

**CITY OF DETROIT**  
**General Fund Revenue History**

	2013-14 Recommended	2012-13 Budget	2011-12 Actual	2010-11 Actual
<b>GENERAL CITY AGENCIES</b>				
<b>EXECUTIVE AGENCIES</b>				
Budget.....	-	-	66	92
Civic Center.....	-	-	-	210
Department of Public Works.....	3,484,700	2,215,735	3,119,870	3,355,472
Detroit Workforce Development Department.....	-	-	-	-
Environmental Affairs.....	-	-	-	3,903
Finance.....	991,850	5,824,199	3,330,147	4,534,790
Fire.....	16,544,320	23,124,363	13,853,258	18,254,759
Department of Health and Wellness Promotion.....	4,919,532	4,981,929	6,845,801	11,860,211
Human Resources.....	2,330,323	2,393,116	3,210,332	7,205,038
Human Rights.....	305,000	380,000	242,334	378,946
Human Services.....	-	-	-	-
Information Technology Services.....	414,096	509,000	361,454	1,324,115
Law.....	1,905,000	1,590,000	1,488,248	1,417,827
Mayor's Office.....	-	-	73,140	282,537
Planning & Development.....	1,642,600	2,051,600	(1,470,207)	517,673
Police.....	60,121,048	54,048,938	49,588,429	61,028,680
Public Lighting.....	53,575,412	47,217,141	45,117,879	50,301,050
Recreation.....	553,568	685,962	678,198	1,189,329
Department of Administrative Hearings.....	656,643	657,143	894,198	819,260
Office of Homeland Security.....	-	-	41,978	74,062
General Services.....	15,982,835	11,896,078	12,983,327	10,494,995
<b>LEGISLATIVE AGENCIES</b>				
Auditor General.....	-	-	2,138	-
Board of Zoning Appeals.....	125,000	96,417	70,687	93,574
City Council.....	-	-	193,601	12,667
Ombudsman.....	-	-	-	-
Office of the Inspector General.....	-	-	-	-
City Clerk.....	-	-	2,850	2,457
Election Commission.....	8,720	8,720	5,217	3,141
<b>JUDICIAL AGENCY</b>				
36th District Court.....	16,350,098	17,568,444	16,577,971	17,067,319
<b>OTHER AGENCIES</b>				
Non-Departmental.....	928,253,156	964,007,016	843,957,718	998,728,372
<b>TOTAL GENERAL CITY AGENCIES.....</b>	<b>1,108,163,901</b>	<b>1,139,255,801</b>	<b>1,001,168,634</b>	<b>1,188,950,479</b>
Debt Service Fund.....	-	-	-	-
<b>ENTERPRISE AGENCIES</b>				
Airport.....	-	-	-	-
Buildings & Safety.....	1,815,000	2,060,000	1,774,482	1,962,761
Department of Transportation.....	-	-	-	-
Municipal Parking.....	11,371,625	9,981,000	8,997,616	10,594,750
D.W.S.D.- Water Supply.....	-	-	-	-
D.W.S.D.- Sewage Disposal.....	-	-	-	-
Library.....	-	-	-	-
<b>TOTAL ENTERPRISE AGENCIES.....</b>	<b>13,186,625</b>	<b>12,041,000</b>	<b>10,772,098</b>	<b>12,557,511</b>
<b>GRAND TOTAL.....</b>	<b>\$1,121,350,526</b>	<b>\$1,151,296,801</b>	<b>\$1,011,940,732</b>	<b>\$1,201,507,990</b>

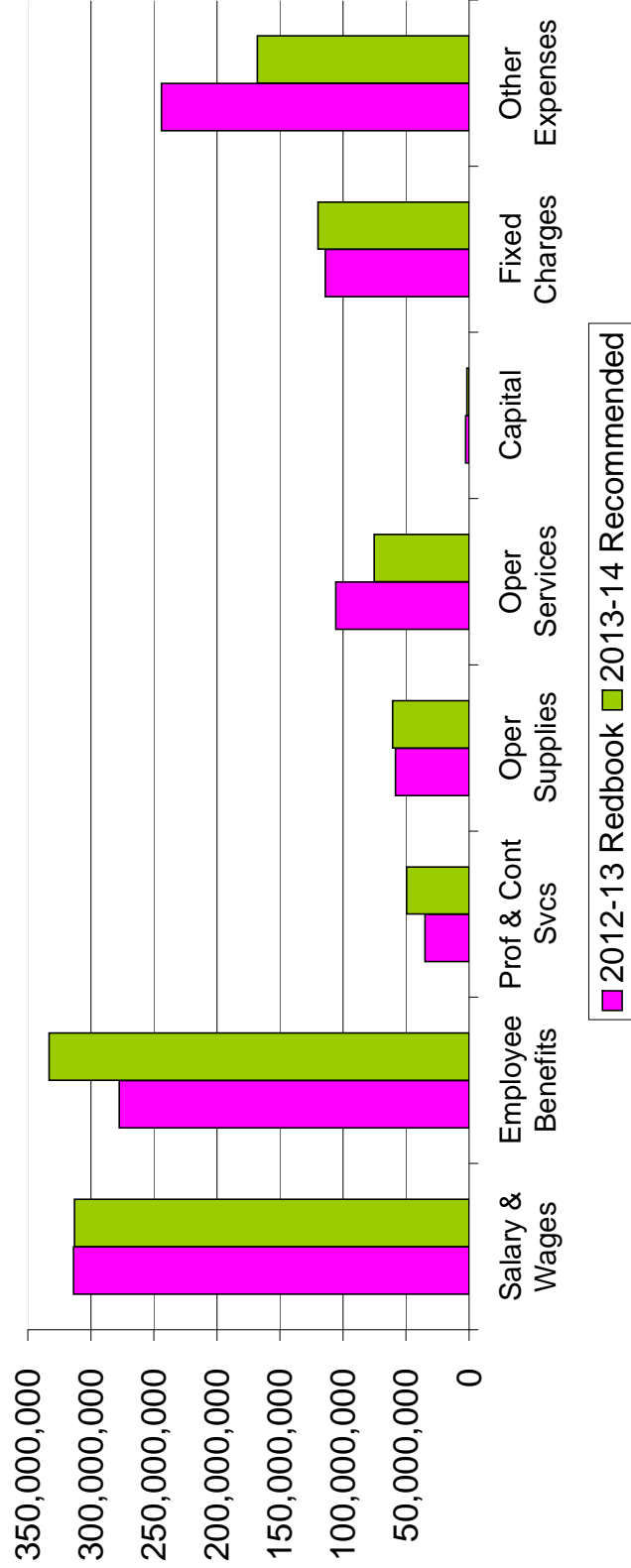
Source: Redbook

**CITY OF DETROIT**  
**General Fund Appropriation History**

	2013-14 Recommended	2012-13 Budget	2011-12 Actual	2010-11 Actual
<b>GENERAL CITY AGENCIES</b>				
<b>EXECUTIVE AGENCIES</b>				
Budget.....	2,167,466	2,023,517	2,352,690	2,314,432
Department of Public Works.....	1,807,843	2,106,899	4,429,830	5,241,378
Detroit Workforce Development Department.....	0	1,502	(579)	353,801
Finance.....	31,547,846	32,699,691	34,745,005	38,214,462
Fire.....	163,175,140	149,256,723	191,902,468	199,433,913
Department of Health and Wellness Promotion.....	3,193,427	7,030,000	13,057,662	19,825,913
Human Resources.....	10,018,811	8,007,951	13,921,779	14,399,279
Human Rights.....	663,930	724,258	704,744	871,003
Human Services.....	0	0	117,649	0
Information Technology Services.....	16,903,543	14,278,267	17,031,541	20,622,789
Law.....	16,520,323	15,531,938	17,317,335	18,312,178
Mayor's Office.....	4,469,902	4,571,062	6,498,870	9,439,251
Planning & Development.....	2,939,169	2,051,600	2,526,078	4,749,277
Police.....	362,406,637	321,960,909	409,181,201	465,599,510
Public Lighting.....	57,055,965	56,655,938	58,794,752	60,150,255
Recreation.....	12,193,367	12,064,311	16,844,970	20,190,142
Department of Administrative Hearings.....	1,249,240	657,148	1,090,911	1,545,467
Office of Homeland Security.....	0	0	309,425	252,190
General Services.....	52,229,209	39,099,514	52,124,065	62,177,240
<b>LEGISLATIVE AGENCIES</b>				
Auditor General.....	2,966,299	2,942,305	3,649,319	3,188,491
Board of Zoning Appeals.....	528,097	656,566	736,566	774,535
City Council.....	7,071,267	10,626,613	11,692,543	12,587,298
Ombudsperson.....	1,012,039	592,292	1,089,926	1,093,379
Office of the Inspector General.....	1,266,924	592,292	0	0
City Clerk.....	2,379,851	2,395,070	2,695,900	2,624,682
Election Commission.....	7,706,338	7,367,285	7,614,594	8,054,478
<b>JUDICIAL AGENCY</b>				
36th District Court.....	31,938,605	31,033,117	37,736,592	45,984,802
<b>OTHER AGENCIES</b>				
Non-Departmental.....	319,160,662	419,280,084	227,689,420	360,491,463
<b>TOTAL GENERAL CITY AGENCIES.....</b>	<b>1,112,571,900</b>	<b>1,144,206,852</b>	<b>1,135,855,256</b>	<b>1,379,711,271</b>
Debt Service Fund.....	0	0		0
<b>ENTERPRISE AGENCIES</b>				
Airport.....	0	0		
Buildings Safety Engineering and Environmental.....	1,037,882	775,530	1,222,366	1,237,778
Department of Transportation.....	0	0		
Municipal Parking.....	7,740,739	6,314,424	5,658,407	7,797,100
D.W.S.D.- Water Supply.....	0	0		
D.W.S.D.- Sewage Disposal.....	0	0		
Library.....	0	0		
<b>TOTAL ENTERPRISE AGENCIES.....</b>	<b>8,778,621</b>	<b>7,089,954</b>	<b>6,880,773</b>	<b>9,034,878</b>
<b>GRAND TOTAL.....</b>	<b>\$1,121,350,521</b>	<b>\$1,151,296,806</b>	<b>\$1,142,736,029</b>	<b>\$1,388,746,149</b>

Source: Redbook

**City of Detroit  
Major Expenditure Objects - General Fund  
Comparison of 2012 - 13 Redbook to 2013 - 14 Recommended**



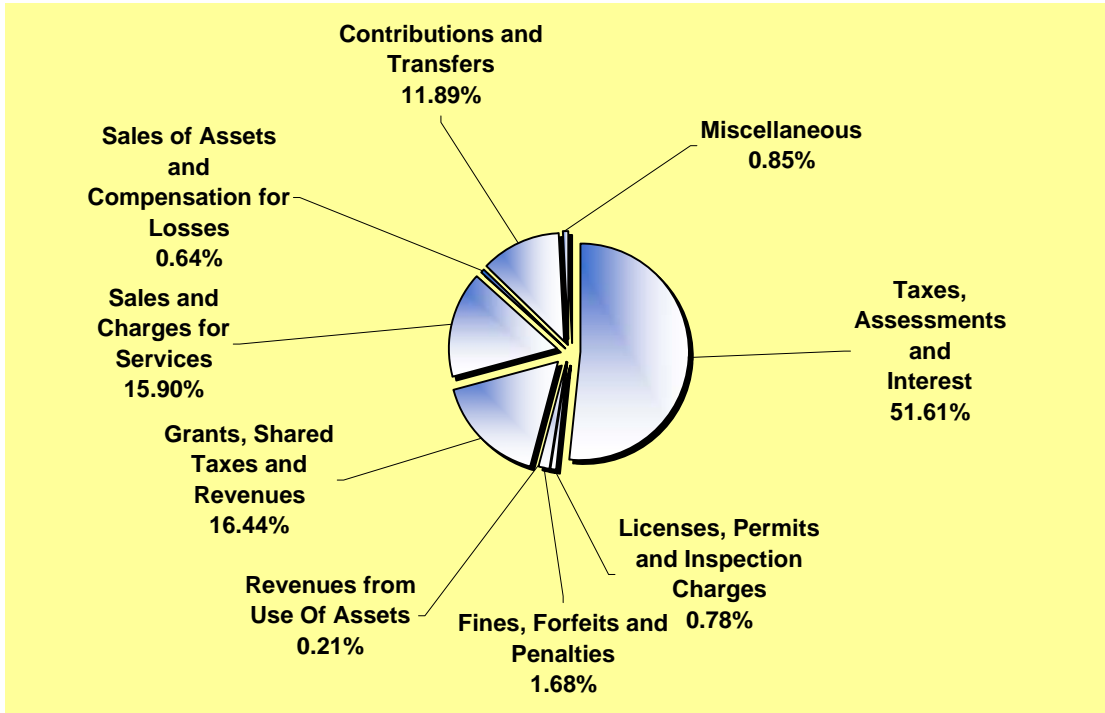
**CITY OF DETROIT**  
**SUMMARY OF 2013-2014 MAYOR'S RECOMMENDED BUDGET - REVENUES BY MAJOR CLASSIFICATION GENERAL FUND**

	Taxes, Assessments and Interest	Licenses, Permits and Inspection Charges	Fines, Forfeits and Penalties	Revenues from Use of Assets	Grants, Shared Taxes and Revenues	Sales and Charges for Services	Sales of Assets and Compensation for Losses	Contributions and Transfers	Miscellaneous	Grand Total
<b>GENERAL CITY AGENCIES</b>										
<b>EXECUTIVE AGENCIES</b>										
A12000	Budget Department			9,200						\$0
A19000	Department of Public Works	3,475,500		41,850		915,000				3,484,700
A23000	Finance Department		35,000			13,784,320			45,000	991,850
A24000	Fire Department	2,715,000		150,000		4,769,532				16,544,320
A25000	Dept of Health and Wellness Promotion					2,329,723			600	4,919,532
A28000	Human Resources Department					305,000				2,330,323
A29000	Human Rights Department					204,096			210,000	305,000
A31000	Information Technology Services Department					1,725,000			180,000	414,096
A32000	Law Department									1,905,000
A33000	Mayor's Office						1,300,000			0
A36000	Planning & Development Department			300,000					42,600	1,642,600
A37000	Police Department	46,647,110				8,318,938	10,000		4,270,000	60,121,048
A38000	Public Lighting Department	12,500,000	50,000	125,000		40,950,412				53,575,412
A39000	Recreation Department			471,568		51,000			31,000	553,568
A45000	Department of Administrative Hearings		175	26,320		630,148				656,643
A47000	General Services			27,133		7,384,702	4,376,000		4,195,000	15,982,835
<b>LEGISLATIVE AGENCIES</b>										
A50000	Auditor General									0
A51000	Board of Zoning Appeals					125,000				125,000
A52000	City Council									0
A53000	Ombudsman									0
A54000	Inspector General									0
A70000	City Clerk									0
A71000	Department of Elections					8,720				8,720
A60000	36th District Court		6,336,000			10,014,098				16,350,098
<b>OTHER AGENCIES</b>										
A35000	Non-Departmental	519,562,610	20,000	1,150,000	184,347,191	86,738,258	1,469,400	133,365,697	600,000	928,253,156
<b>TOTAL GENERAL CITY AGENCIES</b>		\$578,709,720	\$7,035,500	\$7,421,175	\$2,301,071	\$178,253,947	\$7,155,400	\$133,365,697	\$9,574,200	\$1,108,163,901
A18000	Debt Service									0
<b>ENTERPRISE AGENCIES</b>										
A10000	Airport									0
A13000	Buildings and Safety Environmental Departm					50,000				1,815,000
A20000	Department of Transportation									0
A34000	Municipal Parking Department									11,371,625
A41000	Water Department			11,371,625						0
A42000	Sewerage Department									0
A72000	Library									0
<b>TOTAL ENTERPRISE AGENCIES</b>		\$0	\$1,765,000	\$11,371,625	\$0	\$50,000	\$0	\$0	\$0	\$13,186,625
<b>GRAND TOTAL</b>		\$578,709,720	\$8,800,500	\$18,792,800	\$2,301,071	\$178,303,947	\$7,155,400	\$133,365,697	\$9,574,200	\$1,121,350,526

**CITY OF DETROIT  
SUMMARY OF 2013-2014 MAYOR'S RECOMMENDED BUDGET - APPROPRIATION BY MAJOR OBJECT GENERAL FUND**

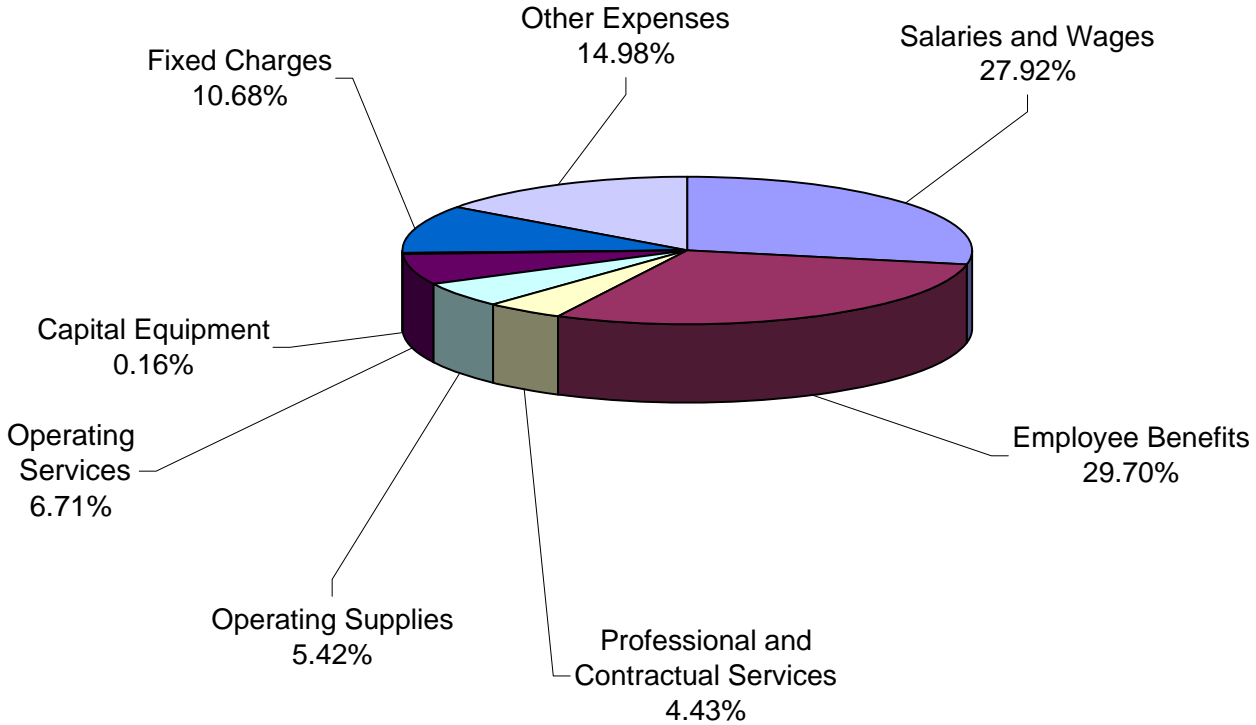
	Salaries and Wages	Employee Benefits	Professional & Contractual Services	Operating Supplies	Operating Services	Capital Equipment, Outlays and Major Repairs	Fixed Charges	Other Expenses	Grand Total
<b>GENERAL CITY AGENCIES</b>									
<b>EXECUTIVE AGENCIES</b>									
A12000	Budget Department	\$845,654	\$963,185	\$50,000	\$129,198	\$179,429	\$	\$	\$2,167,466
A19000	Department of Public Works	752,864	875,116		11,786	168,082			1,807,848
A21000	Detroit Workforce Development Department								0
A23000	Finance Department	10,388,761	12,075,704	3,577,200	269,781	3,951,697	33,000	1,175,784	31,547,846
A24000	Fire Department	72,164,568	78,082,818	3,403,059	3,594,737	3,613,352		2,220,606	163,175,140
A25000	Dept of Health and Wellness Promotion	829,006	963,621	10,000	53,500	1,337,300			3,193,427
A28000	Human Resources Department	3,819,335	4,439,523	940,000	32,000	787,953			10,018,811
A29000	Human Rights Department	191,762	233,229	195,000	3,500	40,439			663,930
A30000	Human Services Department								0
A31000	Information Technology Services Department	2,058,578	2,392,848	3,211,385	6,115,125	3,060,165		60,000	16,903,543
A32000	Law Department	5,975,616	6,945,943	1,522,118	365,000	1,676,146		5,500	16,520,323
A33000	Mayor's Office	1,692,522	2,033,132	77,700	48,632	551,916		61,000	4,469,902
A36000	Planning & Development Department	390,430	453,826	230,280	72,575	90,310		1,701,748	2,939,169
A37000	Police Department	162,077,889	169,176,587	3,597,551	2,460,448	20,848,076	387,558	3,088,478	362,406,637
A38000	Public Lighting Department	8,250,368	9,590,074	300,000	34,964,985	3,950,538		0	57,065,965
A39000	Recreation Department	3,339,835	2,988,317	227,728	52,207	5,247,301		30,000	12,193,367
A45000	Department of Administrative Hearings	270,295	332,099	539,767	13,000	94,079			1,249,240
A46000	Detroit Office of Homeland Security								0
A47000	General Services	12,870,873	14,100,332	10,424,483	11,496,112	3,026,972		310,437	52,229,209
<b>LEGISLATIVE AGENCIES</b>									
A50000	Auditor General	712,079	827,711	1,284,973	8,587	115,249		17,700	2,966,299
A51000	Board of Zoning Appeals	184,836	218,016	54,985	2,300	67,460		500	528,097
A52000	City Council	2,729,906	3,226,028	244,620	130,876	686,872	6,200	46,765	7,071,267
A53000	Ombudsman	433,337	503,701	7,100	775	65,926		1,200	1,012,039
A54000	Office of the Inspector General	522,343	607,160		34,000	81,762		9,599	1,266,924
A70000	City Clerk	637,839	743,757	40,600	20,052	929,525		7,978	2,379,851
A71000	Department of Elections	1,961,973	2,079,918	2,594,002	79,493	986,952		4,000	7,706,338
<b>JUDICIAL AGENCY</b>									
A60000	36th District Court	14,588,905	12,761,118	2,355,600	562,000	1,606,120		2,000	31,938,605
<b>OTHER AGENCIES</b>									
A35000	Non-Departmental	3,223,081	4,042,575	11,378,386	113,611	21,658,959	119,375,260	158,978,565	319,160,662
<b>TOTAL GENERAL CITY AGENCIES</b>									
		\$310,912,755	\$330,636,338	\$46,266,537	\$60,634,280	\$74,822,580	\$119,795,818	\$167,721,860	\$1,112,571,905
A18000	Debt Service								0
<b>ENTERPRISE AGENCIES</b>									
A10000	Airport								0
A13000	Buildings and Safety Environmental Department	398,766	390,217	100,000	38,000	110,899			1,037,862
A20000	Department of Transportation								0
A34000	Municipal Parking Department	1,779,842	2,068,856	3,286,684	63,000	309,794		199,007	7,740,739
A41000	Water Department								0
A42000	Sewerage Department								0
A72000	Library								0
<b>TOTAL ENTERPRISE AGENCIES</b>									
		\$2,178,608	\$2,459,073	\$3,386,684	\$101,000	\$420,693	\$0	\$199,007	\$8,778,621
<b>GRAND TOTAL</b>									
		\$313,091,363	\$333,095,411	\$49,653,221	\$60,735,280	\$75,243,273	\$119,795,818	\$167,920,867	\$1,121,350,526

**CITY OF DETROIT**  
**Summary of 2013-2014 Mayor's Recommended Budget**  
**Major Revenue Sources - General Fund**



REVENUE SOURCE	AMOUNT
Taxes, Assessments and Interest .....	\$578,709,720
Licenses, Permits and Inspection Charges .....	8,800,500
Fines, Forfeits and Penalties .....	18,792,800
Revenues from Use Of Assets .....	2,301,071
Grants, Shared Taxes and Revenues .....	184,347,191
Sales and Charges for Services .....	178,303,947
Sales of Assets and Compensation for Losses .....	7,155,400
Contributions and Transfers .....	133,365,697
Miscellaneous .....	9,574,200
<b>TOTAL REVENUES</b>	<b>\$1,121,350,526</b>

**CITY OF DETROIT**  
**Summary of 2013-2014 Mayor's Recommended Budget**  
**Appropriations by Major Object General Fund**



<u>MAJOR OBJECT</u>	<u>AMOUNT</u>
Salaries and Wages .....	\$313,091,363
Employee Benefits .....	333,095,411
Professional and Contractual Services .....	49,653,221
Operating Supplies .....	60,735,280
Operating Services .....	75,243,273
Capital Equipment .....	1,815,293
Fixed Charges .....	119,795,818
Other Expenses .....	167,920,867
<b>TOTAL</b>	<b>\$1,121,350,526</b>

**General Fund and General Grants  
Statement of Revenues, Expenditures and Changes in Fund Balance**

	2013-14 Recommended	2012-13 Estimate	2012-13 Budget	2011-12 Actual
<b>Fund Balance at Beginning of Year.....</b>		(326,641,557)		
<b>Revenues:</b>				
Taxes, Assessment, Interest and Penalties.....	597,356,830	587,825,911	577,325,911	619,414,713
Licenses, Permits, and Inspection Charges.....	(9,846,610)	9,554,478	9,554,478	7,406,093
Shared Taxes.....	184,347,191	177,021,228	172,321,228	173,292,222
Grants.....	-	-	-	80,981,315.00
Sales and Charges for Services.....	178,303,947	198,614,935	235,614,935	149,233,014
Ordinance Fines.....	18,792,800	18,600,395	18,600,395	14,466,579
Revenues from Use of Assets.....	2,301,071	3,632,399	3,632,399	2,070,307
Other Revenues.....	16,729,600	11,133,637	11,533,637	55,386,328
<b>Total Revenues.....</b>	<b>987,984,829</b>	<b>1,006,382,983</b>	<b>1,028,582,983</b>	<b>1,102,250,571</b>
<b>Other Financing Sources:</b>				
Proceeds from Bonds, Notes, and Loans-Net.....	-	-	-	
<b>Transfers:</b>				
Special Revenue Fund.....		0	0	9,036,861
Capital Projects Fund.....				
Trust and Agency Funds.....	112,361,241	106,861,659	106,861,659	
Enterprise Funds.....	21,004,456	15,852,159	15,852,159	
Proceeds of Capital Leases.....				
Budget Stabilization Reserve.....				
Component Units.....				
<b>Total Other Financing Sources.....</b>	<b>133,365,697</b>	<b>122,713,818</b>	<b>122,713,818</b>	
<b>Total Revenues and Other Financing Sources.....</b>	<b>1,121,350,526</b>	<b>1,129,096,801</b>	<b>1,151,296,801</b>	<b>1,102,250,571</b>
<b>Expenditures:</b>				
<b>Public Protection:</b>				
Consumer Affairs.....				675
Construction Code.....	1,037,882	775,530	775,530	1,567,290
Fire.....	163,175,140	149,256,723	149,256,723	184,969,473
Human Rights.....	663,930	724,258	724,258	746,720
Ombudsman.....	1,012,039	592,292	592,292	1,089,926
Parking Enforcement.....	7,740,739	6,314,424	6,314,424	5,703,518
Police.....	362,406,637	321,960,909	321,960,909	397,034,407
36th District Court.....	31,938,605	31,033,117	31,033,117	37,673,012
Office of Homeland Security.....	-	-	-	1,159,367
<b>Total Public Protection.....</b>	<b>567,974,972</b>	<b>510,657,253</b>	<b>510,657,253</b>	<b>629,944,388</b>
Department of Health and Wellness Promotion.....	3,193,427	7,030,000	7,030,000	73,724,566
<b>Recreation and Culture:</b>				
Recreation.....	12,193,367	12,064,311	12,064,311	16,973,913
<b>Total Recreation and Culture.....</b>	<b>12,193,367</b>	<b>12,064,311</b>	<b>12,064,311</b>	<b>16,973,913</b>
Economic Development-Civic Center.....	-	-	-	0
<b>Housing Supply and Conditions:</b>				
Economic Development-Planning & Development.....	2,939,169	2,051,600	2,051,600	4,215,134
<b>Total Housing Supply and Conditions.....</b>	<b>2,939,169</b>	<b>2,051,600</b>	<b>2,051,600</b>	<b>4,215,134</b>
<b>Physical Environment</b>				
Environmental Affairs.....	-	0	0	(6,520)
Public Lighting.....	57,055,965	56,655,938	56,655,938	60,593,608
Public Works.....	1,807,848	2,106,899	2,106,899	10,544,545
<b>Total Physical Environment.....</b>	<b>58,863,813</b>	<b>58,762,837</b>	<b>58,762,837</b>	<b>71,131,633</b>



**General Fund and General Grants**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**

	2013-14 Recommended	2012-13 Estimate	2012-13 Budget	2011-12 Actual
<b>Development and Management:</b>				
Auditor General.....	2,966,299	2,942,305	2,942,305	3,647,329
Budget.....	2,167,466	2,023,517	2,023,517	2,352,690
City Clerk.....	2,379,851	2,395,070	2,395,070	2,695,901
City Council.....	7,071,267	10,626,613	10,626,613	11,692,975
Election Commission.....	7,706,338	7,367,285	7,367,285	7,959,213
Finance.....	31,547,846	32,699,691	32,699,691	32,774,251
Law.....	16,520,323	15,531,938	15,531,938	17,276,568
Mayor's Office.....	4,469,902	4,571,062	4,571,062	6,607,472
Human Resources.....	10,018,811	8,007,951	8,007,951	13,921,125
Information Technology Services.....	16,903,543	14,278,267	14,278,267	17,032,995
Zoning Appeals Board.....	528,097	656,566	656,566	736,566
Department of Administrative Hearings.....	1,249,240	657,148	657,148	1,090,909
General Services Department.....	52,229,209	39,099,514	39,099,514	52,118,963
Office of the Inspector General	12,666,924	592,292	592,292	-
Non Departmental.....	67,493,067	178,059,389	178,059,389	6,601,397
<b>Total Development and Management.....</b>	<b>235,918,183</b>	<b>319,508,608</b>	<b>319,508,608</b>	<b>176,508,354</b>
Capital Outlay	-	-	-	22,551,153
<b>Debt Service:</b>				
Interest	75,955,260	76,064,124	76,064,124	873,708
Bond	43,420,000	37,455,937	37,455,937	485,529
<b>Total Expenditures.....</b>	<b>1,000,458,191</b>	<b>1,023,594,670</b>	<b>1,023,594,670</b>	<b>973,857,225</b>
<b>Other Financing Uses - Transfers</b>				
<b>Other Funds:</b>				
Major Street Fund.....	143,692,335	127,700,634	127,700,634	236,542,790
Community Development Block Grant Fund.....	-	1,502	1,502	-
Construction Code Fund.....	-	-	-	-
Detroit Building Authority.....	-	-	-	-
Human Services Fund.....	-	-	-	-
Federal Employment and Training Funds.....	-	-	-	(576)
Capital Projects Fund.....	-	-	-	-
General Debt Service Fund.....	-	-	-	-
Airport Fund.....	-	-	-	-
Urban Renewal Fund.....	-	-	-	-
Transportation Fund.....	-	-	-	-
Trust and Agency Funds.....	-	-	-	-
Housing	-	-	-	-
Targeted Business Development.....	-	-	-	-
Components Units.....	-	-	-	-
<b>Payment to Refunded Debt Escrow</b>				
Total Other Financing Uses.....	143,692,335	127,702,136	127,702,136	236,542,214
<b>Total Expenditures and Other Financing Uses</b>	<b>1,144,150,526</b>	<b>1,151,296,806</b>	<b>1,151,296,806</b>	<b>1,210,399,439</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over/(Under) Expenditures and Other Financing Uses.....</b>				
Cumulative Effect of Change in Accounting Principle.....	--	--	--	--
Net Change in Fund Balance.....	--	--	--	--
Increase (Decrease) in Inventories.....	--	--	--	--
Reserve for Encumbrance.....	--	--	--	--
<b>Fund Balance at End of Year.....</b>	<b>(22,800,000)</b>	<b>(348,841,562)</b>	<b>(348,841,562)</b>	<b>(348,841,562)</b>

**Source: Comprehensive Annual Financial Report, Budget**

**Note:** Fund Balance: Governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties use for specific purposes. Designation of fund balance represent tentative City plans that are subject to change. See the Surplus/Deficit Schedule and Budget Fund History for more information on General Fund Balance History and Budget Stabilization Fund History.

<b>BUDGET STABILIZATION FUND HISTORY</b>			
	<b>Deposits</b>	<b>Withdrawals</b>	<b>Fund Balance on June 30</b>
1990-91		53,894,025	22,134,628
1991-92		22,134,628	0
1992-93			0
1993-94			0
1994-95			0
1995-96	9,988,324		9,988,324
1996-97	9,219,027		19,207,351
1997-98	6,209,081		25,416,432
1998-99	6,690,030		32,106,462
1999-00	827,937		32,934,399
2000-01	1,150,987		34,085,386
2001-02	0	26,395,130	7,690,256
2002-03	777,797		8,468,053
2003-04		8,468,053	0
2004-05	0	0	0
2005-06	0	0	0
2006-07	0	0	0
2007-08	0	0	0
2008-09	0	0	0
2009-10	0	0	0
2010-11	0	0	0
2011-12	0	0	0
2012-13 (estimate)	0	0	0
2013-14 (budget)	0	0	0

<b>GENERAL FUND SURPLUS/(DEFICIT) HISTORY</b>				
<b>Fiscal Year</b>	<b>Total Expenditures</b>	<b>Final Operating Results</b>		<b>Surplus/(Deficit) As a Percent of Total Expenditures</b>
		<b>Surplus</b>	<b>Deficit</b>	
1990-91	1,187,721,203		105,928,296	-8.92%
1991-92	1,151,648,623		106,089,304	-9.21%
1992-93	1,066,685,029		26,203,862	-2.46%
1993-94	1,431,169,479		53,388,747	-3.73%
1994-95	1,140,795,935	19,976,648		1.75%
1995-96	1,448,326,141	18,430,053		1.27%
1996-97	1,322,693,636	12,418,161		0.94%
1997-98	1,406,349,518	13,380,061		0.95%
1998-99	1,438,235,097	1,655,874		0.12%
1999-00	1,511,077,783	2,301,976		0.15%
2000-01	1,488,739,205		26,395,130	-1.77%
2001-02	1,576,041,291	1,555,594		.10%
2002-03	1,601,368,138		69,063,211	-4.31%
2003-04	1,577,561,963		95,032,523	-6.02%
2004-05	1,587,505,777		155,404,035	-9.79%
2005-06	1,362,827,729		173,678,707	-12.31%
2006-07	1,278,109,169		155,575,000	-12.17%
2007-08	1,181,358,285		219,158,137	-18.55%
2008-09	1,155,896,702		331,925,012	-28.72%
2009-10	1,068,938,078		155,692,159	-14.57%
2010-11	1,070,180,909		196,577,910	-17%
2011-12	996,407,802		326,641,557	-32.78%
2012-2013 (unaudited)	1,023,594,670		348,841,562	-34.08%
2013-2014 (budget)	1,121,350,526	N/A	N/A	N/A

**CITY OF DETROIT  
GENERAL FUND POSITIONS ONLY**

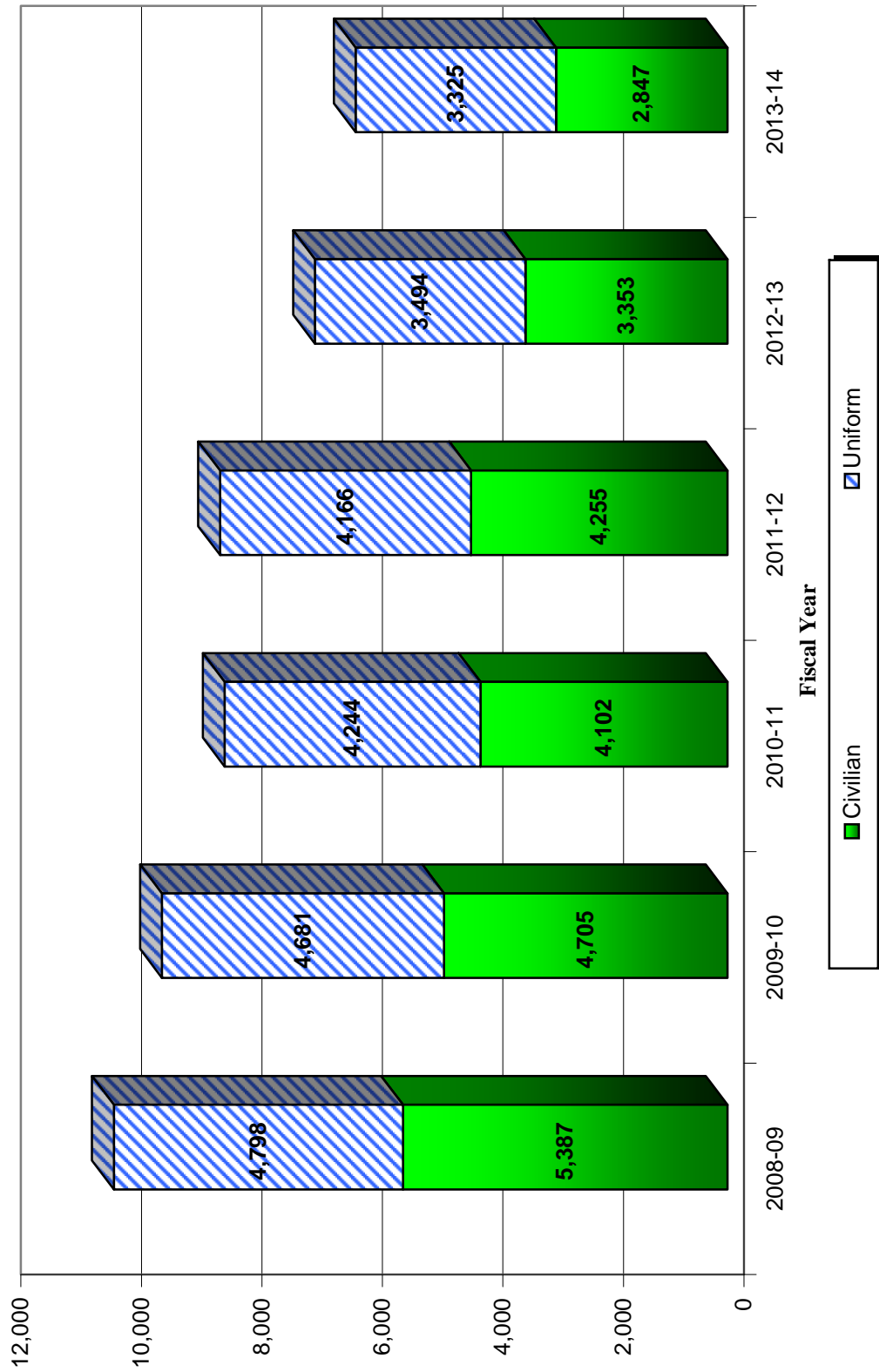
General City Agencies	2012-13	2013-14	Var
	Budget	Recom Budget	
24 Fire-Civilian (EMS)	248	247	(1)
24 Fire-Uniform	817	842	25
37 Police-Uniform	2,432	2,483	51
<b>Uniform Total</b>	<b>3,497</b>	<b>3,572</b>	<b>75</b>
12 Budget	15	15	0
13 Buildings & Safety Engineering & Environmental	8	9	1
19 Department of Public Works *	554	563	9
23 Finance	258	234	(24)
24 Fire- Civilian (non-EMS)	84	95	11
25 Dept of Health and Wellness Promotion	115	16	(99)
28 Human Resources	73	82	9
29 Human Rights	5	3	(2)
30 Human Services	0	0	0
31 Information & Technology Services	41	41	0
32 Law	96	96	0
33 Mayor's Office	22	22	0
35 Non-Departmental	16	73	57
36 Planning & Development	5	7	2
37 Police-Civilian	405	418	13
38 Public Lighting	129	123	(6)
39 Recreation	87	115	28
45 Dept of Administrative Hearings	4	4	0
46 Detroit Office of Homeland Security	0	0	0
47 General Services Department	272	264	(8)
50 Auditor General	12	12	0
51 Board of Zoning Appeals	4	4	0
52 City Council	48	45	(3)
53 Ombudsperson	2	6	4
54 Inspector General	2	7	5
70 City Clerk	15	15	0
71 Department of Elections	60	55	(5)
60 36th District Court	285	285	0
<b>DEPARTMENTS WITH SUBSIDIES OR ADVANCES</b>			
10 Airport	5	5	0
20 Department of Transportation	917	935	18
34 Municipal Parking- Violations Bureau (Gen Fund)	55	55	0
34 Municipal Parking- Auto Parking (APS) **	42	40	(2)
<b>General Fund Total</b>	<b>3,636</b>	<b>3,644</b>	<b>8</b>
<b>Grand Total- Uniform and Civilian Employees</b>	<b>7,133</b>	<b>7,216</b>	<b>83</b>

Note:

\* Includes Solid Waste and Street Fund Employees (Special Revenue)

\*\* Revenue supported employees

**CITY OF DETROIT FISCAL YEAR 2013- 2014 RECOMMENDED BUDGET  
GENERAL FUND POSITIONS**



**SUMMARY OF APPROPRIATIONS-EXPLANATIONS OF CHANGES  
 APPROPRIATIONS BY OBJECT  
 (General Fund)**

<b>All Funds</b>	<b>2012-13 Budget</b>	<b>2013-14 Recommended</b>	<b>Difference</b>	<b>Percent Change</b>
Salary and Wages	313,819,641	313,091,363	(728,278)	-.23%
Employee Benefits	277,587,478	333,095,411	55,507,933	20.00%
Prof and Contractual Services	34,880,379	49,653,221	14,772,842	42.35%
Operating Supplies	58,430,300	60,735,280	2,304,980	3.94%
Operating Services	105,652,639	75,243,273	(30,409,366)	-28.78%
Capital Equipment	2,497,806	1,494,806	(1,003,000)	-40.16%
Capital Outlays	370,487	320,487	(50,000)	-13.50%
Other Expenses	244,117,452	167,920,867	(76,196,585)	-31.21%
Fixed Charges	113,940,619	119,795,818	5,855,199	5.14%
<b>Total</b>	<b>\$ 1,151,296,801</b>	<b>\$ 1,121,350,526</b>	<b>\$ (29,946,275)</b>	<b>-2.60%</b>

**Salary and Wages** – The net decrease of \$728,000 or 0.23% is primarily attributed to 10% across the board pay cuts for both civilians and uniform personnel with additional reduction due to continuation of Budgeted Required Furlough (BRF) days through January 2014 for impacted civilian employees.

**Employee Benefits** – The net increase of \$55.5 million is primarily due to Pension increases of \$15.2 million for Police and Fire Uniform personnel and \$15.6 million for Civilian employees. Hospitalization increased by \$4.0 million for Active and Retired Civilian employees, \$13.7 million for Active and Retired Police Uniform personnel and \$5.9 million for Active and Retired Fire Uniform personnel. Pension-UAAL (POC) increased by \$950,000.

**Professional and Contractual Services** – The net increase of \$14.8 million is primarily due to increases of \$14.2 million for Professional Service Contracts in Non-Departmental and General Services

Departments; \$1.4 million for Contract Services-Other Security in General Services; and \$1.1 million for Contract Services-Janitorial; offset by decreased expenditures of \$1.6 million for Personal Services Contracts and \$555,000 for Medical-Organizations and Medical Other.

**Operating Supplies** – The net increase of \$2.3 million is primarily due to increases of \$1.2 million for Software Maintenance; \$1.0 million for Repairs and Maintenance-Automotive and \$987,000 for Hardware Maintenance, offset by a decrease of \$1.1 million for Operating Supplies-Miscellaneous.

**Operating Services** – The net decrease of \$30.4 million is primarily due to a decrease of \$40.4 million for Risk Management-Insurance Premium, offset by increases of \$7.5 million for Purchased Services –Other and \$2.7 million for Rentals-Buildings.

**Capital Outlays** – The net decrease of \$50,000 is due to reduced funding for Major

Repairs-Buildings.

**Capital Equipment** – The net decrease of \$1.0 million is primarily due to decreases of \$746,000 for Acquisitions-Equipment and \$250,000 for Acquisitions-Building.

**Other Expenses** – The net decrease of \$76.2 million is primarily due to decrease of \$78 million for Prior Years Deficit and Deferred Deficit; \$14.8 million for Miscellaneous Expense and \$5.1 million for the Improvement Fund; offset by increases of \$19.4 million for Contribution for Operations and \$1.0 million in Grant Contributions-Cash.

**Fixed Charges** – The net increase of \$5.9 million is attributed to increases of \$6.0 million for Retirement of Debt Principal and \$113,000 for Interest on Bonded Debt; offset by a decrease of \$221,000 for Interest on Other Indebtedness.

**SUMMARY – GENERAL FUND  
REVENUES BY MAJOR CLASSIFICATION**

**TAXES, ASSESSMENT AND INTEREST**

FY2013 Budget	FY2014 Mayor’s Recommendation	Difference Recom to Budget	Percent Change
\$577,325,911	\$578,709,720	\$1,383,809	0.24%

This classification contains Real and Personal Property Tax, Municipal Income Tax, Utility Users Tax, Special Assessments, Industrial Facilities Tax and other Miscellaneous Taxes.

On February 11, 2013 the Financial Advisory Board approved a Consensus Revenue Estimate for FY 2013 and FY 2014 for all revenues of the General Fund.

**Municipal Income Tax** - The FY2014 budget is \$258.3 million with an offsetting revenue contra account of \$18.6 million, for net collections of \$239.7 million. This is an \$11.1 million increase from the FY 2012-13 Budget of \$228 million. This recommendation is based on actual collections and an anticipated growth rate of 2.0%.

Fiscal Year	Collections (in millions)	% inc/dec
00-01	341.0	-9.9%
01-02	323.5	-4.1%
02-03	310.9	-3.9%
03-04	290.3	-6.6%
04-05	282.5	-2.7%
05-06	284.1	0.6%
06-07	278.3	-2.0%
07-08	276.5	-0.6%
08-09	240.8	-12.9%
09-10	216.5	-10.1%
10-11	228.3	5.5%
11-12	233.0	2.1%
12-13 (est)	235.0	0.86%
13-14 (budget)	239.7	2.0%

P.A. 500 of 1998 provides for the reduction of income tax rates in the City of Detroit over a 10 year period (7/1/99-7/1/08) for residents from (3% to 2%) and for non-residents (from 1.5% to 1%). In December 2003, and every December thereafter, the City applied for and received from the State Board of Administration a suspension of its income tax rate reduction. This is permitted under P.A. 500 if three of four conditions are met. The city did not meet criteria for a suspension for 2013. The new tax rate effective July 1, 2012 will be 2.4% for residents and 1.2% for non-residents. To offset this reduction in income tax revenues, the corporate tax rate was increased to 2% in March 2012 by a revision to the city ordinance.

In December of 2012, the State enacted a series of laws to establish a Public Lighting Authority and authorize the issuance and repayment of debt for lighting improvements. Public Act 394 of 2012 provides for the deposit of income tax collections of 0.2% residents and 0.1% non-residents into the Police Department budget. The Police Department Budget was increased by \$18.6 million and Non-Departmental budget was reduced by the same amount to meet the requirements of this law.

**Property Tax** - The Recommended Budget for current year property tax collections is \$112.0 million or -9.2% lower than the current fiscal year budget of \$123.2 million. The following factors have the largest influence on this account:

**SUMMARY – GENERAL FUND  
REVENUES BY MAJOR CLASSIFICATION**

- Taxable Valuation Estimates for FY 2014 decreased by 6.5% on the ad valorem roll and decreased by 4.2% when the special acts tax rolls are considered. The Special Acts Districts include Industrial Facilities, Neighborhood Enterprise Zone, Obsolete Property and Land Banks. The Renaissance Zone properties are exempt from all property taxes except debt service or as otherwise provided under the public act. For FY 2014, the taxable value estimates for the Renaissance Zone increased by 44.7%, as more property exemptions were granted.
- Additional adjustments to the 2014 tax levy are expected to lower actual property tax collections by \$4.7 million.
- The recommended collection factor for FY 2014 is 82% based upon prior year’s experience and adjusted for Wayne County chargebacks. Current year delinquent real property taxes are transferred to Wayne County for collection after March 1<sup>st</sup> of the fiscal year. The City receives payment in advance for the delinquent property transferred to Wayne County from the revolving fund. The city is experiencing significant charge-back activity from Wayne County for uncollectible accounts which negatively impact the City’s property tax revenue collections.
- The following is a history of general fund property tax collections:

(in millions)

<b>FY</b>	<b>Curr Yr Coll</b>	<b>Delinq Coll</b>	<b>Total Coll</b>	<b>% Inc/ (Dec)</b>
1996	\$121.7	\$8.6	\$130.3	
1997	\$128.2	\$10.2	\$138.4	6.2%

<b>FY</b>	<b>Curr Yr Coll</b>	<b>Delinq Coll</b>	<b>Total Coll</b>	<b>% Inc/ (Dec)</b>
1998	\$132.8	\$11.2	\$144.0	4.0%
1999	\$135.6	\$9.8	\$145.4	1.0%
2000	\$143.7	\$12.0	\$155.7	7.1%
2001	\$141.2	\$11.6	\$152.8	1.9%
2002	\$151.6	\$18.1	\$169.7	11.1%
2003	\$153.3	\$12.9	\$166.2	-2.1%
2004	\$171.8	\$12.9	\$184.7	11.1%
2005	\$178.0	\$3.5	\$181.5	-1.7%
2006	\$185.2	\$0.1	\$185.3	2.1%
2007	\$184.1	\$-0.3	\$183.8	-0.8%
2008	\$154.8	\$0.4	\$155.2	-15.6%
2009	\$162.9	\$0.8	\$163.7	5.5%
2010	\$142.0	\$0.8	\$143.0	-12.8%
2011	\$111.1	\$71.6	\$182.7	27.9%
2012	\$143.8	\$7.4	\$151.2	-17.2%
2013(est)	\$122.1	\$1.1	\$123.2	-18.5%
2014 (bud)	\$112.0	\$1.8	\$113.8	-7.6%

**Note:** Fiscal Year 2004 through 2006 include delinquent tax collections from Wayne County and from professional collectors.

In FY 2007, the city implemented a fee for service for refuse collection. The 2.9928 garbage mills were eliminated on residential properties, and in FY 2008, the garbage millage was completely eliminated for all properties. Currently, both residential and commercial properties are charged a fee for service.

**Prior Years Real Property Tax** – The Recommended Budget includes \$1.7 million, an increase of \$672,000 from the FY2013 budget of \$1.0 million. Effective March 2004, Wayne County began collecting delinquent real property tax for the City.

**Prior Years Personal Property Tax** – The Recommended Budget includes \$100,000 for



**SUMMARY – GENERAL FUND  
REVENUES BY MAJOR CLASSIFICATION**

collection of personal property tax, consistent with the FY2013 budget.

**Utility Users Tax** -The Recommended Budget includes \$53.0 million for utility users tax with an offsetting revenue contra account of \$12.5 million, for net revenues of \$40.5 million. The estimate of utility users tax receipts reflects current utility utilization levels and rates. The Utility Users Tax Act permits a city with a population over 600,000 to impose a tax on public utility usage at a rate up to 5% of the usage on a monthly basis. The funds collected are restricted to the exclusive use of the hiring and retaining of police officers. The city completed its first audit of its utility users tax revenues and discovered some underreporting of taxes and tax non-filers, which were then added to the tax roll for 2012.

In December of 2012, the State enacted a series of laws to establish a Public Lighting Authority and authorize the issuance and repayment of debt for lighting improvements. Public Act 393 of 2012 provides for the deposit of utility users tax collections of \$12.5 million into the Public Lighting Authority to be used for repayment of any debt issued by the authority. The Public Lighting

Department budget was increased by \$12.5 million and the Police Department budget was reduced by the same amount to meet the requirements of this law.

**Wagering Taxes** - The Recommended Budget includes \$173.0 million for Gaming Excise Taxes and additional revenues collected from licensed casinos based upon the casino’s development agreement. This is a \$2.0 million or 2% increase from FY2013.

The wagering tax is currently 10.9% of total wagering less winnings paid daily (adjusted gross receipts. As of January 1, 2006, the City receives an additional 1% of adjusted gross receipts per terms of the operating agreements. In addition, the City receives \$4 million from each casino when the casino reaches a target amount of \$400 million in adjusted gross receipts during the calendar year. Two casinos have reached this targeted amount in the past and are expected to continue in the foreseeable future.

**Sidewalk Construction Assessments** - The City does not plan a sidewalk assessment program for the 2013-14 fiscal year.

**LICENSES, PERMITS AND INSPECTION CHARGES**

FY2013 Budget	FY2014 Mayor’s Recommendation	Difference Recom to Budget	Percent Change
\$9,554,478	\$8,800,500	-\$753,978	-7.89%

This classification contains various permits and licenses, safety inspection charges and construction inspection charges.

**Safety Inspection Charges** - The Recommended Budget includes \$2.8 million,

**SUMMARY – GENERAL FUND  
REVENUES BY MAJOR CLASSIFICATION**

an increase of \$20,000 from the FY2013 budget. This estimate is based on actual collections and the implementation of an enhanced computerized billing system.

**Construction Inspection Charges** - The Recommended Budget includes \$3.0 million for construction inspection fees, an increase of \$1.4 million from the FY2013 budget.

**Business Licenses** - The Recommended Budget includes \$2.4 million for Business Licenses and Permits, a decrease of \$1.2 million from the FY2013 budget, based on actual collections.

**FINES, FORFEITS, PENALTIES**

2012-13 Budget	2013-14 Mayor's Recommendation	Difference Recom to Budget	Percent Change
\$18,600,395	\$18,792,800	\$192,405	1.03%

This classification contains ordinance, court and parking fines, property tax penalties and various fines, forfeits and penalties.

**Parking Fines** - The Recommended Budget includes \$10.3 million for parking violation fines, an increase of \$272,000.

**Ordinance Fines** - The Recommended Budget includes \$5 million for Ordinance Fines collected from Traffic Court, a decrease of \$1 million the FY2013 budget.

**Other Fines** – The Recommended Budget includes \$50,000 for collections in Police Department fines based on recent history a

reduction of \$200,000 from the FY2013 budget.

**Property Tax Penalty** - The Recommended Budget includes \$1.0 million, consistent with the FY2013 budget, for penalties assessed on delinquent property tax accounts.

**Court Fines** – The Recommended Budget includes \$278,000 for court fines, consistent with the FY2013 budget.

**Civil Infraction Fines** – No budget is recommended in the General Fund for this activity for fines associated with property maintenance and zoning fines. This activity was consolidated under the Solid Waste Fund.

**SUMMARY – GENERAL FUND  
REVENUES BY MAJOR CLASSIFICATION**

**REVENUE FROM USE OF ASSETS**

FY2013 Budget	FY2014 Mayor's Recommendation	Difference Recom to Budget	Percent Change
\$3,632,399	\$2,301,071	-\$1,331,328	-36.65%

This classification contains earnings on investments, various interest earnings, building rentals, parking facility revenue, marina rentals, concessions and equipment rentals.

**Earnings on Investments** – The Recommended Budget provides for no revenues, down from \$500,000 in the FY2013 budget. The decrease is due to lower bank balances and offsetting bank charges.

**Parking Facility Revenue** – The Recommended Budget includes \$25,000 for revenues from parking facilities, an increase of \$15,000 from the FY2013 budget.

**Building Rentals** – The recommendation includes \$651,903 for rental of city property, a decrease from approximately \$1.3 million in FY2013.

**Miscellaneous Concessions** - The recommendation includes \$15,000, no change from FY2013.

**Restaurant Concessions** – \$5,000 is recommended for concessions at Recreation facilities.

**Rental Detroit Windsor Tunnel** – The Recommended Budget includes \$750,000 for

tunnel lease revenue, an increase of \$23,000 from the FY2013 budget.

**Rental – Personal Communication Services**  
- An increase of \$13,000 is reflected in this account based on actual collections.

**Other Revenues - Miscellaneous** – The Recommended Budget includes \$468,088 in this category, a decrease of \$229,000 from the FY2013 budget. A decrease due to cost restructuring efforts is now being spread across department budgets.

**SUMMARY – GENERAL FUND  
REVENUES BY MAJOR CLASSIFICATION**

**GRANTS, SHARED TAXES AND REVENUES**

FY2013 Budget	FY2014 Mayor's Recommendation	Difference Recom to Budget	Percent Change
\$172,321,228	\$184,347,191	\$12,025,963	6.98%

This classification contains State Shared Taxes, and Miscellaneous Grants.

**History of State Revenue Sharing Collections  
General Fund (in millions)**

Fiscal Year	Budget	Collections	% Inc/Dec
1989	\$255.1	\$263.3	
1990	\$289.2	\$282.2	7.2%
1991	\$268.6	\$266.1	-5.7%
1992	\$313.9	\$279.1	4.9%
1993	\$253.3	\$256.2	-8.2%
1994	\$281.9	\$266.4	4.0%
1995	\$280.1	\$291.2	9.3%
1996	\$303.1	\$316.1	8.6%
1997	\$332.3	\$328.5	3.9%
1998	\$333.9	\$330.1	0.5%
1999	\$335.8	\$332.0	0.6%
2000	\$332.0	\$332.7	0.2%
2001	\$332.0	\$333.3	0.2%
2002	\$332.0	\$334.3	0.3%
2003	\$332.0	\$319.7	-4.4%
2004	\$310.8	\$286.5	-10.4%
2005	\$286.1	\$282.9	-1.3%
2006	\$283.5	\$279.5	-1.2%
2007	\$282.6	\$271.1	-3.0%
2008	\$274.4	\$248.2	-8.5%
2009	\$279.5	\$266.0	7.2%
2010	\$275.3	\$233.3	-12.3%
2011	\$233.4	\$239.2	2.5%
2012	\$167.3	\$172.3	-28.0%
2013 (est)	\$171.8	\$176.5	2.4%
2014 (bud)	\$183.8	N/A	N/A

**State Revenue Sharing** - P.A. 532 of 1998 froze annual revenue sharing payments to the City of Detroit at \$333.9 million (of which \$1.9 million was designated to the Library) from FY1999 through FY2007. In 2002, and for most years thereafter, the city experienced a series of cuts and reductions to its share of revenue sharing. FY2011 revenue sharing payments amounted to \$239.7 million.

Beginning with FY2012, the Statutory State Revenue Sharing program was replaced with the Economic Vitality Incentive Program (EVIP). The EVIP requires municipalities to meet specific standards and adopt best practices in one or more of three categories in order to remain eligible for payment under this program. These categories are accountability and transparency, consolidation of services, and employee compensation.

The city anticipates receiving \$176.5 million in combined Constitutional and EVIP payments for FY2013 and estimates receiving \$183.8 million in FY 2014. This is an \$11.9 million increase over the original FY2013 budget.

**SUMMARY – GENERAL FUND  
REVENUES BY MAJOR CLASSIFICATION**

**SALES AND CHARGES FOR SERVICE**

FY2013 Budget	FY2014 Mayor's Recommendation	Difference Recom to Budget	Percent Change
\$235,614,935	\$178,303,947	-\$57,310,988	-24.32%

This classification contains hospitals and clinics revenue, maintenance and construction, electrical, steam, sale of miscellaneous supplies, admission fees, recreation fees, golf course, administration fees, other fees, cultural reimbursement and other reimbursements.

**Public Lighting** - The Recommended Budget includes \$40.8 million for sale of Electricity and Steam, a decrease of \$5.2 million. This is based on actual collections and an energy management contract that will allow for the maximization of resources.

**Street Fund Reimbursement** - The Recommended Budget includes \$9.8 million for reimbursement of General Fund resources used for Street Fund programs, a decrease of \$1.4 million from the FY2013 budget. This is a reimbursement from Michigan State Gas and Weight Tax Revenues and other related grants of the Street Fund used for the construction and maintenance of major and local streets.

**Personal Services** - This category represents reimbursements from other city agencies for support and other services. The Recommended Budget includes \$47.3 million, an increase of \$8.4 million from the FY2013 budget.

**Other Sales and Fees** – This category represents recreation fees, administration fees, Wireless E911 surcharges and other departmental sales. The Recommended

Budget includes \$7.3 million, a decrease of \$866,000.

**Other Reimbursements** - The Recommended Budget includes \$9.2 million for cable franchise fees and other reimbursements, an increase of \$2.8 million over the FY2013 budget. State and Other Governments reimbursements increased by \$1.7 million. This category also includes reimbursements for a variety of other departments; these reimbursements decreased by \$331,397 from the FY2013 budget. Other Reimbursement-Non-departmental decreased by \$55.8 million, as the receipt of bond proceeds in FY2013 was a one-time event.

**Other Reimbursements – Pension** – The Recommended Budget includes \$3.7 million for reimbursement from the Pension Fund for their administrative costs, a decrease of \$989,000.

**Other Reimbursements – Medicare Part D** - The Recommended Budget includes \$8 million for the Federal reimbursement of Medicare Part D prescription drug costs, a decrease of \$2 million from FY 2013.

**Other Fees** – The Recommended Budget includes \$27.1 million, a decrease of \$3.9 million from the FY2013 budget based upon reduced collections.

**Municipal Service Fee** – The Recommended Budget includes \$17.0 million for municipal service fee, an increase of \$269,000. This fee is collected from casino operators for

**SUMMARY – GENERAL FUND  
REVENUES BY MAJOR CLASSIFICATION**

additional public safety and other service costs of the casinos to the city.

**SALES OF ASSETS AND COMPENSATION FOR LOSSES**

FY2013 Budget	FY2014 Mayor's Recommendation	Difference Recom to Budget	Percent Change
\$3,322,400	\$7,155,400	\$3,833,000	115.37%

This classification contains insurance, compensation for losses, recoveries, sales of City property and sale of equipment.

surplus equipment, an increase of \$256,000 from the FY2013 budget.

**Sales of City Real Property** - The Recommended Budget includes \$5.3 million for property sales, an increase of \$3.6 million from the FY2013 budget.

**Recoveries** - The Recommended Budget includes \$1.5 million for recoveries, an increase of \$23,000 from the FY2013 budget.

**Sale of Equipment** – The Recommended Budget includes \$376,000 for the sale of

**CONTRIBUTION AND TRANSFERS**

FY2013 Budget	FY2014 Mayor's Recommendation	Difference Recom to Budget	Percent Change
\$122,713,818	\$133,365,697	\$10,651,879	8.68%

This classification contains transfers from other funds, miscellaneous contributions and prior year surplus.

**Transfer from Other Funds** – The Recommended Budget includes \$11.9 million for reimbursements to the General Fund. This consists of \$7.3 million for Parking System Operating Advance reimbursement from the Municipal Parking Department and \$4.7 million for Risk Management Claims Fund Debt Service reimbursement from DDOT.

**Miscellaneous Contribution** – The Recommended Budget includes \$9.1 million for Worker's Compensation reimbursements to the Risk Management Claims Fund, an increase of \$503,000 from the FY2013 budget.

**Other Debt Service** – The Recommended Budget includes \$112.4 million for the Pension Obligation Certificates, an increase of \$5.5 million from the current

**SUMMARY – GENERAL FUND  
REVENUES BY MAJOR CLASSIFICATION**

budget. This presentation is required by existing debt covenants.

**MISCELLANEOUS**

FY2013 Budget	FY2014 Mayor’s Recommendation	Difference Recom to Budget	Percent Change
\$8,211,237	\$9,574,200	\$1,362,963	16.60%

This classification contains miscellaneous receipts, project borrowings and interagency receipts.

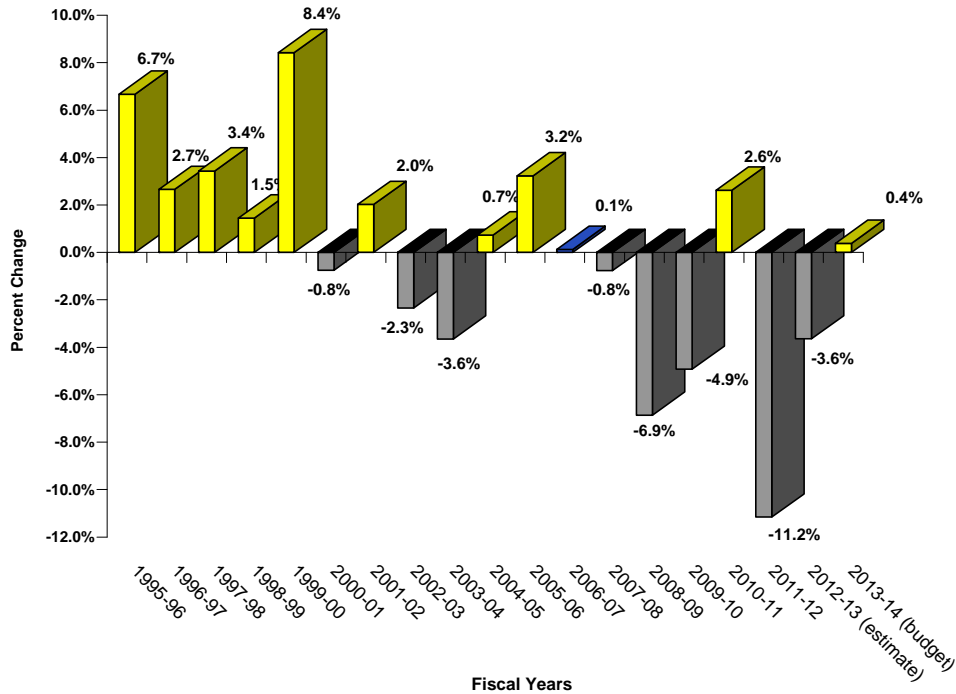
**Miscellaneous Receipts** - The Recommended Budget is \$9.6 million, a \$1.4 million

increase from the FY2013 budget based upon recent collections.

**E911 Surcharge** - The Recommended Budget includes \$3.2 million, representing the 28 cents per month surcharge to phone bills for improvements to the Police 911 and related communication systems.

# CITY OF DETROIT- GENERAL FUND

## Percent Change in Major Revenue Sources



FISCAL YEAR	PROPERTY TAX	INCOME TAX	UTILITY USERS TAX	STATE REVENUE SHARING	CASINO WAGERING TAX	TOTAL	% Change
1995-96	128,617,493	335,755,333	53,906,871	316,055,989		834,335,686	6.7%
1996-97	140,446,673	332,899,906	54,641,394	328,507,496		856,495,469	2.7%
1997-98	144,067,977	361,602,189	50,144,609	330,115,576		885,930,351	3.4%
1998-99	145,459,046	370,417,475	50,924,267	332,003,165		898,803,953	1.5%
1999-00	155,665,928	378,256,650	54,504,747	332,662,624	\$53,429,861	974,519,810	8.4%
2000-01	152,810,738	341,003,997	54,270,230	333,318,615	85,793,174	967,196,754	-0.8%
2001-02	169,675,894	323,515,510	52,105,772	332,000,000	109,461,713	986,758,889	2.0%
2002-03	166,287,590	310,935,044	55,329,177	319,742,078	111,341,292	963,635,181	-2.3%
2003-04	184,765,334	290,614,837	50,473,815	286,479,535	116,145,598	928,479,119	-3.6%
2004-05	178,957,461	282,501,876	52,939,839	282,914,217	137,970,347	935,283,740	0.7%
2005-06	185,318,391	284,111,220	60,019,626	279,467,063	156,588,917	965,505,217	3.2%
2006-07	183,780,826	278,309,191	53,768,977	271,104,356	179,763,570	966,726,920	0.1%
2007-08	177,823,722	277,090,792	51,668,778	272,745,613	179,948,699	959,277,604	-0.8%
2008-09	163,683,000	240,824,000	49,901,000	266,032,000	173,039,000	893,479,000	-6.9%
2009-10	143,015,072	216,522,405	44,190,132	262,386,459	183,338,299	849,452,367	-4.9%
2010-11	182,674,686	228,303,884	44,640,365	239,206,259	176,899,280	871,724,474	2.6%
2011-12	147,789,938	233,035,540	39,828,340	172,340,098	181,443,475	774,437,391	-11.2%
2012-13 (estimate)	123,200,000	235,000,000	40,500,000	171,500,000	176,000,000	746,200,000	-3.6%
2013-14 (budget)	112,100,000	239,700,000	40,500,000	183,772,191	173,000,000	749,072,191	0.4%

Note: Data based on actual collections (audited), except where indicated.

\* Beginning with the 2003 taxes, the City transfers its current year real property delinquent tax roll to Wayne County for collection.

\* In December 2003 and each subsequent December, the City received approval to suspend its income tax rate reduction. The current suspension expires July 1, 2008.

\* FY2002-03 and FY2003-04 Casino Enhancement revenues received were \$55.250 million and \$46.750 million, respectively.

The first Casino-MGM opened in July 1999, followed by Motor City in December 1999 and Greektown in November 2000.

As of September 1, 2004, the State increased the wagering tax for Detroit an additional 2%, to the current rate of 11.9%.

As of January 1, 2006, the City began receiving an additional one percent (1% of adjusted gross receipts) payment as provided for in the operating agreements. The City will also receive \$4 million per casion upon the casino reaching \$400 million in adjusted gross receipts.

\* Property Tax garbage mills of 2.9928 were eliminated in FY 2007 for residential properties and replaced with a garbage fee.

For FY 2007-08 garbage mills are eliminated on all property.

\* FY 2013 Estimate and 2014 Budget are based on revenues approved at the January 2013 Consensus Revenue Estimating Conference. (except State Revenue Sharing).