The DDA Operating Fund captures taxes from all tax levies other than school related tax levies, the Detroit Zoo levy, and the Detroit Institute of Arts levy to fund operations as defined in the DDA plan adopted by both the DDA Board and the City Commission.

In addition, the DDA Operating Fund also utilizes a capital improvement fund (Fund #494) to account for major capital improvements authorized consistent with plan purposes.

-248-

DOWNTOWN DEVELOPMENT AUTHORITY OPERATING FUND

BUDGET

		2023 /24		2024 /25				2025 /26	2026 /27	2027 /28	2028 /29	2029 /30
Account #	Account Title	Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	DDA OPERATING FUND REVENUES											
	DDA Operating Revenues											
248 000 402.000	CURRENT PROPERTY TAX/REAL	1,224,265	1,210,022	1,252,400	1,252,400	1,054,542	1,252,400	1,163,000	1,197,890	1,233,830	1,270,830	1,308,950
248 000 405.000	TAXES RECOVERED BY COUNTY	(3,000)	0	(3,000)	(3,000)	0	0	(3,000)	(3,030)	(3,090)	(3,180)	(3,280)
248 000 408.000	PRIOR YEAR TAX REFUNDS	0	0	0	0	0	0	0	0	0	0	0
248 000 409.000	PERSONAL PROPERTY TAX REPLACEMENT FEE	0	0	0	0	0	0	0	0	0	0	0
248 000 445.000	PENALTIES & INTEREST	0	0	0	0	0	0	0	0	0	0	0
248 000 531.000	STATE/FEDERAL GRANTS	0	0	0	0	0	0	0	0	0	0	0
248 000 573.000	LOCAL COMMUNITY STABILIZATION	13,600	21,727	7,500	7,500	8,230	8,230	7,500	7,730	7,960	8,080	8,200
248 000 532.000	FEDERAL GRANTS/CDBG	0	0	0	0	0	0	0	0	0	0	0
248 000 619.000	BENCH SALE REVENUES	10,000	12,725	0	0	10,000	12,000	0	0	0	0	0
248 000 620.000	CONCERT REVENUES	80,000	14,466	80,000	80,000	89,934	80,000	95,000	97,850	100,790	103,810	106,920
248 000 665.000	INTEREST ON INVESTMENTS	25,050	37,807	50	50	16,383	25,000	5,000	5,150	5,300	5,460	5,620
248 000 670.000	PROGRAM FEES	0	0	0	0	0	0	0	0	0	0	0
248 000 674.000	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0	0	0	0	0	0
248 000 674.095	CONTRIBUTIONS FOR LIGHT DECORATIONS	1,500	0	1,500	1,500	0	1,500	0	0	0	0	0
248 000 679.000	ADVERTISING REVENUE	2,110	2,110	0	0	0	0	0	0	0	0	0
248 000 680.000	OTHER INCOME	450	450	0	0	0	0	0	0	0	0	0
248 000 684.000	OFFICE RENTAL - DDA-587 ANN ARBOR TR	0	0	0	0	0	0	0	0	0	0	0
248 000 685.000	INSURANCE PROCEEDS	0	0	0	0	0	0	0	0	0	0	0
248 000 699.000	APPROP OF PR YR FUND BALANCE	39,030	0	0	0	0	0	18,475	0	0	0	0
	DDA OPERATING FUND REVENUE GRAND TOTAL	**1,393,005**	**1,299,306**	**1,338,450**	**1,338,450**	**1,179,090**	**1,379,130**	**1,285,975**	**1,305,590**	**1,344,790**	**1,385,000**	**1,426,410**

BUDGET

		2023 /24		2024 /25				2025 /26	2026 /27	2027 /28	2028 /29	2029 /30
Account #	Account Title	Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	DDA OPERATING FUND EXPENDITURES											
	Administration Expenditures											
248 261 706.000	SALARY & WAGES/FULL TIME	92,615	98,563	101,795	101,795	57,782	101,795	107,975	111,220	114,560	118,000	121,540
248 261 706.050	SALARY & WAGES/PART TIME	29,875	22,163	30,090	30,090	23,023	42,035	42,780	44,066	45,390	46,750	48,150
248 261 706.100	SALARY & WAGES/SICK	3,925	261	4,825	4,825	3,652	4,825	4,580	4,718	4,860	5,010	5,160
248 261 706.300	SALARY & WAGES/RETENTION	675	450	675	675	750	750	425	438	450	460	470
248 261 706.600	SALARY & WAGES/VACATON PAYOFF	1,645	1,625	2,140	2,140	0	2,140	2,245	2,312	2,380	2,450	2,520
248 261 707.000	SALARY & WAGES/TEMP-SEASONAL	1,600	2,870	3,365	3,365	3,657	6,250	3,000	3,090	3,180	3,280	3,380
248 261 709.000	SALARY & WAGES/OVERTIME	3,000	798	4,000	4,000	951	4,000	4,000	4,120	4,240	4,370	4,500
248 261 721.000	FRINGE BENEFITS	53,335	52,188	58,960	58,960	31,947	58,960	65,410	67,376	69,400	71,480	73,620
248 261 721.500	POST RETIREMENT BENEFITS	24,650	24,654	24,560	24,560	12,442	24,560	33,825	34,841	39,160	43,540	47,820
248 261 727.000	OFFICE SUPPLIES	500	410	500	500	92	500	500	515	530	550	570
248 261 728.000	POSTAGE	200	0	200	200	0	200	200	206	210	220	230
248 261 740.000	OPERATING SUPPLIES	2,000	1,734	2,000	2,000	28	2,000	2,000	2,060	2,120	2,180	2,250
248 261 815.000	ADMINISTRATIVE SERVICES	67,200	65,200	69,220	69,220	34,610	69,220	71,300	73,440	75,640	77,910	80,250
248 261 818.000	CONTRACTUAL SERVICES	16,000	14,039	17,000	17,000	7,926	17,000	17,500	18,026	18,570	19,130	19,700
248 261 818.150	CONT SVCS/CITY ATTY - SPECIAL	0	0	0	0	0	0	0	0	0	0	0
248 261 850.000	COMMUNICATIONS	3,500	3,629	4,500	4,500	1,847	4,500	5,000	5,150	5,300	5,460	5,620
248 261 860.000	TRANSPORTATION	1,000	612	1,000	1,000	129	1,000	1,000	1,030	1,060	1,090	1,120
248 261 864.000	CONFERENCES & MEETINGS	2,000	1,087	2,250	2,250	630	2,250	3,000	3,090	3,180	3,280	3,380
248 261 880.000	PUBLIC RELATIONS EVENTS	300	106	300	300	53	300	300	309	320	330	340
248 261 900.000	PRINTING & PUBLISHING	300	155	300	300	206	300	300	309	320	330	340
248 261 920.000	PUBLIC UTILITIES	2,660	2,557	2,750	2,750	1,151	2,750	3,000	3,090	3,180	3,280	3,380
248 261 925.000	PUBLICATIONS/SUBSCRIPTIONS	100	0	100	100	0	100	100	103	110	110	110
248 261 930.000	REPAIRS & MAINTENANCE	2,000	1,479	2,000	2,000	0	2,000	2,000	2,060	2,120	2,180	2,250
248 261 938.000	EQUIPMENT LEASE EXPENSE	1,200	145	1,200	1,200	0	1,200	1,200	1,236	1,270	1,310	1,350
248 261 940.000	EQUIPMENT RENTAL - FORCE ACCT	500	500	500	500	0	500	500	515	530	550	570
248 261 942.000	OFFICE RENT	21,000	20,855	22,500	22,500	12,450	22,500	23,625	24,335	25,070	25,820	26,590
248 261 956.000	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0
248 261 957.000	TRAINING EXPENSE	1,000	817	1,000	1,000	215	1,000	1,000	1,030	1,060	1,090	1,120
248 261 958.000	MEMBERSHIPS & DUES	2,000	730	2,000	2,000	515	2,000	2,000	2,060	2,120	2,180	2,250
248 261 962.000	RESERVE FOR CONTINGENCY	0	0	121,975	121,975	0	14,875	0	195,712	201,700	270,350	268,610
248 261 963.000	BAD DEBT EXPENSE/BANKRUPTCY	0	0	0	0	0	0	0	0	0	0	0
	Total	**334,780**	**317,626**	**481,705**	**481,705**	**194,054**	**389,510**	**398,765**	**606,458**	**628,030**	**712,690**	**727,190**
	Police Service Expenditures											
248 301 706.000	SALARY & WAGES/FULL TIME	21,970	22,357	22,745	22,745	11,800	22,745	23,935	24,300	24,790	25,290	25,800
248 301 706.100	SALARY & WAGES/SICK	0	639	0	0	0	0	0	0	0	0	0
248 301 706.200	SALARY & WAGES/HOLIDAY PAY	965	959	1,000	1,000	992	1,000	1,000	1,015	1,040	1,060	1,080
248 301 706.300	SALARY & WAGES/RETENTION	100	100	100	100	113	125	185	188	220	250	290
248 301 706.400	SALARY & WAGES/UNIFORM ALLOW	315	293	215	215	60	215	215	218	220	220	220
248 301 709.000	SALARY & WAGES/OVERTIME	1,825	470	1,225	1,225	211	1,225	2,000	2,031	2,070	2,110	2,150
248 301 721.000	FRINGE BENEFITS	10,765	10,798	11,625	11,625	5,712	11,625	12,100	12,285	12,530	12,780	13,040
248 301 721.500	POST RETIREMENT BENEFITS	0	0	0	0	0	0	0	0	0	0	0
248 301 725.500	MEAL ALLOWANCE	25	8	0	0	8	25	0	0	0	0	0
	Total	**35,965**	**35,623**	**36,910**	**36,910**	**18,895**	**36,960**	**39,435**	**40,037**	**40,870**	**41,710**	**42,580**

BUDGET

Account #	Account Title	2023 /24 Amended Budget	2023 /24 Audited Actual	2024 /25 Original Budget	2024 /25 Amended Budget	2024 /25 6 Months Actual	2024 /25 12 Months Projected	2025 /26 Proposed Budget	2026 /27 Projected Budget	2027 /28 Projected Budget	2028 /29 Projected Budget	2029 /30 Projected Budget
	Infrastructure Maintenance Expenditures											
248 450 707.000	SALARY & WAGES/TEMP-SEASONAL	8,000	4,336	4,060	4,060	0	4,060	4,060	4,122	4,250	4,380	4,510
248 450 709.000	SALARY & WAGES/OVERTIME	1,600	513	350	350	0	350	350	355	370	380	390
248 450 721.000	FRINGE BENEFITS	650	371	325	325	0	325	325	330	340	350	360
248 450 721.500	POST RETIREMENT BENEFITS	0	0	0	0	0	0	0	0	0	0	0
248 450 740.000	OPERATING SUPPLIES	100	0	100	100	0	100	100	102	100	100	100
248 450 815.000	ADMINISTRATIVE SERVICES	147,060	142,780	151,470	151,470	75,735	151,470	156,010	160,690	165,510	170,480	175,590
248 450 818.000	CONTRACTUAL SERVICES	80,000	50,712	82,000	82,000	40,723	82,000	85,000	86,297	88,890	29,000	40,000
249 450 920.000	PUBLIC UTILITIES	0	0	0	0	0	0	0	0	0	0	0
248 450 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
248 450 931.000	REPAIRS & MAINT- SUMMER	26,500	26,110	20,000	20,000	5,275	20,000	15,000	15,229	15,690	16,160	16,640
248 450 932.000	REPAIRS & MAINT - WINTER	45,000	36,020	45,000	45,000	6,950	45,000	47,000	47,717	49,150	50,620	52,140
248 450 933.000	HOLIDAY LIGHTS MAINTENANCE	25,000	17,280	25,000	25,000	9,500	9,500	25,000	25,381	26,140	26,920	27,730
248 450 940.000	EQUIPMENT RENTAL - FORCE ACCT	0	0	0	0	0	0	0	0	0	0	0
	Total	**333,910**	**278,121**	**328,305**	**328,305**	**138,183**	**312,805**	**332,845**	**340,222**	**350,440**	**298,390**	**317,460**
	Parking System Expenditures											
248 529 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
248 529 815.000	ADMINISTRATIVE SERVICES	42,350	41,120	43,620	43,620	22,259	43,620	44,930	46,280	47,670	49,100	50,570
248 529 818.000	CONTRACTUAL SERVICES	13,000	3,592	13,400	13,400	449	13,400	13,800	14,010	14,430	14,860	15,310
248 529 920.000	PUBLIC UTILITIES	0	0	0	0	0	0	0	0	0	0	0
248 529 930.000	REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
	Total	**55,350**	**44,712**	**57,020**	**57,020**	**22,708**	**57,020**	**58,730**	**60,290**	**62,100**	**63,960**	**65,880**
	Saxton Parking Facility Expenditures											
248 531 740.000	OPERATING SUPPLIES	0	0	0	0	0	0	0	0	0	0	0
248 531 818.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0	0
248 531 850.000	COMMUNICATIONS	0	0	0	0	0	0	0	0	0	0	0
248 531 920.000	PUBLIC UTILITIES	2,000	3,409	0	0	3,967	9,660	0	0	0	0	0
	Total	**2,000**	**3,409**	**0**	**0**	**3,967**	**9,660**	**0**	**0**	**0**	**0**	**0**
	DDA Marketing Expenditures											
248 811 727.000	OFFICE SUPPLIES	1,000	0	1,000	1,000	0	1,000	1,000	1,015	1,050	1,080	1,110
248 811 728.000	POSTAGE	200	0	200	200	0	200	200	203	210	220	230
248 811 740.000	OPERATING SUPPLIES	1,500	1,034	2,000	2,000	387	2,000	2,000	2,031	2,090	2,150	2,210
248 811 794.000	CONCERT EXPENSES	80,000	83,334	90,000	90,000	39,141	90,000	95,000	96,449	99,340	102,320	105,390
248 811 818.000	CONTRACTUAL SERVICES	24,000	15,552	25,000	25,000	9,974	25,000	50,000	50,763	52,290	53,860	55,480
248 811 818.410	CONT SVCS/ADVERTISING PROMO	0	0	0	0	0	0	0	0	0	0	0
248 811 818.415	CONT SVCS/PSD MARKETING	0	0	0	0	0	0	0	0	0	0	0
248 811 864.000	CONFERENCES & MEETINGS	0	0	0	0	0	0	0	0	0	0	0
248 811 900.000	PRINTING & PUBLISHING	7,000	3,403	7,000	7,000	2,343	7,000	8,000	8,122	8,370	8,620	8,880
	Total	**113,700**	**103,323**	**125,200**	**125,200**	**51,845**	**125,200**	**156,200**	**158,583**	**163,350**	**168,250**	**173,300**
	Capital Outlay											
248 900 977.290	CAP OUTLAY/ DDA ADMIN	0	0	0	0	0	0	0	0	0	0	0
248 900 977.811	CAP OUTLAY/ MARKETING	0	0	0	0	0	0	0	0	0	0	0
248 900 977.813	CAP OUTLAY/ PARKING	0	0	0	0	0	0	0	0	0	0	0
248 900 977.820	CAP OUTLAY/ STSCAPE PHASE 1	0	0	0	0	0	0	0	0	0	0	0
	Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	DDA OPERATING FUND (OPERATING) EXPENDITURE TOTAL	**875,705**	**782,816**	**1,029,140**	**1,029,140**	**429,651**	**931,155**	**985,975**	**1,205,590**	**1,244,790**	**1,285,000**	**1,326,410**

BUDGET

Account #	Account Title	2023 /24 Amended Budget	2023 /24 Audited Actual	2024 /25 Original Budget	2024 /25 Amended Budget	2024 /25 6 Months Actual	2024 /25 12 Months Projected	2025 /26 Proposed Budget	2026 /27 Projected Budget	2027 /28 Projected Budget	2028 /29 Projected Budget	2029 /30 Projected Budget
	Transfers-Out to Other Funds											
248 965 965.310	CONTRIB TO 2010 CAP IMP DBT FD (STREETSCA	0	0	0	0	0	0	0	0	0	0	0
248 965 965.315	CONTRIB TO 2015 LTGO CAP IMP DBT FD	217,300	217,300	209,310	209,310	0	209,310	0	0	0	0	0
248 965 965.405	CONTRIB TO DDA CAP IMP FUND	300,000	300,000	100,000	100,000	50,000	170,000	300,000	100,000	100,000	100,000	100,000
248 965 965.494	CONTRIB TO DDA CONSTRUCTION FUND	0	0	0	0	0	0	0	0	0	0	0
	Total	**517,300**	**517,300**	**309,310**	**309,310**	**50,000**	**379,310**	**300,000**	**100,000**	**100,000**	**100,000**	**100,000**
	DDA OPERATING FUND EXPENDITURE GRAND TOTAL	**1,393,005**	**1,300,116**	**1,338,450**	**1,338,450**	**479,651**	**1,310,465**	**1,285,975**	**1,305,590**	**1,344,790**	**1,385,000**	**1,426,410**
	DDA OPERATING FUND BALANCE											
	BEGINNING SURPLUS (OR DEFICIT)	668,413	668,413	667,604	667,604	667,604	667,604	751,144	751,144	946,856	1,148,556	1,418,906
	CURRENT-YEAR REVENUES	1,393,005	1,299,306	1,338,450	1,338,450	1,179,090	1,379,130	1,285,975	1,305,590	1,344,790	1,385,000	1,426,410
	CURRENT-YEAR EXPENDITURES	(1,393,005)	(1,300,116)	(1,338,450)	(1,338,450)	(479,651)	(1,310,465)	(1,285,975)	(1,305,590)	(1,344,790)	(1,385,000)	(1,426,410)
	CURR-YEAR SURPLUS (OR DEFICIT)	**0**	**(809)**	**0**	**0**	**699,439**	**68,665**	**0**	**0**	**0**	**0**	**0**
	+ CONTINGENCY / - APPROPRIATION OF PRIOR	(39,030)	0	121,975	121,975	0	14,875	0	195,712	201,700	270,350	268,610
	ENDING SURPLUS (OR DEFICIT)	**629,383**	**667,604**	**789,579**	**789,579**	**1,367,042**	**751,144**	**751,144**	**946,856**	**1,148,556**	**1,418,906**	**1,687,516**

The Downtown Development Authority Capital Improvement Fund was created during 1999 to accumulate funds needed to provide for future major repairs, replacements and additions to the downtown parking facilities and streetscape improvements now in place.

Based on the passage of tax Proposal A in 1994 and subsequent legislation limiting school tax capture, DDA funding for major capital projects became limited. Therefore, the DDA Capital Improvement Fund was created to set aside funds for future capital replacement needs.

-494-

DOWNTOWN DEVELOPMENT AUTHORITY CAPITAL IMPROVEMENT FUND

BUDGET

		2023 /24		2024 /25				2025 /26	2026 /27	2027 /28	2028 /29	2029 /30
Account #	Account Title	Amended Budget	Audited Actual	Original Budget	Amended Budget	6 Months Actual	12 Months Projected	Proposed Budget	Projected Budget	Projected Budget	Projected Budget	Projected Budget
	DDA CAPITAL IMPROVEMENT FUND REVENUES											
494 000 665.000	INTEREST ON INVESTMENTS	50	1,492	50	50	707	50	50	50	50	50	50
494 000 674.010	CONTRIBUTIONS / PUBLIC FOUNTAIN	0	0	0	0	0	0	0	0	0	0	0
494 000 674.248	CONTRIBUTION FROM DDA OPER FUND	300,000	300,000	100,000	100000	50,000	100,000	300,000	100,000	100,000	100,000	100,000
494 000 699.000	APPROP OF PR YR FUND BALANCE	0	0	0	0	0	0	0	0	0	0	0
	DDA CAPITAL IMPROVEMENT FUND REVENUE GRAND TOTAL	**300,050**	**301,492**	**100,050**	**100,050**	**50,707**	**100,050**	**300,050**	**100,050**	**100,050**	**100,050**	**100,050**
	DDA CAPITAL IMPROVEMENT FUND EXPENDITURES											
494 261 818.406	CONT SVCS/ENG-ARCH	0	0	0	0	0	0	0	0	0	0	0
494 261 818.450	CONT SVCS/STREET CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0
494 261 962.000	RESERVE FOR CONTINGENCY	50	0	50	50	0	50	50	50	50	50	50
494 261 972.437	CAP OUTLAY/LAND IMP - PUBLIC FOUNTAIN	0		0	0	0	0	0	0	0	0	0
494 261 976.437	CAP OUTLAY/REPAIRS & MAINTENANCE	0		0	0	0	0	0	0	0	0	0
494 261 977.000	CAP OUTLAY/EQUIPMENT	0		0	0	0	0	0	0	0	0	0
494 261 977.813	CAP OUTLAY/DDA PARKING & DECK	300,000	219,725	100,000	100,000	90,175	100,000	300,000	100,000	100,000	100,000	100,000
494 261 977.820	CAP OUTLAY/STREETSCAPE MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
	DDA CAPITAL IMPROVEMENT FUND EXPENDITURE GRAND TOTAL	**300,050**	**219,725**	**100,050**	**100,050**	**90,175**	**100,050**	**300,050**	**100,050**	**100,050**	**100,050**	**100,050**
	DDA CAPITAL IMPROVEMENT FUND											
	BEGINNING SURPLUS (OR DEFICIT)	(0)	(0)	81,768	81,768	81,768	81,768	81,818	81,868	81,918	81,968	82,018
	CURRENT-YEAR REVENUES	300,050	301,492	100,050	100,050	50,707	100,050	300,050	100,050	100,050	100,050	100,050
	CURRENT-YEAR EXPENDITURES	(300,050)	(219,725)	(100,050)	(100,050)	(90,175)	(100,050)	(300,050)	(100,050)	(100,050)	(100,050)	(100,050)
	CURRENT-YEAR SURPLUS (OR DEFICIT)	**0**	**81,768**	**0**	**0**	**(39,468)**	**0**	**0**	**0**	**0**	**0**	**0**
	+ CONTINGENCY / - APPROPRIATION OF PRIOR	50	0	50	50	0	50	50	50	50	50	50
	ENDING SURPLUS (OR DEFICIT)	**50**	**81,768**	**81,818**	**81,818**	**42,299**	**81,818**	**81,868**	**81,918**	**81,968**	**82,018**	**82,068**