



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

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June 6, 2025

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

Re: FY 2024-2025 Year-End Close Transfers and Budget Amendments Resolution

Honorable Detroit City Council Members:

The Administration is respectfully requesting approval of the attached resolution authorizing appropriation transfers and budget amendments to facilitate a deficit-free year-end close for Fiscal Year 2024-2025. Under Public Act 2 of 1968 (the "Uniform Budgeting and Accounting Act") and the 2012 Detroit City Charter, the City cannot incur expenditures in an appropriation account in excess of the amount appropriated by the Detroit City Council.

Similar to prior years, the Office of Budget is requesting limited authority to transfer unencumbered appropriation balances and make budget entries in fiscal year 2024-2025 to ensure final expenditures do not exceed their appropriations. Transfers will net to zero across appropriations.

Other budget entries authorized by this resolution will be for technical year-end accounting entries required under Governmental Accounting Standards Board (GASB) rules, the appropriation and consolidation of prior bond fund balances for capital projects to help facilitate closeout, and an increase of the Installment Purchase Agreement by \$2m to accommodate the purchase of new printers for the City. Per the resolution, the Office of Budget will report to City Council all final actions taken under this resolution.

Best regards,

Donnie Johnson
Deputy Budget Director

Att: FY 2024-2025 Year-End Close Transfers and Budget Amendments Resolution

Cc: Tanya Stoudemire, Chief Financial Officer
Matthew Spayth, Associate Budget Director
Rachel Schafer, Assistant Budget Director
Malik Washington, City Council Liaison

RESOLUTION

BY COUNCIL MEMBER _____

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

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

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

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

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

WHEREAS, the OCFO-Office of Budget, on behalf of the Mayor, has submitted this Year-End Close Transfers and Budget Amendments Resolution to the Detroit City Council for its consideration.

1. **NOW, THEREFORE, BE IT RESOLVED**, that the Chief Financial Officer, or their designee, may transfer, within the same department and fund, any unencumbered Fiscal Year 2024-2025 appropriation balance from one appropriation to another to address any Fiscal Year 2024-2025 expenditures in excess of appropriations that are identified subsequent to approval of this resolution; **AND BE IT FURTHER**
2. **RESOLVED**, that the Chief Financial Officer, or their designee, may transfer, across departments within the same fund, any unencumbered Fiscal Year 2024-2025 appropriation balance, up to \$1 million each, from one appropriation to another to address any Fiscal Year 2024-2025 expenditures in excess of appropriations that are identified subsequent to approval of this resolution; **AND BE IT FURTHER**
3. **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**

4. **RESOLVED**, that fund balances available in excess of adopted budget amounts in Funds 4502 through 4532 of the Capital Projects Fund category are hereby appropriated for the purposes of such funds. Provided further, that the Chief Financial Officer, or their designee, may transfer, within and across Funds 4502 through 4532 of the Capital Projects Fund category any unencumbered Fiscal Year 2024-2025 appropriation balance from one appropriation to another within and across such funds to consolidate appropriation accounts; **AND BE IT FURTHER**
5. **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 4533 – Capital Projects, and
 - The following Fund 1000 appropriations:
 - 13969 Non Dept PLD Decommissioning Costs
 - 20517 Neighborhood Improvement Fund
 - 20785 Covid-19 Response
 - 20866 Over-Assessment Program
 - 20951 Public Health Fund
 - 26364 Affordable Housing Development and Preservation Fund
 - 26365 Neighborhood Improvement Fund
 - 27292 Homegrown Detroit
 - 27350 Special Services
6. **RESOLVED**, that the unexpended balance, up to \$300,000, at the end of fiscal year 2024-2025 in Fund 1000 Expenditure Appropriation 28520 – Legislative Administration for the Board of Review matching funds for the Gilbert Family Foundation grant to fund a HOPE application software solution is hereby appropriated in fiscal year 2025-2026 for the same purpose, subject to the approval of the Chief Financial Officer, or their designee; **AND BE IT FURTHER**
7. **RESOLVED**, that the unexpended balance at the end of fiscal year 2024-2025 in Fund 1000, Expenditure Appropriation 27360 – Economic Development Programs, Cost Center 365008 - HRD Economic Dev & Small Business Dev for the Motor City Match program is hereby appropriated in fiscal year 2025-2026 for the same purpose, subject to the approval of the Chief Financial Officer, or their designee; **AND BE IT FURTHER**
8. **RESOLVED**, that the aggregate amount of purchases permitted and incurred under Master Installment Purchase Agreements and Supplemental Installment Purchase Agreements be increased by \$2,000,000 to a total of \$57,000,000 to accommodate the purchase of printers and copy machines pursuant to the termination of the City's lease arrangement for same, and that proceeds of additional Agreements are hereby appropriated; **AND BE IT FURTHER**
9. **RESOLVED**, that, the Chief Financial Officer, or their designee, shall provide a final report on any such fiscal year 2024-2025 appropriation changes, authorized hereinabove, to the Detroit City Council; **AND BE IT FINALLY**
10. **RESOLVED**, that the Chief Financial Officer, or their designee, is hereby authorized and shall take all appropriate actions necessary to implement the foregoing provisions and actions authorized by this resolution.