



CITY OF DETROIT  
OFFICE OF THE CHIEF FINANCIAL OFFICER

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**CFO MEMORANDUM**  
**No. 2017-101-002**

**TO:** Financial Review Commission  
**FROM:** John W. Hill, Chief Financial Officer, City of Detroit  
**SUBJECT:** Certification of the FY 2018 Budget Pursuant to State of Michigan Public Act 279 of 1909, Section 4s(2)(c)  
**ISSUANCE DATE:** March 23, 2017

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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, and, if applicable, submit that certification to the financial review commission created in the Michigan financial review commission act.

2. PURPOSE

2.1. To ensure that the City of Detroit's annual budget complies with the uniform budgeting and accounting act, 1968 PA 2, MCL 141.421 to 141.440a.

3. OBJECTIVE

3.1. To certify that the City of Detroit has complied with the uniform budgeting and accounting act, 1968 PA 2, MCL 141.421 to 141.440a, and to transmit the certification to the Financial Review Commission.

4. STATEMENT

4.1. Section 141.435, Subsection 1 of the uniform budgeting and accounting act states the recommended budget shall include at least the following:

4.1.1. Expenditure data for the most recently completed fiscal year and estimated expenditures for the current fiscal year.

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

4.1.3. Revenue data for the most recently completed fiscal year and estimated revenues for the current fiscal year.

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

4.1.5. 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.



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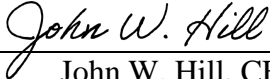
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- 4.1.6. An estimate of the amounts needed for deficiency, contingent, or emergency purposes.
- 4.1.7. Other data relating to fiscal conditions that the chief administrative officer considers to be useful in considering the financial needs of the local unit.
- 4.2. Section 141.435, Subsection 2 of the uniform budgeting and accounting act states:
  - 4.2.1. The total estimated expenditures, including an accrued deficit, in the budget shall 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.

**CERTIFIED**

March 23, 2017

Date

  
John W. Hill, CFO