



CITY OF DETROIT
OFFICE OF THE CHIEF FINANCIAL OFFICER

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January 14, 2019

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

Re: Monthly Financial Report for the Five Months ended November 30, 2018

Dear Honorable City Council Members:

Effective January 1, I was appointed Acting Chief Financial Officer for the City of Detroit. Along with our OCFO Leadership team, we will continue to build upon the great work that has been accomplished these last few years. I look forward to work with this Honorable Body and staff in this new role.

The OCFO respectfully submits its monthly City of Detroit Financial Report for the Five Months ended November 30, 2018. The OCFO also publishes this report on the City's website.

The OCFO is pleased to brief the City Council on the City's finances and respectfully requests to do so at one of the upcoming regularly scheduled Budget, Finance and Audit (BFA) Standing Committee meetings. The OCFO will also meet with the Legislative Policy Division prior to the BFA Committee meeting to further invite discussion on the report.

Best regards,

A handwritten signature in black ink, appearing to read "David P. Massaron". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

David P. Massaron
Acting Chief Financial Officer

Att: City of Detroit Financial Report for the Five Months ended November 30, 2018

Cc: Mayor Michael E. Duggan, City of Detroit
Hakim Berry, Acting Chief Operating Officer
John Naglick, Chief Deputy CFO/Finance Director
Tanya Stoudemire, Deputy CFO/Budget Director
Christa McLellan, Deputy CFO/Treasurer
Stephanie Washington, City Council Liaison

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FY 2019 Financial Report

For the 5 Months ended November 30, 2018

Office of the Chief Financial Officer

January 14, 2018



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Executive Summary

- On December 11, the City closed a \$135M sale of general obligation bonds. The City was able to increase the sale from a planned \$110.9M due to lower than anticipated interest rates.
 - Bond proceeds will be used to support the City's Capital Agenda, with planned spending on investments in City neighborhoods, public safety improvements, and the replacement and expansion of City bus infrastructure.
- On December 13, the City closed a sale of \$176M of Distributable State Aid Fifth Lien Bonds to refinance approximately \$201M par amount of Financial Recovery Bonds. With the transaction, the City achieved a net present-value savings of approximately \$10M and reduced a major increase in debt-service payments anticipated to begin in FY 2025.
- On December 20, the City issued its FY 2018 Comprehensive Annual Financial Report (CAFR). It marks the City's fourth consecutive year ending with a balanced budget and operating surplus. The CAFR is available to view on the City's website.
- The Office of Budget, Office of Departmental Financial Services, and City departments are developing the FY 2020-2023 Four-Year Financial Plan.
 - The Office of Budget is also preparing updated revenue estimates for review at the February 2019 Revenue Estimating Conference. The adopted revenue estimates will be used for the FY 2020-2023 Four-Year Financial Plan.
- FY 2019 is currently projected to end with an operating surplus of approximately \$38.1M. (page 5)
 - Payroll and employee benefit expenditures are trending below budget as a result of position vacancies.
- Within the City's active grant portfolio, the most significant increases in November were the Skillman Foundation's award of \$1.2M to the Community Education Commission to support the After-school Bus Loops Program and an award of \$1.1M from the Michigan Indigent Defense Council to pay for the salaries of defense attorneys at the 36th District Court. (page 9)
- Total accounts payable as of November 2018 had a net increase of \$5.3M compared to October 2018. Net AP not on hold had a net increase of \$8.0M. The number of open invoices not on hold decreased by 181, and 1,114 new invoices were processed in November that are not on hold. (page 15)



YTD Budget Amendments – General Fund

FY 2018-2019 GENERAL FUND BUDGET AMENDMENTS (Through November 2018)		
Department	Reason for Amendment	Amount
FY 2018 - 2019 Adopted Budget		\$ 1,073,598,491
Carry Forward Use of Assigned Fund Balance		
City Council	City Planning Commission Project ⁽¹⁾	699,975
Non-Departmental	Restructuring Projects ⁽²⁾	1,697,194
Recreation	Wayne County Millages / Parks	1,660,548
Non-Departmental	Capital PO Encumbrances	13,216,435
Non-Departmental	P.E.G Fees	1,890,580
Non-Departmental	Blight Reinvestment	7,900,000
Non-Departmental	PLD Decommission	22,000,000
	Total	49,064,732
Transfer From Other Funds		
Non-Departmental	Blight Reinvestment ⁽³⁾	5,863,366
	Total	5,863,366
FY 2018 - 2019 Amended Budget (Through November 2018)		\$ 1,128,526,589

(1) Multi-year, multi-phase project which will result in an updated Zoning Ordinance.

(2) EM appropriated.

(3) The bond amendment approved by City Council in the amount of \$13.1M, included the transfer / increase of \$5.8M for blight reinvestment.



YTD Budget vs. YTD Actual – General Fund

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	\$104.5	\$131.5	–	\$131.5	\$27.0	25.8%
Property Taxes	64.5	65.4	–	65.4	0.9	1.4%
Wagering Taxes	75.7	80.2	–	80.2	4.5	5.9%
Utility Users' Tax	16.7	9.3	5.2	14.5	(2.2)	(13.1%)
State Revenue Sharing	33.7	35.9	–	35.9	2.2	6.6%
Other Revenues	110.0	61.6	–	61.6	(48.4)	(44.0%)
Sub-Total	\$405.1	\$383.9	\$5.2	\$389.1	(\$16.0)	(3.9%)
Budgeted Use of Prior Year Fund Balance	\$2.6	–	\$2.6	\$2.6	–	0.0%
TOTAL	\$407.7	\$383.9	\$7.8	\$391.7	(\$16.0)	(3.9%)
EXPENDITURES:						
Salary and Wages (incl. overtime)	(\$190.9)	(\$171.2)	–	(\$171.2)	\$19.7	(10.3%)
Employee Benefits	(81.8)	(43.9)	–	(43.9)	\$37.9	(46.3%)
Legacy Pension Payments	(20.0)	(20.0)	–	(20.0)	–	–
Retiree Protection Fund	(20.0)	(20.0)	–	(20.0)	–	–
Debt Service	(28.9)	(40.9)	–	(40.9)	(\$12.0)	41.5%
Other Expenses ⁽¹⁾	(115.4)	(161.4)	(31.5)	(192.9)	(\$77.5)	67.2%
TOTAL	(\$457.0)	(\$457.4)	(\$31.5)	(\$488.9)	(\$31.9)	7.0%

(1) Includes contribution to DDOT, transfer to PLA, Prior Year carry/balance forwards, contribution to Risk Management Fund, contribution to DBLA, plus all purchases of goods and services.



Annualized Projection vs. Budget – General Fund

ANNUAL ANALYSIS				
	BUDGET	PROJECTION	VARIANCE (BUDGET VS. PROJECTION)	
SUMMARY CLASSIFICATIONS	ANNUAL AMENDED	ANNUAL ESTIMATED	ANNUAL ESTIMATED	
A	B	C	(\$) D = C-B	% E = (D/B)
REVENUE:				
Municipal Income Tax	\$299.4	\$310.3	\$10.9	3.6%
Property Taxes*	129.3	128.1	(1.2)	(0.9%)
State PPT Reimbursement	4.5	0.0	(4.5)	(100.0%)
Wagering Taxes	180.8	180.9	0.1	0.1%
Utility Users' Tax*	40.0	43.0	3.0	7.5%
State Revenue Sharing	201.3	201.5	0.2	0.1%
Other Revenues	215.8	210.2	(5.6)	(2.6%)
Sub-Total	\$1,071.1	\$1,074.0	\$2.9	0.3%
Budgeted Use of Prior Year Fund Balance	2.6	2.6	–	–
Carry forward-Use of Assigned Fund Balance	49.1	49.1		
Transfers from Other Funds	5.9	5.9		
TOTAL (F)	\$1,128.7	\$1,131.6	\$2.9	0.3%
EXPENDITURES:				
Salary and Wages (incl. overtime)	(\$455.5)	(\$441.7)	\$13.8	(3.0%)
Employee Benefits	(140.4)	(130.2)	10.2	(7.3%)
Legacy Pension Payments	(38.6)	(38.6)	0.0	–
Retiree Protection Fund	(20.0)	(20.0)	0.0	–
Debt Service	(69.4)	(69.4)	0.0	–
Other Expenses	(404.7)	(393.5)	11.2	(2.8%)
TOTAL (G)	(\$1,128.6)	(\$1,093.4)	\$35.2	(3.1%)
VARIANCE (H=F+G)			\$38.1	

Note: Projected annual revenues are based on the September 2018 Revenue Estimating Conference.

* Property Taxes and Utility Users' Tax revenue projections are presented as gross totals to align with FY19 budget presentation.



Employee Count Monitoring

	MONTH-OVER-MONTH ACTUAL ⁽¹⁾			BUDGET VS. ACTUAL		
	Actual Oct. 2018	Actual Nov. 2018	Change Nov. 2018 vs. Oct. 2018	Adjusted Budget FY 2019 ⁽²⁾	Variance Under/(Over) Budget vs. November 2018	
Public Safety						
Police	3,079	3,074	(5)	3,322	248	7%
Fire	1,211	1,193	(18)	1,274	81	6%
Total Public Safety	4,290	4,267	(23)	4,596	329	7%
Non-Public Safety						
Office of the Chief Financial Officer	443	430	(13)	479	49	
Public Works - Full Time	370	372	2	423	51	
Health and Wellness Promotion	92	92	0	119	27	
Human Resources	99	100	1	106	6	
Housing and Revitalization	92	92	0	85	(7)	
Innovation and Technology	122	129	7	136	7	
Law	110	109	(1)	120	11	
Mayor's Office (includes Homeland Security)	72	72	0	79	7	
Planning and Development	30	32	2	41	9	
Recreation - Full Time ⁽³⁾	0	0	0	0	0	
General Services - Full Time	528	518	(10)	535	17	
Legislative ⁽⁴⁾	186	182	(4)	170	(12)	
36th District Court	326	326	0	326	0	
Other ⁽⁵⁾	116	120	4	133	13	
Total Non-Public Safety	2,586	2,574	(12)	2,752	178	6%
Total General City-Full Time	6,876	6,841	(35)	7,348	507	7%
Seasonal/ Part Time⁽⁶⁾	357	271	(86)	904	633	70%
Enterprise						
Airport	4	4	0	4	0	
BSEED	265	270	5	280	10	
Transportation	943	953	10	927	(26)	
Municipal Parking	88	84	(4)	90	6	
Water and Sewerage	524	524	0	618	94	
Library	304	305	1	322	17	
Total Enterprise	2,128	2,140	12	2,241	101	5%
Total City	9,361	9,252	(109)	10,493	1,241	12%

Notes:

- (1) Actuals are based on active employees only (both permanent and temporary) and include full-time, part-time, seasonal employees and PSCs if funded by vacant budgeted positions.
- (2) Adjusted Budget reflects amendments and other adjustments impacting approved position counts compared to the original budget. It excludes personal services contractors (PSCs).
The FY19 Budget increased the total FTE appropriation by 464 over the FY18 Budget.
- (3) The Parks and Recreation Department merged with the General Services Department effective FY 2019.
- (4) Includes: Auditor General, Inspector General, Zoning, City Council, Ombudsperson, City Clerk, and Elections.
- (5) Includes: Civil Rights Inclusion & Opportunity, Administrative Hearings, Public Lighting Department, and Non-departmental.
- (6) Includes DPW, General Services, Recreation and Elections



Income Tax - Collections

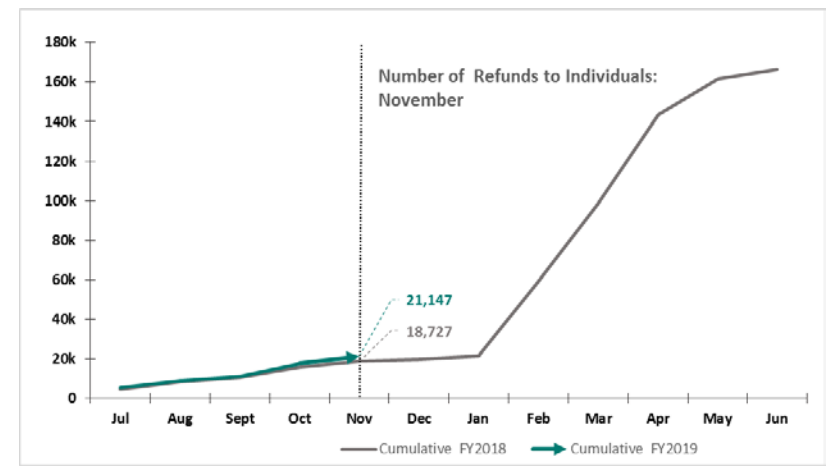
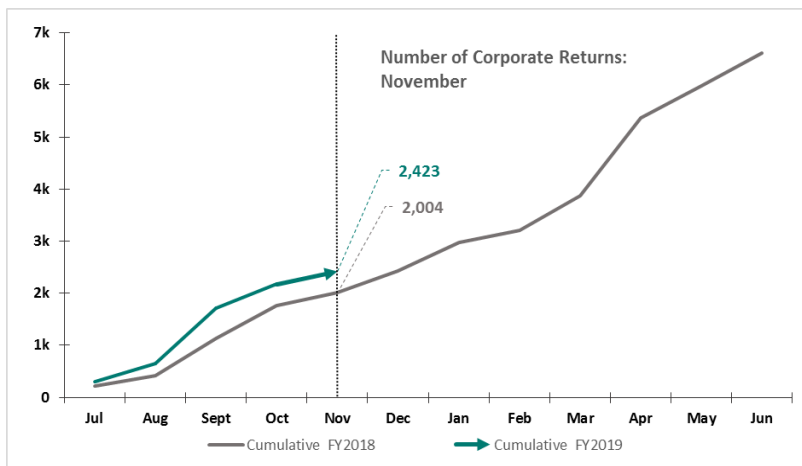
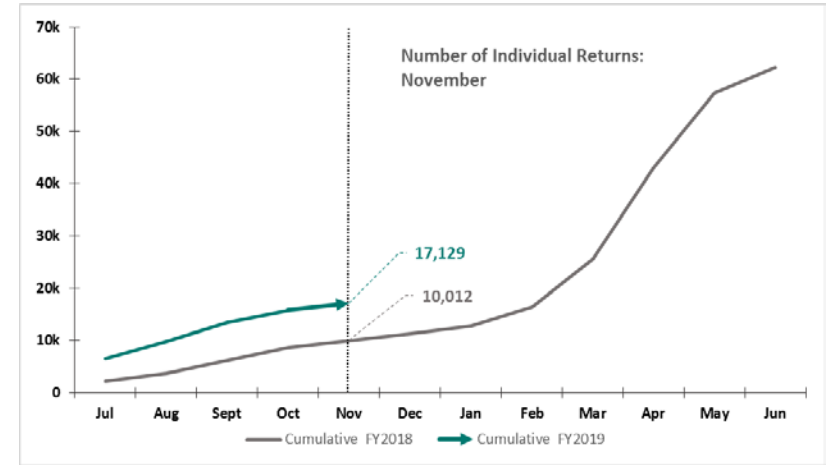
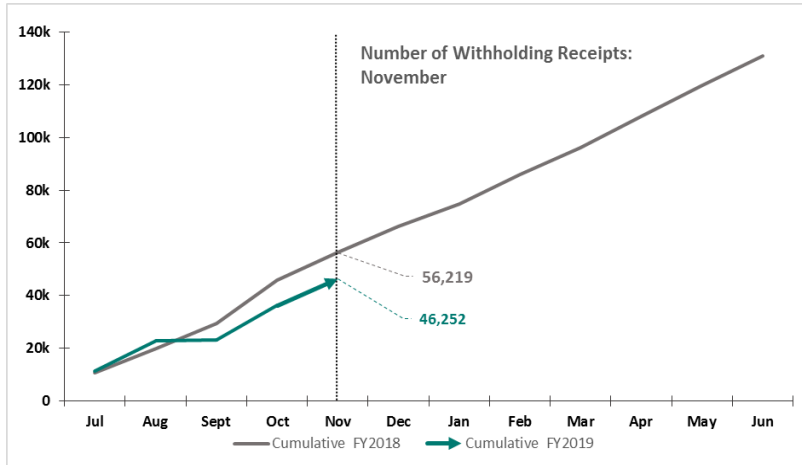
Fiscal Year 2019

Municipal Income Tax Collections	November 2018 YTD	November 2017 YTD
Withholdings/Estimates	\$ 115,514,749	\$ 97,448,413
Individuals (1099/1040 Filers)	7,376,604	17,795,976
Corporations	9,024,169	6,209,004
Partnerships	846,873	568,451
Assessments	1,579,755	1,816,477
Total Collections	\$ 134,342,150	\$ 123,838,321
(Refunds)/ Disbursements⁽¹⁾	(2,793,557)	(4,437,561)
Collections Net of Refunds/Disbursements	\$ 131,548,593	\$ 119,400,760

⁽¹⁾ The State holds an estimated amount of municipal income tax for potential refunds, and has in the past disbursed funds to the City that were not ultimately refunded.



Income Tax – Volume of Returns and Withholdings





Development and Grants

Active Grants and Donations as of November 30, 2018 (\$ in millions)

	Amount Awarded – City ⁽¹⁾	Amount Awarded – Partners ⁽²⁾
Total Active	\$831.1	\$126.5
Net Change from last month ⁽³⁾	(\$24.1)	\$2.6

New Funds – January 1 to December 31, 2018 (\$ in millions)

	Amount Awarded
Documented	\$183.1
Committed ⁽⁴⁾	\$142.1
Total New Funding	\$325.2
Net New to the City ⁽⁵⁾	\$21.0

(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 change in November was the closure of the Detroit Fire Department's FY 2013 Staffing for Adequate Firefighter Emergency Response (SAFER) grant in the amount of \$24.2 million. This grant has been used to pay for firefighters within the department. The most significant increases were those highlighted on the Executive Summary.

(4) Reflects verbal and informal commitments which are secure, but for which formal agreements have not yet been finalized.

(5) Reflects new funds to the City from organizations which have not given to the City of Detroit before.



Development and Grants

New Funds – January 1 to December 31, 2018 – By Priority Category

Priority Category	Documented	Committed	Total
Administration/General Services	\$ 1,560,000	\$ 1,149,634	\$ 2,709,634
Community/Culture	\$ 438,409	-	\$ 438,409
Economic Development	\$ 100,000	\$ 53,352,957	\$ 53,452,957
Health	\$ 24,912,033	\$ 3,003,332	\$ 27,915,365
Housing	\$ 1,774,300	\$ 68,539,544	\$ 70,313,844
Infrastructure	\$ 250,000	-	\$ 250,000
Parks and Recreation	\$ 5,062,636	\$ 370,975	\$ 5,433,611
Planning	\$ 621,950	\$ 15,000	\$ 636,950
Public Safety	\$ 8,793,180	\$ 642,000	\$ 9,435,180
Technology/Education	\$ 2,249,442	\$ 3,550,000	\$ 5,799,442
Transit	\$ 119,008,422	\$ 9,950,000	\$ 128,958,422
Workforce	\$ 18,370,394	\$ 1,499,292	\$ 19,869,686
Grand Total	\$ 183,140,766	\$ 142,072,734	\$ 325,213,500



Development and Grants

New Funds and City Leverage⁽¹⁾ – January 1 to December 31, 2018 – By Priority Category

Priority Category	Total Funds	City Leverage
Administration/General Services	\$ 2,709,634	\$ 2,143,281
Community/Culture	\$ 438,409	\$ 24,622
Economic Development	\$ 53,452,957	\$ 59,080,000
Health	\$ 27,915,365	\$ 508,525
Housing	\$ 70,313,844	\$ 157,800 ⁽²⁾
Infrastructure	\$ 250,000	-
Parks and Recreation	\$ 5,433,611	\$ 9,601,753
Planning	\$ 636,950	\$ 107,605
Public Safety	\$ 9,435,180	\$ 2,159,963
Technology/Education	\$ 5,799,442	-
Transit	\$ 128,958,422	\$ 42,597,148
Workforce	\$ 19,869,686	\$ 2,381,250
Grand Total	\$ 325,213,500	\$ 118,761,947

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

⁽²⁾ There is an additional \$50M in HUD funding allocated to the Affordable Housing Leverage Fund that has been critical to securing these commitments.



Cash Position

(\$ in millions)

	<u>Unrestricted</u>	<u>Restricted</u>	<u>November 2018 Total</u>
Bank Balance	\$ 235.0	\$ 784.1	\$ 1,019.1
Plus/minus: Reconciling items	3.5	0.5	4.0
Reconciled Bank Balance	238.5	784.6	1,023.1
General Ledger Cash Balances			
General Fund			
General Accounts	\$ 135.5	\$ 105.2	\$ 240.7
Self Insurance Escrow	-	18.6	18.6
Undistributed Delinquent Taxes	-	34.3	34.3
Other	-	3.1	3.1
Other Governmental Funds			
Risk Management	-	87.6	87.6
Capital Projects	-	31.4	31.4
Street Fund	-	76.2	76.2
Grants	-	47.0	47.0
Solid Waste Management Fund	47.4	-	47.4
Debt Service	-	57.9	57.9
Gordie Howe Bridge Fund	-	20.9	20.9
Quality of Life Fund	-	26.9	26.9
Other	18.9	11.6	30.5
Enterprise Funds			
Enterprise Funds	20.5	18.2	38.7
Fiduciary Funds			
Undistributed Property Taxes	-	60.1	60.1
Fire Insurance Escrow	-	18.9	18.9
Retiree Protections Trust Funds	-	123.6	123.6
Other	-	43.1	43.1
Component Units			
Component Units	16.2	-	16.2
Total General Ledger Cash Balance	\$ 238.5	\$ 784.6	\$ 1,023.1

Note: This schedule reports total City of Detroit (excludes DSWD) cash in the bank



Operating Cash Activity: YTD Actual vs Forecast

For 5 Months Ending November 30, 2018

\$ in millions

	YTD		YTD		YTD		Prior YTD	
	Forecast		Actuals		Variance		Actuals	
Cash Receipts								
Property Taxes	\$	72.7	\$	78.8	\$	6.1	\$	76.0
Income Taxes		134.0		132.1		(1.9)		115.9
Wagering		80.5		84.7		4.2		78.0
State Shared Revenue		67.8		68.3		0.5		67.3
Utility Taxes		11.3		9.3		(2.0)		9.1
Other Revenue		96.5		101.0		4.5		105.6
Total Cash Receipts		\$462.8		\$474.2		\$11.4		\$451.9
Cash Disbursements								
Salaries & Wages	\$	(196.4)	\$	(201.7)	\$	(5.3)	\$	(182.4)
Benefits		(86.1)		(85.1)		1.0		(51.4)
Accounts Payable		(207.3)		(211.5)		(4.2)		(165.8)
Debt Service		(30.9)		(30.9)		0.0		(30.6)
Total Cash Disbursements	\$	(520.7)	\$	(529.2)	\$	(8.5)	\$	(430.2)
Net Cash Flow	\$	(57.9)	\$	(55.0)	\$	2.9	\$	21.7



Operating Cash Activity: Actual vs. Forecast to Year End

For 5 Months Ending November 30, 2018

	2018						2019						FY2019 Total
	July Actual	August Actual	September Actual	October Actual	November Actual	December Forecast	January Forecast	February Forecast	March Forecast	April Forecast	May Forecast	June Forecast	
<i>\$ in millions</i>													
Cash Receipts													
Property Taxes	\$ 24.3	\$ 7.0	\$ 40.4	\$ 5.6	\$ 1.5	\$ 0.8	\$ 3.4	\$ 26.3	\$ 2.7	\$ 1.7	\$ 2.4	\$ 18.8	\$ 134.9
Income Taxes	35.1	23.7	23.5	30.8	19.0	23.1	25.0	23.1	25.0	31.0	25.5	26.2	311.0
Wagering	15.1	18.1	13.4	15.6	22.5	19.6	14.6	15.3	14.0	14.7	15.0	15.2	193.1
State Shared Revenue	0.0	33.9	0.0	34.4	0.0	33.8	0.0	33.4	0.0	32.9	0.0	32.9	201.3
Utility Taxes	2.3	1.8	1.9	1.8	1.5	2.0	3.0	3.0	4.0	3.0	2.0	2.0	28.3
Other Revenue	13.1	34.6	10.0	27.9	15.4	7.4	20.6	11.3	22.4	26.9	35.6	44.3	269.5
Total Cash Receipts	\$ 89.9	\$ 119.1	\$ 89.2	\$ 116.1	\$ 59.9	\$ 86.7	\$ 66.6	\$ 112.4	\$ 68.1	\$ 110.2	\$ 80.5	\$ 139.4	\$ 1,138.1
Cash Disbursements													
Salaries & Wages	\$ (39.1)	\$ (49.7)	\$ (37.7)	\$ (37.7)	\$ (37.5)	\$ (34.9)	\$ (41.4)	\$ (33.8)	\$ (37.8)	\$ (36.1)	\$ (40.7)	\$ (37.9)	\$ (464.3)
Benefits	(33.8)	(26.6)	(5.5)	(12.7)	(6.5)	(13.6)	(14.0)	(6.2)	(6.5)	(16.1)	(6.5)	(43.8)	(191.8)
General Expenditures (AP, subsidies)	(39.3)	(46.5)	(33.8)	(53.5)	(38.4)	(30.7)	(41.9)	(17.3)	(26.1)	(22.9)	(35.2)	(26.4)	(412.0)
Debt Service	(2.0)	(4.5)	(14.7)	(6.9)	(2.8)	(11.2)	(2.8)	(8.0)	(2.8)	(20.6)	(2.8)	(8.0)	(87.1)
Total Cash Disbursements	\$ (114.2)	\$ (127.3)	\$ (91.7)	\$ (110.8)	\$ (85.2)	\$ (90.4)	\$ (100.1)	\$ (65.3)	\$ (73.2)	\$ (95.7)	\$ (85.2)	\$ (116.1)	\$ (1,155.2)
Net Cash Flow	\$ (24.4)	\$ (8.2)	\$ (2.5)	\$ 5.3	\$ (25.3)	\$ (3.7)	\$ (33.5)	\$ 47.1	\$ (5.1)	\$ 14.5	\$ (4.7)	\$ 23.3	\$ (17.1)



Accounts Payable

All Funds
\$ in millions

Accounts Payable (AP) as of Nov-18	
Total AP (Oct-18)	\$ 28.1
Plus: Nov-18 invoices processed	\$ 99.7
Less: Nov-18 Payments made	\$ (94.4)
Total AP month end (Nov-18)	\$ 33.4
Less: Invoices on hold ⁽¹⁾	\$ (14.3)
Less: Installments/Retainage Invoices ⁽²⁾	\$ (0.3)
Net AP not on hold	\$ 18.8

AP Aging (excluding invoices on hold)

	Net AP	Current	Days Past Due		
			1-30	31-60	61+
Nov-18. Total	\$ 18.8	\$ 11.8	\$ 6.2	\$ 0.1	\$ 0.7
% of total	100%	63%	33%	0%	4%
Change vs. Oct-18	\$ 8.0	\$ 3.5	\$ 4.2	\$ (0.1)	\$ 0.3
Total Count of Invoices	1,235	887	179	48	121
% of total	100%	72%	14%	4%	10%
Change vs. Oct-18	(181)	(212)	9	9	13
Oct-18. Total	\$ 10.8	\$ 8.3	\$ 2.0	\$ 0.1	\$ 0.4
% of total	100%	77%	19%	1%	4%
Total Count of Invoices	1,416	1,099	170	39	108
% of total	100%	78%	12%	3%	8%

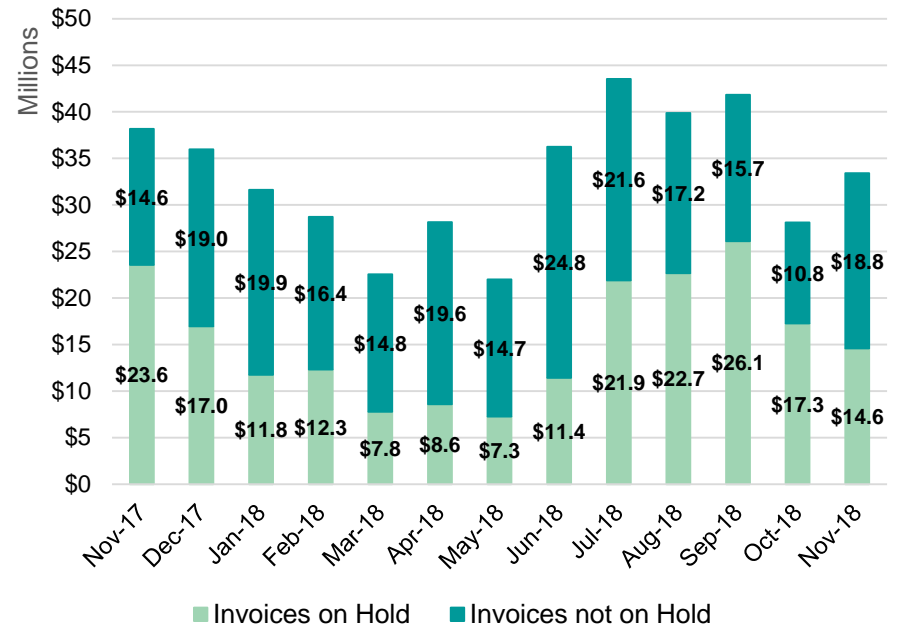
Notes:

(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.

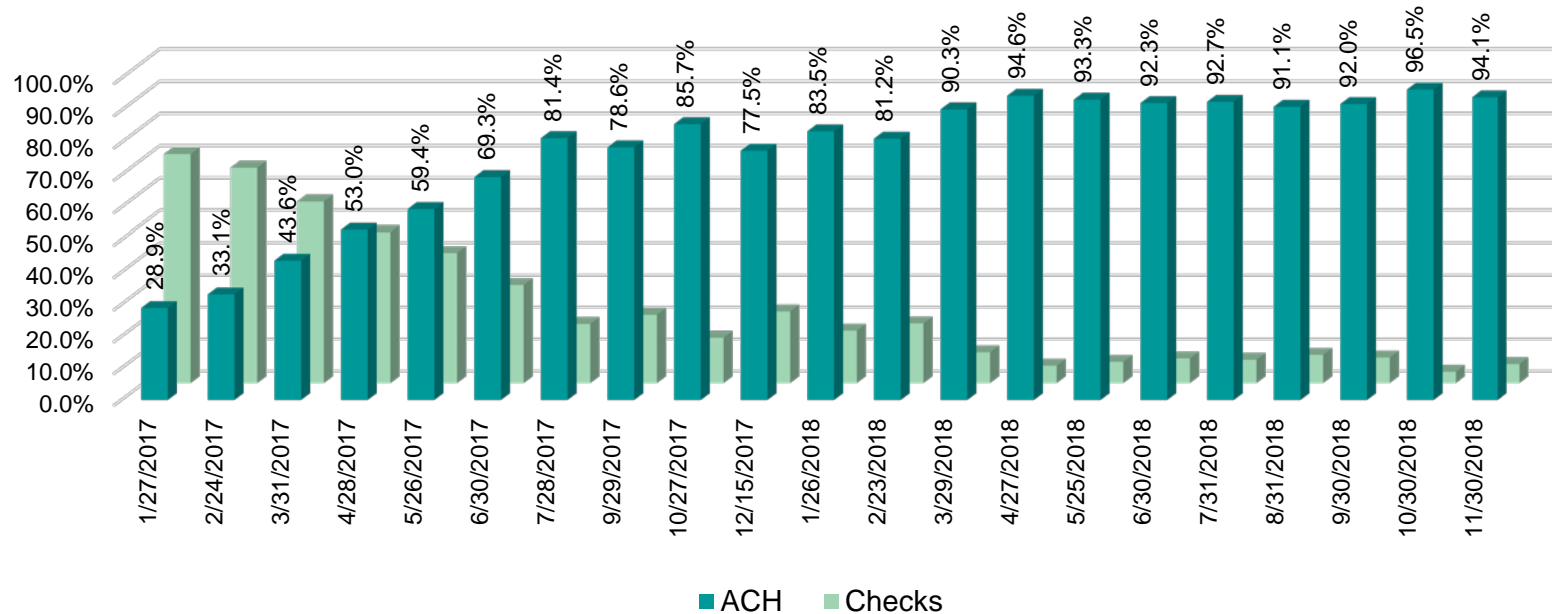
Accounts Payable





Supplier Payments – ACH vs. Checks

Supplier Payment Methods



In January 2017, an initiative was launched to have all suppliers adhere to CFO Directive No. 2016-001.

Phase 1 – includes all suppliers that do business with the City of Detroit.

Phase 2 – June 2018. Includes 3rd party payroll suppliers and employee expense reimbursements.

Not included in scope: Jurors, Poll Worker, Property Tax, Payroll, 3rd Party Supplies, Utilities, Government Agency.



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