

# Fiscal Year 2024-2027

# FOUR-YEAR FINANCIAL PLAN

*Michael E. Duggan, Mayor*



CITY OF DETROIT, MICHIGAN

**DETROIT  
CITY COUNCIL**

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## DEPARTMENTAL BUDGET INFORMATION

Dept. No.	Department Name	
(10)	Airport .....	B10-1
(13)	Buildings, Safety Engineering and Environmental Department.....	B13-1
(16)	Construction and Demolition Department.....	B16-1
(18)	Debt Service and Legacy Pension .....	B18-1
(19)	Department of Public Works .....	B19-1
(20)	Department of Transportation .....	B20-1
(23)	Office of the Chief Financial Officer .....	B23-1
(24)	Fire Department.....	B24-1
(25)	Health Department.....	B25-1
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(31)	Department of Innovation and Technology .....	B31-1
(32)	Law Department .....	B32-1
(33)	Mayor’s Office.....	B33-1
(34)	Municipal Parking Department.....	B34-1
(35)	Non-Departmental ( <i>Board of Ethics, Board of Police Commissioners, ..... Detroit Building Authority, Detroit Land Bank Authority Media Services and Communications, and various other External Agencies</i> )	B35-1
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(45)	Department of Appeals and Hearings.....	B45-1
(47)	General Services Department .....	B47-1
(48)	Water Retail.....	B48-1
(49)	Sewerage Retail .....	B49-1
(50)	Auditor General.....	B50-1
(51)	Zoning Appeals Board .....	B51-1
(52)	City Council .....	B52-1

(53)	Ombudsperson .....	B53-1
(54)	Office of Inspector General .....	B54-1
(60)	36 <sup>th</sup> District Court .....	B60-1
(70)	City Clerk .....	B70-1
(71)	Department of Elections .....	B71-1
(72)	Detroit Public Library .....	B72-1

**LEGAL BUDGET .....** C1



**OFFICE OF THE  
CHIEF FINANCIAL OFFICER**

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**TO:** Financial Review Commission

**FROM:** Jay B. Rising, Chief Financial Officer, City of Detroit

**SUBJECT:** Certification of the FY 2023-2024 Budget Pursuant to State of Michigan Public Act 279 of 1909, Section 4s(2)(c)

**DATE:** April 28, 2023

1. AUTHORITY

1.1. State of Michigan Public Act 279 of 1909, Section 4s(2)(c), as amended by Public Act 182 of 2014, states the chief financial officer shall certify that the city's annual budget complies with the uniform budgeting and accounting act, 1968 PA 2, MCL 141.421 to 141.440a ("PA 2"), and, if applicable, submit that certification to the financial review commission ("FRC") created in the Michigan financial review commission act.

2. OBJECTIVE

2.1. To ensure the City of Detroit's annual budget complies with the applicable provisions of PA 2.

3. PURPOSE

3.1. To certify that, to the best of my knowledge, the statements in Section 5 of this Memorandum are true and accurate, and to transmit the certification to the FRC.

4. SCOPE

4.1. This Memorandum is intended solely to satisfy the requirements in State of Michigan Public Act 279 of 1909, Section 4s(2)(c), as amended by Public Act 182 of 2014.

5. STATEMENT

5.1. In accordance with Section 15 of PA 2, the FY 2023-2024 recommended budget complies with the following requirements.

5.1.1. Includes expenditure data for the most recently completed fiscal year and estimated expenditures for the current fiscal year.

5.1.2. Includes an estimate of the expenditure amounts required to conduct, in the ensuing fiscal year, the government of the local unit, including its budgetary centers.

5.1.3. Includes revenue data for the most recently completed fiscal year and estimated revenues for the current fiscal year.

5.1.4. Includes an estimate of the revenues, by source of revenue, to be raised or received by the local unit in the ensuing fiscal year.

5.1.5. Includes the amount of surplus or deficit that has accumulated from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year. The inclusion of the amount of an authorized debt obligation to fund a deficit shall be sufficient to satisfy the requirement of funding the amount of a deficit estimated under this subdivision.

5.1.6. Includes an estimate of the amounts needed for deficiency, contingent, or emergency purposes.

- 5.1.7. Includes other data relating to fiscal conditions that the chief administrative officer considers to be useful in considering the financial needs of the local unit.
- 5.1.8. The total estimated expenditures, including an accrued deficit, in the budget do not exceed the total estimated revenues, including an available unappropriated surplus and the proceeds from bonds or other obligations issued under the fiscal stabilization act or the balance of the principal of these bonds or other obligations.
- 5.2. In accordance with Section 16 of PA 2, the FY 2023-2024 adopted budget complies with the following requirements.
  - 5.2.1. The legislative body shall pass a general appropriations act for all funds except trust or agency, internal service, enterprise, debt service or capital project funds for which the legislative body may pass a special appropriation act.
  - 5.2.2. The general appropriations act shall set forth the total number of mills of ad valorem property taxes to be levied and the purposes for which that millage is to be levied.
  - 5.2.3. The general appropriations act shall set forth the amounts appropriated by the legislative body to defray the expenditures and meet the liabilities of the local unit for the ensuing fiscal year, and shall set forth a statement of estimated revenues, by source, in each fund for the ensuing fiscal year.
  - 5.2.4. The general appropriations act shall be consistent with uniform charts of accounts prescribed by the state treasurer.
  - 5.2.5. The legislative body shall determine the amount of money to be raised by taxation necessary to defray the expenditures and meet the liabilities of the local unit for the ensuing fiscal year, shall order that money to be raised by taxation, within statutory and charter limitations, and shall cause the money raised by taxation to be paid into the funds of the local unit.
  - 5.2.6. The legislative body shall not adopt a general appropriations act or an amendment to that act which causes estimated total expenditures, including an accrued deficit, to exceed total estimated revenues, including an available surplus and the proceeds from bonds or other obligations issued under the fiscal stabilization act, 1981 PA 80, MCL 141.1001 to 141.1011, or the balance of the principal of these bonds or other obligations.

**CERTIFIED**



Jay B. Rising  
*Chief Financial Officer, City of Detroit*



# OVERVIEW

## Geography & Economic Drivers

The City of Detroit is located in southeastern Michigan, in Wayne County, with a land area of approximately 139 square miles. The City is the center of the nation's 14th largest metropolitan statistical area and is the 27th largest city with a reported population of 639,111 as of 2020, according to the U.S. Census Bureau. Detroit is the commercial capital of Michigan and a major economic and industrial center of the nation. Although Detroit is known internationally for automobile manufacturing and trade, the City also has major companies in the financial and technology sectors, educational and health care institutions, and entertainment venues with four major sports teams and three casinos located within the City limits. The southeastern border of the City lies on the Detroit River, an international waterway, which is linked by the St. Lawrence Seaway to seaports around the world. It is the busiest border crossing in North America, carrying a substantial share of international trade between the United States and Canada. There are seven major employment districts, and four Fortune 500 companies have world headquarters within the City.

## Governmental Structure

Detroit is a home rule city with significant independent powers, pursuant to the provisions of the Constitution of the State of Michigan (the "State"). In accordance with the City Charter (the "Charter"), the governance of the City is organized in two branches: the Executive Branch, which is headed by the Mayor, and the Legislative Branch, which is composed of the City Council and its agencies. The Mayor and the members of the City Council are elected every four years unless a special election is required, as provided for in the Charter.

The Mayor is the chief executive of the City and has control of and is accountable for the Executive Branch of City government. The Charter grants the Mayor broad managerial powers, including the authority to appoint all department directors and deputy directors. The Charter also delegates the responsibility for the implementation of most programs, services, and activities solely to the Executive Branch. The City Council, composed of seven members elected by district and two members elected at large for four-year terms, is the City's legislative body.

In addition to the Executive and Legislative Branches, the City also includes the 36th District Court, which is responsible for adjudicating certain legal matters that arise within the City,

including state felony arraignments and preliminary examinations, state misdemeanor and City ordinance violations, civil litigation for claims of \$25,000 or less, and landlord/tenant disputes. The City is responsible for all funding of the 36th District Court in excess of fines collected by the Court, except for judicial salaries, which are funded by the State.

### **Financial Governance**

Michigan Public Act 181 of 2014 established the Financial Review Commission (the “FRC”) to monitor the City’s compliance with the Plan of Adjustment, as confirmed by the Bankruptcy Court on November 12, 2014, and to provide State oversight of the City’s financial activities. The FRC’s oversight of the City lasts no less than 13 years. However, once the City meets certain criteria, the nature of the oversight is scaled back. On April 30, 2018, the FRC granted the City its first waiver of active oversight. The FRC continues to monitor the City and reviews the waiver annually and, by July 1 of each year, makes a determination as to whether to renew the waiver for the subsequent year.

In 2014, the Home Rule City Act (Michigan Public Act 219 of 1909) was amended and established the Chief Financial Officer (the “CFO”) position in the City. The CFO is vested with authority over all financial and budget activities of the City. As a result, all finance, budget, procurement, property assessment, and grants management functions were restructured under a new centralized financial management organization called the Office of the Chief Financial Officer (the “OCFO”). All departmental financial functions are under the authority of the OCFO, which increases control over all City financial activities.

### **Budget Process**

The City’s budget process is informed by a comprehensive planning process that includes departmental, procurement, grant, staffing, technology, capital, and long-term financial planning. The City adopts a budget annually for the next fiscal year, in accordance with the Uniform Budgeting and Accounting Act (Michigan Public Act 2 of 1968). Pursuant to Section 4t of the Home Rule City Act, the budget process also includes independent biannual revenue estimating conferences that establish the revenue estimates for the budget and an annually balanced four-year financial plan that includes the City’s adopted budget plus an additional three forecasted years. The total of expenditures cannot exceed the total of estimated revenue, so that the budget as adopted is a balanced budget. Through its four-year financial plan, the City ensures ongoing expenditures are supported by ongoing revenue.



On or before March 7, the Mayor submits to the City Council a proposed budget and four-year financial plan for the fiscal year beginning July 1. After holding public hearings and completing its deliberations, the City Council approves the budget and four-year financial plan, with or without amendment. Such amendments are approved through one of three budget resolutions:

- Administration's Changes and Corrections of Errors to the Mayor's Proposed Budget ("Errata Letter")
- City Council's Amendments to the Mayor's Proposed Community Development Block Grant (CDBG) Budget ("Schedule A")
- City Council's Amendments to the Mayor's Proposed Budget ("Schedule B")

Thus, the budget passed by City Council is the sum of the Mayor's Proposed Budget and any amendments approved from the resolutions above. In addition, the City Council approves two closing resolutions:

- Administration's Closing Resolution, which contains various provisions governing the execution of the annual budget
- City Council's Closing Resolution, which contains various budget policy and planning priorities expressed by the City Council

As part of the budget approval process, the Administration also proposes and the City Council approves the Official Compensation Schedule and the Tax Statement for the following fiscal year, both consistent with the assumptions included in the budget. The Official Compensation Schedule sets the rates of pay for the various job classifications for City employees. The Tax Statement sets the property tax rates ("millages") the City will levy for both operating and debt service purposes.

Following City Council's approval of the budget, the mayor may then approve it, veto it in its entirety, or veto specific line-items ("line-item veto"). In the event of a veto action by the mayor, the City Council may then override the veto with a two-thirds majority vote.

The City's budget and four-year financial plan cannot exceed revenue certified by the independent Revenue Estimating Conference. The CFO must certify the budget is balanced and complies with the Uniform Budgeting and Accounting Act. The City must transmit this certification and the adopted budget and four-year financial plan to the FRC. However, the budget is not subject to FRC approval while the City is under a waiver of active oversight.

The mayor may propose budget amendments during the fiscal year, which are subject to the City Council's approval. If the mayor advises the City Council during the fiscal year that there are available appropriations and revenue 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. In the case of estimated revenue shortfalls, the City must maintain a balanced budget, and the mayor may request that the City Council decrease certain appropriations to do so. In any case, the mayor is under no obligation to spend an entire appropriation. Also, at any time during the fiscal year, the City Council, upon written request by the mayor, may transfer all or part of any unencumbered appropriation balance among programs, services, or activities within an agency or from one agency to another.

### **Accounting Basis**

The City follows accounting principles generally accepted in the United States of America (GAAP), as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board (GASB). The basic financial statements include both government-wide and fund financial statements.

The City's government-wide, proprietary fund, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flow takes place.

The City's governmental funds, including the General Fund, are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenue to be available if it is collected within 60 days of the end of the current fiscal year, except for grants and trade receivables, for which the period of availability is 90 days. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, principal and interest on general long-term debt, claims and judgments, compensated absences, and other long-term obligations are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. The face value of governmental long-term debt and acquisitions under capital leases are reported as other financing sources. Significant revenue sources that are susceptible to accrual include

property taxes, income taxes, utility taxes, state-shared revenue, state gas and weight tax revenue, interest, and certain grants associated with the current fiscal period. All other revenue sources are considered to be measurable and available only when cash is received.

### **Budget Basis**

The General Fund presented in the budget is only the City's Fund 1000 general purpose operating fund. The financial statements present the General Fund with other special purpose general funds included in it. In the budget, those special purpose funds are presented as other funds (e.g., Fund 1003 - Blight Remediation Fund). The City's budget is also prepared in accordance with GAAP, except that:

- Other financing sources and uses, such as inter-fund transfers, are included as revenue and expenditures, respectively
- Budgeted uses of fund balance are included as revenue (generally labelled "prior year activity" revenue)
- Contributions to reserves are reflected as expenditures (budget basis) rather than as a reservation of fund balance (accounting basis)
- Certain inter-agency billings are reflected as revenues and expenditures in the budget, while the financial statements net such activities out

Budgetary appropriations are made at the function or program level, the legal level of budgetary control. Unexpended appropriations lapse at the close of the fiscal year unless authorized by the budget closing resolution to be carried forward to the subsequent budget year and approved by the Chief Financial Officer. Such carry forward balances are then reserved as fund balance assigned for continuing appropriations at fiscal year-end.

### **Significant Budgetary Items and Trends**

In accordance with the requirements of the Home Rule City Act, this Four-Year Financial Plan includes the adopted annual budget for the fiscal year beginning July 1, 2023 and ending June 30, 2024 (FY 2024) plus three forecasted years (FY 2025, FY 2026, and FY 2027).

In FY 2024, the City will resume making actuarially determined annual required contributions for its legacy pension obligations ten years after bankruptcy per the Plan of Adjustment. The Adopted FY 2024 General Fund budget includes \$148.9 million for this purpose, with \$57.2 million supported by the Retiree Protection Fund (RPF), a trust

fund established and funded by the City to ensure budget stability as annual legacy pension payments resume.

The Adopted FY 2024 General Fund Recurring Budget totals \$1.3 billion and includes increasing revenues, driven by growth in income taxes and other major tax revenues, balanced against rising labor and contractual costs across nearly all City departments and functions. Excluding legacy pensions and debt service, recurring General Fund personnel and non-personnel costs rise by 9.3% and 11.5%, respectively, compared to the FY 2023 Adopted Budget. Excluding the use of the RPF, projected recurring revenues and expenditures both rise by \$107.1 million (9.3%).

In addition, the Adopted FY 2024 budget includes \$65.8 million of one-time expenditures supported by available prior year fund balance. These expenditures include capital improvements, blight remediation, beautification, and other one-time activities. The budget also authorizes an up to \$12 million deposit into the Rainy Day Fund, bringing the projected total to \$150 million (11% of expenditures).

Certain General Fund departmental expenses were consolidated or transferred in FY 2024 to provide enhanced program management and control, including:

- Nearly \$27 million of rent and utilities transferred from departments to Non-Departmental Nearly \$22 million in enterprise technology transferred from Non-Departmental to the Department of Innovation and Technology
- Over \$8 million for construction management transferred from the General Services Department to the renamed Construction and Demolition Department
- Over \$600,000 of employee parking expenses transferred from departments to the Human Resources Department

Across all City funds, the Adopted budget totals \$2.6 billion and supports over 10,801 FTE, an increase of 288.5 FTE. Increases for staffing are primarily in Health, General Services (net of FTE transferred to Construction & Demolition), and Water and Sewerage.

**City of Detroit**  
**FY 2023-2024 Adopted Budget**  
(\$ in millions)

<b>General Fund</b>	<b>FY23 Adopted</b>	<b>FY24 Adopted</b>	<b>Change (\$)</b>	<b>Change (%)</b>
<b>Recurring Revenues</b>				
Income Tax	\$ 316.7	\$ 392.8	\$ 76.1	24.0%
State Revenue Sharing	208.3	224.4	16.1	7.7%
Wagering Tax	265.5	258.1	(7.4)	-2.8%
Property Tax	121.0	137.4	16.4	13.6%
Utility Users Tax	32.3	46.3	14.0	43.3%
Other Revenues	202.7	194.6	(8.1)	-4.0%
<b>Total Recurring Revenues</b>	<b>\$ 1,146.5</b>	<b>\$ 1,253.6</b>	<b>\$ 107.1</b>	<b>9.3%</b>
<b>Retiree Protection Fund (RPF) Use</b>	<b>\$ -</b>	<b>\$ 57.2</b>	<b>\$ 57.2</b>	<b>-</b>
<b>Recurring Expenditures</b>				
Personnel	\$ 666.2	\$ 728.3	\$ 62.1	9.3%
Non-Personnel	315.7	352.1	36.4	11.5%
Retiree Protection Fund Deposit	60.0	-	(60.0)	-100.0%
Legacy Pension Contributions	18.7	148.9	130.2	696.3%
Debt Service	85.9	81.5	(4.4)	-5.1%
<b>Total Recurring Expenditures</b>	<b>\$ 1,146.5</b>	<b>\$ 1,310.8</b>	<b>\$ 164.3</b>	<b>14.3%</b>
<b>Revenues/RPF less Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<hr style="border-top: 1px dashed black;"/>				
<b>Retiree Protection Fund</b>	<b>\$ 473.4</b>	<b>\$ 416.2</b>	<b>\$ (57.2)</b>	<b>-12.1%</b>
<b>Rainy Day Fund</b>	<b>\$ 138.0</b>	<b>\$ 150.0</b>	<b>\$ 12.0</b>	<b>8.7%</b>
<b>Total FTE</b>	<b>10,512.85</b>	<b>10,801.35</b>	<b>288.50</b>	<b>2.7%</b>
General Fund	7,106.35	7,232.85	126.50	1.8%
Other Funds	3,406.50	3,568.50	162.00	4.8%
<b>All Funds Total Budget</b>	<b>\$ 2,453.3</b>	<b>\$ 2,628.6</b>	<b>\$ 175.3</b>	<b>7.1%</b>

The Budget Book and other budget publications and information are available online at:  
[detroitmi.gov/budget](https://detroitmi.gov/budget)

# BUDGET PRIORITIES AND ISSUES

The Adopted Fiscal Year 2023-2024 Budget and Fiscal Years 2024-2027 Four-Year Financial Plan builds on the Mayor and the City Council's collaboration to set a fiscally sustainable course for Detroit. Balancing the budget is a challenge that the City leadership must meet every year. This year's budget reflects:

- **Resilience** in our economy and in our revenues, thanks to our work together growing our tax base and delivering economic opportunity and quality of life for Detroiters
- **Promise** to our retirees, whose pension benefits will be funded thanks to our work together planning for annual legacy pension payments resuming in 2024
- **Pressure** in current services spending to keep up with inflation and competitive City wages
- **Relief** for our taxpayers, by reducing our debt millage by 2 mills over the next 2 years

For ten years, the Plan of Adjustment (POA) let the City of Detroit pause pension payments to improve City services, invest in our community, and improve the quality of life for Detroiters. Many thought that the City could not accomplish these goals, and the 2024 "pension cliff" would be insurmountable.

Together, the Mayor, City Council, and the City's financial leadership have grown our economy, our revenues, and our reserves to help us meet this moment. Ten years ago, income tax revenues were \$254 million, and the POA projected \$313 million by FY 2024. Now, the FY 2024 budget projects \$393 million in income tax revenues (more than double the POA projected growth). The City has also amassed \$473 million in the Retiree Protection Fund to pay for pensions and protect the budget.

With economic risks ahead, the City must continue its commitment to long-term fiscal stability and growth. This \$2.6 billion budget is balanced, despite pressure to keep up with current services and competitive wages. This budget authorizes an increase in the Rainy Day Fund up to \$150 million, to ensure that the City can withstand a downturn.

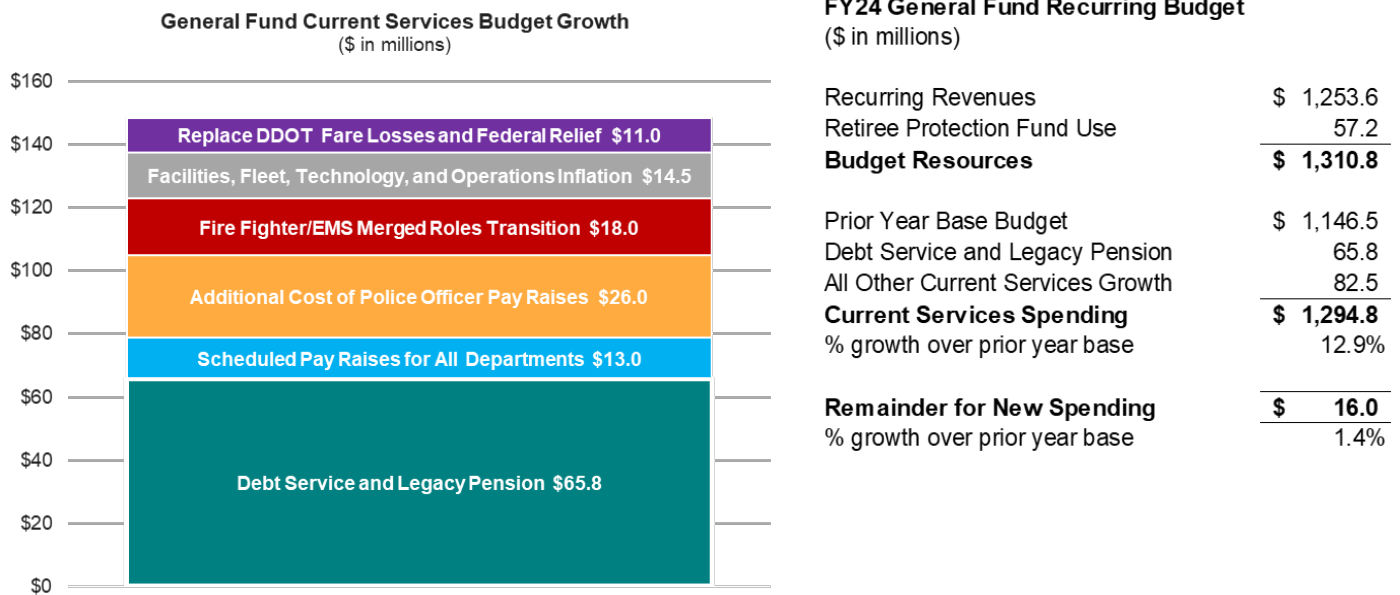
Thanks to a growing tax base and sound financial management, the FY 2024 budget reduces taxes by 2 mills over 2 years. Currently, the City levies 9 mills to repay voter-approved debt like Proposal N Bonds financing neighborhood blight removal, but with decreasing debt service and a growing tax base, we can provide tax relief by lowering our debt millage to 8 mills this summer and 7 mills in the summer of 2024. This reduction means that homeowners with \$50,000 in taxable value will save \$50 this year and \$100 next year.

The Detroit Economic Outlook for 2022-2027 predicts that the Detroit local economy will continue growing at a steady pace, despite projections of a mild national recession in late 2023 to early 2024. On February 13, 2023, the Revenue Estimating Conference approved General Fund recurring revenues at over \$1.25 billion for FY 2024, up \$107 million (9.3%) over the FY 2023 Adopted Budget and \$27 million (2.2%) over revised FY 2023 estimates. These updated forecasts show employment stability in key sectors, boosting income tax collections as wages continue to catch up to prices. City-led efforts to provide good-paying jobs to Detroiters have built up resilience to withstand a downturn, but risks remain, such as delays in development and infrastructure projects and lasting effects from remote work.





Our budget follows through on past promises and sustains the growing cost of City services, with 12.9% of the growth over the FY 2023 base budget supporting debt service and legacy pension payments, pay increases, inflation, and the end of federal relief for our transit system.



**While the budget has limited capacity for new recurring spending, new investments include:**

- Workforce Investments reserve for more competitive wage rates: \$6.8 million
- Unified Greenway Partnership operations and maintenance: \$3.5 million
- Animal Care Expansion for new facility opening this year: \$1.6 million
- Behavioral Health and Public Health staff: \$1 million
- Project Clean Slate for 1,000 more expungements: \$0.6 million
- New team to drive neighborhood economic development: \$0.5 million
- Additional support for cultural institutions: \$0.5 million
- Outreach support for the Occupied Buyback homeownership program: \$0.4 million
- Relaunch Detroit ID program: \$0.3 million
- Office of Disability Affairs expansion: \$0.3 million

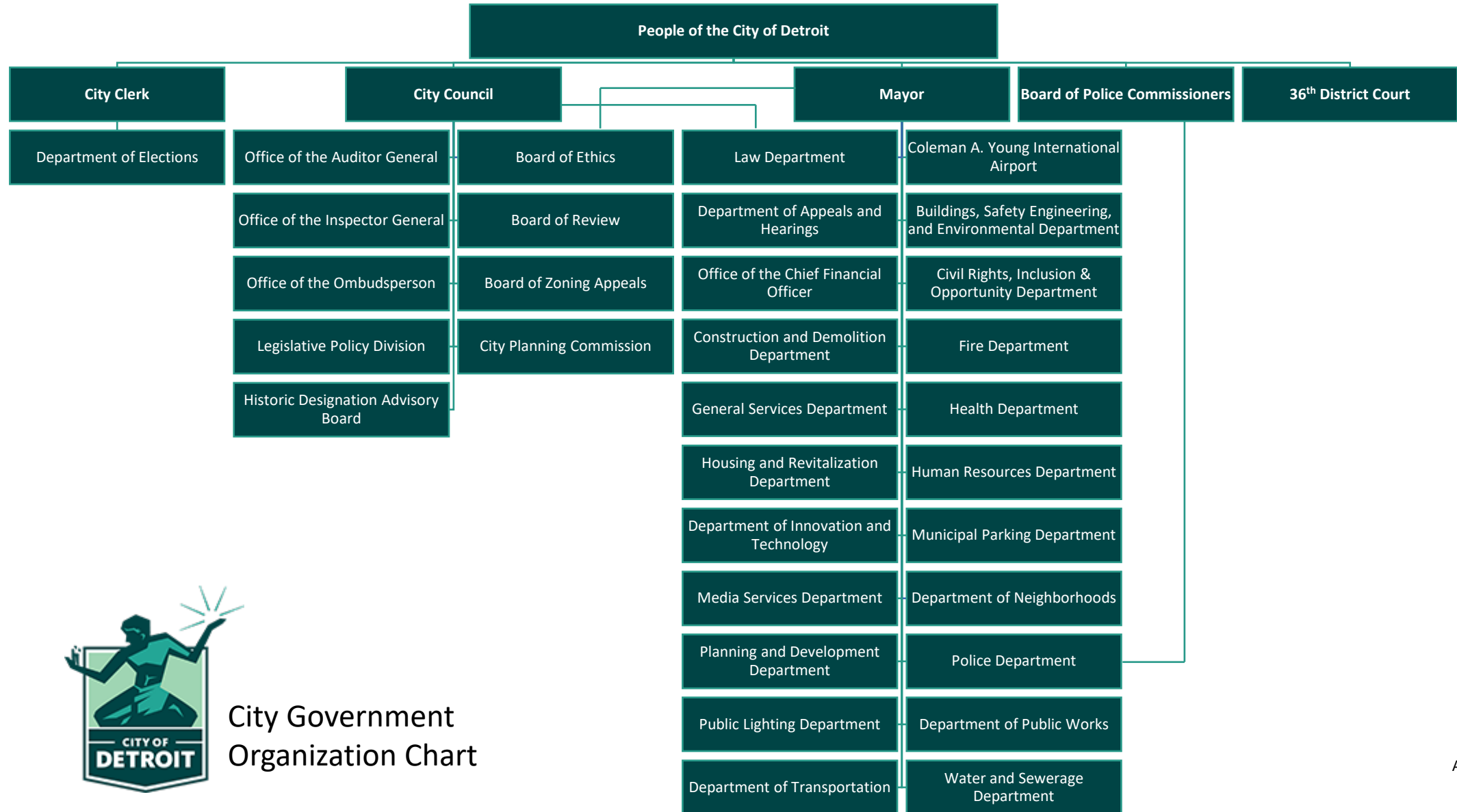
**In addition, one-time surplus allows the City to make targeted investments to improve services and the quality of life for Detroiters, including:**

- Public Safety Fleet and Equipment: \$13.5 million
- Emergency Demolitions: \$13.3 million
- Freeway Cleanup (\$6 million) and Alley Cleanup (\$5 million)
- Capital and operating support for Cultural Institutions: \$4.8 million
- Vacant Property Maintenance (\$2.6 million) and Dangerous Tree Removal (\$3.3 million)
- Childhood Education and Enrichment Support: \$2.5 million
- Commercial Corridor and Graffiti Cleanup: \$2.4 million
- Parks Amenities and Greenway Equipment: \$2 million
- Affordable Housing Development and Preservation Fund: \$1.8 million
- Neighborhood Planning Studies: \$1.4 million



## FY 2024-2027 FOUR-YEAR FINANCIAL PLAN BUDGET DEVELOPMENT CALENDAR

Year	Month	Event	Date
2022	September	Budget instructions sent to departments and agency CFOs	Sep 6
		September Revenue Estimating Conference	Sep 15
		Annual Public Budget Meetings	Oct 3, Oct 10
	October	District Budget Priorities Forums	Oct 11-27
	November	Departmental budget request submissions due	Nov 1
		Office of Budget begins review of budget requests	Nov 1
		Budget Director hearings with departments begin	Nov 8
December	Budget Director hearings conclude	Dec 15	
2023	February	February Revenue Estimating Conference	Feb 13
	March	Mayor's Budget Address	Mar 3
		Mayor transmits proposed budget to City Council	Mar 3
		City Council begins budget hearings with public comment	Mar 8
		City Council holds a public hearing on the budget	Mar 27
		City Council begins Executive Sessions	Mar 28
	April	City Council votes on budget	Apr 10
		City Council approves Tax and Bond Statement	Apr 10
		City Clerk transmits budget to Mayor	Apr 11
		Mayor approves or vetoes budget	Apr 14
		City Council votes on veto override (if applicable)	Apr 18
		City transmits Four-Year Financial Plan to FRC	Apr 30
	June	Fiscal Year 2023 ends	Jun 30
July	Fiscal Year 2024 begins	Jul 1	



City Government Organization Chart

# FUND DESCRIPTIONS AND STRUCTURE

## Overview of Budgetary Fund Structure

The Budgetary Fund Structure is broken out as follows:

### [Major Fund Type] Governmental and Proprietary Funds

- **[Fund Group]** High level rollup of the fund groupings within the major fund type. Includes General Fund, Special Revenue Fund, Capital Projects Fund, General Debt Service Fund, and Enterprise Fund.
  - **[Fund Classification]** Specific categorization of funds within each respective Fund Group
    - **[Individual Fund]** The respective fund(s) within the classification. All individual funds are comprised of a four-digit fund number.

## Budgetary Fund Structure - Funds Subject to Appropriation

Governmental Fund Type				Proprietary Fund Type
General Fund Group	Special Revenue Fund Group	Capital Projects Fund Group	General Debt Service Fund Group	Enterprise Fund Group
General Fund Class	Community Development Block Grant Fund Class Construction Code Fund Class Drug Law Enforcement Fund Class Workforce and Community Development Fund Class General Grants Fund Class Library Fund Class Major and Local Streets Fund Class ODG Grants Fund Class Other Special Revenue Fund Class Solid Waste Management Class	General Capital Projects Fund Class Urban Renewal Fund Class	General Debt Service Fund Class	Airport Fund Class DWSD - Retail - Sewer Fund Class DWSD - Retail - Water Fund Class Transportation Fund Class

**Note:** The Annual Comprehensive Financial Report (ACFR) includes additional funds not included in this list (fiduciary, GASB), but the list includes all funds subject to appropriation reflected in FY22 Actuals and FY23 and FY24 adopted budgets.

## Descriptions of Major Fund Types and Groups

**Governmental Fund Type:** Most of the City's basic services are reported in the governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for future spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. Governmental funds include the following:

- **General Fund Group:** The General Fund is the primary operating fund because it accounts for all financial resources used to provide government services other than those specifically assigned to another fund. Accounts for several of the City's primary services (police, fire, parking, public works, community, and youth services, etc.) and is the primary operating unit of the City.
- **Special Revenue Fund Group:** Special revenue funds are established to account for the proceeds of specific revenue sources (other than certain major capital facilities) that are restricted by law and administrative action to expenditures for specified purposes.
- **Capital Projects Fund Group:** Accounts for bond proceeds or other revenue and the disbursement of invoices specifically designated for acquiring new buildings, equipment, and technology upgrades; demolition and rehabilitation of vacant houses; and remodeling and repairs. The fund operates until the purpose for which it was created is accomplished.
- **General Debt Service Fund Group:** Established to account for the accumulation of resources for the payment of principal and interest of certain general obligations.

**Proprietary Fund Type:** When the City charges customers for services it provides, whether to outside customers or to other agencies within the City, these services are generally reported in proprietary funds. Proprietary funds utilize accrual accounting, the same method used by private sector businesses. Enterprise funds report activities that provide supplies and services to the general public (e.g., Transportation Fund). Proprietary funds include the following:

- **Enterprise Fund Group:** Enterprise funds provide goods or services to users in exchange for charges or fees (such as water, sewer, transportation).

## Descriptions of Fund Classifications

### Governmental Fund Type:

- **General Fund Group:**

- **General Fund Class:** Accounts for all financial resources used to provide government services other than those specifically assigned to another fund. Accounts for several of the City's primary services (police, fire, parking, public works, community, and youth services, etc.) and is the primary operating unit of the City. Includes the following fund(s):
  - 1000 - General Fund
  - 1001 - Risk Management Fund
  - 1002 - Quality of Life Fund
  - 1003 - Blight Remediation Fund
  - 1011 - PLD Decommissioning Reserve Fund
  - 3100 - Quality of Life Fund (Exit Financing Bonds)
  - 4533 - City of Detroit Capital Projects (pay-as-you-go)

- **Special Revenue Fund Group:**

- **Community Development Block Grant Fund Class:** Accounts for activities financed by federal governmental grants under Title I of the Housing and Community Development Act of 1974. Includes the following fund(s):
  - 2001 - Block Grant
  - 2002 - UDAG and Discretionary Grants
  - 2004 - Neighborhood Stabilization Program
  - 2007 - Choice Neighborhoods Implementation Grant
- **Construction Code Fund Class:** In accordance with State of Michigan Public Act No. 245 of 1999, this fund accounts for financing activities related to the acts and services performed by the Buildings, Safety Engineering, and Environmental Department, including, without limitation, issuance of building permits, examination of plans and specifications, inspection of construction undertaken pursuant to a building permit, the issuance of certificates of use, and occupancy and hearing appeals in accordance with this act. Includes the following fund(s):
  - 2490 - Construction Code Fund



- **Drug Law Enforcement Fund Class:** Accounts for forfeited narcotics proceeds that are used for the enhancement of narcotics enforcement. Includes the following fund(s):
  - 2601 - Drug Law Enforcement Fund
  - 2602 - Federal Forfeitures Funds
  
- **Workforce and Community Development Fund Class:** Accounts for all activity related to noncompliance fee collection and disbursement committed by the City Council for community service, including workforce and community development. Includes the following fund(s):
  - 3217 - Non-Compliance Fees
  
- **General Grants Fund Class:** This fund accounts for various activities financed by federal, state, local grants. Includes the following fund(s):
  - 3601 - General Grants
  - 3606 - Environmental Response Program
  - 3922 - COVID-19 Revenue Fund
  - 3923 - American Rescue Plan Act – ARPA
  
- **Library Fund Class:** The DPL is a statutory body created by the State, which is legally separate from the City. The DPL was created to provide reference materials, research information, and publications to residents of the City and Wayne County, Michigan (the "County"). Funding is provided by an ad valorem tax of 4.63 mills in real and personal property taxes in the City. In addition, the DPL receives grants and endowments from private organizations. The City Council is responsible for approving the DPL's annual budget. Includes the following fund(s):
  - 3001 - Library
  
- **Major and Local Streets Fund Class:** Account for Michigan State Gas and Weight Tax revenue and other related grants used for the construction and maintenance of major and local streets. Includes the following fund(s):
  - 3301 - Major Street
  - 3302 - Local Streets
  
- **Office of Development and Grants (ODG) Grants Fund Class:** ODG is a division of the Office of the Chief Financial Officer (OCFO). The Development

team facilitates fundraising, grant-writing, and fund development for the city. The Grants team provides oversight and project management support for City departments with active grants. Includes the following fund(s):

- 2102 - Fire Grants Fund
  - 2103 - General Services Department Grants Fund
  - 2104 - Health Grants Fund
  - 2105 - Homeland Security Grants Fund
  - 2106 - Mayor's Office Grants Fund
  - 2107 - Office of Grants Management Grants Fund
  - 2108 - Planning & Development Department Grants Fund
  - 2110 - Police Grants Fund
  - 2112 - Recreation Grants Fund
  - 2114 - Environmental Affairs Grants
  - 2115 - HRD CDBG
  - 2116 - Planning & Development Grants
  - 2117 - Department of Elections Grants Fund
  - 2118 - City Council Grants Fund
  - 2119 - FY2020 MIDC Grants Fund
- **Other Special Revenue Fund Class:** Accounts for various fees, donations, and other revenues that are restricted for a specified department purpose. Includes the following fund(s):
- 1004 - Gordie Howe International Bridge (GHIB) Project
  - 3305 - PA 48 2002 Fund
  - 3921 - Other Special Revenue Fund
- **Solid Waste Management Class:** Accounts for local revenue collected for curbside rubbish pickup and discard restricted under Chapter 22 of the Detroit city code. Includes the following fund(s):
- 3401 - Solid Waste Management
- **Capital Projects Fund Group:**
- **General Capital Projects Fund Class:** Accounts for bond proceeds or other revenue and the disbursement of invoices specifically designated for acquiring new buildings, equipment, and technology upgrades; demolition and rehabilitation of vacant houses; and remodeling and repairs. Includes the following fund(s):

- 4502 - General Public Improvement -Tax, Revenue, & Grant
  - 4503 - General Obligation Bond Fund
  - 4513 - General Obligation Bond Fund - Series 2010
  - 4520 - Charles H. Wright Museum Improvements
  - 4521 - Detroit Historical Museum Improvements
  - 4522 - Municipal Facilities
  - 4523 - Museums, Libraries, Recreation, & Other Cultural Facilities
  - 4524 - Neighborhood Redevelopment, Housing Rehabilitation, & Economic Development
  - 4525 - Public Lighting Improvements Fund
  - 4526 - Public Lighting Improvements
  - 4527 - Public Safety Facilities Fund
  - 4528 - Public Safety Facilities - Police, Fire, EMS, Health
  - 4529 - Public Safety Facilities - Other Municipal
  - 4530 - Recreation, Zoo, & Cultural Facilities Improvements
  - 4531 - Transportation Facilities & Vehicle Procurement
  - 4532 - Transportation Facilities
- **Urban Renewal Fund Class:** Accounts for funding received from the federal government earmarked for the acquisition and site preparation of property for future development. Includes the following fund(s):
    - 2003 - Section 108 Loans - Developments
    - 4602 - Consolidated CED Project Expenditure
    - 4620 - Special Housing Rehab Programs
- **General Debt Service Fund Group:**
    - **General Debt Service Fund Class:** Accounts for the accumulation of resources for the payment of principal and interest of certain general obligations. Includes the following fund(s):
      - 4000 - Sinking Interest & Redemption

**Proprietary Fund Type:**

- **Enterprise Fund Group:**
  - **Airport Fund Class:** The Coleman A. Young International Airport is an Enterprise Agency of the City of Detroit. Revenues from landing fees, rentals, fuel concessions and Federal/State grants maintain the operations of the airport. Includes the following fund(s):

- 5002 - Airport Operation and Maintenance
  - 5003 - Airport Improvement
  - 5004 - Airport Land Acquisition Project
- **DWSD - Retail - Sewer Fund Class:** Accounts for the operations of the wastewater treatment plant; sewers, including sanitary and combined sewers; combined sewer outfalls; and interceptors. The facility provides service to Detroit retail customers. Includes the following fund(s):
    - 5820 - DWSD-R - Sewerage
    - 5821 - SDWSD-R Imp & Ext
    - 5831 - SDWSD-R Sewerage Bond Fund
  - **DWSD - Retail - Water Fund Class:** Accounts for the operations of the water treatment plants, booster stations, transmission and distribution system, and reservoirs. The fund provides service to Detroit retail customers. Includes the following fund(s):
    - 5720 - DWSD-R - Water
    - 5721 - WDWSD-R Imp & Ext
    - 5740 - WDWSD-R Water 2020 Bond Fund
  - **Transportation Fund Class:** Accounts for the City's mass transit system with a fleet of 462 coaches. The fund operates an administration building, which includes a heavy repair facility and plant maintenance building, as well as three other satellite terminals with light repair garages and storage bays. Includes the following fund(s):
    - 5301 - Transportation Operation
    - 5303 - Transportation Grants Fund

# FOUR-YEAR FINANCIAL PLAN REQUIREMENTS

## The City balances its budget over four years to ensure fiscal stability

Each year, the City adopts a balanced annual budget and four-year financial plan for the upcoming fiscal year and the three that will follow. This ensures ongoing expenditures are supported by ongoing revenues and that future needs will be met. Long term planning is important for achieving the City's strategic outcomes, ensuring the fiscal sustainability of both new initiatives and core services. Per Section 4t of the Home Rule City Act, the four-year financial plan must include and meet the following:

1. Projection of all revenues and expenditures of the city for each fiscal year, including debt service.
2. Projection of cash flow for each fiscal year.
3. Schedule of projected capital commitments for each fiscal year.
4. Measures to assure that projected employment levels, collective bargaining agreements, and other employee costs are consistent with projected expenditures and available revenue.
5. Measures to assure compliance with mandates under state and federal law consistent with projected expenditures and available revenue.
6. Measures to assure adequate reserves for mandated and other essential programs and activities in the event of an overestimation of revenue, an underestimation of expenditures, or both.
7. Statement of significant assumptions and methods of estimation used for projections included in the financial plan.
8. Any other information the mayor, governing body, or chief financial officer of the city considers appropriate.
9. Projected revenues and expenditures for each fiscal year covered by the financial plan shall result in a balanced budget according to generally accepted accounting principles, including compliance with the uniform budgeting and accounting act, 1968 PA 2, MCL 141.421 to 141.440a.
10. Include contributions necessary to assure that pension systems for employees and retirees of the city are adequately funded.
11. Provide for the issuance of or incurring of debt by the city only in compliance with the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821, and the Michigan financial review commission act, if applicable.
12. Provide for the payment in full of debt service on all debt issued or incurred by or on behalf of the city.
13. Provide for operations of the city to be conducted with projected cash resources based upon projected cash flow for each fiscal year.
14. Include a general reserve fund for each fiscal year to cover potential reductions in projected revenues or increases in projected expenditures equal to not less than 5% of the projected expenditures for the fiscal year.
15. For each fiscal year, provide for the elimination of any deficit incurred in the prior fiscal year according to generally accepted accounting principles.
16. Rely upon revenue and expenditure projections based upon reasonable and appropriate assumptions and methods of estimation.
17. Rely upon cash flow projections based upon reasonable and appropriate assumptions as to sources and uses of cash, including timing.

# PLANNING, PRIORITIES & PERFORMANCE

Over the past three years, the City of Detroit has introduced new methods of resource planning to better align the budget with strategic priorities and align resources with results. The City's budgets for the General Fund and many special revenue and enterprise funds are now organized around Strategic Outcomes, which represent the long-term vision of City leadership to deliver superior City services and improve the quality of life for Detroiters. These strategic outcomes are developed by City administration through a process of reflection on the key challenges facing the City and collaboration on the outcomes needed to address those challenges. These strategic outcomes are Citywide goals, under which departmental goals, services and metrics are organized. Every year, the City reviews and establishes key priorities and initiatives that fall under one or more of these strategic outcomes.

The Fiscal Year 2023-2024 Budget continues to build on that framework by connecting the goals, current services, and associated metrics of City departments to these Strategic Outcomes. For some departments, the Budget now also directly associates dollars and personnel with City services. This work is ongoing, and we expect to continue to expand the number of departments publishing service-level budgets in future years, as we move towards greater budget transparency, reflecting national standards and best practices.

## Strategic Outcomes

The FY 2024 budget classifies agency appropriations to a strategic outcome or one of its components. The strategic outcomes are:

- **Safer Neighborhoods** in which residents are and feel safe. This includes safe streets, fire safety, law enforcement, crime prevention, resiliency, and health emergency response.
- **Vibrant and Beautiful City** characterized by healthy and accessible assets. This includes housing stabilization, inclusive and walkable neighborhoods, a beautiful, sustainable physical environment, and access to cultural amenities.





- **Economic Equity and Opportunity** with programs to reduce barriers and fight intergenerational poverty so Detroiters benefit from a vital neighborhood business climate and robust city economy.
- **Effective Governance** occurs through City-community collaboration for equitable progress. This involves accountability of leadership, oversight, and outreach to all.
- **Efficient and Innovative Operations** largely comprises the City's government operations and internal-facing administration: finance, personnel, information technology, facilities, fleet, legal, and agency administration. It also includes funding for debt service and fiscal stability reserves.

### Programs and Performance

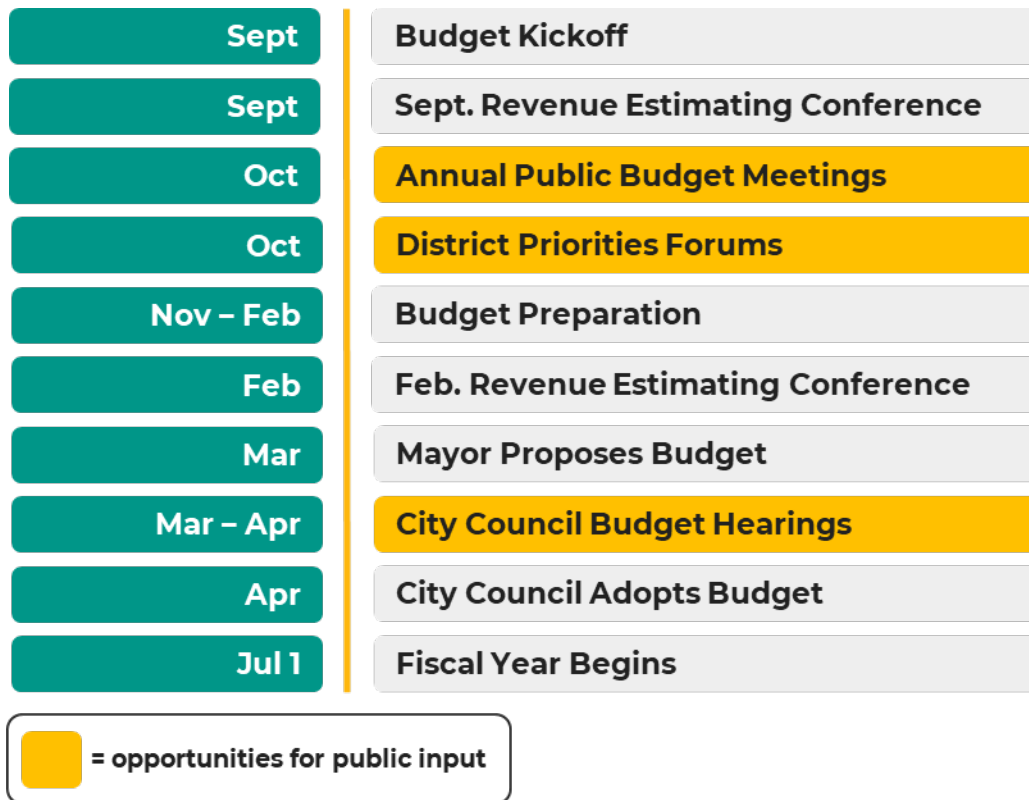
In each departmental section, the Budget now displays a description of Operating Programs and Services, departmental Goals and Strategic Priorities corresponding to City Strategic Outcomes, and Metrics corresponding to departmental Goals. This framework allows the City to directly correct its action plans and strategies to strategic outcomes and show how these goals will be accomplished.

In some departments, the Budget is also displayed by delivered Service. This new level of program and performance reporting builds upon prior efforts to connect service delivery with City Strategic Outcomes and lays the foundation for further use of this information with budgetary analysis and decision making. As the City builds out this framework, our focus on programs and performance will continue to develop and become a more visible part of the annual budget process.

# PUBLIC ENGAGEMENT

The City has three main streams of public engagement efforts around the budget: public meetings, informational campaigns, and ongoing citizen input. These efforts are strategically timed around the budget development process.

## FY24 Budget Development Process



## Public Meetings

In October each year, the Office of Budget hosts informational meetings on how the budget process works, called the Annual Public Budget Meetings. During these meetings, representatives from major City departments highlight key budget components relevant to their work, as mandated by the City Charter. The Annual Public Budget Meetings also include time for public comment. Subsequently, throughout the month of October, the Office of Budget and the Department of Neighborhoods host District Budget Priorities Forums in each district, providing a community-based platform for residents to ask questions and voice their budget concerns and priorities. Finally, hearings hosted by City Council on each

department's budget offer an opportunity for citizen input on the budget before it is adopted in April.

### Informational Campaigns

To provide additional information to residents, one-to-two-page flyers are intermittently generated by the Office of Budget and Media Services. These flyers serve to summarize information presented during public meetings, support learning in lesser-known areas of the budget, and concisely present high-level takeaways from all gathered citizen comments. These flyers are physically distributed to citizens through the Department of Neighborhoods, neighborhood public libraries, and to City Council, as well as being more widely dispersed through the City's GovDelivery email system. All flyers are also available on the Office of Budget website ([detroitmi.gov/budget](https://detroitmi.gov/budget)) and on OCFO social media pages ([twitter.com/DetroitCFO](https://twitter.com/DetroitCFO) and [Instagram.com/detroitcfo/](https://www.instagram.com/detroitcfo/)).

### Ongoing Citizen Input

Citizens can learn more about the budget at any point during the year through the City's budget website ([detroitmi.gov/budget](https://detroitmi.gov/budget)). Additionally, citizens are always encouraged to email the Your Budget inbox ([yourbudget@detroitmi.gov](mailto:yourbudget@detroitmi.gov)) with any questions, priorities, or thoughts around the budget. This email is monitored weekly by Office of Budget staff.

### Goal Setting & Process Improvement

In Fiscal Year 2023, the City conducted a review of its budget engagement processes and determined strategic changes could be made to better reach residents. These changes included:

- Public meetings were moved to earlier in the fiscal year to allow more time for analysis and incorporation of comments
- The Annual Public Budget Meeting was split into two parts to ensure each was a manageable length and more time was allotted for public comment
- A new engagement platform called Slido was used during the District Budget Priorities Forums to test out different ways of allowing residents to engage and share input
- Questions asked during the District Budget Priorities Forums were restructured to be more open-ended in response to feedback from Fiscal Year 2022 engagement processes

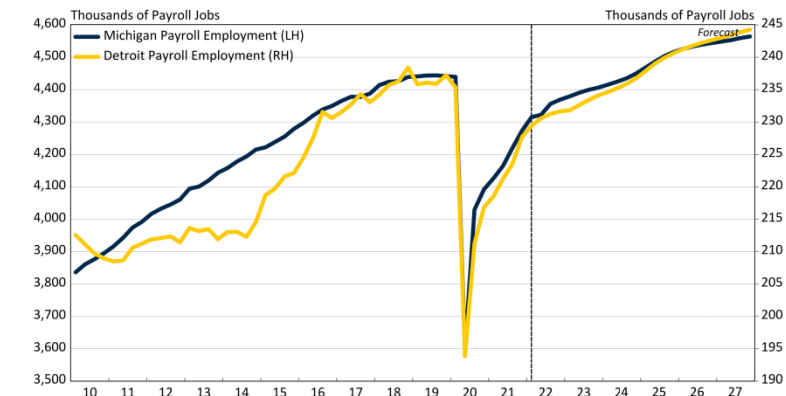
The City remains committed to improving its budget engagement processes on an ongoing basis, including the number of residents reached, resident satisfaction with these engagement opportunities, and ensuring budget implementation and spend best reflects citizen priorities.

# REVENUE AND ECONOMIC OVERVIEW

## Detroit Economic Forecast

- The **Detroit Economic Outlook for 2022-2027**, previously released earlier in February, predicted that Detroit's economy will continue growing at a steady pace, despite projections of a mild national recession in late 2023 to early 2024.
- The forecast is prepared by the City of Detroit University Economic Analysis Partnership, which is a collaboration of economic researchers at the City, Wayne State University, Michigan State University, and the University of Michigan.
- The forecast maintains a faster recovery for Detroit than the State overall. Jobs at establishments within city boundaries are projected to surpass pre-COVID pandemic numbers by the end of 2023.
- Economic growth is expected to moderate to a steady state starting in 2025 as major infrastructure and development projects already underway come online. Blue-collar jobs in manufacturing, construction, and transportation continue to be key drivers for economic growth through 2027. For the full report, go to: [detroitmi.gov/budget](https://detroitmi.gov/budget)

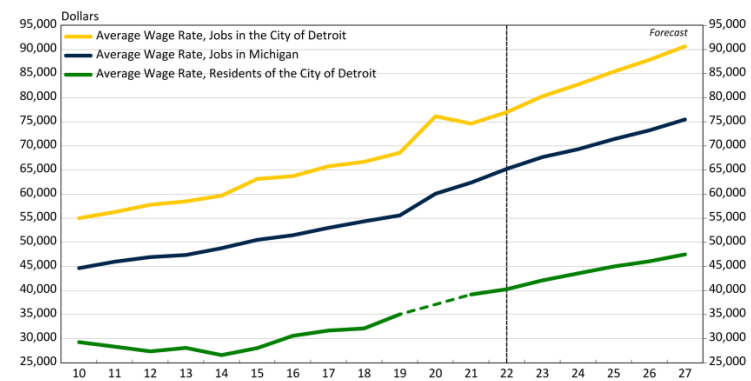
**Seasonally Adjusted Quarterly Average Payroll Employment, City of Detroit and Michigan**



RSQE: February 2023



**Annual Wage and Salary Income per Worker, City of Detroit and Michigan**



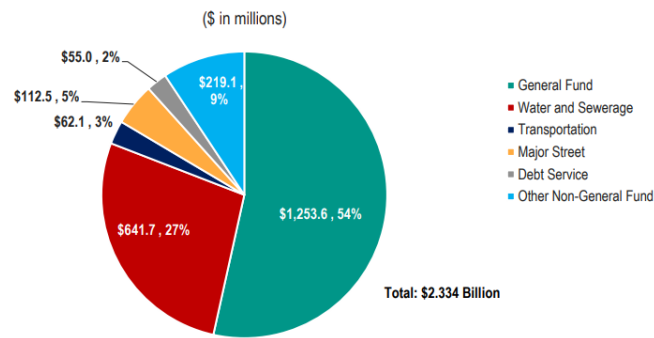
RSQE: February 2023



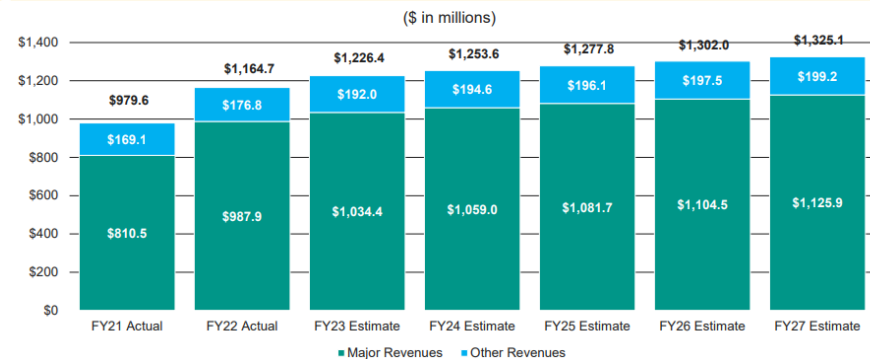
## Detroit February 2023 Revenue Estimating Conference - Overview

- The City holds independent biannual revenue estimating conferences, per Section 4t of the Home Rule City Act, in September and February to establish the revenue estimates for the City’s annual budget and four-year financial plan.
- The Revenue Conference has approved higher revenue estimates based on stronger projected income and utility tax collections. Updated forecasts show employment stability in key sectors, boosting income tax collections as wages continue to catch up to prices. Stronger than expected internet gaming collections and elevated natural gas prices have offset weaker on-site gaming collections, increasing revenue expectations. All other revenues are expected to see stable but more modest growth. Note that conference estimates do not include budgeted inter-fund transfers and use of prior year surplus. For the **February 2023 Revenue Estimating Conference** report, go to: [detroitmi.gov/budget](https://detroitmi.gov/budget)
- FY 2023 General Fund recurring revenues are projected at \$1.226 billion for the current fiscal year ending June 30, up \$39.1 million (3.3%) from the previous FY 2023 conference estimate in September 2022. The increase is driven by stronger anticipated income tax collections and utility users tax collections. In addition, the City is projecting \$3.1 million in non-recurring revenues for FY 2023.
- General Fund recurring revenues for FY 2024, which begins July 1, are now forecasted at over \$1.253 billion, an increase of \$39.2 million (3.2%) from the previous FY 2024 conference estimate in September 2022. The projected increase is driven by income taxes, as the local economy stabilizes and adjusts to a tight labor market. The conservative General Fund revenue forecasts for FY 2025 – FY 2027 show continued, but modest, revenue growth of around 2% per year on average. Note that all revenue estimates exclude the use of fund balance, which may otherwise appear in the City budget.

### FY 2024 Revenue Summary, All Funds



### Recurring General Fund Revenue





## Detroit February 2023 Revenue Estimating Conference – Major Revenues

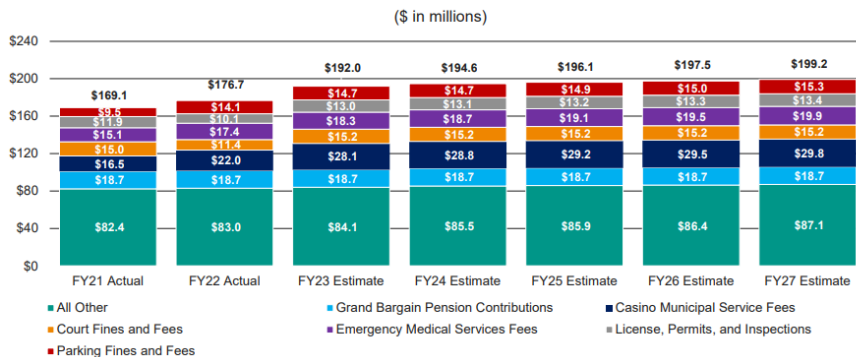
- Detroit levies a **City Income Tax** at current rates of 2.4% for residents, 1.2% for nonresidents, and 2.0% for corporations. Nonresidents taxes only apply to work performed within the City’s boundaries. The primary drivers behind income tax revenue are resident and nonresident employment levels, and wages. The base year employment estimates are tied to observed local area employment data, and employment growth rates for each employment category are projected independently. Wage growth is projected using observed regional and local wage data and is assumed to be uniform for each employment category.
- **Revenue Sharing** payments from the State come from two components: constitutional and statutory. The State Constitution requires constitutional revenue sharing payments to municipalities based on 15% of the 4% portion of Michigan’s sales tax collections. The State allocates amounts to municipalities based on population as of the last decennial Census. Statutory allocations have instead been determined annually in the State budget as a percentage change from the prior year allocation. Projections are set by the Michigan January 2023 Consensus Revenue Estimating Conference.
- In accordance with the Michigan Gaming Control and Revenue Act and associated development agreements, a **Wagering Tax** on adjusted gross receipts (AGR) is applied to the three casinos operating in Detroit. On-site sports betting at casinos began in March 2020. The State launched internet gaming and sports betting in late January 2021. Only internet gaming and sports betting conducted within Michigan’s borders is authorized. AGR growth is the primary forecast driver using data from the gaming control board to identify growth trends.
- The City levies real and personal **Property Taxes**. Collections consist of current year taxes, delinquent taxes, and related auction proceeds. The City currently levies 19.952 mills for general operating purposes. However, the millage rate and taxable values are subject to various abatements and exemptions. The primary driver for growth during the forecast period is a lagged inflation rate determined by the State Tax Commission (US Consumer Price Index for Urban Consumers lagged by one year) applied to the reported tax year 2022 base, which is defined as the cap for growth in taxable value under the State constitution (Proposal A).
- The City levies a 5% **Utility Users Tax** on consumption of electricity, gas, steam, and telephone services referred to as utility users tax. Annual changes in the revenue forecast are largely based on the average growth rate in household units that is consistent with prior-year trends. Additional adjustments may be made to growth rates in line with energy price forecasts from the Winter Outlook published by the U.S. Energy Information Administration.



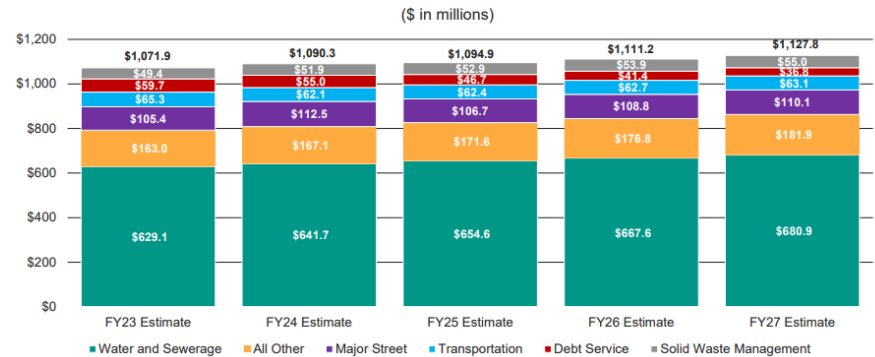
## Detroit February 2023 Revenue Estimating Conference – Other Revenues and Non-General Fund

- The **Other Revenues** category includes various non-major General Fund revenues that are mostly administered by individual departments related to their operations and services. The FY 2023 estimates grow by 8.7% over the FY 2022 actuals, driven by casino municipal service fees, related to higher internet and sports betting activity than previously estimated, higher license, permits, and inspection fee activity year-to-date, and lower than projected court fines and fees in FY 2022. The estimates also assume that revenue sources have stabilized since COVID-19 and continue an aggregate long term growth trend of 0.8% to 1% through FY 2027. The forecast excludes non-recurring items, such as asset sales.
  
- **Non-General Fund** revenues include enterprise, grant and special revenue funds. Major examples include water and sewer bills, bus fares, solid waste fees, intergovernmental aid for roads and transit, and other restricted revenues. Note that amounts above exclude General Fund contributions, interfund transfers, and the use of fund balance. Non-General Fund revenues represent the remaining 46% of total revenues.
  - The largest in this category is **Waste and Sewer Fees** billed to customers for services based on rates set by the Board of Water Commissioners. The **Major Street Fund** receives most of its revenue from gas and weight tax formula distributions from the State of Michigan. The **Debt Service Fund** represents the City’s debt millage, which raises property tax revenue sufficient to pay debt service on voter-approved bonds. The **Solid Waste Management Fund** includes the annual \$240 solid waste fee seen on the summer property tax bill, which supports residential curbside garbage collection. The **Transportation enterprise fund** is for the Detroit Department of Transportation (DDOT). It includes bus fares, State formula aid for bus operations, and transit capital grants.

### Recurring Other Revenues (General Fund)



### Non-General Fund Revenues





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

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

Phone 313•224•6260  
www.detroitmi.gov

April 10, 2023

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

**Re: Tax Statement for Fiscal Year 2023-2024**

Honorable Detroit City Council Members:

In accordance with Section 17-2-10 of the 2019 Detroit City Code, the Office of Budget is submitting a statement of the amounts to be raised by taxation in Fiscal Year 2023-2024, formally known as the Tax Statement, for your consideration and approval. A copy was also submitted with the Mayor's Proposed Fiscal Year 2023-2024 Budget on March 3, 2023. We respectfully request approval with a waiver of reconsideration.

Best regards,

Steven Watson  
Deputy CFO / Budget Director

Att: Fiscal Year 2023-2024 Tax Statement

Cc: Honorable Michael E. Duggan, Mayor  
Jay B. Rising, Chief Financial Officer  
John Naglick, Jr., Chief Deputy CFO/Finance Director  
Tanya Stoudemire, Chief Deputy CFO/Policy & Administration Director  
Janani Ramachandran Yates, Deputy Budget Director  
Malik Washington, City Council Liaison

**RESOLUTION**

**BY COUNCIL MEMBER** \_\_\_\_\_

**RESOLVED**, that the foregoing Tax Statement for Fiscal Year 2023-2024 be hereby and is approved in accordance with Section 17-2-10 of the 2019 Detroit City Code.



Coleman A. Young Municipal Center  
2 Woodward Avenue, Suite 1100  
Detroit, Michigan 48226

Phone: 313 -628-2535  
Fax: 313 -224-2135  
www.detroitmi.gov

**CFO MEMORANDUM  
NO. 2023-103-002**

**TO:** Honorable Michael E. Duggan, Mayor; Honorable Detroit City Council

**FROM:** Steven Watson, Deputy CFO / Budget Director, City of Detroit

**SUBJECT:** Fiscal Year 2023-2024 Tax Statement

**DATE:** March 3, 2023

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1. AUTHORITY

- 1.1. State of Michigan Public Act 279 of 1909, Section 117.4s(2), as amended by Public Act 182 of 2014, states the chief financial officer shall supervise all financial and budget activities of the city and coordinate the city's activities relating to budgets, financial plans, financial management, financial reporting, financial analysis, and compliance with the budget and financial plan of the city.
- 1.2. CFO Directive No. 2018-101-016 Budget Development, Execution & Monitoring states that the Deputy CFO / Budget Director shall be responsible for the City's budget processes.
- 1.3. The 2012 Charter of the City of Detroit, Article 8, Chapter 2, provides requirements for annual budget adoption. Specifically, Section 8-209 states adoption of the budget shall constitute a levy of the property tax specified therein.
- 1.4. The 2012 Charter of the City of Detroit, Article 8, Chapter 4, provides requirements for property taxation. Specifically, Section 8-401 authorizes the City to levy property taxes up to the rate of 2% (20 mills) of taxable value of all real and personal property in the city for General City purposes, consistent with State of Michigan Public Act 279 of 1909, Section 117.3(g). Pursuant to State of Michigan Public Acts 34 of 2001 and 164 of 1877, the City's levies for Debt Service purposes are not subject to the 2% limitation.
- 1.5. The 2019 Detroit City Code, Chapter 17, Article II, provides procedures for annual budget adoption. Specifically, Section 17-2-10 states after the budget is approved, the budget director shall make an itemized statement of amounts to be raised by taxation (the "Tax Statement"). The City Council shall cause to be levied and collected by general tax the amount of the Tax Statement so approved.

2. OBJECTIVE

- 2.1. To set forth the total number of mills of ad valorem property taxes to be levied and the purposes for which that millage is to be levied, as authorized by the adopted budget for Fiscal Year 2023-2024.

3. PURPOSE

- 3.1. To submit the annual Tax Statement to the Mayor and the City Council for consideration and approval.

#### 4. SCOPE

4.1. This Memorandum and the attached report are intended solely to fulfill the requirements for the annual Tax Statement.

#### 5. STATEMENT

5.1. The Office of Budget is submitting the attached Tax Statement of the amounts to be raised by taxation in Fiscal Year 2023-2024 and requesting its approval.

5.2. The Tax Statement represents amounts included in the proposed budget for Fiscal Year 2023-2024.

5.3. The Tax Statement was developed in coordination with the Offices of the Assessor and the Treasury.

5.4. The Tax Statement is based on the forecast of anticipated revenues approved by the Revenue Estimating Conference principals on February 13, 2023, in accordance with State of Michigan Public Act 279 of 1909, Section 117.4t(1)(d), as amended by Public Act 182 of 2014.

**City of Detroit**  
**Fiscal Year 2023-2024**  
**Tax Statement**

**Taxable Value:**

**Ad Valorem Roll less Renaissance Zones**

Real Property	\$	5,551,446,080
Personal Property		1,496,211,770
<b>Total</b>	<b>\$</b>	<b>7,047,657,850</b>

**Renaissance Zones (RZ)<sup>(1)</sup>**

RZ - Real Property	\$	12,987,861
RZ - Real Property (75%)		-
RZ - Real Property (50%)		-
RZ - Real Property (25%)		232,241,082
RZ - Personal Property		-
RZ - Personal Property (75%)		-
RZ - Personal Property (50%)		-
RZ - Personal Property (25%)		41,128,920
RZ - Tool & Die - Real Property		-
RZ - Tool & Die - Personal Property		-
<b>Total</b>	<b>\$</b>	<b>286,357,863</b>

**Total Ad Valorem Roll**

Real Property	\$	5,796,675,023
Personal Property		1,537,340,690
<b>Total</b>	<b>\$</b>	<b>7,334,015,713</b>

**Tax Rates:**

General City	19.9520
Debt Service	8.0000
<b>Total</b>	<b>27.9520</b>

**Tax Levies:**

General City	\$	141,978,439
Debt Service		58,672,126
<b>Total Amount to be Raised by Taxation</b>	<b>\$</b>	<b>200,650,565</b>

**Notes:**

(1) Renaissance Zones are exempt from General City millage, except for designated percentage phase-out for applicable property.



## FY2024 - FY2027 Expenditures & Revenues by Department

City of Detroit  
 FY2024 - FY2027 Financial Plan  
 Expenditures & Revenues by Agency (in millions)

Category	Department	FY2024 Adopted			FY2025 Forecast			FY2026 Forecast			FY2027 Forecast		
		Exp	Rev	NTC	Exp	Rev	NTC	Exp	Rev	NTC	Exp	Rev	NTC
Executive Agencies	16 Construction & Demolition	21.5	0.2	21.3	8.6	-	8.6	9.0	-	9.0	9.3	-	9.3
	19 Public Works	154.4	174.3	(19.9)	146.7	167.9	(21.2)	148.9	171.1	(22.1)	151.3	174.4	(23.1)
	23 Chief Financial Officer	62.4	5.0	57.4	61.6	4.9	56.7	62.7	5.0	57.7	63.6	5.1	58.5
	24 Fire	150.5	24.9	125.6	149.7	25.4	124.3	149.3	25.8	123.5	151.3	26.3	125.0
	25 Health	43.1	34.0	9.1	43.7	34.6	9.1	44.5	35.2	9.3	45.3	35.9	9.4
	28 Human Resources	15.1	0.1	15.0	15.3	-	15.3	15.5	-	15.5	15.7	-	15.7
	29 Civil Rights, Inclusion, & Opportunity	7.6	3.6	3.9	7.3	3.7	3.6	7.5	3.8	3.7	7.6	3.8	3.7
	31 Innovation & Technology	57.3	-	57.3	58.1	-	58.1	58.7	-	58.7	59.4	-	59.4
	32 Law	18.4	1.7	16.7	18.8	1.7	17.0	19.0	1.7	17.3	19.3	1.7	17.5
	33 Mayor's Office	11.8	1.1	10.7	12.0	1.1	10.9	12.2	1.1	11.1	12.4	1.1	11.3
	34 Municipal Parking	11.3	14.6	(3.3)	11.4	14.8	(3.4)	11.6	15.0	(3.5)	11.7	15.3	(3.6)
	36 Housing & Revitalization	68.3	53.6	14.7	67.8	52.0	15.8	68.8	52.8	16.0	69.8	53.6	16.2
	37 Police	388.8	102.6	286.3	392.7	104.8	287.9	399.4	107.3	292.1	409.9	109.7	300.2
	38 Public Lighting	18.8	3.7	15.2	18.9	3.6	15.3	19.0	3.5	15.5	19.1	3.5	15.6
	43 Planning & Development	6.8	-	6.8	5.5	-	5.5	5.6	-	5.6	5.7	-	5.7
45 Appeals & Hearings	1.8	5.4	(3.5)	1.8	5.4	(3.6)	1.8	5.4	(3.6)	1.8	5.4	(3.6)	
47 General Services	136.9	13.8	123.1	111.7	13.7	98.0	115.2	13.3	101.9	117.9	12.9	105.0	
Legislative Agencies	50 Auditor General	4.9	-	4.9	5.0	-	5.0	5.0	-	5.0	5.1	-	5.1
	51 Zoning Appeals	0.6	0.1	0.5	0.6	0.1	0.5	0.6	0.1	0.5	0.6	0.1	0.5
	52 City Council	15.3	0.0	15.3	15.6	0.0	15.6	15.9	0.0	15.9	16.3	0.0	16.2
	53 Ombudsperson	1.5	0.0	1.4	1.5	0.0	1.5	1.5	0.0	1.5	1.5	0.0	1.5
	54 Inspector General	1.7	-	1.7	1.7	-	1.7	1.8	-	1.8	1.8	-	1.8
	70 City Clerk	3.0	0.0	3.0	2.9	0.0	2.9	2.9	0.0	2.9	3.0	0.0	3.0
71 Elections	14.1	0.0	14.1	14.3	2.3	12.0	14.4	0.0	14.4	14.5	0.0	14.5	
Judicial Agency	60 36th District Court	31.7	17.0	14.7	32.3	17.0	15.3	32.8	17.0	15.8	33.2	17.0	16.2
Non-Departmental	35 Non-Departmental	173.2	1,122.6	(949.4)	166.8	1,081.4	(914.6)	171.0	1,103.3	(932.2)	172.9	1,124.0	(951.2)
Debt Service	18 Debt Service & Legacy Pension	285.4	130.9	154.5	279.3	119.6	159.7	275.9	111.3	164.5	275.9	108.3	167.6
Enterprise Agencies	10 Airport	4.5	4.5	-	4.6	4.6	-	4.6	4.6	-	4.7	4.7	-
	13 BSE&ED	38.5	35.6	3.0	36.6	34.4	2.2	37.1	34.8	2.3	37.7	35.3	2.4
	20 Transportation	167.3	167.3	-	170.2	170.2	-	172.2	172.2	-	174.2	174.2	-
	48 Water – Retail	247.7	247.7	-	252.2	252.2	-	254.6	254.6	-	257.0	257.0	-
	49 Sewerage – Retail	429.4	429.4	-	437.7	437.7	-	442.1	442.1	-	446.5	446.5	-
72 Public Library	34.9	34.9	-	32.9	32.9	-	33.7	33.7	-	34.6	34.6	-	
<b>Total General City Agencies (Exec/Leg/Jud/Non-Dept)</b>		<b>1,420.8</b>	<b>1,578.3</b>	<b>(157.5)</b>	<b>1,372.3</b>	<b>1,534.3</b>	<b>(162.0)</b>	<b>1,394.6</b>	<b>1,561.5</b>	<b>(166.8)</b>	<b>1,419.9</b>	<b>1,589.9</b>	<b>(169.9)</b>
<b>Total Debt Service</b>		<b>285.4</b>	<b>130.9</b>	<b>154.5</b>	<b>279.3</b>	<b>119.6</b>	<b>159.7</b>	<b>275.9</b>	<b>111.3</b>	<b>164.5</b>	<b>275.9</b>	<b>108.3</b>	<b>167.6</b>
<b>Total Enterprise Agencies</b>		<b>922.4</b>	<b>919.4</b>	<b>3.0</b>	<b>934.1</b>	<b>931.9</b>	<b>2.2</b>	<b>944.4</b>	<b>942.1</b>	<b>2.3</b>	<b>954.7</b>	<b>952.3</b>	<b>2.4</b>
<b>Grand Total</b>		<b>2,628.6</b>	<b>2,628.6</b>	<b>(0.0)</b>	<b>2,585.8</b>	<b>2,585.8</b>	<b>(0.0)</b>	<b>2,614.9</b>	<b>2,614.9</b>	<b>0.0</b>	<b>2,650.5</b>	<b>2,650.5</b>	<b>0.0</b>

## Expenditures & Revenues by Major Classifications

City of Detroit  
Budget Development  
All Funds

Expenditures	FY2022 Actual	FY2023 Adopted	FY2024 Adopted	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Salaries & Wages	658,996,778	686,289,841	748,410,314	756,983,692	766,177,779	781,951,558
Employee Benefits	218,780,070	249,069,958	377,674,207	384,850,815	391,937,630	397,518,695
Professional & Contractual Services	292,291,331	261,973,162	376,703,502	385,630,532	389,580,350	393,574,607
Operating Supplies	133,137,304	87,335,922	92,034,063	93,426,719	94,339,664	95,262,042
Operating Services	161,489,030	166,424,310	172,066,390	173,514,427	175,490,575	177,515,426
Equipment Acquisition	80,316,539	18,110,545	14,606,616	8,894,376	9,094,536	9,306,319
Capital Outlays	69,330,698	28,647,259	28,234,779	22,992,799	24,026,485	25,203,449
Fixed Charges	190,474,056	176,447,721	189,540,169	184,237,246	181,021,492	180,431,881
Other Expenses	669,600,920	643,669,880	563,505,135	575,238,046	583,202,430	589,738,634
<b>Total Expenditures - Recurring</b>	<b>2,474,416,725</b>	<b>2,317,968,598</b>	<b>2,562,775,175</b>	<b>2,585,768,652</b>	<b>2,614,870,941</b>	<b>2,650,502,611</b>
<b>Expenditures - Non-Recurring</b>						
Blight Remediation	-	16,400,000	34,365,474	-	-	-
Capital Improvements	-	42,335,000	22,720,000	-	-	-
Reserves	-	60,719,808	-	-	-	-
Other One-Time Expenditures	-	15,853,500	8,736,804	-	-	-
<b>Total Expenditures - Non-Recurring</b>	<b>-</b>	<b>135,308,308</b>	<b>65,822,278</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total Expenditures</b>	<b>2,474,416,725</b>	<b>2,453,276,906</b>	<b>2,628,597,453</b>	<b>2,585,768,652</b>	<b>2,614,870,941</b>	<b>2,650,502,611</b>

Revenues	FY2022 Actual	FY2023 Adopted	FY2024 Adopted	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Grants, Shared Taxes, & Revenues	464,907,125	316,515,006	331,621,740	334,054,021	336,844,862	339,714,923
Revenues from Use of Assets	88,438,608	170,866,667	192,708,247	194,969,833	196,048,497	197,425,090
Sales of Assets & Compensation for Losses	15,787,919	618,000	668,000	618,000	618,000	618,000
Sales & Charges for Services	655,225,046	677,416,472	684,898,539	700,343,658	707,304,536	716,783,585
Fines, Forfeits, & Penalties	22,134,977	28,093,654	25,636,707	25,806,283	25,974,026	26,143,979
Licenses, Permits, & Inspection Charges	37,221,282	40,252,980	40,167,761	40,796,862	41,437,211	42,090,411
Taxes, Assessments, & Interest	1,071,052,454	928,410,480	1,027,055,412	1,044,100,181	1,063,915,271	1,087,596,890
Contributions & Transfers	82,805,227	131,081,439	189,288,196	177,145,030	178,550,188	179,798,035
Miscellaneous	13,487,148	24,628,900	13,655,573	13,709,784	12,953,350	12,106,698
<b>Total Revenues - Recurring</b>	<b>2,451,059,787</b>	<b>2,317,883,598</b>	<b>2,505,700,175</b>	<b>2,531,543,652</b>	<b>2,563,645,941</b>	<b>2,602,277,611</b>
<b>Revenues - Non-Recurring</b>						
Contributions and Transfers	-	135,393,308	122,897,278	54,225,000	51,225,000	48,225,000
<b>Total Revenues - Non-Recurring</b>	<b>-</b>	<b>135,393,308</b>	<b>122,897,278</b>	<b>54,225,000</b>	<b>51,225,000</b>	<b>48,225,000</b>
<b>Grand Total Revenues</b>	<b>2,451,059,787</b>	<b>2,453,276,906</b>	<b>2,628,597,453</b>	<b>2,585,768,652</b>	<b>2,614,870,941</b>	<b>2,650,502,611</b>

## Expenditures & Revenues by Major Classifications

City of Detroit  
Budget Development  
Fund 1000 - General Fund

Expenditures	FY2022 Actual	FY2023 Adopted	FY2024 Adopted	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Salaries & Wages	498,734,062	518,862,499	563,544,540	569,690,970	574,991,560	586,785,367
Employee Benefits	142,878,036	165,884,615	283,443,268	289,858,800	295,850,255	300,445,391
Professional & Contractual Services	69,443,374	81,165,587	94,045,328	97,449,863	98,363,537	99,286,829
Operating Supplies	37,437,771	39,175,186	41,289,306	41,705,518	42,125,972	42,550,680
Operating Services	85,791,833	84,874,276	90,605,756	91,400,081	92,202,541	93,013,208
Equipment Acquisition	941,797	120,000	363,582	367,218	370,892	374,602
Capital Outlays	2,465,943	290,800	320,388	323,592	326,828	330,096
Fixed Charges	85,461,073	85,883,752	81,518,661	83,736,217	85,535,680	85,578,937
Other Expenses	215,916,034	170,282,038	155,619,688	159,627,586	163,427,170	164,879,050
<b>Total Expenditures - Recurring</b>	<b>1,139,069,923</b>	<b>1,146,538,753</b>	<b>1,310,750,517</b>	<b>1,334,159,845</b>	<b>1,353,194,435</b>	<b>1,373,244,160</b>
<b>Expenditures - Non-Recurring</b>						
Reserves	-	60,719,808	-	-	-	-
Other One-Time Expenditures	-	15,938,500	8,736,804	-	-	-
<b>Total Expenditures - Non-Recurring</b>	<b>-</b>	<b>76,658,308</b>	<b>8,736,804</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total Expenditures</b>	<b>1,139,069,923</b>	<b>1,223,197,061</b>	<b>1,319,487,321</b>	<b>1,334,159,845</b>	<b>1,353,194,435</b>	<b>1,373,244,160</b>

Revenues	FY2022 Actual	FY2023 Adopted	FY2024 Adopted	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Grants, Shared Taxes, & Revenues	223,112,537	215,830,000	226,932,533	227,637,773	228,350,126	229,069,663
Revenues from Use of Assets	9,351,930	27,229,016	27,231,828	26,463,611	25,800,998	25,414,980
Sales of Assets & Compensation for Losses	11,880,044	618,000	618,000	618,000	618,000	618,000
Sales & Charges for Services	99,470,095	115,851,737	116,001,668	119,724,766	118,842,456	120,266,996
Fines, Forfeits, & Penalties	16,683,861	22,743,000	20,240,000	20,302,000	20,360,000	20,418,000
Licenses, Permits, & Inspection Charges	10,056,325	13,734,000	13,119,000	13,206,428	13,295,109	13,385,467
Taxes, Assessments, & Interest	853,342,208	742,005,000	840,278,488	862,264,267	884,409,746	905,016,054
Contributions & Transfers	-	-	-	-	-	-
Miscellaneous	12,668,899	8,528,000	9,104,000	9,718,000	10,293,000	10,830,000
<b>Total Revenues - Recurring</b>	<b>1,236,565,898</b>	<b>1,146,538,753</b>	<b>1,253,525,517</b>	<b>1,279,934,845</b>	<b>1,301,969,435</b>	<b>1,325,019,160</b>
<b>Revenues - Non-Recurring</b>						
Contributions and Transfers	-	76,658,308	65,961,804	54,225,000	51,225,000	48,225,000
<b>Total Revenues - Non-Recurring</b>	<b>-</b>	<b>76,658,308</b>	<b>65,961,804</b>	<b>54,225,000</b>	<b>51,225,000</b>	<b>48,225,000</b>
<b>Grand Total Revenues</b>	<b>1,236,565,898</b>	<b>1,223,197,061</b>	<b>1,319,487,321</b>	<b>1,334,159,845</b>	<b>1,353,194,435</b>	<b>1,373,244,160</b>

## FY2024 - FY2027 Budgeted Positions by Department

City of Detroit  
 FY2024 - FY2027 Financial Plan  
 Total Positions by FTE – All Funds

Category	Department	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	Variance FY23 vs FY24	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	
Executive Agencies	16 Construction & Demolition	73.00	83.00	146.00	63.00	136.00	136.00	136.00	
	19 Public Works	496.25	496.25	496.25	-	496.25	496.25	496.25	
	23 Chief Financial Officer	435.00	391.00	417.00	26.00	400.00	400.00	400.00	
	24 Fire – Uniform		934.00	918.00	958.00	40.00	958.00	958.00	958.00
		Fire – Civilian	337.00	314.00	274.00	(40.00)	274.00	274.00	274.00
	25 Health	165.00	175.00	222.50	47.50	222.50	222.50	222.50	
	28 Human Resources Dept	105.00	105.00	107.00	2.00	107.00	107.00	107.00	
	29 Civil Rights, Inclusion, & Opportunity	7.00	38.00	36.00	(2.00)	36.00	36.00	36.00	
	31 Innovation & Technology	147.00	144.50	144.00	(0.50)	144.00	144.00	144.00	
	32 Law	121.00	119.00	112.00	(7.00)	112.00	112.00	112.00	
	33 Mayor's Office	83.00	79.00	85.00	6.00	85.00	85.00	85.00	
	34 Municipal Parking	91.00	95.00	96.00	1.00	96.00	96.00	96.00	
	36 Housing & Revitalization	97.00	154.00	158.00	4.00	158.00	158.00	158.00	
	37 Police – Uniform		2,691.00	2,666.00	2,672.00	6.00	2,672.00	2,672.00	2,672.00
		Police – Civilian	750.00	782.00	768.00	(14.00)	768.00	768.00	768.00
	38 Public Lighting	3.00	2.00	1.00	(1.00)	1.00	1.00	1.00	
	43 Planning & Development	42.00	39.00	39.00	-	39.00	39.00	39.00	
45 Appeals & Hearings	9.00	15.00	15.00	-	15.00	15.00	15.00		
47 General Services	836.05	884.60	920.10	35.50	833.10	833.10	833.10		
Legislative Agencies	50 Auditor General	14.00	16.00	19.00	3.00	19.00	19.00	19.00	
	51 Zoning Appeals	4.00	4.00	4.00	-	4.00	4.00	4.00	
	52 City Council	64.00	108.00	127.00	19.00	127.00	127.00	127.00	
	53 Ombudsperson	8.00	8.00	10.00	2.00	10.00	10.00	10.00	
	54 Inspector General	8.00	10.00	11.00	1.00	11.00	11.00	11.00	
	70 City Clerk	20.00	30.00	29.00	(1.00)	29.00	29.00	29.00	
71 Elections	102.00	124.50	122.50	(2.00)	122.50	122.50	122.50		
Judicial Agency	60 36th District Court	325.00	325.00	325.00	-	325.00	325.00	325.00	
Non-Departmental	35 Non-Departmental	124.00	129.00	143.00	14.00	143.00	143.00	143.00	
<b>Total General City Agencies</b>		<b>8,091.30</b>	<b>8,254.85</b>	<b>8,457.35</b>	<b>202.50</b>	<b>8,343.35</b>	<b>8,343.35</b>	<b>8,343.35</b>	
Enterprise Agencies	10 Airport	4.00	11.00	12.00	1.00	12.00	12.00	12.00	
	13 BSE&ED	304.00	342.00	352.00	10.00	330.00	330.00	330.00	
	20 Transportation	941.00	960.00	977.00	17.00	977.00	977.00	977.00	
	48 Water – Retail	634.00	594.00	650.00	56.00	650.00	650.00	650.00	
	49 Sewerage – Retail	25.00	26.00	28.00	2.00	28.00	28.00	28.00	
72 Public Library	325.00	325.00	325.00	-	325.00	325.00	325.00		
<b>Total Enterprise Agencies</b>		<b>2,233.00</b>	<b>2,258.00</b>	<b>2,344.00</b>	<b>86.00</b>	<b>2,322.00</b>	<b>2,322.00</b>	<b>2,322.00</b>	
<b>Grand Total</b>		<b>10,324.30</b>	<b>10,512.85</b>	<b>10,801.35</b>	<b>288.50</b>	<b>10,665.35</b>	<b>10,665.35</b>	<b>10,665.35</b>	

Beginning with FY2023, the budgeted position count now reflects all Administrative Special Services positions funded within each department's budget.

## FY2024 - FY2027 Budgeted Positions by Department

City of Detroit

FY2024 - FY2027 Financial Plan

Total Positions by FTE – General Fund

Category	Department	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	Variance FY23 vs FY24	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	
Executive Agencies	16 Construction & Demolition	-	-	48.00	48.00	48.00	48.00	48.00	
	19 Public Works	33.25	33.25	33.25	-	33.25	33.25	33.25	
	23 Chief Financial Officer	422.00	378.00	400.00	22.00	400.00	400.00	400.00	
	24 Fire – Uniform		934.00	918.00	958.00	40.00	958.00	958.00	958.00
		Fire – Civilian	337.00	314.00	274.00	(40.00)	274.00	274.00	274.00
	25 Health	118.00	132.00	107.00	(25.00)	107.00	107.00	107.00	
	28 Human Resources Dept	105.00	105.00	107.00	2.00	107.00	107.00	107.00	
	29 Civil Rights, Inclusion, & Opportunity	7.00	28.00	26.00	(2.00)	26.00	26.00	26.00	
	31 Innovation & Technology	147.00	144.50	144.00	(0.50)	144.00	144.00	144.00	
	32 Law	121.00	119.00	110.00	(9.00)	110.00	110.00	110.00	
	33 Mayor's Office	80.00	76.00	81.00	5.00	81.00	81.00	81.00	
	34 Municipal Parking	91.00	95.00	96.00	1.00	96.00	96.00	96.00	
	36 Housing & Revitalization	35.00	44.00	50.00	6.00	50.00	50.00	50.00	
	37 Police – Uniform		2,659.00	2,634.00	2,644.00	10.00	2,644.00	2,644.00	2,644.00
		Police – Civilian	631.00	662.00	648.00	(14.00)	648.00	648.00	648.00
	38 Public Lighting	3.00	2.00	1.00	(1.00)	1.00	1.00	1.00	
	43 Planning & Development	24.00	21.00	39.00	18.00	39.00	39.00	39.00	
45 Appeals & Hearings	9.00	15.00	15.00	-	15.00	15.00	15.00		
47 General Services	689.05	635.10	671.10	36.00	671.10	671.10	671.10		
Legislative Agencies	50 Auditor General	14.00	16.00	19.00	3.00	19.00	19.00	19.00	
	51 Zoning Appeals	4.00	4.00	4.00	-	4.00	4.00	4.00	
	52 City Council	64.00	108.00	127.00	19.00	127.00	127.00	127.00	
	53 Ombudsperson	8.00	8.00	10.00	2.00	10.00	10.00	10.00	
	54 Inspector General	8.00	10.00	11.00	1.00	11.00	11.00	11.00	
	70 City Clerk	20.00	30.00	29.00	(1.00)	29.00	29.00	29.00	
71 Elections	102.00	124.50	122.50	(2.00)	122.50	122.50	122.50		
Judicial Agency	60 36th District Court	325.00	325.00	325.00	-	325.00	325.00	325.00	
Non-Departmental	35 Non-Departmental	101.00	104.00	112.00	8.00	112.00	112.00	112.00	
<b>Total General City Agencies</b>		<b>7,091.30</b>	<b>7,085.35</b>	<b>7,211.85</b>	<b>126.50</b>	<b>7,211.85</b>	<b>7,211.85</b>	<b>7,211.85</b>	
Enterprise Agencies	10 Airport	-	-	-	-	-	-	-	
	13 BSE&ED	17.00	21.00	21.00	-	21.00	21.00	21.00	
	20 Transportation	-	-	-	-	-	-	-	
	48 Water – Retail	-	-	-	-	-	-	-	
	49 Sewerage – Retail	-	-	-	-	-	-	-	
72 Public Library	-	-	-	-	-	-	-		
<b>Total Enterprise Agencies</b>		<b>17.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	
<b>Grand Total</b>		<b>7,108.30</b>	<b>7,106.35</b>	<b>7,232.85</b>	<b>126.50</b>	<b>7,232.85</b>	<b>7,232.85</b>	<b>7,232.85</b>	

Beginning with FY2023, the budgeted position count now reflects all Administrative Special Services positions funded within each department's budget.

## FY2024 - FY2027 Budgeted Positions by Department

City of Detroit

FY2024 - FY2027 Financial Plan

Total Positions by FTE – Non-General Funds

Category	Department	FY2022 Adopted	FY2023 Adopted	FY2024 Adopted	Variance FY23 vs FY24	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Executive Agencies	16 Construction & Demolition	73.00	83.00	98.00	15.00	88.00	88.00	88.00
	19 Public Works	463.00	463.00	463.00	-	463.00	463.00	463.00
	23 Chief Financial Officer	13.00	13.00	17.00	4.00	-	-	-
	24 Fire – Uniform	-	-	-	-	-	-	-
	Fire – Civilian	-	-	-	-	-	-	-
	25 Health	47.00	43.00	115.50	72.50	115.50	115.50	115.50
	28 Human Resources Dept	-	-	-	-	-	-	-
	29 Civil Rights, Inclusion, & Opportunity	-	10.00	10.00	-	10.00	10.00	10.00
	31 Innovation & Technology	-	-	-	-	-	-	-
	32 Law	-	-	2.00	2.00	2.00	2.00	2.00
	33 Mayor's Office	3.00	3.00	4.00	1.00	4.00	4.00	4.00
	34 Municipal Parking	-	-	-	-	-	-	-
	36 Housing & Revitalization	62.00	110.00	108.00	(2.00)	108.00	108.00	108.00
	37 Police – Uniform	32.00	32.00	28.00	(4.00)	28.00	28.00	28.00
	Police – Civilian	119.00	120.00	120.00	-	120.00	120.00	120.00
	38 Public Lighting	-	-	-	-	-	-	-
	43 Planning & Development	18.00	18.00	-	(18.00)	-	-	-
45 Appeals & Hearings	-	-	-	-	-	-	-	
47 General Services	147.00	249.50	249.00	(0.50)	162.00	162.00	162.00	
Legislative Agencies	50 Auditor General	-	-	-	-	-	-	-
	51 Zoning Appeals	-	-	-	-	-	-	-
	52 City Council	-	-	-	-	-	-	-
	53 Ombudsperson	-	-	-	-	-	-	-
	54 Inspector General	-	-	-	-	-	-	-
	70 City Clerk	-	-	-	-	-	-	-
71 Elections	-	-	-	-	-	-	-	
Judicial Agency	60 36th District Court	-	-	-	-	-	-	-
Non-Departmental	35 Non-Departmental	23.00	25.00	31.00	6.00	31.00	31.00	31.00
<b>Total General City Agencies</b>		<b>1,000.00</b>	<b>1,169.50</b>	<b>1,245.50</b>	<b>76.00</b>	<b>1,131.50</b>	<b>1,131.50</b>	<b>1,131.50</b>
Enterprise Agencies	10 Airport	4.00	11.00	12.00	1.00	12.00	12.00	12.00
	13 BSE&ED	287.00	321.00	331.00	10.00	309.00	309.00	309.00
	20 Transportation	941.00	960.00	977.00	17.00	977.00	977.00	977.00
	48 Water – Retail	634.00	594.00	650.00	56.00	650.00	650.00	650.00
	49 Sewerage – Retail	25.00	26.00	28.00	2.00	28.00	28.00	28.00
72 Public Library	325.00	325.00	325.00	-	325.00	325.00	325.00	
<b>Total Enterprise Agencies</b>		<b>2,216.00</b>	<b>2,237.00</b>	<b>2,323.00</b>	<b>86.00</b>	<b>2,301.00</b>	<b>2,301.00</b>	<b>2,301.00</b>
<b>Grand Total</b>		<b>3,216.00</b>	<b>3,406.50</b>	<b>3,568.50</b>	<b>162.00</b>	<b>3,432.50</b>	<b>3,432.50</b>	<b>3,432.50</b>

Beginning with FY2023, the budgeted position count now reflects all Administrative Special Services positions funded within each department's budget. In FY2022 and prior years, these positions were not



**FY2024 Fund Type by Department**

City of Detroit  
 FY2024 - FY2027 Financial Plan  
 Expenditures (in millions)

Category	Department	FY2022 Actual					FY2023 Adopted					FY2024 Adopted				
		General Funds	Capital Funds	Blight Funds	Other Non-General Funds	Total Funds	General Funds	Capital Funds	Blight Funds	Other Non-General Funds	Total Funds	General Funds	Capital Funds	Blight Funds	Other Non-General Funds	Total Funds
Executive Agencies	16 Construction & Demolition	-	-	10.5	56.1	66.6	-	-	10.7	-	10.7	8.2	-	13.3	-	21.5
	19 Public Works	2.7	-	-	156.7	159.5	3.7	-	-	147.4	151.2	3.5	0.4	-	150.5	154.4
	23 Chief Financial Officer	52.2	-	-	0.9	53.1	58.5	-	-	-	58.5	60.6	-	1.7	-	62.4
	24 Fire	136.9	-	-	0.2	137.1	129.7	0.3	-	1.9	131.9	147.5	1.0	-	2.1	150.5
	25 Health	31.7	-	-	40.9	72.6	14.6	-	-	29.8	44.4	12.6	-	-	30.5	43.1
	28 Human Resources	12.5	-	-	-	12.5	14.7	-	-	-	14.7	15.1	-	-	-	15.1
	29 Civil Rights, Inclusion, & Opportunity	2.0	-	-	2.5	4.5	4.1	-	-	3.1	7.2	4.4	-	-	3.1	7.6
	31 Innovation & Technology	21.9	-	-	4.9	26.8	35.6	-	-	-	35.6	57.3	-	-	-	57.3
	32 Law	19.9	-	-	2.3	22.3	22.6	-	-	-	22.6	18.4	-	-	-	18.4
	33 Mayor's Office	9.1	-	-	3.9	13.0	10.4	-	-	1.0	11.5	10.8	-	-	1.0	11.8
	34 Municipal Parking	7.5	0.1	-	-	7.5	11.6	-	-	-	11.6	11.3	-	-	-	11.3
	36 Housing & Revitalization	14.2	-	0.7	79.9	94.8	20.2	1.0	-	44.4	65.7	20.4	1.0	-	46.9	68.3
	37 Police	322.0	-	-	15.1	337.2	351.7	-	-	15.1	366.8	370.7	2.6	-	15.6	388.8
	38 Public Lighting	17.4	-	-	0.1	17.5	16.7	-	-	1.1	17.8	16.7	-	-	2.1	18.8
	43 Planning & Development	2.7	0.1	-	9.5	12.2	5.1	2.0	-	2.2	9.3	5.4	1.4	-	-	6.8
45 Appeals & Hearings	1.1	-	-	-	1.1	1.8	0.3	-	-	2.1	1.7	0.1	-	-	1.8	
47 General Services	77.4	7.0	3.9	58.4	146.6	84.7	31.1	5.7	25.3	146.9	82.7	12.0	19.3	22.8	136.9	
Legislative Agencies	50 Auditor General	3.6	-	-	-	3.6	4.4	-	-	-	4.4	4.9	-	-	-	4.9
	51 Zoning Appeals	0.5	-	-	-	0.5	0.6	-	-	-	0.6	0.6	-	-	-	0.6
	52 City Council	11.0	-	-	0.1	11.1	13.8	-	-	-	13.8	15.3	-	-	-	15.3
	53 Ombudsperson	1.1	-	-	-	1.1	1.2	-	-	-	1.2	1.4	-	-	-	1.4
	54 Inspector General	1.2	-	-	-	1.2	1.6	-	-	-	1.6	1.7	-	-	-	1.7
	70 City Clerk	2.1	-	-	-	2.1	3.0	-	-	-	3.0	3.0	-	-	-	3.0
71 Elections	14.3	-	-	-	14.3	14.3	-	-	0.0	14.3	14.1	-	-	-	14.1	
Judicial Agency	60 36th District Court	30.1	-	-	-	30.1	31.7	-	-	-	31.7	31.7	-	-	-	31.7
Non-Departmental	35 Non-Departmental	342.9	0.1	(0.5)	54.4	396.9	279.4	7.6	-	2.1	289.2	166.7	4.4	-	2.2	173.2
Debt Service	18 Debt Service & Legacy Pension	-	-	-	70.0	70.0	85.9	-	-	59.7	145.6	230.4	-	-	55.0	285.4
Enterprise Agencies	10 Airport	-	-	-	2.4	2.4	-	-	-	3.4	3.4	-	-	-	4.5	4.5
	13 BSE&ED	1.1	-	-	28.5	29.6	1.5	-	-	33.1	34.6	2.3	-	-	36.2	38.5
	20 Transportation	-	0.1	-	148.6	148.7	-	-	-	138.9	138.9	-	-	-	167.3	167.3
	48 Water – Retail	-	-	-	155.8	155.8	-	-	-	219.3	219.3	-	-	-	247.7	247.7
	49 Sewerage – Retail	-	-	-	343.9	343.9	-	-	-	409.8	409.8	-	-	-	429.4	429.4
72 Public Library	-	-	-	27.5	27.5	-	-	-	33.6	33.6	-	-	-	34.9	34.9	
<b>Total General City Agencies (Exec/Leg/Jud/Non-Dept)</b>		<b>1,138.0</b>	<b>7.2</b>	<b>14.6</b>	<b>486.0</b>	<b>1,645.8</b>	<b>1,135.8</b>	<b>42.3</b>	<b>16.4</b>	<b>273.4</b>	<b>1,467.9</b>	<b>1,086.8</b>	<b>22.7</b>	<b>34.4</b>	<b>276.9</b>	<b>1,420.8</b>
<b>Total Debt Service</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>70.0</b>	<b>70.0</b>	<b>85.9</b>	<b>-</b>	<b>-</b>	<b>59.7</b>	<b>145.6</b>	<b>230.4</b>	<b>-</b>	<b>-</b>	<b>55.0</b>	<b>285.4</b>
<b>Total Enterprise Agencies</b>		<b>1.1</b>	<b>0.1</b>	<b>-</b>	<b>706.7</b>	<b>707.9</b>	<b>1.5</b>	<b>-</b>	<b>-</b>	<b>838.2</b>	<b>839.7</b>	<b>2.3</b>	<b>-</b>	<b>-</b>	<b>920.1</b>	<b>922.4</b>
<b>Grand Total</b>		<b>1,139.1</b>	<b>7.3</b>	<b>14.6</b>	<b>1,262.8</b>	<b>2,423.7</b>	<b>1,223.2</b>	<b>42.3</b>	<b>16.4</b>	<b>1,171.3</b>	<b>2,453.3</b>	<b>1,319.5</b>	<b>22.7</b>	<b>34.4</b>	<b>1,252.0</b>	<b>2,628.6</b>

**FY2024 Fund Type by Department**

City of Detroit  
 FY2024 - FY2027 Financial Plan  
 Revenues (in millions)

Category	Department	FY2022 Actual					FY2023 Adopted					FY2024 Adopted				
		General Funds	Capital Funds	Blight Funds	Other Non-General Funds	Total Funds	General Funds	Capital Funds	Blight Funds	Other Non-General Funds	Total Funds	General Funds	Capital Funds	Blight Funds	Other Non-General Funds	Total Funds
Executive Agencies	16 Construction & Demolition	-	-	0.4	-	0.4	-	-	-	-	-	-	-	0.2	-	0.2
	19 Public Works	4.9	-	-	159.7	164.6	4.7	-	-	163.9	168.6	5.0	-	-	169.2	174.3
	23 Chief Financial Officer	3.3	-	-	1.6	4.9	4.7	-	-	-	4.7	5.0	-	-	-	5.0
	24 Fire	19.9	-	-	0.2	20.1	21.1	-	-	1.9	22.9	22.8	-	-	2.1	24.9
	25 Health	3.5	-	-	38.5	42.1	3.6	-	-	29.8	33.4	3.4	-	-	30.5	34.0
	28 Human Resources	0.9	-	-	-	0.9	1.2	-	-	-	1.2	0.1	-	-	-	0.1
	29 Civil Rights, Inclusion, & Opportunity	0.3	-	-	3.5	3.8	0.5	-	-	3.1	3.6	0.5	-	-	3.1	3.6
	31 Innovation & Technology	0.0	-	-	-	0.0	-	-	-	-	-	-	-	-	-	-
	32 Law	1.5	-	-	2.3	3.7	2.3	-	-	-	2.3	1.7	-	-	-	1.7
	33 Mayor's Office	0.1	-	-	4.0	4.0	0.1	-	-	1.0	1.1	0.1	-	-	1.0	1.1
	34 Municipal Parking	14.1	-	-	-	14.1	18.7	-	-	-	18.7	14.6	-	-	-	14.6
	36 Housing & Revitalization	8.2	-	(0.1)	75.7	83.7	4.2	-	-	44.4	48.6	6.7	-	-	46.9	53.6
	37 Police	76.4	-	-	12.4	88.8	64.9	-	-	15.1	80.0	87.0	-	-	15.6	102.6
	38 Public Lighting	1.8	-	-	1.3	3.1	1.6	-	-	1.1	2.7	1.5	-	-	2.1	3.7
	43 Planning & Development	-	-	-	0.3	0.3	-	-	-	2.2	2.2	-	-	-	-	-
45 Appeals & Hearings	5.4	-	-	-	5.4	3.0	-	-	-	3.0	5.4	-	-	-	5.4	
47 General Services	10.0	-	-	6.5	16.4	9.0	-	-	11.4	20.4	7.1	-	-	6.8	13.8	
Legislative Agencies	50 Auditor General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	51 Zoning Appeals	0.1	-	-	-	0.1	0.1	-	-	-	0.1	-	-	-	0.1	
	52 City Council	0.0	-	-	0.1	0.1	-	-	-	-	-	-	-	-	-	
	53 Ombudsperson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	54 Inspector General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	70 City Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
71 Elections	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Judicial Agency	60 36th District Court	13.2	-	-	-	13.2	17.0	-	-	-	17.0	17.0	-	-	-	17.0
Non-Departmental	35 Non-Departmental	1,052.4	1.1	0.6	33.1	1,087.1	1,045.9	42.3	16.4	2.1	1,106.8	1,063.5	22.7	34.2	2.2	1,122.6
Debt Service	18 Debt Service & Legacy Pension	18.7	-	-	73.0	91.7	18.7	-	-	59.7	78.4	75.9	-	-	55.0	130.9
Enterprise Agencies	10 Airport	-	-	-	2.7	2.7	-	-	-	3.4	3.4	-	-	-	4.5	4.5
	13 BSE&ED	1.9	-	-	26.8	28.7	2.0	-	-	30.5	32.5	1.9	-	-	33.6	35.6
	20 Transportation	-	-	-	149.4	149.4	-	-	-	138.9	138.9	-	-	-	167.3	167.3
	48 Water – Retail	-	-	-	142.8	142.8	-	-	-	219.3	219.3	-	-	-	247.7	247.7
	49 Sewerage – Retail	-	-	-	395.5	395.5	-	-	-	409.8	409.8	-	-	-	429.4	429.4
72 Public Library	-	-	-	34.1	34.1	-	-	-	33.6	33.6	-	-	-	34.9	34.9	
<b>Total General City Agencies (Exec/Leg/Jud/Non-Dept)</b>		<b>1,216.0</b>	<b>1.1</b>	<b>0.9</b>	<b>339.2</b>	<b>1,557.1</b>	<b>1,202.5</b>	<b>42.3</b>	<b>16.4</b>	<b>276.0</b>	<b>1,537.2</b>	<b>1,241.6</b>	<b>22.7</b>	<b>34.4</b>	<b>279.5</b>	<b>1,578.2</b>
<b>Total Debt Service</b>		<b>18.7</b>	<b>-</b>	<b>-</b>	<b>73.0</b>	<b>91.7</b>	<b>18.7</b>	<b>-</b>	<b>-</b>	<b>59.7</b>	<b>78.4</b>	<b>75.9</b>	<b>-</b>	<b>-</b>	<b>55.0</b>	<b>130.9</b>
<b>Total Enterprise Agencies</b>		<b>1.9</b>	<b>-</b>	<b>-</b>	<b>751.3</b>	<b>753.3</b>	<b>2.0</b>	<b>-</b>	<b>-</b>	<b>835.6</b>	<b>837.6</b>	<b>1.9</b>	<b>-</b>	<b>-</b>	<b>917.5</b>	<b>919.4</b>
<b>Grand Total</b>		<b>1,236.6</b>	<b>1.1</b>	<b>0.9</b>	<b>1,163.5</b>	<b>2,402.0</b>	<b>1,223.2</b>	<b>42.3</b>	<b>16.4</b>	<b>1,171.3</b>	<b>2,453.2</b>	<b>1,319.5</b>	<b>22.7</b>	<b>34.4</b>	<b>1,252.0</b>	<b>2,628.6</b>

## FY2024 Proposed vs Adopted: General Fund

City of Detroit  
 FY2024 - FY2027 Financial Plan  
 Expenditures (in millions)

Category	Department	FY2024				Final Adopted
		Mayor's Proposed	Errata	Schedule A	Schedule B	
Executive Agencies	16 Construction & Demolition	8.2	-	-	-	8.2
	19 Public Works	3.5	-	-	-	3.5
	23 Chief Financial Officer	60.5	-	-	0.1	60.6
	24 Fire	147.5	-	-	-	147.5
	25 Health	17.1	(5.0)	-	0.5	12.6
	28 Human Resources	15.1	-	-	-	15.1
	29 Civil Rights, Inclusion, & Opportunity	4.0	-	-	0.5	4.4
	31 Innovation & Technology	57.3	-	-	-	57.3
	32 Law	18.4	-	-	-	18.4
	33 Mayor's Office	10.8	-	-	-	10.8
	34 Municipal Parking	11.3	-	-	-	11.3
	36 Housing & Revitalization	19.4	-	-	1.0	20.4
	37 Police	370.7	-	-	-	370.7
	38 Public Lighting	16.7	-	-	-	16.7
	43 Planning & Development	5.6	-	-	(0.2)	5.4
45 Appeals & Hearings	1.7	-	-	-	1.7	
47 General Services	77.6	5.0	-	0.2	82.7	
Legislative Agencies	50 Auditor General	4.4	-	-	0.4	4.9
	51 Zoning Appeals	0.6	-	-	0.0	0.6
	52 City Council	14.1	-	-	1.2	15.3
	53 Ombudsperson	1.2	-	-	0.3	1.4
	54 Inspector General	1.6	-	-	0.1	1.7
	70 City Clerk	2.8	-	-	0.2	3.0
71 Elections	14.1	-	-	-	14.1	
Judicial Agency	60 36th District Court	31.7	-	-	-	31.7
Non-Departmental	35 Non-Departmental	163.9	-	-	2.8	166.7
Debt Service	18 Debt Service & Legacy Pension	232.2	-	-	(1.8)	230.4
Enterprise Agencies	10 Airport	-	-	-	-	-
	13 BSE&ED	1.5	-	-	0.8	2.3
	20 Transportation	-	-	-	-	-
	48 Water – Retail	-	-	-	-	-
	49 Sewerage – Retail	-	-	-	-	-
72 Public Library	-	-	-	-	-	
<b>Total General City Agencies (Exec/Leg/Jud/Non-Dept)</b>		<b>1,079.8</b>	<b>-</b>	<b>-</b>	<b>7.0</b>	<b>1,086.8</b>
<b>Total Debt Service</b>		<b>232.2</b>	<b>-</b>	<b>-</b>	<b>(1.8)</b>	<b>230.4</b>
<b>Total Enterprise Agencies</b>		<b>1.5</b>	<b>-</b>	<b>-</b>	<b>0.8</b>	<b>2.3</b>
<b>Grand Total</b>		<b>1,313.4</b>	<b>-</b>	<b>-</b>	<b>6.1</b>	<b>1,319.5</b>

## FY2024 Proposed vs Adopted: Capital Fund

City of Detroit  
 FY2024 - FY2027 Financial Plan  
 Expenditures (in millions)

Category	Department	FY2024				Final Adopted
		Mayor's Proposed	Errata	Schedule A	Schedule B	
Executive Agencies	16 Construction & Demolition	-	-	-	-	-
	19 Public Works	-	-	-	0.4	0.4
	23 Chief Financial Officer	-	-	-	-	-
	24 Fire	1.0	-	-	-	1.0
	25 Health	-	-	-	-	-
	28 Human Resources	-	-	-	-	-
	29 Civil Rights, Inclusion, & Opportunity	-	-	-	-	-
	31 Innovation & Technology	-	-	-	-	-
	32 Law	-	-	-	-	-
	33 Mayor's Office	-	-	-	-	-
	34 Municipal Parking	-	-	-	-	-
	36 Housing & Revitalization	1.0	-	-	-	1.0
	37 Police	2.6	-	-	-	2.6
	38 Public Lighting	-	-	-	-	-
	43 Planning & Development	1.4	-	-	-	1.4
45 Appeals & Hearings	0.1	-	-	-	0.1	
47 General Services	12.0	-	-	-	12.0	
Legislative Agencies	50 Auditor General	-	-	-	-	-
	51 Zoning Appeals	-	-	-	-	-
	52 City Council	-	-	-	-	-
	53 Ombudsperson	-	-	-	-	-
	54 Inspector General	-	-	-	-	-
	70 City Clerk	-	-	-	-	-
71 Elections	-	-	-	-	-	
Judicial Agency	60 36th District Court	-	-	-	-	-
Non-Departmental	35 Non-Departmental	0.4	-	-	4.0	4.4
Debt Service	18 Debt Service & Legacy Pension	-	-	-	-	-
Enterprise Agencies	10 Airport	-	-	-	-	-
	13 BSE&ED	-	-	-	-	-
	20 Transportation	-	-	-	-	-
	48 Water – Retail	-	-	-	-	-
	49 Sewerage – Retail	-	-	-	-	-
72 Public Library	-	-	-	-	-	
<b>Total General City Agencies (Exec/Leg/Jud/Non-Dept)</b>		<b>18.3</b>	<b>-</b>	<b>-</b>	<b>4.4</b>	<b>22.7</b>
<b>Total Debt Service</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Enterprise Agencies</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>18.3</b>	<b>-</b>	<b>-</b>	<b>4.4</b>	<b>22.7</b>

## FY2024 Proposed vs Adopted: Blight Fund

City of Detroit  
 FY2024 - FY2027 Financial Plan  
 Expenditures (in millions)

Category	Department	FY2024				Final Adopted
		Mayor's Proposed	Errata	Schedule A	Schedule B	
Executive Agencies	16 Construction & Demolition	13.3	-	-	-	13.3
	19 Public Works	-	-	-	-	-
	23 Chief Financial Officer	1.7	-	-	-	1.7
	24 Fire	-	-	-	-	-
	25 Health	-	-	-	-	-
	28 Human Resources	-	-	-	-	-
	29 Civil Rights, Inclusion, & Opportunity	-	-	-	-	-
	31 Innovation & Technology	-	-	-	-	-
	32 Law	-	-	-	-	-
	33 Mayor's Office	-	-	-	-	-
	34 Municipal Parking	-	-	-	-	-
	36 Housing & Revitalization	-	-	-	-	-
	37 Police	-	-	-	-	-
	38 Public Lighting	-	-	-	-	-
	43 Planning & Development	-	-	-	-	-
45 Appeals & Hearings	-	-	-	-	-	
47 General Services	16.0	-	-	3.3	19.3	
Legislative Agencies	50 Auditor General	-	-	-	-	-
	51 Zoning Appeals	-	-	-	-	-
	52 City Council	-	-	-	-	-
	53 Ombudsperson	-	-	-	-	-
	54 Inspector General	-	-	-	-	-
	70 City Clerk	-	-	-	-	-
71 Elections	-	-	-	-	-	
Judicial Agency	60 36th District Court	-	-	-	-	-
Non-Departmental	35 Non-Departmental	-	-	-	-	-
Debt Service	18 Debt Service & Legacy Pension	-	-	-	-	-
Enterprise Agencies	10 Airport	-	-	-	-	-
	13 BSE&ED	-	-	-	-	-
	20 Transportation	-	-	-	-	-
	48 Water – Retail	-	-	-	-	-
	49 Sewerage – Retail	-	-	-	-	-
72 Public Library	-	-	-	-	-	
<b>Total General City Agencies (Exec/Leg/Jud/Non-Dept)</b>		<b>31.1</b>	<b>-</b>	<b>-</b>	<b>3.3</b>	<b>34.4</b>
<b>Total Debt Service</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Enterprise Agencies</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>		<b>31.1</b>	<b>-</b>	<b>-</b>	<b>3.3</b>	<b>34.4</b>

## FY2024 Proposed vs Adopted: Non-General Funds

**City of Detroit**  
**FY2024 - FY2027 Financial Plan**  
**Expenditures (in millions)**

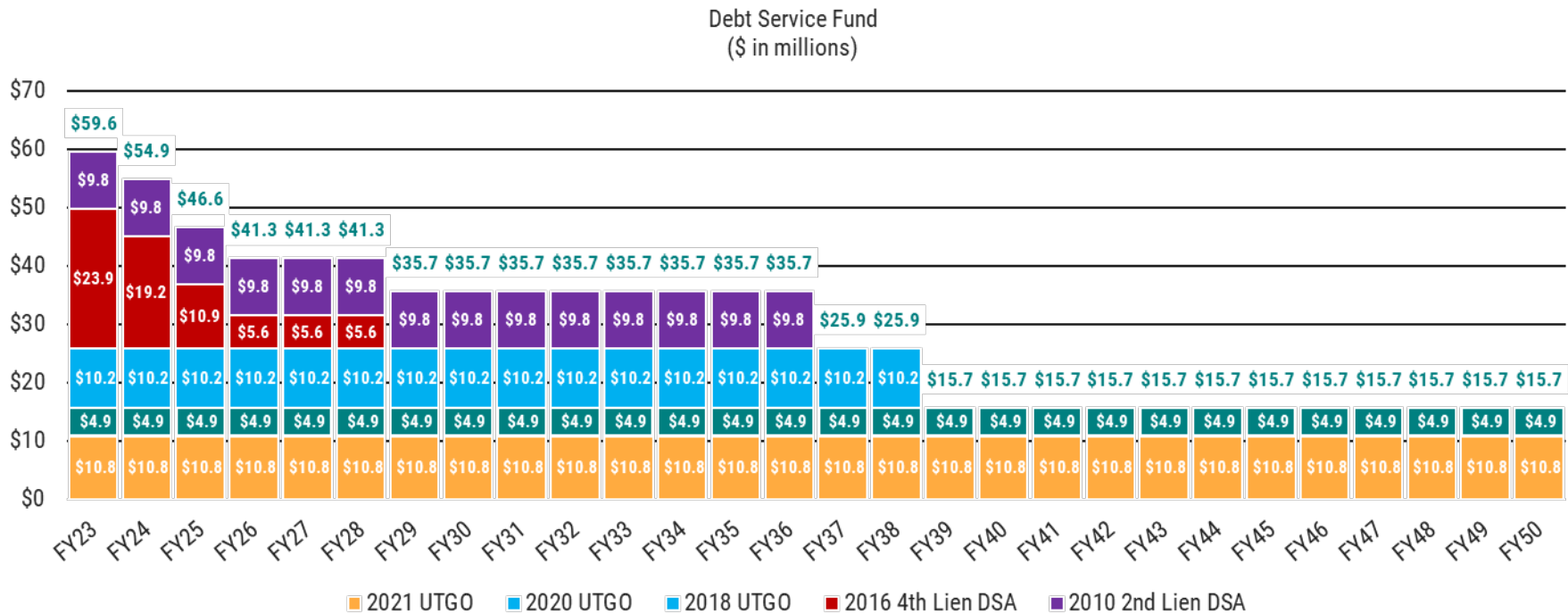
Category	Department	FY2024				Final Adopted
		Mayor's Proposed	Errata	Schedule A	Schedule B	
Executive Agencies	16 Construction & Demolition	-	-	-	-	-
	19 Public Works	150.5	-	-	-	150.5
	23 Chief Financial Officer	-	-	-	-	-
	24 Fire	2.1	-	-	-	2.1
	25 Health	30.4	0.1	-	-	30.5
	28 Human Resources	-	-	-	-	-
	29 Civil Rights, Inclusion, & Opportunity	3.1	-	-	-	3.1
	31 Innovation & Technology	-	-	-	-	-
	32 Law	-	-	-	-	-
	33 Mayor's Office	1.0	-	-	-	1.0
	34 Municipal Parking	-	-	-	-	-
	36 Housing & Revitalization	45.7	0.8	0.4	-	46.9
	37 Police	15.6	-	-	-	15.6
	38 Public Lighting	2.1	-	-	-	2.1
	43 Planning & Development	-	-	-	-	-
45 Appeals & Hearings	-	-	-	-	-	
47 General Services	22.8	-	-	-	22.8	
Legislative Agencies	50 Auditor General	-	-	-	-	-
	51 Zoning Appeals	-	-	-	-	-
	52 City Council	-	-	-	-	-
	53 Ombudsperson	-	-	-	-	-
	54 Inspector General	-	-	-	-	-
	70 City Clerk	-	-	-	-	-
71 Elections	-	-	-	-	-	
Judicial Agency	60 36th District Court	-	-	-	-	-
Non-Departmental	35 Non-Departmental	2.2	-	-	-	2.2
Debt Service	18 Debt Service & Legacy Pension	55.0	-	-	-	55.0
Enterprise Agencies	10 Airport	4.5	-	-	-	4.5
	13 BSE&ED	36.2	-	-	-	36.2
	20 Transportation	167.3	-	-	-	167.3
	48 Water – Retail	247.7	-	-	-	247.7
	49 Sewerage – Retail	429.4	-	-	-	429.4
72 Public Library	35.2	(0.3)	-	-	34.9	
<b>Total General City Agencies (Exec/Leg/Jud/Non-Dept)</b>		<b>275.6</b>	<b>0.9</b>	<b>0.4</b>	<b>-</b>	<b>276.9</b>
<b>Total Debt Service</b>		<b>55.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55.0</b>
<b>Total Enterprise Agencies</b>		<b>920.4</b>	<b>(0.3)</b>	<b>-</b>	<b>-</b>	<b>920.1</b>
<b>Grand Total</b>		<b>1,251.0</b>	<b>0.7</b>	<b>0.4</b>	<b>-</b>	<b>1,252.0</b>



# DEBT SERVICE OVERVIEW

## Unlimited Tax General Obligation (UTGO) Debt Service

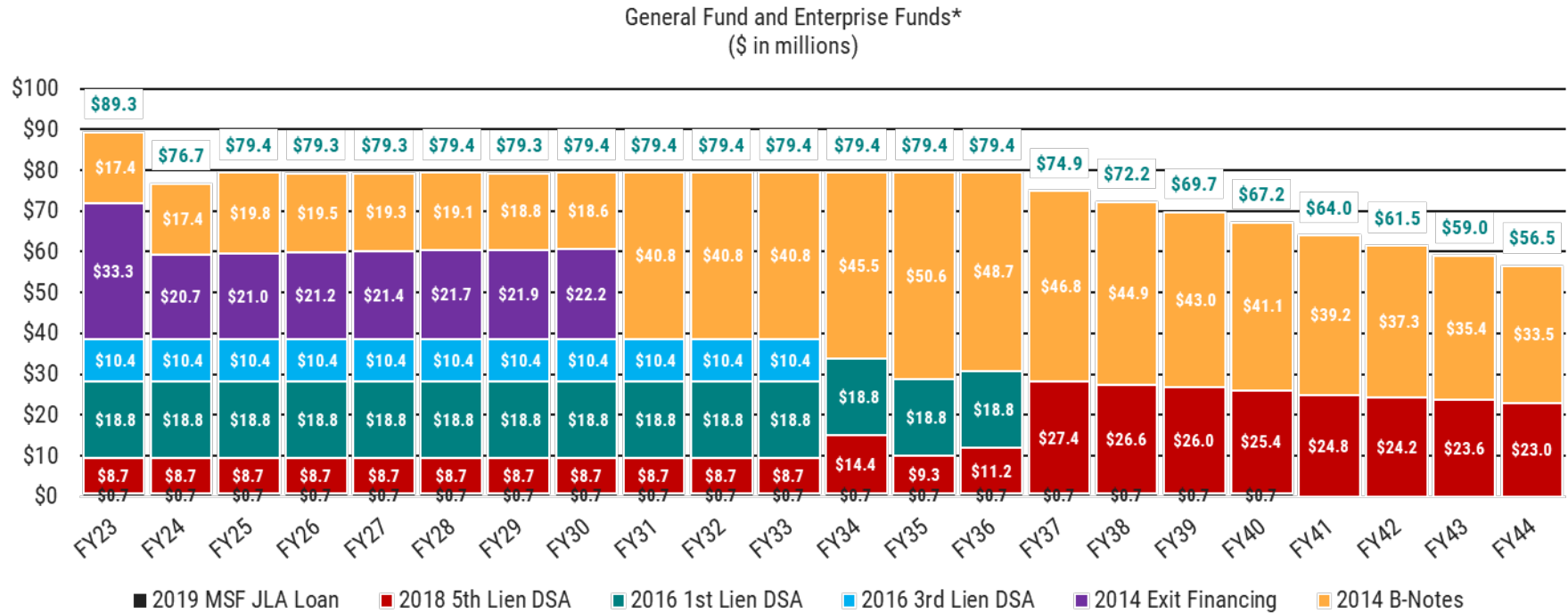
- UTGO bonds are authorized by voters and repaid from the City's debt millage
- They support capital improvement projects and blight remediation efforts throughout Detroit



\* Does not include projected debt service for remaining authorizations for \$40M in Capital Improvement UTGO bonds and \$75M in Neighborhood Improvement Plan UTGO bonds. Distributable State Aid (DSA) bonds have additional security from a pledge of the City's State Revenue Sharing payments.

## Limited Tax General Obligation (LTGO) Debt Service

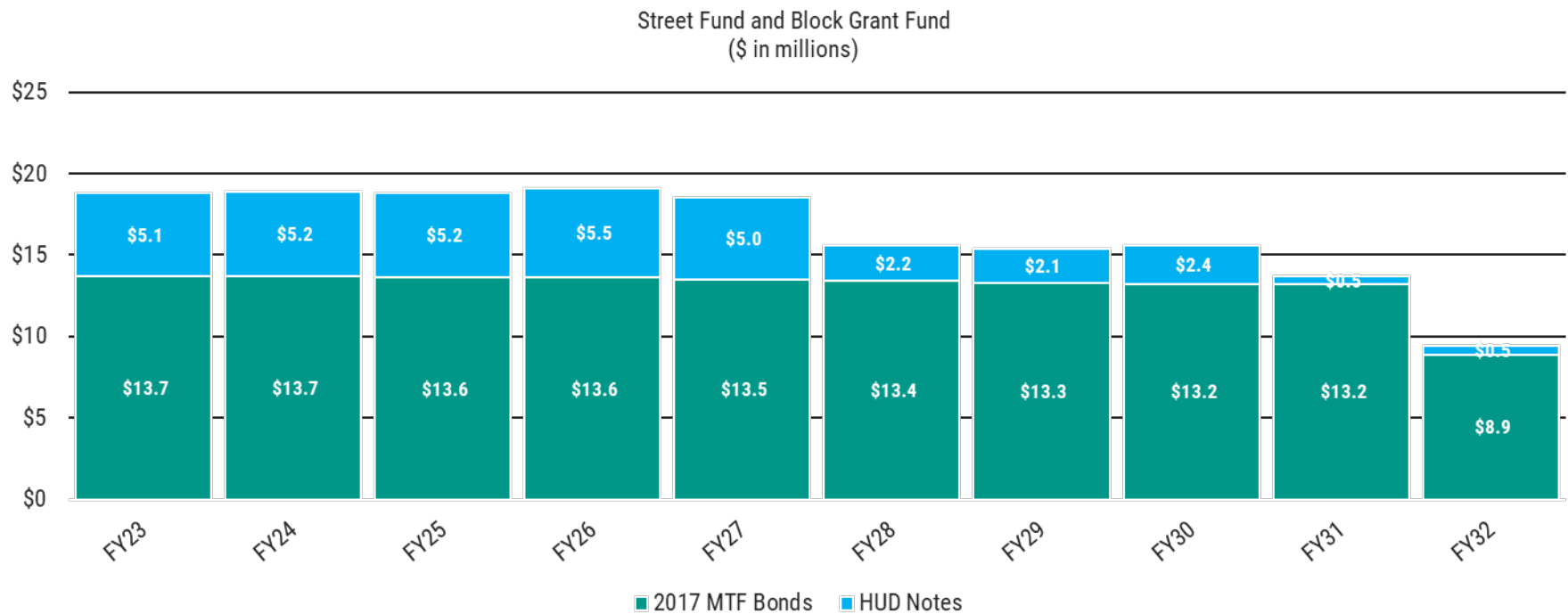
- LTGO bonds are primarily repaid from the City's General Fund revenues
- They supported settlements with creditors and reinvestment projects after the City's bankruptcy



\* 2014 B-Notes are split approximately 80% General Fund and 20% Enterprise Funds. Distributable State Aid (DSA) bonds have additional security from a pledge of the City's State Revenue Sharing payments.

## MTF Bonds and HUD Notes Debt Service

- Michigan Transportation Fund (MTF) Bonds support streetscape improvement projects and are repaid from gas and weight taxes distributed to Detroit under Public Act 51 of 1951
- Housing and Urban Development (HUD) Notes financed local development projects under the federal Section 108 Loan Guarantee Program and are secured by the City’s annual Community Development Block Grant

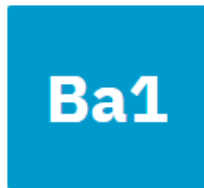



## Debt Policy and Bond Credit Ratings

- The City follows its [Debt Issuance and Management Policy](#) to guide planning and decision-making related to debt
- In April 2023, both Moody's and S&P upgraded the City's credit rating based on improving finances and economy
  - Higher credit ratings lower borrowing costs and serve as an indicator of the City's fiscal health
  - More information is available on the City's [Investor Relations website](#)

### Moody's Investors Service

General Obligation




OUTLOOK | DATE  
Positive | April 2023  
 Rating Report

### S&P Global Ratings

General Obligation



OUTLOOK | DATE  
Positive | April 2023  
 Rating Report

## Debt Limits & Coverage Requirements

- The City’s legal debt limit is calculated annually and reported in the Annual Comprehensive Financial Report. The Home Rule Act, Public Act 279 of 1909, as amended, provides, with limited exceptions, that net indebtedness may be as much as, but not to exceed, the greater of (a) 10% of the assessed value of all the real and personal property in the City, or (b) 15% of the assessed value of all the real and personal property in the City if that portion of the total amount of indebtedness incurred that exceeds 10% is, or has been, used solely for the construction or renovation of hospital facilities.
- The City of Detroit’s debt is well within the legal debt limit at under 40% of the maximum allowed. See table below.

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Debt limit	\$2,225,688	\$ 2,147,808	\$ 1,882,829	\$ 1,756,549	\$ 1,715,886	\$ 1,726,304	\$ 1,716,899	\$ 1,464,359	\$ 1,587,704	\$ 1,558,064
Total net debt applicable to limit	<u>806,640</u>	<u>866,650</u>	<u>677,364</u>	<u>727,860</u>	<u>627,865</u>	<u>663,695</u>	<u>592,169</u>	<u>832,580</u>	<u>1,034,669</u>	<u>1,039,011</u>
Legal debt margin	<b>\$ 1,419,048</b>	<b>\$ 1,281,158</b>	<b>\$ 1,205,465</b>	<b>\$ 1,028,689</b>	<b>\$ 1,088,021</b>	<b>\$ 1,062,609</b>	<b>\$ 1,124,730</b>	<b>\$ 631,779</b>	<b>\$ 553,035</b>	<b>\$ 519,053</b>
Total net debt applicable to the limit as a percentage of debt limit	36.24%	40.35%	35.98%	41.44%	36.59%	38.45%	34.49%	56.86%	65.17%	66.69%

Source: City of Detroit Office of Treasury - Debt Management Division

- The only debt obligation of the City of Detroit with debt service coverage requirements are the 2017 Michigan Transportation Fund Bonds. The debt service coverage ratios are reported annually to the Michigan Department of Transportation. The 2022 ratio was 7.27.

**Bond Debt Service Schedule For  
Michigan Finance Authority Revenue Bonds  
(City of Detroit Transportation Project) Series 2017A  
Project Draw Schedule**

Draw Date	Draw Amount	Period Ending	Principal	Interest Rate	Interest	Debt Service	MTF Revenue *	Debt Service Coverage
11/16/2017	1,000,000	3/31/2018	\$ -		10,207.50	10,207.50	78,899,603.70	7729.57
4/1/2018	33,000,000	3/31/2019	-		1,205,755.09	1,205,755.09	83,817,101.79	69.51
10/1/2018	7,500,000	3/31/2020	-		3,160,973.38	3,160,973.38	92,292,922.72	29.20
4/1/2019	43,500,000	3/31/2021	9,145,000	**%	4,683,911.64	13,828,911.64	91,722,048.93	6.63
10/1/2019	5,000,000	3/31/2022	9,345,000	3.148%	4,440,556.78	13,785,556.78	100,190,339.40	7.27
4/1/2020	33,500,000	3/31/2023	9,585,000	3.269%	4,146,376.18	13,731,376.18	94,488,115.30	6.88
10/1/2020	1,000,000	3/31/2024	9,840,000	3.379%	3,833,042.54	13,673,042.54	98,368,424.29	7.19
<b>Total Draws</b>	<b>124,500,000</b>	3/31/2025	10,115,000	3.756%	3,500,548.92	13,615,548.92	98,368,424.29	7.22
		3/31/2026	10,430,000	3.901%	3,120,629.52	13,550,629.52	98,368,424.29	7.26
		3/31/2027	10,765,000	3.962%	2,713,755.22	13,478,755.22	98,368,424.29	7.30
		3/31/2028	11,115,000	4.047%	2,287,245.92	13,402,245.92	98,368,424.29	7.34
		3/31/2029	11,485,000	4.096%	1,837,421.86	13,322,421.86	98,368,424.29	7.38
		3/31/2030	11,875,000	4.132%	1,366,996.26	13,241,996.26	98,368,424.29	7.43
		3/31/2031	12,275,000	4.193%	876,321.26	13,151,321.26	98,368,424.29	7.48
		3/31/2032	8,525,000	4.242%	361,630.50	8,886,630.50	98,368,424.29	11.07
			<b>\$124,500,000.00</b>		<b>\$37,545,372.57</b>	<b>\$162,045,372.57</b>		

\* From City of Detroit OCFO: MTF Revenues based on estimated and actual Gas and Weight Tax collections (Act 51). Shading indicates actual.



## Debt Principal & Interest Payments through Maturity

- Principal and interest payments for debt and note obligations for Governmental Activities are presented below

Years Ending June 30	Governmental Activities					
	Direct Borrowings and Direct Placements			Other Debt		Total
	Principal	Interest (Less Subsidy)	Interest Subsidy	Principal	Interest	
2023	\$ 85,248,096	\$ 36,490,329	\$ 2,814,724	\$ 9,210,000	\$ 30,722,697	\$ 164,485,846
2024	71,039,438	33,482,370	2,704,646	9,570,000	30,363,321	147,159,775
2025	65,648,470	30,855,412	2,576,619	11,885,024	29,981,941	140,947,466
2026	63,514,676	28,398,196	2,437,404	12,171,366	29,494,902	136,016,544
2027	65,674,590	26,004,051	2,286,027	12,507,994	28,987,309	135,459,971
2028-2032	281,938,320	93,380,212	8,655,347	105,105,974	135,626,356	624,706,209
2033-2037	145,822,583	51,029,288	2,497,423	200,562,978	115,905,440	515,817,712
2038-2042	104,578,827	24,198,037	-	182,835,143	71,179,064	382,791,071
2043-2047	44,295,000	2,236,536	-	109,187,044	24,929,734	180,648,314
2048-2052	-	-	-	42,780,000	4,484,700	47,264,700
Variable	-	-	-	-	-	-
<b>Total</b>	<b>\$ 927,760,000</b>	<b>\$ 326,074,431</b>	<b>\$ 23,972,190</b>	<b>\$ 695,815,523</b>	<b>\$ 501,675,464</b>	<b>\$ 2,475,297,608</b>

- Principal and interest payments for debt and note obligations for Business-Type Activities, which are the activities of the City's enterprise funds, are presented below

Years Ending June 30	Business-type Activities				
	Direct Borrowings and Direct Placements		Other Debt*		Total
	Principal	Interest	Principal	Interest	
2023	\$ 36,264,150	\$ 51,665,192	\$ -	\$ 3,158,703	\$ 91,088,045
2024	40,526,401	50,020,527	-	3,158,703	93,705,631
2025	46,127,086	48,164,767	440,096	3,158,703	97,890,652
2026	48,011,494	46,085,600	411,972	3,141,098	97,650,164
2027	48,861,981	43,893,615	388,461	3,124,619	96,268,676
2028-2032	270,798,823	184,571,119	9,853,821	15,250,128	480,473,891
2033-2037	297,688,037	118,363,240	27,665,948	14,547,350	458,264,575
2038-2042	146,137,979	53,006,154	28,719,473	8,615,842	236,479,448
2043-2047	135,785,399	20,894,779	11,487,781	1,033,901	169,201,860
2048-2052	17,130,067	1,115,263	-	-	18,245,330
Variable	-	-	-	-	-
<b>Total</b>	<b>\$ 1,087,331,417</b>	<b>\$ 617,780,256</b>	<b>\$ 78,967,552</b>	<b>\$ 55,189,047</b>	<b>\$ 1,839,268,272</b>

- Principal and interest payments for debt and note obligations for Component Unit Activities, which are the activities of the Detroit Public Library and the Downtown Development Authority, are presented below

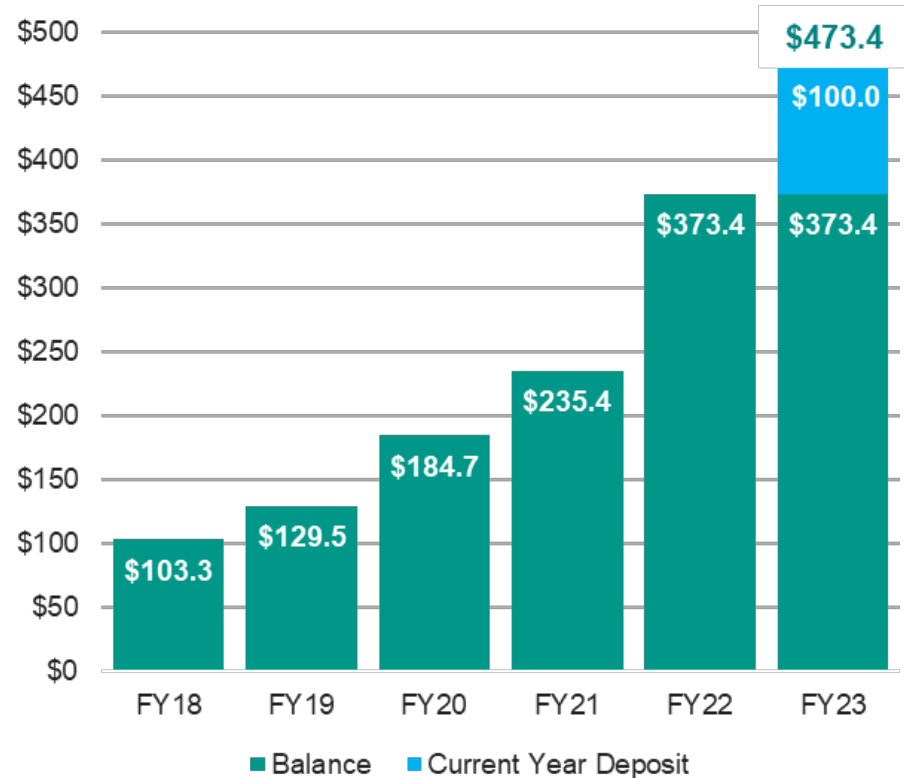
Years Ending June 30	Component Unit Activities				
	Direct Borrowings and Direct Placements		Other Debt		Total
	Principal	Interest	Principal	Interest	
2023	\$ 10,714,137	\$ 18,339,713	\$ -	\$ 257,548	\$ 29,311,398
2024	11,915,494	17,948,479	-	257,548	30,121,521
2025	8,119,111	17,571,989	35,947	257,548	25,984,595
2026	6,894,769	17,247,454	33,649	256,111	24,431,983
2027	9,185,000	14,178,515	31,729	254,765	23,650,009
2028-2032	41,805,000	62,980,163	804,018	1,243,362	106,832,543
2033-2037	42,475,000	53,109,375	2,255,372	1,186,001	99,025,748
2038-2042	56,630,000	40,767,500	2,341,423	702,429	100,441,352
2043-2047	75,010,000	24,463,000	936,573	84,289	100,493,862
2048-2052	58,505,000	3,484,625	-	-	61,989,625
Variable	7,000,000	-	-	-	7,000,000
<b>Total</b>	<b>\$ 328,253,511</b>	<b>\$ 270,090,813</b>	<b>\$ 6,438,711</b>	<b>\$ 4,499,601</b>	<b>\$ 609,282,636</b>

# RETIREE PROTECTION FUND OVERVIEW

## Retiree Protection Fund (RPF)

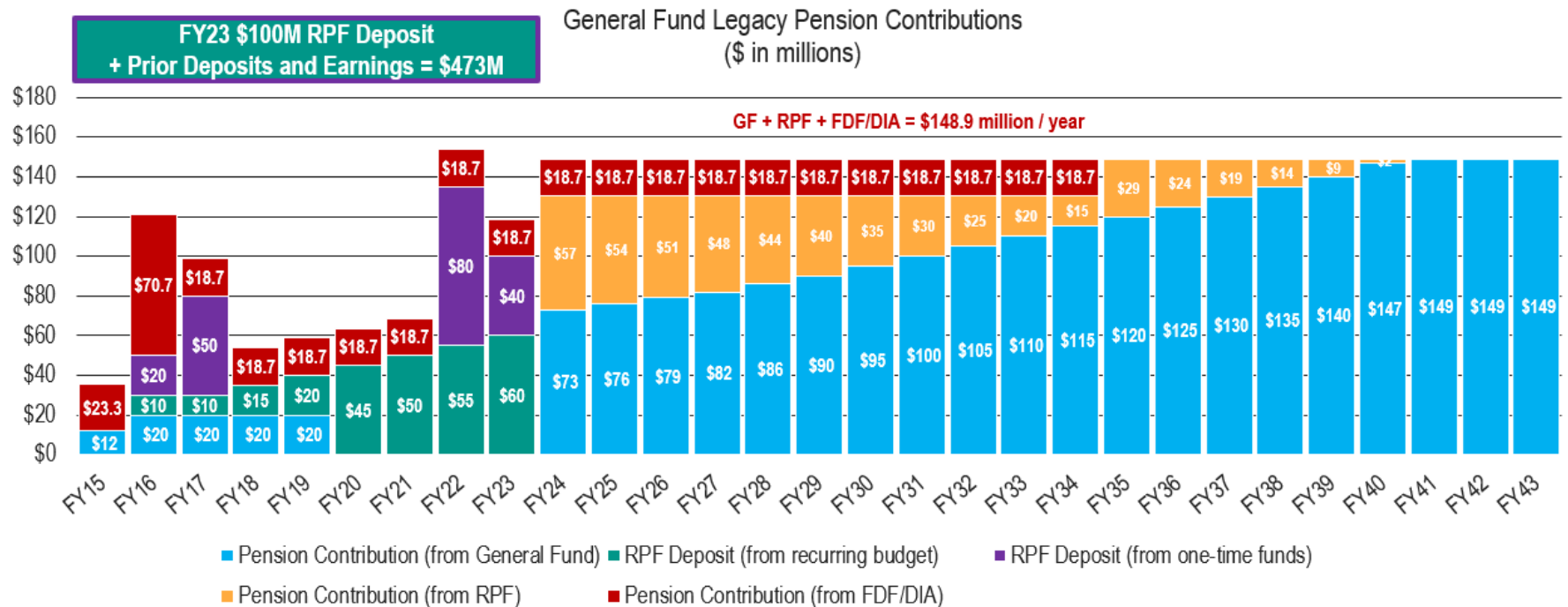
- Beginning in FY24, the City will resume annual pension contributions, currently estimated at \$148.9 million, for its closed and frozen legacy pension plans per the bankruptcy Plan of Adjustment (POA)
- The City has been setting aside surplus funds for 8 years to prepare for our legacy pension payments resuming in FY24
- Going beyond Plan of Adjustment requirements, the City has amassed over \$463 million in the RPF, an irrevocable trust fund exclusively for future pension payments
- City Council approved another \$10 million deposit in FY23 to bring the total to over \$473 million before FY24
- The RPF strategy has always been two-fold:
  - Build a pension funding resource to gradually draw down every year beginning in FY24
  - Gradually build room in the recurring City budget for annual pension contributions before FY24 begins

Retiree Protection Fund  
(\$ in millions)



## Retiree Protection Fund – Revised Long-Term Plan

- Under the RPF plan, the FY24 “pension cliff” becomes a steady ramp, while making the full annual required contribution.
- Annual Required Contributions can vary significantly due to investment returns and actuarial assumptions.
- All of the amounts below for FY24 through FY27 are reflected in the City’s Four-Year Financial Plan.



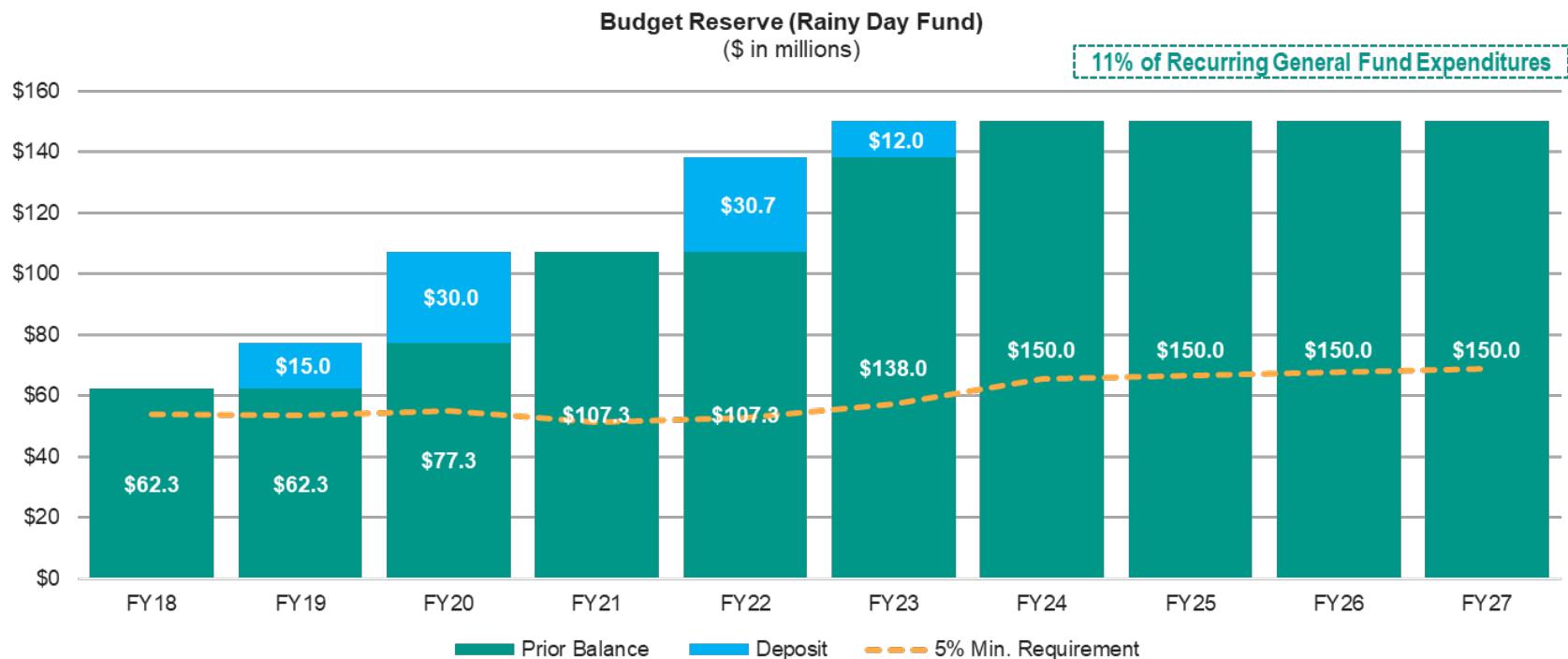
\* Projections of annual legacy pension contributions based on FY22 Actuarial Valuations. “Grand Bargain” contributions from the Foundation for Detroit’s Future and the Detroit Institute of Arts (FDF/DIA) continue through FY34. Graph above excludes \$194.8 million “Grand Bargain” contribution from the State of Michigan in FY15. DWSD and Library liabilities and contributions are separate.

**DISCLAIMER:** The City’s Adopted FY 2023-2024 budget and FY 2024-2025 through FY 2026-2027 forecast for legacy pension obligations uses a 20-year amortization for the Police and Fire Retirement System (PFRS) only because that is the funding policy approved by the PFRS. The budget uses a 30-year amortization for the General Retirement System, which has not approved a funding policy. The City is challenging the PFRS funding policy in litigation currently pending in the United States Bankruptcy Court for the Eastern District of Michigan. The City seeks an Order that 30-year amortization is required by the Plan of Adjustment. The City reserves all rights and remedies to enforce the Plan of Adjustment and nothing in this budget should be construed to the contrary.

# BUDGET RESERVE (“RAINY DAY FUND”) OVERVIEW

## Increasing the General Fund Budget Reserve (“Rainy Day Fund”)

- The City maintains a Rainy Day Fund at no less than 5% of projected recurring expenditures each fiscal year, per Section 4t of the Home Rule City Act
- Pre-pandemic, the City pro-actively increased the Rainy Day Fund to \$107.3M (10% of projected expenditures), and ultimately no draw on the fund was needed to maintain a balanced budget
- Last year, the City added another \$30.7M deposit and has authorized up to an additional \$12 million this year





# FUND BALANCES

## Fund Balance Categories

A fund balance is the accumulated difference between actual revenues and expenditures over time in each governmental fund. The City utilizes generally accepted accounting principles (GAAP) and classifies its GAAP fund balances into the following categories:

- **Nonspendable:** Amounts that are not in spendable form or are legally or contractually required to be maintained intact.
- **Restricted:** Amounts that are legally restricted by outside parties, constitutional provisions, or enabling legislation for use of a specific purpose.
- **Committed:** Amounts that can be used only for specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments are made and can be rescinded only by a formal action of the government's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit or uncommit fund balance.
- **Assigned:** Intent to spend resources on specific purposes expressed by the governing body. The City Council is authorized to assign fund balance by making or modifying appropriations through the adoption of a resolution prior to the end of the fiscal year.
- **Unassigned:** Amounts that do not fall into any other category above and typically described as "surplus." This is the residual classification for amounts in the General Fund and represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes in the General Fund. In other governmental funds, only negative unassigned amounts are reported, if any, and represent expenditures incurred for specific purposes exceeding the amounts previously restricted, committed, or assigned to those purposes.

## Actual and Projected Fund Balances for Governmental Funds

The following tables and discussion report actual and projected fund balances for governmental funds based on the estimated activities in the Fiscal Year 2023-2024 Adopted Budget and Four-Year Financial Plan, plus prior year appropriations that carry forward but are not restated in the adopted budget. These schedules reflect the financial statements presentation, rather than the budget presentation. Only governmental funds, which are





reported using the modified accrual basis of accounting are included. Enterprise Funds, which are reported using the accrual basis of accounting, are excluded. Thus, the revenue and expenditure totals below will differ from General Fund and other totals reported elsewhere in the budget.

## General Fund

The General Fund presented in the adopted budget is only the City's Fund 1000 general purpose operating fund. The financial statements, and thus the table below, present the General Fund with other budgeted special purpose general funds included in it (e.g., Fund 1003 - Blight Remediation Fund).

The City ended FY 2022 with a \$1.036 billion General Fund Balance. The projected fund balance continues to grow in FY 2023, due to additional reserves approved through the budget process and estimated revenues exceeding appropriations. Beginning in FY 2024, the projected fund balance begins to decrease because the City will resume making legacy pension contributions ten years after bankruptcy per the Plan of Adjustment. By design, the City will begin drawing down from the Retiree Protection Fund (RPF), a trust fund established and funded by the City to ensure budget stability as annual legacy pension payments resume (part of Restricted fund balance). In addition, the total projected fund balance decreases as the City spends down Assigned Fund Balances appropriated for capital projects, blight remediation, and other one-time expenditures. These projections are conservative, assuming the entire balanced annual operating budget will be spent within each year.

(\$ in millions)	<u>FY22 Actual</u>	<u>FY23 Estimated</u>	<u>FY24 Estimated</u>	<u>FY25 Estimated</u>	<u>FY26 Estimated</u>	<u>FY27 Estimated</u>
<b>General Fund</b>						
Beginning Fund Balance	\$ 854.2	\$ 1,035.9	\$ 1,108.5	\$ 976.3	\$ 847.1	\$ 720.9
Revenue	\$ 1,211.8	\$ 1,229.5	\$ 1,255.8	\$ 1,282.1	\$ 1,304.1	\$ 1,327.2
Expenditures	(981.9)	(1,072.0)	(1,267.5)	(1,289.7)	(1,307.3)	(1,326.2)
Other Financing Sources/(Uses)	(48.2)	(84.9)	(120.5)	(121.6)	(123.0)	(124.2)
Net Change in Fund Balances	\$ 181.7	\$ 72.6	\$ (132.2)	\$ (129.2)	\$ (126.2)	\$ (123.2)
Ending Fund Balance						
Nonspendable	\$ 59.3	\$ 57.7	\$ 56.0	\$ 48.4	\$ 40.7	\$ 34.0
Restricted	384.3	500.9	443.7	389.5	338.3	290.1
Committed	20.0	20.0	20.0	20.0	20.0	20.0
Assigned-Budget Reserve	138.0	150.0	150.0	150.0	150.0	150.0
Assigned-All Other	204.7	341.8	266.8	191.8	116.8	41.8
Unassigned	229.6	38.1	39.8	47.4	55.1	61.8
<b>Total Ending Fund Balance</b>	<b>\$ 1,035.9</b>	<b>\$ 1,108.5</b>	<b>\$ 976.3</b>	<b>\$ 847.1</b>	<b>\$ 720.9</b>	<b>\$ 597.7</b>
% change		7.0%	-11.9%	-13.2%	-14.9%	-17.1%

## Capital Projects Fund

The Capital Projects Fund represents the City's various Unlimited Tax General Obligation (UTGO) bond funds. The City ended FY 2022 with over \$215 million in these funds. The adopted budget does not reflect future UTGO bond issuances. Thus, the table below represents the estimated spend down of previously issued bond proceeds only, which is why the projected fund balance steadily decreases to zero. In addition to bond proceeds, the City supports its capital program with General Fund surplus and various grant and special revenue funds.

(\$ in millions)	<u>FY22 Actual</u>	<u>FY23 Estimated</u>	<u>FY24 Estimated</u>	<u>FY25 Estimated</u>	<u>FY26 Estimated</u>	<u>FY27 Estimated</u>
<b>Capital Projects Fund</b>						
Beginning Fund Balance	\$ 328.3	\$ 215.3	\$ 140.3	\$ 65.3	\$ -	\$ -
Revenue	\$ 19.1	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	(130.4)	(75.0)	(75.0)	(65.3)	-	-
Other Financing Sources/(Uses)	(1.7)	-	-	-	-	-
Net Change in Fund Balances	\$ (113.0)	\$ (75.0)	\$ (75.0)	\$ (65.3)	\$ -	\$ -
Ending Fund Balance						
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	215.3	140.3	65.3	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>\$ 215.3</b>	<b>\$ 140.3</b>	<b>\$ 65.3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
% change		-34.8%	-53.5%	-	-	-

## Nonmajor Governmental Funds (aggregate)

The Nonmajor Governmental Funds represent the City's various grant and special revenue funds, as well as the Debt Service Fund supported by the property tax debt millage. These funds are restricted for specific operating and capital purposes based on their revenue sources. The City ended FY 2022 with over \$205 million in combined fund balances in this category, the largest of which was the Street Fund at \$88 million. Note the \$4.8 million unassigned deficit in FY 2022 is entirely offset by deferred inflows of resources related to forthcoming grant reimbursements. The projected fund balance decreases as the City spends down prior year balances, primarily designated for capital projects like road improvements. These projections are conservative, assuming the entire balanced annual budget for these funds in future years will be spent within each year.

(\$ in millions)	<b>FY22 Actual</b>	<b>FY23 Estimated</b>	<b>FY24 Estimated</b>	<b>FY25 Estimated</b>	<b>FY26 Estimated</b>	<b>FY27 Estimated</b>
<b>Nonmajor Funds</b>						
Beginning Fund Balance	\$ 226.0	\$ 205.7	\$ 185.5	\$ 160.5	\$ 135.5	\$ 110.5
Revenue	\$ 468.6	\$ 351.1	\$ 353.2	\$ 342.6	\$ 343.5	\$ 349.8
Expenditures	(490.8)	(371.3)	(378.2)	(367.6)	(368.5)	(374.8)
Other Financing Sources/(Uses)	1.9	-	-	-	-	-
Net Change in Fund Balances	<u>\$ (20.3)</u>	<u>\$ (20.2)</u>	<u>\$ (25.0)</u>	<u>\$ (25.0)</u>	<u>\$ (25.0)</u>	<u>\$ (25.0)</u>
Ending Fund Balance						
Nonspendable	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0
Restricted	204.6	182.0	157.0	132.0	107.0	82.0
Committed	4.9	2.5	2.5	2.5	2.5	2.5
Assigned	-	-	-	-	-	-
Unassigned	(4.8)	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b><u>\$ 205.7</u></b>	<b><u>\$ 185.5</u></b>	<b><u>\$ 160.5</u></b>	<b><u>\$ 135.5</u></b>	<b><u>\$ 110.5</u></b>	<b><u>\$ 85.5</u></b>
% change		-9.8%	-13.5%	-15.6%	-18.5%	-22.6%

# CASH FLOW FORECAST

## Common Cash Pool Five-Year Forecast, FY 2023-2027

- Cash balances remain strong due to the City’s reserve balances and a short-term boost from the City’s \$826 million allocation of American Rescue Plan Act fiscal recovery funds.
- The City will begin spending down a portion of its Retiree Protection Fund in FY24, meanwhile the Budget Reserve (“Rainy Day Fund”) has grown. The City continues to spend down balances allocated for capital improvements.

Common Cash Pool 5 Year Cash Flow Forecast - FY 2023 to FY 2027

	Actual	Forecast				
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
<b>Beginning Common Cash Pool Balance</b>	\$ 1,000.0	\$ 1,365.9	\$ 1,328.7	\$ 1,264.5	\$ 1,079.6	\$ 1,067.6
<b>Sources:</b>						
Receipts/Transfers	\$ 2,535.7	\$ 2,194.0	\$ 2,121.8	\$ 2,097.4	\$ 2,105.5	\$ 2,065.9
<b>Uses:</b>						
Disbursements	\$ (2,034.9)	\$ (2,131.1)	\$ (2,186.1)	\$ (2,282.3)	\$ (2,117.5)	\$ (2,109.4)
Retirement Protection Trust	(135.0)	(100.0)	-	-	-	-
<b>Total Uses:</b>	\$ (2,169.9)	\$ (2,231.1)	\$ (2,186.1)	\$ (2,282.3)	\$ (2,117.5)	\$ (2,109.4)
<b>Net Cash Flow</b>	\$ 365.9	\$ (37.1)	\$ (64.2)	\$ (184.9)	\$ (12.0)	\$ (43.5)
<b>Ending Common Cash Pool Balance</b>	\$ 1,365.9	\$ 1,328.7	\$ 1,264.5	\$ 1,079.6	\$ 1,067.6	\$ 1,024.1
Budget Reserve Fund	107.3	143.0	150.0	150.0	150.0	150.0
Retirement Protection Trust Fund	356.8	467.0	409.8	355.6	304.4	256.2
<b>Total Common, Reserve and RPTF Balance</b>	\$ 1,830.0	\$ 1,938.7	\$ 1,824.3	\$ 1,585.2	\$ 1,522.0	\$ 1,430.3

**Note:** The Common Cash Pool is a group of accounts that transact, hold and invest the majority of City’s cash assets. The pooling of cash allows the City to maximize investment earnings on available cash. Each contributing fund balance is treated as equity in the pool

# CAPITAL BUDGET OVERVIEW

## FY 2024 Adopted Capital Budget

- The FY24 Budget and FY24-27 Four-Year Financial Plan includes pay-as-you-go (PAYGO) funding for capital needs from various sources, including General Fund surplus and special revenue and enterprise funds (e.g., Street Fund, Transportation Grants).
- Separate from this budget, the City supports a substantial amount of its capital spending from previously issued and appropriated bond proceeds, grant funding, and philanthropy.
- The summary below lists FY24 adopted capital spending from General Fund surplus (Fund 4533), the Street Fund (Fund 3301), and the Solid Waste Fund (Fund 3401).

Funding Source	Department	Description	FY 2024 Adopted
General Fund Surplus (PAYGO)	24 – Detroit Fire Department	Radio Replacements	\$980,000
General Fund Surplus (PAYGO)	35 – Non-Departmental	Eastern Market Shed Repairs	\$350,000
General Fund Surplus (PAYGO)	36 – Housing & Revitalization Department	Property Acquisition and Housing Capital	\$1,000,000
General Fund Surplus (PAYGO)	37 – Detroit Police Department	Taser Replacements	\$2,550,000
General Fund Surplus (PAYGO)	43 – Planning & Development Department	Neighborhood Planning & Master Plan Codification	\$1,350,000
General Fund Surplus (PAYGO)	45 – Department of Appeals & Hearings	Digitization and Document Management	\$90,000
General Fund Surplus (PAYGO)	47 – General Services Department	Fleet Management, Park Amenities Replacements, Joe Louis Greenway – Maintenance Equipment	\$12,000,000

Street Fund	19 – Department of Public Works	Road resurfacing, highway bridge repairs, vehicle replacements, traffic control improvements	\$24,720,691
Solid Waste Fund	19 – Department of Public Works	Replacement of solid waste vehicle	\$143,904
<b>Total</b>			<b>\$43,184,595</b>

### Capital Budget Development

The capital budgeting process begins during the overall budget development period during which all departments have an opportunity to identify their facility, equipment, infrastructure, and planning needs in a systematic, prioritized manner, and to submit their capital investment proposals for funding consideration. Departments may utilize both internal assessments and external constituent requests to develop their capital improvement projects. Project requests must include costs estimates, a description of the proposed scope of work, and any other requested information.

Project proposals must account for any impacts on the City’s operating budget. Such proposals are subject to additional review to determine the anticipated effect on personnel, maintenance, utilities, and supply costs, as well as expected changes in service demand or delivery of departmental programs. It is generally assumed that certain types of projects, such as HVAC system upgrades and window replacements, will provide operating budget savings as a result of improved energy efficiency. In the FY 2024 adopted budget, the following operating impacts result from capital investments:

Capital Project	Operating Impact	FY 2024 Adopted	FY 2024 Adopted FTE
Construction of new recreation centers	Staff for three new recreation centers opening Summer 2024	\$162,360	15.0
Construction of Joe Louis Greenway	Unified Greenway Partnership – Operations & Maintenance	\$3,500,000	-
Construction of new Animal Care facility	Staffing and non-personnel opening costs	\$1,602,139	17.0

## Capital Assets & Expenditures

Capital assets, tangible or intangible, are those with a useful life generally longer than one year. They include assets like parks, transportation infrastructure, vehicles, information technology, buildings, water and sewerage infrastructure, roads, and more. Capital expenditures are those made to acquire, construct, or upgrade capital assets. Examples include upgrading neighborhood parks, replacing damage water pipes, or replacing the roof on a recreation center.



# LONG-TERM FINANCIAL POLICIES

## Key Budgetary and Long-Term Financial Policies

Under the direction of the CFO, the City has adopted and adheres to key budgetary and long-term financial policies. The Office of the Chief Financial Officer (OCFO) Administrative Issuance System is the system for documenting, issuing, and implementing key policies within the OCFO and the City of Detroit. All current policies are available at [detroitmi.gov/ocfo](https://detroitmi.gov/ocfo). This section summarizes the key budget-related policies. As of this publication, the City of Detroit and the Fiscal Year 2023-2024 Budget and Four-Year Financial Plan met the requirements of these policies.

## Comprehensive Financial Planning

The City shall prepare and implement short-term (1-4 years) and long-term (5-10 years) integrated plans to guide the budget process and ensure the City delivers programs and services to the public in an efficient and effective manner within the availability of its resources. Comprehensive financial planning shall be based on the following principles:

- Revenue estimates shall be prepared on a conservative basis to minimize the possibility that economic fluctuations could jeopardize ongoing service delivery during the fiscal year.
- Expenditure estimates shall be prepared on a conservative basis and anticipate needs that are reasonably predictable.
- Forecasts shall be informed by a common set of basic economic assumptions that shall be established, updated, and distributed by the Office of Budget. The forecasts shall also identify other assumptions used in their preparation and associated risks and opportunities.

Comprehensive financial planning shall include, but not be limited to, the following activities, which, where applicable, shall be done in collaboration with the Office of Departmental Financial Services and Department Directors:

- Departmental financial planning overseen by the Office of Departmental Financial Services.
- Procurement planning overseen by the Office of Contracting and Procurement.
- Grant planning overseen by the Office of Development and Grants.
- Staffing and employee planning overseen by the Human Resources Department.
- Technology planning overseen by the Department of Innovation and Technology.



- Capital planning overseen by the Office of Budget and in accordance with the Capital Agenda requirements in the City Charter.
- Long-term financial planning overseen by the Office of Budget.
- Debt affordability analysis overseen by the Office of the Treasury, in coordination with the Office of Budget, and in accordance with the City's Debt Management Policy.
- Economic forecasting overseen by the Office of Budget.
- Revenue estimation prepared by the Office of Budget, in coordination with the City Council's Legislative Policy Division and the Auditor's General Office, and in accordance with the City's Revenue Policy and State of Michigan Public Act 279 of 1909, Section 117.4t(1)(d), as amended by Public Act 182 of 2014.
- Cash forecasting overseen by the Office of the Treasury, in coordination with the Office of Budget, and in accordance with the City's Cash Management Policy.
- Any other planning activities relevant to the City's finances, as determined by the Chief Financial Officer.

### **Budget Development, Execution & Monitoring**

The City's annual budget and four-year financial plan and any subsequent budget amendments shall be balanced over four years within the revenue estimates approved by the Revenue Estimating Conference or otherwise directly offset by an unanticipated revenue already collected or otherwise receivable in a known amount, as determined by the CFO. Under the State of Michigan Uniform Budgeting and Accounting Act (Public Act 2 of 1968) and the 2012 Detroit City Charter, a balanced budget means the total estimated expenditures, including an accrued deficit, in the budget shall not exceed the total estimated revenues, including an available unappropriated surplus ("unassigned fund balance") and the proceeds from bonds or other obligations issued under the fiscal stabilization act (Public Act 80 of 1981) or the balance of the principal of these bonds or other obligations. Plainly said, expenditures cannot exceed revenues plus unassigned fund balance.

The Office of Budget shall maintain a system for budget monitoring and control throughout the fiscal year, to which all Departments, Divisions, and Agencies shall adhere. It shall include, but not be limited to, the use of budget versus actual review, allotments, budget periods, position control, and year-end appropriation rules.

The Office of Budget shall ensure the City's budget remains balanced throughout each fiscal year. The Office of the Controller and Office of Departmental Financial Services (ODFS) shall assist the Office of Budget as needed. Departments, Divisions, and Agencies shall not expend funds in excess of the applicable appropriations or in violation of any other

budgetary controls established by the Office of Budget. The ODFS shall ensure such expenditures do not occur.

### **Non-Recurring Resources**

To ensure a structurally balanced budget, ongoing expenditures must be balanced with ongoing revenues. Non-Recurring Resources (such as fund balance, asset sales, and bond proceeds) shall only be used for Non-Recurring Expenditures (such as capital improvements, blight remediation, contributions to reserves, pre-funding long-term obligations, and debt retirement). Non-Recurring Resources shall not be used for Ongoing Expenditures, unless separate Ongoing Resources are identified to sustain such expenditures in future budget periods.

### **Fiscal Impact Statements**

Under state law, the CFO shall submit in writing to the Mayor and the City Council his or her opinion on the effect that policy or budgetary decisions will have on the City's annual budget and its four-year financial plan ("Fiscal Impact Statement"). The CFO has designated the Office of Budget to oversee this process. A Fiscal Impact Statement estimates the effect of proposed legislation and other major policy or budgetary decision items on the City's annual budget and four-year financial plan. A Fiscal Impact Statement may include additional fiscal information beyond the impact on the City's annual budget and four-year financial plan. Such items requiring a fiscal impact statement include local ordinances, collective bargaining agreements, revenue structure changes, asset sales, and employee benefit changes.

### **General Fund Budget Reserve ("Rainy Day Fund")**

Under state law, the City is required to maintain a budget reserve equal to no less than 5% of projected recurring expenditures for each fiscal year. This assures adequate reserves for mandated and other essential programs and activities in the event of an overestimation of revenue, an underestimation of expenditures, or both. The annual budget and four-year financial plan must maintain the reserve at or above this level.

### **Debt Issuance and Management**

Debt shall only be issued in conformance with all applicable state and federal laws, City Charter and ordinances, and as well as this policy. The City shall pay all debt principal and interest in a timely manner and ensure that all debt service payments are budgeted. The City shall track and adhere to all bond covenants. A bond covenant is a legally binding term of agreement between a bond issuer and a bondholder. Negative or restrictive covenants

forbid the issuer from undertaking certain activities; positive or affirmative covenants require the issuer to meet specific requirements. The City shall ensure that the requirements under the Internal Revenue Code for governmental bonds are met throughout the life of the bonds in order to protect their tax-exempt status. These requirements include information filing and other requirements related to issuance, the proper and timely use of bond-financed property, and limitations on how bond proceeds may be invested. The City shall promote debt transparency through the regular reporting and posting of information about City debt.

Long-term debt shall only be used for capital purchases, construction, demolition, rehabilitation or other legally permissible uses and as identified in the City's capital plan (the "Capital Agenda") pursuant to the City's budget processes. Long-term debt shall not be used to finance current operations. Pursuant to Act 279 and Act 34, short-term debt may be used for equipment financings, operational borrowing, and other uses permitted by state law. The City shall seek to avoid the use of short-term debt for operational purposes by maintaining adequate working capital and through detailed cash management. As the City pays down its general fund debt overtime and general fund debt service decreases as a percentage of general fund, the City should use those general fund revenues to support legacy pension obligations, make contributions to the budget reserve fund and/or support capital investment on a pay-go basis.

### **Investments and Investment Management**

The Treasurer shall be responsible for all investment transactions and activities undertaken by the City. The Treasurer shall establish written procedures and develop a system of internal controls to regulate the activities of subordinate officials. The Treasurer shall establish written procedures for the operation of the City's investment program consistent with this Directive, which shall include explicit delegation of authority to those employees engaged in investment transactions. No person shall engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer.

The Treasurer is authorized to invest in any instruments in which the City is authorized to invest public funds by State law (Public Act 20 of 1943), subject to the limitations hereinafter provided as to maturity and diversity. The primary objectives, in priority order, of investment activities for City funds shall be safety, liquidity, and yield.

- Safety. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation

of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

- Liquidity. The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- Yield. The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of lesser importance compared to the safety and liquidity objectives described above.

## Financial Reporting

The City shall maintain clear, accurate, timely and understandable financial accounting and reporting that provides accountability and transparency for all components of the City's financial affairs and ensures compliance with applicable statutory and other regulatory requirements. The City's financial reports shall meet requirements established by applicable regulatory organizations. The City shall maintain a system of financial recording, monitoring, internal controls, and reporting for all operations, funds, and agencies in order to provide an effective means of ensuring that overall City goals and objectives are met, as well as to provide citizens, residents, businesses, contractors, partners, investors, and other stakeholders with accurate and timely financial information that communicates the City's economic condition and financial status. The City shall prepare an Annual Comprehensive Financial Report (ACFR), Single Audit Report, and other required reports periodically, which shall be prepared in accordance with Generally Accepted Accounting Principles (GAAP) for local units of government, Governmental Accounting Standards Board (GASB), and all applicable laws and regulations. The City shall, under the supervision of the Auditor General and in coordination with the Office of the Chief Financial Officer (OCFO), contract with a qualified firm of independent certified public accountants to perform an annual financial and compliance audit of the City's financial statements. The firm's opinion shall be presented in the City's ACFR and the Single Audit Report.



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

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

Phone 313•224•6260  
www.detroitmi.gov

April 10, 2023

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

**Re: Fiscal Year 2023-2024 Budget Administration Closing Resolution**

Honorable Detroit City Council Members:

The Office of Budget is submitting the Administration's Fiscal Year 2023-2024 Budget Closing Resolution for your consideration and approval. We respectfully request approval with a waiver of reconsideration.

Best regards,

Steven Watson  
Deputy CFO / Budget Director

Att: Fiscal Year 2023-2024 Administration Closing Resolution

Cc: Honorable Michael E. Duggan, Mayor  
Jay B. Rising, Chief Financial Officer  
John Naglick, Jr., Chief Deputy CFO/Finance Director  
Tanya Stoudemire, Chief Deputy CFO/Policy & Administration Director  
Janani Ramachandran Yates, Deputy Budget Director  
Malik Washington, City Council Liaison

## FISCAL YEAR 2023-2024 BUDGET CLOSING RESOLUTION

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

**WHEREAS**, The Annual Budget and Four-Year Financial Plan provides appropriations to support operations of the City of Detroit for the period July 1, 2023 through June 30, 2024, including salaries, wages, pension requirements, other employee benefits, debt service and other expenses, and it forecasts the same for the period July 1, 2024 through June 30, 2027; and

**WHEREAS**, The Annual Budget and Four-Year Financial Plan meets the requirements of Chapter 17 of the 2019 Detroit City Code, Article 8 of the 2012 Detroit City Charter, the Uniform Budgeting and Accounting Act (Public Act 2 of 1968), and Section 4t of the Home Rule City Act (Public Act 279 of 1909), as amended by Public Act 182 of 2014; and

**WHEREAS**, The City is committed to community outreach and engagement that promotes transparency and accountability and ensures community input on the Mayor's Recommended Budget, which has been, and shall continue to be, provided and reported in accordance with Article X of Chapter 12 of the 2019 Detroit City Code (the "Detroit Community Outreach Ordinance"); and

**WHEREAS**, The Mayor presented his proposed Annual Budget and Four-Year Financial Plan to the City Council on March 3, 2023; and

**WHEREAS**, The City Council completed its consideration of the Mayor's proposed Fiscal Year 2023-2024 Annual Budget and Four-Year Financial Plan on April 10, 2023, along with approved changes included in the Errata Letter, Schedule A, Schedule B, and the provisions hereinbelow.

**NOW, THEREFORE, BE IT:**

1. **RESOLVED**, That employee benefits and retirement provisions for non-union employees shall be in accordance with the City Council Resolution of October 2, 1974, J.C.C., p. 2142; November 16, 1977, J.C.C., p. 2538; August 6, 1980, J.C.C. p. 2057; August 5, 1981, J.C.C., p. 1957; January 6, 1984, J.C.C., p. 45; April 15, 1987, J.C.C., p. 813; November 15, 1989, J.C.C., p. 2627; August 4, 1999, J.C.C.; p. 2375; November 30, 2001, J.C.C. p. 3810; July 30, 2003, J.C.C. p. 2470; September 13, 2006, J.C.C., p. 2341; and February 11, 2010, J.C.C.; p. 292, and otherwise as authorized by City Council through the 2023 – 2024 fiscal year; and be it further
2. **RESOLVED**, That the Chief Financial Officer, or their designee, and the Labor Relations Director continue the administration of salary and prevailing rates according to the rules as listed in the 2023 – 2024 Official Compensation Schedule, and otherwise according to the City Council Resolution of July 13, 1954, J.C.C., p. 1713; and be it further



3. **RESOLVED**, That employee benefits contained in this Closing Resolution are permissive rather than mandatory for unionized employees; and be it further
4. **RESOLVED**, That all contracts covering unionized employees may, upon approval of the Director of Labor Relations, be extended beyond their expiration dates; and be it further
5. **RESOLVED**, That where no effective date is given in a resolution involving personnel procedures approved by the City Council of the City of Detroit, the effective date shall be the second Wednesday subsequent to passage of the resolution at the regular session, in accordance with the resolution of December 12, 1944, J.C.C., p. 2983; and be it further
6. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to honor payrolls for restoration of lost time by City employees as a result of a reduced or reversed suspension or discharge, provided such action is recommended by the Labor Relations Director, and otherwise in accordance with the resolution of March 11, 1969, J.C.C., p. 565; and be it further
7. **RESOLVED**, That employees be paid for out-of-class work according to negotiated agreements and in the absence of agreements upon recommendation of the department with approval of the Chief Financial Officer, or their designee, and the Civil Service Commission and otherwise in accordance with the resolution of September 17, 1968, J.C.C. p. 2269; and be it further
8. **RESOLVED**, That for inactive titles under the old Police and Fire pension system, changes shall apply proportionately with changes in the active titles according to the City Charter and the J.C.C. resolution of September 9, 1953, p. 2235; and be it further
9. **RESOLVED**, That rates of pay applied to positions in the 2023 – 2024 Budget be subject to maintenance charges as approved by the City Council for all employees furnished living accommodations; and be it further
10. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to provide reimbursement to employees to the extent that they are subject to additional expense for insurance at commercial rates exclusively by virtue of driving vehicles on City business and otherwise according to the City Council Resolution of November 12, 1968, J.C.C. p. 2728; and be it further
11. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to provide reimbursement of certain expenses to persons seeking or accepting employment with the City in accordance with the Resolution adopted by the City Council on February 7, 1996; and be it further
12. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to continue honoring payrolls for payment of unused sick leave to retirees, and others who separate from service in the required manner; all according to the City Council resolution

of November 8, 1961; J.C.C. p. 2292, and July 20, 1971, p. 1686; August 5, 1981, p. 1957; and July 30, 2003, p. 2470; and be it further

13. **RESOLVED**, That reimbursement of private car mileage for non-union employees is authorized in accordance with the City Council resolution of October 2, 1974, J.C.C. p. 2142 and January 6, 1984, J.C.C. p. 45; August 4, 1999, J.C.C., p. 2375; and July 30, 2003, J.C.C. p. 2740; and September 13, 2006, J.C.C., p. 2341; September 18, 2012, J.C.C. p. 1711 and, be it further
14. **RESOLVED**, That the Labor Relations Director is hereby authorized and directed to amend the Official Compensation Schedule to incorporate changes covering title eliminations, specialties, and substitutions, and code number changes through Human Resources Department action when such changes do not necessitate additional appropriations or base rate changes; and be it further
15. **RESOLVED**, That uniformed Police and Fire personnel be provided with uniforms and/or allowances and such accessories as provided by the applicable collective bargaining agreements, approved by the departments and the Chief Financial Officer, or their designee, within appropriations provided therefore; and be it further
16. **RESOLVED**, That regular City employees with at least 90 days of service working in continuing assignments recommended for consideration by department heads may be reimbursed not to exceed the sum of either \$170 for a clothing allowance or \$350 for a uniform allowance in any fiscal year in accordance with the J.C.C. of June 21, 1966, p. 1908, the J.C.C. of October 2, 1974, p. 2142, and the J.C.C. of July 30, 2003, p. 2470 ; and bi-annually September 18, 2012 J.C.C. p. 1423, for expenses arising out of the purchase of necessary protective clothing and accessories as provided by the applicable collective bargaining agreements or City Employment Terms, as recommended by the departments and approved by the Labor Relations Director, provided finally that the above provisions and limitations shall not be applied to duplicate allowances or change existing policy or authorized practices with respect to other assignments or employees; and be it further
17. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to provide supplemental pay for the fiscal year as requested by departments for authorized encampments for City employees in the armed forces in accordance with the City Council resolutions of February 13, 1963 J.C.C., p. 344, November 1, 1966, J.C.C., p. 3010; and February 13, 1980, J.C.C. p. 407; with the provision that the City shall not offset military pay and allowances for days the employee is not regularly assigned to work; and be it further
18. **RESOLVED**, That in the event of a hardship occasioned by an unexpected or untimely separation from service, the Chief Financial Officer, or their designee, upon recommendation of the Labor Relations Director, is hereby authorized to honor lump sum payments from available funds for vacation leave, compensatory time credit, and excused time credit, to which an employee is otherwise legally entitled; and be it further

19. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to honor payrolls for the induction of employees in classifications designated with Step Code “D”, Step Code “K”, Step Code “Q” and Step Code “R” at advanced step levels within the pay range according to a formula to be established by the Human Resources Director and approved by the Labor Relations Director; and be it further
20. **RESOLVED**, That upon request of the department and the recommendation of the Labor Relations Director, that the Chief Financial Officer, or their designee, be authorized to permit the payment of salaried employees on an hourly basis and hourly employees paid on a salaried basis and to withdraw such permission as requested by the department; and be it further
21. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to honor payrolls for employees affected by the change over from standard time to daylight savings time in accordance with the resolutions of April 24, 1973, p. 1073, provided that no overtime shall be paid to any employee affected until they shall actually have worked forty (40) hours per week; and be it further
22. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to pay employees their regular paycheck on the previous Thursday when a holiday is generally observed on Friday and on the preceding Wednesday when both Thursday and Friday of the same work week are holidays and otherwise in accordance with standard payroll procedures; and be it further
23. **RESOLVED**, That the Chief Financial Officer, or their designee, upon recommendation of the Labor Relations Director is hereby authorized to continue reimbursement of employees for articles damaged in the course of employment according to the City Council resolutions of December 19, 1961, J.C.C., p. 2657, and November 21, 1972, J.C.C. p. 2829 and p. 2855 as implemented by rules established by the Chief Financial Officer, or their designee; and be it further
24. **RESOLVED**, That contractors hired under titles with pay ranges may receive pay increments within the range in accordance with their contracts with approval of the Chief Financial Officer, or their designee, provided funds are available; and be it further
25. **RESOLVED**, That the various departments are hereby authorized to hire and pay Special Service employees at any rate within the range based upon formula established by the Human Resources Director, and otherwise according to the resolution of August 20, 1963, J.C.C., p. 2190, with the provision that step increments for these employees may be granted by the department head with the approval of the Human Resources Director and Chief Financial Officer, or their designee, in accordance with rules established for general City employees; and be it further
26. **RESOLVED**, That Special Service employees upon approval of the Labor Relations Director and the Chief Financial Officer, or their designee, be granted fringe benefits in

accordance with the Charter, Ordinances, and the City Council resolution of August 23, 1966, J.C.C. p. 2433, provided that City Council reserves the right to adjust wages and fringes for Special Service employees during the 2023 – 2024 fiscal year, and provided further that employees temporarily transferred to Special Service positions from the Regular Service shall continue to receive their regular service fringes; and be it further

27. **RESOLVED**, That upon interdepartmental transfer of employees, departments may make lump sum payments with supporting documentation within appropriations for unliquidated vacation time in excess of twenty days (20), provided that the time cannot be properly liquidated, prior to the following month of August but not later than September 30<sup>th</sup>. Approval may be granted by the Chief Financial Officer, or their designee, and Labor Relations Director; and be it further
28. **RESOLVED**, That unless specifically covered by labor contract, when an employee is called to work an unscheduled shift or overtime, he shall receive the overtime for the hours worked or a minimum of four (4) hours on a straight time basis, whichever is greater, and otherwise according to the resolution of the City Council of May 29, 1962, J.C.C., p. 1186; and be it further
29. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to pay \$10,000 to the beneficiaries or estate of employees who are killed or who die as a result of injuries sustained in the actual performance of their duties or who are permanently disabled in the line of duty and otherwise in accordance with the City Council Resolutions of August 3, 1977, J.C.C. page 1638; and be it further
30. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to pay directly to the funeral service provider and/or cemetery an additional benefit up to \$12,000 for any City of Detroit employee who dies as a direct and proximate result of an injury sustained in the line of duty and otherwise in accordance with the City Council Resolutions of March 20, 2018; and be it further
31. **RESOLVED**, That apprentices will receive their designated pay increments every six (6) months upon recommendation of the department and approval of the Human Resources Department provided that they have been satisfactorily participating in related instruction and on-the-job training, in accordance with the standards established for that trade, during the six (6) month period immediately preceding the date of the increment, said increments will be paid effective on the date of the completion of the training period; and be it further
32. **RESOLVED**, That vacation time no matter how earned, shall not be allowed to accumulate in amounts exceeding twenty (20) days on any October 1<sup>st</sup> date, exclusive of any vacation time earned between July 1 and the following September 30, and otherwise in accordance with the City Council Resolution of May 27, 1969, J.C.C. P. 1258 as amended; and be it further
37. **RESOLVED**, That the Chief Financial Officer, or their designee(s), is hereby authorized to continue making the necessary accrual adjustments for

Compensated Employee Absences and Damage Claim Payments as a part of the 2022 - 2023 Fiscal Year closing process in compliance with the provisions of the National Council on Governmental Accounting Statement Number Four, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences" and Governmental Accounting Standards Board Statement No. 16 "Accounting for Compensated Absences"; and be it further

38. **RESOLVED**, That the Chief Financial Officer, or their designee(s), be and is hereby authorized and directed to purchase, sell or exchange securities representing investments of cash balances as permitted by law, and in accordance with written policies established by the Chief Financial Officer, or their designee, and placed on file with the Office of the City Clerk, and that the Treasurer be and is hereby authorized and directed to disburse or deposit funds accordingly and to accept receipts for holding securities in lieu of definitive certificates; and be it further
39. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to appropriate investment earnings on bond proceeds to fund the cost of bond issuance expenses; and be it further
40. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to disburse funds, allocate bond proceeds and make any and all necessary declarations for the purpose of complying with applicable law and specifically with the reimbursement rules and regulations of the U.S. Department of Treasury pursuant to the Internal Revenue Code of 1986, as amended, with respect to projects identified herein, which projects are to be permanently financed from proceeds of debt to be incurred by the City; and be it further
41. **RESOLVED**, That as actual collections are received through June 30, 2024 from Account No. 13-7512 - Fire Insurance Escrow - P.A. 495, they are hereby authorized to be appropriated in the proper fund or block grant account; and be it further
42. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized and directed to disburse the necessary funds as adopted and appropriated in the fiscal year 2023-2024 Budget to independent authorities, component units, and any other external agencies, as applicable; and be it further
43. **RESOLVED**, That the Chief Financial Officer, or their designee, is authorized and directed to establish processes, records, transfers and/or accounts necessary to implement and facilitate any reorganization of department functions or activities within the city budget; and be it further
44. **RESOLVED**, That all revenues generated by the Detroit Police Department's (DPD) towing and storage operations, namely, all towing, storage and administrative fees produced by the DPD's operations will be budgeted in a special revenue fund. These DPD revenues in the special fund will be restricted for use only in support of DPD's towing and

storage operations, or other uses that directly support DPD's public safety operations; and be it further

45. **RESOLVED**, That, notwithstanding any provisions of Section 22-3-7 of the 2019 Detroit City Code to the contrary, the annual appropriation to the Detroit Affordable Housing Development and Preservation Fund shall be based upon 40% of the actual net receipts of all real property sales during the previous fiscal year, subject to a reconciliation procedure as determined by the Chief Financial Officer or their designee; and be it further
46. **RESOLVED**, That any revenues received for the Detroit Affordable Housing Development and Preservation Fund, created pursuant to Section 22-3-7 of the 2019 Detroit City Code, are hereby appropriated for the purposes of the Fund, subject to the approval of the Chief Financial Officer or their designee. Provided further, that the Chief Financial Officer, or their designee, shall provide quarterly reports on such appropriations to the City Council; and be it further
47. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to appropriate investment earnings on bond proceeds for the same purposes as such bond proceeds approved by the voters and the City Council. Provided further, that the Chief Financial Officer, or their designee, shall provide quarterly reports on such appropriations to the City Council; and be it further
48. **RESOLVED**, That additional revenues received and fund balances available in excess of adopted budget amounts for special revenue, enterprise, and other restricted funds are hereby appropriated for the purposes of such funds, subject to the approval of the Chief Financial Officer, or their designee; except that, grant appropriations shall follow the procedure provided under Article IV of Chapter 17 of the 2019 Detroit City Code, as applicable. Provided further, that the Chief Financial Officer, or their designee, shall provide quarterly reports on such appropriations to the City Council; and be it further
49. **RESOLVED**, That the Chief Financial Officer, or their designee, may transfer unencumbered appropriation balances from one appropriation to another within a special revenue, enterprise, or other restricted fund for the purposes of such fund and subject to the restrictions of such fund. Provided further, that the Chief Financial Officer, or their designee, shall provide quarterly reports on such transfers to the City Council; and be it further
50. **RESOLVED**, That the Chief Financial Officer, or their designee, may transfer unencumbered appropriation balances from the Non-Departmental Workforce Investments appropriation to an appropriation within another agency for the purposes of Workforce Investment expenditures, as applicable. Provided further, that the Chief Financial Officer, or their designee, shall provide quarterly reports on such transfers to the City Council; and be it further
51. **RESOLVED**, That the unexpended balances at the end of the preceding fiscal year in

all special revenue, enterprise, and other restricted fund appropriations are hereby appropriated in fiscal year 2023-2024 for the same purposes, subject to the approval of the Chief Financial Officer, or their designee. Provided further, that the Chief Financial Officer, or their designee, shall provide quarterly reports on such appropriations to the City Council; and be it further;

52. **RESOLVED**, That the unexpended balances at the end of the preceding fiscal year in the following funds and appropriations are hereby appropriated in fiscal year 2023-2024 for the same purposes, subject to the approval of the Chief Financial Officer, or their designee:

- All appropriations in Fund 1001 – Risk Management
- All appropriations in Fund 1011 – PLD Decommissioning Reserve Fund
- All appropriations in Fund 1003 – Blight Remediation;
- All appropriations in Fund 3100 – Quality of Life;
- All appropriations in Fund 4533 – Capital Projects; and
- The following Fund 1000 appropriations:
  - 13969 Non Dept PLD Decommissioning Costs
  - 20435 Pistons Basketball Court Improvements
  - 20517 Neighborhood Improvement Fund
  - 20785 Covid-19 Response
  - 20861 Wayne County Park Millage Funding Fy2018/2019
  - 20866 Over-Assessment Program
  - 20946 Wayne County Park Millage Funding Fy2019-2021
  - 20951 Public Health Fund
  - 26363 Senior Home Repairs
  - 26364 Affordable Housing Development and Preservation Fund
  - 26365 Neighborhood Improvement Fund
  - 27292 Homegrown Detroit
  - 27350 Special Services
  - 27352 Community Programs Support
  - 27360 Economic Development Programs
  - 27361 Workforce Development Programs
  - 27362 Motor City Match

Provided further, that the Chief Financial Officer, or their designee, shall provide quarterly reports on such appropriations to the City Council; and be it further;

53. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to reserve an additional \$5,000,000 of unassigned fund balance for the Budget Reserve (“Rainy Day Fund”) in fiscal year 2022-2023; provided, further, that the Chief Financial Officer, or their designee, may reserve up to an additional \$7,000,000 of unassigned fund balance in fiscal year 2022-2023, if available; and be it further

54. **RESOLVED**, That the Chief Financial Officer, Office of Budget and the Legislative



Policy Division are authorized, subsequent to City Council's approval of this resolution, to adjust the forecasted budgets as needed in order to balance by fund for Fiscal Years 2024-2025, 2025-2026 and 2026-2027 so long as those adjustments are consistent with the Fiscal Year 2023-2024 Budget and completed prior to the submission of the Four-Year Financial Plan to the Financial Review Commission; and be it finally

55. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized and directed to honor payrolls and take all appropriate actions necessary to implement the foregoing provisions and actions authorized by this resolution.



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

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

Phone 313•224•6260  
www.detroitmi.gov

April 10, 2023

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

**Re: Changes and Corrections of Errors to the Proposed Fiscal Year 2023-2024 Budget**

Honorable Detroit City Council Members:

After further review of the Proposed Fiscal Year 2023-2024 Budget presented by the Mayor on March 3, 2023, we are requesting changes and corrections of errors as summarized in the attached table and provided herein by the attached resolution. We respectfully request approval with a waiver of reconsideration.

Best regards,

Steven Watson  
Deputy CFO / Budget Director

Att: Fiscal Year 2023-2024 Errata Letter Resolution

Cc: Honorable Michael E. Duggan, Mayor  
Jay B. Rising, Chief Financial Officer  
John Naglick, Jr., Chief Deputy CFO/Finance Director  
Tanya Stoudemire, Chief Deputy CFO/Policy & Administration Director  
Janani Ramachandran Yates, Deputy Budget Director  
Malik Washington, City Council Liaison

**RESOLUTION**

**BY COUNCIL MEMBER \_\_\_\_\_**

**WHEREAS**, the Proposed Fiscal Year 2023-2024 Budget presented by the Mayor on March 3, 2023 requires changes and corrections of errors.

**NOW, THEREFORE, BE IT RESOLVED**, that the Chief Financial Officer, or their designee, be and is hereby authorized to increase and decrease appropriations by the following amounts:

**Revenues**

<b>Fund/Agency/Appropriation</b>	<b>Change</b>
<b>3301 - Major Street</b>	
<b>19 - Department of Public Works</b>	
25190 - Streets & Rights of Way Management	(\$750,000)
21087 - FY23 Highway Research & Planning Grant	(\$187,500)
21205 - FY24 Highway Research & Planning Grant	\$937,500
<b>Total - Fund 2102 - Major Street</b>	-
<b>2002 - UDAG and Discretionary Grants</b>	
<b>36 - Housing and Revitalization Department</b>	
361507 - Emergency Solutions Grant - Projects	\$113,298
361507 - Emergency Solutions Grant - Staff	\$9,186
<b>Total - Fund 2002 - UDAG and Discretionary Grants</b>	\$122,484
<b>4620 - Special Housing Rehab Programs</b>	
<b>36 - Housing and Revitalization Department</b>	
10821 - HRD HOME 02 03	\$631,177
13171 - HRD HOME Administration	\$70,131
<b>Total - Fund 4620 - Special Housing Rehab Programs</b>	\$701,308
<b>2104 - Health Grants Fund</b>	
<b>36 - Housing and Revitalization Department</b>	
20928 - HRD HOPWA Administration	\$12,560
<b>25 - Health Department</b>	
21183 - HOPWA Aids Housing 9/22024	\$105,864
<b>Total - Fund 2104 - Health Grants Fund</b>	\$118,424
<b>3001 - Library</b>	
<b>72 - Detroit Public Library</b>	
29720 - Detroit Public Library Administration	(\$283,005)
<b>Total - Fund 3001 - Library</b>	(\$283,005)

**Expenditures**

<u>Fund/Agency/Appropriation</u>	<u>Change</u>
<b>1000 - General Fund</b>	
<b>53 - Ombudsperson</b>	
28530 - Community Engagement - Ombudsperson	\$12,000
<b>35 - Non-Departmental</b>	
29350 - Citywide Overhead	(\$12,000)
<b>25 - Detroit Health Department</b>	
25252 - Stray Animal Management	(\$5,001,930)
<b>47 - General Services Department</b>	
25470 - Safe Neighborhoods - GSD	\$5,001,930
<b>Total - Fund 1000 - General Fund</b>	<u><b>\$0</b></u>
<b>2002 - UDAG and Discretionary Grants</b>	
<b>36 - Housing and Revitalization Department</b>	
361507 - Emergency Solutions Grant - Projects	\$113,298
361507 - Emergency Solutions Grant - Staff	\$9,186
<b>Total - Fund 2002 - UDAG and Discretionary Grants</b>	<u><b>\$122,484</b></u>
<b>4620 - Special Housing Rehab Programs</b>	
<b>36 - Housing and Revitalization Department</b>	
10821 - HRD HOME 02 03	\$631,177
13171 - HRD HOME Administration	\$70,131
<b>Total - Fund 4620 - Special Housing Rehab Programs</b>	<u><b>\$701,308</b></u>
<b>2104 - Health Grants Fund</b>	
<b>36 - Housing and Revitalization Department</b>	
20928 - HRD HOPWA Administration	\$12,560
<b>25 - Health Department</b>	
21183 - HOPWA Aids Housing 9/22024	\$105,864
<b>Total - Fund 2104 - Health Grants Fund</b>	<u><b>\$118,424</b></u>
<b>3001 - Library</b>	
<b>72 - Detroit Public Library</b>	
29720 - Detroit Public Library Administration	(\$283,005)
<b>Total - Fund 3001 - Library</b>	<u><b>(\$283,005)</b></u>

**AND BE IT FURTHER, RESOLVED**, that the Fiscal Year 2023-2024 Budget be and is hereby amended as outlined in the forgoing communication; **AND BE IT FINALLY**,

**RESOLVED**, that the Chief Financial Officer, or their designee, be and is hereby authorized to amend the Fiscal Year 2023-2024 Budget in accordance with this resolution.

# City of Detroit

Lauren Hood, MCD  
Chairperson  
Donovan Smith  
Vice Chair/Secretary

Marcell R. Todd, Jr.  
Director

CITY PLANNING COMMISSION  
208 Coleman A. Young Municipal Center  
Detroit, Michigan 48226  
Phone: (313) 224-6225 Fax: (313) 224-4336  
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Brenda Goss Andrews  
Kenneth R. Daniels  
David Esparza, AIA, LEED  
Ritchie Harrison  
Gwen Lewis  
Melanie Markowicz  
Frederick E. Russell, Jr.

April 10, 2023

## HONORABLE CITY COUNCIL

**RE: Amended Schedule A reflecting City Council Changes to the Mayor's 2023-24  
Community Development Block Grant (CDBG) Proposed Budget**

Attached is the Amended Schedule A and corresponding resolution for City Council action on the Mayor's recommended 2023-24 CDBG budget. The Schedule A was prepared by the Housing and Revitalization Department, then reviewed and revised by the City Planning Commission (CPC) staff.

The Schedule A reflects the City Council changes to the Mayor's recommended CDBG budget including Your action on the Neighborhood Opportunity Fund (NOF) awards. CPC staff added the column that reads "City Council Final." The cells below that heading carry the allocations determined by Your Honorable for adoption under the 2023-24 CDBG Program.

The other Schedule A changes are a result of the Administration's recommended technical revisions and corrections based on the recent release by the U.S. Department of Housing and Urban Development Office of Community Planning and Development (OCP) fiscal year 2023 CDBG grant allocation. This release allowed the Mayor to show each Public Service subrecipient receiving a slight increase in funding.

Please let us know if you have any questions regarding this amended Schedule A or the CDBG program.

Respectfully submitted,



Marcell R. Todd, Jr., Director

### Attachments

cc: Steve Watson, Deputy CFO/Budget Director  
Julie Schneider, Director, HRD  
Val Miller, HRD

**HONORABLE CITY COUNCIL**

**RESOLUTION TO ADOPT THE  
FISCAL YEAR 2023-2024 CITY OF DETROIT BUDGET,  
AS AMENDED BY SCHEDULE A**

Honorable City Council:

Your Committee of the Whole has had under consideration the proposed Community Development Block Grant Budget of the City of Detroit for the fiscal year 2023-2024 as submitted by his Honor, the Mayor, and having completed its consideration of same, herein submits the following resolution and recommends its adoption.

Respectfully submitted,

\_\_\_\_\_  
Chairperson

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**BY COUNCILMEMBER**

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**RESOLVED**, That this Body having completed its consideration of the proposed Community Development Block Grant (CDBG) Budget of the City of Detroit for the fiscal year 2023-2024 as contemplated by the Charter and ordinances of the City of Detroit, by majority vote of all members elected thereto, adopts said CDBG Budget, as amended by the foregoing Schedule A and transmits same to the City Clerk for recompilation and submission to his Honor, the Mayor, in accordance with the Charter and ordinances of the City of Detroit.

Adopted as follows:

Yeas \_\_\_\_\_

Nays \_\_\_\_\_

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**HRD INTERNAL BUDGET TRACKER**  
**FY 23-24**

Fund	Appr	Cost Center Num	Object	Division/Team	Program/Activity Name	FY 23-24 MAYOR'S REC	MAYOR'S REVISED REC	CITY COUNCIL REC
<b>SCHEDULE A - CDBG</b>								
2001	20234	365701	Various	A & F	HRD - Office of Administration	3,169,565	3,173,206	3,173,206
2001	13170	365706	Various	Neighborhood & Hsg Svcs/Homeless Svcs	Neighborhood & Hsg Svcs - Homeless Supportive Hsg	560,870	574,870	574,870
2001	13170	365707	Various	Neighborhood & Housing Svcs/NOF	Neighborhood & Hsg Svcs - NOF & CDBG Initiatives	973,900	987,900	987,900
2001	21217	365707	Various	Dev & Invest/PFR-PI	Development & Investments - PFR/PI Team	816,569	830,569	830,569
2001	21218	365707	Various	Programmatic Operations	Programmatic Operations - Special Projects	257,649	271,649	271,649
2001	21218	361111	Various	Programmatic Operations/Policy	Programmatic Operations - Policy Team Staffing - CDBG	878,958	892,958	892,958
2001	5797	360600	626500	Programmatic Operations	Eight Mile Blvd	25,000	25,000	25,000
2001	10355	362705	617900	Programmatic Operations/Policy	Fair Housing Awareness	50,000	50,000	50,000
					<b>HRD ADMIN &amp; PLAN SUB-TOTAL</b>	6,732,511	6,806,152	6,806,152
					<b>ADMIN AND PLANNING TOTAL</b>	6,732,511	6,806,152	6,806,152
2001	13635	365004	617900	Dev & Invest/PFR-PI	<b>GSD Parks - Hielman Park</b>	900,000	900,000	900,000
2001	21091	361111	617900	Dev & Invest/CHOICE	<b>CHOICE Neighborhoods Grant Match</b>	2,000,000	2,000,000	2,000,000
					<b>HOME REPAIR</b>			
2001	20636	365110	Various	Hsg & Neigh Svcs/SF Home Repair	Single Family Housing Activities - Staffing	3,869,415	3,869,415	3,869,415
2001	10409	362742	651159	Hsg & Neigh Svcs/SF Home Repair	CDBG Match - LEAD Grant	2,000,000	2,239,341	2,239,341
2001	13609	364067	651159	Hsg & Neigh Svcs/SF Home Repair	0% Interest Home Repair Program	1,000,000	1,000,000	1,000,000
					<b>HOME REPAIR TOTAL</b>	6,869,415	7,108,756	7,108,756
					<b>HOUSING DEVELOPMENT</b>			
2001	20238	365705	Various	Dev & Invest/Multi-Family	Development & Investments - CDBG Multi Family Staffing	1,177,189	1,177,189	1,177,189
2001	20541	361111	651164	Dev & Invest/Multi-Family	Pre-Development - Affordable Housing	3,222,201	3,222,201	3,222,201
					<b>DEVELOPMENT TOTAL</b>	4,399,390	4,399,390	4,399,390
2001	11496	364040	651161	Dev & Invest/PFR-PI	<b>PUBLIC FACILITY REHAB</b>	1,000,000	1,000,000	1,000,000
					<b>PFR TOTAL</b>	1,000,000	1,000,000	1,000,000
					<b>HOMELESS PUBLIC SERVICE</b>			
2001	12168	364050	651147	Neigh & Support Svcs/Homeless Svcs	<b>Homeless Public Services - Unassigned Projects</b>	2,524,691	2,552,307	2,552,307
					<b>TOTAL HOMELESS PUBLIC SERVICE</b>	2,524,691	2,552,307	2,552,307

**HRD INTERNAL BUDGET TRACKER  
FY 23-24**

Fund	Appr	Cost Center Num	Object	Division/Team	Program/Activity Name	FY 23-24 MAYOR'S REC	MAYOR'S REVISED REC	CITY COUNCIL REC
2001	13837	365007	651147	Neigh & Support Svcs/Comm Dev-NOF	Summer Jobs Program (NRSA)	1,500,000	1,500,000	1,500,000
					<b>TOTAL PUBLIC SERVICE NRSA</b>	1,500,000	1,500,000	1,500,000
2001	12945	362009		Neigh & Support Svcs/Comm Dev-NOF	<b>Public Service - Unassigned Projects</b>	2,524,691		
					<b>EDUCATION</b>			
2001	7523	360901	651147	Neigh & Support Svcs/Comm Dev-NOF	Accounting Aid Society		70,789	70,789
2001	21251	361111	651147	Neigh & Support Svcs/Comm Dev-NOF	Brilliant Detroit		65,789	65,789
2001	11838	366310	651147	Neigh & Support Svcs/Comm Dev-NOF	Cass Community Social Services		60,789	60,789
2001	20647	361111	651147	Neigh & Support Svcs/Comm Dev-NOF	Center for Employment Opportunities		78,199	78,199
2001	4139	360238	651147	Neigh & Support Svcs/Comm Dev-NOF	DAPCEP		65,789	65,789
2001	21253	361111	651147	Neigh & Support Svcs/Comm Dev-NOF	Detroit Phoenix Center (DPC)		78,199	78,199
2001	5983	360634	651147	Neigh & Support Svcs/Comm Dev-NOF	Dominican Literacy		78,199	78,199
2001	21120	361111	651147	Neigh & Support Svcs/Comm Dev-NOF	Family Assistance for Renaissance Men		60,789	60,789
2001	21252	361111	651147	Neigh & Support Svcs/Comm Dev-NOF	Give Merit		78,199	78,199
2001	11167	363124	651147	Neigh & Support Svcs/Comm Dev-NOF	Greening of Detroit		65,789	65,789
2001	6709	360772	651147	Neigh & Support Svcs/Comm Dev-NOF	International Institute		90,789	90,789
2001	11554	361741	651147	Neigh & Support Svcs/Comm Dev-NOF	Mercy Education Project		78,199	78,199
2001	4898	360427	651147	Neigh & Support Svcs/Comm Dev-NOF	Ser Metro		70,789	70,789
2001	20156	364116	651147	Neigh & Support Svcs/Comm Dev-NOF	Sienna Literacy		70,789	70,789
2001	20954	361111	651147	Neigh & Support Svcs/Comm Dev-NOF	Southwest Economic Solution Corporation		70,789	70,789

**HRD INTERNAL BUDGET TRACKER**

**FY 23-24**

Fund	Appr	Cost Center Num	Object	Division/Team	Program/Activity Name	FY 23-24 MAYOR'S REC	MAYOR'S REVISED REC	CITY COUNCIL REC
2001	10124	362635	651147	Neigh & Support Svcs/Comm Dev-NOF	St. Vincent & Sarah Fisher Ctr.		70,789	70,789
2001	13562	367237	651147	Neigh & Support Svcs/Comm Dev-NOF	The Youth Connection		70,789	70,789
2001	13556	367232	651147	Neigh & Support Svcs/Comm Dev-NOF	Urban Neighborhood Initiative		70,789	70,789
2001	05178	360469	651147	Neigh & Support Svcs/Comm Dev-NOF	Wellspring		90,790	90,790
2001	13646	364103	651147	Neigh & Support Svcs/Comm Dev-NOF	YMCA			
					<b>EDUCATION SUB-TOTAL</b>		1,387,042	1,387,042
					<b>HEALTH</b>			
2001	12420	367156	651147	Neigh & Support Svcs/Comm Dev-NOF	Joy-Southfield CDC		60,789	60,789
2001	20630	361111	651147	Neigh & Support Svcs/Comm Dev-NOF	My Community Dental		82,199	82,199
2001	20792	361111	651147	Neigh & Support Svcs/Comm Dev-NOF	Project Healthy Community		82,199	82,199
2001	4178	360263	651147	Neigh & Support Svcs/Comm Dev-NOF	World Medical Relief		74,789	74,789
					<b>HEALTH SUB-TOTAL</b>		299,976	299,976
					<b>RECREATION</b>			
2001	11547	366996	651147	Neigh & Support Svcs/Comm Dev-NOF	Clark Park Coalition		74,789	74,789
2001	20648	361111	651147	Neigh & Support Svcs/Comm Dev-NOF	Cody Rouge Community Action Alliance		65,789	65,789
2001	21254	361111	651147	Neigh & Support Svcs/Comm Dev-NOF	Detroit Horse Power		82,199	82,199
2001	5544	360558	651147	Neigh & Support Svcs/Comm Dev-NOF	Southwest Detroit Business Association		60,789	60,789
					<b>RECREATION SUB-TOTAL</b>		283,566	283,566
					<b>PUBLIC SAFETY</b>			
2001	10620	363059	651147	Neigh & Support Svcs/Comm Dev-NOF	Jefferson Business Association		60,789	60,789



**HRD INTERNAL BUDGET TRACKER  
FY 23-24**

Fund	Appr	Cost Center Num	Object	Division/Team	Program/Activity Name	FY 23-24 MAYOR'S REC	MAYOR'S REVISED REC	CITY COUNCIL REC
2001	10663	363079	651147	Neigh & Support Svcs/Comm Dev-NOF	Neighborhood Legal Services (Wayne County)		65,789	65,789
					<b>PUBLIC SAFETY SUB-TOTAL</b>		126,578	126,578
					<b>SENIORS</b>			
2001	10154	362660	651147	Neigh & Support Svcs/Comm Dev-NOF	Bridging Communities		74,789	74,789
2001	6403	360705	651147	Neigh & Support Svcs/Comm Dev-NOF	Delray United Action Council		70,789	70,789
2001	5662	360574	651147	Neigh & Support Svcs/Comm Dev-NOF	LASED		70,789	70,789
2001	20488	361111	651147	Neigh & Support Svcs/Comm Dev-NOF	Luella Hannan Memorial		82,200	82,200
2001	11893	366905	651147	Neigh & Support Svcs/Comm Dev-NOF	Matrix Human Services		65,789	65,789
2001	5149	360454	651147	Neigh & Support Svcs/Comm Dev-NOF	St. Patrick Senior Center		90,789	90,789
					<b>SENIORS SUB-TOTAL</b>		455,145	455,145
					<b>TOTAL PUBLIC SERVICE (EXCLUDING HOMELESS PS &amp; NRSA PS)</b>		2,552,307	2,552,307
					<b>TOTAL PS AND HOMELESS PS (EXCLUDING NRSA PA)</b>	5,049,382	5,104,614	5,104,614
2001	13529				<b>SECTION 108 LOANS</b>			
2001	13529	364089	704100	Dev & Invest - Asset Management	Book Cadillac (Principal)	716,000	716,000	716,000
2001	13529	364089	703300	Dev & Invest - Asset Management	Book Cadillac (Interest)	33,267	33,267	33,267
2001	13529	364090	704100	Dev & Invest - Asset Management	Fort Shelby (Principal)	1,500,000	1,500,000	1,500,000
2001	13529	364090	703300	Dev & Invest - Asset Management	Fort Shelby (Interest)	171,615	171,615	171,615
2001	13529	364087	704100	Dev & Invest - Asset Management	Garfield II - Note 1 GREP (Principal)	780,000	780,000	780,000
2001	13529	364087	703300	Dev & Invest - Asset Management	Garfield II - Note 1 GREP (Interest)	62,991	62,991	62,991
2001	13529	364087	704100	Dev & Invest - Asset Management	Garfield II - Note 2 - East Forest Arts (Principal)	150,000	150,000	150,000
2001	13529	364087	703300	Dev & Invest - Asset Management	Garfield II - Note 2 - East Forest Arts (Interest)	29,941	29,941	29,941
2001	13529	364087	704100	Dev & Invest - Asset Management	Garfield II - Note 3 - Sugar Hill (Principal)	230,000	230,000	230,000
2001	13529	364087	703300	Dev & Invest - Asset Management	Garfield II - Note 3 - Sugar Hill (Interest)	174,946	174,946	174,946
2001	13529	364087	704100	Dev & Invest - Asset Management	Garfield II - Note 4 - Geothermal (Principal)	100,000	100,000	100,000
2001	13529	364087	703300	Dev & Invest - Asset Management	Garfield II - Note 4 - Geothermal (Interest)	19,146	19,146	19,146
2001	13529	364086	704100	Dev & Invest - Asset Management	Mexicantown (Principal)	360,000	360,000	360,000
2001	13529	364086	703300	Dev & Invest - Asset Management	Mexicantown (Interest)	5,460	5,460	5,460
2001	13529	364091	704100	Dev & Invest - Asset Management	Woodward Garden (Principal)	642,000	642,000	642,000
2001	13529	364091	703300	Dev & Invest - Asset Management	Woodward Garden (Interest)	236,481	236,481	236,481

**HRD INTERNAL BUDGET TRACKER**  
**FY 23-24**

Fund	Appr	Cost Center Num	Object	Division/Team	Program/Activity Name	FY 23-24 MAYOR'S REC	MAYOR'S REVISED REC	CITY COUNCIL REC
					<b>SECTION 108 TOTAL</b>	5,211,847	5,211,847	5,211,847
					<b>SUB-TOTAL HRD EXPENSES</b>	33,662,545	34,030,759	34,030,759
					<b>SUB-TOTAL OTHER DEPARTMENTS EXPENSES</b>			
					<b>TOTAL CDBG</b>	33,662,545	34,030,759	34,030,759
<b>CDBG ALLOCATION</b>								
					<b>TOTAL CDBG LINE OF CREDIT</b>	33,662,545	34,030,759	34,030,759
					Difference	0	0	0
					<b>CDBG SPENDING CAPS</b>			
					Admin/Planning Cap	6,732,509	6,806,152	6,806,152
					Total Admin/Plan Expenses	6,732,511	6,806,152	6,806,152
					Difference	(2)	(0)	(0)
					Public Service Cap	5,049,382	5,104,614	5,104,614
					Total Public Service Expenses	6,549,382	6,604,614	6,604,614
					Difference	(1,500,000)	(1,500,000)	(1,500,000)

SCHEDULE B  
CITY COUNCIL CHANGES TO THE 2023-2024 BUDGET  
APPROPRIATION CHANGES  
SUMMARY BY AGENCY, APPROPRIATION AND FUND

#	Agency	Council Action	Approp. No.	Appropriation Name	FTEs	Appropriations	Revenues	Increase/Decrease	Fund #	One Time/ Recurring
<b>Mayor's Recommended Budget to City Council</b>					<b>10,791</b>	<b>\$ 2,613,789,625</b>	<b>\$ 2,613,789,625</b>	<b>\$ -</b>		
13	BSEED	Increase Appropriation for 200 Air Purifiers- AMC area	20951	Public Health Fund		200,000		\$ 200,000	1000	One time
13	BSEED	Increase Appropriation for 200 Air Purifiers- Stellantis area	20951	Public Health Fund		200,000		\$ 200,000	1000	One time
13	BSEED	Increase Appropriation for the Public Health Fund	20951	Public Health Fund		400,000		\$ 400,000	1000	One time
18	Debt Service Agency	Decrease Appropriation for Installment Purchase Agreement (IPA)- Vehicle Financing- cc 180110	29353	Debt Repayment		(1,750,000)		\$ (1,750,000)	1000	Recurring
19	DPW	Increase Appropriation for Curb build out (District 1- Huntington St.)	20507	COD Capital Projects		400,000		\$ 400,000	4533	One time
23	Office of the Chief Financial Officer	Increase Appropriation for 1 FTE for the Board of Review support staff - increase 1 FTE	29232	Property Valuation	1	85,000		\$ 85,000	1000	Recurring
25	Health	Increase Appropriation for the Detroit ID Program- 2 FTE and operating costs	27250	Resident Health Services	2	309,268		\$ 309,268	1000	Recurring
25	Health	Increase Appropriation for the Disabled Community Outreach	27250	Resident Health Services		200,000		\$ 200,000	1000	One time
29	CRIO	Increase Appropriation for the Office of Disability Affairs- add 1- FTE to serve as a liaison between the disabled community and the city.	28290	Human Rights Advocacy	1	100,000		\$ 100,000	1000	Recurring
29	CRIO	Increase Appropriation for Disparity Study	28290	Human Rights Advocacy		350,000		\$ 350,000	1000	One time
35	Non-Departmental	Increase Appropriation for Detroit Reparations Taskforce	27350	Special Services (to rename aprpn)		350,000		\$ 350,000	1000	One time
35	Non-Departmental	Increase Appropriation for Immigrations Taskforce	27350	Special Services (to rename aprpn)		3,000		\$ 3,000	1000	One time
35	Non-Departmental	Increase Appropriation for Eastern Market- General Fund subsidy	26350	Cultural Institutions Support		75,000		\$ 75,000	1000	One time

SCHEDULE B  
CITY COUNCIL CHANGES TO THE 2023-2024 BUDGET  
APPROPRIATION CHANGES  
SUMMARY BY AGENCY, APPROPRIATION AND FUND

#	Agency	Council Action	Approp. No.	Appropriation Name	FTEs	Appropriations	Revenues	Increase/Decrease	Fund #	One Time/ Recurring
35	Non-Departmental	Increase Appropriation- CHWright Museum-operations	26350	Cultural Institutions Support		700,000		\$ 700,000	1000	One time
35	Non-Departmental	Increase Appropriation- CHWright Museum- capital	20507	COD Capital Projects		2,000,000		\$ 2,000,000	4533	One time
35	Non-Departmental	Increase Appropriation- Historical Museum- capital	20507	COD Capital Projects		1,000,000		\$ 1,000,000	4533	One time
35	Non-Departmental	Increase Appropriation- Historical Museum-operations	26350	Cultural Institutions Support		500,000		\$ 500,000	1000	Recurring
35	Non-Departmental	Increase Appropriation for Detroit Zoo infrastructure improvements (water mains)- capital	20507	COD Capital Projects		1,000,000		\$ 1,000,000	4533	One time
35	Non-Departmental	Increase Appropriation for Media Services-technology/equipment	28352	Media Services and Communications		221,000		\$ 221,000	1000	One time
35	Non-Departmental	Increase Appropriation for Media Services-Communications- Disabled Community	28352	Media Services and Communications		50,000		\$ 50,000	1000	One time
35	Non-Departmental	Increase Appropriation- Detroit Wayne County Port Authority -General Fund contribution	27351	Transportation Services Support		50,000		\$ 50,000	1000	Recurring
35	Non-Departmental	Increase Appropriation- Detroit Wayne County Port Authority - Feasibility Study for Ferry Service	27351	Transportation Services Support		100,000		\$ 100,000	1000	One time
35	Non-Departmental	Decrease Appropriation - cc 350800 Centralized Payments - Hardware maintenance	29350	Citywide Overhead		(406,000)		\$ (406,000)	1000	Recurring
35	Non-Departmental	Decrease Appropriation -cc 350310- Detroit Building Authority	29350	Citywide Overhead		(1,096,113)		\$ (1,096,113)	1000	Recurring
35	Non-Departmental	Decrease Appropriation -cc 350980- Workforce Investments	29350	Citywide Overhead		(238,662)		\$ (238,662)	1000	Recurring
35	Non-Departmental	Increase Appropriation - Revenues- Prior Year Surplus-Utilize Contingency Fund Balance	20255	Prior Year Activity			6,080,404	\$ (6,080,404)	1000	One time
35	Non-Departmental	Increase Appropriation - Revenues- Prior Year Surplus-Increase for Blight Remediation Project	20255	Prior Year Activity			3,300,000	\$ (3,300,000)	1003	One time



SCHEDULE B  
CITY COUNCIL CHANGES TO THE 2023-2024 BUDGET  
APPROPRIATION CHANGES  
SUMMARY BY AGENCY, APPROPRIATION AND FUND

#	Agency	Council Action	Approp. No.	Appropriation Name	FTEs	Appropriations	Revenues	Increase/Decrease	Fund #	One Time/ Recurring
35	Non-Departmental	Increase Appropriation - Revenues- Prior Year Surplus- Increase for Capital Projects	20255	Prior Year Activity			4,400,000	\$ (4,400,000)	4533	One time
35	Non-Departmental	Increase Appropriation for Office of Early Learning. Add: 2 TASS positions and funding for capital and operations	27352	Community Programs Support		2,500,000		\$ 2,500,000	1000	One time
36	Housing & Revitalization Department	Increase Appropriation for Case Management and Outreach Services for DLBA Occupied Housing/Buy Back Program	26360	Community Development		430,000		\$ 430,000	1000	Recurring
36	Housing & Revitalization Department	Increase Appropriation for DEGC for the Green Grocer Program	27360	Economic Development Programs		525,000		\$ 525,000	1000	One time
36	Housing & Revitalization Department	Increase Appropriation for DEGC for an African-Town Retail Study	27360	Economic Development Programs		75,000		\$ 75,000	1000	One time
43	Planning & Development	Decrease Appropriation for 1 FTE- Assoc Director of Design	29430	PDD Administration	-1	(216,925)		\$ (216,925)	1000	Recurring
47	General Services Department	Increase Appropriation - Forestry - Emergency Tree Trimming and Removal - residential	20253	Blight Remediation Projects		3,300,000		\$ 3,300,000	1003	One time
47	General Services Department	Increase Appropriation - Recreation - 2 additional Warming/Cooling Centers	27470	Recreation- GSD		150,000		\$ 150,000	1000	Recurring
50	Office of the Auditor General	Increase Appropriation - Add 3 FTEs - Auditor Manager IV and Auditor IV - CC 500020 - Auditing Operations and operating costs of software maintenance, training and other operating costs.	28500	Internal Controls Auditing	3	444,778		\$ 444,778	1000	Recurring
51	Zoning	Increase Appropriation for increased compensation for BZA members	27510	Zoning and Land Use Controls		10,500		\$ 10,500	1000	Recurring
51	Zoning	Increase Appropriation for 2 at-large members	27510	Zoning and Land Use Controls		18,000		\$ 18,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff	28521	City Council Member at Large 1		100,000		\$ 100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff	28522	City Council Member at Large 2		100,000		\$ 100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff	28523	City Council Member - District 1		100,000		\$ 100,000	1000	Recurring

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SCHEDULE B  
CITY COUNCIL CHANGES TO THE 2023-2024 BUDGET  
APPROPRIATION CHANGES  
SUMMARY BY AGENCY, APPROPRIATION AND FUND

#	Agency	Council Action	Approp. No.	Appropriation Name	FTEs	Appropriations	Revenues	Increase/Decrease	Fund #	One Time/ Recurring
52	City Council	Increase Appropriation - Council Staff	28524	City Council Member - District 2		100,000		\$ 100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff	28525	City Council Member - District 3		100,000		\$ 100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff	28526	City Council Member - District 4		100,000		\$ 100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff	28527	City Council Member - District 5		100,000		\$ 100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff	28528	City Council Member - District 6		100,000		\$ 100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff	28529	City Council Member - District 7		100,000		\$ 100,000	1000	Recurring
52	City Council	Increase Appropriation for City Planning Commission - Commissioners' stipend	28520	Legislative Administration		29,700		\$ 29,700	1000	Recurring
52	City Council	Increase Appropriation - CC 520009 Board of Review - increase compensation for Director and Board Members' per diem rate	28520	Legislative Administration		251,828		\$ 251,828	1000	Recurring
53	Ombudsperson	Increase Appropriation for 2 FTE: Asst Ombudsman Grade IV	28530	Community Engagement- Ombudsperson	2	260,000		\$ 260,000	1000	Recurring
54	Office of the Inspector General	Increase Appropriation for restoration of budget; Add funding for 1 TASS and increase funding for professional services.	28540	OIG Investigations & Accountability	1	87,626		\$ 87,626	1000	Recurring
70	City Clerk	Increase Appropriation for furniture purchase	28700	City Clerk Administration		131,404		\$ 131,404	1000	One time
70	City Clerk	Increase Appropriation for 1 FTE- Committee Clerk	28700	City Clerk Administration	1	81,000		\$ 81,000	1000	Recurring
	<b>As Amended by City Council</b>			<b>Final Budget</b>	<b>10,801</b>	<b>2,627,570,029</b>	<b>2,627,570,029</b>	<b>\$ -</b>		

**THE DETROIT CITY COUNCIL  
2023-2024 FINANCIAL AND BUDGETARY PRIORITIES,  
PUBLIC POLICY, PLANNING AND ACTION RESOLUTION**

**BY ALL COUNCIL MEMBERS:**

**WHEREAS,** The Honorable Mayor Mike Duggan presented his proposed Executive Budget for FY 2023-24 and a Four-year Financial Plan for the City of Detroit to the Honorable Detroit City Council on March 3, 2023, and in fulfillment of its Charter-mandated role and in keeping with past practice, City Council held hearings and deliberations on the proposed Executive Budget for FY 2023-2024 as submitted by the Mayor; and

**WHEREAS,** The City of Detroit (City) continues on its positive trajectory since emerging from bankruptcy at the end of 2014. Reinvestment in the City's infrastructure has been ongoing, with fiscal restraint remaining paramount; and, the alignment of expenditures and revenues continues to be balanced with improvements in service delivery to residents; and

**WHEREAS,** Michigan Public Act 181 of 2014 (Act 181) provided for State oversight of the City's finances for at least thirteen years. This budget process is proceeding under a waiver of active oversight, granted by the Financial Review Commission (FRC) in April 2018, following three consecutive years of successful adherence to deficit-free budgets. The annually renewable waiver requires the City to submit its adopted budget and four-year financial plan to the FRC by April 30 of each year in order to obtain; and

**WHEREAS,** Pursuant to Sec. 8-213 of the 2012 City Charter and Public Act 182 of 2014, the City's Chief Financial Officer, Budget Director, Auditor General, and the City Council's Legislative Policy Division, along with other top officials held a revenue estimating conference which determined reasonable, agreed upon revenue projections of General Fund revenues for the upcoming fiscal year, totaling \$1.254 billion; and

**WHEREAS,** The FY 2024-2027 four-year financial plan, as presented to City Council, shows employee benefits increasing from \$249.1 Million in FY 2023 to \$377 Million in FY 2024, an increase of \$127.9 Million. The City will no longer make discretionary pension contributions to the Retiree Protection Fund Trust Fund (RPTF) in 2024, but instead begin to withdraw funds to pay its legacy pension cost. The FY 2024 \$148.9 Million legacy pension payment is based on a 30-year amortization period for the General Retirement System and a 20-year amortization for the Police & Fire Retirement System. The Retiree Protection Trust Fund (RPTF) was projected to grow to \$473.4 Million to soften the pension blow in FY 2024; and

**WHEREAS,** In FY 2024, the pension payment could approach 11% of the general fund recurring budget under a 30-year amortization period. The pension payment could approach 13% of the general fund recurring budget under a 20-year amortization period. The amount of the City's annual pension payment fluctuates depending on how the stock market and the pension investments perform, the pension payback period (payment amortization period) and how much the City owes in pensions (unfunded actuarial liability). Conservative budgeting needs to be

continued to reflect fiscal realities and avoid a reversion into bankruptcy and to diminish the City's ability to provide critical services. Pension costs will need extremely close monitoring; and

**WHEREAS**, On this day, April 10, 2023, the Detroit City Council adopts a program budget that is based on sound conservative budgetary principles for municipalities, well-reasoned financial assumptions and past performance, as well as stated goals and projections for City departments, divisions and agencies, as well as in consideration of the dictates of the "Plan for the Adjustment of Debts of the City of Detroit" (POA); and

**WHEREAS**, The Administration has astutely recognized that the City's Plan of Adjustment contained several questionable key assumptions that need to be addressed to manage the projected shortfall in the City's pension obligations. Prudent financial planning has allowed the City to establish a Retiree Protection Trust Fund to ensure that pensioners who have already suffered a significant loss due to the City's bankruptcy will not be harmed further by a collapse of the pension system. The City has built up approximately \$473 Million in trust assets to offset the City's annual required contributions that resume in FY 2024. The City will make its first distribution, \$57.2 Million, from the trust fund; and

**WHEREAS**, In response to the COVID-19 pandemic, Congress adopted the American Rescue Plan Act of 2021, which allocated \$826.7 Million to the City of Detroit to remedy fiscal shortfalls caused by mandatory shut-downs; and

On June 29, 2021, City Council allocated the fund, through 15 appropriations. The Administration has requested to reappropriate \$59 million to purposes that have seen greater demand and to also address the negative impact of the COVID-19 pandemic; and

**WHEREAS**, Due to the abundance of vacant homes and buildings there has been an increase in rodents and other vermin across the city. Therefore, City Council urges the Administration, through the Environmental Services Department, to increase the amount of rodent bait distributed and funding needed to proactively address this issue; and

**WHEREAS**, Residents continue to suffer from the effects of poor air quality due to emissions from corporate facilities that are embedded within many of our residential communities. City Council encourages the Administration to seek reimbursement from private corporations for the city's purchase of air purifiers to assist Detroit residents that have been affected by hazardous fumes; and

**WHEREAS**, Sections 2227 and 2845 of the Michigan Insurance Code, 1956 PA 218, MCL 500.2227 and 500.2845 allows City of Detroit to participate in the fire insurance withholding program to escrow 25% of fire insurance settlements for losses to real property within the City limits. Under the program, the City receives a portion of the insured's insurance payment to be held in an escrow account until the relevant structure is repaired, replaced or demolished. The Fire Escrow Account is currently inadequate and does not meet actual costs of demolition. The City Council urges the State to increase the maximum escrow withholding percentage; and; and

**WHEREAS,** The City of Detroit has a commitment to removing barriers and increasing the participation of minority, women, and veteran owned businesses in the demolition process is stymied by the insurance requirements. City council urges the Administration, Law Department, Demolition Department, and business owners to explore solutions to reduce the burdensome insurance requirements, including, but not limited to, by ordinance amendment, outreach initiatives, and city-led programming; and

**WHEREAS,** The Mayor’s proposed 2023-24 Budget presents consolidated and transferred departmental functions for construction and facilities management from the General Services Department to the newly named Construction and Demolition Department and a consolidation of the legacy and pension activities to Debt service Agency. Before these transfers may become effective, these amendments to the Executive Organization Plan must be submitted to City Council for its review and approval; and

**WHEREAS,** Although, the city’s blight elimination program has succeeded in demolishing many vacant and blighted structures throughout the city, demolition activities both commercial and residential, take considerable time. Unfortunately, there are many missing and deceased persons reported in the city of Detroit and some of these vacant structures have been scenes of tragic events. The City Council urges the DPD to make available the use of cadaver dogs when necessary to search for missing individuals in vacant structures in the demolition process; and

**WHEREAS,** There are over 4,200 miles of sidewalk in the city of Detroit. The City Council recognizes the importance of maintaining safe and accessible sidewalks for all residents and seeks to address the need for an efficient and cost-effective Residential Sidewalk Repair Program. City Council urges the Department of Public Works to develop and implement a Residential Sidewalk Repair Program that fosters collaboration between citizens and sidewalk repair vendors, leveraging economies of scale to reduce the cost of private sidewalk repairs, and report the progress and results to the City Council on a regular basis; and

**WHEREAS,** City Council acknowledges the significance of traffic calming measures and the benefit of putting in place measures to reduce vehicle speeds and improve safety. City Council supports the pursuit of Vision Zero goals and objectives to eliminate traffic-related fatalities and severe injuries and urges the Department of Public Works to prioritize and increase the implementation of traffic calming solutions, such as traffic circles and other effective measures; and

**WHEREAS,** Recycling and composting our food waste are a couple of ways to comply with the City’s Climate Action Ordinance which requires the City to lower our greenhouse emissions by 35% of 2012 levels by 2024. The City Council encourages the DPW to institute a pilot program for food waste recycling with the goal of lowering the City’s carbon footprint; and

**WHEREAS,** Keeping in line with the commitment made by the Administration, City Council urges the Administration add \$170,000 from the street fund for one (1) fulltime FTE in city engineering to provide city wide oversight; and

**WHEREAS**, Traffic calming devices in the form of temporary bollards have been placed at two locations in the Sherwood Forest Neighborhood. The replacement of these bollards with something more esthetically pleasing devices will assist in calming traffic and the beautification of the area. City Council agrees with the Administration's commitment to fund these improvements from this year's street fund allocation in the amount of two hundred fifty thousand dollars.

**WHEREAS**, DDOT's bus service is a lifeline for tens of thousands of Detroit residents. The current shortage of bus drivers, amongst other things, has limited bus schedules which has disrupted the lives of those Detroiters that rely on bus service. We cannot approve of this budget without advocating for the crucial transit needs of our residents. We believe that the effort to pay bus operators more can be supported through Workforce Investment funds. Thus, Council urges the administration to increase the Department of Transportation's operating budget to \$80 million; and

**WHEREAS**, City Council recognizes bus shelters with benches and safe sidewalk connections can improve the rider experience and ridership of citizens utilizing public transportation; however, only approximately 4% of the bus stops have bus shelters, trailing behind many other large cities creating an uncomfortable and unfriendly rider experience. City Council requests the Administration allocate seven million dollars in funding to increase the number of bus shelters city-wide; and

**WHEREAS**, DDOT's monthly ridership that varies between 600,000 and 800,000 passengers, down from between 1.5 million and two million riders before the pandemic, demonstrating that DDOT's monthly ridership has not recovered since the start of the covid-19 pandemic. As cities across the country have implemented free public transportation pilots to counteract the national decline in bus ridership, City Council urges the Detroit Department of Transportation to establish a pilot program for 1-month of free DDOT ridership to be evaluated according to metrics related to ridership, environmental impact, quality of life, and equity; and

**WHEREAS**, The bus operator shortage is a major cause of buses arriving late to their designated stops. The bus operator shortage in Detroit is primarily due to the low wages that are being offered by DDOT. To ensure that DDOT is offering competitive wages and that the buses arrive on time, City Council urges the Administration to allocate funds to the Detroit Department of Transportation to cover the cost for a starting wage of \$29 per hour for bus operators and to cover the cost for existing bus drivers to receive a raise commensurate with their length of service to the Department; and

**WHEREAS**, The success of transit systems in rural, urban, and suburban neighborhoods is critical to the economic health and sustainable growth of America's communities. Transit-oriented development (TOD) is an urban planning concept that encourages cities to develop housing adjacent to reliable and accessible transportation, promoting the creation of dense, walkable, mixed-use development near transit, which attracts people and adds to vibrant, connected communities, City Council urges the Administration, DDOT and all necessary parties to work to develop, implement and execute a transit-oriented development framework for the city of Detroit; and

**WHEREAS**, The DDOT drivers earn far less than the national average and continue to persevere through trying conditions. Employees have endured the pandemic and shown a great commitment to the department and the citizens, City Council urges the Administration to increase the DDOT budget to the amount of \$400K from ARPA funds to allow for a \$1000 bonus to all active employees; and

**WHEREAS**, Despite Section 8-2-20 of the Detroit City Code requiring wrecking operations be performed by the employees of the licensed wrecking contractor and expressly prohibiting the use of independent contractors or subcontractors, Proposal N Demolition contractors were allowed to use 1099 employees for the purposes of pre-qualifying for bids as well as performing work. Therefore, the City Council strongly urges the Office of Contracts and Procurement to follow the law and moving forward provide an annual report outlining the pre-qualifications and employees used for demolition contracts; and

**WHEREAS**, Over 20 years ago, residency requirements for city of Detroit employees were abolished. It is reported that 60 – 80 percent of public safety workers now live outside of the city. Perhaps it is time to reevaluate this policy. City Council request that the Administration, through the office of the OCFO, conduct a study of the pros and cons of residency and how it has affected our city and the role it might play in the future; and

**WHEREAS**, Despite the success of the approximately five thousand speed humps installed in neighborhoods around the City of Detroit, there have been reports regarding how the speed humps interfere with the response time for the Detroit Police Department, Fire Department and Emergency Medical Services; City Council urges the administration to prepare an analysis on the negative impact of speed humps on city emergency vehicle response; and

**WHEREAS**, For decades air pollution and other harmful effects from an over proliferation of truck traffic has plagued the neighborhoods surrounding the Ambassador Bridge, the Detroit City Council requests that the Detroit Health Department provide an annual study reflecting the impact of factories and truck traffic on air quality in neighborhoods surrounding the bridge to include solutions on ways to mitigate the issues that form the findings of the report; and

**WHEREAS**, Nationwide settlements have been reached to resolve opioid litigation brought by states and local governments. The City of Detroit will receive millions of dollars in compensation for damage suffered during the opioid crisis through multi-party litigation. City Council urges the Detroit Health Department to review the Opioid Remediation Funding Priorities report written by the Office of Council Member Gabriela Santiago-Romero containing recommendations for potential uses of the settlement funds, and to work with community organizations and City Council to implement the proposed solutions; and

**WHEREAS**, Food safety is of paramount importance to the residents of Detroit and educating the public on safe food handling practices is crucial in maintaining a healthy community; the City Council hereby urges the Health Department to earmark \$50,000 from its current budget to provide more information to the public on food safety practices by utilizing funds to expand existing food safety programs and develop new educational materials and outreach initiatives that will increase awareness and understanding of food safety practices; and



**WHEREAS.** The Health Department works in partnership with Detroiters to protect and promote their health, well-being, safety, and resilience, and to respond to every public health need with exceptional leadership, policies, programs, and services. Due to the ongoing issues with air quality in the Stellantis-Mack impact area, the City Council encourages the Health Department to collaborate with local health care systems to provide physical exams that will monitor the impact of air pollution on residents' health by tracking their throat, lung, and heart health, particularly in areas with significant industrial operations nearby; and

**WHEREAS,** Air pollution due to an over proliferation of truck traffic has been a significant public health issue in areas throughout the city for years, as many impoverished and minority communities have been forced to disproportionately bear the burden of industry and its deleterious effects, City Council urges the Administration to conduct and publish an annual environmental health study regarding the impact of truck traffic on air quality in neighborhoods adjacent to the new Amazon Center; and

**WHEREAS,** The Detroit Health Department annually licenses and inspects over 1,900 food establishments. City Council recognizes the critical role that Food Safety Inspectors play in protecting the health and well-being of the residents of Detroit, and the importance of providing competitive compensation to attract and retain skilled professionals in this field; City Council urges the Detroit Health Department, in coordination with the Human Resources Department, to review and modify the Official Compensation Schedule (white-book) for Food Safety Inspector pay, ensuring that the compensation is commensurate with their responsibilities and competitive with similar positions in comparable jurisdictions, and report the proposed adjustments to the City Council for consideration and approval; and

**WHEREAS,** The City has a high percentage of residents with untreated mental illness with a large segment unable to receive the necessary care because they cannot afford it. Those suffering from mental issues require access to treatment and improved quality of treatment to reduce homelessness, incarceration, and fatal interactions with police. City Council urges the Administration to allocate one million dollars to combat mental health issues and fund initiatives targeted toward helping those who suffer mental illness; and

**WHEREAS,** The health and wellbeing of Detroit's residents, including persons with disabilities, are essential to the City's overall prosperity, vitality, and quality of life; the Detroit City Council encourages an increase in funding through one-time General Fund costs to the Detroit Health Department of \$200,000 for outreach to the disabled community, advocating healthy outcomes, and cultural competency training for health care providers as it relates to the disabled population; and

**WHEREAS,** As a result of the pandemic many persons now suffer from the condition referred to as Long-Covid. Long Covid is defined as prolonged or persistent symptoms lasting at least 90 days following the onset of Covid. Symptoms include fatigue, shortness of breath and impaired cognitive and physical function. City Council urges the health department to conduct a study relative to long covid and its effects on the citizens of Detroit; and

**WHEREAS**, Nonmedical factors can greatly influence health outcomes. Conditions in the environments where people are born, live, and work, play a big role in the wellness of our communities. City Council requests the Health Department conduct a study to identify and address the social determinants of health in the City of Detroit.

**WHEREAS**, Continuing education and professional development are vital components that increase City employee's productivity and the delivery of services to residents. Numerous studies have shown that there is a significant return on the City's investment when provisions are provided to increase educational opportunities of its employees. Therefore, City Council requests that the Administration reinstate the employee tuition reimbursement program to support our employees wishing to further their education; and

**WHEREAS**, City Council acknowledges the importance of providing equitable compensation to Detroit's elected officials, reflecting the responsibilities and efforts involved in their roles, and the recent study prepared by the Human Resources Department indicating that Detroit Elected Officials are currently undercompensated in relation to comparable sized cities with similar governmental structures; City Council encourages the Elected Officials' Compensation Committee to carefully review the findings of the study prepared by the Human Resources Department, and to take appropriate action in compliance with these findings to adjust the compensation of Detroit Elected Officials accordingly, ensuring that their remuneration is competitive and commensurate with their responsibilities, and report the proposed adjustments to the City Council for consideration and approval; and

**WHEREAS**, The Inclusionary Housing Ordinance that Detroit City Council passed in 2017 requires annual income verification of those residents residing in the units set aside as affordable. Recently representatives from CRIO stated that there has been little to no actual income verification. City Council strongly urges the Administration to move the responsibility of Income Verification from CRIO to HRD, and to issue a compliance report within 6 months following the passage of the FY23-24 Budget; and

**WHEREAS**, In an effort to ensure equitable access to city government and the democratic process, City Council urges the Administration to allocate funding to the Civil Rights, Inclusion and Opportunity Department to allow for interpretation services in American Sign Language (ASL) and any requested language during formal session, standing committees and charter mandated meetings to be the standard, and work to eliminate resident requirement of requesting the services which will allow for greater access and involvement from residents; and

**WHEREAS**, According to a report from Wayne State University Medical School and the Detroit Area Agency on Aging, older adults in parts of Wayne County, including Detroit, are dying at twice the rate of those who live elsewhere in Michigan. Chronic illnesses, living conditions, lack of resources, accessibility to health care and lack of health insurance, are all contributing factors. City Council urges the administration to establish the Department on Aging to provide senior residents services, including but not limited to case management and access to home care agencies, home delivered meal programs, mental health, and other vital programs; and

**WHEREAS**, Persons with disabilities face unique challenges and barriers in accessing and participating in various aspects of community life, including media, housing, law enforcement, employment, and health programs. The Detroit City Council requests the Civil Rights, Inclusion and Opportunity Department to prepare an annual report on expenditures by program and outcomes related to disabled residents, including media, housing, law enforcement, employment, and health programs; and

**WHEREAS**, According to the U.S. Census Bureau, currently the poverty level in the city of Detroit is 33.2 percent, making it the poorest large city in the country with 219,317 of its residents, or just over one third of the population, living below the poverty level. The vast size of the population living below the federal poverty levels requires extraordinary measures to address the situations faced by our residents. The City Council request the Administration work to establish an Office of Poverty to serve as a community resource to offer services, information, and serve as an advocate for those effected by poverty; and

**WHEREAS**, Historically, small businesses have been essential to the economic growth in Detroit. Supporting small businesses leads to increased opportunity and decreased unemployment. The Office of Small Business Affairs will provide resources to local small businesses to encourage their growth and success. Council urges the administration to add the cost of the Office of Small Business Affairs to the Mayor's Office; and

**WHEREAS**, In recognition of the ongoing threat and future effects of climate change, which have the potential to destabilize our communities and infrastructure, City Council request the Homeland Security Department develop a comprehensive Disaster Mitigation Plan to address the issue of basement backups and flooding, which focuses on implementing measures to reduce the risk of flooding/backups and minimizing the impact on communities and infrastructure.

**WHEREAS**, In recognition of the ongoing threat and future effects of climate change, which have the potential to destabilize our communities and infrastructure, City Council requests the Administration establish Resilience Hubs to provide essential services and resources to residents during emergencies and disasters, such as shelter, food, water, medical care, and information throughout the city to help mitigate potential damage and loss of life; and

**WHEREAS**, Youth employment programs help youth development skills, create career goals, and become productive citizens. City Council request the allocation of \$250,000 from ARPA/Cares funds for the Youth Employment Support program to provide resume and soft-skill training as well as financial literacy education to Detroit youth between the ages of 16 and 25; and

**WHEREAS**, The unique six thousand seat Aretha Franklin Amphitheater continues to offer an enjoyable experience as a destination of choice for artists and concert goers. This valued city of Detroit asset is most inviting when amenities, such as parking, are widely available, City Council urges the Administration to collaborate with all necessary departments to improve and create a parking plan that promotes long-term accessibility to the Aretha Franklin Amphitheater; and

**WHEREAS,** As one of the largest employers in the city, we must commit to paying our employees a livable, competitive wage with a strong fringe benefit package that will support families and encourage a stable workforce; thus, Council supports a \$7 million allocation to Workforce investment to increase wages city-wide particularly the bus drivers in DDOT and the mechanics and GSD; DDOT and DPD; and

**WHEREAS,** In 2021, Detroiters broadly supported a ballot initiative to create a Reparations Taskforce that will research and find mechanisms aimed at addressing economic mobility and opportunities that have been historically denied Black Detroiters as a result of aftermath of slavery and ever present systematic racism; City Council urges the Administration to continue to adequately fund the Reparations Taskforce with at least \$350,000 and adopt any policy recommendations that the body puts forth because Detroit can only truly move forward when all are uplifted; and

**WHEREAS,** Despite dedicating some of the best years of their lives to serving Detroit residents, the City's 6,178 retirees have not been able to reap the full benefits promised to them because of the pension cuts sustained during the City's bankruptcy. To soften that blow, City Council will continue to explore a way to provide \$2,000 dollars in direct compensation to City of Detroit retirees who still live within the borders of Detroit; and

**WHEREAS,** City Council urges the creation of Community Land Bank /Community Land Trust Program in conjunction with DLBA so large sections of vacant DLBA owned land can be devoted in perpetuity to community based non-profit trust who will develop the properties for the benefit of the community; and

**WHEREAS,** The Detroit Land Bank Authority has been tasked with returning properties to productive use, and as they come to the conclusion of this mission, the City Council would like to explore solutions to transitioning the Occupied Properties programming and its associated funding, to the Housing and Revitalization Department. The department is intimately familiar with some of the challenges regarding the population that currently occupies, city/publicly owned property, and currently assists the Detroit Land Bank Authority in case management services for other programmatic objectives; and

**WHEREAS,** The Board of Ethics has identified the need for a customized Learning Management System (LMS) to meet the specific needs and requirements of the Board of Ethics, including training on ethics laws and regulations, best practices for conducting investigations and hearings, and other topics relevant to the Board's mission. City Council encourages the allocation of \$150,000 ARPA dollars for the development, implementation and maintenance of the LMS; and

**WHEREAS,** The Charles H. Wright Museum's long-term financial sustainability depends on the generous support of the community through expanded membership and the state and local government to direct support for capital as well as operational needs. City Council supports additional funding from the state for the museum's capital improvements in FY 2024 that include replacing the freight and passenger elevators, supporting the museum's longevity as they seek to create a modern institution that is appealing to both employees and visitors; and

**WHEREAS,** Increasing the visibility and accessibility of the Detroit Historical Museum would enable more people to learn and appreciate the City’s rich history, generating positive impacts on education, tourism and economic development. City Council encourages the museum to allocate \$50,000 of their existing budget for marketing services, and to collaborate with local tourism and cultural organizations, media outlets and other relevant stakeholders in the development and implementation an effective strategy to advertise the highly marketable services and offerings the museum has to provide; and

**WHEREAS,** The Detroit Zoo is a beloved institution that serves as an educational, recreational, and conservation resource for the citizens of Detroit and for the thousands of visitors it receives from around the world; in order to preserve this gem, the City and the Zoological Society must work cooperatively to find efficiencies that will help address infrastructure needs, including serious water and sewerage issues ensuring that the Zoo continues to operate effectively while minimizing waste and promoting responsible use of resources; and

**WHEREAS,** The Detroit City Council in its communications with the public sees the value in presenting a unified City brand for many of its public offerings; however, there are occasions where the unique expressions of the City Council member must be showcased; to accomplish this City Council urges the Administration to extend Media Services resources to create a parallel City Council brand as a body and for individual Council Members; and

**WHEREAS,** We are blessed as a community to have people here that emigrate from countries across the globe. It is important to ensure all residents have the opportunity to participate in our programs and not be limited by language barriers; City Council urges Media Services and CRIO to work together to develop programming and social media content in various languages; and

**WHEREAS,** Detroit is home to a diverse group cultures; City Council urges the Administration conduct feasibility studies relative to create African Town and Chaldean Town business districts; and

**WHEREAS,** The Wayne County Port Authority plays a crucial role in the economic and environmental well-being of Detroit and the surrounding region; to that end City Council urges the Office of Sustainability to collaborate with the Wayne County Port Authority in identifying and pursuing grant opportunities related to sustainability, working together to develop and implement innovative solutions that will enhance the environmental stewardship and long-term viability of the Port Authority, benefiting the city, its residents, and the broader region; and

**WHEREAS,** As a way to combat growing wage and income disparity within our population, City Council strongly advocates for a universal income and are committed to working with local, state and federal partners on executing a Universal Basic Income Supplement program for Detroiters; and

**WHEREAS,** The Detroit Affordable Housing & Development Fund is a vital tool to help combat the skyrocketing rental increases that pose a serious danger to Detroiters struggling to find affordable housing especially those with incomes 50% of the Area Median Income (AMI) and lower. City Council urges the Administration to seek out additional sources such as philanthropic

donations and grants, and allocate additional funding beyond the proceeds of City owned commercial land sales to fully fund the affordable housing needs; and

**WHEREAS**, City Council urges the Detroit Housing and Revitalization Department ( HRD) to identify and secure appropriate funding sources to provide comprehensive customer service training for the CDBG staff, thereby enhancing their ability to serve the public efficiently and professionally, ultimately contributing to the improvement of the overall experience for Detroit residents interacting with the department; and

**WHEREAS**, An adaptive reuse plan to address both the sizable number of vacant office buildings in the downtown area and need for more affordable housing units would be beneficial development of downtown; therefore, City Council urges HRD and Detroit Economic Growth Corporation (DEGC) to work with potential public and private partners to develop a plan and funding resources to survey, identify, and adapt vacant office spaces into affordable housing units; and

**WHEREAS**, City Council urges the innovative use of 3-D printing to reduce costs in the development of affordable housing and would encourage DEGC and HRD to actively explore developers interested in promoting this type of development to lower both the purchase price of the new homes and the cost of rental options; and

**WHEREAS**, To address the unique challenges and barriers disabled and senior residents face in maintaining and accessing in-home services, City Council urges the reprogramming \$2 million of ARPA funds to create a Home Accessibility Program for senior and disabled residents to upgrade their homes and make them both ADA compliant and physically accessible; and

**WHEREAS**, The Right-to-Counsel Ordinance was passed in 2022 to assist Detroit tenants with legal representation in landlord-tenant actions in 36<sup>th</sup> District Court that are at risk of losing housing, especially now that all COVID-related eviction moratoriums have long since expired and rental evictions, many of which are avoidable, having resumed; to fully address evictions in Detroit, City Council strongly urges the administration to fully fund the Right-to-Counsel Ordinance and appropriate \$12 million dollars in ARPA funding for this purpose; and

**WHEREAS**, Many of the economic development projects that are approved by the City have varying commitments connected to the approval of the project; City Council requests DEGC, PDD and CRIO provide an annual report that evaluates the compliance of the developers' commitments on job creation and property taxes; and

**WHEREAS**, The impact of taxes levied by the City on both commercial and residential property owners on economic development, particularly commercial development, needs some emphasis and critical analysis; therefore, the City Council urges the HRD, DEGC, and Office of the Assessor to analyze and report on the effect of high property taxes on the City's economic position to determine the appropriate tax policies that will promote equitable economic growth; and

**WHEREAS,** There is a need for greater transparency, accountability, and public awareness of the results, value and process for approval of tax incentives and abatements accordingly, City Council requests HRD and DEGC earmark \$50,000 of their budget to develop an information campaign to inform and educate the public on tax abatements as it relates to development projects; and

**WHEREAS,** The City of Detroit recognizes the importance of economic growth and development and the benefit of tax abatements as a tool to encourage investment and create new jobs. City Council urges the Detroit Economic Growth Corporation, Civil Rights, Inclusion, and Opportunity Department, and Planning and Development Department provide an annual collaborative report on the jobs promised and the actual jobs created by these projects and developers receiving tax incentives in Detroit; and

**WHEREAS,** City Council urges the Downtown Development Authority (DDA) to utilize its funding to implement an Adaptive Reuse Program that focuses on the priorities developed by the organization for the transformation of our city center, including incentivizing real estate development, supporting vibrant initiatives, developing downtown diversity, and improving downtown safety, security, and quality of life; and

**WHEREAS,** City Council encourages HRD to spend \$100,000 appropriated in the FY2023 Budget for an Accessible Housing Audit which would provide a comprehensive review and assessment of the accessibility of housing units in the City of Detroit, identifying any deficiencies or barriers that prevent individuals with disabilities, mobility limitations and other accessibility needs; and

**WHEREAS,** City Council urges the reappropriation of \$100,000 in ARPA funding for CRIO, Detroit Employment Solutions Corporation and DEGC to collaboratively develop specific job training and placement programs for disable persons would provide the necessary support, resources and accommodations for them to achieve their full potential and contribute to the City's workforce and economic growth; and

**WHEREAS,** The last few decades have been replete with new innovation reducing the number of persons necessary to carry on business of all kinds, particularly businesses that use low skill repetitive work and work that is now performed by AI technology. City Council is requesting a study on the impact of automation on jobs; and

**WHEREAS,** Many do not know that the Detroit Police Department Victims Assistance Program exists to help survivors address the physical, emotional, and even financial toll that violent crime can have on victims, survivors, and family members months and even years after the fact. Therefore, the Detroit City Council urges the Administration better advertise this important program and to support increased funding for the Detroit Police Victim's Assistance Program by using existing DPD funds from unfilled social workers positions; and

**WHEREAS,** City Council encourages the Detroit Police Department to allocate an additional \$150,000 from FY 2024 budget for Invisible Disabilities Training Program aimed at enhancing the ability of officers to interact with individuals with invisible disabilities such as mental health



conditions, developmental disorders and sensory impairments in a safe, respectful and effective manner; and

**WHEREAS,** Council offices regularly receive feedback from residents that they don't feel safe in their neighborhoods due to lack of sufficient public lighting necessary to preserve the health and safety of the People of Detroit; therefore, City Council requests the creation of an amended public lighting plan and increased funding to support the amended plan with whatever lighting measures are necessary to adequately light our neighborhood blocks and alleys; and

**WHEREAS,** Despite the investment the City has made, there continues to be a need to address unsafe conditions caused by the lack of viaduct lighting; to address these unsafe conditions, City Council urges the Administration to allocate funds to cover the cost of viaduct lighting in District 6; and

**WHEREAS,** The Detroit Public Lighting Department (PLD) plays a critical role in providing essential lighting services which contributes to the public safety, economic vitality, and overall quality of life in the city; City Council urges the PLD to proactively incorporate resiliency measures into the PLD system, taking into consideration potential threats such as natural disasters, aging infrastructure, and changing technologies, with the goal of strengthening the system's ability to withstand and recover from adverse events, ultimately contributing to the long-term sustainability and reliability of public lighting services for the citizens of Detroit; and

**WHEREAS,** PLD has an opportunity to leverage the city's underground conduit infrastructure to attract fiber optics providers, stimulating economic growth and enhancing connectivity for residents and businesses throughout Detroit; we urge PLD to actively pursue revenue growth opportunities by promoting and facilitating the use of the city's underground conduit infrastructure for fiber optics providers, thereby fostering a more connected and technologically advanced city, and generating additional revenue streams to support the ongoing maintenance and improvement of Detroit's public lighting system; and

**WHEREAS,** The Walter & Mae Reuther Park (also known as the King Homes Park) needs numerous repairs and a consistent maintenance schedule. Thus, City Council is requesting more funding for maintenance, improvement, and inspection of the Walter & Mae Reuther Park to allow residents to enjoy and recreate in this historic park located in their own community; and

**WHEREAS,** City Council requests the establishment and funding of a Citizen Blight Patrol (similar in design to the current Citizen Radio Patrol) to help combat illegal dumping and other blighting activities that are occurring citywide; and

**WHEREAS,** The Chandler Park Fieldhouse has the potential to become a community anchor in District 4 with the right investment; to ensure the improvements provide a reliable, permanent space; therefore, we recommend GSD reevaluate the Chandler Park Inflatable Dome project and assess the feasibility of constructing a brick-and-mortar improvement to provide this district that currently has no recreation center with one that is built to last ; and

**WHEREAS,** Phase I of the Brennan Recreation Facility is projected to be completed by the end of 2024 and GSD has identified the need to complete Phase II which includes an enclosure for an outdoor Olympic size pool. City Council recommends the prioritization of this completion of Phase II using ARPA funds so that the citizen can enjoy these needed facilities as soon as possible; and

**WHEREAS,** The residents of River Rouge have expressed concern relative to the consistent noise of gun fire, safety concerns and negative impact on property values caused by DPD's open-air shooting range adjacent to River Rouge Park. City Council urges GSD and DPD to earmark \$100,000 and to work collaboratively to design an enclosure that meets the specific needs and requirements of DPD and the community; and

**WHEREAS,** On average, black and brown students are underrepresented in all traditional sports and have access to far fewer teams and sports, and the city spends much less per black and latino student than for students of other races. We are urging GSD to begin a sports equity campaign and to earmark \$100,000 for grants to non-profit organizations to ensure these children are afforded adequate recreational opportunities; and

**WHEREAS,** In order to promote the growth of cycling activities, bolster the city's reputation as a cycling-friendly destination, and contribute to the overall wellbeing and quality of life for Detroit residents, City Council urges GSD Parks & Recreation foster a formal relationship with USA Cycling, and the Velodrome Cycling; and

**WHEREAS,** To promote recreational activities and enhance the physical and mental health and safety of Detroit residents, it is recommended that the General Services Department (GSD) collaborates with the Detroit Public Schools Community District (DPSCD) to provide access to pools across the community, to identify viable locations to expand access to existing pools, and to promote and sustain access to the pools, including offering swimming lessons and water safety programs to reduce the likelihood of drowning; and

**WHEREAS,** It is incumbent upon our City leaders to support the GSD mechanics who throughout the COVID-19 pandemic continued to work tirelessly every day to support the work of all City departments without any hazard pay or wage increases; accordingly, City Council is urging the Administration use \$320,000 from the Workforce Development Fund to fund a one-time \$2,000 bonus for all GSD mechanics and urges the Administration to open negotiations with AFSCME Local 229 and work to increase the pay of mechanics and provide cost of living increases; and

**WHEREAS,** There are varying pay rates by department for the automobile mechanic position employed by the City; Human Resources is being urged to conduct a pay study with the goal to provide pay parity and a living wage for all mechanics throughout City government; and

**WHEREAS,** Residents benefit from both increased safety and beautification from necessary neighborhood tree trimmings, City Council urges the administration to develop eligibility criteria beyond the Homeowners Property Exemption Program's (HOPE) property tax exemption qualifications for the City's residential tree trimming program; and

**WHEREAS,** Residents have been assisting the City’s operations by maintaining DLBA properties and vacant lots in their community without any compensation; GSD is urged to create a side lot maintenance program utilizing \$250,000 from the Blight Fund or designated ARPA dollars to incentivize and reimburse residents who manage and maintain DLBA properties and vacant lots; and

**WHEREAS,** The safety and security of Detroit's recreational centers are paramount to ensuring that residents can enjoy these facilities without fear or concern. To fulfill the commitment the Administration has made to address this necessity, City Council urges GSD-Rec to allocate at a minimum \$200,000 per recreational center, specifically for the purpose of enhancing and maintaining the security measures necessary to protect the wellbeing of Detroit’s citizens while attending these facilities; and

**WHEREAS,** For years, the residents have been clamoring for lighting improvements, particularly at the tennis courts, at Palmer Park; accordingly, City Council supports the \$20,000 commitment the Administration has made to complete lighting improvements at Palmer Park during the FY 2024 fiscal year preferably before the end of the tennis season; and

**WHEREAS,** Climate change is real and as Detroit continues to receive record rainfall, we cannot afford to wait for years on end to complete Basement Backup Protection Plan services in the over 2000 homes are currently in the need; thus, Council urges the administration to allocate at least \$7 million in additional funding to support the basement backup protection program throughout the entire city; and

**WHEREAS,** City Council also urges DWSD to prepare a study to determine the cost of infrastructure improvements to withstand what was once 100 and 300 year floods; and

**WHEREAS,** residents have reported a number of calls going unanswered by the Detroit Water and Sewerage Department and how inaccessible the Department has become; City Council urges the Administration to commit to reopening the DSWD downtown branch for a minimum of three days per week to provide in-person customer service and that the department prioritize customer service to improve communication with the public; and

**WHEREAS,** In the endeavor to provide better communication and quality for the residents of Detroit, City Council urges DWSD to work with the City's Alert systems in providing quick responses and feedback within the public in the case of water main breaks and emergencies; and

**WHEREAS,** City Council requests that DWSD or Great Lakes Water Authority provide copies of any existing studies, or commission a study if no such information is available analyzing the cost of separating the combined sewer overflow and the sewerage from the drinking water; and

**WHEREAS,** City Council supports the creation of a Tenant’s Rights Commission to hear complaints by both tenants facing eviction and landlords having complaints against their tenants in a mediator setting—alternative dispute resolution—to avoid disruption and costly court

actions in 36<sup>th</sup> District Court and the commission be allocated sufficient funding to cover the commission's expenses for parking, mileage food and other reasonable and related expenses; and

**WHEREAS**, The City has sent millions of dollars to the State of Michigan, or roughly \$40,000 per month due to 36<sup>th</sup> District Court not having an e-filing system to aid court operations. City Council urges the Administration to work with its state lobbyist to request the funding needed for 36<sup>th</sup> District Court to update its technology to process requests such as municipal civil infractions.

**WHEREAS**, The 36<sup>th</sup> District Court, as the busiest and largest district court in Michigan, with over 450,000 filings annually, is in need of additional investment to ensure the building is maintained in a safe and accessible manner; therefore, City Council strongly urges the administration to develop a capital improvement plan to access the ongoing capital needs of this structure that was originally adopted for court use; and

**WHEREAS**, The public library system is a phenomenal asset that exists truly to serve the community at large so when a library branch closes it creates a void in the community. For this reason, City Council requests an analysis be done by the Detroit Public Library to determine the cost of reopening the Monteith Branch be done and that sufficient capital be devoted to open this branch for the benefit of District 4 residents and others wishing to use this once beautiful facility; and

**WHEREAS**, City Council also urges the Administration to work with the Detroit Library Commission to determine the cost and funding plan for the creation of new library branches; and

**WHEREAS**, the Detroit Public Library needs assistance with fundraising, the Detroit City Council urges the Administration to work with the Detroit Public Library (DPL) and its partners to produce a report outlining a strategic fundraising plan for the DPL; and

**WHEREAS**, City Council in its duty to be responsible stewards of the City's budget has been conservative in allocating funding, as such the Body does not completely fund all its priorities, so in light of the historic surpluses the City has been experiencing City Council strongly urges the Administration to apply future increase in revenues and General Fund surpluses to City Council's unfunded priorities articulated in this Closing Resolution. **NOW THEREFORE BE IT**

**RESOLVED**, That the Detroit City Council its final deliberations have made a total of \$17,488,104 in amendments to the Mayor's Proposed Executive Budget. Of those allocations, \$13,780,404 have come from One-time General Funds sources and \$2,853,732 have come from Reoccurring General Fund sources as indicated in Schedule B; **BE IT FURTHER**

**RESOLVED**, City Council is appropriating \$400,000 to the Public Works Department to implement a pilot program for the installation of curbs within the North Rosedale Park neighborhood on Huntington Street, between West McNichols Road and Verne Avenue to help with stormwater management and protect homes from flooding. City Council urges the Administration to invest in a complete curb installation program in North Rosedale Park after analyzing the results and receiving community reactions,; **BE IT FURTHER**

**RESOLVED**, In recognition of the Historical Museum’s crucial role in preserving and showcasing Detroit’s unique history and heritage, City Council is allocating \$1 million to fund the necessary capital improvements at the museum to enhance the visitor experience and ensure the longevity of the museum; **BE IT FURTHER**

**RESOLVED**, In order to expand the number of children been served in early childhood education, City Council has appropriated \$2.5 million to the Office of Early Learning; **BE IT FURTHER**

**RESOLVED**, The Health Department is being allocated \$309,268 to has fund the Detroit ID Program which allows City residents an ability to obtain government identification for certain individuals who have had difficulty doing so; **BE IT FURTHER**

**RESOLVED**, In order to provide fund outreach to the disabled community \$200,000 is be appropriated to the Health Department; **BE IT FURTHER**

**RESOLVED**, To better staff the office, the Office of Disability is being allocated \$100,000 to hire one FTE; **BE IT FURTHER**

**RESOLVED**, Civil Rights, Inclusion and Opportunity Department is being allocated \$350,000 to conduct a disparity study to examine city-funded contracts awarded

determine why the City of Detroit has a difficult time finding ways to do business with disadvantaged companies; **BE IT FURTHER**

**RESOLVED**, City Council is appropriating \$350,000 to fund the Reparations Taskforce; **BE IT FURTHER**

**RESOLVED**, The Charles H Wright Museum is being allocated 2.7 million to bolster operations and capital improvements; **BE IT FURTHER**

**RESOLVED**, City Council has allocated \$1.5 million to the Historical Museum for capital improvements and operations; **BE IT FURTHER**

**RESOLVED**, City Council is appropriating \$1 million for infrastructure improvements to the Zoo; **BE IT FURTHER**

**RESOLVED**, In recognition of the importance of providing equal access to services and resources to all residents, including those with disabilities, City Council has appropriated \$50,000 to Media Services to supplement its budget to address the needs of the disabled community; if the cost for services excee this allocation we urge the department to use its existing budget for an additional one-time allocation of \$50,000; and

**RESOLVED**, The Coordinated Assessment Model Detroit (CAM), the primary entry system to permanent housing for those experiencing homelessness, has limited its hours and ceased in-person intake since the COVID-19 pandemic. City Council allocates \$900,000 from the Detroit

Affordable Housing Development & Preservation Fund to bridge the funding gap needed to support in-person CAM access for homeless individuals seeking housing; **BE IT FURTHER**

**RESOLVED**, That the City Clerk is directed to provide a copy of resolution to the Financial Review Commission, Mayor Michael Duggan, The Chief Financial Officer, the Finance Director, the Budget Director, Wayne County Executive Warren Evans and all agencies, departments and divisions of the City of Detroit.



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

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

Phone 313•224•6260  
www.detroitmi.gov

April 10, 2023

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

**Re: Official Compensation Schedule for Fiscal Year 2023-2024**

Honorable Detroit City Council Members:

The Office of Budget is submitting the Official Compensation Schedule for Fiscal Year 2023-2024 for your consideration and approval. The Human Resources Department and the Office of Budget prepared the Official Compensation Schedule in accordance with funding levels included in the Fiscal Year 2023-2024 Budget and the requirements of the City's current collective bargaining agreements. We respectfully request approval with a waiver of reconsideration.

Best regards,

Steven Watson  
Deputy CFO / Budget Director

Att: Fiscal Year 2023-2024 Official Compensation Schedule

Cc: Honorable Michael E. Duggan, Mayor  
Denise Starr, Human Resources Director  
Jay B. Rising, Chief Financial Officer  
John Naglick, Jr., Chief Deputy CFO/Finance Director  
Tanya Stoudemire, Chief Deputy CFO/Policy & Administration Director  
Janani Ramachandran Yates, Deputy Budget Director  
Malik Washington, City Council Liaison

**RESOLUTION**

**BY COUNCIL MEMBER** \_\_\_\_\_

**RESOLVED**, that the foregoing “City of Detroit Official Compensation Schedule for Fiscal Year 2023-2024” be hereby and is approved.



# GLOSSARY

- **Account:** A classification of appropriation by type of expenditure.
- **Account Number / Account String:** Sequence of numbers by which appropriations are categorized.
- **Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.
- **Actual:** The amounts spent by each department throughout a fiscal year.
- **Adopted:** The budget passed by the City Council and signed by the Mayor that is implemented on July 1 of the Fiscal Year.
- **Allotment:** The amount that can be expended quarterly for personnel as submitted to the City Auditor at the beginning of each fiscal year.
- **Appropriation:** The legal authorization to expend funds during a specific period, usually one fiscal year. The City Council is the appropriating authority.
- **ARPA:** Abbreviation for the American Rescue Plan Act, a federal relief package passed by Congress and signed by the President in Spring 2021
- **Authorization:** The legal consent to expend funds.
- **Balanced Budget:** A budget in which revenues equal expenditures.
- **Bond:** An interest-bearing promise to pay, with a specific maturity.
- **Bonds Authorized and Unissued:** The portion of approved bond authorizations or loan orders that has not yet been borrowed for or issued as bonds.
- **Budget:** A formal estimate of expenditures and revenues for a defined period, usually for one year.



- **Budget Amendment:** A change from originally budgeted quotas requested by departments to the Human Resources Department and the Office of Budget Management who authorize these changes.
- **Budget/Credit Transfer:** The transfer of appropriations from one expenditure account code to another within a department.
- **Capital Agenda:** A strategic document establishing priorities for investment in capital assets across future years.
- **Capital Budget:** A plan for capital expenditures for projects to be included; the first year of the capital program.
- **Capital Expenditure:** Expenditure for acquiring fixed assets such as land, buildings, equipment, technology and vehicles or for making improvements to fixed assets such as a building addition or renovation.
- **Capital Plan:** A multi-year plan of proposed outlays for acquiring long-term assets and the means for financing those acquisitions, usually by long-term debt.
- **Capital Improvement:** An expenditure that adds to the useful life of the City's fixed assets.
- **Capital Improvement Program:** A multi-year plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs.
- **Cash Basis:** A basis of accounting under which transactions are recognized only when cash changes hands.
- **Chargeback:** A method of billing departments for costs incurred by them but paid by another entity (e.g., telephone, postage, and printing).

- **Collective Bargaining:** The process of negotiations between the City administration and bargaining units (unions) regarding the salary, fringe benefits and working conditions of city employees.
- **Commission:** An appointed policy-setting body.
- **Community Development Block Grant (CDBG):** A federal entitlement program that provides community development funds based on a formula.
- **Credit Balance:** Account or departmental deficit. See departmental deficit.
- **Credit Rating:** A formal evaluation of credit history and capability of repaying obligations. The bond ratings assigned by Moody's Investors Service and Standard & Poor's.
- **Debt Limit:** The maximum amount of debt that a governmental unit may incur under constitutional, statutory, or charter requirements. The limitation is usually a percentage of assessed valuation.
- **Debt Service:** The annual amount of money necessary to pay the interest and principal on outstanding debt.
- **Deficit:** A condition that exists when expenditures exceed appropriations.
- **Department:** The major service-providing entity of city government.
- **Depreciation:** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
- **Division:** A budgeted sub-unit of a department.
- **Encumbrance:** Funds set aside from an appropriation to pay a known future liability.
- **Expenditure:** An actual payment for goods or services received.

- **Expense/Debit Transfer:** The transfer of actual expenditures from one expenditure account code to another within or between departments.
- **External Fund:** Money that is not generated from city general fund sources, but is received by an agency, such as grants or trusts.
- **Fiscal Policy:** A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.
- **Fixed Assets:** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.
- **Fringe Benefits:** Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.
- **Fiscal Year (FY):** The twelve-month financial period used by the City beginning July 1 and ending June 30 of the following calendar year. The City's fiscal year is numbered according to the year in which it ends.
- **Fixed Debt:** Long-term obligations other than bonds, such as judgments, mortgages, and long-term notes or certificates of indebtedness.
- **Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.
- **Full-time Equivalent Position (FTE):** A concept used to group together part-time positions into fulltime units.

- **Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources with all related liabilities, obligations, reserves, and equities that are segregated for specific activities or objectives. Fund types used by the City include: General, Special Revenue, Capital and Enterprise.
- **Fund Balance:** The excess of the assets of a fund over its liabilities, reserves, and carryover.
- **Generally Accepted Accounting Principles (GAAP):** The basic principles of accounting and reporting applicable to state and local governments, including the use of the modified accrual or accrual basis of accounting, as appropriate, for measuring financial position and operating results. These principles must be observed to provide a basis of comparison for governmental units.
- **General Fund:** The fund into which the general (non-earmarked) revenues of the municipality are deposited and from which money is appropriated to pay the general expenses of the municipality.
- **General Obligation (G.O.) Bonds:** Bonds for whose payment, the full faith and credit of the issuer has been pledged. Commonly, but not always, these bonds are payable from property taxes and other general revenues.
- **General Retirement System (GRS) and Police/Fire Retirement System (PFRS):** Agencies that manages the City's defined-benefit pension benefits through management of retirement assets of employees and payment of pensions to retired employees.

- **Goal:** A statement, in general terms, of a desired condition, state of affairs or situation. By establishing goals, departments can define their missions and the methods for achieving those goals.
- **Grant Year:** The grant accounting period designated by the requirements of a specific grant. • **Headcount:** The actual number of full-time or full-time equivalent employees in a department at any given time.
- **HOME:** The HOME Investment Partnerships Program (HOME) provides formula grants to states and localities that communities use - often in partnership with local nonprofit groups - to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people.
- **Initiative:** A newly proposed program or service expansion.
- **Interest:** Compensation for the use of money, including at periodic intervals or the time a loan is made.
- **Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time.
- **Line item:** See Expenditure Account Code.
- **Long-term Debt:** Debt with a maturity of more than one year after the date of issuance.
- **Mayor Proposed:** Recommended budget allocations put forth by the Mayor.
- **Metric:** A measure of progress towards an objective. Metrics are used to gauge how well a program or service is functioning. See also: "Performance Measure."
- **Mission:** A general overview of the purposes and major activities of a department or program.

- **Modified Accrual Basis:** The accrual basis of accounting adapted, wherein only current assets and liabilities are reported on fund balance sheets and the fund operating statements present revenues and expenditures. Revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when related liability is incurred.
- **Object Account Code:** A classification according to the type of item purchased or service obtained, for example, emergency employees, communications, food supplies, and automotive equipment.
- **Outcome:** A strategic objective or vision for an improved state of the city along economic, environmental, or governmental measures.
- **Operating Budget:** A legally adopted plan for anticipated expenditures for personnel, contractual services, supplies, current charges, and equipment in one fiscal year.
- **PAYGO:** General fund surplus dollars utilized for one-time expenditures including capital.
- **Payments-In-Lieu-of-Taxes:** Income to replace tax lost due to property exempted from taxation.
- **Performance Measure:** An indicator of progress toward a strategy. Measures can be defined for identifying output, work or service quality, efficiency, effectiveness, and productivity.
- **Principal:** The face amount of a bond, exclusive of accrued interest.
- **Program:** An organized group of activities and the resources to execute them.

- **Program Evaluation:** The process of comparing actual service levels achieved with promised levels of service with the purpose of improving the way a program operates.
- **Reimbursement Grant:** A grant that is paid once a project is completed and inspected for conformance to the grant contract. The City must provide the full funding for the project until the reimbursement is received.
- **Reserve Fund:** An appropriation for contingencies.
- **Revenue:** Income received by the City.
- **Turnover Savings:** For budget purposes, savings that accrue due to unfilled budgeted positions in a department.
- **Service:** An activity performed by city government in service to residents.
- **Service Level Agreement (SLA):** A department's stated expectation of the time and results in meeting a service request. The SLA can then be used as a standard of department performance.
- **Special Revenue Fund:** Accounts for proceeds of specific revenue sources (other than special assessments, expendable trusts, or sources for major capital projects) legally restricted to expenditures for specific purposes.
- **State Revenue Sharing:** Annual payment from the State of Michigan to each locality based on legislated formula.
- **Tax Exempt Bonds:** Bonds exempt from federal income, state income, or state or local personal property taxes.
- **Unliquidated Reserve:** A fund established at year-end, used to pay for goods and services received this year, but not billed until next year.



- **Unencumbered Balance:** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.
- **Unreserved Fund Balance:** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.
- **User Charges:** The payment of a fee for direct receipt of a public service by the party who benefits from the service.
- **Variable Cost:** A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.
- **Work Years:** The amount of personnel resources required for a program. expressed in terms of the “full-time equivalent” number of employees. One “work year” is equal to one full-time, year-round employee. For most categories, this equals 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of “work years” for the position.

# Introduction to Agency Descriptions - Reader's Guide

## OFFICE OF THE CHIEF FINANCIAL OFFICER (23)

### Mission

The Office of the Chief Financial Officer is a central government operation, which is directed by State law to supervise all City financial operations. The OCFO enables the City to make informed financial decisions that improve the quality of life for Detroiters by providing sound financial advice and the financial infrastructure that supports the City's operations.

This section describes the department's mission and purpose.

Department Name

Department Budget Code

### Operating Programs and Services

- **CFO's Office** executes the CFO's vision and strategy to improve the OCFO's administrative functions and improve efficiency and effectiveness across government. The CFO's Office supervises and coordinates divisional operations and their functions.
- **Office of the Assessor** locates, identifies, and values—all real and tangible personal property in the city of Detroit for the purposes of levying property taxes. The Assessor's Office is responsible for the warrant said levy to the Treasurer of the City of Detroit for collection.
- **Office of Budget** provides budget management, performance monitoring, and financial analysis to advance the City's goals and ensure fiscal stability. It oversees all aspects of the City's annual budget process, including revenue forecasting and negotiation of the budget with the City Council, implementation of the budget after adoption, establishing and enforcing budgetary and position controls, and monitoring the budget to ensure continued fiscal balance.
- **Office of Contracting & Procurement** supports the strategic contracting and procurement of materials, equipment and services that are essential to providing governmental services. Services provided support the operations of the City departments with staff dedicated to providing efficient and responsive services, in full compliance with legal requirements, while upholding the highest ethical and professional standards.
- **Office of the Controller** establishes, maintains and enforces City accounting policies, practices, and procedures. The Office is responsible for ensuring the City meets financial reporting requirements and is accountable for financial system controls. This includes risk management, grant audit and compliance.
- **Office of Departmental Financial Services** serves as a strategic financial partner to City agencies and assures effective financial management.

A bulleted summary of programs and services that concisely explains the department's core functions.

# OFFICE OF THE CHIEF FINANCIAL OFFICER (23)

management and financial integrity of agency operations by developing, implementing and monitoring plans, policies and systems. Areas of focus include budget administration, program analysis/evaluation, finance, accounting, internal controls, financial systems, grants management, strategic planning, and performance metrics.

- **Office of Development & Grants** identifies and acquires public and private resources that match City of Detroit priorities, as well as oversees, coordinates, and administers grants for the City of Detroit by establishing processes that support end-to-end grants management activities consistent with federal, state and local requirements, thereby, achieving the greatest use and accountability of grant dollars.
- **Office of the Treasury** effectively, timely and accurately collects and records all taxes, special assessments, fees and other monies received; acts as the custodian of all funds and City assets; and disburses all funds as authorized. The Office also issues and manages general fund debt obligations and provides and manages low-cost debt financing of large-scale, long-term capital projects and improvements. The Treasurer is responsible for investments.

## Goals, Strategic Priorities and Related City Outcomes

Goals / Strategic Priorities	Timeframe	Related City Outcome
1. Deliver efficient and effective financial management to improve the quality of life for Detroiters	July 2023 - June 2027	Efficient & Innovative Operations
2. Maximize revenue and protect against financial exposure	July 2023 - June 2027	Efficient & Innovative Operations
3. Improve communications, trust, and transparency with our stakeholders		Efficient & Innovative Operations
4. Continuously improve and build high-performing, inquisitive, and innovative teams		Efficient & Innovative Operations

This table presents the department’s current strategic priorities and goals and links them to broad citywide outcomes. The table also provides an approximate timeframe for achieving or measuring the goal.

# OFFICE OF THE CHIEF FINANCIAL OFFICER (23)

## Budget By Service

Services	FY 2024 Mayor Proposed	FY 2024 Mayor Proposed FTE
Accounting and Internal Controls	\$6,483,450	53.0
Administration	\$2,498,561	15.0
Budget Planning and Management	\$3,541,877	23.0
Department Financial Services	\$13,106,277	124.0
Grants Management and Fund Development		25.0
Procurement Services		47.0
Property Assessment		66.0
Revenue Management		63.0
<b>Total:</b>		<b>416.0</b>

This table shows the department's annual budget and personnel (FTE) allocation by service category. Services represent the specific programs and activities contained within a department.

## Metrics and Data

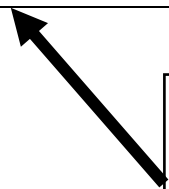
Metrics	Data	Related Goal #
Annual Financial Audit Opinion	Unmodified opinion for FY22	1
Annual General Fund Revenue Growth	20.7% for FY22 vs. FY21	2
Rainy Day Fund % of recurring General Fund budget	12% ending FY22 based on FY23 adopted budget	2
Bond Credit Rat	Ba2/BB+ as of March 2022	3

This table displays metrics that the department collects or will collect in budgeted fiscal year and provides recent data where available. The metrics are also linked to the goals shown in the "Goals, Strategic Priorities, and Related Outcomes" table above.

# OFFICE OF THE CHIEF FINANCIAL OFFICER (23)

## Operating Budget Highlights

Initiative	FY 2024 Mayor Proposed	FY 2024 Mayor Proposed FTE
Restore Critical Financial Management Staffing	\$2,192,263	21.0
State of Michigan - City Income Tax Administration	\$3,083,190	0.0



This table describes key and noteworthy additions to a department's budget as compared to the prior fiscal year. While not an exhaustive summary of every change to a department's budget, Operating Budget Highlights shows key new programs, program expansions, and cost drivers.

**Department Name:** Office of the Chief Financial Officer  
**Department #:** 23

Department name and budget code

**Budget Summary:**

	FY2022 Actual		FY2023 Adopted		FY2024 Mayor Proposed	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Total Revenues	3,302,317	4,890,346	4,653,122			
Total Expenditures	52,222,317	53,171,537	58,521,656			
<b>Net Tax Cost</b>	<b>48,919,999</b>	<b>48,281,191</b>	<b>53,868,534</b>			

	FY2025 Forecast		FY2026 Forecast	
	General Fund	All Funds	General Fund	All Funds
Total Revenues	4,875,000	4,875,000	4,964,000	
Total Expenditures	61,702,537	61,702,537	62,751,460	

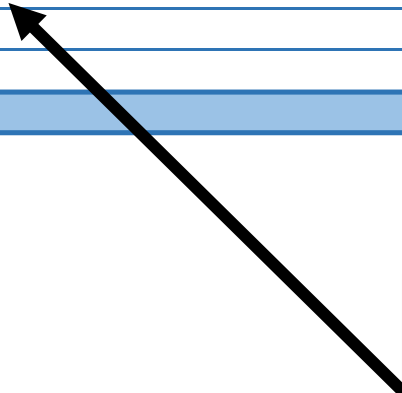
These two tables summarize the total revenues and expenditures for a department, in the general fund, and in all funds. FY 2022 Actual refers to true spending in that fiscal year, according to the audited FY 2022 Annual Comprehensive Financial Report (ACFR).

Positions (by FTE):	2/10/2023 Actual	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
General Fund	366	378	399	399	399	399
Non-General Fund	12	13	17	17	17	17
ARPA	24	-	-	-	-	-
<b>Total Positions</b>	<b>402</b>	<b>391</b>	<b>416</b>			<b>416</b>

This table summarizes a department's budgeted positions by three major fund categories – general fund, non-general fund, and American Rescue Plan Act (ARPA).

**CITY OF DETROIT  
BUDGET DEVELOPMENT  
EXPENDITURES BY SUMMARY CATEGORY - ALL FUNDS  
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
<b>23 - Office of the Chief Financial Officer</b>	<b>58,521,656</b>	<b>62,296,668</b>	<b>61,702,537</b>	<b>62,751,460</b>	<b>63,707,194</b>
Salaries & Wages	31,860,667	34,749,498	34,156,824	34,817,965	35,424,901
Employee Benefits	10,128,532	10,494,355	10,406,840	10,623,231	10,798,923
Professional & Contractual Services	10,781,314	13,368,088	13,380,450	13,514,255	13,649,397
Operating Supplies	1,114,955	1,129,125	1,151,708	1,163,225	1,174,861
Operating Services	3,469,188	1,377,871	1,405,429	1,419,484	1,433,678
Other Expenses	1,167,000	1,177,731	1,201,286	1,213,300	1,225,434
<b>Grand Total</b>	<b>58,521,656</b>	<b>62,296,668</b>	<b>61,702,537</b>	<b>62,751,460</b>	<b>63,707,194</b>



This table presents the department’s operating expenditures across all funds, by “summary category.” Summary categories are major classes of expenditures. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years. Each forecast year is based on known cost inflators and pressures.

**CITY OF DETROIT  
BUDGET DEVELOPMENT  
REVENUES BY SUMMARY CATEGORY - ALL FUNDS  
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
<b>23 - Office of the Chief Financial Officer</b>	<b>4,653,122</b>	<b>5,012,900</b>	<b>4,875,000</b>	<b>4,964,000</b>	<b>12</b>
Sales & Charges for Services	4,188,122	4,291,900	4,398,000	4,487,000	8
Revenues from Use of Assets	130,000	130,000	130,000	130,000	1
Fines, Forfeits, & Penalties	275,000	281,000	287,000	287,000	1
Contributions & Transfers	-	250,000	-	-	1
Sales of Assets & Compensation for Losses	60,000	60,000	60,000	60,000	1
<b>Grand Total</b>	<b>4,653,122</b>	<b>5,012,900</b>	<b>4,875,000</b>	<b>4,964,000</b>	<b>12</b>

This table presents the department’s revenues across all funds, by “summary category.” Summary categories in this table are major sources of departmental revenues. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years. Further information on the methodology for forecasted projections is available in the February 2023 Revenue Estimating Conference Report.



**CITY OF DETROIT  
BUDGET DEVELOPMENT  
EXPENDITURES BY SUMMARY CATEGORY - FUND DETAIL  
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name Fund # - Fund Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
<b>23 - Office of the Chief Financial Officer</b>	<b>58,521,656</b>	<b>62,296,668</b>	<b>61,702,537</b>	<b>62,751,460</b>	<b>63,707,194</b>
<b>1000 - General Fund</b>	<b>58,521,656</b>	<b>60,549,304</b>	<b>61,702,537</b>	<b>62,751,460</b>	<b>63,707,194</b>
Salaries & Wages	31,860,667	33,355,300	34,156,824	34,817,965	35,424,901
Employee Benefits	10,128,532	10,141,189	10,406,840	10,623,231	10,798,923
Professional & Contractual Services	10,781,314	13,368,088	13,380,450	13,514,255	13,649,397
Operating Supplies	1,114,955	1,129,125	1,151,708	1,163,225	1,174,861
Operating Services	3,469,188	1,377,871	1,405,429	1,419,484	1,433,678
Other Expenses	1,167,000	1,177,731	1,201,286	1,213,300	1,225,434
<b>1003 - Blight Remediation Fund</b>					
Salaries & Wages	-	1,394,198	-	-	-
Employee Benefits	-	353,166	-	-	-
<b>Grand Total</b>	<b>58,521,656</b>	<b>62,296,668</b>	<b>61,702,537</b>	<b>62,751,460</b>	<b>63,707,194</b>

This table presents the department's expenditures by each fund and by "summary category." Summary categories in this table are major classes of expenditures. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years.

**CITY OF DETROIT  
BUDGET DEVELOPMENT  
REVENUES BY SUMMARY CATEGORY - FUND DETAIL  
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name Fund # - Fund Name Summary Category	FY2023 Adopted	FY2024 Mayor Proposed	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
<b>23 - Office of the Chief Financial Officer</b>	<b>4,653,122</b>	<b>5,012,900</b>	<b>4,875,000</b>	<b>4,964,000</b>	<b>12</b>
<b>1000 - General Fund</b>	<b>4,653,122</b>	<b>5,012,900</b>	<b>4,875,000</b>	<b>4,964,000</b>	<b>12</b>
Sales & Charges for Services	4,188,122	4,291,900	4,398,000	4,487,000	8
Revenues from Use of Assets	130,000	130,000	130,000	130,000	1
Fines, Forfeits, & Penalties	275,000	281,000	287,000	287,000	1
Contributions & Transfers	-	250,000	-	-	1
Sales of Assets & Compensation for Losses	60,000	60,000	60,000	60,000	1
<b>Grand Total</b>	<b>4,653,122</b>	<b>5,012,900</b>	<b>4,875,000</b>	<b>4,964,000</b>	<b>12</b>

This table presents the department’s revenues by each fund and by “summary category.” Summary categories in this table are major sources of departmental revenues. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years.

**CITY OF DETROIT  
BUDGET DEVELOPMENT  
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - EXPENDITURES  
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

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					
<b>23 - Office of the Chief Financial Officer</b>	<b>58,521,656</b>	<b>62,296,668</b>	<b>61,702,537</b>	<b>62,751,460</b>	<b>63,707,194</b>
<b>1000 - General Fund</b>	<b>58,521,656</b>	<b>60,549,304</b>	<b>61,702,537</b>	<b>62,751,460</b>	<b>63,707,194</b>
<b>29230 - OCFO Administration</b>	<b>2,409,782</b>	<b>2,498,561</b>	<b>2,549,217</b>	<b>2,587,262</b>	<b>2,624,866</b>
230010 - OCFO Administration	2,409,782	2,498,561	2,549,217	2,587,262	2,624,866
<b>29231 - Resource Planning</b>	<b>15,922,679</b>	<b>15,876,308</b>	<b>16,272,771</b>	<b>16,598,254</b>	<b>16,886,607</b>
230133 - Grant Accounting	1,455,618	1,467,011	1,496,842	1,519,534	1,541,846
230137 - Office of Budget	3,492,679	3,541,877	3,599,201	3,635,747	3,680,164
230201 - ODFS - Public Safety Police	1,383,361	1,424,283	1,453,244	1,475,276	1,496,937
230202 - ODFS - Public Infrastructure	1,582,706	1,631,426	1,664,600	1,689,836	1,714,648
230203 - ODFS - Neighborhood, Community, & Econ Dev	2,103,069	2,161,630	2,205,586	2,239,024	2,271,900
230204 - ODFS - Government Operations	1,057,069	961,936	1,025,699	1,090,027	1,133,156
230205 - ODFS - Legislative Operations	1,045,914	1,212,240	1,281,059	1,349,242	1,396,212
230208 - ODFS - Administration				75	1,208,394
230209 - ODFS - Public Space				49	1,442,726
230211 - ODFS - Public Safety - Fire				44	1,000,624
<b>29232 - Property Valuation</b>				<b>27</b>	<b>7,653,093</b>
230120 - Valuation & Field Operations				45	4,755,806
230122 - Special Processing Division				74	1,702,023
230123 - GIS/Land Maintenance Division				08	1,195,264
230124 - Board of Review					-
<b>29233 - Contracting &amp; Procurement</b>				<b>86</b>	<b>4,961,694</b>
230080 - Procurement	4,462,177	4,353,347	4,441,649	4,506,510	4,570,506
230081 - Compliance & Audit Division	157,807	372,199	379,769	385,526	391,188

This table presents the department's expenditures by each fund, appropriation, and cost center. Appropriations constitute legal authority to spend funds during the fiscal year. Cost Centers correspond to organizational units or functions. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years.

**CITY OF DETROIT  
BUDGET DEVELOPMENT  
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - REVENUES  
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

Department # - Department Name						
Fund # - Fund Name		FY2023	FY2024	FY2025	FY2026	
Appropriation # - Appropriation Name		Adopted	Mayor Proposed	Forecast	Forecast	
Cost Center # - Cost Center Name					Forecast	
<b>23 - Office of the Chief Financial Officer</b>		<b>4,653,122</b>	<b>5,012,900</b>	<b>4,875,000</b>	<b>4,964,000</b>	<b>5,076,000</b>
<b>1000 - General Fund</b>		<b>4,653,122</b>	<b>5,012,900</b>	<b>4,875,000</b>	<b>4,964,000</b>	<b>5,076,000</b>
<b>29231 - Resource Planning</b>		<b>3,911,122</b>	<b>4,008,900</b>	<b>4,109,000</b>	<b>4,212,000</b>	<b>4,318,000</b>
230202 - ODFS - Public Infrastructure		1,772,139	1,816,442	1,862,000	1,909,000	1,957,000
230203 - ODFS - Neighborhood, Community, & Econ Dev		2,138,983	2,192,458	2,247,000	2,303,000	2,361,000
<b>29232 - Property Valuation</b>		<b>280,000</b>	<b>536,000</b>	<b>292,000</b>	<b>287,000</b>	<b>287,000</b>
230120 - Valuation & Field Operations		280,000	536,000	292,000	287,000	287,000
<b>29234 - Revenue Management</b>		<b>205,000</b>	<b>205,000</b>	<b>205,000</b>	<b>190,000</b>	<b>190,000</b>
230070 - Treasury		205,000	205,000	205,000	190,000	190,000
<b>29235 - Accounting Controls</b>		<b>257,000</b>	<b>263,000</b>	<b>269,000</b>	<b>275,000</b>	<b>281,000</b>
230060 - Payroll Audit		6,000	6,000	6,000	6,000	6,000
230100 - Risk Management		251,000	257,000	263,000	269,000	275,000
<b>Grand Total</b>		<b>4,653,122</b>	<b>5,012,900</b>	<b>4,875,000</b>	<b>4,964,000</b>	<b>5,076,000</b>

This table presents the department's revenues by each fund, appropriation, and cost center. Appropriations constitute legal authority to spend funds during the fiscal year. Cost Centers correspond to organizational units or functions. The table shows the Fiscal Year 2023 Adopted budget that was passed in April 2022 and began on July 1, 2022. It also shows the current, Fiscal Year 2024 budget proposed by the Mayor, and forecasts for the next three fiscal years.

**CITY OF DETROIT  
BUDGET DEVELOPMENT  
POSITION DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER  
DEPARTMENT 23 - OFFICE OF THE CHIEF FINANCIAL OFFICER**

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					
<b>23 - Office of the Chief Financial Officer</b>	<b>391</b>	<b>416</b>	<b>416</b>	<b>416</b>	<b>416</b>
<b>1000 - General Fund</b>	<b>378</b>	<b>399</b>	<b>399</b>	<b>399</b>	<b>399</b>
<b>29230 - OCFO Administration</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>230010 - OCFO Administration</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
013376.Executive Administrative Assistant II	0	1	1	1	1
111626.Program Analyst Manager IV Reporting And Complia	1	0	0	0	0
11303002.Chief Deputy Chief Financial Officer	2	1	1	1	1
13111004.Project Manager Analytics Specialist IV	4	3	3	3	3
13111102.Program Analyst II	1	0	0	0	0
13111104.Program Analyst IV				0	0
13111123.Program Analyst Manager III				1	1
13111160.Prog Analyst II OCFO Admin				1	1
13111162.Program Analyst IV OCFO Administration				2	2
13111165.Program Analyst Manager III OCFO Adm				1	1
13111184.Program Analyst Manager IV OCFO Adm				1	1
303001.Chief Financial Officer				1	1
43013376.Executive Administrative Assistant II				0	0
43601103.Administrative Assistant III				1	1
929107.Administrative Special Services Staff II - Exempt	0	1	1	1	1
929108.Administrative Special Services Staff III - Exempt	0	1	1	1	1
<b>29231 - Resource Planning</b>	<b>132</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>
<b>230133 - Grant Accounting</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>
13201002.Accountant II	2	1	1	1	1

This table presents the number of each position budgeted in the department, by fund, appropriation, and cost center. Job titles and codes are listed, along with the number that were budgeted in the prior year adopted budget, the number that are proposed for the new fiscal year, and number included in the financial plan for the following three fiscal years.