



Fiscal Year 2025-2028

FOUR-YEAR FINANCIAL PLAN

Michael E. Duggan, Mayor

CITY OF DETROIT, MICHIGAN

**DETROIT
CITY COUNCIL**

Mary Sheffield, President
James Tate, President Pro Tem
Scott Benson
Fred Durhal III
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**City of Detroit
Michigan**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

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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
(28)	Human Resources Department	B28-1
(29)	Civil Rights, Inclusion and Opportunity Department.....	B29-1
(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
(36)	Housing and Revitalization Department.....	B36-1
(37)	Police Department	B37-1
(38)	Public Lighting Department.....	B38-1
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(51)	Zoning Appeals Board	B51-1
(52)	City Council	B52-1
(53)	Ombudsperson	B53-1
(54)	Office of Inspector General.....	B54-1
(60)	36 th 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 2024-2025 Budget Pursuant to State of Michigan Public Act 279 of 1909, Section 4s(2)(c)
DATE: April 30, 2024

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 2024-2025 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 2024-2025 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, 2024 and ending June 30, 2025 (FY 2025) plus three forecasted years (FY 2026, FY 2027, and FY 2028).

In FY 2024, the City resumed making actuarially determined annual required contributions for its legacy pension obligations ten years after bankruptcy per the Plan of Adjustment. The FY 2025 Budget includes \$169.9 million for this purpose, consistent with the actuarial shift to level principal amortization, with \$75.2 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 2025 General Fund Recurring Budget totals \$1.41 billion and includes increasing revenues, driven by growth in income taxes and other major tax revenues, balanced against rising labor and contractual costs across key City departments and core functions.

In addition, the Adopted FY 2025 budget includes \$114.5 million of one-time expenditures supported by available prior year fund balance and FY 2025 one-time revenue sources. These expenditures include capital improvements, blight remediation, beautification, payments to retirees in the legacy General Retirement System and Police and Fire Retirement System, support for the 2024 election cycle, support for a transitional surge in public safety overtime, and other one-time activities.

Certain significant departmental expenses reflect budgetary shifts in FY 2025 to provide enhanced program management and control, including:

- \$1.9 million and 21 existing FTEs supporting Homeland Security activity at the Real Time Crime center from the Homeland Security office to the Detroit Police Department.
- \$2.5 million and 41 existing FTEs in the Buildings, Safety Engineering and Environmental Department from the Solid Waste Fund to the General Fund
- An agreement for the Department of Transportation to transfer \$4.8 million to the Detroit Police Department to hire 45 FTEs and establish a Transit Security Division, transferring this function from the Detroit Transportation Corporation.

Across all City funds, the Adopted budget totals \$2.78 billion and supports 11,146 FTE, an increase of 345 FTE. Increases for staffing are primarily in Police, Fire, and Transportation.

The Budget Book and other budget publications and information are available online at: detroitmi.gov/budget

BUDGET PRIORITIES & ISSUES

A More Vibrant, Safe, and Sustainable City for Detroiters

The Fiscal Year 2024-2025 Budget and Fiscal Years 2025-2028 Four-Year Financial Plan is Detroit's 11th consecutive balanced budget since exiting bankruptcy in 2014, building on the Mayor and the City Council's continued collaboration to set a fiscally sustainable course for Detroit. The adopted budget totals \$1.47 billion for General Fund activities and \$2.78 billion across all City funds for the coming fiscal year beginning July 1, 2024. It builds on the Mayor and the City Council's continued collaboration to set a fiscally sustainable course for Detroit. It supports our highest priorities providing a more vibrant, safe, and sustainable city for Detroiters.

Since exiting bankruptcy, the City has invested billions of dollars in service restorations, capital reinvestments, and blight removal. The Administration's strategies continue to grow the economy and tax base, delivering good-paying jobs, economic opportunity, and quality of life improvements for Detroiters. We have built up financial reserves, including \$455 million deposited into the Retiree Protection Fund and \$150 million into the Rainy Day Fund, ensuring that neither our retirees nor our budget will be at risk. In last year's budget, the City resumed making ongoing and fiscally sustainable annual pension contributions.

Revenues have recovered from the pandemic and grown. With the revenue rebound from the pandemic behind us, we have returned to a normal budget process with steady and stable growth and prudent spending decisions to make, like other flourishing cities in America. The FY25 budget is balanced, despite pressure to keep up with current services and competitive wages.

Through this budget, the City keeps its promises to retirees by increasing pension funding by \$40 million over last year and \$170 million over two years ago, including \$20 million for an accelerated pension fund payment schedule, \$10 million for one-time supplemental retirement checks, and \$10 million toward active employee retirement benefit enhancements. The accelerated payment schedule will provide additional stability for our pension funds paying out current retiree benefits.

The budget also provides \$189 million for the Detroit Department of Transportation (DDOT), which is outside of the General Fund, and represents a \$21.9 million increase. The increase includes 627 bus drivers, an increase of 117 over the previous year's budget, as well as the pay raises approved in January 2024. DDOT is supported by a combination of City tax support, state and federal funds, and fare revenue.

Overall, the General Fund budget grows by \$155 million over last year's budget, including a \$103 million increase in recurring expenditures and a \$51 million increase in one-time expenditures. The recurring budget growth represents both continuation of current services and past promises kept, including:



- \$28 million for salary and benefits growth across departments
- \$24 million for debt service and legacy pensions based on an accelerated payment schedule that provides additional stability for our pension funds
- \$18.6 million for the Detroit Police Department, including current services growth from strong recruitment and retention, 25 additional Neighborhood Police Officers, and the new Transit Police division shifted from the People Mover
- \$10.8 million for various operating costs, including technology services and public safety equipment
- \$8 million for Detroit Fire Department, including current services growth for fire suppression and emergency medical services expansion
- \$5.2 million of tax support for the enhanced trash collection contracts
- \$4.2 million for facilities management consolidation shifted from other funds
- \$2.1 million for Elections implementation of Proposal 2 and early voting expansion

With limited capacity for new recurring spending, the budget supports targeted new investments, while maintaining a balanced budget, by reallocating \$19.8 million in savings from various City departments, primarily based on previous under-spending. Those savings support the following:

- \$10 million for more competitive active employee retirement benefits
- \$5 million for homelessness services to provide safe and stable support for the most vulnerable
- \$2 million increase, for a total of \$7.5 million, for the workforce investments fund to support competitive wages in hard-to-fill City jobs
- \$1 million to enhance the City's cybersecurity preparedness and response
- \$0.5 million for Public Lighting Authority repair and response to street light outages

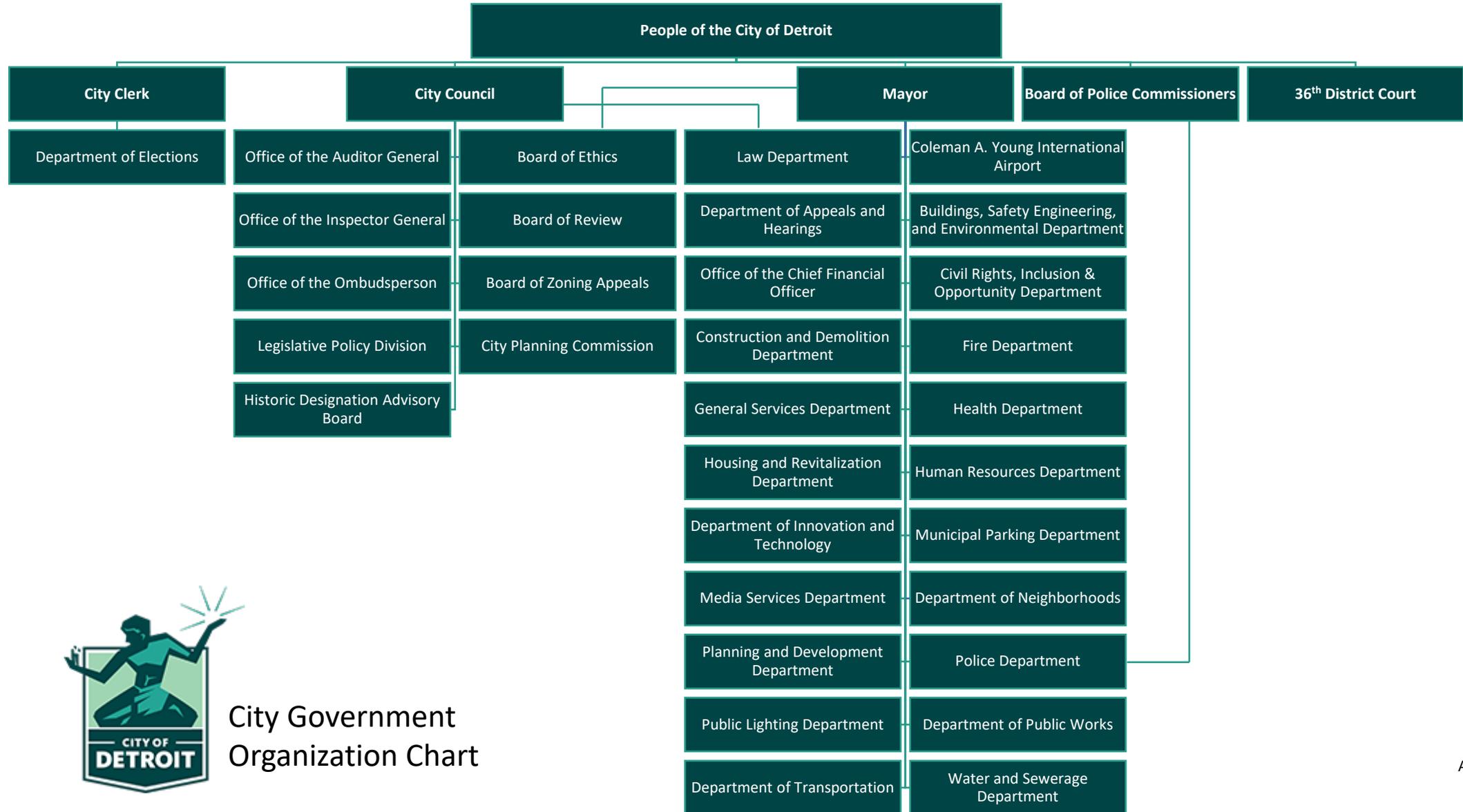
The adopted budget also includes \$114.5 million in one-time investments supported by prior year surplus and one-time revenues, as follows:

- \$19.7 million for capital improvements to City facilities, parks, and neighborhood and cultural assets
- \$17.2 million for cleanup on freeways, alleys, commercial corridors, land bank properties, and dangerous tree removal
- \$15.1 million for blighted properties ordered demolished
- \$14.1 million for Police overtime to support extra patrol coverage
- \$10 million for a one-time supplemental benefit for legacy retirees
- \$4.5 million for Motor City Match and Grow Detroit's Young Talent
- \$4 million for Elections expanded presidential cycle turnout and Proposal 2 implementation
- \$3 million for Fire/EMS overtime to support new recruit transition
- \$2.8 million for the Affordable Housing Development and Preservation Fund, on top of \$350,000 in recurring budget
- \$21.5 million for various other one-time investments



FY 2025-2028 FOUR-YEAR FINANCIAL PLAN BUDGET DEVELOPMENT CALENDAR

Year	Month	Event	Date
2023	September	Budget instructions sent to departments and agency CFOs	Sep 26
		September Revenue Estimating Conference	Sep 11
		Annual Public Budget Meetings	Sep 18, Sep 25
	October	District Budget Priorities Forums	Oct 10-26
	November	Departmental budget request submissions due	Nov 3
		Office of Budget begins review of budget requests	Nov 3
		Budget Director hearings with departments begin	Nov 13
December	Budget Director hearings conclude	Dec 20	
2024	February	February Revenue Estimating Conference	Feb 12
	March	Mayor's Budget Address	Mar 7
		Mayor transmits proposed budget to City Council	Mar 7
		City Council begins budget hearings with public comment	Mar 11
	April	City Council holds a public hearing on the budget	Apr 1
		City Council begins Executive Sessions	Apr 4
		City Council votes on budget	Apr 8
		City Council approves Tax and Bond Statement	Apr 8
		City Clerk transmits budget to Mayor	Apr 9
		Mayor approves or vetoes budget	Apr 12
		City Council votes on veto override (if applicable)	Apr 15
		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 FY23 Actuals, FY24 Adopted Budget, and the FY25 Adopted Budget.

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
 - 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
 - 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

- 4522 - Municipal Facilities
 - 4524 - Neighborhood Redevelopment, Housing Rehabilitation, & Economic Development
 - 4527 - Public Safety Facilities Fund
 - 4528 - Public Safety Facilities - Police, Fire, EMS, Health
 - 4529 - Public Safety Facilities - Other Municipal
 - 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

In recent 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 establishes key priorities and initiatives that fall under one or more of these strategic outcomes.

The Fiscal Year 2025 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 2025 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 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 connect its action plans and strategies to strategic outcomes and show how these goals will be accomplished. In many departments, the Budget is also displayed by delivered Service. This 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.

FY25 Budget Development Process



Public Meetings

In the Fall of each fiscal 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) and on OCFO social media pages.

Ongoing Citizen Input

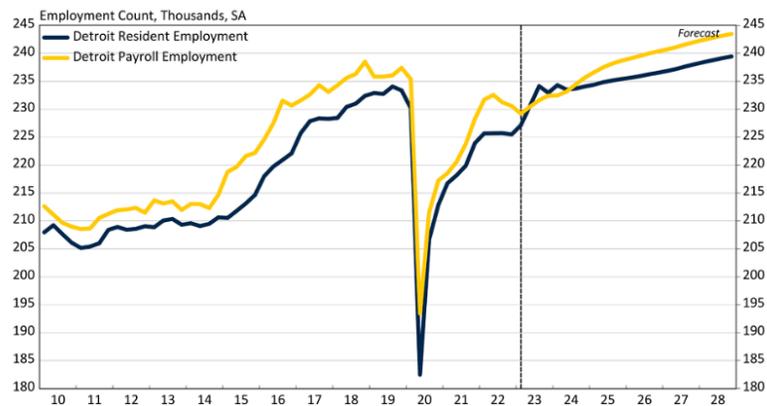
Citizens can learn more about the budget at any point during the year through the City's budget website (detroitmi.gov/budget). Additionally, citizens are always encouraged to email the Your Budget inbox (yourbudget@detroitmi.gov) with any questions, priorities, or thoughts around the budget. This email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

REVENUE AND ECONOMIC OVERVIEW

Detroit Economic Forecast

- The **Detroit Economic Outlook for 2023-2028**, previously released earlier in February, predicted that Detroit's economy will continue to grow at a steady pace, marked by job and wage gains for Detroiters.
- The outlook 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 outlook forecast projects around 3,000 payroll job gains in Detroit for 2024. Job gains accelerate to 3,800 in 2025 and then average 1,700 a year for the duration of the forecast.
- 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 2028. For the full report, go to: detroitmi.gov/budget

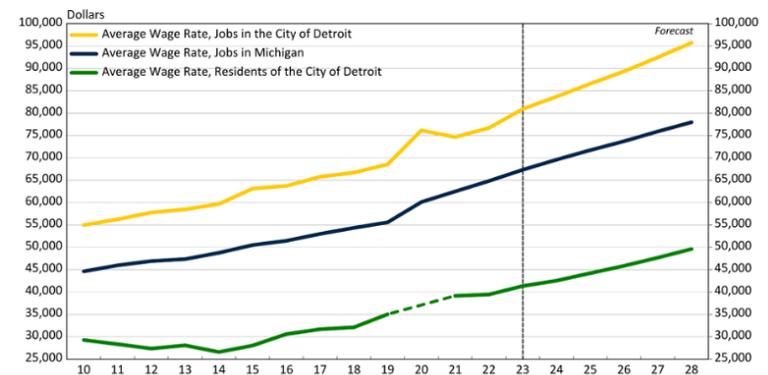
Quarterly Average Payroll and Resident Employment, City of Detroit



RSQE: February 2024



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



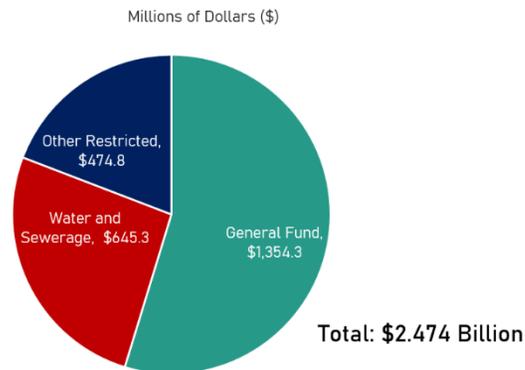
RSQE: February 2024



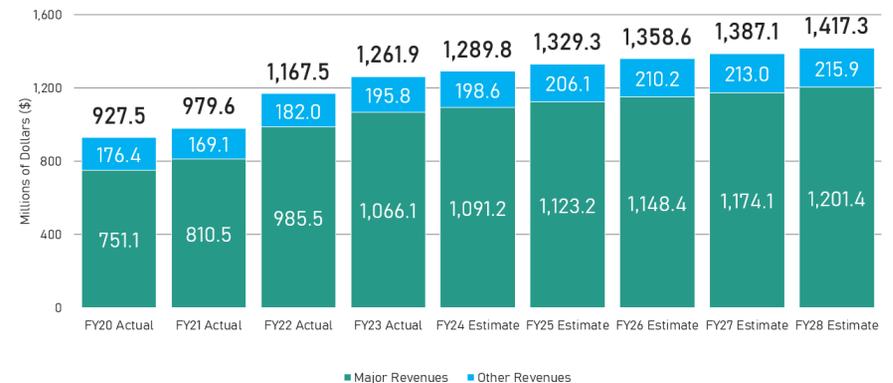
Detroit February 2024 Revenue Estimating Conference - Overview

- 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 City’s revenue outlook is improving, with steady growth led by income taxes, which follow our continuing efforts driving economic opportunity and growth for Detroiters. The Revenue Conference has revised revenue estimates slightly upward for the current fiscal year, showing the City’s resilience, notwithstanding a short-term interruption in wagering taxes during the casino workers’ strike last November.
- FY 2024 General Fund recurring revenues are projected at \$1.290 billion for the current fiscal year ending June 30, 2024, up \$5.5 million (0.4%) from the previous conference estimate in September 2023. The increase is primarily due to the higher income taxes, offset by temporarily lower on-site casino revenue due to the November casino workers’ strike. In addition, the City is projecting \$36.6 million in non-recurring revenues for FY 2024, primarily from investment earnings.
- General Fund recurring revenues for FY 2025, beginning July 1, are now forecasted at \$ 1.329 billion, an increase of \$39.5 million (3.1%) from the revenue estimating conference in September 2023. The projected increase is driven by income and wagering taxes, as the local economy sees continued growth. The out-year forecasts for FY2026 through FY2028 show continued overall recurring revenue growth of about 2% per year. Note that revenue estimates do not include budgeted inter-fund transfers and use of prior year surplus. For the **February 2024 Revenue Estimating Conference** report, go to: detroitmi.gov/budget

FY 2025 Revenue Summary, All Funds



Recurring General Fund Revenue



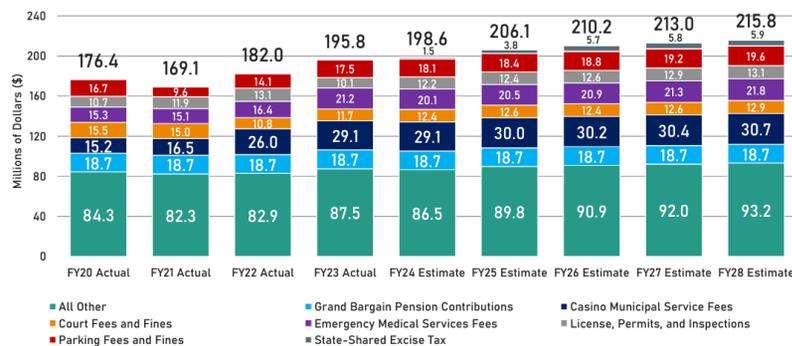
Detroit February 2024 Revenue Estimating Conference – Major Revenues

- 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 2024 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 internet 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 Michigan Gaming Control Board.
- 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 2023 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 variations in temperature and the price and demand of utilities. 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.

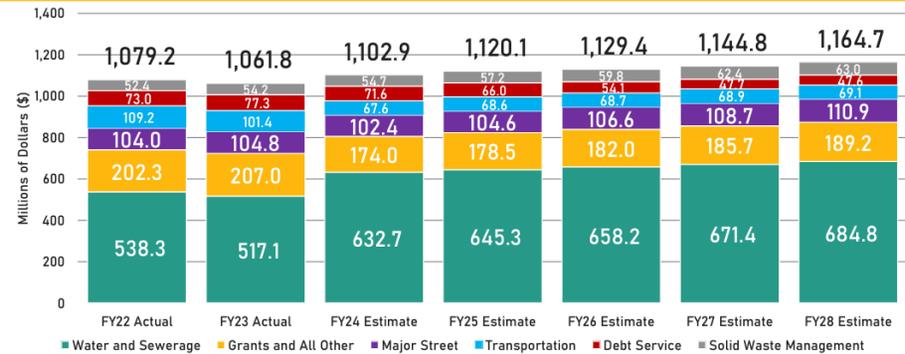
Detroit February 2024 Revenue Estimating Conference – Other Revenues and Non-General Fund

- 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 2024 estimates grow by 1.4% over the FY 2023 actuals, driven by higher parking fees and licenses, permits, and inspection charges. The estimates also assume that revenue sources have stabilized since COVID-19 and continue an aggregate long term growth trend of 1% to 3% through FY 2028. 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 the 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 \$250 solid waste fee seen on the summer 2024 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)



Enterprise and Special Revenue Funds





**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 5, 2024

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

Re: Tax Statement for Fiscal Year 2024-2025

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 2024-2025, formally known as the Tax Statement, for your consideration and approval. A copy was also submitted with the Mayor's Proposed Fiscal Year 2024-2025 Budget on March 7, 2024. We respectfully request approval with a waiver of reconsideration.

Best regards,

Steven Watson
Deputy CFO / Budget Director

Att: Fiscal Year 2024-2025 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 2024-2025 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. 2024-103-001**

TO: Honorable Michael E. Duggan, Mayor; Honorable Detroit City Council
FROM: Steven Watson, Deputy CFO / Budget Director, City of Detroit
SUBJECT: Fiscal Year 2024-2025 Tax Statement
DATE: March 7, 2024

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 2024-2025.

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 2024-2025 and requesting its approval.

5.2. The Tax Statement represents amounts included in the proposed budget for Fiscal Year 2024-2025.

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 12, 2024, 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 2024-2025
Tax Statement**

Taxable Value:

Ad Valorem Roll less Renaissance Zones

Real Property	\$ 6,053,908,029
Personal Property	1,671,191,403
Total	\$ 7,725,099,432

Renaissance Zones (RZ)⁽¹⁾

RZ - Real Property	\$ -
RZ - Real Property (75%)	-
RZ - Real Property (50%)	-
RZ - Real Property (25%)	13,865,732
RZ - Personal Property	-
RZ - Personal Property (75%)	-
RZ - Personal Property (50%)	-
RZ - Personal Property (25%)	-
RZ - Tool & Die - Real Property	-
RZ - Tool & Die - Personal Property	-
Total	\$ 13,865,732

Total Ad Valorem Roll

Real Property	\$ 6,067,773,761
Personal Property	1,671,191,403
Total	\$ 7,738,965,164

Tax Rates:

General City	19.9520
Debt Service	7.0000
Total	26.9520

Tax Levies:

General City	\$ 154,200,346
Debt Service	54,172,756
Total Amount to be Raised by Taxation	\$ 208,373,102

Notes:

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

FY2025 - FY2028 Expenditures & Revenues by Department

City of Detroit
 FY2025 - FY2028 Financial Plan
 Expenditures & Revenues by Agency (in millions)

Category	Department	FY2025 Adopted			FY2026 Forecast			FY2027 Forecast			FY2028 Forecast		
		Exp	Rev	NTC	Exp	Rev	NTC	Exp	Rev	NTC	Exp	Rev	NTC
Executive Agencies	16 Construction & Demolition	31.9	2.9	29.0	12.0	2.9	9.0	12.1	3.0	9.2	12.3	3.0	9.3
	19 Public Works	160.2	182.3	(22.1)	163.7	186.1	(22.4)	167.3	190.0	(22.7)	170.9	194.0	(23.0)
	23 Chief Financial Officer	65.8	4.1	61.7	63.7	4.2	59.5	64.7	4.3	60.4	65.7	4.4	61.4
	24 Fire	167.5	25.6	141.9	166.5	26.1	140.4	169.1	26.6	142.5	172.9	27.2	145.8
	25 Health	43.4	35.0	8.4	44.2	35.7	8.5	45.1	36.4	8.7	45.9	37.1	8.8
	28 Human Resources	14.4	-	14.4	14.7	-	14.7	14.9	-	14.9	15.2	-	15.2
	29 Civil Rights, Inclusion, & Opportunity	8.5	3.5	4.9	7.6	3.6	4.0	7.7	3.7	4.1	7.9	3.7	4.1
	31 Innovation & Technology	61.1	-	61.1	61.8	-	61.8	62.6	-	62.6	63.4	-	63.4
	32 Law	20.8	1.7	19.1	19.2	1.7	17.4	19.5	1.8	17.7	19.8	1.8	18.0
	33 Mayor's Office	10.2	1.2	9.0	10.3	1.2	9.1	10.5	1.2	9.3	10.7	1.2	9.5
	34 Municipal Parking	10.2	18.4	(8.2)	10.4	18.8	(8.4)	10.5	19.2	(8.7)	10.7	19.6	(8.9)
	36 Housing & Revitalization	80.4	51.2	29.2	67.6	49.5	18.1	68.7	50.5	18.3	69.9	51.4	18.5
	37 Police	441.9	110.2	331.7	434.7	112.9	321.8	445.0	115.6	329.4	458.0	118.5	339.5
	38 Public Lighting	20.1	3.4	16.6	20.1	3.4	16.7	20.2	3.4	16.8	20.3	3.4	16.9
	43 Planning & Development	5.3	-	5.3	5.4	-	5.4	5.5	-	5.5	5.6	-	5.6
45 Appeals & Hearings	1.8	5.3	(3.5)	1.8	5.4	(3.6)	1.8	5.5	(3.7)	1.9	5.6	(3.8)	
47 General Services	116.8	10.6	106.2	96.3	9.8	86.5	98.4	10.0	88.5	100.6	10.1	90.4	
Legislative Agencies	50 Auditor General	5.3	-	5.3	5.4	-	5.4	5.4	-	5.4	5.5	-	5.5
	51 Zoning Appeals	0.6	0.1	0.5	0.6	0.1	0.6	0.7	0.1	0.6	0.7	0.1	0.6
	52 City Council	17.0	-	17.0	16.8	-	16.8	17.0	-	17.0	17.2	-	17.2
	53 Ombudsperson	1.7	-	1.7	1.7	-	1.7	1.7	-	1.7	1.8	-	1.8
	54 Inspector General	1.9	-	1.9	1.9	-	1.9	1.9	-	1.9	2.0	-	2.0
	70 City Clerk	2.8	-	2.8	2.8	-	2.8	2.9	-	2.9	2.9	-	2.9
71 Elections	20.1	4.0	16.1	16.3	-	16.3	16.5	-	16.5	16.7	-	16.7	
Judicial Agency	60 36th District Court	35.6	14.6	21.0	33.2	14.9	18.3	33.8	15.2	18.6	34.4	15.5	18.9
Non-Departmental	35 Non-Departmental	198.5	1,241.3	(1,042.9)	189.5	1,160.8	(971.3)	196.3	1,185.6	(989.3)	200.6	1,211.7	(1,011.1)
Debt Service	18 Debt Service & Legacy Pension	330.2	159.9	170.4	307.9	141.1	166.8	297.8	128.0	169.9	294.1	121.1	172.9
Enterprise Agencies	10 Airport	4.5	4.5	-	4.5	4.5	-	4.5	4.5	-	4.5	4.5	-
	13 BSE&ED	37.0	35.5	1.5	36.2	34.1	2.0	36.5	34.4	2.1	36.8	34.7	2.1
	20 Transportation	189.2	189.2	-	190.0	190.0	-	191.4	191.4	-	192.9	192.9	-
	48 Water - Retail	244.7	244.7	-	244.7	244.7	-	244.7	244.7	-	244.7	244.7	-
	49 Sewerage - Retail	387.9	387.9	-	387.9	387.9	-	387.9	387.9	-	387.9	387.9	-
72 Public Library	38.9	38.9	-	40.4	40.4	-	41.2	41.2	-	42.1	42.1	-	
Total General City Agencies (Exec/Leg/Jud/Non-Dept)		1,543.6	1,715.5	(171.9)	1,468.3	1,637.1	(168.8)	1,500.0	1,671.9	(171.9)	1,533.4	1,708.4	(175.0)
Total Debt Service		330.2	159.9	170.4	307.9	141.1	166.8	297.8	128.0	169.9	294.1	121.1	172.9
Total Enterprise Agencies		902.2	900.7	1.5	903.8	901.7	2.0	906.4	904.3	2.1	909.0	906.9	2.1
Grand Total		2,776.1	2,776.1	0.0	2,679.9	2,679.9	0.0	2,704.2	2,704.1	0.0	2,736.4	2,736.4	0.0

Expenditures & Revenues by Major Classifications

City of Detroit
Budget Development
All Funds

Expenditures	FY2023 Actual	FY2024 Adopted	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
Salaries & Wages	\$ 715,396,696	\$ 748,410,314	\$ 795,904,695	\$ 809,231,075	\$ 824,860,814	\$ 844,472,751
Employee Benefits	216,493,291	377,674,207	404,095,490	403,944,821	404,306,868	404,667,310
Professional & Contractual Services	383,249,427	376,703,502	354,825,909	356,992,339	361,145,515	365,359,672
Operating Supplies	135,400,018	92,034,063	107,511,161	108,449,686	109,606,265	110,582,610
Operating Services	222,415,736	172,066,390	172,324,938	173,726,678	175,163,731	176,616,231
Equipment Acquisition	78,839,888	14,606,616	17,244,832	18,427,994	18,734,524	19,048,124
Capital Outlays	92,040,750	28,234,779	30,077,827	32,328,115	33,622,715	34,910,229
Fixed Charges	180,452,642	189,540,169	182,280,224	174,305,378	166,917,426	164,713,902
Other Expenses	654,375,036	563,505,135	597,392,482	602,510,407	609,813,765	616,077,875
Total Expenditures - Recurring	\$ 2,678,663,485	\$ 2,562,775,175	\$ 2,661,657,558	\$ 2,679,916,493	\$ 2,704,171,623	\$ 2,736,448,704
Expenditures - Non-Recurring						
Blight Remediation	\$ -	\$ 34,365,474	\$ 34,281,321	\$ -	\$ -	\$ -
Capital Improvements	-	22,720,000	19,700,000	-	-	-
Other One-Time Expenditures	-	8,736,804	60,473,704	-	-	-
Total Expenditures - Non-Recurring	\$ -	\$ 65,822,278	\$ 114,455,025	\$ -	\$ -	\$ -
Grand Total Expenditures	\$ 2,678,663,485	\$ 2,628,597,453	\$ 2,776,112,583	\$ 2,679,916,493	\$ 2,704,171,623	\$ 2,736,448,704

Revenues	FY2023 Actual	FY2024 Adopted	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
Grants, Shared Taxes, & Revenues	\$ 515,300,140	\$ 331,621,740	\$ 388,718,897	\$ 396,041,069	\$ 402,496,257	\$ 409,084,623
Revenues from Use of Assets	120,409,679	192,708,247	152,504,613	152,037,888	151,610,422	151,760,409
Sales of Assets & Compensation for Losses	16,226,418	668,000	1,248,561	2,104,721	2,295,313	2,295,479
Sales & Charges for Services	678,374,346	684,898,539	688,328,183	692,455,623	697,584,267	701,577,946
Fines, Forfeits, & Penalties	23,796,603	25,636,707	26,113,349	26,117,694	26,583,249	27,058,116
Licenses, Permits, & Inspection Charges	38,447,471	40,167,761	40,221,500	41,023,100	41,840,731	42,674,716
Taxes, Assessments, & Interest	1,078,434,891	1,027,055,412	1,119,628,515	1,133,008,834	1,151,620,144	1,177,449,975
Contributions & Transfers	82,395,746	189,288,196	155,487,120	154,040,868	153,212,610	154,413,818
Miscellaneous	21,143,114	13,655,573	14,181,820	14,761,696	15,303,630	15,308,622
Total Revenues - Recurring	\$ 2,574,528,407	\$ 2,505,700,175	\$ 2,586,432,558	\$ 2,611,591,493	\$ 2,642,546,623	\$ 2,681,623,704
Revenues - Non-Recurring						
Contributions & Transfers	-	122,897,278	164,524,025	68,325,000	61,625,000	54,825,000
Other One-Time Revenues	-	-	25,156,000	-	-	-
Total Revenues - Non-Recurring	\$ -	\$ 122,897,278	\$ 189,680,025	\$ 68,325,000	\$ 61,625,000	\$ 54,825,000
Grand Total Revenues	\$ 2,574,528,407	\$ 2,628,597,453	\$ 2,776,112,583	\$ 2,679,916,493	\$ 2,704,171,623	\$ 2,736,448,704

Expenditures & Revenues by Major Classifications

City of Detroit
Budget Development
Fund 1000 - General Fund

Expenditures	FY2023 Actual	FY2024 Adopted	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
Salaries & Wages	\$ 530,368,102	\$ 563,544,540	\$ 596,887,393	\$ 609,585,176	\$ 622,519,951	\$ 639,378,185
Employee Benefits	152,309,014	283,443,268	311,969,235	312,081,589	312,367,904	312,637,762
Professional & Contractual Services	83,928,255	94,045,328	103,266,471	104,745,773	106,734,853	108,733,792
Operating Supplies	35,818,012	41,289,306	51,388,999	51,902,888	52,421,935	52,946,152
Operating Services	140,786,940	90,605,756	88,825,336	89,628,581	90,399,472	91,178,057
Equipment Acquisition	3,623,994	363,582	1,890,976	1,909,886	1,928,985	1,948,276
Capital Outlays	7,349,398	320,388	320,388	323,592	326,828	330,096
Fixed Charges	86,575,425	81,518,661	83,383,894	86,833,357	86,876,614	86,923,119
Other Expenses	215,933,482	155,619,688	176,095,424	180,592,828	186,105,453	189,303,946
Total Expenditures - Recurring	\$ 1,256,692,622	\$ 1,310,750,517	\$ 1,414,028,116	\$ 1,437,603,670	\$ 1,459,681,995	\$ 1,483,379,385
Expenditures - Non-Recurring						
Other One-Time Expenditures	-	8,736,804	60,118,704	-	-	-
Total Expenditures - Non-Recurring	\$ -	\$ 8,736,804	\$ 60,118,704	\$ -	\$ -	\$ -
Grand Total Expenditures	\$ 1,256,692,622	\$ 1,319,487,321	\$ 1,474,146,820	\$ 1,437,603,670	\$ 1,459,681,995	\$ 1,483,379,385

Revenues	FY2023 Actual	FY2024 Adopted	FY2025 Adopted	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
Grants, Shared Taxes, & Revenues	\$ 228,862,168	\$ 226,932,533	\$ 243,052,138	\$ 249,608,831	\$ 254,375,936	\$ 259,242,465
Revenues from Use of Assets	57,214,591	27,231,828	36,508,581	36,001,317	35,533,044	35,641,448
Sales of Assets & Compensation for Losses	7,482,575	618,000	8,020	864,180	864,344	864,510
Sales & Charges for Services	114,325,298	116,001,668	119,184,946	121,216,273	123,286,503	125,396,551
Fines, Forfeits, & Penalties	21,727,942	20,240,000	20,538,569	20,473,340	20,876,007	21,286,729
Licenses, Permits, & Inspection Charges	13,149,080	13,119,000	12,390,500	12,635,480	12,885,360	13,140,235
Taxes, Assessments, & Interest	851,860,161	840,278,488	892,898,710	913,592,724	934,720,646	957,373,870
Contributions & Transfers	350,000	-	4,249,832	4,334,829	4,421,525	4,509,955
Miscellaneous	18,757,478	9,104,000	9,971,820	10,551,696	11,093,630	11,098,622
Total Revenues - Recurring	\$ 1,313,729,294	\$ 1,253,525,517	\$ 1,338,803,116	\$ 1,369,278,670	\$ 1,398,056,995	\$ 1,428,554,385
Revenues - Non-Recurring						
Contributions & Transfers	-	65,961,804	110,187,704	68,325,000	61,625,000	54,825,000
Other One-Time Revenues	-	-	25,156,000	-	-	-
Total Revenues - Non-Recurring	\$ -	\$ 65,961,804	\$ 135,343,704	\$ 68,325,000	\$ 61,625,000	\$ 54,825,000
Grand Total Revenues	\$ 1,313,729,294	\$ 1,319,487,321	\$ 1,474,146,820	\$ 1,437,603,670	\$ 1,459,681,995	\$ 1,483,379,385

FY2025 - FY2028 Budgeted Positions by Department

City of Detroit
 FY2025 - FY2028 Financial Plan
 Total Positions by FTE – All Funds

Category	Department	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	Variance FY24 vs FY25	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
Executive Agencies	16 Construction & Demolition	83.00	146.00	159.00	13.00	159.00	159.00	159.00
	19 Public Works	496.25	496.25	500.00	3.75	500.00	500.00	500.00
	23 Chief Financial Officer	391.00	417.00	427.00	10.00	424.00	424.00	424.00
	24 Fire – Uniform	918.00	958.00	1,146.00	188.00	1,146.00	1,146.00	1,146.00
	Fire – Civilian	314.00	274.00	154.00	(120.00)	153.00	153.00	153.00
	25 Health	175.00	222.50	247.50	25.00	247.50	247.50	247.50
	28 Human Resources Dept	105.00	107.00	106.00	(1.00)	106.00	106.00	106.00
	29 Civil Rights, Inclusion, & Opportunity	38.00	36.00	39.00	3.00	39.00	39.00	39.00
	31 Innovation & Technology	144.50	144.00	146.00	2.00	146.00	146.00	146.00
	32 Law	119.00	112.00	112.00	-	112.00	112.00	112.00
	33 Mayor's Office	79.00	85.00	65.00	(20.00)	65.00	65.00	65.00
	34 Municipal Parking	95.00	96.00	96.00	-	96.00	96.00	96.00
	36 Housing & Revitalization	154.00	158.00	169.00	11.00	169.00	169.00	169.00
	37 Police – Uniform	2,666.00	2,672.00	2,718.00	46.00	2,718.00	2,718.00	2,718.00
	Police – Civilian	782.00	768.00	811.00	43.00	811.00	811.00	811.00
	38 Public Lighting	2.00	1.00	1.00	-	1.00	1.00	1.00
43 Planning & Development	39.00	39.00	39.00	-	39.00	39.00	39.00	
45 Appeals & Hearings	15.00	15.00	15.00	-	15.00	15.00	15.00	
47 General Services	884.60	920.10	929.70	9.60	814.70	814.70	814.70	
Legislative Agencies	50 Auditor General	16.00	19.00	21.00	2.00	21.00	21.00	21.00
	51 Zoning Appeals	4.00	4.00	4.00	-	4.00	4.00	4.00
	52 City Council	108.00	127.00	133.00	6.00	133.00	133.00	133.00
	53 Ombudsperson	8.00	10.00	12.00	2.00	12.00	12.00	12.00
	54 Inspector General	10.00	11.00	11.00	-	11.00	11.00	11.00
	70 City Clerk	30.00	29.00	27.00	(2.00)	27.00	27.00	27.00
71 Elections	124.50	122.50	125.00	2.50	125.00	125.00	125.00	
Judicial Agency	60 36th District Court	325.00	325.00	325.00	-	325.00	325.00	325.00
Non-Departmental	35 Non-Departmental	129.00	143.00	158.00	15.00	158.00	158.00	158.00
Total General City Agencies		8,254.85	8,457.35	8,696.20	238.85	8,577.20	8,577.20	8,577.20
Enterprise Agencies	10 Airport	11.00	12.00	12.00	-	12.00	12.00	12.00
	13 BSE&ED	342.00	352.00	358.00	6.00	358.00	358.00	358.00
	20 Transportation	960.00	977.00	1,083.00	106.00	1,083.00	1,083.00	1,083.00
	48 Water – Retail	594.00	650.00	650.00	-	650.00	650.00	650.00
	49 Sewerage – Retail	26.00	28.00	28.00	-	28.00	28.00	28.00
72 Public Library	325.00	325.00	319.00	(6.00)	319.00	319.00	319.00	
Total Enterprise Agencies		2,258.00	2,344.00	2,450.00	106.00	2,450.00	2,450.00	2,450.00
Grand Total		10,512.85	10,801.35	11,146.20	344.85	11,027.20	11,027.20	11,027.20

FY2025 - FY2028 Budgeted Positions by Department

City of Detroit
 FY2025 - FY2028 Financial Plan
 Total Positions by FTE – General Fund

Category	Department	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	Variance FY24 vs FY25	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
Executive Agencies	16 Construction & Demolition	-	48.00	60.00	12.00	60.00	60.00	60.00
	19 Public Works	33.25	33.25	25.25	(8.00)	25.25	25.25	25.25
	23 Chief Financial Officer	378.00	400.00	409.00	9.00	406.00	406.00	406.00
	24 Fire – Uniform	918.00	958.00	1,146.00	188.00	1,146.00	1,146.00	1,146.00
	Fire – Civilian	314.00	274.00	154.00	(120.00)	153.00	153.00	153.00
	25 Health	132.00	107.00	103.25	(3.75)	103.25	103.25	103.25
	28 Human Resources Dept	105.00	107.00	106.00	(1.00)	106.00	106.00	106.00
	29 Civil Rights, Inclusion, & Opportunity	28.00	26.00	26.00	-	26.00	26.00	26.00
	31 Innovation & Technology	144.50	144.00	146.00	2.00	146.00	146.00	146.00
	32 Law	119.00	110.00	110.00	-	110.00	110.00	110.00
	33 Mayor's Office	76.00	81.00	61.00	(20.00)	61.00	61.00	61.00
	34 Municipal Parking	95.00	96.00	96.00	-	96.00	96.00	96.00
	36 Housing & Revitalization	44.00	50.00	54.00	4.00	54.00	54.00	54.00
	37 Police – Uniform	2,634.00	2,644.00	2,691.00	47.00	2,691.00	2,691.00	2,691.00
	Police – Civilian	662.00	648.00	690.00	42.00	690.00	690.00	690.00
	38 Public Lighting	2.00	1.00	1.00	-	1.00	1.00	1.00
43 Planning & Development	21.00	39.00	39.00	-	39.00	39.00	39.00	
45 Appeals & Hearings	15.00	15.00	15.00	-	15.00	15.00	15.00	
47 General Services	635.10	671.10	675.20	4.10	675.20	675.20	675.20	
Legislative Agencies	50 Auditor General	16.00	19.00	21.00	2.00	21.00	21.00	21.00
	51 Zoning Appeals	4.00	4.00	4.00	-	4.00	4.00	4.00
	52 City Council	108.00	127.00	133.00	6.00	133.00	133.00	133.00
	53 Ombudsperson	8.00	10.00	12.00	2.00	12.00	12.00	12.00
	54 Inspector General	10.00	11.00	11.00	-	11.00	11.00	11.00
	70 City Clerk	30.00	29.00	27.00	(2.00)	27.00	27.00	27.00
71 Elections	124.50	122.50	125.00	2.50	125.00	125.00	125.00	
Judicial Agency	60 36th District Court	325.00	325.00	325.00	-	325.00	325.00	325.00
Non-Departmental	35 Non-Departmental	104.00	112.00	128.00	16.00	128.00	128.00	128.00
Total General City Agencies		7,085.35	7,211.85	7,393.70	181.85	7,389.70	7,389.70	7,389.70
Enterprise Agencies	10 Airport	-	-	-	-	-	-	-
	13 BSE&ED	21.00	21.00	62.00	41.00	62.00	62.00	62.00
	20 Transportation	-	-	-	-	-	-	-
	48 Water – Retail	-	-	-	-	-	-	-
	49 Sewerage – Retail	-	-	-	-	-	-	-
72 Public Library	-	-	-	-	-	-	-	
Total Enterprise Agencies		21.00	21.00	62.00	41.00	62.00	62.00	62.00
Grand Total		7,106.35	7,232.85	7,455.70	222.85	7,451.70	7,451.70	7,451.70

FY2025 - FY2028 Budgeted Positions by Department

City of Detroit
 FY2025 - FY2028 Financial Plan
 Total Positions by FTE – Non-General Funds

Category	Department	FY2023 Adopted	FY2024 Adopted	FY2025 Adopted	Variance FY24 vs FY25	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
Executive Agencies	16 Construction & Demolition	83.00	98.00	99.00	1.00	99.00	99.00	99.00
	19 Public Works	463.00	463.00	474.75	11.75	474.75	474.75	474.75
	23 Chief Financial Officer	13.00	17.00	18.00	1.00	18.00	18.00	18.00
	24 Fire – Uniform	-	-	-	-	-	-	-
	Fire – Civilian	-	-	-	-	-	-	-
	25 Health	43.00	115.50	144.25	28.75	144.25	144.25	144.25
	28 Human Resources Dept	-	-	-	-	-	-	-
	29 Civil Rights, Inclusion, & Opportunity	10.00	10.00	13.00	3.00	13.00	13.00	13.00
	31 Innovation & Technology	-	-	-	-	-	-	-
	32 Law	-	2.00	2.00	-	2.00	2.00	2.00
	33 Mayor's Office	3.00	4.00	4.00	-	4.00	4.00	4.00
	34 Municipal Parking	-	-	-	-	-	-	-
	36 Housing & Revitalization	110.00	108.00	115.00	7.00	115.00	115.00	115.00
	37 Police – Uniform	32.00	28.00	27.00	(1.00)	27.00	27.00	27.00
	Police – Civilian	120.00	120.00	121.00	1.00	121.00	121.00	121.00
	38 Public Lighting	-	-	-	-	-	-	-
43 Planning & Development	18.00	-	-	-	-	-	-	
45 Appeals & Hearings	-	-	-	-	-	-	-	
47 General Services	249.50	249.00	254.50	5.50	139.50	139.50	139.50	
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	25.00	31.00	30.00	(1.00)	30.00	30.00	30.00
Total General City Agencies		1,169.50	1,245.50	1,302.50	57.00	1,187.50	1,187.50	1,187.50
Enterprise Agencies	10 Airport	11.00	12.00	12.00	-	12.00	12.00	12.00
	13 BSE&ED	321.00	331.00	296.00	(35.00)	296.00	296.00	296.00
	20 Transportation	960.00	977.00	1,083.00	106.00	1,083.00	1,083.00	1,083.00
	48 Water – Retail	594.00	650.00	650.00	-	650.00	650.00	650.00
	49 Sewerage – Retail	26.00	28.00	28.00	-	28.00	28.00	28.00
72 Public Library	325.00	325.00	319.00	(6.00)	319.00	319.00	319.00	
Total Enterprise Agencies		2,237.00	2,323.00	2,388.00	65.00	2,388.00	2,388.00	2,388.00
Grand Total		3,406.50	3,568.50	3,690.50	122.00	3,575.50	3,575.50	3,575.50

FY2025 Fund Type by Department

City of Detroit
FY2025 - FY2028 Financial Plan
Expenditures (in millions)

Category	Department	FY2023 Actual					FY2024 Adopted					FY2025 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	-	-	12.3	52.8	65.1	8.2	-	13.3	-	21.5	14.8	2.0	15.1	-	31.9
	19 Public Works	2.7	1.3	-	168.8	172.8	3.5	0.4	-	150.5	154.4	3.0	-	-	157.1	160.2
	23 Chief Financial Officer	52.5	-	1.2	1.3	54.9	60.6	-	1.7	-	62.4	63.9	-	1.9	-	65.8
	24 Fire	147.2	-	-	0.4	147.6	147.5	1.0	-	2.1	150.5	165.4	-	-	2.1	167.5
	25 Health	12.8	-	-	35.0	47.8	12.6	-	-	30.5	43.1	11.8	-	-	31.6	43.4
	28 Human Resources	13.4	-	-	-	13.4	15.1	-	-	-	15.1	14.4	-	-	-	14.4
	29 Civil Rights, Inclusion, & Opportunity	2.4	-	-	1.9	4.3	4.4	-	-	3.1	7.6	5.3	-	-	3.1	8.5
	31 Innovation & Technology	32.6	-	-	2.8	35.4	57.3	-	-	-	57.3	61.1	-	-	-	61.1
	32 Law	19.6	-	-	3.5	23.1	18.4	-	-	-	18.4	20.8	-	-	-	20.8
	33 Mayor's Office	9.2	-	-	0.5	9.7	10.8	-	-	1.0	11.8	9.1	-	-	1.1	10.2
	34 Municipal Parking	9.1	-	-	1.8	10.9	11.3	-	-	-	11.3	10.2	-	-	-	10.2
	36 Housing & Revitalization	15.6	0.2	1.0	67.1	83.9	20.4	1.0	-	46.9	68.3	35.9	-	-	44.5	80.4
	37 Police	356.8	-	-	22.9	379.7	370.7	2.6	-	15.6	388.8	424.4	-	-	17.4	441.9
	38 Public Lighting	17.1	-	-	0.3	17.4	16.7	-	-	2.1	18.8	17.6	-	-	2.5	20.1
	43 Planning & Development	3.4	-	-	8.9	12.2	5.4	1.4	-	-	6.8	5.3	-	-	-	5.3
	45 Appeals & Hearings	1.4	-	-	-	1.4	1.7	0.1	-	-	1.8	1.8	-	-	-	1.8
47 General Services	83.6	3.9	8.1	47.9	143.5	82.7	12.0	19.3	22.8	136.9	75.0	3.5	17.3	21.0	116.8	
Legislative Agencies	50 Auditor General	3.7	-	-	-	3.7	4.9	-	-	-	4.9	5.3	-	-	-	5.3
	51 Zoning Appeals	0.5	-	-	-	0.5	0.6	-	-	-	0.6	0.6	-	-	-	0.6
	52 City Council	12.3	-	-	-	12.3	15.3	-	-	-	15.3	17.0	-	-	-	17.0
	53 Ombudsperson	1.0	-	-	-	1.0	1.4	-	-	-	1.4	1.7	-	-	-	1.7
	54 Inspector General	1.3	-	-	-	1.3	1.7	-	-	-	1.7	1.9	-	-	-	1.9
	70 City Clerk	2.3	-	-	-	2.3	3.0	-	-	-	3.0	2.8	-	-	-	2.8
	71 Elections	15.3	-	-	0.3	15.6	14.1	-	-	-	14.1	20.1	-	-	-	20.1
Judicial Agency	60 36th District Court	31.2	-	-	-	31.2	31.7	-	-	-	31.7	32.6	3.0	-	-	35.6
Non-Departmental	35 Non-Departmental	322.7	0.1	3.0	67.5	393.3	166.7	4.4	-	2.2	173.2	184.0	11.2	-	3.3	198.5
Debt Service	18 Debt Service & Legacy Pension	85.9	-	-	59.7	145.6	230.4	-	-	55.0	285.4	264.3	-	-	66.0	330.2
Enterprise Agencies	10 Airport	-	-	-	3.4	3.4	-	-	-	4.5	4.5	-	-	-	4.5	4.5
	13 BSEED	1.2	-	-	31.1	32.3	2.3	-	-	36.2	38.5	4.0	-	-	33.0	37.0
	20 Transportation	-	0.2	-	159.3	159.5	-	-	-	167.3	167.3	-	-	-	189.2	189.2
	48 Water - Retail	-	-	-	188.3	188.3	-	-	-	247.7	247.7	-	-	-	244.7	244.7
	49 Sewerage - Retail	-	-	-	321.4	321.4	-	-	-	429.4	429.4	-	-	-	387.9	387.9
72 Public Library	-	-	-	34.4	34.4	-	-	-	34.9	34.9	-	-	-	38.9	38.9	
Total General City Agencies (Exec/Leg/Jud/Non-Dept)		1,169.6	5.5	25.6	483.7	1,684.4	1,086.8	22.7	34.4	276.9	1,420.8	1,205.8	19.7	34.3	283.8	1,543.6
Total Debt Service		85.9	-	-	59.7	145.6	230.4	-	-	55.0	285.4	264.3	-	-	66.0	330.2
Total Enterprise Agencies		1.2	0.2	-	738.0	739.4	2.3	-	-	920.1	922.4	4.0	-	-	898.2	902.2
Grand Total		1,256.7	5.7	25.6	1,281.5	2,569.4	1,319.5	22.7	34.4	1,252.0	2,628.6	1,474.1	19.7	34.3	1,248.0	2,776.1

FY2025 Fund Type by Department

City of Detroit
 FY2025 - FY2028 Financial Plan
 Revenues (in millions)

Category	Department	FY2023 Actual					FY2024 Adopted					FY2025 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	-	-	2.7	-	2.7	-	-	0.2	-	0.2	2.9	-	-	-	2.9
	19 Public Works	3.1	-	-	163.5	166.6	5.0	-	-	169.2	174.3	5.2	-	-	177.1	182.3
	23 Chief Financial Officer	6.8	-	-	0.3	7.1	5.0	-	-	-	5.0	4.1	-	-	-	4.1
	24 Fire	27.2	-	-	(0.3)	26.9	22.8	-	-	2.1	24.9	23.5	-	-	2.1	25.6
	25 Health	2.6	-	-	34.9	37.6	3.4	-	-	30.5	34.0	3.4	-	-	31.6	35.0
	28 Human Resources	1.1	-	-	-	1.1	0.1	-	-	-	0.1	-	-	-	-	-
	29 Civil Rights, Inclusion, & Opportunity	0.4	-	-	3.2	3.6	0.5	-	-	3.1	3.6	0.4	-	-	3.1	3.5
	31 Innovation & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	32 Law	2.6	-	-	3.4	6.0	1.7	-	-	-	1.7	1.7	-	-	-	1.7
	33 Mayor's Office	0.1	-	-	1.0	1.1	0.1	-	-	1.0	1.1	0.1	-	-	1.1	1.2
	34 Municipal Parking	17.7	-	-	-	17.7	14.6	-	-	-	14.6	18.4	-	-	-	18.4
	36 Housing & Revitalization	10.7	-	-	69.3	80.0	6.7	-	-	46.9	53.6	6.7	-	-	44.5	51.2
	37 Police	83.7	-	-	13.0	96.7	87.0	-	-	15.6	102.6	92.8	-	-	17.4	110.2
	38 Public Lighting	1.6	-	-	2.7	4.2	1.5	-	-	2.1	3.7	0.9	-	-	2.5	3.4
	43 Planning & Development	1.0	-	-	0.4	1.4	-	-	-	-	-	-	-	-	-	-
45 Appeals & Hearings	4.7	-	-	-	4.7	5.4	-	-	-	5.4	5.3	-	-	-	5.3	
47 General Services	9.4	-	0.2	4.7	14.3	7.1	-	-	6.8	13.8	9.6	-	-	1.1	10.6	
Legislative Agencies	50 Auditor General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	51 Zoning Appeals	0.1	-	-	-	0.1	0.1	-	-	-	0.1	0.1	-	-	0.1	
	52 City Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	53 Ombudsperson	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	54 Inspector General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	70 City Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	71 Elections	-	-	-	0.3	0.3	-	-	-	-	-	4.0	-	-	-	4.0
Judicial Agency	60 36th District Court	13.5	-	-	-	13.5	17.0	-	-	-	17.0	14.6	-	-	-	14.6
Non-Departmental	35 Non-Departmental	1,125.5	-	-	8.4	1,133.9	1,063.5	22.7	34.2	2.2	1,122.6	1,184.0	19.7	34.3	3.3	1,241.3
Debt Service	18 Debt Service & Legacy Pension	-	-	-	77.3	77.3	75.9	-	-	55.0	130.9	93.9	-	-	66.0	159.9
Enterprise Agencies	10 Airport	-	-	-	3.4	3.4	-	-	-	4.5	4.5	-	-	-	4.5	4.5
	13 BSEED	1.9	-	-	27.5	29.4	1.9	-	-	33.6	35.6	2.5	-	-	33.0	35.5
	20 Transportation	-	-	-	179.7	179.7	-	-	-	167.3	167.3	-	-	-	189.2	189.2
	48 Water - Retail	-	-	-	162.3	162.3	-	-	-	247.7	247.7	-	-	-	244.7	244.7
	49 Sewerage - Retail	-	-	-	354.8	354.8	-	-	-	429.4	429.4	-	-	-	387.9	387.9
72 Public Library	-	-	-	37.1	37.1	-	-	-	34.9	34.9	-	-	-	38.9	38.9	
Total General City Agencies (Exec/Leg/Jud/Non-Dept)		1,311.8	-	2.9	304.9	1,619.6	1,241.6	22.7	34.4	279.5	1,578.2	1,377.8	19.7	34.3	283.8	1,715.5
Total Debt Service		-	-	-	77.3	77.3	75.9	-	-	55.0	130.9	93.9	-	-	66.0	159.9
Total Enterprise Agencies		1.9	-	-	764.8	766.7	1.9	-	-	917.5	919.4	2.5	-	-	898.2	900.7
Grand Total		1,313.7	-	2.9	1,147.0	2,463.6	1,319.5	22.7	34.4	1,252.0	2,628.6	1,474.1	19.7	34.3	1,248.0	2,776.1

FY2025 Proposed vs Adopted: General Fund

City of Detroit FY2025 - FY2028 Financial Plan Expenditures (in millions)

Category	Department	Mayor's Proposed	Errata	Schedule A	Schedule B	Final Adopted
Executive Agencies	16 Construction & Demolition	14.79	-	-	-	14.79
	19 Public Works	3.05	-	-	-	3.05
	23 Chief Financial Officer	63.96	-	-	(0.02)	63.94
	24 Fire	164.63	-	-	0.78	165.41
	25 Health	11.81	-	-	-	11.81
	28 Human Resources	14.43	-	-	-	14.43
	29 Civil Rights, Inclusion, & Opportunity	4.01	-	-	1.33	5.34
	31 Innovation & Technology	61.06	-	-	-	61.06
	32 Law	18.84	-	-	2.00	20.84
	33 Mayor's Office	9.09	-	-	-	9.09
	34 Municipal Parking	10.24	-	-	-	10.24
	36 Housing & Revitalization	28.48	-	-	7.42	35.90
	37 Police	424.26	-	-	0.18	424.44
	38 Public Lighting	18.07	-	-	(0.50)	17.57
	43 Planning & Development	5.26	-	-	-	5.26
45 Appeals & Hearings	1.77	-	-	-	1.77	
47 General Services	74.57	-	-	0.40	74.97	
Legislative Agencies	50 Auditor General	5.03	-	-	0.25	5.28
	51 Zoning Appeals	0.62	-	-	0.01	0.64
	52 City Council	15.54	-	-	1.48	17.01
	53 Ombudsperson	1.49	-	-	0.16	1.65
	54 Inspector General	1.74	-	-	0.13	1.87
	70 City Clerk	2.81	-	-	-	2.81
71 Elections	20.13	-	-	-	20.13	
Judicial Agency	60 36th District Court	32.60	-	-	-	32.60
Non-Departmental	35 Non-Departmental	181.96	-	-	2.01	183.96
Debt Service	18 Debt Service & Legacy Pension	266.39	-	-	(2.10)	264.28
Enterprise Agencies	10 Airport	-	-	-	-	-
	13 BSE&ED	4.01	-	-	-	4.01
	20 Transportation	-	-	-	-	-
	48 Water – Retail	-	-	-	-	-
	49 Sewerage – Retail	-	-	-	-	-
72 Public Library	-	-	-	-	-	
Total General City Agencies (Exec/Leg/Jud/Non-Dept)		1,190.23	-	-	15.62	1,205.85
Total Debt Service		266.39	-	-	(2.10)	264.28
Total Enterprise Agencies		4.01	-	-	-	4.01
Grand Total		1,460.63	-	-	13.52	1,474.15

FY2025 Proposed vs Adopted: Capital Fund

City of Detroit
 FY2025 - FY2028 Financial Plan
 Expenditures (in millions)

Category	Department	Mayor's Proposed	Errata	Schedule A	Schedule B	Final Adopted
Executive Agencies	16 Construction & Demolition	-	-	-	2.00	2.00
	19 Public Works	-	-	-	-	-
	23 Chief Financial Officer	-	-	-	-	-
	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	-	-	-	3.50	3.50	
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	-	-	-	3.00	3.00
Non-Departmental	35 Non-Departmental	20.00	-	-	(8.80)	11.20
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	-	-	-	-	-	
Total General City Agencies (Exec/Leg/Jud/Non-Dept)		20.00	-	-	(0.30)	19.70
Total Debt Service		-	-	-	-	-
Total Enterprise Agencies		-	-	-	-	-
Grand Total		20.00	-	-	(0.30)	19.70

FY2025 Proposed vs Adopted: Blight Fund

City of Detroit
 FY2025 - FY2028 Financial Plan
 Expenditures (in millions)

Category	Department	Mayor's Proposed	Errata	Schedule A	Schedule B	Final Adopted
Executive Agencies	16 Construction & Demolition	15.10	-	-	-	15.10
	19 Public Works	-	-	-	-	-
	23 Chief Financial Officer	1.86	-	-	-	1.86
	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	17.53	-	-	(0.22)	17.32	
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	-	-	-	-	-	
Total General City Agencies (Exec/Leg/Jud/Non-Dept)		34.50	-	-	(0.22)	34.28
Total Debt Service		-	-	-	-	-
Total Enterprise Agencies		-	-	-	-	-
Grand Total		34.50	-	-	(0.22)	34.28

FY2025 Proposed vs Adopted: Non-General Funds

**City of Detroit
FY2025 - FY2028 Financial Plan
Expenditures (in millions)**

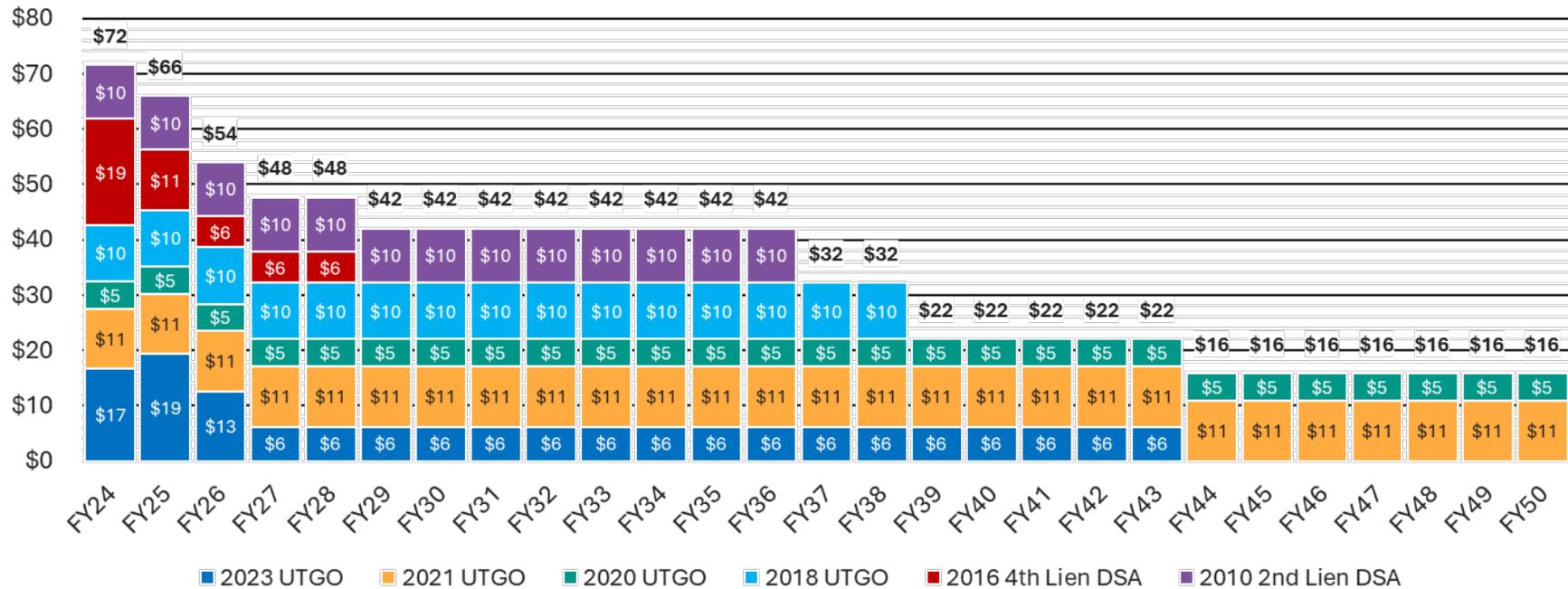
Category	Department	Mayor's Proposed	Errata	Schedule A	Schedule B	Final Adopted
Executive Agencies	16 Construction & Demolition	-	-	-	-	-
	19 Public Works	157.15	-	-	-	157.15
	23 Chief Financial Officer	-	-	-	-	-
	24 Fire	2.14	-	-	-	2.14
	25 Health	31.60	-	-	-	31.60
	28 Human Resources	-	-	-	-	-
	29 Civil Rights, Inclusion, & Opportunity	3.12	-	-	-	3.12
	31 Innovation & Technology	-	-	-	-	-
	32 Law	-	-	-	-	-
	33 Mayor's Office	1.06	-	-	-	1.06
	34 Municipal Parking	-	-	-	-	-
	36 Housing & Revitalization	44.49	-	-	-	44.49
	37 Police	17.41	-	-	-	17.41
	38 Public Lighting	2.50	-	-	-	2.50
	43 Planning & Development	-	-	-	-	-
45 Appeals & Hearings	-	-	-	-	-	
47 General Services	21.00	-	-	-	21.00	
Legislative Agencies	50 Auditor General	-	-	-	-	-
	51 Zoning Appeals	-	-	-	-	-
	52 City Council	-	-	-	-	-
	53 Ombudsperson	0.01	-	-	-	0.01
	54 Inspector General	-	-	-	-	-
	70 City Clerk	-	-	-	-	-
71 Elections	-	-	-	-	-	
Judicial Agency	60 36th District Court	-	-	-	-	-
Non-Departmental	35 Non-Departmental	3.32	-	-	-	3.32
Debt Service	18 Debt Service & Legacy Pension	65.95	-	-	-	65.95
Enterprise Agencies	10 Airport	4.45	-	-	-	4.45
	13 BSE&ED	33.02	-	-	-	33.02
	20 Transportation	188.87	-	-	0.36	189.22
	48 Water – Retail	244.74	-	-	-	244.74
	49 Sewerage – Retail	387.94	-	-	-	387.94
72 Public Library	38.74	0.11	-	-	38.85	
Total General City Agencies (Exec/Leg/Jud/Non-Dept)		283.80	-	-	-	283.80
Total Debt Service		65.95	-	-	-	65.95
Total Enterprise Agencies		897.77	0.11	-	0.36	898.23
Grand Total		1,247.52	0.11	-	0.36	1,247.98

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

Debt Service Fund (\$ in millions)

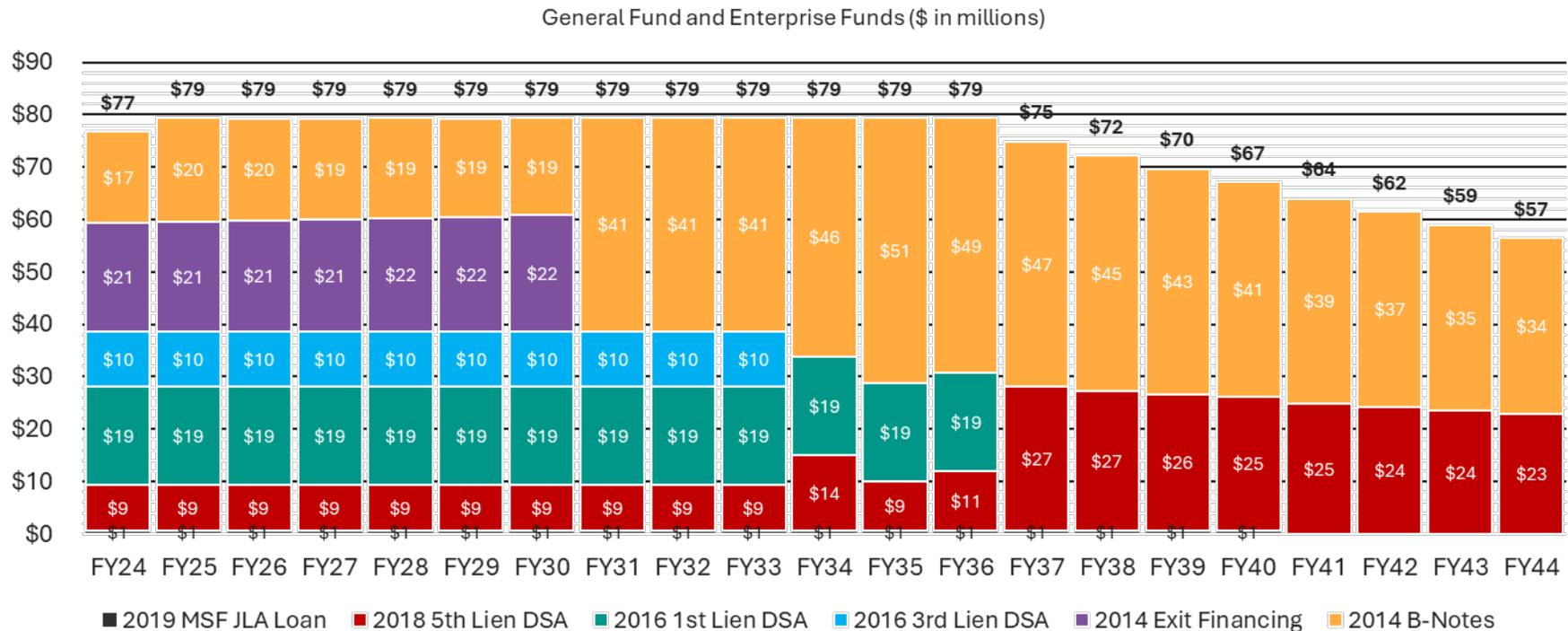


Source: OCFO – Office of the Treasury Amounts above are rounded for display. Only includes issued debt. Does not include authorized but unissued debt.

* 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

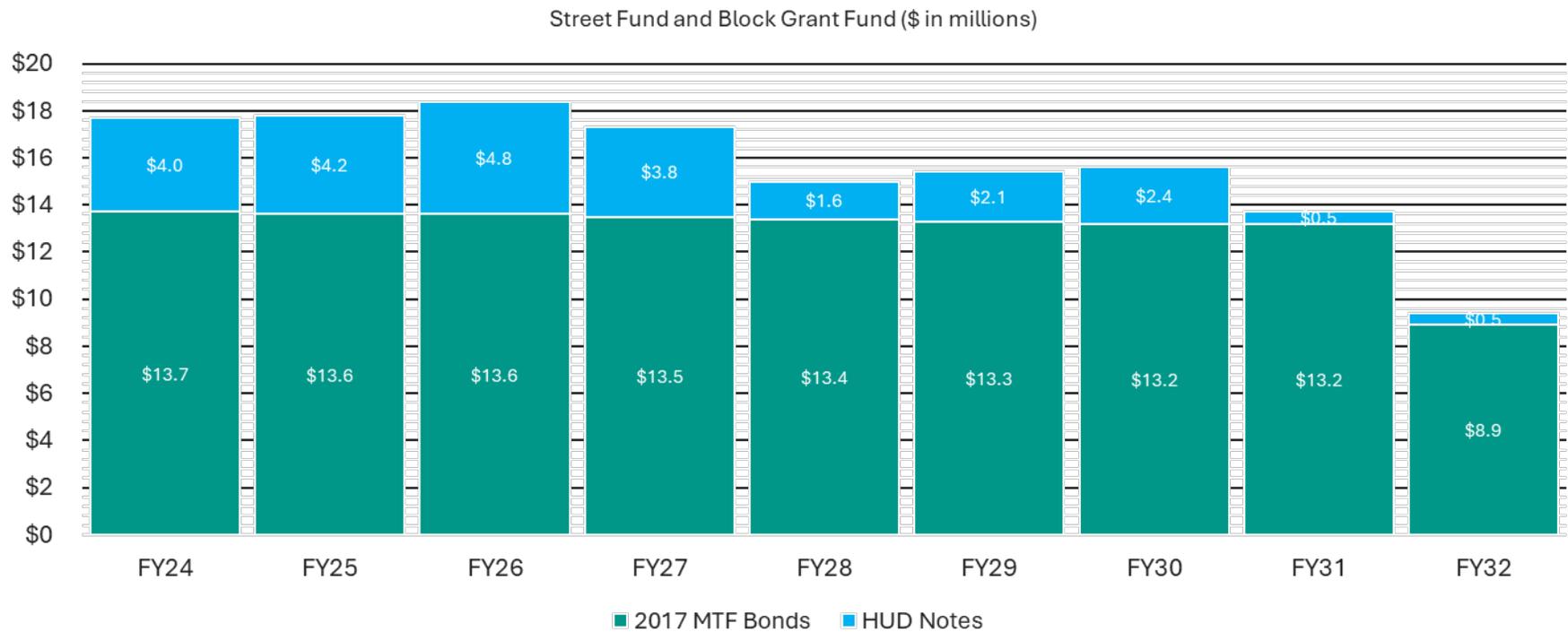


Source: OCFD – Office of the Treasury Amounts above are rounded for display. * 2014 B-Notes approx. 80% General Fund and 20% Enterprise Funds. Does not include proposed Vehicle IPA.

* 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



Source: OCFO – Office of the Treasury Amounts above are rounded for display.

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 March/April 2024, both Moody's and S&P upgraded the City's credit rating two notches to investment grade based on strong financial and budget management and improving financial condition 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 | March 2024

 [Rating Report](#)

S&P Global Ratings

General Obligation



OUTLOOK | DATE
Stable | April 2024

 [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 30% of the maximum allowed. See table below.

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Debt limit	\$ 2,479,185	\$ 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
Total net debt applicable to limit	753,118	806,640	866,650	677,364	727,860	627,865	663,695	592,169	832,580	1,034,669
Legal debt margin	<u>\$ 1,726,067</u>	<u>\$ 1,419,048</u>	<u>\$ 1,281,158</u>	<u>\$ 1,205,465</u>	<u>\$ 1,028,689</u>	<u>\$ 1,088,021</u>	<u>\$ 1,062,609</u>	<u>\$ 1,124,730</u>	<u>\$ 631,779</u>	<u>\$ 553,035</u>
Total net debt applicable to the limit as a percentage of debt limit	30.38%	36.24%	40.35%	35.98%	41.44%	36.59%	38.45%	34.49%	56.86%	65.17%

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 7.10.

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	97,523,964.36	7.10
10/1/2020	1,000,000	3/31/2024	9,840,000	3.379%	3,833,042.54	13,673,042.54	97,677,490.85	7.14
Total Draws	124,500,000	3/31/2025	10,115,000	3.756%	3,500,548.92	13,615,548.92	100,064,131.90	7.35
		3/31/2026	10,430,000	3.901%	3,120,629.52	13,550,629.52	100,064,131.90	7.38
		3/31/2027	10,765,000	3.962%	2,713,755.22	13,478,755.22	100,064,131.90	7.42
		3/31/2028	11,115,000	4.047%	2,287,245.92	13,402,245.92	100,064,131.90	7.47
		3/31/2029	11,485,000	4.096%	1,837,421.86	13,322,421.86	100,064,131.90	7.51
		3/31/2030	11,875,000	4.132%	1,366,996.26	13,241,996.26	100,064,131.90	7.56
		3/31/2031	12,275,000	4.193%	876,321.26	13,151,321.26	100,064,131.90	7.61
		3/31/2032	8,525,000	4.242%	361,630.50	8,886,630.50	100,064,131.90	11.26
			\$124,500,000.00		\$37,545,372.57	\$162,045,372.57		

* 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		
	Principal	Interest (Less Subsidy)	Interest Subsidy	Principal	Interest	Total
2024	\$ 69,959,438	\$ 33,340,334	\$ 2,704,646	\$ 9,570,000	\$ 30,363,321	\$ 145,937,739
2025	64,819,470	30,743,265	2,576,619	11,885,024	29,981,941	140,006,319
2026	62,864,676	28,313,254	2,437,404	12,171,366	29,494,902	135,281,602
2027	64,574,590	25,955,687	2,286,027	12,507,994	28,987,309	134,311,607
2028	65,197,701	23,448,595	2,121,509	12,852,278	28,454,877	132,074,960
2029-2033	250,855,719	82,009,800	7,590,287	127,177,560	130,977,151	598,610,517
2034-2038	131,467,103	45,219,435	1,440,975	209,125,143	110,637,849	497,890,505
2039-2043	106,120,207	19,002,273	-	175,275,143	60,903,006	361,300,629
2044-2048	22,405,000	562,366	-	86,811,015	18,873,136	128,651,517
2049-2053	-	-	-	29,230,000	2,279,275	31,509,275
Variable	-	-	-	-	-	-
Total	\$ 838,263,904	\$ 288,595,009	\$ 21,157,467	\$ 686,605,523	\$ 470,952,767	\$ 2,305,574,670

- 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	
2024	\$ 41,130,351	\$ 50,503,452	\$ -	\$ 3,158,703	\$ 94,792,506
2025	48,772,408	48,616,178	440,096	3,158,703	100,987,385
2026	50,766,007	46,426,751	411,972	3,141,098	100,745,828
2027	51,817,742	44,145,314	388,461	3,124,619	99,476,136
2028	53,118,105	41,819,007	361,005	3,109,082	98,407,199
2029-2033	287,167,037	171,766,538	14,183,185	14,855,976	487,972,736
2034-2038	340,449,300	102,397,886	28,719,473	14,244,857	485,811,516
2039-2043	116,143,810	45,095,190	28,719,473	6,892,673	196,851,146
2044-2048	110,748,561	14,049,080	5,743,886	344,633	130,886,160
2049-2053	8,887,895	421,146	-	-	9,309,041
Variable	-	-	-	-	-
Total	\$ 1,109,001,216	\$ 565,240,542	\$ 78,967,551	\$ 52,030,344	\$ 1,805,239,653

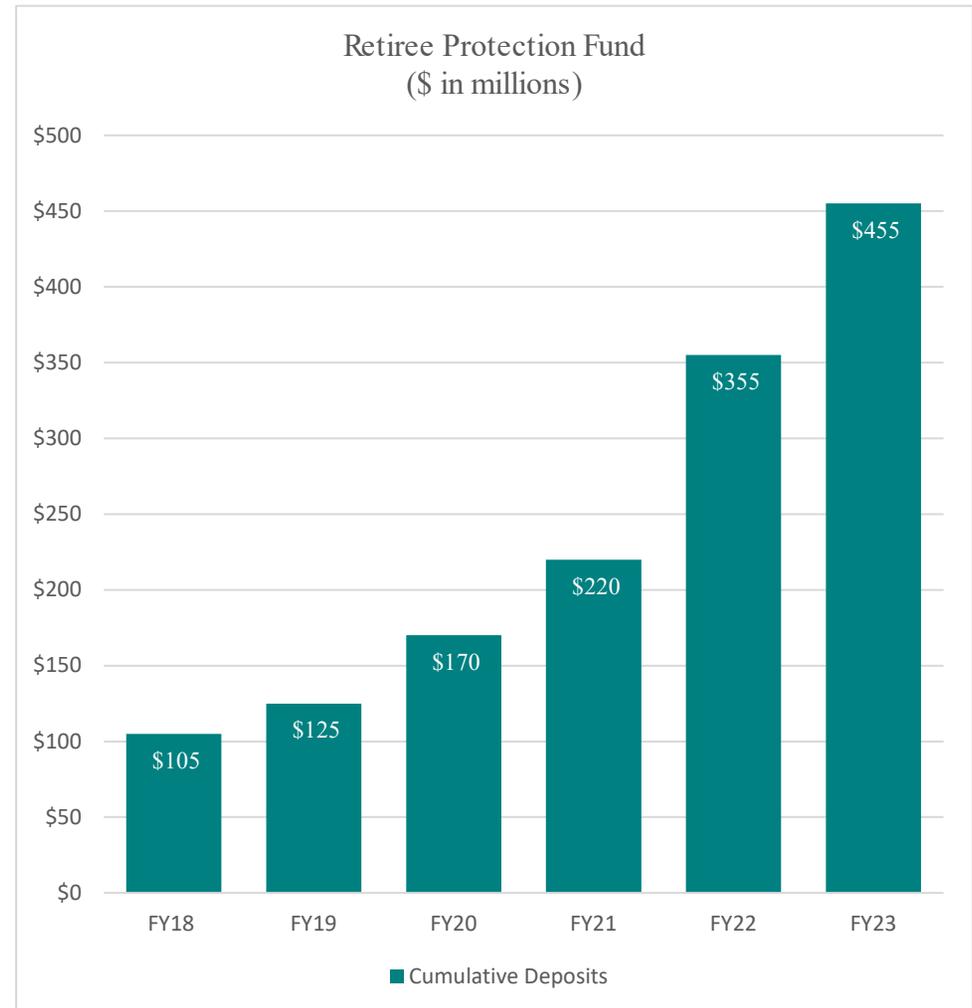
- Principal and interest payments for debt and note obligations for Component Unit Activities, which are the activities of the Detroit Public Library and the Downtown Development Authority, are presented below

Years Ending June 30	Component Unit Activities				
	Direct Borrowings and Direct Placements		Other Debt		Total
	Principal	Interest	Principal	Interest	
2024	\$ 13,765,495	\$ 17,948,479	\$ -	\$ 257,548	\$ 31,971,522
2025	8,119,110	17,571,989	35,947	257,548	25,984,594
2026	6,894,769	17,247,455	33,649	256,111	24,431,984
2027	9,185,000	14,178,515	31,729	254,765	23,650,009
2028	10,605,000	13,596,783	29,487	253,496	24,484,766
2029-2033	38,710,000	60,826,630	1,156,765	1,211,201	101,904,596
2034-2038	45,085,000	50,920,375	2,341,423	1,161,346	99,508,144
2039-2043	59,820,000	37,856,250	2,341,423	561,942	100,579,615
2044-2048	79,765,000	20,593,625	468,288	28,095	100,855,008
2049-2053	40,440,000	1,011,000	-	-	41,451,000
Variable	7,000,000	-	-	-	7,000,000
Total	\$ 319,389,374	\$ 251,751,101	\$ 6,438,711	\$ 4,242,052	\$ 581,821,238

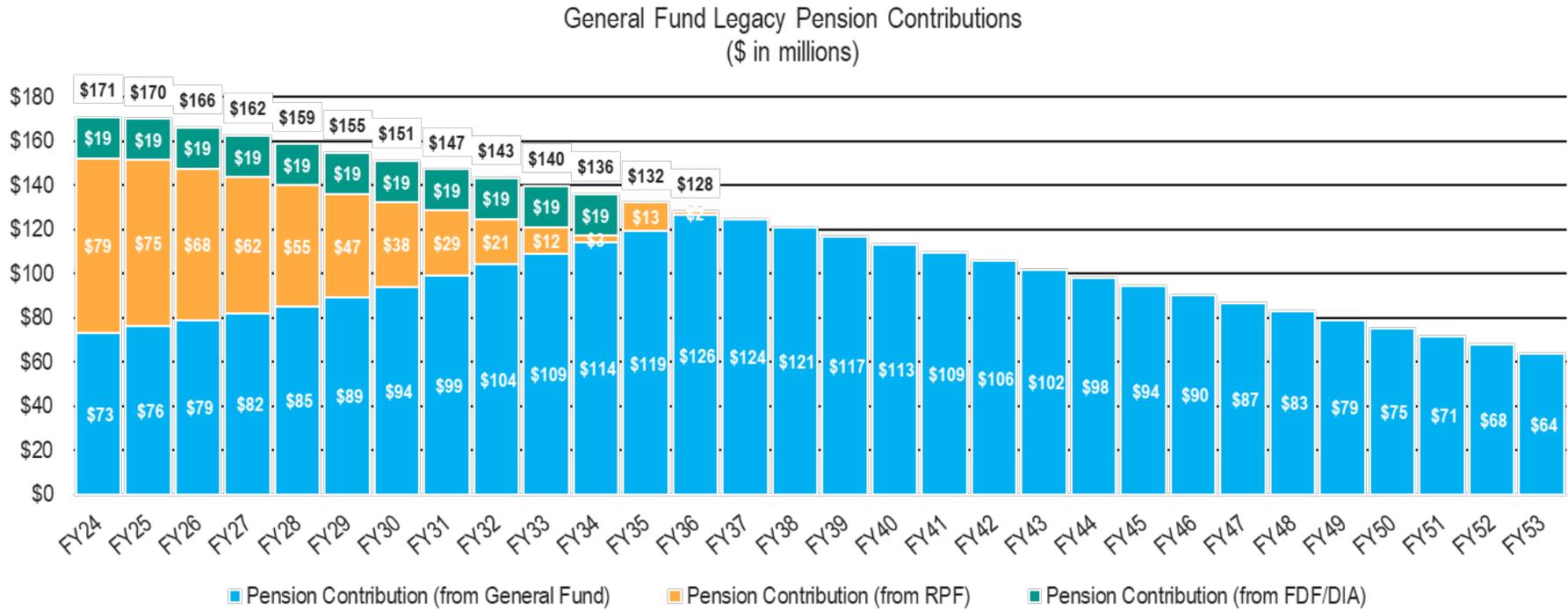
RETIREE PROTECTION FUND OVERVIEW

Retiree Protection Fund (RPF)

- In FY24, the City resumed annual pension contributions for its closed and frozen legacy pension plans per the bankruptcy Plan of Adjustment (POA)
- Going beyond the POA requirements over the past 10 years, the City deposited over \$455 million in the RPF, an irrevocable trust fund exclusively for future pension payments
- 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 began



Retiree Protection Fund – Revised Long-Term Plan



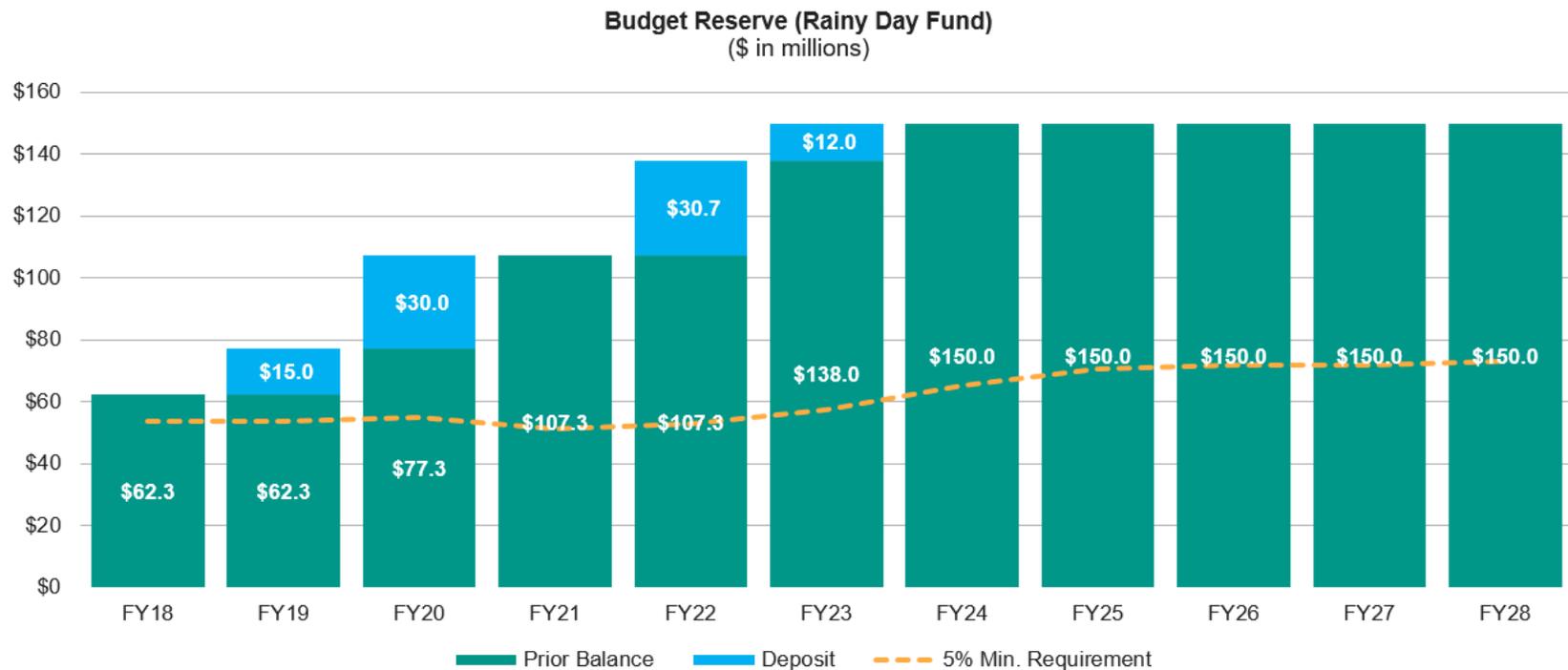
* Projections of annual legacy pension contributions based on FY23 Actuarial Valuations. DWSD and Library liabilities and contributions are separate.

- Under the RPF plan, the so-called FY24 “pension cliff” became a steady ramp in the budget (blue bars), while making the full annual required contributions through a combination of the General Fund (blue bars) and RPF assets (orange bars).
- The green bars represent continued funding through FY34 from the Foundation for Detroit’s Future and DIA per the POA.
- Compared to last year’s budget, the City has changed from a closed level dollar to a closed level principal amortization, which is why the total annual contribution declines every year.
- All of the amounts below for FY25 through FY28 are reflected in the City’s Four-Year Financial Plan.

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, and ultimately no draw on the fund was needed to maintain a balanced budget throughout the pandemic.
- In FY23, the City added \$12 million to increase the total to \$150 million (over 10% of the recurring budget).



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 2024-2025 Adopted Budget and Four-Year Financial Plan, plus prior year appropriations that carry forward but are not restated in the annual 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 annual 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 2023 with a \$1.197 billion General Fund Balance. 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). Assigned fund balances in FY 2024 includes new appropriations approved by City Council in April 2024. The total projected fund balance decreases over time as the City spends down the RPF and 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, which is why unassigned fund balance is projected at zero. The \$150 million Rainy Day Fund budget reserve remains level throughout the forecast.

(\$ in millions)	FY23 Actual	FY24 Estimated	FY25 Estimated	FY26 Estimated	FY27 Estimated	FY28 Estimated
General Fund						
Beginning Fund Balance	\$ 1,035.9	\$ 1,197.1	\$ 1,064.8	\$ 842.9	\$ 699.6	\$ 563.0
Revenue	\$ 1,288.7	\$ 1,326.4	\$ 1,364.1	\$ 1,369.3	\$ 1,398.1	\$ 1,428.6
Expenditures	(1,056.4)	(1,324.3)	(1,454.5)	(1,378.5)	(1,395.6)	(1,392.9)
Other Financing Sources/(Uses)	(71.1)	(134.4)	(131.5)	(134.1)	(139.1)	(140.5)
Net Change in Fund Balances	\$ 161.2	\$ (132.3)	\$ (221.9)	\$ (143.3)	\$ (136.6)	\$ (104.8)
Ending Fund Balance						
Nonspendable	\$ 57.3	\$ 41.9	\$ 41.9	\$ 41.9	\$ 41.9	\$ 41.9
Restricted	509.4	430.3	355.1	286.8	225.2	170.4
Committed	20.0	20.0	20.0	20.0	20.0	20.0
Assigned-Budget Reserve	150.0	150.0	150.0	150.0	150.0	150.0
Assigned-All Other	314.3	422.5	275.9	200.9	125.9	75.9
Unassigned	146.1	0.1	-	-	-	-
Total Ending Fund Balance	\$ 1,197.1	\$ 1,064.8	\$ 842.9	\$ 699.6	\$ 563.0	\$ 458.2
% change		-11.1%	-20.8%	-17.0%	-19.5%	-18.6%

Capital Projects Fund

The Capital Projects Fund represents the City's various Unlimited Tax General Obligation (UTGO) bond funds. The City ended FY 2023 with over \$119 million in these funds. The City issued \$100 million in previously authorized UTGO bonds in FY 2024 for neighborhood improvements and capital projects. The annual budget does not reflect future UTGO bond issuances, so authorized but unissued debt is not shown below. 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>FY23 Actual</u>	<u>FY24 Estimated</u>	<u>FY25 Estimated</u>	<u>FY26 Estimated</u>	<u>FY27 Estimated</u>	<u>FY28 Estimated</u>
Capital Projects Fund						
Beginning Fund Balance	\$ 215.3	\$ 119.4	\$ 134.4	\$ 34.4	\$ -	\$ -
Revenue	\$ 19.1	\$ 115.0	\$ -	\$ -	\$ -	\$ -
Expenditures	(110.8)	(100.0)	(100.0)	(34.4)	-	-
Other Financing Sources/(Uses)	(4.2)	-	-	-	-	-
Net Change in Fund Balances	\$ (95.9)	\$ 15.0	\$ (100.0)	\$ (34.4)	\$ -	\$ -
Ending Fund Balance						
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	119.4	134.4	34.4	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Ending Fund Balance	\$ 119.4	\$ 134.4	\$ 34.4	\$ -	\$ -	\$ -
% change		12.6%	-74.4%	-	-	-

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 2023 with over \$229 million in combined fund balances in this category, the largest of which was the Street Fund at \$68 million. Note the \$0.3 million unassigned deficit in FY 2023 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. This does not include the special revenue fund for American Rescue Plan Act (ARPA) grant funds. As of FY 2023, there was no ARPA fund balance because the revenues are recognized as expenditures are made.

(\$ in millions)	<u>FY23 Actual</u>	<u>FY24 Estimated</u>	<u>FY25 Estimated</u>	<u>FY26 Estimated</u>	<u>FY27 Estimated</u>	<u>FY28 Estimated</u>
Nonmajor Funds						
Beginning Fund Balance	\$ 207.3	\$ 229.6	\$ 187.4	\$ 137.4	\$ 107.4	\$ 77.4
Revenue	\$ 449.0	\$ 356.3	\$ 367.7	\$ 357.5	\$ 352.5	\$ 357.5
Expenditures	(429.1)	(406.3)	(421.1)	(392.8)	(392.5)	(398.6)
Other Financing Sources/(Uses)	2.4	7.8	3.4	5.3	10.0	11.1
Net Change in Fund Balances	\$ 22.3	\$ (42.2)	\$ (50.0)	\$ (30.0)	\$ (30.0)	\$ (30.0)
Ending Fund Balance						
Nonspendable	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3	\$ 1.3
Restricted	222.4	183.1	133.1	103.1	73.1	43.1
Committed	6.2	3.0	3.0	3.0	3.0	3.0
Assigned	-	-	-	-	-	-
Unassigned	(0.3)	-	-	-	-	-
Total Ending Fund Balance	\$ 229.6	\$ 187.4	\$ 137.4	\$ 107.4	\$ 77.4	\$ 47.4
% change		-18.4%	-26.7%	-21.8%	-27.9%	-38.8%

CASH FLOW FORECAST

Common Cash Pool Five-Year Forecast, FY 2024-2028

- Cash balances remain strong due to the City’s reserve balances and a short-term boost from the City’s allocation of American Rescue Plan Act fiscal recovery funds, the latter of which will be spent down in the near term.
- The City begins spending down a portion of its Retiree Protection Fund in FY24, meanwhile the Budget Reserve (“Rainy Day Fund”) remains steady at \$150 million. The City continues to spend down balances allocated for capital improvements.

OCFO - Treasury	Actual	Forecast				
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Common Cash Pool Balance	\$ 1,365.9	\$ 1,413.8	\$ 1,154.2	\$ 1,041.1	\$ 880.0	\$ 768.0
Sources:						
Receipts/Transfers	\$ 2,157.1	\$ 2,196.0	\$ 2,245.0	\$ 2,190.2	\$ 2,229.6	\$ 2,368.6
Uses:						
Disbursements	\$ (2,019.1)	\$ (2,455.6)	\$ (2,358.1)	\$ (2,351.3)	\$ (2,341.6)	\$ (2,345.5)
Retirement Protection Trust	(90.0)	-	-	-	-	-
Total Uses:	\$ (2,109.1)	\$ (2,455.6)	\$ (2,358.1)	\$ (2,351.3)	\$ (2,341.6)	\$ (2,345.5)
Net Cash Flow	\$ 48.0	\$ (259.6)	\$ (113.1)	\$ (161.1)	\$ (112.0)	\$ 23.1
Ending Common Cash Pool Balance	\$ 1,413.8	\$ 1,154.2	\$ 1,041.1	\$ 880.0	\$ 768.0	\$ 791.2
Budget Reserve Fund	143.0	150.0	150.0	150.0	150.0	150.0
Retirement Protection Trust Fund	465.4	406.0	340.8	282.5	229.9	182.1
Total Common, Reserve and RPTF Balance	\$ 2,022.2	\$ 1,710.2	\$ 1,531.9	\$ 1,312.5	\$ 1,147.9	\$ 1,123.3

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 2025 Adopted Capital Budget

- The FY25 Adopted Budget and FY25-28 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 FY25 capital spending from General Fund surplus (Fund 4533) and the Street Fund (Fund 3301), along with programs to be funded via the FY24 midyear supplemental appropriations resolution and anticipated bond and financing proceeds.

Funding Source	Description	FY 2025 Adopted
FY25 General Fund Surplus (PAYGO)	Office of the Auditor General – Office Renovations	\$600,000
FY25 General Fund Surplus (PAYGO)	Community Land Trust	\$1,250,000
FY25 General Fund Surplus (PAYGO)	Eastern Market – Shed 4 Construction and additional improvements	\$1,750,000
FY25 General Fund Surplus (PAYGO)	Charles H Wright Museum Capital Projects	\$3,400,000
FY25 General Fund Surplus (PAYGO)	Detroit Historical Museum Capital Projects	\$1,000,000
FY25 General Fund Surplus (PAYGO)	Detroit Zoo Capital Infrastructure Improvements	\$2,000,000
FY25 General Fund Surplus (PAYGO)	Monteith Library Branch Improvements	\$2,000,000

FY25 Street Fund Capital	Road Resurfacing & Reconstruction, Bridge Improvements, and Vehicle Replacement	\$22,856,668
FY24 Midyear Supplemental (PAYGO)	ADA Accessibility Improvements	\$2,600,000
FY24 Midyear Supplemental (PAYGO)	City Service Yards Consolidation	\$13,400,000
FY24 Midyear Supplemental (PAYGO)	Climate Resiliency and Sustainability Improvements	\$9,000,000
FY24 Midyear Supplemental (PAYGO)	DPW Solid Waste Division vehicles and capital acquisitions	\$3,000,000
FY24 Midyear Supplemental (PAYGO)	Supplemental Funding for Airport Emergency Material Arresting System	\$575,000
FY24 Midyear Supplemental (PAYGO)	Purchase and Upfitting of Vehicles for New DPD Transit Police Division	\$700,000
FY24 Midyear Supplemental (PAYGO)	Public Safety Radio Replacement Program	\$1,500,000
FY24 Midyear Supplemental (PAYGO)	Supplemental Funding for Recreation Center Improvements	\$400,000
FY25 Anticipated Bond Proceeds	Public Lighting System Improvements	\$22,000,000
FY25 Anticipated Bond Proceeds	Transportation Facility – Coolidge Rebuild	\$11,648,689
FY25 Anticipated Bond Proceeds	Parks & Recreation Asset Improvements	\$9,327,027
FY25 Anticipated Bond Proceeds	Public Safety Facilities & IT Infrastructure Improvements	\$3,313,112
Installment Purchase Agreement	Replacement and Upfitting of City Fleet Vehicles	\$55,000,000
Total		\$167,320,496

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 cost 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 will provide operating budget savings, such as HVAC system upgrades and window replacements reducing utility costs through improved energy efficiency. In the FY 2025 budget, the following operating impacts result from capital investments:

Capital Project	Operating Impact	FY 2025 Adopted	FY 2025 Adopted FTE
Construction of Joe Louis Greenway	Unified Greenway Partnership – Operations & Maintenance	\$3,500,000	-

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 damaged water pipes, or replacing the roof of 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 financial policies, including budget, grants, procurement, debt, among others, are available at detroitmi.gov/ocfo. This section summarizes the key budget-related policies. As of this publication, the City of Detroit and the Fiscal Year 2024-2025 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 8, 2024

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

Re: Fiscal Year 2024-2025 Budget Administration Closing Resolution (Revised)

Honorable Detroit City Council Members:

The Office of Budget is submitting the Administration's Fiscal Year 2024-2025 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 2024-2025 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 2024-2025 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, 2024 through June 30, 2025, including salaries, wages, pension requirements, other employee benefits, debt service and other expenses, and it forecasts the same for the period July 1, 2025 through June 30, 2028; 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 Fiscal Year 2024-2025 Adopted Budget includes \$3,400,000 to support capital improvements at the Charles H. Wright Museum of African American History toward a total need of \$6,700,000, the balance of which will be provided with a future supplemental appropriation; and

WHEREAS, The Fiscal Year 2024-2025 Adopted Budget supports a total of nine (9) staff for the operations of the Office of the Sustainability included in the following departments:

- Three (3) positions in General Service Department-Appropriation 29471-GSD Administration
- Three (3) positions DDOT-Appropriation 29200-DDOT Administration
- Three (3) positions in Housing and Rev -Grants Appropriations for Energy Efficiency Conservation Block Grant and Community Dev. Block Grant

WHEREAS, The Fiscal Year 2024-2025 Adopted Budget includes \$150,000 to create the Veterans Affairs Office within the Civil Rights, Inclusion, and Opportunity Department, which will work across City government and with the State of Michigan Department of Military and Veterans Affairs for the benefit of our veterans; and

WHEREAS, The City is exploring expansion opportunities for the Detroit Wayne County Port Authority, including the possibility of leveraging State of Michigan and Wayne County funding; and

WHEREAS, The City plans to use \$1 million in State grant funding for the Healthy Homes Hazard Reduction Program in the Jefferson-Chalmers neighborhood; and

WHEREAS, The Mayor presented his proposed Annual Budget and Four-Year Financial Plan to the City Council on March 7, 2024; and

WHEREAS, The City Council completed its consideration of the Mayor’s proposed Fiscal Year 2024-2025 Annual Budget and Four-Year Financial Plan on April 8, 2024, 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 2024 – 2025 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 2024 – 2025 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 2024 – 2025 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 2024 – 2025 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 30th. 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 1st 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 2023 - 2024 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, 2025 from Account No. 13-7512 - Fire Insurance Escrow - P.A. 495, or from private recoveries of demolition expenses, 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 2024-2025 Budget for contributions 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 Article IX of the 2019 Detroit City Code to the contrary, the City may use the Risk Management Fund appropriations to support legal services expenses of the City, subject to the approval of the Chief Financial Officer, or their designee; and be it further
46. **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
47. **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
48. **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
49. **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
50. **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
51. **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

52. **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 2024-2025 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;

53. **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 2024-2025 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
 - 27360 Economic Development Programs
 - 27361 Workforce Development Programs

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;

54. **RESOLVED**, That the Chief Financial Officer, or their designee, may amend Fiscal Year 2024-2025 appropriations by such amounts as are necessary to record required accounting entries related specifically to Due To/Due From Balance Sheet Adjustments, Governmental Accounting Standards Board (GASB) Pronouncements, and blended

component unit activities to remain in compliance with the Uniform Budgeting and Accounting Act (Public Act 2 of 1968); and be it further

55. **RESOLVED**, That the Chief Financial Officer, or their designee, is hereby authorized to reserve up to an additional \$5,000,000 of unassigned fund balance, if available, for the Risk Management Fund in fiscal year 2023-2024; and be it further
56. **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 2025-2025, 2025-2026 and 2026-2027 so long as those adjustments are consistent with the Fiscal Year 2024-2025 Budget and completed prior to the submission of the Four-Year Financial Plan to the Financial Review Commission; and be it finally
57. **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
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April 5, 2024

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 2024-2025 Budget

Honorable Detroit City Council Members:

After further review of the Proposed Fiscal Year 2024-2025 Budget presented by the Mayor on March 7, 2024, 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 2024-2025 Errata Letter Resolution

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

RESOLUTION

BY COUNCIL MEMBER _____

WHEREAS, the Proposed Fiscal Year 2024-2025 Budget presented by the Mayor on March 7, 2024 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

<u>Fund/Agency/Appropriation</u>	<u>Change</u>
1000 - General Fund	
25 - Health Department	
25252 - Stray Animal Management	(\$10,000)
47 - General Services Department	
25470 - Safe Neighborhoods - GSD	\$10,000
36 - Housing and Revitalization Department	
26360 - Community Development	(\$268,000)
26361 - Detroit Housing Network	(\$723,000)
26362 - Affordable Housing Underwriting and Development	\$991,000
Total - Fund 1000 - General Fund	<u>\$0</u>
3001 - Library	
72 - Detroit Public Library	
29270 - Detroit Public Library Administration	\$106,573
Total - Fund 3001 - Library	<u>\$106,573</u>

Expenditures

<u>Fund/Agency/Appropriation</u>	<u>Change</u>
1000 - General Fund	
36 - Housing and Revitalization Department	
26360 - Community Development	(\$413,273)
26361 - Detroit Housing Network	\$413,273
31 - Department of Information Technology	
29310 - Efficient and Innovative Operations Support - DoIT	(\$399,725)
25310 - Safer Neighborhoods - DoIT	\$399,725
Total - Fund 1000 - General Fund	<u>\$0</u>
5301 - Transportation Operation	
20 - Detroit Department of Transportation	
29201 - DDOT Planning	(\$160,123)
27200 - Rider Services	\$160,123
Total - Fund 5301 - Transportation Operation	<u>\$0</u>

3001 - Library	
72 - Detroit Public Library	
29270 - Detroit Public Library Administration	<u>\$106,572</u>
Total - Fund 3001 - Library	<u>\$106,572</u>
2490 - Construction Code Fund	
13 - Buildings, Safety Engineering and Environmental Department	
25130 - BSEED Safe Buildings	(\$761,325)
27130 - BSEED Business License Center	(\$98,873)
27131 - BSEED Development Support	<u>\$860,198</u>
Total - Fund 2490 - Construction Code Fund	<u>\$0</u>

AND BE IT FURTHER, RESOLVED, that the Fiscal Year 2024-2025 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 2024-2025 Budget in accordance with this resolution.



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April 5, 2024

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

Re: Official Compensation Schedule for Fiscal Year 2024-2025

Honorable Detroit City Council Members:

The Office of Budget is submitting the Official Compensation Schedule for Fiscal Year 2024-2025 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 2024-2025 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 2024-2025 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 2024-2025” be hereby and is approved.

Donovan Smith
Chairperson
Melanie Markowicz
Vice Chair/Secretary

Marcell R. Todd, Jr.
Director

City of Detroit

CITY PLANNING COMMISSION
208 Coleman A. Young Municipal Center
Detroit, Michigan 48226
Phone: (313) 224-6225 Fax: (313) 224-4336
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Kenneth R. Daniels
David Esparza, AIA, LEED
Ritchie Harrison
Lauren Hood, MCD
Gwen Lewis
Frederick E. Russell, Jr.
Rachel M. Udabe

April 4, 2024

HONORABLE CITY COUNCIL

RE: Amended Schedule A reflecting City Council's changes to the Mayor's 2024-25 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 2024-25 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's 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 Body for adoption under the 2024-25 CDBG Program.

CPC staff wishes to highlight the following four items within the Schedule A:

- On March 5, 2024, the City Council voted via resolution on the Public Service NOF allocations. This vote totaled twelve dollars (\$12) less than the total Public Service NOF allocation submitted in the Mayor's budget. As a result, twelve dollars (\$12) should be added by City Council into the CDBG budget.
- Additionally, the Mayors Public Service total was over the Public Service Cap by (\$3). As a result, three dollars (\$3) must be removed by City Council from Public Service.
- In order to reconcile these two aforementioned items, CPC staff added nine dollars (\$9) to the Public Service Unassigned Projects and three dollars (\$3) to Administrative Staffing.
- The City has not yet received its final CDBG line of credit amount/award letter from the U.S. Department of Housing and Urban Development (HUD). As a result, it is recommended the nine dollars (\$9) in unassigned projects be resolved when the HUD award letter is received.

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
Irvin Corley, LPD

HONORABLE CITY COUNCIL

**RESOLUTION TO ADOPT THE
FISCAL YEAR 2024-2025 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 2024-2025 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

BY COUNCIL MEMBER: _____

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 2024-2025 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 _____

SCHEDULE A

FY 2024-25

Appr	Center	Object	Program/Activity Name	REC	COUNCIL	DIFFERENCE
CDBG						
20234	365701	Various	HRD - Office of Administration	3,211,835	3,211,838	3
13170	365706	Various	Neighborhood & Hsg Svcs - Homeless Supportive Hsg	757,284	757,284	0
13170	365707	Various	Neighborhood & Hsg Svcs - NOF & CDBG Initiatives	984,004	984,004	0
21217	365707	Various	Development & Investments - PFR/PI Team	391,034	391,034	0
21218	365707	Various	Programmatic Operations - Special Projects	141,735	141,735	0
21218	361111	Various	Programmatic Operations - Policy Team Staffing - CDBG	954,938	954,938	0
5797	360600	626500	Eight Mile Blvd	25,000	25,000	0
			HRD ADMIN & PLAN SUB-TOTAL	6,465,830	6,465,833	
			ADMIN AND PLANNING TOTAL	6,465,830	6,465,833	
21091	361111	617900	CHOICE Neighborhoods Grant Match	2,000,000	2,000,000	0
			<i>HOME REPAIR</i>			
20636	365110	Various	Single Family Housing Activities - Staffing	3,829,303	3,829,303	0
10409	362742	651159	CDBG Match - LEAD Grant	4,000,000	4,000,000	0
20153	364113	651164	Conventional Home Repair	4,000,000	4,000,000	0
			HOME REPAIR TOTAL	11,829,303	11,829,303	
			HOUSING DEVELOPMENT			
20238	365705	Various	Development & Investments - CDBG Multi Family Staffing	1,464,302	1,464,302	0
			DEVELOPMENT TOTAL	1,464,302	1,464,302	
			<i>PUBLIC SERVICE</i>			
12168	364050	651147	Homeless Public Services - Unassigned Projects	2,424,692	2,424,692	0
			<i>EMERGENCY SHELTER</i>			
11784	366005	651147	Alternatives for Girls			
11838	366310	651147	Cass Community Social Services (Oasis Project)			
11785	366010	651147	Coalition on Temporary Shelter (COTS)			
11786	366015	651147	Covenant House Michigan			
11791	366040	651147	Freedom House			
11800	366085	651147	Michigan Veteran's Foundation			
12708	367175	651147	Methodist Children's Home Society of Michigan			
11801	366090	651147	Neighborhood Service Organization (NSO)			
13644	364101	651147	Salvation Army			
11809	366130	651147	YWCA Interim House			
			EMERGENCY SHELTER SUB-TOTAL			
			<i>WARMING CENTERS</i>			
11838	366310	651147	Cass Community Social Services - Warming Center			
			WARMING CENTER SUB-TOTAL			
			<i>HOMELESS PREVENTION</i>			
6505	360736	651147	Legal Aid Defender			
11893	366905	651147	Matrix Human Services			
11806	366115	651147	United Community Housing Coalition			
			HOMELESS PREVENTION SUB-TOTAL			
			<i>RAPID REHOUSING</i>			
11784	366005	651147	Alternatives for Girls			
20340	364129	651147	Community Home Support			
20340	364129	651147	Community Home Support (Shelter Placement)			
20545	361111	651147	Ruth Ellis			
			RAPID REHOUSING SUB-TOTAL			
			<i>STREET OUTREACH</i>			

SCHEDULE A

FY 2024-25

Appr	Center	Object	Program/Activity Name	REC	COUNCIL	DIFFERENCE
11838	366310	651147	Cass Community Social Services			
11896	366920	651147	The Noah Project (Central United Methodist Church)			
20340	364129	651147	Community Home Support			
20546	361111	651147	(Detroit Safe Clean Decent)			
11801	366090	651147	Neighborhood Service Organization			
			STREET OUTREACH SUB-TOTAL			
			TOTAL HOMELESS PUBLIC SERVICE	2,424,692	2,424,692	
13837	365007	651147	Summer Jobs Program (NRSA)	1,500,000	1,500,000	0
			TOTAL PUBLIC SERVICE NRSA	1,500,000	1,500,000	
12945	362009		Public Service - Unassigned Projects	2,424,692	9	(2,424,683)
			EDUCATION			
7523	360901	651147	Accounting Aid Society		67,992	67,992
21391	361111	651147	CAMP Restore		52,992	52,992
20647	361111	651147	Center for Employment Opportunities		62,992	62,992
4139	360238	651147	DAPCEP		67,992	67,992
21253	361111	651147	Detroit Phoenix Center (DPC)		57,992	57,992
11167	363124	651147	Greening of Detroit		62,992	62,992
6709	360772	651147	International Institute		72,992	72,992
21392	361111	651147	Math Corp		52,992	52,992
11554	361741	651147	Mercy Education		67,992	67,992
4898	360427	651147	Ser Metro		62,992	62,992
20156	364116	651147	Sienna Literacy		62,992	62,992
21393	361111	651147	Sistahs Reachin' Out		52,992	52,992
13840	363231	651147	Sowing Economic Empowerment SEED		67,992	67,992
20954	361111	651147	Southwest Economic Solution Corporation		62,992	62,992
10124	362635	651147	St. Vincent & Sarah Fisher Ctr.		62,992	62,992
21394	361111	651147	Student Advocacy Center		52,992	52,992
13556	367232	651147	Urban Neighborhood Initiative		57,992	57,992
05178	360469	651147	Wellspring		67,992	67,992
13562	367237	651147	Youth Connection		57,992	57,992
			EDUCATION SUB-TOTAL		1,176,848	
			HEALTH			
21395	361111	651147	Avalon Healing Center		52,992	52,992
11838	366310	651147	Cass Community		52,992	52,992
11798	366075	651147	Mariner's Inn		52,992	52,992
20792	361111	651147	Project Healthy Community		62,992	62,992
4178	360263	651147	World Medical Relief		57,992	57,992
			HEALTH SUB-TOTAL		279,960	
			RECREATION			
21396	361111	651147	Carrie Morris Arts dba Detroit Puppet Company		52,992	52,992
11547	366996	651147	Clark Park Coalition		62,992	62,992
20648	361111	651147	Cody Rouge Community Action Alliance		62,992	62,992
21254	361111	651147	Detroit Horse Power		62,992	62,992
5897	360619	651147	Mosaic Youth Theatre		67,992	67,992
5544	360558	651147	Southwest Detroit Business Association		47,992	47,992
			RECREATION SUB-TOTAL		357,952	
			PUBLIC SAFETY			
21397	361111	651147	First Step		52,992	52,992
10620	363059	651147	Jefferson Business Association		57,992	57,992
10663	363079	651147	Neighborhood Legal Services (Wayne County)		62,992	62,992

SCHEDULE A

FY 2024-25

Appr	Center	Object	Program/Activity Name	REC	COUNCIL	DIFFERENCE
			PUBLIC SAFETY SUB-TOTAL		173,976	
			SENIORS			
10154	362660	651147	Bridging Communities		62,992	62,992
21398	361111	651147	Detroit Association of Black Organizations (DABO)		52,992	52,992
21121	361111	651147	Disability Network		62,992	62,992
21399	361111	651147	Gay Elders of Metro Detroit dba MiGEN		52,992	52,992
5662	360574	651147	LASED		67,992	67,992
20488	361111	651147	Luella Hannan Memorial		67,992	67,992
5149	360454	651147	St. Patrick Senior Center		67,992	67,992
			SENIORS SUB-TOTAL		435,944	
			TOTAL PUBLIC SERVICE (EXCLUDING HOMELESS PS & NRSA PS)	2,424,692	2,424,689	(3)
			TOTAL PUBLIC SERVICE AND HOMELESS PS (EXCLUDING NRSA PA)	4,849,384	4,849,381	(3)
13529			SECTION 108 LOANS			
13529	364089	704100	Book Cadillac (Principal)	716,000	716,000	0
13529	364089	703300	Book Cadillac (Interest)	14,343	14,343	0
13529	364090	704100	Fort Shelby (Principal)	1,500,000	1,500,000	0
13529	364090	703300	Fort Shelby (Interest)	131,970	131,970	0
13529	364087	704100	Garfield II - Note 1 GREP (Principal)	521,000	521,000	0
13529	364087	703300	Garfield II - Note 1 GREP (Interest)	34,385	34,385	0
13529	364087	704100	Garfield II - Note 2 - East Forest Arts (Principal)	240,000	240,000	0
13529	364087	703300	Garfield II - Note 2 - East Forest Arts (Interest)	24,776	24,776	0
13529	364093	704100	Garfield II - Note 3 - Sugar Hill (Principal)	260,000	260,000	0
13529	364093	703300	Garfield II - Note 3 - Sugar Hill (Interest)	168,021	168,021	0
13529	364092	704100	Garfield II - Note 4 - Geothermal (Principal)	100,000	100,000	0
13529	364092	703300	Garfield II - Note 4 - Geothermal (Interest)	16,321	16,321	0
13529	364086	704100	Mexicantown (Principal)	28,000	28,000	0
13529	364086	703300	Mexicantown (Interest)	374	374	0
13529	364091	704100	Woodward Garden (Principal)	359,000	359,000	0
13529	364091	703300	Woodward Garden (Interest)	106,198	106,198	0
			SECTION 108 TOTAL	4,220,388	4,220,388	
			SUB-TOTAL HRD EXPENSES	32,329,207	32,329,207	0
			SUB-TOTAL OTHER DEPARTMENTS EXPENSES			
			TOTAL CDBG	32,329,207	32,329,207	0
			CDBG ALLOCATION			
			TOTAL CDBG LINE OF CREDIT	32,329,207	32,329,207	
			Difference	0	0	
			CDBG SPENDING CAPS			
			Admin/Planning Cap	6,465,841	6,465,841	
			Total Admin/Plan Expenses	6,465,830	6,465,833	3
			Difference	11	8	
			Public Service Cap	4,849,381	4,849,381	
			Total Public Service Expenses	6,349,384	6,349,381	(3)
			Difference	(1,500,003)	(1,500,000)	



**OFFICE OF THE
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April 11, 2024

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

Re: Technical Corrections to the Adopted Fiscal Year 2024-2025 Budget (Second Errata Letter)

Honorable Detroit City Council Members:

After further review of the Fiscal Year 2024-2025 Adopted Budget approved by City Council on April 8, 2024, we are requesting technical corrections to Schedule B, including departments, appropriation codes, and fund codes. There is no change to the legislative intent of City Council's budget changes or the total budget itself. To accomplish this, we request substituting the attached corrected copy of Schedule B in place of the one distributed at the April 8 Special Session, as provided herein by the attached resolution.

We respectfully request your approval of this resolution, with a waiver of reconsideration, at your April 16 Formal Session to ensure we can transmit the corrected Fiscal Year 2024-2025 Adopted Budget to the Financial Review Commission by the April 30 deadline.

Best regards,

Steven Watson
Deputy CFO / Budget Director

Att: Fiscal Year 2024-2025 Second Errata Letter Resolution

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

RESOLUTION

BY COUNCIL MEMBER _____

WHEREAS, the Fiscal Year 2024-2025 Adopted Budget, approved by Detroit City Council on April 8, 2024, requires technical corrections to maintain a balanced budget and implement its legislative intent.

NOW, THEREFORE, BE IT RESOLVED, that the Detroit City Council hereby approves substituting the attached Schedule B (Corrected Copy) in place of the one distributed at the Special Session held on April 8, 2024;

AND BE IT FURTHER, RESOLVED, that the Fiscal Year 2024-2025 Adopted Budget be and is hereby revised 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 revise the Fiscal Year 2024-2025 Adopted Budget in accordance with this resolution.

SCHEDULE B
CITY COUNCIL CHANGES TO THE 2024-2025 BUDGET
APPROPRIATION CHANGES
SUMMARY BY AGENCY, APPROPRIATION AND FUND
(CORRECTED COPY)

#	Agency	Council Action	Approp. No.	Appropriation Name	FTEs	Appropriations	Revenues	Increase/ Decrease	Fund #	One-Time/ Recurring
	Mayor's Recommended Budget to City Council					11,134.2	\$ 2,762,651,010	\$ 2,762,651,010	\$ -	
16	Construction and Demolition	Increase Appropriation for Monteith Branch Library Capital Improvements	20507	COD Capital Projects		2,000,000		2,000,000	4533	One time
18	Debt Service Agency	Decrease Appropriation for Installment Purchase Agreement (IPA)- Vehicle Financing- cc 180110	29353	Debt Repayment		(2,102,323)		(2,102,323)	1000	Recurring
20	DDOT	Increase Appropriation for expansion of bus stop for wheelchair accessibility cc200170	27200	Rider Services		150,000	\$ 150,000	0	5301	One time
20	DDOT	Increase Appropriation for Bus Driver Training in Diversity and Sensitivity for Disabled Riders cc200310	27200	Rider Services		205,000	\$ 205,000	0	5301	One time
23	Office of the Chief Financial Officer	Decrease Appropriation for turnover savings	29231	Resource Planning		(171,000)		(171,000)	1000	Recurring
23	Office of the Chief Financial Officer	Increase Appropriation for the Office of Assessors for 1 FTE for outreach and support for the Board of Review.	29232	Property Valuation	1.0	150,000		150,000	1000	Recurring
24	Fire Department	Increase Appropriation for resources for outreach and support for the Disabled Community- Add 1-FTE	28240	Fire Department Community Engagement	1.0	125,000		125,000	1000	Recurring
24	Fire Department	Increase Appropriation for additional resources for outreach and support for the Disabled Community	28240	Fire Department Community Engagement		50,000		50,000	1000	One time
24	Fire Department	Increase Appropriation for the Nurse Navigation Program	25242	Fire Fighting and Response		600,000		600,000	1000	One time
29	CRIO	Increase Appropriation to create a grant program for Legacy Entrepreneurs - business owners in Marijuana Ventures	27292	Homegrown Detroit		1,000,000		1,000,000	1000	One time
29	CRIO	Increase Appropriation for Expansion of the Office of Disability Affairs cc290035	28290	Human Rights Advocacy		177,000		177,000	1000	Recurring
29	CRIO	Increase Appropriation for a Veteran's Affairs Office - Add 1 FTE	28290	Human Rights Advocacy	1.0	150,000		150,000	1000	Recurring
32	Law Department	Increase Appropriation for the Office Of Eviction Defense for the administration of the Right to Counsel program and for HRD programs for the prevention and diversion of residential evictions or displacements cc 320020	29320	Efficient and Innovative Operations Support - Law		2,000,000		2,000,000	1000	One time
35	Non-Departmental	Increase Appropriation for Board of Police Commissioners cc 350002	25350	Board of Police Commissioners		23,000		23,000	1000	One time
35	Non-Departmental	Increase Appropriation for Eastern Market-General Fund subsidy- Support for Black Owned Farms	26350	Cultural Institutions Support		250,000		250,000	1000	One time
35	Non-Departmental	Increase Appropriation- Zoo operations (Security and Insurance)	26350	Cultural Institutions Support		1,200,000		1,200,000	1000	One time
35	Non-Departmental	Increase Appropriation- Zoo operations (Senior Transportation)	26350	Cultural Institutions Support		36,000		36,000	1000	One time
35	Non-Departmental	Decrease Appropriation for Land Bank Authority	26351	Blight Remediation Projects		(500,000)		(500,000)	1000	Recurring
35	Non-Departmental	Increase Appropriation for Detroit Reparations Taskforce cc350372	27350	Special Services		66,000		66,000	1000	One time
35	Non-Departmental	Increase Appropriation for DDOT General Fund Balance (rebalance)	27351	Transportation Services Support		355,000		355,000	1000	One time
35	Non-Departmental	Decrease Appropriation for Detroit Port Authority	27351	Transportation Services Support		(100,000)		(100,000)	1000	Recurring
35	Non-Departmental	Increase Appropriation for Goal Line Program cc350230	27352	Community Programs Support		500,000		500,000	1000	One time

SCHEDULE B
CITY COUNCIL CHANGES TO THE 2024-2025 BUDGET
APPROPRIATION CHANGES
SUMMARY BY AGENCY, APPROPRIATION AND FUND
(CORRECTED COPY)

#	Agency	Council Action	Approp. No.	Appropriation Name	FTEs	Appropriations	Revenues	Increase/ Decrease	Fund #	One-Time/ Recurring
35	Non-Departmental	Increase Appropriation for Board of Ethics Independent Learning Management System	28351	Board of Ethics		125,000		125,000	1000	One time
35	Non-Departmental	Increase Appropriation for Media Services- for Disabled Residents	28352	Media Services and Communications		50,000		50,000	1000	Recurring
35	Non-Departmental	Increase Appropriation for Eastern Market-Capital- Shed 4 Construction Project and additional improvements	20507	COD Capital Projects		1,750,000		1,750,000	4533	One time
35	Non-Departmental	Increase Appropriation- CHWright Museum-capital	20507	COD Capital Projects		3,400,000		3,400,000	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 for Detroit Zoo infrastructure improvements (water mains)-capital	20507	COD Capital Projects		2,000,000		2,000,000	4533	One time
35	Non-Departmental	Decrease Appropriation - for Capital Projects-undesignated	20507	COD Capital Projects		(18,250,000)		(18,250,000)	4533	One time
35	Non-Departmental	Increase Appropriation - Revenues- Prior Year Surplus-	20255	Prior Year Activity			13,000,000	(13,000,000)	1000	One time
35	Non-Departmental	Increase Appropriation - Revenues- (Reducing Proposed Blight Allocation)	20255	Prior Year Activity			215,000	(215,000)	1000	One time
35	Non-Departmental	Increase Appropriation - Revenues- (Reducing Proposed Capital Allocation)	20255	Prior Year Activity			300,000	(300,000)	1000	One time
35	Non-Departmental	Reduce Appropriation - Revenues (Reducing Proposed Revenues for Blight)	20255	Prior Year Activity			(215,000)	215,000	1003	One time
35	Non-Departmental	Reduce Appropriation - Revenues (Reducing Proposed Revenues for Capital)	20255	Prior Year Activity			(300,000)	300,000	4533	One time
36	Housing & Revitalization Department	Increase Appropriation for Tenants Rights Commission	26360	Community Development		521,000		521,000	1000	Recurring
36	Housing & Revitalization Department	Increase Appropriation for the Shelter of New Arrivals. \$1 million for operations cc360136	26361	Detroit Housing Network		1,000,000		1,000,000	1000	One time
36	Housing & Revitalization Department	Increase Appropriation for a Senior Accessibility Program	26360	Community Development		1,000,000		1,000,000	1000	One time
36	Housing & Revitalization Department	Increase Appropriation for Lead Based Paint Encapsulation Program	26360	Community Development		2,500,000		2,500,000	1000	One time
36	Housing & Revitalization Department	Increase Appropriation to fund a Study for the design of housing for an Aging Population (Retirement Village Model)	26360	Community Development		100,000		100,000	1000	One time
36	Housing & Revitalization Department	Increase Appropriation to Create a Snow Removal Grant Fund	26360	Community Development		1,200,000		1,200,000	1000	One time
36	Housing & Revitalization Department	Increase Appropriation for the DEGC for the cost of performing a Land Value Taxation Impact Study	27360	Economic Development Programs		100,000		100,000	1000	One time
36	Housing & Revitalization Department	Increase Appropriation for DEGC for a Detroit Legacy Business Fund	27360	Economic Development Programs		500,000		500,000	1000	One time
36	Housing & Revitalization Department	Increase Appropriation for DEGC for the Young Entrepreneurs Program. Add 1- FTE	27360	Economic Development Programs		150,000		150,000	1000	Recurring
36	Housing & Revitalization Department	Increase Appropriation for DESC- Digital resources and literacy on website	27362	Workforce Development Programs		150,000		150,000	1000	One time
37	Police Department	Increase Appropriation for 1- FTE for an expanded Special Events Ambassadors Program cc370078	28370	Community Engagement- Police	1.0	125,000		125,000	1000	Recurring
37	Police Department	Increase Appropriation for resources for an expanded Special Events Ambassadors Program cc370078	28370	Community Engagement- Police		50,000		50,000	1000	One time
38	Public Lighting Department	Decrease Appropriation for PLA Contributions for Operations	29380	Public Lighting Administration		(500,000)		(500,000)	1000	Recurring

SCHEDULE B
CITY COUNCIL CHANGES TO THE 2024-2025 BUDGET
APPROPRIATION CHANGES
SUMMARY BY AGENCY, APPROPRIATION AND FUND
(CORRECTED COPY)

#	Agency	Council Action	Approp. No.	Appropriation Name	FTEs	Appropriations	Revenues	Increase/ Decrease	Fund #	One-Time/ Recurring
36	Housing & Revitalization Department	Increase Appropriation for a Corridor Retail Study for Joy Road	27360	Economic Development Programs		100,000		100,000	1000	One time
36	Housing & Revitalization Department	Increase Appropriation for an Analysis of cost of more Multi-family versus Single Family Homes	26360	Community Development		100,000		100,000	1000	One time
47	General Services Department	Increase Appropriation for Detroit Animal Care & Control for citywide marketing campaign on Responsible Pet Ownership cc470039	25470	Safe Neighborhoods- GSD		100,000		100,000	1000	One time
47	General Services Department	Increase Appropriation for Bridge Park cc470012	20507	COD Capital Projects		900,000		900,000	4533	One time
47	General Services Department	Increase Appropriation for Special Events- Seasonal cc472200	27470	Recreation- GSD		260,000		260,000	1000	Recurring
47	General Services Department	Increase Appropriation for Banners for the Livernois Ave of Fashion	26470	Parks and Public Space Management		40,000		40,000	1000	One time
47	General Services Department	Decrease Appropriations - for cleanup on freeways, alleys, commercial corridors, and land bank properties. Seek State funding or use FY 2024 surplus dollars to complete the projects in FY 2025.	20253	Blight Remediation Projects		(2,715,000)		(2,715,000)	1003	One time
47	General Services Department	Increase Appropriation - Forestry - Dangerous-Diseased-Dead Tree Trimming and Removal	20253	Blight Remediation Projects		2,500,000		2,500,000	1003	One time
47	General Services Department	Increase Capital Funding for Citywide Electrification project	20507	COD Capital Projects		1,200,000		1,200,000	4533	One time
47	General Services Department	GSD- Capital Improvements- Historic Ft. Wayne Study cc470012	20507	COD Capital Projects		100,000		100,000	4533	One time
47	General Services Department	GSD- Capital Improvements- Merrill Fountain at Palmer Park cc470012	20507	COD Capital Projects		2,500,000		2,500,000	4533	One time
50	Office of the Auditor General	Increase Appropriation - Add 2 FTEs - Auditor III - CC 500020 - Auditing Operations	28500	Internal Controls Auditing	2.0	250,000		250,000	1000	Recurring
35	Non-Departmental	Increase Appropriation - \$100K for office renovations - OAG	20507	COD Capital Projects		100,000		100,000	4533	One time
51	Zoning	Increase Appropriation for increase in stipend for BZA members	27510	Zoning and Land Use Controls		14,500		14,500	1000	Recurring
52	City Council	Increase Appropriation - Council Staff cc520305	28521	City Council Member at Large 1		100,000		100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff cc520310	28522	City Council Member at Large 2		100,000		100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff cc520315	28523	City Council Member - District 1		100,000		100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff cc520320	28524	City Council Member - District 2		100,000		100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff cc520325	28525	City Council Member - District 3		100,000		100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff cc520330	28526	City Council Member - District 4		100,000		100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff cc520335	28527	City Council Member - District 5		100,000		100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff cc520340	28528	City Council Member - District 6		100,000		100,000	1000	Recurring
52	City Council	Increase Appropriation - Council Staff cc520345	28529	City Council Member - District 7		100,000		100,000	1000	Recurring
52	City Council	Increase Appropriation for Annual Legislative Retreat cc520016	28520	Legislative Administration		150,000		150,000	1000	Recurring
52	City Council	Increase Appropriation for LPD- CPC cc520005	28520	Legislative Administration		70,000		70,000	1000	One time

SCHEDULE B
 CITY COUNCIL CHANGES TO THE 2024-2025 BUDGET
 APPROPRIATION CHANGES
 SUMMARY BY AGENCY, APPROPRIATION AND FUND
 (CORRECTED COPY)

#	Agency	Council Action	Approp. No.	Appropriation Name	FTEs	Appropriations	Revenues	Increase/ Decrease	Fund #	One-Time/ Recurring
52	City Council	Increase Appropriation - CC 520009 Board of Review - increase compensation for Director and Board Members' per diem rate	28520	Legislative Administration		55,823		55,823	1000	Recurring
52	City Council	Increase Appropriation - CC 520009 Board of Review - Automated Filing of Appeals	28520	Legislative Administration		300,000		300,000	1000	One time
53	Ombudsperson	Increase Appropriation for 2 FTE: Asst Ombudsman Grade	28530	Community Engagement- Ombudsperson	2.0	164,000		164,000	1000	Recurring
54	Office of the Inspector General	Increase Appropriation for 1 FTE - OIG Information Analyst.	28540	OIG Investigations & Accountability	1.0	131,000		131,000	1000	Recurring
60	36th District Court	Capital Improvements for 36 District Court building (includes elevators) cc600100	20507	COD Capital Projects		3,000,000		3,000,000	4533	One time
	As Amended by City Council			Final Budget	11,143.2	\$ 2,776,006,010	\$ 2,776,006,010	\$ -		

THE DETROIT CITY COUNCIL
2024-2025 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 2024-25 and a Four-year Financial Plan for the City of Detroit to the Honorable Detroit City Council on March 7, 2024, 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 2024-2025 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, The City has achieved nine consecutive years of balanced budgets by adhering to sound financial practices and financial resiliency which paved the way for continued economic and tax base growth which was acknowledged by the City's recent double credit rating increase from Moody's Investors Service that restores investment grade status not seen since 2009; and

WHEREAS, Michigan Public Act 181 of 2014 (Act 181) provided for State oversight of the City's finances for at least fourteen years. This budget process is proceeding under a waiver of active oversight, granted by the Financial Review Commission (FRC) in April 2018. 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 maintain this status; 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 \$1.461 billion; and

WHEREAS, The FY 2025-2028 four-year financial plan, as presented to City Council, shows salaries and employee benefits citywide increasing from \$1.126 billion in FY 2024 to \$1.198 billion in FY 2025, an increase of \$72 Million, 6%. Beginning with fiscal year 2024, the City no longer makes discretionary pension contributions to the Retiree Protection Fund Trust Fund (RPTF) and has begun planned withdraws from the fund to pay its annual legacy pension cost. The FY 2025, \$169.9 Million legacy pension payment is based on a 30-year amortization period for both the General Retirement System and the Police & Fire Retirement System. For FY 2025, the city is implementing a new 30-year level principal amortization method, which requires an additional \$21.9 million in legacy pension payments which will be paid from the Retiree Protection Fund. The new amortization method accelerates payments in the short run but is

expected to improve the overall plan funded ratio and is projected to reduce annual costs over the long term. The Retiree Protection Trust Fund (RPTF) was projected to grow to \$465.4 Million to soften the pension blow in FY 2024; and

WHEREAS, In FY 2025, the pension payment could approach 13.5% of the general fund recurring budget under a 30-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 8, 2024, 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 City's General City retirees have demanded a review of their retirement benefit cuts after ten years under bankruptcy and much suffering. The Administration has placed in the Mayor's FY 2025 Budget a one-time \$10 million supplemental benefit for retirees of the General City Retirement System and the Policemen and Firemen Retirement System. The FY 2025 Budget also proposes \$10 million to make active employees retirement benefits more competitive with the retirement benefits offered by employers; and

WHEREAS, In recent years, BSEED has stepped up enforcement of the City's Rental Ordinance, requiring all rental properties to obtain a Certificate of Compliance and be up to code. It is the responsibility of the City to ensure that all rental properties are up to code in order to lawfully rent the unit, and that landlords have the resources to maintain safe, affordable housing. Landlord compliance fairs are an important resource for landlords or anyone considering owning rental properties in Detroit. Thus, the City Council requests BSEED hold at least two landlord compliance fairs per year in each City Council district; and

WHEREAS, Children with elevated lead levels continue to be a health concern in the City because of the high number of older homes that pre-date the elimination of lead in paint products. We urge BSEED, in cooperation with the HRD and the Health Department to use funds to develop a program to assist Mom-and-Pop landlords in an effort to help them comply with registration and certification requirements through lead-based paint encapsulation; and

WHEREAS, Over the last two decades Detroit Public Schools has reduced the number of active schools, leaving to date 33 vacant school buildings in various stages of disrepair. As former schools, the majority of these buildings sit squarely in the middle of residential areas making it critical that these buildings be secured and inspected regularly to maintain their security and to determine whether they are viable for adaptive re-use through conversion into office space, senior housing, affordable housing, etc. City Council requests the Construction and Demolition

Department (CDD) prepare a study evaluating the condition and status of all vacant school structures; and

WHEREAS, Automated demolition practices have improved and are revolutionizing the demolition industry. City Council urges the CDD to research how these advanced robotics, and automated demolition methods might be utilized in the City's demolition activity to provide a safer and more cost-effective solution; and

WHEREAS, Detroit's property tax rates are among the highest in the state and the nation; as such, some of the state's poorest residents are paying the highest taxes. City Council is urging the Administration to develop strategies that would allow a 1 mil reduction to the operational property tax rate so that our Detroit residents can have more disposable income and to attract and retain both residential and commercial property owners in the city; and

WHEREAS, In acknowledgment of the additional safety precautions for our seniors in navigating the streets, City Council urges DPW to install additional traffic lights near senior living facilities; and

WHEREAS, The proximity of the Detroit International Bridge Company customs plaza and industrial property raises concerns for residents of Hubbard Richard regarding excessive speeding and truck traffic in the neighborhood. The City is committed to mitigating these traffic hazards and ensuring public safety. City Council urges DPW to collaborate with local residents to implement traffic calming measures on 16th Street (between Fort and Bagley) and 18th Street, or other local streets as necessary. These measures may include, but are not limited to, the installation of speed humps and curb bump-outs; and

WHEREAS, Many Detroit residents strive to maintain the beauty and cleanliness of our city; however, litter has become a growing issue that not only diminishes the aesthetic appeal of our city, but also poses a threat to our environment and public health; therefore, we urge the Administration to assess the issue of littering and to come up with a plan for better enforcement of our Code provisions; and

WHEREAS, When it comes to mass transit, similar to other cities across the country, Detroit has focused on workforce, equipment and service improvement in an effort to return ridership to pre-pandemic levels. Drawing from the experience gained from the Q-Line, City Council urges the Detroit Department of Transportation to allocate \$1 million to establish a 1-month free fare pilot program which should be evaluated according to metrics related to ridership, environmental impact, quality of life, and equity; and

WHEREAS, In an effort to improve the overall foot traffic, community and consumer engagement, walkability, and safety of the commercial Livernois/McNichols corridor, City Council has confirmed the Detroit Department of Transportation (DDOT) has identified funding and agreed to conduct a Feasibility Study for the use of smaller buses on W McNichols and Livernois Routes and provide a report within 30 days; and

WHEREAS, The City demonstrates its commitment to environmental justice by offering multiple options for public transportation including the DDOT bus system, Q-Line, and the People

Mover; and therefore, City Council urges the development of a transit app that integrates all city transportation options so that residents have the information to more effectively utilize the those options; and

WHEREAS, We urge the Administration to allow Council Members more decision-making power in the use of approximately \$20 Million in unallocated ARPA funds by dividing the funds equally between the nine Council Members, allowing the Council Members to direct the funding to appropriate projects, and implementing the direction of the Council Members; and

WHEREAS, Participatory Budgeting has been demonstrated to cultivate more robust civil societies, enhance the effectiveness and equity of public spending, and foster the growth of community leaders. City Council urges the Administration allocate \$1 million toward participatory budgeting projects and activities which should include a comprehensive educational component about the City's budget, and a way to monitor goals around outreach and inclusion; and

WHEREAS, Youth participation in government operations is vital to the health and future prosperity of a city. Municipalities around the country have begun to implement youth-specific programs and policies that give young residents a voice in the future of their city. Therefore, the Detroit City Council urges the Administration to create and implement a Youth Participatory Budget program; and

WHEREAS, Detroit residents who require or would like mental/ behavioral health assistance need to be able to access programs, hotlines, literature, locations and medicines in order to improve their quality of life. The City of Detroit should be able to provide resources that assist and mitigate some of the challenges residents are experiencing. Therefore, the Detroit City Council is urging the Administration to increase funding for behavioral/mental health training and outreach through the City's Health Department; and

WHEREAS, To address the pressing substance abuse issues and devastating long-term effects on Detroit youth and surrounding community; City Council is requesting the Detroit Health Department (DHD) to implement a comprehensive youth substance prevention program tailored to the needs of our specific population, providing information, skills development, strategies and services to ensure successful and healthier outcomes for our youth who might struggle with addiction. DHD currently receives 2% of the total City of Detroit state marijuana tax revenue allocation; however, the goal is to increase this amount to 10% based upon identified youth substance use prevention needs; and

WHEREAS, Because of the crucial role DHD plays in creating a healthier community by safeguarding the well-being of our residents, preventing diseases, and addressing health inequities, City Council urges the department to expand the health services offered to include monitoring the impact of industrial facilities on the residents' health by providing blood work, lung function evaluation, and heart monitoring amongst other vital health screenings; and

WHEREAS, In a city like Detroit, where access to healthcare services can be limited for many residents, partnerships between public health departments and community clinics are essential in ensuring that everyone has access to quality healthcare. One such partnership that could greatly

benefit the residents of Detroit is a collaboration between the Health Department and the HUDA Clinic, a community health center that provides free or low-cost medical services to uninsured and under-insured individuals. By working together, these two entities can provide a wide range of healthcare services to the community, ultimately improving the overall health and well-being of Detroit residents.

WHEREAS, The City has an on-going discount program for active employees for businesses in the city; Human Resources has agreed to extend the program offerings to City of Detroit retirees; and

WHEREAS, City Council desires for Council administrative staff to work with Human Resources to develop a standard process for onboarding new City Council staff members so that the employees get a comprehensive understanding of the City of Detroit's procedures, protocols, and operational functions; and

WHEREAS, Continuing education and professional development are vital components that increase City employee's productivity and the delivery of service 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 for its employees. Therefore, City Council requests that the Administration reinstate the employee tuition reimbursement program to support our employees wishing to further their educations; and

WHEREAS, In an effort to minimize the outsourcing required by the Law Department, the Department should work toward adjusting its salaries to enable it to hire attorneys with specialized skills and experience that they regularly contract out. This would include but is not limited to attorneys who specialize in election law, property tax law, or any other area of law that is reasonably utilized frequently by the city. These specialists will likely come at a premium but will be more cost-effective than the contracted resources; and

WHEREAS, Supporting working parents with childcare has been shown to enhance overall workplace productivity, decrease employee turnover and lead to more motivated, happier employees with reduced absences, better worker retention and improved worker performance. Accordingly, City Council urges the Administration take the necessary steps for the City to participate in the MI Tri-Share program where the State, the City and the employer equally share the cost of childcare; and

WHEREAS, The City of Detroit has been expressly named by the State of Michigan's Social Equity Program as a community "which has been disproportionately impacted by marijuana prohibition and enforcement". City Council urges the administration to utilize \$1 million of the \$1.9 million funds the City received from the excise taxes collected from the sale and transfer of cannabis to create a dedicated, social equity grant program to support the cannabis businesses owned and operated by Detroit residents to provide business development and technical assistance; and

WHEREAS, City Council urges the Civil Rights, Inclusion & Opportunity Department to actively engage in and advocate for the disabled community within the Community Benefits

Ordinance (CBO) process, ensuring that the proceedings result in a meaningful and fair commitment to our disabled residents. This includes prioritizing accessible housing, transit, and services that cater specifically to the needs of this community, thereby fostering a more inclusive and equitable environment for all Detroiters; and

WHEREAS, City Council urges the Civil Rights, Inclusion & Opportunity Department to actively participate in the Empowered Cities Initiative, recognizing that becoming an Empowered City will not only ensure that Detroit meets the access needs of all its residents but also establish our city as a national leader among accessible municipalities. This involvement represents an exciting opportunity to shape the future of Detroit as an inclusive, welcoming city that attracts new residents and serves as a model for urban accessibility for all Detroiters, today and in the years to come; and

WHEREAS, The certification as a Detroit-based Business provides an advantage in the bidding process over non-certified businesses making it important to properly spell out the terms defining who qualifies as a DBB. City Council therefore is requesting that the DBB definition be tweaked to contain increased verification processes; and

WHEREAS, Additionally, City Council urges CRIO to complete a needs assessment of existing minority-owned contractors and businesses to understand capacity needs in an effort to help disadvantaged small businesses grow and become solid competitors for city-awarded contracts.

WHEREAS, The COVID-19 pandemic highlighted the critical need for affordable broadband internet services for low income families. The Affordable Connectivity Program that allowed residents to obtain essential broadband services they need for work, school, healthcare and more at an affordable rate is set to expire this month. If the program expires, and no replacement program is implemented, many Detroiters will lose access to internet service. Therefore, the Detroit City Council urges Congress to appropriate the funds to continue operating the Affordable Connectivity Program; and

WHEREAS, The City of Detroit maintains recordings of every City Council standing committee, as required by Section 2-110 of the Detroit City Charter. Throughout the COVID-19 pandemic, City Council continued thorough governance by converting to virtual committee session via Zoom. The City Council urges the administration to increase server space to allow for residents to view virtual committee sessions from March 2020 through November 2021 in a special section of the City Council meeting video archive page; and

WHEREAS, The Right to Counsel and the Office of Eviction Defense has been funded by ARPA funding. City Council requests Administration seek other sources of funding for the programs; and

WHEREAS, Seniors are integral to our neighborhoods; however, we have heard concerns from seniors of a major disconnect between seniors and the resources offered by the Department of Neighborhoods. Council sees the need for increased engagement with senior buildings to help residents start tenant associations; therefore, Council urges the administration to increase efforts

to inform seniors on how to develop block clubs and tenant associations within their buildings; and

WHEREAS, Crime intervention programs in Detroit have shown remarkable results in reducing violence by addressing root causes and providing support to at-risk individuals. Data shows a notable decrease in instances of gang-related violence and drug-related crimes in targeted neighborhoods; therefore, City Council supports any actions needed to continue CVI programs and sustain the positive trajectory in community safety and well-being; and

WHEREAS, The mobile unit operated by the Detroit Employment Solutions Corporation has been essential in making our city's employment services accessible to all Detroiters particularly those unemployed and underemployed, however, the needed repairs to this vehicle exceed its value. The DESC wishes to replace this vehicle with multiple customized sprinters deployed across the city, making their services even more accessible. Therefore, City Council urges the Administration to fund the four additional mobile units at \$100,000 each; and

WHEREAS, Grow Detroit's Young Talent (GDYT) provides young individuals with early employment opportunities and allows them to acquire and hone the skills necessary for their career progression. In an effort to identify the path that GDYT participants take for employment and their career, we're encouraging Detroit Employment Solutions Corporation to conduct an annual survey via text to identify employment and location status; and

WHEREAS, Land Value Tax (LVT), a taxation system based on the value of land, rather than the value of the buildings or improvements on the land, encourages efficient land use, discourages land speculation, and generates revenue for public services, a Land Value Tax has the potential to help revitalize Detroit and address some of the city's economic and urban planning challenges. If this legislation creating LVT passes in the State Legislature, City Council supports a ballot initiative so that the residents of the city can vote their preference for the Land Value Tax or Split-Rate Tax; and

WHEREAS, There has been an uptick in traffic activity in certain areas of the city creating a demand for more parking options. Although undesirable to drivers, traffic enforcement is a necessity and parking tickets are a major source of revenue to the City. However, Detroit residents need relief wherever the City can assist. The City offers a discount parking fee structure for Detroit residents paying their parking tickets quickly. Increased advertisement by way of commercials and other highly visible marketing tactics should be used to make residents better aware of reduced fee; and

WHEREAS, Periodic Street sweeping prevents the buildup of dust, dirt and harmful contaminants that can enter the environment through the air and storm water runoff. The ability of the City to provide services is often hampered by illegally parked automobiles in residential neighborhoods during times when parking restrictions are in place, City Council request the Municipal Parking Department commence the enforcement of parking violations during street sweeping in neighborhoods following a year's long absence of the practice; and

WHEREAS, The close proximity of international bridges poses air quality hazards for local residents, while tree plantings are known to improve air quality and reduce particulate matter. City Council recognizes the benefits of tree planting in mitigating these hazards and urges the administration to dedicate tree plantings to the residential neighborhoods around the Gordie Howe and Ambassador Bridges; and

WHEREAS, The City's Disability Taskforce has invaluable perspective on the needs and perspectives of the disabled community. City Council urges the Municipal Parking Department (MPD) to meet with the taskforce to obtain the various concerns and recommendations to be incorporated into the department's parking policies and planning. ; and

WHEREAS, City Council also further urges MPD to discuss with DDOT the intersection between the allowed parking with the placement of bus stops and how it impacts the disabled community; and

WHEREAS, The development of new features into the ParkDetroit App and some additional infrastructure improvements will significantly enhance parking access for the disabled community. This initiative should include the addition of functionalities within the app to easily locate accessible street parking spaces, thereby addressing the mobility needs of disabled residents and ensuring that Detroit continues to move towards greater inclusivity and accessibility in every aspect of city life; and

WHEREAS, Additionally, City Council is seeking an increase in the number of designated accessible street parking spaces throughout the city, recognizing the urgent need of disabled residents, employees, and visitors for more accessible parking options near local agencies, businesses, and community centers is needed. This effort will not only affirm Detroit's commitment to inclusivity and accessibility but also enhance the urban experience for all who live in, work in, and visit our city, ensuring that everyone can participate fully in the vibrant life of our communities; and

WHEREAS, City Council calls upon the Municipal Parking Department to undertake a comprehensive study to analyze the potential revenue generation from the implementation and operation of electric vehicle charging stations and parking facilities throughout the city. This study should evaluate the economic, environmental, and societal benefits of such initiatives, aiming to position Detroit as a leader in sustainable urban mobility and to ensure that our city's infrastructure evolves to meet the future needs of our residents and the environment; and

WHEREAS, There is rich history and culture at the Motown Museum as the location was the catapult for legendary music artists, entertainers and producers, and new sounds, stamping Detroit's mark on the music industry forever. It is important to acknowledge and uplift this location, ensuring the historic landmark is properly preserved and amplified. Therefore, the City Council urges the Administration to allocate money for the expansion of the Motown Museum; and

WHEREAS, Cultural institutions play a vital role in preserving and promoting our shared heritage, yet many are facing financial challenges. To ensure the survival of these institutions,

urgent action is needed for these institutions to manage their cash flow, and capital improvements needs. Providing a 0% bridge loan will provide a cashflow management solution to organizations that are struggling to make capital improvements, cover operating expenses and maintain essential services; and

WHEREAS, Detroit's Greenhouse Gas Ordinance requires a greenhouse gas assessment every four years. The City is required to complete an assessment in 2024, City Council encourages the Office of Sustainability (OoS) to negotiate an agreement where SEMCOG funds the 2024 greenhouse gas assessment; and

WHEREAS, Currently OES employee's are placed throughout GSD's budget section, placing all FTEs under the Office of sustainability (OES) line items in the budget book will allow for better tracking and monitoring of sustainability efforts. By consolidating resources and personnel under one department, we can more effectively measure the impact and progress of sustainability initiatives. This will enable us to identify areas of improvement and allocate resources accordingly to maximize our sustainability efforts; and

WHEREAS, Municipal governments face increasing pressure to improve service delivery and performance while funding received from the state and other government agencies continues to decline. It is imperative that we consider alternative approaches to revenue generation, City Council urges the Administration to advocate for an amusement tax, through appropriate enabling state legislation, to increase municipal revenues and diversify the sources of municipal revenue; and

WHEREAS, Business and property owners along the Historic Avenue of Fashion and the Livernois/McNichols commercial corridor have been regularly confronted with challenges to the economic welfare of their businesses. As businesses attempt to recover from negative economic impacts related to construction along the corridor and the pandemic, over 50% of the commercial property owners continue to struggle owing property taxes subject to hefty interest payments. In order to give businesses the opportunity for economic growth that have been stalled due to circumstances beyond their control, City Council urges the Administration to use ARPA funds to pay overdue property taxes owed by property and business owners along Livernois Avenue between Eight Mile Road and the Lodge Freeway service drive and along McNichols between Livernois Avenue and Wyoming Avenue; and

WHEREAS, The concept of a 13th check for Detroit pensions has garnered attention as a potential solution to address the financial challenges faced by retired city workers. The idea of providing an additional payment, akin to a bonus, could offer much-needed relief to pensioners who have been impacted by economic downturns and budget constraints; and

WHEREAS, City Council strongly urges the administration to establish a Retiree Rainy Day Fund, with an annual contribution of \$1,000,000, mirroring the principles of the City of Detroit's existing Rainy Day Fund. This new fund would serve as a dedicated resource to ensure the ongoing protection of retiree benefits and pensions, especially as funding to the Retiree Protection Fund (RPF) will cease in FY25 and beyond. The creation of the Retiree Rainy Day Fund acknowledges the critical lessons learned during Detroit's bankruptcy and the importance

of the RPF's role since 2017 in preparing for the return to actuarially-based funding of pension obligations. It represents a forward-thinking commitment to safeguard the financial stability and welfare of the city's retirees for decades to come, preventing future financial crises from jeopardizing their well-earned benefits; and

WHEREAS, The City is dedicated to demolishing blighted structures to preserve our environment and create safer and livable neighborhoods. Many of these dwellings are not beyond repair. But unfortunately, many of these blighted structures belong to our residents who are unable to bear the full repair costs. Additionally, repair efforts are too often undermined by vandalism, faulty infrastructure, and even natural disasters. To assist homeowners in the rehabilitation process with these necessary and required repairs, City Council urges the administration to allocate \$1 million for the creation of a Dangerous Building Fund; and

WHEREAS, Currently the Detroit Land Bank Authority (DBLA) operates the Nuisance Abatement Program which allows the DBLA legal team to file lawsuits against vacant and blighted properties, focusing on those that are boarded, open to trespass, and/or dangerous. It has been brought to the attention of the Council that there have been numerous occurrences in which property owners wishing to renovate homes have been required to defend their ownership rights when their property was labeled a nuisance and legal actions by the DBLA were initiated. City Council requests greater oversight of this program through our Building Safety Engineering and Environmental Department (BSEED) and Law Departments in order to guarantee the rights of our citizens are protected; and

WHEREAS, Recognizing the invaluable service and sacrifices made by our veterans and the significant challenges relative to joblessness and homelessness faced by many of those who have so bravely served our country, we must support their reintegration and prosperity within our community by providing more accessible pathways to homeownership and investment in Detroit's revitalization, therefore the Detroit City Council hereby urges the Detroit Land Bank Authority to develop and implement a program that prioritizes veterans for the acquisition of Land Bank properties, offering these properties at a 50 percent discounted rate; and

WHEREAS, The land bank is responsible for the sale of thousands of side lots within its inventory. In the effort to promote transparency and community engagement to a greater extent and allow residents living adjacent to or near neighborhood lots to participate in the "first right of refusal" prior to the lots being sold. City Council request the Detroit Land Bank Authority revamp its community/neighborhood lot endorsement process to include in-person notification to property owners who reside adjacent to side lots and community lots prior to requesting endorsements from the Detroit City Council; and

WHEREAS, The Detroit Land Bank Authority, Memorandum of Understanding states; "The Detroit Land Bank will endeavor to assist in the sale or lease of land for City-sponsored land trusts or cooperatives, should the City adopt such a policy." City Council request the adoption of a Community Land Trust Policy operated similar to the Detroit Land Bank Authority (DBLA) Community Partners Program; and

WHEREAS, One study found that Black farmers lost \$326 billion in land-and wealth- between 1920 and 1997 alone. It is imperative that the City of Detroit continue to uplift the agricultural efforts of its marginalized residents that support the sustainability of local food systems and promote economic sustainability. City Council supports the Administration's allocation of \$250,000 in recurring funding in support of Black-owned and Detroit-based farmers; and

WHEREAS, The Charles H. Wright Museum welcomes thousands of visitors through its doors each year and its long-term financial sustainability depends on the generous support of the community through expanded membership and state and local government funding. QR codes have proven to be an easy, popular, and versatile way to store and share information, City Council urges the Charles H. Wright Museum to collaborate with City Council offices to increase membership rates using QR codes on City Council digital and printed community resources such as webpages, social media pages, and newsletters; and

WHEREAS, Media Services has experienced technical difficulties and malfunctions during significant events leading to disruptions in service and programming. City Council urges the department to carefully monitor the availability and use for its general fund allocation and utilize the dedicated PEG funds to purchase new equipment and hire additional staff to better provide these necessary services; and

WHEREAS, The Detroit Riverfront is an international attraction offering a plethora of activities for visitors and locals alike. A ferry service connecting parks and points of interest on the U.S. side of the river would add to the vibrancy of our waterfront, City Council requests the Administration working with the Port Authority to conduct a feasibility study concerning the establishment and implementation of a ferry service along the Detroit River; and

WHEREAS, The Office of the Chief Financial Officer is strongly encouraged to conduct a sales study to identify the potential revenue that can be generated from a 2% local option tax for all business establishments within the central business district. Over the past 10 years, tax abatements and incentives have been utilized tremendously to support the growth of the central business district. As the city benefits from the jobs created in the form of income tax revenue, tourists that are attracted to the newly developed downtown don't currently contribute to the expense of maintaining public safety, improved roads, public infrastructure, etc. The additional revenue can contribute to maintaining public infrastructure, reducing property taxes, neighborhood development, etc.

WHEREAS, In recent years the Board of Police Commissioners, the elected body responsible for police oversight, has faced probes by multiple agencies, and has been long marred by a reputation of dysfunction and ineffectiveness. Despite the investigation of complaints being their primary duty there is a backlog of over 1300 cases because the board has failed to carry out their mandated obligations to the citizens of Detroit, City Council urges the Administration to eliminate all travel and conference funding for members of the Board of Police Commission due to the excessive backlog of citizen complaint investigations, and

WHEREAS, As part of the initial Fiat Chrysler Automotive Project, \$2.7 million has been redirected from the Terminal Street Improvement Project to the home repair fund. As the additional

funding for home repairs in the impact area is much needed, Council encourages a narrowing focus to be on structural improvements, including roofs, foundations, windows, porches, insulation, plumbing, heating, and electrical systems, and urges the Administration to continue processing the Home Repair grant applications obtained as part of the initial Fiat Chrysler Automotive Community Benefits Agreement; and

WHEREAS, A Community Land Trust (CLT) is a private, nonprofit organization that owns land on behalf of the community, promoting housing affordability and sustainable development. CLTs help eliminate racial wealth gaps by assisting traditionally underserved minority communities to build a degree of home equity and keep land available at low cost for low- and moderate-income families, the City Council supports the allocation of \$1.25 million to HRD for the establishment of a Community Land Trust Fund to provide access to homeownership for Detroit's low- and moderate-income population; and

WHEREAS, Many of our homeowners lack the resources to make necessary repairs in their homes. Existing household conditions like dangerous mold, flooding, and insects/rodents make homes potentially unsafe and prevent citizens from receiving various other services necessary to ensure their health and safety, City Council hereby request the Administration call upon the state of Michigan to make \$1 million in grants available specifically for the remediation of home hazards for qualifying homeowners; and

WHEREAS, Detroit and cities all over the country are facing challenges with affordable housing and 3D printing is revolutionizing the construction industry by making home building faster, cheaper, and more sustainable. The use of 3D printers for housing in the city of Detroit has the potential to address the shortage of affordable housing while promoting sustainability and innovation in the urban landscape, for these reasons, the Detroit City Council hereby allocates \$1,000,000 for the acquisition of an ICON Vulcan II printer; and

WHEREAS, Any new building or infrastructure improvement should be designed so that all persons regardless of age, disability to the greatest extent possible without the need for adaptation or specialized design. It is important for our urban landscape to be inclusive, promoting a city that welcomes and accommodates everyone, thereby fostering a more livable and equitable community for current and future generations, the Detroit City Council hereby encourages the Housing and Revitalization Department to allocate funding for a comprehensive study on Universal Design, as defined by the Center for Universal Design, to explore the integration of products and environments that are inherently accessible to all individuals, regardless of age, disability, or other factors, without necessitating adaptation or specialized modification; and

WHEREAS, Tax incentives are a powerful tool that can stimulate economic growth and development in our city. From property tax abatements to tax credits for hiring local workers, these incentives can make a significant impact on our city's economy. There is a need for greater transparency, accountability, and public awareness of the results, value, and process for approval of tax incentives and abatement. By educating residents about these incentives, we can empower them to take advantage of opportunities to improve and invest in their communities accordingly, City Council urges the Detroit Economic Growth Corporation to continue their community tax

incentives education series educating the public on tax abatements and all aspects of the development process in our city; and

WHEREAS, For decades tax incentives have been used as a policy tool to spur economic growth and job creation. In recent years, however, they come under increased scrutiny from the public regarding lost revenue and local fiscal health. An analysis should provide insight into the effectiveness of past incentives in stimulating sustainable development and offer recommendations for future policy to ensure that such projects contribute positively to Detroit's economic vitality and the well-being of its communities, the Detroit City Council urges the Housing and Revitalization Department along with the Detroit Economic Growth Corporation (DEGC) to conduct a detailed analysis of development projects with expired tax abatements or incentives, evaluating their long-term economic impact on the city and the immediate neighborhoods; and

WHEREAS, The District Business Liaison program offers vital services to our business community by focusing on our neighborhood business owner needs and connecting small businesses with support organizations. The Detroit Economic Growth Corporation's Detroit Business Liaison's (DBLs) are critical to the small-business ecosystem, and each have varying skills and experiences that contribute to the economic success of neighborhoods across Detroit. City Council urges the Administration to develop a program for the DBLs to share knowledge and experiences. The ability for our DBL's to learn from one another is not only an investment into them as individuals but also an investment in Detroit's economic future; and

WHEREAS, In 2019, the City began investing in the Grand River Streetscape Project's beautification and business health, specifically between the Southfield freeway and Berg Road. The City Council urges the administration to strategically create a business development assessment study to analyze how previous improvements have aided the business community along the corridor to determine how they should continue to invest in the corridor's future; and

WHEREAS, The Detroit Means Business program is the home for small business resources in our city. The program has successfully helped many small businesses by connecting them with vital resources, but currently the program does not accept contractors on a rolling application basis, the City Council urges the administration to maximize the number of prospective contractors that can perform capital improvements for Detroit Means Business award recipients by accepting contractors on a rolling basis without closing their opportunities to apply and be approved; and

WHEREAS, The Motor City Match Restore Track program currently offers opportunities for businesses throughout Detroit to benefit from façade and building improvements. The businesses along this corridor have the opportunity to take advantage of the resources of the Restore Track Program. The current contract between the City of Detroit and the Detroit Economic Growth Corporation (DEGC) allocates \$2M in ARPA funding to the program for FY23 and FY24. Of that amount, \$1.4M has been awarded and \$600,000 remains unawarded, therefore, City Council urges the HRD/DEGC to engage in outreach to business and property owners on the Historic Avenue of Fashion and ensure façade improvements to commercial properties; and

WHEREAS, The Detroit Police Department (DPD) and the Detroit Fire Department are vital to the safety and security of our residents. However, to effectively carry out their duties, they must have the necessary resources and infrastructure in place. It is crucial the City complete assessments for both entities to determine the capital infrastructure needs, funding and implementation strategies needed for both the fire engine houses and police. City Council request the Administration conduct a complete assessment of these facilities and issue a comprehensive report detailing required repairs and renovations accompanied by anticipated funding sources; and

WHEREAS, The hazards associated with high-speed police pursuits have been well documented with 1 out of every 100 high speed pursuits resulting in a fatality. High speed chase can be dangerous for police officers, innocent bystanders, and suspects. Star Chase technology offers a less-than-lethal vehicle tagging system that tags, tracks and locates fleeing vehicle through handheld and vehicle mounted GPS launchers providing a safe alternative for law enforcement to reduce the dangers associated with high-speed police chases, City Council urges DPD to study the applicability of this technology, and if appropriate, fund High-Speed Pursuit StarChase Technology or other similar GPS-based technology to reduce the need for dangerous high-speed pursuits; and

WHEREAS, The Citizens Radio Patrol Program has been one of the best and most successful safety programs instituted in our city. Originally established in 1967, through the dedication and commitment of many volunteers, they have served as the “eyes and ears” of the community for decades. City Council recognizes the importance of Citizens Radio Patrols and the vital services they perform in our community in reducing crime and encourage the expansion of the program throughout the city; and

WHEREAS, Senior citizen facilities are in located in every community throughout the entire city and increased police presence would not only benefit those seniors living in the buildings, but the community at large. Increased police presence has been found to have a crime reduction effect on crimes related to motor vehicle theft, property, violence, and guns. Therefore, the City Council requests the Administration and DPD establish police mini stations in senior buildings throughout the city; and

WHEREAS, The increasing number of motor vehicle accidents involving police scout cars highlighting the need for a meaningful safety training program to reduce the number and severity of these occurrences. City Council urges the Police Department to reallocate funding to establish a safety training program to help reduce or eliminate the instances and cost associated with these motor vehicle collisions. If DPD fails to take appropriate actions to address this problem, City Council will explore steps to institute such a program and reallocate funds in the amount of \$2.7 million from individual precincts to fund such a program; and

WHEREAS, Council regularly receives feedback from residents expressing concerns about safety due to insufficient public lighting in neighborhoods. This lighting is necessary to preserve the health and safety of the People of Detroit. Council has been informed by the OCFO that there is enough budget surplus to conduct a lighting study, which has an estimated cost of \$250,000. Therefore, City Council urges the Public Lighting Authority to conduct a large scale light study

in FY2025 to assess the need to amend the public lighting plan to meet necessary lighting standards for neighborhood alleys and commercial corridors; and

WHEREAS, Council regularly receives feedback from residents expressing concerns about the safety challenges posed by poorly lit and neglected mid-block areas, impacting the well-being and unity of their neighborhoods. The obvious benefits of increased mid-block lighting, such as improved visibility and deterrence of criminal activity, cannot be denied. Therefore, Council advocates for increased mid-block lighting in every Detroit neighborhood; and

WHEREAS, the City of Detroit should continue to implement technology and infrastructure advancements for the efficient management of utilities. As the administration is preparing to transition city buildings to solar power technology, City Council urges for the implementation of solar technology in residential areas that have solar poles, as well as continued research on how to implement solar technology citywide; and

WHEREAS, The Public Lighting Authority (PLA) Best Value procurement process considers a combination of factors such as, local headquarters, Detroit hiring commitment, workforce residency, and capacity building commitments when evaluating bid responses to ensure greatest overall benefits to PLA and the citizens of Detroit. City Council request that other city departments develop a similar process to ensure all of the city's procurement decisions are well informed and benefits both the city and our residents; and

WHEREAS, The population of the United States is rapidly aging. By 2023, 1 of every 5 people in the U.S. will be 65 or older. As our population ages, creating age friendly communities has become increasingly important to ensure the well-being and quality of life of our senior citizens. People of all ages benefit from walkable neighborhoods, good transportation options, affordable housing, and access to key services, City Council request that HRD, Planning and Development, City Planning Commission and DEGC all recognize the need and benefit of creating age friendly communities and the associated programming when planning for future development; and

WHEREAS, Detroit's population of seniors remains one of the most vulnerable segments of our community. Many times, property owners who are seniors are unable to keep up with maintenance of properties and lack the necessary resources to make repairs in an expeditious manner or pay costly blight tickets. Therefore, City Council urges the Administration to fund a program designed to relieve the burdens of blight tickets on senior residents of the city, and

WHEREAS, The concept of "20-30-minute neighborhoods", has gained popularity as a model for sustainable and livable cities, emphasizing the creation of neighborhoods where resident can access essential service, amenities, and recreational facilities all within a 20-to-30-minute walk or bike ride from their homes. The implementation of this model in Detroit would represent a strategic approach to urban planning and improve accessibility, promote sustainable mobility, and enhance the overall well being of residents, City Council hereby requests the Administration to conduct a study to assess the feasibility of the development of "20-30-minute neighborhoods" within the city of Detroit; and

WHEREAS,

WHEREAS, In Spring 2023, the City of Detroit Planning and Development Department began hosting community meetings to share information about the proposed Denby/Whittier Framework Plan but failed to receive funding to complete the work in the FY 23-24 budget. The proposed neighborhood framework planning study would focus on the area bounded by Harper Woods, Kelly Road, Hayes, and Interstate-94. The Framework Plan will continue with the study with funding from FY25's capital funding to identify common goals for the future of the neighborhood; and

WHEREAS, Typically, the City pays ¼ cost of certain capital upgrades at the Detroit Port Terminal. The Port Authority is requesting support for the construction of a new general cargo dock with a \$2.6 million contribution from the City. However, before any agreement is executed the City needs more evidence that the other contributors are onboard with this development; and

WHEREAS, residents in the Hubbard Richard neighborhood lack a safe means of crossing Fort Street to reach newly established riverfront parks, and the proximity of nearby industrial uses poses hazards for local residents. City Council recognizes the importance of addressing these safety concerns and urges PDD to work with local residents in conducting a planning study or a series of charrettes to develop a vision for how residents can safely access the riverfront amidst the surrounding industrial properties; and

WHEREAS, The historic Greyhound bus depot is currently undergoing demolition and there is significant community interest to redevelop the site, bringing it back to productive use. City Council recognizes the importance of supporting this effort and urges HRD to allocate funds for a Phase II environmental assessment for the site, facilitating its eventual redevelopment; and

WHEREAS, The half-ton Liberty/Spanish Bell currently located in Palmer Park is over 220 years old and was gifted to Senator Thomas W. Palmer and subsequently gifted by Senator Palmer along with the land that is now Palmer Park and his former summer home, the log cabin. It stands as a significant part of Detroit history; City Council urges the department to historically designate the Liberty/Spanish Bell to preserve the City's historic asset and to install signage that communicates the history and significance of the bell to the public; and

WHEREAS, The relocation of the Bandshell from the State Fairgrounds to Palmer Park is currently underway. For the safety of residents and the development of the project, City Council urges the department develop visitor parking plans for the Bandshell and the installation of solar-powered lighting surrounding the construction site; and

WHEREAS, The City of Detroit is among the oldest cities in America and home to bountiful historical structures and landmarks that many residents and visitors alike overlook daily. Amid Detroit regaining its feet, economically speaking, and the recent surge in new development, it is important that we continue to find ways to acknowledge the City's cultural roots. City Council urges GSD to coordinate with appropriate departments to create an app that showcases and provides information about the various artworks, cultural and historic landmarks found throughout Detroit; and

WHEREAS, According to the CDC, drowning is the leading cause of death in children ages 1-4 and it's the second leading cause of unintentional injury death for children ages 5-14. To promote recreational activities and enhance the physical and mental health and safety of Detroit residents, City Council requests that the General Services Department (GSD) work collaboratively with Detroit Public Schools Community District (DPSCD) and private partners to provide swimming lessons and water safety programs, 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; and

WHEREAS, Historic Fort Wayne is an iconic landmark which holds immense potential as an educational site and tourist attraction, as well as a community hub to hold various events for community, organizations and families. Built in the 1800's, the facility is in dire need of investment in capital infrastructure improvements in order to create a welcoming environment for generations to come. City Council hereby allocates \$100,000 to assess the condition and renovation cost to revitalize historic Fort Wayne; and

WHEREAS, The City of Detroit has begun the multi-million-dollar restoration of the Dodge Fountain at Hart Plaza, however the entire plaza is in need of repair and renovation. Hart Plaza is a destination that has hosted visitors from all over the world and a focal point of our Downtown. City Council urges the Administration to allocate the required funding to bring Hart Plaza back to its original glory; and

WHEREAS, Sen. Phil Hart and Dr. Martin Luther King, Jr. were men of great character who not only worked to change the lives of African Americans in Detroit, but changed lives across the country. They represent the kind of unity that this country needs today. City Council supports the designation of Hart Plaza city's first Unity Site. These sites around the city will be places where Black and White came together to make life better for everyone; and

WHEREAS, Phase I of the Brennan Recreation Facility is projected to kick-off construction in summer/fall of 2024 and GSD has identified the need to complete Phase II enclosing the existing outdoor Olympic sized pool. However, no funding has been allocated for this program. This initiative not only aims to extend the usability of the pool throughout the year, but also seeks to enhance the recreational opportunities available to our community, promoting health, wellness, and the social well-being of all Detroit residents. The Detroit City Council hereby calls upon the General Services Department to actively seek and secure funding for the purpose of covering the swimming pool at the Brennan Recreation Facility; and

WHEREAS; Unstructured play has myriad positive impacts on the long-term mental, physical, social, and emotional development, and competencies of youth. An estimated six million children with mental and physical disabilities have less access to inclusive play spaces that specifically address barriers to independent, unstructured play amongst their peers. Boundless playgrounds that create inclusive environments where children with and without disabilities can play and learn together, have been instituted in many states and Canada, City Council requests a feasibility study be done to explore the possibility of constructing at least one "Universally Accessible" playground

in each of the seven council districts or updating current playground structures to be accessible; and

WHEREAS, The city of Detroit has a significant number of vacant lots throughout the city that can be turned into pocket parks, which can help to address issues of blight, improve neighborhood aesthetics, and create safe and welcoming spaces. These small public green spaces can enhance the visual appeal of neighborhoods, attract new resident and businesses, and contribute to the overall revitalization of the city. City Council requests GSD to work to develop more pocket parks and public green spaces in our neighborhoods to offer a place for citizens to gather, relax, and interact with their neighbors, fostering a greater sense of community and pride of ownership; and

WHEREAS, The Board of Review (BoR) is a nine (9) members body which represents a cross-section of the community and has significant contact with our residents, connecting our low-income homeowners with various services and programs. The Detroit Employment Solutions Corporation (DESC), the lead agency for “Detroit at Work”, provides job placement, training, career advisement and services to thousands of Detroiters. City Council request the BoR and DESC work together to find ways to better address the specific needs of residents. This partnership has the potential to make a significant impact on the lives of those who are most vulnerable and ensure that everyone can succeed; and

WHEREAS, According to Chief Judge McConico of the 36th District Court, domestic violence cases have approached epidemic levels with offenders getting younger impacting both young ladies and young men, Council urges the administration to consult and work with the 36th District Court to secure funding and develop a program to curb domestic violence; and

WHEREAS, Debt collection cases are dominating Michigan’s district courts, where creditors are almost always represented in debt collection cases, and consumers are rarely represented. While the filing rate against people living in majority Black communities is two to three times higher than case filings against people living in non-Hispanic White communities, it is necessary to develop pilot projects and find alternative solutions to help creditors, consumers, and courts. The City Council urges the Administration and the 36th District Court to develop a program, similar to the current Right to Counsel program, that will provide legal representation to defendants in collection matters before the 36th District Court”; and

WHEREAS, The 36th 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 which includes total cost, and the source of funding to address the ongoing capital needs of this facility; and

WHEREAS, Election education is critical to informing the electorate, City Council urges the administration to strategize and fund an off-year election campaign to ensure that Detroit residents remain engaged and informed on upcoming election information and changes; and

WHEREAS The City Clerk indicated the process for obtaining grant dollars through the Office of Contracting and Procurement (OCP) was arduous, especially when special elections are called,

the departments must to be able to quickly access grant funding provided from external entities, the City Council requests that the OCP develop a strategy a way to streamline the process and eliminates barriers to the Clerk's office receiving funds for Elections; and

WHEREAS, the City Council supports additional funding for the establishment of additional community Tech and Literacy Hubs citywide. These facilities and the programs they offer provide equitable access to high-speed internet and digital literacy, as well as programs that teach and inspire students about digital skills. Youth can learn skills such as programming, cyber security, and augmented virtual reality. Community Tech and Literacy Hubs change the future arc of underserved communities by providing access to the latest technology tools preparing our citizens for 21st century opportunities; and

WHEREAS, Recognizing the estimated cost to restore the Montieth Library branch to full ADA compliance is \$6.4 million and the tremendous void in the community caused by the absence of cultural institutions, accessible training, and education opportunities for residents of all ages. City Council requests the Construction and Demolition Department provide rehabilitation support for the Montieth branch by working with the Detroit Public Library Association to conduct repair work of \$2 million in FY 2025 to assist in the reopening of the branch, 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. The Skillman Branch has served the city since 1895, prior to most recently being shuttered due to the ongoing construction at the Hudson site which after over 6 years is finally near completion, City Council requests sufficient capital be devoted for the Detroit Public Library to reopen the Skillman Branch Library and provide the Downtown Development Authority with the required documentation for their financial support to enable this branch to continue to benefit our residents. and

WHEREAS City Council urges the administration to allocate future surplus dollars towards funding a third full-time employee (FTE) for the Office of the Auditor General, recognizing the essential role this office plays in ensuring the integrity, accountability, and efficiency of city operations. This strategic investment is vital for enhancing the office's capacity to conduct thorough audits, provide oversight, and deliver recommendations that safeguard public resources, thereby reinforcing our commitment to transparency and good governance for the people of Detroit; and

WHEREAS, Reverse convictions have cost the City of Detroit millions in settlements, and wrongfully convicted individuals often use a portion of the settlement money to repay the State of Michigan for legal fees, City Council urges the administration to create a system where the City is responsible for the fees paid to the State of Michigan;

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 increases 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 with its final deliberations have made a total of \$37,338,323 in amendments to the Mayor's Proposed Executive Budget. Of those allocations, \$33,965,000 have come from One-time General Funds sources and \$3,373,323 have come from Reoccurring General Fund sources as indicated in Schedule B; **BE IT FURTHER**

RESOLVED, Detroit City Council is allocating \$500,000 for the expansion of the Goal Line after school program which provides much needed education and recreation during the critical latch-key hours; **BE IT FURTHER**

WHEREAS, The State of Michigan provides U-Visas to individuals who are victims to certain crimes who help law enforcement in their investigation. U-Visas are valid for four years. The Detroit Police Department commits to working with City Council in streamlining a process that ensures individuals who are eligible for a U-Visa have access to information on obtaining a visa and that the Department works with the applicant to get the visa approved in a timely manner; and

RESOLVED, The Detroit Zoo is home to many award-winning exhibits and the largest family attraction in Michigan hosting more than 1.3 million visitors annually, City Council has allocated funding of 1.2 million for security and insurance. In addition, Council wishes to allocate an amount of not less than \$500,000 recurring in the upcoming four-year budgets; **BE IT FURTHER**

RESOLVED, The Charles H. Wright Museum of African-American History is being allocated \$3.4 million for capital improvements. The Administration has promised another \$3.3 million allocation for further improvement; **BE IT FURTHER**

RESOLVED, The Detroit City Council has appropriated \$521,000 for the creation and staffing of the Tenants' Rights Commission to provide an impartial arbitrator for landlord-tenant relations; **BE IT FINALLY**

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.

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 Process:** The annual cycle through which the Budget is formulated and adopted.
- **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 included in the budget; the first year of the capital improvement 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 full-time 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 manage 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.

DETROIT POLICE DEPARTMENT (37)

Mission

The mission of the Detroit Police Department is to ensure the safety and security of the community through community responsibility through informed by community input and

This section describes the department's mission and purpose.

Department Name

to ensure the safety and security of the community through informed by community input and decision-making, and a strong sense of integrity, professionalism, transparency, and po

Department Budget Code

Operating Programs and Services

- **Administration and Operating Infrastructure** promotes and maintains fiscal responsibility, regulatory compliance, and accurate reporting. The Office of Professional Development (OPD) is responsible for the professional development of DPD members as well as servicing the organizational needs of the Department, including radio and telephone communications, acquiring, allocating, and inventory of equipment and facilities. Units include Support Services Bureau, Management Services Section, Payroll, Detroit Detention Center, and the Office of Professional Development. Other units include the Secondary Employment, Resource Management, and the Office of Professional Development.
- **Chief's Neighborhood Liaison** stabilizes neighborhoods and provides a safe environment for residents. The Office of Workplace & Community Resiliency strengthens relationships between the Department and the community. Internally, Peer Support, Committee on Race and Equality (C.O.R.E.) and DPD Fit University holistically focus on providing support and resources to department members. Procedural Justice/Police Legitimacy Division will repair, strengthen, and bridge gaps between the Department and the community. The Mental Health Co-Response Partnership Program continues to expand to all twelve (12) Precincts.
- **Communications Operations** services over 277,000 police calls (average of 758 per day) and over 90,000 priority 1 calls (average of 250 per day).
- **Crime Code Enforcement** is comprised of Major Crimes and Organized Crime. **Major Crimes** includes Homicide Section, Arson Unit, Special Victims Unit, Child Abuse Unit, Domestic Violence Unit, Investigative Operations including Crime Scene Services, Property Control, Detectives, and NIBIN in partnership with the ATF. **Organized Crime** includes Major Violators

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

DETROIT POLICE DEPARTMENT (37)

Section, Vice Enforcement, Prisoner Processing, Commercial Auto Theft Unit, Violent Crime Task Force/Violent Gang Task Force (VCTF/ VGTF), and Fire Investigation Unit.

- **Crime Intelligence Unit** collects and shares information and intelligence and has identified countless violent felons.
- **Police Emergency Response** is provided through Eastern and Western Operations, which includes the eleven (11) police precincts and Gaming and Downtown Services, and through Crime Control Strategies which includes the following units: Metropolitan Division which operates units and task forces with highly diverse and specialized subject-matter experts to respond to critical incidents, gather intelligence, and assist with high crime areas and special events requests of each Precinct/Bureau; Traffic Enforcement Unit; The Special Response Team (SRT) for intense situations such as armed barricaded gunperson scenes, hostage rescue operations, high-risk search/arrest warrants, and terrorist incidents; Canine (K9) to track missing persons, wanted felons, and conduct narcotic, article, building and explosive searches; Bomb Squad; Air Support; The Harbormaster Unit; Maritime Operations for rescue and recovery; Tactical Services Section for reduction of violent crime through directed patrol and enforcement. Mounted deploys with the Mobile Field Force during critical incidents in addition to working special events.
- **Public Services** provides continuous social work and supportive services to the victims, families and communities affected by Sexual Assault, Domestic Violence-Intimate Partner Violence, (IPV), Homicide, and Other Assaultive Crimes within Detroit. The Victims Assistance Unit provides services to restore physical and emotional health.

Goals, Strategic Priorities and Related City Outcomes

Goals / Strategic Priorities	Timeframe	City Outcome
1. A robust energetic DPD focused on reducing crime throughout the city so residents can freely walk the streets without fear. This focus will target repeat violent offenders and bring them to justice if they continue their violent ways	July 2024 - June 2025	
2. An effective crime prevention strategy with robust implementation of Ceasefire to dramatically reduce violent crime in neighborhoods	July 2024 - June 2025	Safer Neighborhoods

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.

DETROIT POLICE DEPARTMENT (37)

3. A community that truly shares responsibility for setting the standard for safety and security in every neighborhood; where community members vocally express their intolerance for aberrant criminal and deviant behavior that damages their neighborhood’s quality of life	July 2024 - June 2028	Vibrant and Beautiful City
4. Strong community collaboration with DPD in areas of policy development, strategical and tactical development, transparency, and the sharing of responsibility between police and community to achieve the goal of effective crime reduction and safety throughout the city	July 2024 - June 2028	Efficient and Innovative Operations
5. Strong performance management initiatives– including a problem-solving Compstat– that will ensure all employees are accountable	July 2024 - June 2028	Efficient and Innovative Operations
6. A strengthened commitment to problem solving as a key for reducing repeat situations of concern requiring police attention	July 2024 - June 2028	Effective Governance
7. Internal police management practices that show respect for employees and value the work they do, pushing down authority within the organization to be creative problem solvers within policy guidelines	July 2024 - June 2028	Effective Governance
8. A leaner police organization that provides value for money spent by the citizens of Detroit for policing services	July 2024 - June 2028	Efficient and Innovative Operations
9. Stronger integration between police and other city agencies in providing services to those who have problems that may result in violent or destructive behavior	July 2024 - June 2028	Safer Neighborhoods
10. High levels of satisfaction with police performance in meeting community needs, resulting in higher levels of police legitimacy in the community and increased confidence that the police are treating everyone with respect, regardless of the circumstances.	July 2024 - June 2028	Economic Equity and Opportunity
11. Maximizing police officers assigned to neighborhood policing through reducing specialization of certain functions	July 2024 - June 2028	Efficient and Innovative Operations
12. Widespread acknowledgement in the community that “cops count” in maintaining Detroit as a great place to live and work	July 2024 - June 2028	Vibrant and Beautiful City
13. A strong commitment to assisting victims of crime, to lessen the impact of criminal events on their lives and well-being	July 2024 - June 2028	Safer Neighborhoods

DETROIT POLICE DEPARTMENT (37)

14. Powerful ethics focused on truthfulness at all times and a commitment to excellence in community service through the organization	July 2024 - June 2028	Vibrant and Beautiful City
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Budget By Service

Services	FY2025 Mayor Proposed	FY2025 Mayor Proposed FTE
Citizens Patrol	\$89,804	1.00
Communications Operations	\$27,656,807	333.00
Community Engagement	\$5,411,876	48.00
Criminal Investigations	\$3,578,591	27.00
Crossing Guards	\$542,880	-
Detroit Detention Center		64.00
Downtown Services		111.00
Eastern Operations (3rd, 5th, 7th, 9th, 11th Pcts)		669.00
Executive Protection Unit		22.00
Fiscal Operations		47.00
Gaming Unit		23.00
Major Case Investigation	\$31,215,131	182.00
Management Services	\$10,702,395	110.00
Narcotics Forfeiture Activity	\$47,017,774	421.00
Office of Internal Affairs	\$4,996,695	39.00
Office of the Assistant Chief	\$3,207,145	24.00
Office of the Chief	\$3,069,669	26.00
Police Fleet Management	\$2,687,800	16.00
Police Grants	\$8,821,341	42.00
Police Human Resources	\$12,864,097	67.00
Police Medical	\$1,563,705	14.00
Police Services Infrastructure	\$3,221,200	-
Police Towing Operations	\$4,017,968	28.00

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.



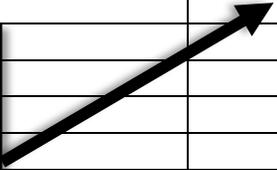
DETROIT POLICE DEPARTMENT (37)

Resource Management	\$7,402,835	43.00
Tactical Services & Operations	\$17,623,655	126.00
Technology	\$4,800,032	70.00
Training	\$7,018,252	52.00
Transit Police Division	\$4,838,061	45.00
Western Operations (2nd, 4th, 6th, 8th, 10th, 12th Pcts)	\$108,823,796	878.00
Total:	\$441,675,719	3,528.00

Metrics and Data

Metrics	Data	Related Goal #
# of citizens patrol groups	18 groups	4
# of 911 calls received / answered	1,080,394 calls received / 939,075 calls answered	13
# of community policing programs	116 programs	4
Yearly non-fatal shooting closure rate	33%	1
# of crossing guards	51 guards	4
Total average arrests per day (July 2023)	55 arrests	1
Yearly homicide case closure rate	44%	1
Requisitions created per month (June 2023)	136 reqs	8
Vehicle forfeitures per month (July 2023)	38 forfeitures	8
Police fleet cars deployed monthly (July 2023)	4 cars	11
	\$8,001,533	13
	97 requests	12
	17.50%	9
	9.8% increase	1
	4.4% increase	1

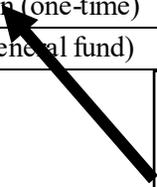
This table displays metrics that the department collects or will collect in budgeted fiscal year and provides recent data where available. The metrics are also linked to the goals shown in the “Goals, Strategic Priorities, and Related Outcomes” table above.



DETROIT POLICE DEPARTMENT (37)

Operating Budget Highlights

Initiative	FY2025 Mayor Proposed	FY2025 Mayor Proposed FTE
Transit Police Division	\$4,838,061	45.0
Homeland Security Intelligence Specialists (transferred from Mayor's Office)	\$1,937,588	21.0
Increased operational costs for Detroit Detention Center (one-time)	\$3,000,000	-
Expansion of Neighborhood Police Officers	\$2,395,714	25.0
Taser and vest replacement (previously in capital budget)	\$3,221,200	-
Overtime for coverage during hiring transition (one-time)	\$14,114,430	-
Enhanced facility security at tow lots (non-general fund)	\$940,000	-



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 37 - Detroit Police Department

Department name and budget code

Budget Summary

	FY2023 Actual		FY2024 Adopted		FY2025 Mayor Proposed	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Total Revenues	83,699,386	96,661,927	87,026,061	102,576,130	92,757,703	110,169,002
Total Expenditures	356,764,301	379,699,941	379,731,109	388,831,178	424,264,420	441,675,719
Net Tax Cost	273,064,915	283,038,013	283,705,048	286,255,048		

These two tables summarize the total revenues and expenditures for a department, in the general fund, and in all funds. FY 2023 Actual refers to true spending in that fiscal year, according to the audited FY 2023 Annual Comprehensive Financial Report (ACFR).

	FY2026 Forecast		FY2027 Forecast	
	General Fund	All Funds	General Fund	All Funds
Total Revenues	95,137,045	112,896,573	97,506,430	115,621,150
Total Expenditures	416,841,397	434,600,925	426,757,215	444,871,930
Net Tax Cost	321,704,352	321,704,352	329,250,785	329,250,785

General Fund Recurring vs One-Time Expenditures

	FY2024 Adopted	FY2025 Mayor Proposed
Recurring Expenditures	370,589,709	407,149,990
One-Time Expenditures ¹	141,400	17,114,430
Total Expenditures	370,731,109	424,264,420

This table splits expenditures from the prior year adopted budget and the current year budget between one-time and recurring. One-Time Expenditures are not budgeted throughout the four-year financial plan, and are backed by one-time revenues.

Positions (by FTE)

	2/9/2024 Actual	FY2024 Adopted	Mayor Proposed	Forecast	Forecast	Forecast
General Fund	3,205.00	3,292.00	3,380.00	3,380.00	3,380.00	3,380.00
Non-General Fund	72.00	148.00	148.00	148.00	148.00	148.00
ARPA	-	-	-	-	-	-
Total Positions	3,277.00	3,440.00	3,528.00	3,528.00	3,528.00	3,528.00

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

¹ FY 2024 included one-time funding for a recruitment initiative. FY 2025 includes \$3 million in one-time funding related to overtime related to DPD's hiring transition.

**CITY OF DETROIT
BUDGET DEVELOPMENT
EXPENDITURES BY SUMMARY CATEGORY - ALL FUNDS
DEPARTMENT 37 - DETROIT POLICE DEPARTMENT**

Department # - Department Name Summary Category	FY2024 Adopted	FY2025 Mayor Proposed	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
37 - Detroit Police Department	388,831,178	441,675,719	434,600,925	444,871,939	457,900,748
Salaries & Wages ²	281,479,978	323,142,192	316,847,313	324,837,559	335,526,030
Employee Benefits	78,568,538	85,641,277	87,503,900	89,422,458	91,395,771
Professional & Contractual Services	3,320,230	3,618,771	3,656,010	3,693,641	3,731,670
Operating Supplies	4,432,020	7,043,320	7,117,045	7,191,573	7,266,912
Operating Services	13,569,460	17,451,336	14,632,259	14,815,725	15,001,769
Other Expenses	3,012,682	3,208,908	3,246,288	3,284,145	3,322,490
Capital Outlays	320,388	320,388	323,592	326,828	330,096
Equipment Acquisition	4,127,882	1,249,527	1,274,518	1,300,010	1,326,010
Grand Total	388,831,178	441,675,719	434,600,925	444,871,939	457,900,748

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 2024 Adopted budget that was passed in April 2023 and began on July 1, 2023. It also shows the current, Fiscal Year 2025 budget proposed by the Mayor, and forecasts for the next three fiscal years. Each forecast year is based on known cost inflators and pressures.

² Salaries & Wages decreases between FY 2025 and FY 2026 because one-time overtime related to the hiring transition appears only in FY 2025.

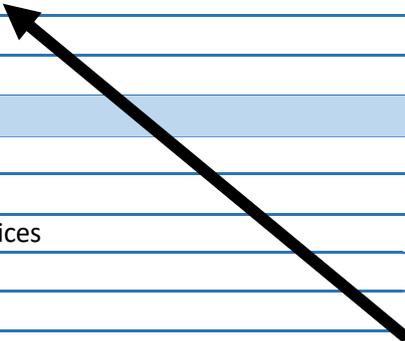
**CITY OF DETROIT
BUDGET DEVELOPMENT
REVENUES BY SUMMARY CATEGORY - ALL FUNDS
DEPARTMENT 37 - DETROIT POLICE DEPARTMENT**

Department # - Department Name Summary Category	FY2024 Adopted	FY2025 Mayor Proposed	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
37 - Detroit Police Department	102,576,130	110,169,002	112,896,573	115,621,154	118,533,897
Grants, Shared Taxes, & Revenues	6,721,517	4,740,806	4,835,624	4,932,339	5,030,986
Sales & Charges for Services	14,390,003	21,953,061	22,488,883	23,039,294	23,604,737
Revenues from Use of Assets	-	3,000	3,060	3,121	3,184
Fines, Forfeits, & Penalties	1,626,549	1,671,780	1,705,216	1,739,321	1,774,108
Contributions & Transfers	141,400	2,069,713	2,111,108	2,153,331	2,196,398
Licenses, Permits, & Inspection Charges	292,000	209,000	213,180	217,444	221,792
Taxes, Assessments, & Interest	79,402,661	79,514,642	81,532,362	83,529,021	85,695,264
Sales of Assets & Compensation for Losses	2,000	7,000	7,140	7,283	7,428
Grand Total	102,576,130	110,169,002	112,896,573	115,621,154	118,533,897

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 2024 Adopted budget that was passed in April 2023 and began on July 1, 2023. It also shows the current, Fiscal Year 2025 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 2024 Revenue Estimating Conference Report.

**CITY OF DETROIT
BUDGET DEVELOPMENT
EXPENDITURES BY SUMMARY CATEGORY - FUND DETAIL
DEPARTMENT 37 - DETROIT POLICE DEPARTMENT**

Department # - Department Name Fund # - Fund Name Summary Category	FY2024 Adopted	FY2025 Mayor Proposed	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
37 - Detroit Police Department	388,831,178	441,675,719	434,600,925	444,871,939	457,900,748
1000 - General Fund	370,731,109	424,264,420	416,841,397	426,757,215	439,423,728
Salaries & Wages	272,509,192	313,983,376	307,505,319	315,308,720	325,806,614
Employee Benefits	76,245,307	83,242,661	85,057,312	86,926,939	88,850,341
Professional & Contractual Services	3,320,230	3,513,740	3,548,878	3,584,366	3,620,210
Operating Supplies	4,226,438	6,714,218	6,781,360	6,849,175	6,917,666
Operating Services	11,339,552	13,810,253	10,918,355	11,027,540	11,137,818
Other Expenses	2,770,002	2,679,784	2,706,581	2,733,647	2,760,983
Capital Outlays	320,388	320,388	323,592	326,828	330,096
Salaries & Wages	4,190,002	3,910,123	3,988,327	4,068,097	4,149,459
Employee Benefits	900,644	842,378	859,224	876,408	893,937
Professional & Contractual Services	105,021	107,122	100,275	100,275	111,460
Operating Supplies					92,126
Operating Services					754,157
Other Expenses					41,338
Equipment Acquisition					184,907
Salaries & Wages					495,265
Employee Benefits					141,333
Operating Services	629,967	635,898	648,617	661,590	674,823
Salaries & Wages	4,326,690	4,781,994	4,877,634	4,975,187	5,074,692



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 2024 Adopted budget that was passed in April 2023 and began on July 1, 2023. It also shows the current, Fiscal Year 2025 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 37 - DETROIT POLICE DEPARTMENT**

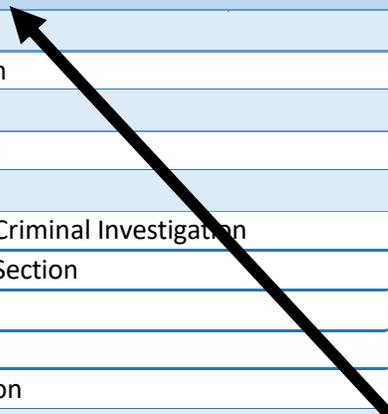
Department # - Department Name Fund # - Fund Name Summary Category	FY2024 Adopted	FY2025 Mayor Proposed	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast
37 - Detroit Police Department	102,576,130	110,169,002	112,896,573	115,621,154	118,533,897
1000 - General Fund	87,026,061	92,757,703	95,137,045	97,506,430	100,056,877
Sales & Charges for Services	7,188,000	13,011,061	13,368,043	13,736,036	14,115,413
Revenues from Use of Assets	-	3,000	3,060	3,121	3,184
Fines, Forfeits, & Penalties	-	13,000	13,260	13,525	13,796
Contributions & Transfers	141,400	-	-	-	-
Licenses, Permits, & Inspection Charges	292,000	209,000	213,180	217,444	221,792
Taxes, Assessments, & Interest	79,402,661	79,514,642	81,532,362	83,529,021	85,695,264
Sales of Assets & Compensation for Losses	2,000	7,000	7,140	7,283	7,428
Grants, Shared Taxes, & Revenues	6,721,517	4,740,806	4,835,624	4,932,339	5,030,986
Contributions & Transfers	-	-	-	-	-
Sales & Charges for Services	-	-	-	-	-
Fines, Forfeits, & Penalties	-	-	-	-	-
Sales & Charges for Services	-	-	-	-	-
Fines, Forfeits, & Penalties	-	-	-	-	-
Grand Total	102,576,130	110,169,002	112,896,573	115,621,154	118,533,897



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 2024 Adopted budget that was passed in April 2023 and began on July 1, 2023. It also shows the current, Fiscal Year 2025 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 37 - DETROIT POLICE DEPARTMENT**

Department # - Department Name	FY2024	FY2025	FY2026	FY2027	FY2028
Fund # - Fund Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Appropriation # - Appropriation Name					
Cost Center # - Cost Center Name					
37 - Detroit Police Department	388,831,178	441,675,719	434,600,925	444,871,939	457,900,748
1000 - General Fund	370,731,109	424,264,420	416,841,397	426,757,215	439,423,728
00321 - Police Secret Service Fund	146,250	58,401	58,985	59,575	60,171
370740 - Secret Service Operation	146,250	58,401	58,985	59,575	60,171
370710 - Grant Contribution-Cash	2,096,090	2,025,226	2,045,478	2,065,933	2,086,592
370430 - Office of the Dep Chief-Criminal Investigation	1,600,603	3,265,973	3,331,571	3,398,758	3,467,578
370440 - Narcotics Enforcement Section	41,959,598	45,985,259	47,228,066	48,504,664	50,063,291
370500 - Homicide					2,818,278
370525 - Tactical Support					3,995,092
370568 - Records and Identification					2,213,715
370095 - Gaming Unit					3,199,971
372000 - Office of the Deputy Chief Patrol Operat Bureau					3,545,025
372005 - Incident Response					2,577,685
372011 - Central District					2,994,132
372012 - 7th Precinct					2,338,240
372013 - 5th Precinct	12,947,321	14,794,939	15,193,106	15,601,691	16,116,349
372014 - 8th Precinct	18,317,990	23,721,813	19,565,859	20,130,641	20,819,236
372016 - 2nd Precinct	13,284,024	15,618,440	16,021,051	16,433,345	16,969,022
372017 - 12th Precinct	17,359,189	22,135,583	17,953,759	18,492,825	19,132,353
372018 - 6th Precinct	15,841,485	17,541,261	18,030,469	18,533,286	19,151,372



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 2024 Adopted budget that was passed in April 2023 and began on July 1, 2023. It also shows the current, Fiscal Year 2025 budget proposed by the Mayor, and forecasts for the next three fiscal years.

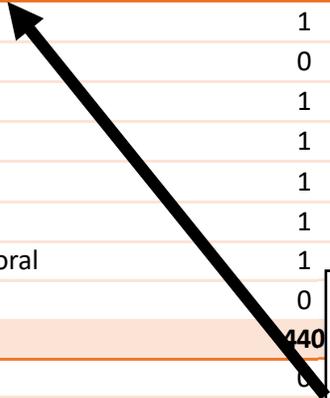
**CITY OF DETROIT
BUDGET DEVELOPMENT
FINANCIAL DETAIL BY DEPARTMENT, FUND, APPROPRIATION, & COST CENTER - REVENUES
DEPARTMENT 37 - DETROIT POLICE DEPARTMENT**

Department # - Department Name					
Fund # - Fund Name	FY2024	FY2025	FY2026	FY2027	FY2028
Appropriation # - Appropriation Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Cost Center # - Cost Center Name					
37 - Detroit Police Department	102,576,130	110,169,002	112,896,573	115,621,154	118,533,897
1000 - General Fund	87,026,061	92,757,703	95,137,045	97,506,430	100,056,877
25370 - Criminal Code Enforcement	3,344,000	3,517,000	3,587,340	3,659,088	3,732,268
370440 - Narcotics Enforcement Section	594,000	706,000	720,120	734,523	749,212
370525 - Tactical Support	2,400,000	2,462,000	2,511,240	2,561,465	2,612,694
370568 - Records and Identification	350,000	349,000	355,980	363,100	370,362
25372 - Police Emergency Response	220,000	-	-	-	-
372028 - 4th Precinct	220,000	-	-	-	-
25373 - Public Services	-	4,838,061	5,031,583	5,232,846	5,442,160
370090 - Transit Police Operations	-	4,838,061	5,031,583	5,232,846	5,442,160
29370 - Police Department Administration	33,313,547	36,569,741	38,034,582	39,472,864	41,075,179
370140 - Police Human Resources	166,400	14,000	14,280	14,566	14,857
370591 - City Income Tax (PA 394 of 2012)					40,908,569
370686 - Training Section					151,753
370675 - Resource Management Division					46,055,900
370676 - Police Fleet Management					3,296,112
370687 - Detroit Detention Center					-
372290 - Office of the Asst Chief-Administration					455,258
2110 - Police Grants Fund					7,227,384
20913 - ATPA Preventing Auto Theft FY 22					-
371111 - Police Grants	-	-	-	-	-
21191 - Strategic Traffic Enforcement Program FY24	351,386	-	-	-	-

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 2024 Adopted budget that was passed in April 2023 and began on July 1, 2023. It also shows the current, Fiscal Year 2025 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 37 - DETROIT POLICE DEPARTMENT**

Department # - Department Name					
Fund # - Fund Name					
Appropriation # - Appropriation Name	FY2024	FY2025	FY2026	FY2027	FY2028
Cost Center # - Cost Center Name	Adopted	Mayor Proposed	Forecast	Forecast	Forecast
Job Code - Job Title					
37 - Detroit Police Department	3,440	3,528	3,528	3,528	3,528
1000 - General Fund	3,292	3,380	3,380	3,380	3,380
25370 - Criminal Code Enforcement	784	779	779	779	779
370430 - Office of the Dep Chief-Criminal Investigation	6	27	27	27	27
011829.Deputy Chief Of Police	1	0	0	0	0
011830.Deputy Chief of Police Education	0	1	1	1	1
013367.Executive Secretary 3	1	1	1	1	1
331024.Police Officer Seniority Corporal	1	1	1	1	1
331032.Police Sergeant Education	1	1	1	1	1
331034.Police Lieutenant Education	1	1	1	1	1
331057.Police Officer 2 20 95 Seniority Corporal	1	1	1	1	1
932610.Intelligence Specialist	0				21
370440 - Narcotics Enforcement Section	440				414
011995.Head Clerk Police	0				9
013121.Office Assistant 2	3				3
013131.Office Assistant 3	1				1
013365.Executive Secretary 1	1				1
019210.Office Management Assistant	10				10
046003.Crime Analyst 1 Real Time Crime Center	12				12
046004.Crime Analyst 2 Real Time Crime Center	4	4	4	4	4
258531.Forensic Technician	24	24	24	24	24
331006.Police Officer 2 20 95 Education	31	52	52	52	52
331012.Police Officer 2 20 95	132	22	22	22	22



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.