



**OFFICE OF THE
CHIEF FINANCIAL OFFICER**

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June 14, 2021

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

Re: Financial Report for the Ten Months ended April 30, 2021

Dear Honorable City Council Members:

The Office of the Chief Financial Officer (OCFO) respectfully submits its City of Detroit Financial Report for the Ten Months ended April 30, 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,

Jay B. Rising
CFO

Att: City of Detroit Financial Report for the Ten Months ended April 30, 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 10 Months ended April 30, 2021

Office of the Chief Financial Officer

Submitted on June 14, 2021

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Executive Summary

Notes on the April 2021 Monthly Financial Report:

- On April 12, City employees who were previously on Workshare, due to workforce changes implemented in May 2020 to generate financial savings due to the pandemic, returned to full-time work status.
- On April 22, a new law (PA 7) was enacted to extend the filing deadline for individual city income tax filers to May 17, 2021, matching the Federal and State income tax extensions.

Subsequent events to the month-end:

- On May 25, the Mayor gave a virtual citywide presentation to discuss the planning process for spending American Recovery Act Funds. The presentation kicked-off a series of community engagement meetings to solicit ideas and resident feedback. The presentation, a survey, and schedule of community meetings is available [online](#).
- The City received its first installment of Coronavirus State and Local Fiscal Recovery Funds which resulted from the Federal American Rescue Plan Act. The City received \$413,337,645 on June 7, 2021, which represented 50% of \$826,675,290 awarded to Detroit.

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

MONTHLY ANALYSIS						
	BUDGET	ACTUAL + ADJUSTMENTS + ENCUMBRANCES			VARIANCE (BUDGET VS. ACTUAL)	
	April		ADJUSTMENTS + ENCUMBRANCES	TOTAL		
MAJOR CLASSIFICATIONS	2021	ACTUAL				
A	B	C	D	E = C + D	(\$ F = E - B	% G = (F/B)
REVENUE:						
Municipal Income Tax	\$ 21.9	\$ 14.2	-	\$ 14.2	\$ (7.7)	(35.2%)
Property Taxes	1.4	1.2	-	1.2	(0.2)	(14.3%)
Wagering Taxes	17.1	17.9	-	17.9	0.8	4.7%
Utility Users' Tax	3.6	3.9	-	3.9	0.3	8.3%
State Revenue Sharing	32.3	34.7	-	34.7	-	-
Other Revenues	17.4	5.3	-	5.3	(12.1)	(69.5%)
Sub-Total	\$ 93.7	\$ 77.2	-	\$ 77.2	\$ (16.5)	(17.6%)
Use of Prior Year Fund Balance	10.0	-	10.0	10.0	-	0.0%
Balance Forward Appropriations	2.3	-	2.3	2.3	-	0.0%
Transfers from Other Funds	-	-	-	-	-	-
TOTAL	\$ 106.0	\$ 77.2	\$ 12.3	\$ 89.5	\$ (16.5)	(15.6%)
Salary and Wages (Incl. Overtime)	\$ (33.9)	\$ (33.4)	-	\$ (33.4)	0.5	1.5%
Employee Benefits	(9.5)	(11.5)	-	(11.5)	(2.0)	(21.1%)
Legacy Pension Payments	-	-	-	-	-	-
Retiree Protection Fund	-	-	-	-	-	-
Debt Service	(11.0)	(11.0)	-	(11.0)	-	-
Other Expenses	(22.1)	(13.5)	(4.9)	(18.4)	3.7	16.7%
TOTAL	\$ (76.5)	\$ (69.4)	\$ (4.9)	\$ (74.3)	\$ 2.2	2.9%



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

YTD ANALYSIS						
	BUDGET	ACTUAL + ADJUSTMENTS + ENCUMBRANCES			VARIANCE (BUDGET VS. ACTUAL)	
MAJOR CLASSIFICATIONS	YEAR TO DATE	ACTUAL	ADJUSTMENTS + ENCUMBRANCES	TOTAL		
A	B	C	D	E = C + D	(\$ F = E-B	% G = (F/B)
REVENUE:						
Municipal Income Tax	\$ 202.2	\$ 208.7	-	\$ 208.7	\$ 6.5	3.2%
Property Taxes	99.1	94.7	-	94.7	(4.4)	(4.4%)
Wagering Taxes	101.1	96.5	-	96.5	(4.6)	(4.5%)
Utility Users' Tax	23.1	24.6	-	24.6	1.5	6.5%
State Revenue Sharing	127.1	141.7	-	141.7	14.6	11.5%
Other Revenues	170.2	120.8	-	120.8	(49.4)	(29.0%)
Sub-Total	\$ 722.8	\$ 687.0	-	\$ 687.0	\$ (35.8)	(5.0%)
Use of Prior Year Fund Balance	99.5	-	99.5	99.5	-	0.0%
Balance Forward Appropriations	22.4	-	22.4	22.4	-	0.0%
Transfers from Other Funds	-	-	-	-	-	-
TOTAL	\$ 844.7	\$ 687.0	\$ 121.9	\$ 808.9	\$ (35.8)	(4.2%)
Salary and Wages (Incl. Overtime)	\$ (360.1)	\$ (330.2)	-	\$ (330.2)	\$ 29.9	8.3%
Employee Benefits	(105.8)	(96.9)	-	(96.9)	8.9	8.4%
Legacy Pension Payments	-	-	-	-	-	-
Retiree Protection Fund	(50.0)	(50.0)	-	(50.0)	-	0.0%
Debt Service	(75.3)	(75.3)	-	(75.3)	-	0.0%
Other Expenses	(324.9)	(188.6)	(42.6)	(231.2)	93.7	28.8%
TOTAL	\$ (916.1)	\$ (741.0)	\$ (42.6)	\$ (783.6)	\$ 132.5	14.5%

* 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
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	202.5	189.5	(13.0)	(6.4%)
Sub-Total	908.2	861.6	(46.6)	(5.1%)
Use of Prior Year Fund Balance	119.4	226.5	107.1	89.7%
Balance Forward Appropriations	26.8	26.8	-	0.0%
Transfers from Other Funds	-	-	-	-
TOTAL (F)	\$ 1,054.4	\$ 1,114.9	\$ 60.5	5.7%
EXPENDITURES:				
Salary and Wages (Incl. Overtime)	\$ (446.0)	\$ (391.0)	\$ 55.0	12.3%
Employee Benefits	(131.7)	(124.3)	7.4	5.6%
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	(323.0)	(275.4)	47.6	14.7%
TOTAL (G)	\$ (1,054.4)	\$ (944.4)	\$ 110.0	10.4%
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 April 2021)			
Department	Reason for Amendment	Resources	Expenditures
FY 2020-2021 Adopted Budget		\$ 1,023,976,879	\$ 1,023,976,879
Use of Prior Year Fund Balance			
CRIO	Homegrown Detroit	2,000,000	2,000,000
	Total	2,000,000	2,000,000
Balance Forward Appropriations			
Non-Departmental	Blight Remediation	733,907	733,907
General Services	Wayne County Park Millage - FY18	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 - Yr. 3	563,529	563,529
General Services	Wayne County Park Millage - FY19	294,496	294,496
General Services	Wayne County Park Millage - FY20	262,756	262,756
General Services	Pistons Basketball Court Improvement - Yr. 4	416,667	416,667
	Total	1,538,698	1,538,698
Transfers			
N/A	N/A	N/A	N/A
	Total	0	0
FY 2020-2021 Amended Budget		\$ 1,054,364,085	\$ 1,054,364,085



Employee Count Monitoring

	MONTH-OVER-MONTH ACTUAL ⁽¹⁾			BUDGET VS. ACTUAL		
	Actual	Actual	Change	Adjusted	Variance	
	March 2021	April 2021	March 2021 vs. April 2021	Budget FY 2021 ⁽²⁾	(Under)Over Budget vs. April 2021	
Public Safety						
Police	3,209	3,174	(35)	3,418	(244)	(7%)
Fire	1,166	1,160	(6)	1,271	(111)	(9%)
Total Public Safety	4,375	4,334	(41)	4,689	(355)	(8%)
Non-Public Safety						
Office of the Chief Financial Officer	385	372	(13)	466	(94)	
Public Works - Full Time	349	371	22	460	(89)	
Health	125	131	6	234	(103)	
Human Resources	97	93	(4)	115	(22)	
Housing and Revitalization	133	135	2	167	(32)	
Innovation and Technology	119	121	2	144	(23)	
Law	109	109	0	129	(20)	
Mayor's Office	83	83	0	83	0	
Municipal Parking	86	81	(5)	101	(20)	
Planning and Development	36	35	(1)	42	(7)	
General Services - Full Time	485	486	1	600	(114)	
Legislative ⁽³⁾	213	210	(3)	258	(48)	
36th District Court	312	312	0	325	(13)	
Other ⁽⁴⁾	213	192	(21)	187	5	
Total Non-Public Safety	2,745	2,731	(14)	3,311	(580)	(18%)
Total General City-Full Time	7,120	7,065	(55)	8,000	(935)	(12%)
Seasonal / Part Time⁽⁵⁾	21	93	72	818	(725)	(89%)
Enterprise						
Airport	4	4	0	4	0	
BSEED	254	255	1	305	(50)	
Transportation	668	662	(6)	976	(314)	
Water and Sewerage	490	497	7	650	(153)	
Library	236	235	(1)	327	(92)	
Total Enterprise	1,652	1,653	1	2,262	(609)	(27%)
Total City	8,793	8,811	18	11,080	(2,269)	(20%)

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 through April 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	19,311,958	7,719,083	19,360,533	(48,575)	(7,767,659)
	23 – OCFO	32,953,663	5,050,114	27,271,783	5,681,880	631,766
	24 – Fire	34,646,317	238,746	34,407,571	238,746	-
	25 – Health	8,920,356	308,986	7,906,682	1,013,674	704,688
	28 – HR	7,564,742	1,056,578	7,151,795	412,946	(643,631)
	29 – CRIO	1,128,931	334,062	1,072,112	56,820	(277,242)
	31 – DoIT	11,403,299	2,233,105	9,582,426	1,820,874	(412,232)
	32 – Law	10,517,452	2,055,298	8,656,664	1,860,787	(194,511)
	33 – Mayor	7,912,063	942,157	6,736,179	1,175,883	233,726
	34 – Parking	4,087,373	3,070,078	2,064,404	2,022,968	(1,047,110)
	36 – HRD	9,718,884	518,108	9,425,111	293,773	(224,335)
	37 – Police	186,026,193	4,573,022	181,453,171	4,573,022	-
	38 – Lighting	134,803	121,322	35,064	99,739	(21,584)
	43 – PDD	3,698,383	636,140	3,000,984	697,399	61,258
	45 – DAH	816,326	141,350	637,731	178,595	37,245
	47 – GSD	29,484,172	8,376,689	24,164,869	5,319,303	(3,057,386)
Non-Departmental	35 – Non-Dept	9,358,843	1,060,714	7,446,881	1,911,962	851,248
Enterprise Agencies	10 – Airport	364,885	-	379,777	(14,892)	(14,892)
	13 – BSEED	16,716,474	2,858,271	15,116,040	1,600,433	(1,257,838)
	20 – DDoT	39,837,217	2,043,777	39,118,947	718,270	(1,325,507)
	48 – Water	34,714,226	11,912,395	31,013,345	3,700,881	(8,211,515)
	49 – Sewerage	948,094	178,388	1,296,219	(348,125)	(526,514)
Total Executive Departments		368,324,913	37,374,839	342,927,079	25,397,833	(11,977,005)
Total Non-Departmental		9,358,843	1,060,714	7,446,881	1,911,962	851,248
Total Enterprise Agencies		92,580,895	16,992,832	86,924,329	5,656,567	(11,336,265)
Grand Total		470,264,651	55,428,385	437,298,289	32,966,362	(22,462,023)
General Fund		350,227,964	30,360,657	317,959,028	32,268,936	1,908,278
Non-General Fund		120,036,687	25,067,728	119,339,261	697,427	(24,370,301)

Note: On April 12, City employees who were previously on Workshare, due to workforce changes implemented in May 2020 to generate financial savings due to the pandemic, returned to full-time work status.



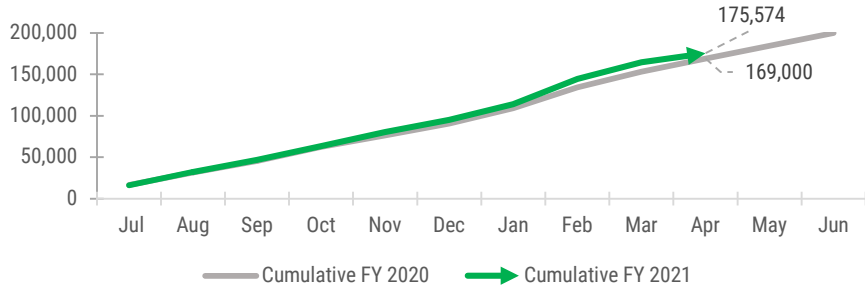
Income Tax - Collections

Fiscal Years 2020 - 2021	FY21 YTD	FY20 YTD
Income Tax Collections	April 2021	April 2020
Withholdings/Estimates	\$231,019,598	\$246,930,104
Individuals	57,745,704	20,217,739
Corporations	21,908,493	15,212,647
Partnerships	4,068,154	4,028,255
Assessments	372,706	1,663,816
Total Collections	\$315,114,655	\$288,052,562
Refunds claimed and disbursed	(65,800,306)	(26,464,227)
FY21 accrual for estimated remote work refunds	(40,508,632)	-
Collections Net of Refunds/Disbursements	\$ 208,733,717	\$ 261,588,335

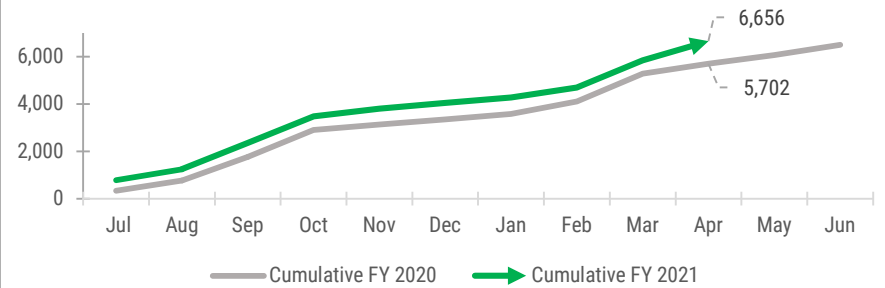
Note: The total remote work refund liability recorded at April 30th is \$70.6M; \$44.2 million is accrued for tax year 2020 and \$26.4 million for tax year 2021.

Income Tax – Volume of Returns and Withholdings

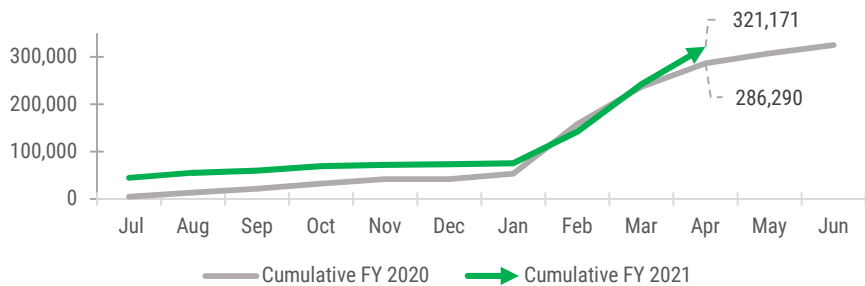
Number of Withholding Returns



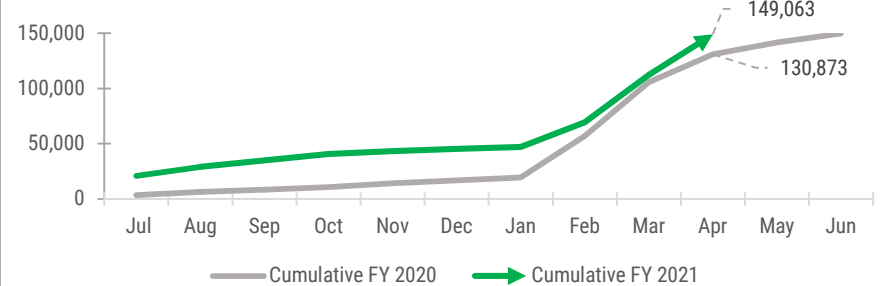
Number of Corporate Returns



Number of Individual Returns*



Number of Refunds to Individuals*



*The large variance in the number of returns and refunds at the beginning of the fiscal year is due to the extension of tax year 2019 filing deadline from April 15, 2020 to July 15, 2020. The tax year 2020 filing deadline has been extended to May 17, 2021, which has created a delay in the receipt of tax year 2020 returns and refunds.



Development and Grants

Active Grants and Donations as of April 30, 2021 (\$ in millions)

	Amount Awarded – City ⁽¹⁾	Amount Awarded – Partners ⁽²⁾
Total Active	\$2,020.9	\$327.6
Net Change from last month ⁽³⁾	\$804.2	(\$2.8)

New Funds – January 1 to May 28, 2021 (\$ in millions)

	Amount Awarded
Documented	\$898.1
Committed ⁽⁴⁾	\$272.6
Total New Funding	\$1,170.7
COVID-19 Overall Funds Raised ⁽⁵⁾	\$1,045.5

(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 April was the American Rescue Plan Act (ARPA) Grant to the City of Detroit, in the amount of \$826,675,290.

(4) Reflects verbal and informal commitments which are secure, but for which formal agreements have not yet been finalized. The most significant new commitment for this month's report is the Choice Neighborhoods Program, from the Department of Housing and Urban Development (HUD), in the amount of \$30 M.

(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 May 28, 2021 – By Priority Category

Priority Category	Documented	Committed	Total
Administration/General Services	\$ 845,613,191 ⁽¹⁾	\$ 22,326,942	\$ 867,940,133
Community/Culture	\$ 182,594	\$ 120,000	\$ 302,594
Economic Development	\$ 1,500,000		\$ 1,500,000
Health	\$ 17,129,814	\$ 1,000,000	\$ 18,129,814
Housing	\$ 28,172,915	\$ 215,994,944 ⁽²⁾	\$ 244,167,859
Infrastructure			
Parks and Recreation	\$ 1,591,346	\$ 300,000	\$ 1,891,346
Planning			
Public Safety	\$ 340,590	\$ 798,786	\$ 1,139,376
Technology/Education		\$ 1,047,500	\$ 1,047,500
Transportation	\$ 20,000	\$ 28,553,354	\$ 28,573,354
Workforce	\$ 3,548,800	\$ 2,486,400	\$ 6,035,200
Grand Total	\$ 898,099,250	\$ 272,627,926	\$ 1,170,727,176

(1) American Rescue Plan final allocation was awarded less than what was previously estimated. Original allocation was estimated at \$879.59M, actual award is \$826.67M, a difference of \$52.92M. Once specific project allocations have been finalized, funds will be moved to the appropriate category.

(2) COVID Rental Assistance (CERA) funds were originally reported at \$44M. The CERA funds are now documented at \$96M through combining the City's allocation with Highland Park and Hamtramck. Detroit residents have access to the entire allocation. In May 2021, U.S. Treasury released an additional round of Emergency Rental Assistance funding through the American Rescue Plan (ARP). The City of Detroit will receive a direct allocation in the amount of \$28M.

Development and Grants

New Funds and City Leverage⁽¹⁾ – January 1 to May 28, 2021– By Priority Category

Priority Category	Total Funds	City Leverage ⁽¹⁾
Administration/General Services	\$ 867,940,133 ⁽²⁾	
Community/Culture	\$ 302,594	\$ 26,798
Economic Development ⁽³⁾	\$ 1,500,000	\$ 59,000,000
Health	\$ 18,129,814	\$ 13,000
Housing ⁽⁴⁾	\$ 244,167,859	
Infrastructure		
Parks and Recreation	\$ 1,891,346	\$ 200,000
Planning		
Public Safety	\$ 1,139,376	\$ 25,148
Technology/Education	\$ 1,047,500	
Transportation	\$ 28,573,354	\$ 455,938
Workforce ⁽⁵⁾	\$ 6,035,200	\$ 17,040,200 ⁽⁴⁾
Grand Total	\$ 1,170,727,176	\$ 76,761,084

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

(2) American Rescue Plan final allocation was awarded less than what was previously estimated. Original allocation was estimated at \$879.59M, actual award is \$826.67M, a difference of \$52.92M. Once specific project allocations have been finalized, funds will be moved to the appropriate category.

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

(4) There is an additional \$50M in HUD funding allocated to the Affordable Housing Leverage Fund that has been critical to securing these commitments. COVID Rental Assistance (CERA) funds were originally reported at \$44M. The CERA funds are now documented at \$96M through combining the City's allocation with Highland Park and Hamtramck. Detroit residents have access to the entire allocation. In May 2021, U.S. Treasury released an additional round of Emergency Rental Assistance funding through the American Rescue Plan (ARP). The City of Detroit will receive a direct allocation in the amount of \$28M.

(5) Includes \$15,040,200 in leverage for the People Plan and \$2M in leverage for GDYT.



Coronavirus Federal Relief - Transparency

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

Federal Source	Awarded Amount	Current Estimated Exp. ⁽²⁾	Projected Exp.	Uses
American Rescue Plan Act (ARPA)	\$826.7	\$0	\$826.7	To combat the adverse economic, health, budget, quality of life, and community impacts of the COVID-19 pandemic
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
Emergency Rental Assistance Program II (ARPA)	\$28.1	\$0	\$28.1	To provide rental and utility assistance to renters in Detroit
CDBG-CV	\$24.9	\$7.3	\$17.6	Investments in supportive housing, housing counseling, tax-filing assistance, housing search and placement, eviction defense, and rental assistance for landlords and tenants.
ESG-CV	\$19.6	\$16.3	\$3.3	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	\$7.9	\$10.8	To administer the COVID-19 vaccine at various facilities – includes cost of procuring PPE/supplies to administer vaccine distribution

(1) This report includes details for all documented awards received directly by the City, originating from Federal COVID relief legislation.

(2) Expenditures are estimated expenditures through 5/31/21, and subject to adjustment as supporting documentation is reviewed.



Coronavirus Federal Relief - Transparency

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

Federal Source	Amount	Current Estimated Exp.	Projected Exp.	Uses
MDHHS Coronavirus Relief Fund (CRF) for Testing Operations	\$15.8	\$15.8	\$0	To administer and expand COVID testing operations and cover costs associated with testing
Epi Lab Capacity (CDC) Enhanced Testing	\$14.3	\$5.8	\$8.5	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	\$1.8	\$1.5	<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)	\$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 Federal Relief - Transparency

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

Federal Source	Amount	Current Estimated Exp.	Projected Exp.	Uses
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
Influenza Immunization Outreach Program	\$0.8	\$0.4	\$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	\$0.5	\$0	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: \$1,187.4



Cash Position

(\$ in millions)

	Unrestricted	Restricted	April 2021 Total	Prior Year April 2020
Bank Balance	\$ 870.9	\$ 687.6	\$ 1,558.5	\$ 1,272.7
Plus/minus: Reconciling items	(2.7)	1.4	(1.3)	(0.3)
Reconciled Bank Balance	<u>\$ 868.2</u>	<u>\$ 689.0</u>	<u>\$ 1,557.2</u>	<u>\$ 1,272.4</u>
General Ledger Cash Balances				
General Fund				
General Accounts	\$ 291.5	\$ 60.4	\$ 351.8	\$ 295.1
Risk Management/Self Insurance	11.9	9.6	21.6	75.8
Undistributed Delinquent Taxes	-	-	-	3.2
Quality of Life Fund	-	6.8	6.8	17.7
Retiree Protection Trust Fund	-	234.7	234.7	180.8
A/P and Payroll Clearing	13.6	-	13.6	29.6
Other Governmental Funds				
Capital Projects	\$ 22.3	\$ 348.3	\$ 370.6	\$ 113.2
Street Fund	101.0	3.1	104.1	127.3
Grants	55.3	0.1	55.5	164.5
Covid 19	124.0	-	124.0	-
Solid Waste Management Fund	39.1	-	39.1	39.0
Debt Service	-	25.9	25.9	33.9
Gordie Howe Bridge Fund	2.8	-	2.8	16.7
Other	24.9	-	24.9	19.0
Enterprise Funds				
Enterprise Funds	\$ 17.7	-	\$ 17.7	\$ 5.9
Fiduciary Funds				
Undistributed Property Taxes	\$ 92.4	-	\$ 92.4	\$ 88.3
Fire Insurance Escrow	10.8	-	10.8	10.8
Other	44.0	-	44.0	41.0
Component Units				
Component Units	\$ 16.9	-	\$ 16.9	\$ 10.6
Total General Ledger Cash Balance	<u>\$ 868.2</u>	<u>\$ 689.0</u>	<u>\$ 1,557.2</u>	<u>\$ 1,272.4</u>

Note: This schedule reports total City of Detroit (excludes DSWD) cash in the bank at April 30, 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			April	May	June	July	Aug	Sept	Oct	Nov 2021 -											
	July - April	Actual	July - April	July - April	Variance	2021	2021	2021	2021	2021	2021	2021	Apr 2022											
	Actual	Actual	Forecast	Forecast		Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast											
Beginning Common Cash Pool	\$	553.6	\$	564.2		\$	588.0	\$	605.8	\$	561.3	\$	1,047.8	\$	1,059.6	\$	1,087.5	\$	1,023.2	\$	1,022.1			
Sources of Cash																								
Income Taxes	\$	237.6	\$	249.6	\$	158.8	\$	90.8	\$	28.4	\$	8.8	\$	17.3	\$	25.3	\$	20.3	\$	27.0	\$	26.6	\$	143.5
Property Taxes		507.0		556.0		525.2		30.8		4.9		7.1		45.9		58.2		188.4		20.8		13.9		225.6
Revenue Sharing		143.2		118.9		116.3		2.6		28.4		-		25.1		-		29.0		-		29.2		86.5
Wagering Taxes		156.0		108.3		47.7		60.6		17.7		12.2		10.2		13.1		27.6		13.0		16.6		88.3
Utility Users Taxes		21.1		24.6		21.1		3.5		3.9		3.1		2.2		1.8		1.4		1.9		2.1		14.6
Other Receipts ⁽²⁾		419.8		457.6		316.5		141.1		30.0		21.5		471.0		22.2		42.4		44.4		18.0		167.7
Net Interpool transfers		357.1		327.0		357.8		(30.8)		25.9		15.2		72.3		72.0		21.8		44.3		32.3		242.3
Bond Proceeds		68.2		34.5		13.6		20.9		2.2		1.5		8.7		20.1		1.3		0.3		0.8		47.1
Transfers from Budget Reserve Fund ⁽¹⁾		-		-		-		-		-		-		50.0		-		-		-		-		-
Total Sources of Cash	\$	1,910.0	\$	1,877.0	\$	1,557.0	\$	320.0	\$	141.4	\$	69.4	\$	702.7	\$	212.7	\$	332.2	\$	151.7	\$	139.5	\$	1,015.6
Uses of Cash																								
Wages and Benefits	\$	(583.8)	\$	(562.5)	\$	(563.5)	\$	1.0	\$	(44.2)	\$	(46.0)	\$	(64.2)	\$	(53.9)	\$	(59.2)	\$	(57.7)	\$	(51.8)	\$	(341.8)
Pension Contribution		(54.0)		(55.8)		(52.5)		(3.3)		(10.4)		(2.2)		(4.9)		(10.1)		(2.2)		(2.2)		(9.9)		(31.3)
Debt Service		(23.6)		(18.5)		(18.5)		-		-		-		-		(5.1)		-		(8.7)		(0.4)		(9.4)
Property Tax Distribution		(299.6)		(330.2)		(331.3)		1.1		(1.9)		(1.4)		(52.9)		(6.8)		(86.0)		(62.7)		(4.6)		(145.6)
TIF Distribution		(29.7)		(30.7)		(29.7)		(1.0)		-		(5.6)		(24.3)		-		-		-		(1.6)		(28.1)
Other Disbursements		(814.7)		(787.7)		(754.5)		(33.2)		(67.1)		(58.7)		(69.9)		(95.0)		(101.9)		(84.7)		(72.3)		(452.9)
Transfers to Retiree Protection Fund		(45.0)		(50.0)		(50.0)		-		-		-		-		(30.0)		(55.0)		-		-		-
Total Uses of Cash	\$	(1,850.4)	\$	(1,835.4)	\$	(1,800.0)	\$	(35.4)	\$	(123.6)	\$	(113.9)	\$	(216.2)	\$	(200.9)	\$	(304.3)	\$	(216.0)	\$	(140.6)	\$	(1,009.1)
Net Cash Flow	\$	59.6	\$	41.6	\$	(243.0)	\$	284.6	\$	17.8	\$	(44.5)	\$	486.5	\$	11.8	\$	27.9	\$	(64.3)	\$	(1.1)	\$	6.5
Ending Common Cash Pool	\$	613.2	\$	605.8					\$	605.8	\$	561.3	\$	1,047.8	\$	1,059.6	\$	1,087.5	\$	1,023.2	\$	1,022.1	\$	1,028.6
Budget Reserve Fund ⁽¹⁾		\$107.0		\$107.0		\$107.0				\$107.0		\$107.0		\$57.0		\$107.0		\$107.0		\$107.0		\$107.0		\$107.0

(1) The June 2021 projected transfer from Budget Reserve Fund was part of the original FY21 budget solution. It may not be necessary as other cost savings /surplus are identified.

(2) American Rescue Plan Act (ARPA) funds of \$413M are recognized in the June 2021 "Other Receipts" forecast.



Accounts Payable and Supplier Payments

City of Detroit Accounts Payable Analysis \$ in millions

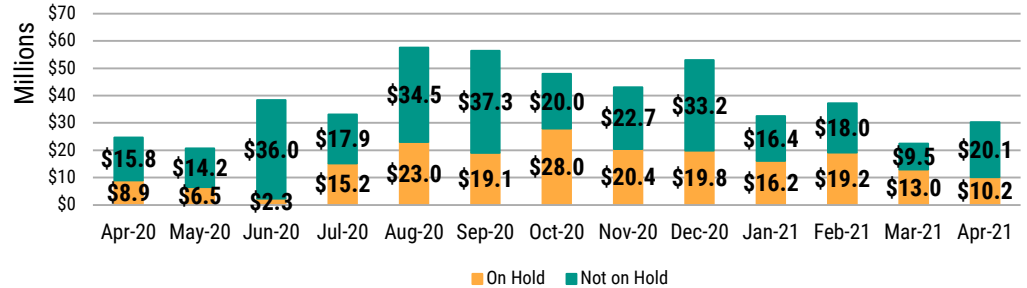
Accounts Payable (AP) as of Apr-21	
Total AP (Mar-21)	\$ 22.5
Plus: Apr-21 invoices processed	\$ 72.3
Less: Apr-21 Payments made	\$ (64.5)
Total AP month end (Apr-21)	\$ 30.3
Less: Invoices on hold ⁽¹⁾	\$ (10.2)
Less: Installments/Retainage Invoices ⁽²⁾	\$ (0.1)
Net AP not on hold	\$ 20.0

AP Aging (excluding invoices on hold)

	Net AP	Current	Days Past Due		
			1-30	31-60	61+
Apr-21. Total	\$ 20.0	\$ 12.4	\$ 4.1	\$ 0.7	\$ 2.8
% of total	100%	62%	21%	4%	13%
Change vs. Mar-21	\$ 10.5	\$ 6.8	\$ 3.9	\$ 0.6	(\$ 0.8)
Total Count of Invoices	1,406	1,058	244	17	87
% of total	100%	75%	17%	1%	7%
Change vs. Mar-21	591	396	209	(11)	(3)
Mar-21. Total	\$ 9.5	\$ 5.6	\$ 0.2	\$ 0.1	\$ 3.6
% of total	100%	59%	2%	1%	38%
Total Count of Invoices	815	662	35	28	90
% of total	100%	81%	4%	3%	12%

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 (Inc. installments/retainage)



Supplier Payment Metric (Phase 1)

