



CITY OF DETROIT
OFFICE OF THE CHIEF FINANCIAL OFFICER

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March 17, 2021

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

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

Dear Honorable City Council Members:

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. 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,

Acting CFO

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

Cc: Mayor Michael E. Duggan, City of Detroit
Hakim Berry, Chief Operating Officer
Tanya Stoudemire, Chief Deputy CFO/Policy & Administration Director
John Naglick, Jr., Chief Deputy CFO/Finance Director
Eric S. Higgs, Deputy CFO/Chief Accounting Officer - Controller
Christa McLellan, Deputy CFO/Treasurer
Steve Watson, Deputy CFO/Budget Director
Avery Peoples, City Council Liaison



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.



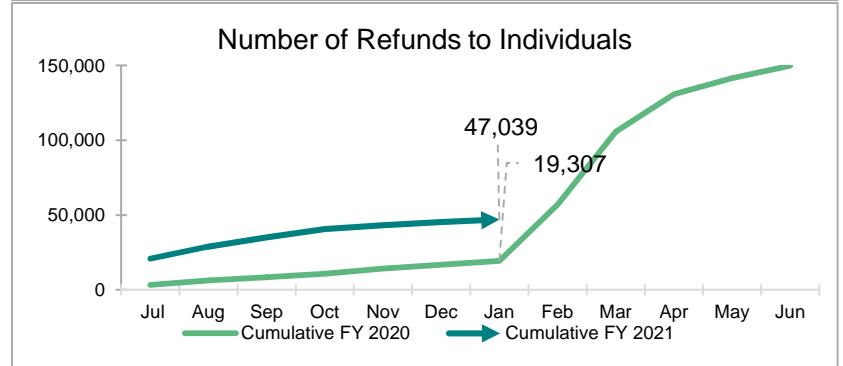
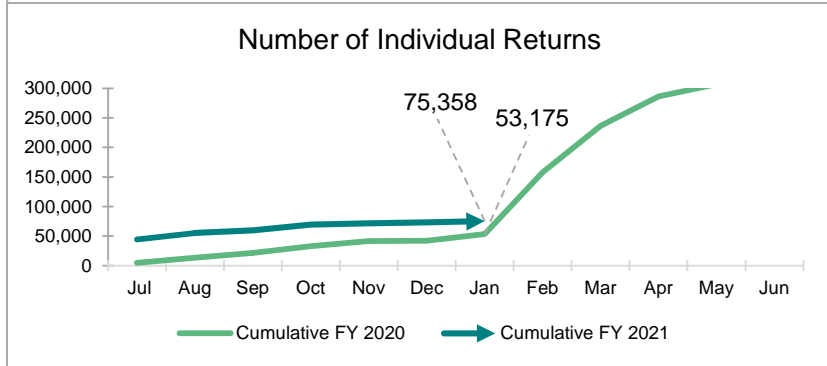
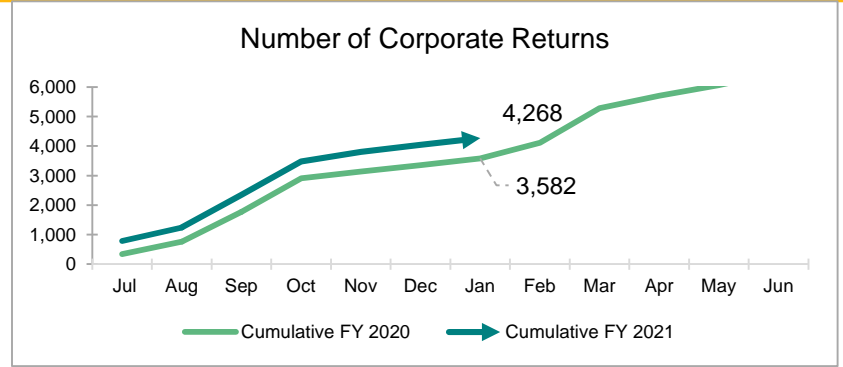
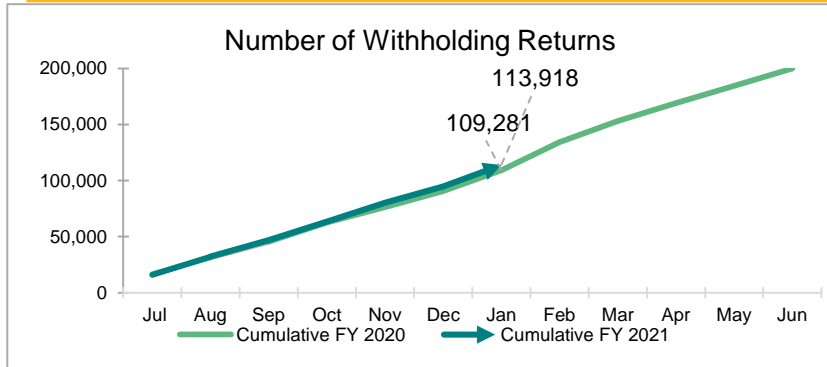
Income Tax - Collections

Fiscal Years 2020 - 2021	FY21 YTD	FY20 YTD
Income Tax Collections	January 2021	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)

	Amount Awarded – City ⁽¹⁾	Amount Awarded – Partners ⁽²⁾
Total Active	\$1,185.8	\$333.7
Net Change from last month ⁽³⁾	(\$94.7)	\$2.5

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

	Amount Awarded
Documented	\$28.8
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
Community/Culture	\$ 30,000	\$ 65,000	\$ 95,000
Economic Development	\$ 1,000,000		\$ 1,000,000
Health	\$ 7,495,733	\$ 1,000,000	\$ 8,495,733
Housing		\$ 44,000,000	\$ 44,000,000
Infrastructure			
Parks and Recreation	\$ 2,000	\$ 200,000	\$ 202,000
Planning			
Public Safety	\$ 100,590	\$ 798,786	\$ 899,376
Technology/Education		\$ 1,000,000	\$ 1,000,000
Transportation	\$ 20,000	\$ 6,750,000	\$ 6,770,000
Workforce	\$ 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	
Community/Culture	\$ 95,000	
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
Grand Total	\$ 85,086,773	\$ 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	February	March	April	May	June	July	Aug 2021 -
	July - Jan	Actual	July - Jan	July - Jan	Variance	2021	2021	2021	2021	2021	2021	2021	Jan 2022
	Actual	Actual	Forecast	Forecast		Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
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

