-	-	-
20866 - Over-Assessment Program	2,000,000	-	-	-	-
351020 - Non-Departmental	2,000,000	-	-	-	-
25350 - Board of Police Commissioners	3,872,579	3,779,322	3,855,954	3,910,952	3,965,209
350002 - Board of Police Commissioners	3,872,579	3,779,322	3,855,954	3,910,952	3,965,209
26350 - Cultural Institutions Support	4,450,000	3,195,000	3,195,000	3,195,000	3,195,000
350093 - Detroit Historical Museum	1,000,000	500,000	500,000	500,000	500,000
350095 - Zoo Operations	570,000	570,000	570,000	570,000	570,000
350097 - Eastern Market Corporation	280,000	225,000	225,000	225,000	225,000
350290 - Charles H. Wright Museum of African American Histor	2,600,000	1,900,000	1,900,000	1,900,000	1,900,000
26351 - Blight Remediation Projects	10,520,000	11,000,000	11,000,000	11,000,000	11,000,000
350014 - Land Bank Operations	10,520,000	11,000,000	11,000,000	11,000,000	11,000,000
27350 - Project Clean Slate	-	1,552,713	1,583,949	1,604,547	1,625,157
350370 - Project Clean Slate Operations	-	1,552,713	1,583,949	1,604,547	1,625,157
27351 - Transportation Services Support	75,481,118	87,528,005	88,773,744	90,127,514	91,358,047
350040 - DTC Contribution for Operations	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
350080 - DDOT Contribution for Operations	65,800,000	74,368,185	75,356,929	76,696,634	77,911,099
350081 - DDOT Contribution for Legacy Debt	-	2,456,348	2,622,776	2,605,483	2,590,360
350090 - Airport Contribution for Operations	2,931,118	3,953,472	4,044,039	4,075,397	4,106,588
350140 - Detroit Port Authority	250,000	250,000	250,000	250,000	250,000

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

Department # - Department Name					
Fund # - Fund Name	FY2023	FY2024	FY2025	FY2026	FY2027
Appropriation # - Appropriation Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Cost Center # - Cost Center Name					
27352 - Community Programs Support	463,716	463,716	472,990	478,682	484,446
350230 - CEC Goal Line	250,000	250,000	255,000	257,550	260,126
350240 - EITC Support	213,716	213,716	217,990	221,132	224,320
28351 - Board of Ethics	610,001	545,278	556,291	563,950	571,557
350165 - Board of Ethics	610,001	545,278	556,291	563,950	571,557
28352 - Media Services & Communications	1,695,645	1,480,094	1,510,156	1,532,509	1,554,518
350325 - Communications Services	696,789	601,760	613,988	623,165	632,197
350326 - Media Services	998,856	878,334	896,168	909,344	922,321
28354 - Elected Officials Compensation	1,467,680	1,600,000	1,652,852	1,705,944	1,709,244
350007 - Elected Officials' Compensation	1,467,680	1,600,000	1,652,852	1,705,944	1,709,244
29350 - Citywide Overhead	39,491,058	52,723,536	53,934,277	55,891,036	56,365,008
350020 - Dues & Memberships	386,235	386,235	393,960	397,900	401,879
350220 - Claims Fund (Insurance Premiums)	12,100,000	12,100,000	12,342,000	12,465,420	12,590,074
350310 - Detroit Building Authority	1,203,945	2,303,226	2,349,658	2,378,925	2,408,031
350800 - Centralized Payments	24,800,878	30,934,075	31,552,757	31,868,284	32,186,966
350980 - Workforce Investments	1,000,000	7,000,000	7,295,902	8,780,507	8,778,058
29351 - Pension-Related Payments	108,675,000	-	-	-	-
350015 - Pension Benefits Administration	-	-	-	-	-
351051 - Retiree Protection Fund	90,000,000	-	-	-	-
351052 - Foundations - DIA Pension Contributions	18,675,000	-	-	-	-
3921 - Other Special Revenue Fund	2,113,980	2,164,363	2,215,947	2,268,760	2,322,832
28353 - Cable TV	2,113,980	2,164,363	2,215,947	2,268,760	2,322,832
350324 - P.E.G. Fees	2,113,980	2,164,363	2,215,947	2,268,760	2,322,832

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

Department # - Department Name					
Fund # - Fund Name	FY2023	FY2024	FY2025	FY2026	FY2027
Appropriation # - Appropriation Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Cost Center # - Cost Center Name					
4533 - City of Detroit Capital Projects	7,600,000	350,000	-	-	-
20507 - CoD Capital Projects	7,600,000	350,000	-	-	-
350093 - Detroit Historical Museum	1,000,000	-	-	-	-
350097 - Eastern Market Corporation	350,000	350,000	-	-	-
350290 - Charles H. Wright Museum of African American Histor	2,000,000	-	-	-	-
358010 - Capital Restructuring Initiative - Airport	2,250,000	-	-	-	-
358035 - Capital Restructuring Initiative - Non Departmental	2,000,000	-	-	-	-
Grand Total	289,160,585	166,382,027	168,751,160	172,278,894	174,151,018

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

Department # - Department Name					
Fund # - Fund Name	FY2023	FY2024	FY2025	FY2026	FY2027
Appropriation # - Appropriation Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Cost Center # - Cost Center Name					
35 - Non-Departmental	1,106,796,842	1,108,813,520	1,081,383,163	1,103,259,366	1,124,023,518
1000 - General Fund	1,045,947,862	1,057,413,683	1,079,167,216	1,100,990,606	1,121,700,686
14001 - Non Dept Budget Reserve	67,982,308	-	-	-	-
352101 - Budget Reserve	67,982,308	-	-	-	-
20255 - Prior Year Activity	8,156,000	-	-	-	-
351009 - Prior Year Surplus	8,156,000	-	-	-	-
28353 - Cable TV	5,000,000	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	5,000,000
29350 - Citywide Overhead	1,199,378	-	-	-	-
350310 - Detroit Building Authority	1,199,378	-	-	-	-
29351 - Pension-Related Payments	-	-	-	-	-
350015 - Pension Benefits Administration	-	-	-	-	-
29352 - Major Taxes and Other Revenues	961,661,160	1,050,860,190	1,072,613,723	1,094,666,606	1,115,376,686
350350 - Property Tax & Other Related Revenue	128,165,000	145,613,641	151,875,087	156,491,716	161,138,393
350360 - State Shared Taxes	217,753,000	228,180,533	228,885,773	229,598,126	230,317,663
350380 - Investment & Other Interest Earnings	1,100,000	3,270,000	3,000,000	3,000,000	3,000,000
350620 - Income Tax	290,313,833	359,530,889	371,090,771	384,408,669	396,259,324
351020 - Non-Departmental	30,009,327	27,341,204	27,838,029	28,344,790	28,861,686
351050 - Wagering Tax	265,483,000	258,086,728	260,708,862	263,315,951	265,997,193
351056 - Motor City Casino - Municipal Services	9,625,000	9,086,413	9,184,118	9,275,960	9,368,719
351057 - Greektown Casino - Municipal Services	5,316,000	4,001,741	4,038,481	4,078,866	4,119,655
351058 - MGM Grand Casino - Municipal Services	13,896,000	15,749,041	15,992,602	16,152,528	16,314,053
29353 - Debt Repayment	1,949,016	1,553,493	1,553,493	1,324,000	1,324,000

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

Department # - Department Name					
Fund # - Fund Name	FY2023	FY2024	FY2025	FY2026	FY2027
Appropriation # - Appropriation Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Cost Center # - Cost Center Name					
351025 - Note B Payment	1,553,493	1,553,493	1,553,493	1,324,000	1,324,000
351036 - Note C Debt	395,523	-	-	-	-
1003 - Blight Remediation Fund	16,400,000	30,915,474	-	-	-
20255 - Prior Year Activity	16,400,000	30,915,474	-	-	-
351009 - Prior Year Surplus	16,400,000	30,915,474	-	-	-
3921 - Other Special Revenue Fund	2,113,980	2,164,363	2,215,947	2,268,760	2,322,832
28353 - Cable TV	2,113,980	2,164,363	2,215,947	2,268,760	2,322,832
350324 - P.E.G. Fees	2,113,980	2,164,363	2,215,947	2,268,760	2,322,832
4533 - City of Detroit Capital Projects	42,335,000	18,320,000	-	-	-
20255 - Prior Year Activity	42,335,000	18,320,000	-	-	-
351009 - Prior Year Surplus	42,335,000	18,320,000	-	-	-
Grand Total	1,106,796,842	1,108,813,520	1,081,383,163	1,103,259,366	1,124,023,518

**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	FY2023	FY2024	FY2025	FY2026	FY2027
Cost Center # - Cost Center Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Job Code - Job Title					
35 - Non-Departmental	129	143	143	143	143
1000 - General Fund	104	112	112	112	112
25350 - Board of Police Commissioners	35	35	35	35	35
350002 - Board of Police Commissioners	35	35	35	35	35
011805.Executive Manager Police	2	2	2	2	2
012073.Police Community Relations Coordinator	1	1	1	1	1
013131.Office Assistant III	1	1	1	1	1
091941.Legal Assistant	1	1	1	1	1
502004.GIS Analyst I	0	1	1	1	1
81932503.Investigator Police Commission	0	5	5	5	5
931401.Administrative Specialist III	1	1	1	1	1
931440.Administrative Assistant Board of Police Commission	3	4	4	4	4
932501.Secretary to Board of Police Commissioners	1	1	1	1	1
932502.Chief Investigator Police Commission	1	1	1	1	1
932503.Investigator Police Commission	15	8	8	8	8
932507.Supervising Investigator Police Commission Citizen	1	1	1	1	1
932508.Supervising Investigator Police Commission	1	1	1	1	1
932509.Supervising Investigator Police Commission Quality	1	1	1	1	1
932510.Senior Investigator Police Commission	5	5	5	5	5
932512.Attorney to the Board of Police Commissioners	1	1	1	1	1
27350 - Project Clean Slate	0	8	8	8	8
350370 - Project Clean Slate Operations	0	8	8	8	8
091157.Supervising Assistant Corporation Counsel	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	FY2023	FY2024	FY2025	FY2026	FY2027
Cost Center # - Cost Center Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Job Code - Job Title					
13111002.Project Manager Analytics Specialist II	0	1	1	1	1
43601103.Administrative Assistant III	0	1	1	1	1
43601104.Administrative Assistant IV	0	2	2	2	2
929107.Administrative Special Services Staff II Exempt	0	2	2	2	2
929108.Administrative Special Services Staff III Exempt	0	1	1	1	1
28351 - Board of Ethics	4	4	4	4	4
350165 - Board of Ethics	4	4	4	4	4
010126.Executive Director Board of Ethics	1	1	1	1	1
011156.City Council Legislative Policy Division Administrative	1	0	0	0	0
011726.Investigator Board of Ethics	1	1	1	1	1
929107.Administrative Special Services Staff II Exempt	1	1	1	1	1
931628.Administrative Assistant Grade II Board of Ethnics	0	1	1	1	1
28352 - Media Services & Communications	16	16	16	16	16
350325 - Communications Services	8	8	8	8	8
010918.Manager I Communications	1	1	1	1	1
037161.Supervisor of Printing	1	0	0	0	0
193025.Graphic Designer	2	2	2	2	2
193035.Principal Graphic Designer	1	1	1	1	1
43309904.Clerk IV	1	1	1	1	1
439131.Photographer General	1	1	1	1	1
439142.Supervising Photographer	1	1	1	1	1
81037161.Supervisor of Printing	0	1	1	1	1
350326 - Media Services	8	8	8	8	8

**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	FY2023	FY2024	FY2025	FY2026	FY2027
Cost Center # - Cost Center Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Job Code - Job Title					
931501.Director Detroit Cable Communications Commission	1	1	1	1	1
931524.Communications Specialist III Media Services	4	4	4	4	4
931525.Communications Specialist II Media Services	2	2	2	2	2
931531.Manager of Media Production	1	1	1	1	1
28354 - Elected Officials Compensation	11	11	11	11	11
350007 - Elected Officials' Compensation	11	11	11	11	11
010010.City Clerk - Election Commission Chairperson	1	1	1	1	1
010030.City Council Member	8	8	8	8	8
010031.City Council - President Election Commissioner	1	1	1	1	1
010040.Mayor	1	1	1	1	1
29350 - Citywide Overhead	8	8	8	8	8
350310 - Detroit Building Authority	8	8	8	8	8
010200.Project Manager	0	1	1	1	1
013376.Executive Administrative Assistant II	1	1	1	1	1
111003.Project Manager Analytics Specialist III	1	0	0	0	0
931324.Special Area Maintenance Project Superintendent De	3	3	3	3	3
931626.Administrative Assistant Grade II Detroit Building	1	1	1	1	1
932015.Executive Management Team Detroit Building Autho	2	2	2	2	2
29351 - Pension-Related Payments	30	30	30	30	30
350015 - Pension Benefits Administration	30	30	30	30	30
010809.Manager II Pension	1	1	1	1	1
11101111.Assistant Executive Director General Retirement S	1	1	1	1	1
11101112.Assistant Executive Director Police and Fire Retirer	1	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	FY2023	FY2024	FY2025	FY2026	FY2027
Cost Center # - Cost Center Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Job Code - Job Title					
11101201.Executive Director Pension	1	1	1	1	1
11303091.Chief Accounting Officer	1	1	1	1	1
13111004.Project Manager Analytics Specialist IV	1	1	1	1	1
13201002.Accountant II	1	1	1	1	1
13201042.Supervisory Accountant IV Retirement Systems	1	1	1	1	1
13201051.Accountant I Retirement Systems	0	1	1	1	1
13201052.Accountant II Retirement Systems	2	2	2	2	2
13205102.Financial Analyst II	1	1	1	1	1
13205141.Chief Investment Officer	1	1	1	1	1
13205142.Deputy Chief Investment Officer	1	1	1	1	1
13303162.Supervisory Accounting Technician II Retirement S	2	2	2	2	2
13601153.Administrative Assistant III Retirement Systems	4	3	3	3	3
43309904.Clerk IV	1	1	1	1	1
43309954.Clerk IV Retirement Systems	4	4	4	4	4
43601103.Administrative Assistant III	2	2	2	2	2
43601104.Administrative Assistant IV	3	1	1	1	1
43601154.Administrative Assistant IV Retirement Systems	1	3	3	3	3
2106 - Mayor's Office Grants Fund	0	6	6	6	6
21152 - Byrne Discretionary Community Project Grant - Project C	0	6	6	6	6
350370 - Project Clean Slate Operations	0	6	6	6	6
091142.Assistant Corporation Counsel	0	1	1	1	1
43601103.Administrative Assistant III	0	2	2	2	2
43601104.Administrative Assistant IV	0	3	3	3	3
3921 - Other Special Revenue Fund	24	25	25	25	25

**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	FY2023	FY2024	FY2025	FY2026	FY2027
Cost Center # - Cost Center Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Job Code - Job Title					
28353 - Cable TV	24	25	25	25	25
350324 - P.E.G. Fees	24	25	25	25	25
010918.Manager I Communications	0	1	1	1	1
011445.Social Planner IV	1	1	1	1	1
929101.Administrative Special Services Staff I	0	1	1	1	1
929102.Administrative Special Services Staff II	5	1	1	1	1
929103.Administrative Special Services Staff III	0	2	2	2	2
929106.Administrative Special Services Staff I Exempt	0	1	1	1	1
929107.Administrative Special Services Staff II Exempt	0	1	1	1	1
931502.Deputy Director Detroit Cable Communications Comi	1	1	1	1	1
931524.Communications Specialist III Media Services	2	2	2	2	2
931525.Communications Specialist II Media Services	14	12	12	12	12
931551.Digital and Social Media Specialist	1	1	1	1	1
931554.Special Events Administrator	0	1	1	1	1
4533 - City of Detroit Capital Projects	1	0	0	0	0
20507 - CoD Capital Projects	1	0	0	0	0
350030 - Other Operations Services	1	0	0	0	0
929101.Administrative Special Services Staff I	1	0	0	0	0
Grand Total	129	143	143	143	143