



**OFFICE OF THE  
CHIEF FINANCIAL OFFICER  
OFFICE OF BUDGET**

Coleman A. Young Municipal Center  
2 Woodward Avenue, Suite 1106  
Detroit, Michigan 48226

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[www.detroitmi.gov](http://www.detroitmi.gov)

March 10, 2023

Honorable Detroit City Council  
Coleman A. Young Municipal Center  
2 Woodward Avenue  
Detroit, MI 48226

**Re: Fiscal Year 2021-2022 Year-End Closing Budget Transfers Report (Prior Fiscal Year)**

Honorable Detroit City Council Members:

On June 28, 2022, the City Council approved a fiscal year 2021-2022 year-end closing budget resolution authorizing the Office of Budget to implement various budget transfers, within certain limitations, to remedy projected and potential appropriation shortfalls for the fiscal year ending June 30, 2022 (fiscal year 2021-2022). An appropriation shortfall occurs when the City anticipates incurring expenditures in an appropriation account in excess of the amount appropriated by the City Council.

The resolution also required the Office of Budget to provide a final report on such transfers actually implemented. Please see our report attached of the changes we implemented when we closed out the prior fiscal year.

For your reference, the approved year-end closing budget resolution is also attached.

Best regards,

Steven Watson  
Deputy CFO / Budget Director

Att: Fiscal Year 2021-2022 Year-End Closing Budget Transfers Report  
Fiscal Year 2021-2022 Budget Transfers Resolution (approved June 28, 2022)

Cc: Jay B. Rising, Chief Financial Officer  
John Naglick, Jr., Chief Deputy CFO/Finance Director  
Tanya Stoudemire, Chief Deputy CFO/Policy & Administration Director  
Regina Greear, Deputy CFO/Departmental Financial Services  
Janani Ramachandran Yates, Deputy Budget Director  
Malik Washington, City Council Liaison

**Fiscal Year 2021-2022 Year-End Closing Budget Transfers**  
OCFO - Office of Budget

<b>Schedule A - Listed Transfers - 1st Resolved</b>			
<b>Fund</b>	<b>Dept</b>	<b>Approp. No. and Name</b>	<b>Transfers</b>
1000-General Fund	23-OCFO	29234 Revenue Management	(700,000)
1000-General Fund	24-Fire	25242 Fire Fighting and Response	5,000,000
1000-General Fund	31-DoIT	29310 Efficient And Innovative Operations Support - DoIT	700,000
1000-General Fund	32-Law	29320 Efficient And Innovative Operations Support - Law	600,000
1000-General Fund	34-Parking	29340 MPD Administration	(500,000)
1000-General Fund	37-Police	25372 Police Emergency Response	4,000,000
1000-General Fund	37-Police	29370 Police Department Administration	(4,000,000)
1000-General Fund	37-Police	29371 Policing Services Infrastructure	(4,000,000)
1000-General Fund	47-GSD	29470 GSD Shared Services	(1,600,000)
1000-General Fund	71-Elections	28710 Effective Governance - City Elections	500,000
			-

<b>Transfers out over \$1 million threshold (internal to department and fund) - 2nd Resolved</b>			
<b>Fund</b>	<b>Dept</b>	<b>Approp. No. and Name</b>	<b>Transfers</b>
1000-General Fund	47-GSD	26470 Parks And Public Space Management (cumulative)	(375,000)
1000-General Fund	47-GSD	29470 GSD Shared Services	375,000
			-
1000-General Fund	24-Fire	25242 Fire Fighting and Response	3,100,000
1000-General Fund	24-Fire	25240 Fire - Ordinance Enforcement	(1,100,000)
1000-General Fund	24-Fire	29240 Fire Department Administration	(1,700,000)
1000-General Fund	24-Fire	29241 Fire Services Infrastructure	(300,000)
			-
1000-General Fund	37-Police	25372 Police Emergency Response	(4,000,000)
1000-General Fund	37-Police	29371 Policing Services Infrastructure	4,000,000
			-
3401-Solid Waste	19-DPW	26190 Solid Waste Collection	(1,482,444)
3401-Solid Waste	19-DPW	26192 Solid Waste Disposal Costs	1,482,444
			-

<b>Transfers out up to \$1 million across departments, same fund, in addition to Schedule A - 3rd Resolved</b>			
<b>Fund</b>	<b>Dept</b>	<b>Approp. No. and Name</b>	<b>Transfers</b>
1000-General Fund	19-DPW	27190 Development Support - Street Design	(500,000)
1000-General Fund	23-OCFO	29233 Supplier Analysis	(820,000)
1000-General Fund	23-OCFO	29234 Revenue Management	(1,000,000)
1000-General Fund	23-OCFO	29235 Accounting Controls	(700,000)
1000-General Fund	24-Fire	25241 Casino Customer Response Services	500,000
1000-General Fund	24-Fire	25242 Fire Fighting and Response	4,500,000
1000-General Fund	25-DHD	25250 Communicable Disease Management	(150,000)
1000-General Fund	25-DHD	25252 Stray Animal Management	(350,000)
1000-General Fund	25-DHD	27250 Resident Health Services	(150,000)
1000-General Fund	25-DHD	29250 Health Department - Administration	2,250,000
1000-General Fund	28-HR	29280 Human Resources Department Administration	(150,000)
1000-General Fund	31-DoIT	29310 Efficient And Innovative Operations Support - DoIT	(700,000)
1000-General Fund	32-Law	29320 Efficient And Innovative Operations Support - Law	(600,000)
1000-General Fund	34-Parking	27340 Code Enforcement - Parking	(1,000,000)
1000-General Fund	34-Parking	29340 MPD Administration	(300,000)
1000-General Fund	35-Non-Dept	27351 Transportation Services Support	400,000
1000-General Fund	35-Non-Dept	29350 Citywide Overhead	(1,000,000)
1000-General Fund	37-Police	29370 Police Department Administration	3,259,000
1000-General Fund	38-PLD	29380 Public Lighting - Administration	270,000
1000-General Fund	47-GSD	25470 Safe Neighborhoods - Gsd	(267,000)
1000-General Fund	47-GSD	26470 Parks And Public Space Management	(1,000,000)
1000-General Fund	47-GSD	27470 Recreation - Gsd	(1,000,000)
1000-General Fund	47-GSD	29470 GSD Shared Services	40,000
1000-General Fund	47-GSD	29471 Gsd - Administration	(32,000)
1000-General Fund	60-Court	29600 36th District Court Administration	(1,000,000)
1000-General Fund	71-Elections	28710 Effective Governance - City Elections	(500,000)
			-

<b>Transfers between Major and Local Street Funds - 4th Resolved</b>			
<b>Fund</b>	<b>Dept</b>	<b>Approp. No. and Name</b>	<b>Transfers</b>
3301-Major Street	19-DPW	04189 Major Street Fund Capital	(9,375,339)
3301-Major Street	19-DPW	25190 Streets & Rights Of Way Management	(1,426,509)
3302-Local Streets	19-DPW	04190 Local Street Fund - Capital	9,375,339
3302-Local Streets	19-DPW	25190 Streets & Rights Of Way Management	1,426,509
			-

<b>Transfers within General Fund to support Risk Management - 5th Resolved</b>			
<b>Fund</b>	<b>Dept</b>	<b>Approp. No. and Name</b>	<b>Transfers</b>
1000-General Fund	35-Non-Dept	29350 Citywide Overhead	2,072,787
1000-General Fund	37-Police	25372 Police Emergency Response	(1,590,555)
1000-General Fund	37-Police	25370 Criminal Code Enforcement	(482,232)
			-



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June 21, 2022

Honorable Detroit City Council  
Coleman A. Young Municipal Center  
2 Woodward Avenue  
Detroit, MI 48226

**Re: Fiscal Year 2021-2022 Budget Transfers to Address Anticipated Expenditures in Excess of Appropriations (Revised)**

Honorable Detroit City Council Members:

Under State of Michigan Public Act 2 of 1968 (the “Uniform Budgeting and Accounting Act”) and the 2012 Detroit City Charter, the City cannot incur expenditures in an appropriation account in excess of the amount appropriated by the Detroit City Council.

The OCFO closely monitors expenditures throughout the year to manage and mitigate potential appropriation shortfalls. After reviewing projected year-end activity for the fiscal year ending June 30, 2022 (Fiscal Year 2021-2022), the OCFO-Office of Budget is requesting authority to transfer unencumbered appropriation balances between various appropriations in Fiscal Year 2021-2022 and to continue certain spending authority into Fiscal Year 2022-2023, as outlined in the attached resolution.

We respectfully request your approval of the attached resolution before June 30, with a waiver of reconsideration, to ensure an effective close out of Fiscal Year 2021-2022.

Best regards,

Steven Watson  
Deputy CFO / Budget Director

Att: Fiscal Year 2021-2022 Year-End Budget Resolution

Cc: Jay B. Rising, Chief Financial Officer  
John Naglick, Jr., Chief Deputy CFO/Finance Director  
Tanya Stoudemire, Chief Deputy CFO/Policy & Administration Director  
Regina Greear, Deputy CFO/Departmental Financial Services  
Gail Fulton, City Council Liaison

## RESOLUTION

### BY COUNCIL MEMBER \_\_\_\_\_

**WHEREAS**, Section 17(1) of State of Michigan Public Act 2 of 1968 (the “Uniform Budgeting and Accounting Act”) states that a deviation from the original general appropriations act shall not be made without amending the general appropriations act; and

**WHEREAS**, Section 18(3) of State of Michigan Public Act 2 of 1968 (the “Uniform Budgeting and Accounting Act”) states that an administrative officer of the local unit shall not incur expenditures against an appropriation account in excess of the amount appropriated by the legislative body; and

**WHEREAS**, Section 19 of State of Michigan Public Act 2 of 1968 (the “Uniform Budgeting and Accounting Act”) states that an the legislative body in a general appropriations act may permit the chief administrative officer to execute transfers within limits stated in the act between appropriations without the prior approval of the legislative body; and

**WHEREAS**, Section 8-210 of the 2012 Detroit City Charter authorizes that if during the fiscal year the Mayor advises the City Council that there are available for appropriation revenues in excess of those estimated in the budget, the City Council may make supplemental appropriations for the year up to the amount of the excess; and

**WHEREAS**, Section 8-211 of the 2012 Detroit City Charter authorizes that any time during the fiscal year upon written request by the Mayor, the City Council may, by resolution, transfer all or part of any unencumbered appropriation balance among the programs, services or activities within an agency or from one agency to another; and

**WHEREAS**, the OCFO-Office of Budget, on behalf of the Mayor, has provided the Detroit City Council with recommended appropriation changes necessary to address anticipated expenditures in excess of current appropriations as provided in this resolution; and.

**WHEREAS**, the City has current and planned contractual obligations funded in Fiscal Year 2021-2022 but anticipated to be paid in Fiscal Year 2022-2023 for which there is no appropriation in Fiscal Year 2022-2023, including a City Council retreat.

**NOW, THEREFORE, BE IT RESOLVED**, that the Detroit City Council hereby approves amending the Fiscal Year 2021-2022 Budget by transferring appropriations as identified in the attached Schedule A; **AND BE IT FURTHER**

**RESOLVED**, that, to ensure compliance with State law and to ensure the continued waiver of Financial Review Commission oversight, the Chief Financial Officer, or their designee, may transfer, within the same department and fund, any unencumbered Fiscal Year 2021-2022 appropriation balance from one appropriation to another to address any Fiscal Year 2021-2022

expenditures in excess of appropriations that are identified subsequent to approval of this resolution; **AND BE IT FURTHER**

**RESOLVED**, that, to ensure compliance with State law and to ensure the continued waiver of Financial Review Commission oversight, the Chief Financial Officer, or their designee, may transfer, across departments within the same fund, from any Fiscal Year 2021-2022 unencumbered appropriation balance, up to \$1 million each, from one appropriation to another to address any Fiscal Year 2021-2022 expenditures in excess of appropriations that are identified subsequent to approval of this resolution; **AND BE IT FURTHER**

**RESOLVED**, that, to ensure compliance with State law and to ensure the continued waiver of Financial Review Commission oversight, the Chief Financial Officer, or their designee, may transfer, between the Local and Major Street Funds within the Department of Public Works, any Fiscal Year 2021-2022 unencumbered appropriation balance from one appropriation to another to address any Fiscal Year 2021-2022 expenditures in excess of appropriations that are identified subsequent to approval of this resolution; **AND BE IT FURTHER**

**RESOLVED**, that, the Chief Financial Officer, or their designee, may transfer unencumbered General Fund Fiscal Year 2021-2022 appropriation balances, up to a total of \$35 million, from such appropriations to the Risk Management Fund to support current and projected Risk Management Fund liabilities identified subsequent to approval of this resolution; **AND BE IT FURTHER**

**RESOLVED**, that, additional revenues received and fund balances available in Fiscal Year 2021-2022 in excess of appropriated amounts for special revenue, enterprise, and any other restricted funds are hereby appropriated in fiscal year 2021-2022 for the purposes of such funds, subject to the approval of the Chief Financial Officer, or their designee; **AND BE IT FURTHER**

**RESOLVED**, that, the Chief Financial Officer, or their designee, shall provide a final report on any such Fiscal Year 2021-2022 appropriation changes, authorized hereinabove, to the City Council; **AND BE IT FURTHER**

**RESOLVED**, that, the Chief Financial Officer, or their designee, may use the Risk Management Fund for the payment of legal expenses incurred in fiscal years 2021-2022 and 2022-2023 to mitigate losses that would otherwise be paid from the Risk Management Fund; **AND BE IT FURTHER**

**RESOLVED**, that, the unexpended balance at the end of fiscal year 2021-2022 in an appropriation with an open contractual obligation is hereby appropriated, up to the amount of such obligation, in fiscal year 2022-2023 for the same purpose, subject to the approval of assignment of such unexpended balance for such purpose by the Chief Financial Officer, or their designee; **AND BE IT FINALLY**

**RESOLVED**, that the Chief Financial Officer, or their designee, is hereby authorized and shall take all appropriate actions necessary to implement the foregoing provisions and actions authorized by this resolution.

**Schedule A: City of Detroit - Fiscal Year 2021-2022 Appropriation Transfers**

<b>Fund</b>	<b>Dept</b>	<b>Approp. No. and Name</b>	<b>Change</b>
1000-General Fund	OCFO	29234 Revenue Management	(700,000)
1000-General Fund	Fire	25242 Fire Fighting and Response	5,000,000
1000-General Fund	DoIT	29310 Efficient And Innovative Operations Support - DoIT	700,000
1000-General Fund	Law	29320 Efficient And Innovative Operations Support - Law	600,000
1000-General Fund	Parking	29340 MPD Administration	(500,000)
1000-General Fund	Police	25372 Police Emergency Response	4,000,000
1000-General Fund	Police	29370 Police Department Administration	(4,000,000)
1000-General Fund	Police	29371 Policing Services Infrastructure	(4,000,000)
1000-General Fund	GSD	29470 GSD Shared Services	(1,600,000)
1000-General Fund	Elections	28710 Effective Governance - City Elections	500,000
		<b>Total</b>	<b>-</b>