



CITY OF DETROIT
OFFICE OF THE CHIEF FINANCIAL OFFICER

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March 17, 2021

Detroit Financial Review Commission
Cadillac Place
3062 West Grand Boulevard
Detroit, MI 48202

Re: Monthly Financial Report for the Seven Months ended January 31, 2021

Dear Commissioners:

The Office of the Chief Financial Officer (OCFO) respectfully submits its monthly City of Detroit Financial Report for the Seven Months ended January 31, 2021.

This report is provided in accordance with the requirements included in Detroit Financial Review Commission (FRC) Resolution 2020-03, which granted the City its waiver of active FRC oversight through June 30, 2021. The OCFO has separately submitted this report to the Mayor, Detroit City Council and posted it on the City's website.

Best regards,

Acting CFO

Att: City of Detroit Financial Report for the Seven Months ended January 31, 2021

Cc: Patrick Dostine, Executive Director, Detroit Financial Review Commission



FY 2021 Financial Report

For the 7 Months ended January 31, 2021

Office of the Chief Financial Officer

Submitted on March 17, 2021

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Executive Summary

- Under the [American Rescue Plan Act of 2021](#), the city of Detroit is expected to receive approximately \$880M from funding allocated to local units of government and states. This allocation will be received in two tranches, \$440M will be received in May 2021 and the other half in 2022. Guidance governing the use of these funds and other matters is anticipated from the U.S. Treasury Department.
- On March 5, the Mayor presented to City Council the Proposed FY 2022 - 2025 Four-Year Financial Plan. Budget highlights include:
 - \$3.5M for Home Repair Grants
 - \$3.3M for Affordable Housing Development and Preservation Fund
 - \$2.4M for new Single Family Homeownership Program
 - Over \$3M increase for Public Transit
 - Over \$10M for Workforce Training and Business Support
 - Over \$1M for DPD Mental Health Co-Response Initiative
 - Nearly \$12M for GSD Beautification Program
 - \$1M for Summer Host Sites
- City Council budget hearings will occur throughout March and early April. The Mayor's Proposed Four-Year Financial Plan Information and Budget Presentation to Council can be [accessed online](#).

Monthly Budget v. Monthly Actual – General Fund (unaudited)

| MONTHLY ANALYSIS | | | | | | |
|-----------------------------------|-------------------|-------------------------------------|-------------------------------|------------------|---------------------------------|----------------|
| | BUDGET | ACTUAL + ADJUSTMENTS + ENCUMBRANCES | | | VARIANCE (BUDGET VS. ACTUAL) | |
| MAJOR CLASSIFICATIONS | JANUARY 2021 | ACTUAL | ADJUSTMENTS + ENCUMBRANCES | TOTAL | | |
| A | B | C | D | E = C + D | (\$ F = E-B | % G = (F/B) |
| REVENUE: | | | | | | |
| Municipal Income Tax | \$ 27.5 | \$ 26.6 | – | \$ 26.6 | \$ (0.9) | (3.3%) |
| Property Taxes | 31.1 | 21.7 | – | 21.7 | (9.4) | (30.2%) |
| Wagering Taxes | 17.1 | 10.9 | – | 10.9 | (6.2) | (36.3%) |
| Utility Users' Tax | 2.5 | 1.9 | – | 1.9 | (0.6) | (24.0%) |
| State Revenue Sharing | – | – | – | – | – | - |
| Other Revenues | 17.0 | 15.0 | – | 15.0 | (2.0) | (11.8%) |
| Sub-Total | \$ 95.2 | \$ 76.1 | – | \$ 76.1 | \$ (19.1) | (20.1%) |
| Use of Prior Year Fund Balance | 9.8 | – | 9.8 | 9.8 | – | 0.0% |
| Balance Forward Appropriations | 2.3 | – | 2.3 | 2.3 | – | 0.0% |
| Transfers from Other Funds | – | – | – | – | – | - |
| TOTAL | \$ 107.3 | \$ 76.1 | \$ 12.1 | \$ 88.2 | \$ (19.1) | (17.8%) |
| EXPENDITURES: | | | | | | |
| Salary and Wages (Incl. Overtime) | \$ (34.7) | \$ (35.2) | – | \$ (35.2) | \$ (0.5) | (1.4%) |
| Employee Benefits | (10.2) | (10.1) | – | (10.1) | 0.1 | 1.0% |
| Legacy Pension Payments | – | – | – | – | – | - |
| Retiree Protection Fund | – | – | – | – | – | - |
| Debt Service | – | – | – | – | – | - |
| Other Expenses | (98.0) | (42.7) | (0.9) | (43.6) | 54.4 | 55.5% |
| TOTAL | \$ (142.9) | \$ (88.0) | \$ (0.9) | \$ (88.9) | \$ 54.0 | 37.8% |

Note: Monthly budget for Other Expenses category assumes an even spread through the year, but Actuals have differed from that pattern while still remaining within budget.



YTD Budget vs. YTD Actual – General Fund (Unaudited)

| YTD ANALYSIS | | | | | | |
|-----------------------------------|-------------------|-------------------------------------|----------------------------|-------------------|---------------------------------|---------------|
| MAJOR CLASSIFICATIONS | BUDGET | ACTUAL + ADJUSTMENTS + ENCUMBRANCES | | | VARIANCE (BUDGET VS. ACTUAL) | |
| | YEAR TO DATE | ACTUAL | ADJUSTMENTS + ENCUMBRANCES | TOTAL | | |
| A | B | C | D | E = C + D | (\$ F = E-B) | % G = (F/B) |
| REVENUE: | | | | | | |
| Municipal Income Tax | \$ 146.9 | \$ 141.6 | – | \$ 141.6 | (5.3) | (3.6%) |
| Property Taxes | 92.1 | 89.1 | – | 89.1 | (3.0) | (3.3%) |
| Wagering Taxes* | 49.8 | 50.0 | – | 50.0 | 0.2 | 0.4% |
| Utility Users' Tax | 13.0 | 13.2 | – | 13.2 | 0.2 | 1.5% |
| State Revenue Sharing | 63.5 | 72.6 | – | 72.6 | 9.1 | 14.3% |
| Other Revenues | 119.9 | 89.1 | – | 89.1 | (30.8) | (25.7%) |
| Sub-Total | \$ 485.2 | \$ 455.6 | – | \$ 455.6 | \$ (29.6) | (6.1%) |
| Use of Prior Year Fund Balance | 68.5 | – | 68.5 | 68.5 | – | 0.0% |
| Balance Forward Appropriations | 15.7 | – | 15.7 | 15.7 | – | 0.0% |
| Transfers from Other Funds | – | – | – | – | – | – |
| TOTAL | \$ 569.4 | \$ 455.6 | \$ 84.2 | \$ 539.8 | \$ (29.6) | (5.2%) |
| EXPENDITURES: | | | | | | |
| Salary and Wages (Incl. Overtime) | \$ (258.6) | \$ (257.3) | – | \$ (257.3) | \$ 1.3 | 0.5% |
| Employee Benefits | (76.7) | (72.0) | – | (72.0) | 4.7 | 6.1% |
| Legacy Pension Payments | – | – | – | – | – | – |
| Retiree Protection Fund | (50.0) | (50.0) | – | (50.0) | – | – |
| Debt Service | (64.3) | (64.3) | – | (64.3) | – | – |
| Other Expenses | (256.5) | (209.6) | (28.8) | (238.4) | 18.1 | 7.1% |
| TOTAL | \$ (706.1) | \$ (653.2) | \$ (28.8) | \$ (682.0) | \$ 24.1 | 3.4% |

* The State ordered the Detroit casinos to close from November 18 to December 20 to protect public health. They re-opened on December 23 on a limited capacity basis.
Note: YTD Actuals for Other Revenues is lagging behind YTD Budget due to a more gradual resumption of activities (e.g., parking enforcement).



Annualized Projection vs. Budget – General Fund

| ANNUAL ANALYSIS | | | | |
|-----------------------------------|---------------------|---------------------|-------------------------------------|---------------|
| SUMMARY CLASSIFICATIONS | BUDGET | PROJECTION | VARIANCE (BUDGET VS. PROJECTION) | |
| | ANNUAL AMENDED | ANNUAL ESTIMATED | ANNUAL ESTIMATED | |
| A | B | C | (\$ D = C-B | % E = (D/B) |
| REVENUE: | | | | |
| Municipal Income Tax | \$ 239.4 | \$ 223.0 | \$ (16.4) | (6.9%) |
| Property Taxes | 111.9 | 113.7 | 1.8 | 1.6% |
| Wagering Taxes | 135.3 | 103.0 | (32.3) | (23.9%) |
| Utility Users' Tax | 28.5 | 28.3 | (0.2) | (0.7%) |
| State Revenue Sharing | 190.6 | 204.1 | 13.5 | 7.1% |
| Other Revenues | 201.5 | 189.5 | (12.0) | (6.0%) |
| Sub-Total | \$ 907.2 | \$ 861.6 | \$ (45.6) | (5.0%) |
| Use of Prior Year Fund Balance | 117.4 | 226.5 | 109.1 | 92.9% |
| Balance Forward Appropriations | 26.8 | 26.8 | – | 0.0% |
| Transfers from Other Funds | – | – | – | – |
| TOTAL (F) | \$ 1,051.4 | \$ 1,114.9 | 63.5 | 6.0% |
| EXPENDITURES: | | | | |
| Salary and Wages (Incl. Overtime) | \$ (447.3) | \$ (391.0) | \$ 56.3 | 12.6% |
| Employee Benefits | (132.9) | (124.3) | 8.6 | 6.5% |
| Legacy Pension Payments | (18.7) | (18.7) | – | 0.0% |
| Retiree Protection Fund | (50.0) | (50.0) | – | 0.0% |
| Debt Service | (85.0) | (85.0) | – | 0.0% |
| Other Expenses | (317.5) | (275.4) | 42.1 | 13.3% |
| | – | – | – | – |
| TOTAL (G) | \$ (1,051.4) | \$ (944.4) | \$ 107.0 | 10.2% |
| VARIANCE (H=F+G) | | \$170.5 | \$170.5 | |

Note: Projected annual revenues are based on the February 2021 Revenue Estimating Conference. Projections also include additional beginning fund balance from FY20 audited financial report, deferred COVID grant reimbursements in Other Revenue, grant reimbursements that lower General Fund supported expenses, and additional projected savings.



YTD Budget Amendments – General Fund

| FY 2020-2021 GENERAL FUND BUDGET AMENDMENTS (Through January 2021) | | | | |
|--|--------------------------------------|-------------------------|-------------------------|--|
| Department | Reason for Amendment | Resources | Expenditures | |
| FY 2020-2021 Adopted Budget | | \$ 1,023,976,879 | \$ 1,023,976,879 | |
| Balance Forward Appropriations | | | | |
| Non-Departmental | Blight Remediation | 733,907 | 733,907 | |
| General Services | Wayne County Park Millage | 41,850 | 41,850 | |
| City Council | Legislative Policy Division | 324,572 | 324,572 | |
| Housing & Revitalization | Affordable Housing | 2,000,000 | 2,000,000 | |
| Police | Public Act 302 - Training Fund | 748,179 | 748,179 | |
| Public Lighting | PLD Decommissioning | 23,000,000 | 23,000,000 | |
| | Total | 26,848,508 | 26,848,508 | |
| Budget Amendments - Additional Resources | | | | |
| CRIO | Donation | 1,250 | 1,250 | |
| General Services | Pistons Basketball Court Improvement | 563,529 | 563,529 | |
| | Total | 564,779 | 564,779 | |
| Revenue and Expenditure Changes | | | | |
| N/A | N/A | N/A | N/A | |
| | Total | 0 | 0 | |
| Transfer From Other Funds | | | | |
| N/A | N/A | N/A | N/A | |
| | Total | 0 | 0 | |
| FY 2020-2021 Amended Budget | | \$ 1,051,390,166 | \$ 1,051,390,166 | |



Employee Count Monitoring

| | MONTH-OVER-MONTH ACTUAL ⁽¹⁾ | | | BUDGET VS. ACTUAL | | |
|---|--|--------------|-----------------------------------|----------------------------------|--|--------------|
| | Actual | Actual | Change | Adjusted | Variance | |
| | December 2020 | January 2021 | December 2020 vs. January 2021 | Budget FY 2021 ⁽²⁾ | (Under)/Over Budget vs. January 2021 | |
| Public Safety | | | | | | |
| Police | 3,211 | 3,228 | 17 | 3,415 | (187) | (5%) |
| Fire | 1,182 | 1,175 | (7) | 1,271 | (96) | (8%) |
| Total Public Safety | 4,393 | 4,403 | 10 | 4,686 | (283) | (6%) |
| Non-Public Safety | | | | | | |
| Office of the Chief Financial Officer | 386 | 385 | (1) | 464 | (79) | |
| Public Works - Full Time | 348 | 350 | 2 | 460 | (110) | |
| Health | 125 | 126 | 1 | 151 | (25) | |
| Human Resources | 95 | 95 | 0 | 113 | (18) | |
| Housing and Revitalization | 130 | 131 | 1 | 157 | (26) | |
| Innovation and Technology | 121 | 120 | (1) | 144 | (24) | |
| Law | 111 | 109 | (2) | 129 | (20) | |
| Mayor's Office | 83 | 83 | 0 | 83 | 0 | |
| Municipal Parking | 88 | 87 | (1) | 101 | (14) | |
| Planning and Development | 37 | 36 | (1) | 42 | (6) | |
| General Services - Full Time | 491 | 483 | (8) | 596 | (113) | |
| Legislative ⁽³⁾ | 214 | 202 | (12) | 254 | (52) | |
| 36th District Court | 306 | 303 | (3) | 325 | (22) | |
| Other ⁽⁴⁾ | 165 | 196 | 31 | 187 | 9 | |
| Total Non-Public Safety | 2,700 | 2,706 | 6 | 3,206 | (500) | (16%) |
| Total General City-Full Time | 7,093 | 7,109 | 16 | 7,892 | (783) | (10%) |
| Seasonal / Part Time⁽⁵⁾ | 18 | 25 | 7 | 818 | (793) | (97%) |
| Enterprise | | | | | | |
| Airport | 4 | 4 | 0 | 4 | 0 | |
| BSEED | 257 | 256 | (1) | 305 | (49) | |
| Transportation | 741 | 728 | (13) | 977 | (249) | |
| Water and Sewerage | 517 | 512 | (5) | 650 | (138) | |
| Library | 240 | 240 | 0 | 327 | (87) | |
| Total Enterprise | 1,759 | 1,740 | (19) | 2,263 | (523) | (23%) |
| Total City | 8,870 | 8,874 | 4 | 10,973 | (2,099) | (19%) |

Notes:

- (1) (2) Actuals are the headcount of all active employees at month-end. The Budgeted positions have been adjusted to convert full-time equivalents to headcount and to reflect position amendments approved mid-year.
- (3) Includes Auditor General, Inspector General, Zoning, City Council, Ombudsperson, City Clerk, and Elections.
- (4) Includes Civil Rights Inclusion & Opportunity, Appeals and Hearings, Public Lighting, Demolition, and Non-Departmental
- (5) Includes Public Works, General Services, Recreation, and Elections.



Workforce Changes Report

| Payroll Savings by Department July 2020 thru January 2021 All Funds | | | | | | |
|--|---------------------------|--|--------------------------------------|--------------------|-------------------|--|
| Category | Department | Projected Regular Cost (w/o reductions as of April 2020) | Projected Savings (as of April 2020) | Actual Cost | Actual Savings | Change in Savings (Projected vs. Actual) |
| Executive Departments | 19 – DPW ¹ | 13,756,463 | 5,498,525 | 13,939,236 | (182,773) | (5,681,298) |
| | 23 – OCFO | 23,473,842 | 3,597,341 | 19,286,755 | 4,187,087 | 589,746 |
| | 24 – Fire | 24,679,568 | 170,066 | 24,509,502 | 170,066 | - |
| | 25 – Health | 6,354,226 | 220,100 | 5,627,672 | 726,554 | 506,455 |
| | 28 – HR | 5,388,583 | 752,631 | 5,079,100 | 309,483 | (443,148) |
| | 29 – CRIO | 804,170 | 237,962 | 657,922 | 146,248 | (91,714) |
| | 31 – DoIT | 8,122,898 | 1,590,705 | 6,718,480 | 1,404,418 | (186,287) |
| | 32 – Law | 7,491,883 | 1,464,048 | 6,061,256 | 1,430,628 | (33,420) |
| | 33 – Mayor | 5,635,990 | 671,126 | 4,819,897 | 816,092 | 144,967 |
| | 34 – Parking ² | 2,911,553 | 2,186,905 | 1,462,675 | 1,448,878 | (738,027) |
| | 36 – HRD | 6,923,040 | 369,064 | 6,493,167 | 429,873 | 60,810 |
| | 37 – Police | 132,511,809 | 3,257,495 | 129,254,313 | 3,257,495 | - |
| | 38 – Lighting | 96,024 | 86,421 | 28,469 | 67,555 | (18,866) |
| | 43 – PDD | 2,634,465 | 453,141 | 2,162,274 | 472,190 | 19,049 |
| 45 – DAH | 581,492 | 100,688 | 440,460 | 141,033 | 40,345 | |
| 47 – GSD ³ | 21,002,424 | 5,966,956 | 17,210,951 | 3,791,473 | (2,175,484) | |
| Non-Departmental | 35 – Non-Dept | 6,666,573 | 755,577 | 5,322,828 | 1,343,745 | 588,168 |
| Enterprise Agencies | 10 – Airport | 259,918 | - | 269,727 | (9,809) | (9,809) |
| | 13 – BSEED | 11,907,625 | 2,036,029 | 10,729,856 | 1,177,769 | (858,260) |
| | 20 – DDoT | 28,332,082 | 1,455,708 | 27,850,182 | 481,899 | (973,809) |
| | 48 – Water ⁴ | 24,727,942 | 8,485,542 | 21,768,810 | 2,959,131 | (5,526,411) |
| | 49 – Sewerage | 675,354 | 127,071 | 881,864 | (206,509) | (333,580) |
| Total Executive Departments | | 262,368,431 | 26,623,173 | 243,752,130 | 18,616,301 | (8,006,872) |
| Total Non-Departmental | | 6,666,573 | 755,577 | 5,322,828 | 1,343,745 | 588,168 |
| Total Enterprise Agencies | | 65,902,921 | 12,104,350 | 61,500,439 | 4,402,481 | (7,701,868) |
| Grand Total | | 334,937,925 | 39,483,100 | 310,575,397 | 24,362,528 | (15,120,572) |
| General Fund | | 249,477,454 | 21,626,769 | 226,249,824 | 23,227,630 | 1,600,860 |
| Non-General Fund | | 85,460,471 | 17,856,331 | 84,325,573 | 1,134,898 | (16,721,432) |

Notes:

- Inspectors, engineers and crews in solid waste and street funds returned to full-time.
- Parking Enforcement Officers returned to full-time.
- Mechanics in street fund returned to full-time.
- Field staff returned to full-time.



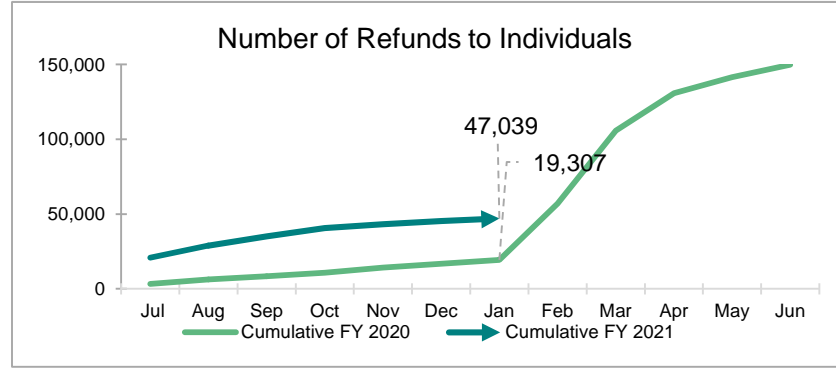
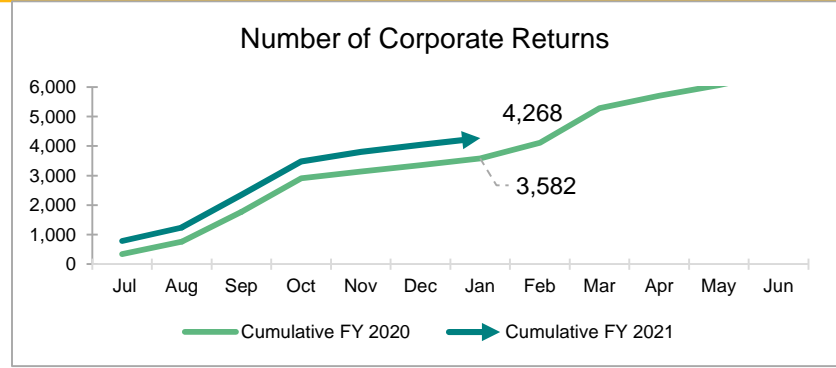
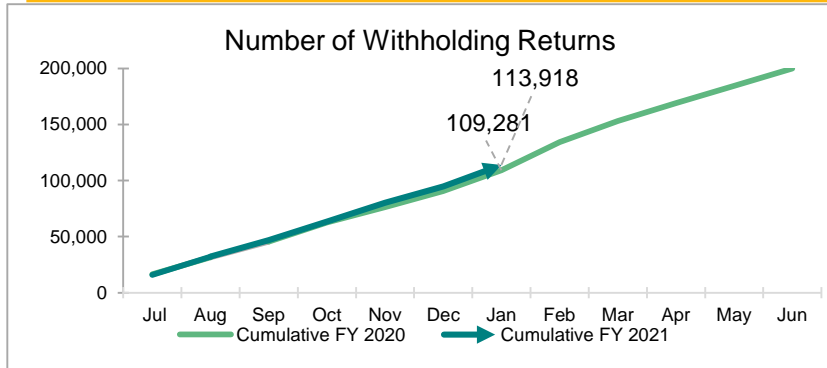
Income Tax - Collections

| Fiscal Years 2020 - 2021 Income Tax Collections | FY21 YTD January 2021 | FY20 YTD January 2020 |
|--|--------------------------|--------------------------|
| Withholdings/Estimates | \$161,387,102 | \$169,632,462 |
| Individuals | 15,787,551 | 13,591,424 |
| Corporations | 12,234,060 | 10,685,757 |
| Partnerships | 2,217,812 | 3,002,338 |
| Assessments | 279,971 | 1,343,972 |
| Total Collections | \$191,906,497 | \$198,255,953 |
| Refunds Claimed/Disbursed | (6,590,171) | (6,451,590) |
| Estimated Refunds for Remote Work | (43,739,190) | - |
| Collections Net of Refunds/Disbursements | \$ 141,577,136 | \$ 191,804,363 |

Notes: \$43.7 M has been recorded as an estimated non-resident remote work refund liability related to withholding revenues received in FY21.



Income Tax – Volume of Returns and Withholdings



*The large variance in Individual Returns received and Individual Refunds issued from January 2020 to January 2021 is due to the change in the filing deadline from April 15, 2020 to July 15, 2020. The high volume of returns received in July 2020 causes a cumulative variance.



Development and Grants

Active Grants and Donations as of January 31, 2021 (\$ in millions)

| | | |
|---|----------|-------|
| | | |
| | | |
| Net Change from last month ⁽³⁾ | (\$94.7) | \$2.5 |

New Funds – January 1 to March 3, 2021 (\$ in millions)

| | |
|--|---------------|
| | |
| | |
| Committed ⁽⁴⁾ | \$56.3 |
| Total New Funding | \$85.1 |
| COVID-19 Overall Funds Raised ⁽⁵⁾ | \$68.9 |

- (1) Reflects public and private funds directly to City departments.
- (2) Reflects public and private funds for City projects via fiduciaries, and to third-party partners and agencies for projects prioritized by the City for which the OCFO-Office of Development and Grants has provided active support.
- (3) The most significant new award in January was the COVID-19 Immunization Supplemental Funding Grant, in the amount of \$3,445,528, from the Michigan Department of Health and Human Services. Other significant awards include four grants to support the People Plan, from the U.S. Department of Labor, General Motors Foundation, JPMorgan Chase Foundation, and Amazon.com, Inc. respectively, for a total of \$2,900,000.
- (4) Reflects verbal and informal commitments which are secure, but for which formal agreements have not yet been finalized.
- (5) Reflects documented and committed funds raised for COVID-19 response efforts by the City and its partners.



Development and Grants

New Funds (Total) – January 1 to March 3, 2021 – By Priority Category

| Priority Category | Documented | Committed | Total |
|---------------------------------|----------------------|----------------------|----------------------|
| Administration/General Services | \$ 18,870,864 | | \$ 18,870,864 |
| | \$ 30,000 | \$ 65,000 | \$ 95,000 |
| | \$ 1,000,000 | | \$ 1,000,000 |
| | \$ 7,495,733 | \$ 1,000,000 | \$ 8,495,733 |
| | | \$ 44,000,000 | \$ 44,000,000 |
| Parks and Recreation | \$ 2,000 | \$ 200,000 | \$ 202,000 |
| Planning | | | |
| | \$ 100,590 | \$ 798,786 | \$ 899,376 |
| | | \$ 1,000,000 | \$ 1,000,000 |
| | \$ 20,000 | \$ 6,750,000 | \$ 6,770,000 |
| | \$ 1,253,800 | \$ 2,500,000 | \$ 3,753,800 |
| Grand Total | \$ 28,772,987 | \$ 56,313,786 | \$ 85,086,773 |

Development and Grants

New Funds and City Leverage⁽¹⁾ – January 1 to March 3, 2021 – By Priority Category

| Priority Category | Total Funds | City Leverage ⁽¹⁾ |
|-------------------------------------|---------------|------------------------------|
| Administration/General Services | \$ 18,870,864 | |
| Economic Development ⁽²⁾ | \$ 1,000,000 | \$ 59,000,000 |
| Health | \$ 8,495,733 | |
| Housing ⁽³⁾ | \$ 44,000,000 | |
| Infrastructure | | |
| Parks and Recreation | \$ 202,000 | |
| Planning | | |
| Public Safety | \$ 899,376 | \$ 25,148 |
| Technology/Education | \$ 1,000,000 | |
| Transportation | \$ 6,770,000 | \$ 5,000 |
| Workforce ⁽⁴⁾ | \$ 3,753,800 | \$ 15,040,200 |
| | | \$ 74,070,348 |

(1) Leverage includes both match and parallel investment by the City that help make the case to external funders to co-invest.

(2) Included here is \$59M for the Strategic Neighborhood Fund, which has leveraged all SNF funding to date which includes funds raised between 2018-2020.

(3) There is an additional \$50M in HUD funding allocated to the Affordable Housing Leverage Fund that has been critical to securing these commitments.

(4) Includes \$15,040,200 in leverage for the People Plan.



Coronavirus Federal Relief - Transparency

Coronavirus Federal Relief⁽¹⁾ - Current Detail (\$ in millions)

| Federal Source | Awarded Amount | Current Estimated Exp. ⁽²⁾ | Projected Exp. | Uses |
|--|----------------|---------------------------------------|----------------|---|
| CARES Act Coronavirus Relief Fund (CRF) | \$116.9 | \$116.9 | \$0 | Previously unbudgeted costs necessary to respond to COVID, incurred between 3/1/2020 and 12/30/2020 |
| MI-2020-022-00 Section 5307 Urbanized Area Formula | \$64.3 | \$33.8 | \$30.5 | <ul style="list-style-type: none"> Emergency response services and supplies, paid administrative leave due to service reductions Provision of transit services that help residents and employees |
| Coronavirus Relief Local Government Grants FY 2020 | \$37.3 | \$37.3 | \$0 | To offset reductions in State revenues allocated to the City of Detroit as part of the FY 2020 revenue sharing allocation |
| CDBG-CV ⁽²⁾ | \$24.9 | \$7.7 | \$17.2 | Investments in supportive housing, housing counseling, tax-filing assistance, housing search and placement, eviction defense, and rental assistance for landlords and tenants. |
| ESG-CV ⁽³⁾ | \$19.6 | \$10.4 | \$9.2 | Emergency services such as shelter and outreach as well as prevention and rapid re-housing to decrease homelessness, while mitigating impact of COVID |
| FEMA Supplemental Vaccine- Federal Disaster Declaration | \$18.7 | \$6.4 | \$12.3 | To administer the COVID-19 vaccine at various facilities – includes cost of staffing costs, facility rental, PPE and supplies for vaccine distribution |
| MDHHS Coronavirus Relief Fund (CRF) for Testing Operations | \$15.8 | \$15.8 | \$0.0 | To administer and expand COVID testing operations and cover costs associated with testing |

(1) This report includes details for all documented awards received directly by the City, originating from federal allocations in the CARES Act and any subsequent federal relief legislation associated with COVID-19, pursuant to Council's resolution. These are estimated expenditures through 2/28, and still subject to adjustment as supporting documentation is reviewed.

(2) This includes two CDBG-CV awards received to date, one in April and one in September.

(3) This includes two ESG-CV awards received to date, one in April and one in June.



Coronavirus Federal Relief - Transparency

Coronavirus Federal Relief - Current Detail (\$ in millions)

| Federal Source | Amount | Current Estimated Exp. | Projected Exp. | Uses |
|--|--------|------------------------|----------------|---|
| Epi Lab Capacity (CDC) Enhanced Testing | \$14.3 | \$4.0 | \$10.3 | To administer and expand COVID testing operations and cover costs associated with testing |
| First Responder Hazard Pay Premiums Program | \$3.7 | \$3.7 | \$0 | To reimburse qualifying first responder hazard pay premiums provided to first responders who have performed hazardous duty or work related to COVID-19 |
| DOJ Byrne Coronavirus Emergency Supplemental Funding (CESF) | \$3.3 | \$2.2 | \$1.1 | <ul style="list-style-type: none"> • Fire and Police- OT costs due to COVID • HSEM Early/Emergency Notification system • Software/Tech for DPD remote work |
| COVID-19 Epi Lab Capacity Contact Tracing TCVM | \$2.8 | \$2.8 | \$0 | To support contact tracing costs |
| Unanticipated School Closure Food Program (USCFP) ⁽¹⁾ | \$2.1 | \$2.1 | \$0 | In light of school closure, provide parents and guardians contact-free pick-up of meals for children |
| FEMA Non-Congregate Shelter FY20 | \$1.7 | \$1.7 | \$0 | To reimburse costs incurred by the City in combatting the COVID Pandemic – 1 st submission to FEMA |
| CRF Contact Tracing | \$1.5 | \$0.9 | \$0.4 | To cover the cost of contact tracing and case investigation, to mitigate the spread of COVID-19. |
| MDE Summer Food Service Program Increase | \$1.1 | \$1.1 | \$0 | To support the increase and expansion of SFSP 2020 due to COVID-19 |
| Coronavirus Task Force on Racial Disparities Rapid Response | \$0.9 | \$0.8 | \$0.1 | To cover the costs of staff and supplies in order to mitigate the effects of COVID-19 on communities of color |

(1) We originally projected serving \$2M in meals for the USCFP, and completed service of \$2.1M in total, therefore the total amount has been increased to match actual reimbursement received.



Coronavirus Federal Relief - Transparency

Coronavirus Federal Relief - Current Detail (\$ in millions)

| Federal Source | Amount | Current Estimated Exp. | Projected Exp. | Uses |
|--|--------|------------------------|----------------|--|
| Influenza Immunization Outreach Program | \$0.8 | \$0.3 | \$0.4 | To provide more flu shots and ensure more people are vaccinated during the COVID pandemic |
| COVID-19 Contact Tracing TCVM Detroit Local Comp. | \$0.7 | \$0 | \$0.7 | To support Contact Tracing under the Local Comprehensive Agreement |
| COVID-19 Immunizations | \$0.7 | \$0 | \$0.7 | To support COVID-19 Immunization Efforts |
| Ryan White HIV/AIDS Program Part A COVID-19 Response | \$0.5 | \$0.4 | \$0.1 | Expanded training, additional contractual services, equipment - provides critical meal, transportation, and housing needs for individuals living with HIV/AIDS, while mitigating COVID |
| HOPWA-CV | \$0.4 | \$0.4 | \$0 | Assistance with short-term rental, mortgage and utilities payments, and Supportive services for individuals and/or families affected by HIV/AIDS, while mitigating COVID. |
| COVID-19 Epi Lab Infection Prevention | \$0.3 | \$0 | \$0.3 | CDC ELC Support for Infection Prevention Efforts |
| CRF LHD Testing | \$0.1 | \$0.1 | \$0 | Provides additional supplies/resources for COVID-19 testing |
| COVID-19 Epi Lab Infection Prevention Local Comp. | \$0.1 | \$0.1 | \$0 | CDC ELC Support for Infection Prevention Efforts provided under the Local Comprehensive Agreement |
| Airport Supplemental CARES Act Funds FY 2020 | \$0.1 | \$0 | \$0.1 | To cover the cost of airport utility expenses during the COVID-19 Emergency period |

Coronavirus Federal Relief Total: \$332.6



Cash Position

(\$ in millions)

| | Unrestricted | Restricted | January 2021 Total | Prior Year January 2020 |
|--|-----------------|-----------------|--------------------|----------------------------|
| Bank Balance | \$ 863.9 | \$ 542.4 | \$ 1,406.3 | \$ 1,253.1 |
| Plus/minus: Reconciling items | 4.6 | 0.1 | 4.7 | 17.0 |
| Reconciled Bank Balance | \$ 868.5 | \$ 542.5 | \$ 1,411.0 | \$ 1,270.1 |
| General Ledger Cash Balances | | | | |
| General Fund | | | | |
| General Accounts | \$ 215.4 | \$ 52.7 | \$ 268.1 | \$ 358.3 |
| Risk Management/Self Insurance | 15.4 | 9.6 | 25.0 | 58.7 |
| Undistributed Delinquent Taxes | 3.2 | - | 3.2 | 15.1 |
| Quality of Life Fund | - | 12.0 | 12.0 | 20.9 |
| Retiree Protection Trust Fund | - | 236.0 | 236.0 | 177.8 |
| A/P and Payroll Clearing | 19.7 | - | 19.7 | 20.0 |
| Other Governmental Funds | | | | |
| Capital Projects | 12.3 | 151.0 | 163.3 | 124.1 |
| Street Fund | 106.5 | 3.3 | 109.8 | 85.3 |
| Grants | 58.6 | (0.4) | 58.3 | 45.6 |
| Covid 19 | 145.9 | - | - | - |
| Solid Waste Management Fund | 46.4 | 0.0 | 46.5 | 48.8 |
| Debt Service | - | 78.1 | 78.1 | 77.1 |
| Gordie Howe Bridge Fund | 2.8 | - | 2.8 | 17.8 |
| Other | 16.7 | - | 16.7 | 18.8 |
| Enterprise Funds | | | | |
| Enterprise Funds | 25.6 | - | 25.6 | 13.1 |
| Fiduciary Funds | | | | |
| Undistributed Property Taxes | 131.4 | - | 131.4 | 124.5 |
| Fire Insurance Escrow | 10.6 | - | 10.6 | 10.7 |
| Other | 40.6 | - | 40.6 | 39.5 |
| Component Units | | | | |
| Component Units | 17.4 | - | 17.4 | 13.9 |
| Total General Ledger Cash Balance | \$ 868.5 | \$ 542.5 | \$ 1,411.0 | \$ 1,270.1 |

Note: This schedule reports total City of Detroit (excludes DSWD) cash in the bank at January 31, 2021 and differences between the General Ledger and bank balance are shown as reconciling items. This report does not represent cash available for spending, and liabilities and fund balance must be considered when determining excess cash.



Operating Cash Activity: YTD Actual vs. Forecast and 12 Month Forecast

\$ in millions

| | FY20 YTD | | FY21 YTD | | | January 2021 Actual | February 2021 Forecast | March 2021 Forecast | April 2021 Forecast | May 2021 Forecast | June 2021 Forecast | July 2021 Forecast | Aug 2021 Jan 2022 Forecast |
|---|--------------------|--------------------|----------------------|-----------------|------------------|---------------------------|------------------------------|---------------------------|---------------------------|-------------------------|--------------------------|--------------------------|----------------------------------|
| | July Jan Actual | Actual | July Jan Forecast | Variance | Actual | | | | | | | | |
| Beginning Common Cash Pool | \$ 553.6 | \$ 564.2 | | | \$ 580.3 | \$ 596.7 | \$ 559.7 | \$ 530.9 | \$ 506.8 | \$ 456.3 | \$ 557.5 | \$ 519.3 | |
| Sources of Cash | | | | | | | | | | | | | |
| Income Taxes | 173.3 | 169.6 | 133.9 | 35.7 | 27.8 | - | - | 2.9 | 9.8 | 17.3 | 25.3 | 151.2 | |
| Property Taxes | 488.1 | 514.0 | 491.2 | 22.9 | 143.5 | 16.4 | 4.0 | 3.1 | 5.6 | 45.9 | 58.2 | 430.0 | |
| Revenue Sharing | 86.9 | 62.5 | 60.6 | 1.9 | - | 28.0 | - | 27.7 | - | 25.1 | - | 87.8 | |
| Wagering Taxes | 133.7 | 60.9 | 22.2 | 38.7 | 9.8 | 8.2 | 8.3 | 8.7 | 9.6 | 10.2 | 13.1 | 114.0 | |
| Utility Users Taxes | 11.9 | 13.2 | 11.9 | 1.3 | 1.9 | 3.1 | 3.5 | 2.6 | 3.1 | 2.2 | 1.8 | 10.4 | |
| Other Receipts | 225.4 | 340.8 | 230.1 | 110.8 | 34.2 | 35.0 | 25.4 | 22.2 | 29.4 | 61.0 | 22.2 | 198.1 | |
| Net Interpool transfers | 265.0 | 237.2 | 247.0 | (9.9) | 48.2 | 30.8 | 50.7 | 34.1 | 23.2 | 72.3 | 72.0 | 232.7 | |
| Bond Proceeds | 27.9 | 27.9 | 6.8 | 21.0 | 3.3 | 4.2 | 35.4 | 0.7 | 1.5 | 8.7 | 20.1 | 9.2 | |
| Transfers from Budget Reserve Fund ⁽¹⁾ | - | - | - | - | - | - | - | - | - | 50.0 | - | - | |
| Total Sources of Cash | \$1,412.2 | \$1,426.1 | \$1,203.7 | \$222.4 | \$268.7 | \$125.7 | \$127.3 | \$102.0 | \$82.2 | \$292.7 | \$212.7 | \$1,233.4 | |
| Uses of Cash | | | | | | | | | | | | | |
| Wages and Benefits | (\$427.6) | (\$414.1) | (\$413.2) | (\$0.9) | (\$55.7) | (\$48.8) | (\$51.8) | (\$52.2) | (\$43.0) | (\$64.2) | (\$53.9) | \$ (344.1) | |
| Pension Contribution | (38.3) | (41.0) | (37.5) | (3.5) | (9.6) | (3.1) | (2.5) | (10.0) | (2.2) | (4.9) | (10.1) | (29.6) | |
| Debt Service | (14.9) | (9.8) | (9.8) | - | (0.5) | - | (8.7) | - | - | - | (5.1) | (9.8) | |
| Property Tax Distribution | (245.2) | (268.4) | (266.8) | (1.6) | (84.9) | (52.4) | (3.1) | - | (1.4) | (52.9) | (6.8) | (243.4) | |
| TIF Distribution | (29.7) | (30.7) | (29.7) | (1.0) | - | - | - | - | (29.6) | (0.3) | - | (29.7) | |
| Other Disbursements | (599.8) | (579.6) | (549.6) | (30.0) | (101.6) | (58.4) | (90.0) | (63.9) | (56.5) | (69.2) | (145.0) | (502.0) | |
| Transfers to Retiree Protection Fund | (45.0) | (50.0) | (50.0) | - | - | - | - | - | - | - | (30.0) | (55.0) | |
| Total Uses of Cash | (\$1,400.5) | (\$1,393.6) | (\$1,356.6) | (\$37.0) | (\$252.3) | (\$162.7) | (\$156.1) | (\$126.1) | (\$132.7) | (\$191.5) | (\$250.9) | (\$1,213.6) | |
| Net Cash Flow | \$11.7 | \$32.5 | (\$152.9) | \$185.4 | \$16.4 | (\$37.0) | (\$28.8) | (\$24.1) | (\$50.5) | \$101.2 | (\$38.2) | \$19.8 | |
| Ending Common Cash Pool | \$565.3 | \$596.7 | | | \$596.7 | \$559.7 | \$530.9 | \$506.8 | \$456.3 | \$557.5 | \$519.3 | \$539.1 | |
| Budget Reserve Fund ⁽¹⁾ | \$107.0 | \$107.0 | \$107.0 | | \$107.0 | \$107.0 | \$107.0 | \$107.0 | \$107.0 | \$57.0 | \$107.0 | \$107.0 | |

⁽¹⁾ The June 2021 projected transfer from Budget Reserve Fund included in the FY21 Adopted Budget. It may not be necessary as other cost savings /surplus are identified.



Accounts Payable and Supplier Payments

City of Detroit Accounts Payable Analysis \$ in millions

| Accounts Payable (AP) as of Jan-21 | |
|--|------------|
| Total AP (Dec-20) | \$ 53.0 |
| Plus: Jan-21 invoices processed | \$ 149.7 |
| Less: Jan-21 Payments made | \$ (170.2) |
| Total AP month end (Jan-21) | \$ 32.5 |
| | |
| Less: Invoices on hold ⁽¹⁾ | \$ (16.2) |
| Less: Installments/Retainage Invoices ⁽²⁾ | \$ (0.4) |
| Net AP not on hold | \$ 15.9 |

AP Aging (excluding invoices on hold)

| | Net AP | Current | Days Past Due | | |
|-------------------------|-----------|----------|---------------|----------|----------|
| | | | 1-30 | 31-60 | 61+ |
| Jan-21. Total | \$ 16.0 | \$ 9.3 | \$ 1.5 | \$ 0.9 | \$ 4.3 |
| % of total | 100% | 58% | 9% | 6% | 27% |
| Change vs. Dec-20 | \$ (17.2) | \$ (6.7) | \$ (8.5) | \$ (1.7) | \$ (0.3) |
| | | | | | |
| Total Count of Invoices | 1,220 | 874 | 149 | 65 | 132 |
| % of total | 100% | 72% | 12% | 5% | 11% |
| Change vs. Dec-20 | (587) | 129 | (393) | (230) | (93) |
| | | | | | |
| Dec-20. Total | \$ 33.2 | \$ 16.0 | \$ 10.0 | \$ 2.6 | \$ 4.6 |
| % of total | 100% | 48% | 30% | 8% | 14% |
| | | | | | |
| Total Count of Invoices | 1,807 | 745 | 542 | 295 | 225 |
| % of total | 100% | 41% | 30% | 16% | 13% |

Notes:
 (1) Invoices with system holds are pending validation. Some reasons include: pending receipt, does not match purchase order quantity/price and legal holds
 (2) Invoices on retainage are on hold until the supplier satisfies all contract obligations
 All invoices are processed and aged based on the invoice date

