



CITY OF DETROIT
OFFICE OF THE CHIEF FINANCIAL OFFICER

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April 12, 2019

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

Re: Monthly Financial Report for the Eight Months ended February 28, 2019

Dear Honorable City Council Members:

The Office of the Chief Financial Officer (OCFO) respectfully submits its monthly City of Detroit Financial Report for the Eight Months ended February 28, 2019. 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,

David P. Massaron
Acting Chief Financial Officer

Att: City of Detroit Financial Report for the Eight Months ended February 28, 2019

Cc: Mayor Michael E. Duggan, City of Detroit
Hakim Berry, Acting Chief Operating Officer and Labor Relations Director
John Naglick, Chief Deputy CFO/Finance Director
Eric S. Higgs, Deputy CFO/Chief Accounting Officer - Controller
Christa McLellan, Deputy CFO/Treasurer
Tanya Stoudemire, Deputy CFO/Budget Director
Stephanie Washington, City Council Liaison



FY 2019 Financial Report

For the 8 Months ended February 28, 2019

Office of the Chief Financial Officer

Submitted on April 12, 2019



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Executive Summary

- The City's 2018 property tax collection period ended February 28, 2019. The total City General Operating collection percentage for tax year 2018 was 83.6%, an increase of nearly 2 percentage points from tax year 2017.
- On April 1, 2019 a broad coalition of community groups and the City of Detroit kicked off the [Be Counted Detroit: Census 2020](#) campaign.
 - The campaign will use grassroots, media, and digital outreach tools to engage people of all ages and backgrounds and build community partnerships. For every person missed in the Census, Detroit will lose an estimated \$1,800 in federal funding every year for the next decade.
 - There will be over 1,000 jobs available in the Detroit Census office, with pay starting at \$19.00 an hour.
- On April 8, 2019 City Council approved the City of Detroit's FY 2019-2020 Budget and Four-Year Financial Plan. The budget includes a \$45 million deposit into the City's "Rainy Day Fund," increasing reserves from 5% of the General Fund budget to nearly 10% in FY 2020.
- The OCFO-Office of Contracting and Procurement is participating in the "[Small Business Empowerment Fair](#)" on Friday, April 19. Hosted by the two at-large City Council Members, the purchasing event is designed to inform business owners of City of Detroit partnerships with various financial institutions.
- Within the City's active grant portfolio, the most significant new awards in February include \$1.5 M from the Ralph C. Wilson, Jr. Foundation for the Grow Detroit's Young Talent (GDYT) 2019 Program awarded to the City's partner Detroit Employment Solutions Corporation. Total new GDYT award amounts for February total \$1.88M (page 9).
- Total accounts payable as of February 2019 had a net increase of \$5.2M compared to January 2019. The majority of the increase was due to timing of month end. The last payment run of the month was processed on a Friday, after the month end close on Thursday, and was dated in the subsequent month of March. A total of 2,122 new invoices were processed in February that are not on hold. (page 15)



YTD Budget Amendments – General Fund

FY 2018-2019 GENERAL FUND BUDGET AMENDMENTS (Through February 2019)		
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
Budget Amendment		
Non-Departmental	Refunding LTGO Bonds	179,213,699
General Services	Wayne County Parks Millage	270,000
Law / Non-Departmental	Funding For Outside Legal Services	746,210
	Total	180,229,909
Transfer From Other Funds		
Non-Departmental	Blight Reinvestment ⁽³⁾	5,863,366
	Total	5,863,366
FY 2018 - 2019 Amended Budget (Through February 2019)		\$ 1,308,756,498

(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 - 8 MONTHS ENDING FEBRUARY 28, 2019						
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	\$ 183.4	\$ 211.7	–	\$ 211.7	\$ 28.3	15.4%
Property Taxes	113.5	101.7	7.3	109.0	(4.5)	(3.9%)
Wagering Taxes	122.0	123.3	–	123.3	1.3	1.1%
Utility Users' Tax	26.7	15.9	8.3	24.3	(2.4)	(9.0%)
State Revenue Sharing	100.8	103.1	–	103.1	2.3	2.3%
Other Revenues	137.1	91.7	–	91.7	(45.4)	(33.1%)
Sub-Total	\$ 683.4	\$ 647.3	\$ 15.7	\$ 663.0	\$ (20.4)	(3.0%)
Budgeted Use of Prior Year Fund Balance	2.6	0.0	2.6	2.6	0.0	0.0%
Carry forward-Use of Assigned Fund Balance	49.1	0.0	49.1	49.1	0.0	0.0%
Transfers from Other Funds	5.9	0.0	5.9	5.9	0.0	0.0%
Budget Amendments	180.2	180.0	0.3	180.2	0.0	0.0%
TOTAL	\$ 921.1	\$ 827.3	\$ 73.4	\$ 900.7	\$ (20.4)	(2.2%)
EXPENDITURES:						
Salary and Wages (Incl. Overtime)	\$ (297.7)	\$ (280.8)	–	\$ (280.8)	\$ 17.0	(5.7%)
Employee Benefits	(128.9)	(70.8)	–	(70.8)	58.1	(45.0%)
Legacy Pension Payments	(20.0)	(20.0)	–	(20.0)	–	–
Retiree Protection Fund	(20.0)	(20.0)	–	(20.0)	–	–
Debt Service	(225.5)	(218.5)	–	(218.5)	7.0	(3.1%)
Other Expenses	(242.7)	(228.7)	(41.0)	(269.7)	(27.0)	11.1%
TOTAL	\$ (934.8)	\$ (838.8)	\$ (41.0)	\$ (879.8)	\$ 55.0	(5.9%)

(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	\$ 317.5	\$ 18.1	6.1%
Property Taxes	129.3	125.8	(3.5)	(2.7%)
State PPT Reimbursement	4.5	–	(4.5)	(100.0%)
Wagering Taxes	180.8	182.5	1.7	1.0%
Utility Users' Tax	40.0	42.4	2.4	5.9%
State Revenue Sharing	201.3	203.2	1.9	0.9%
Other Revenues	215.8	209.7	(6.1)	(2.8%)
Sub-Total	\$ 1,071.0	\$ 1,081.0	\$ 10.0	0.9%
Budgeted Use of Prior Year Fund Balance	2.6	2.6	–	0.0%
Carry forward-Use of Assigned Fund Balance	49.1	49.1	–	0.0%
Transfers from Other Funds	5.9	5.9	–	0.0%
Budget Amendments	180.2	180.2	–	0.0%
TOTAL (F)	\$ 1,308.8	\$ 1,318.7	\$ 10.0	0.9%
EXPENDITURES:				
Salary and Wages (Incl. Overtime)	\$ (454.3)	\$ (438.9)	\$ 15.4	(3.4%)
Employee Benefits	(140.1)	(129.2)	10.9	(7.8%)
Legacy Pension Payments	(38.6)	(38.6)	–	0.0%
Retiree Protection Fund	(20.0)	(20.0)	–	0.0%
Debt Service	(248.6)	(248.6)	–	0.0%
Other Expenses	(407.1)	(396.4)	10.8	(2.6%)
TOTAL (G)	\$ (1,308.8)	\$ (1,271.6)	\$ 37.1	(2.8%)
VARIANCE (H=F+G)			\$ 47.1	

Note: Projected annual revenues are based on the February 2019 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	Actual	Change	Adjusted	Variance	
	Jan. 2019	Feb. 2019	Feb. 2019 vs. Jan. 2019	Budget FY 2019 ⁽²⁾	Under/(Over) Budget vs. February 2019	
Public Safety						
Police	3,061	3,060	(1)	3,322	262	8%
Fire	1,207	1,200	(7)	1,274	74	6%
Total Public Safety	4,268	4,260	(8)	4,596	336	7%
Non-Public Safety						
Office of the Chief Financial Officer	420	422	2	479	57	
Public Works - Full Time	367	364	(3)	423	59	
Health and Wellness Promotion	89	89	0	119	30	
Human Resources	99	98	(1)	106	8	
Housing and Revitalization	97	98	1	101	3	
Innovation and Technology	131	127	(4)	136	9	
Law	112	112	0	120	8	
Mayor's Office (includes Homeland Security)	72	78	6	79	1	
Planning and Development	32	32	0	41	9	
General Services - Full Time	527	536	9	535	(1) *	
Legislative ⁽³⁾	184	186	2	182	(4) *	
36th District Court	323	323	0	326	3	
Other ⁽⁴⁾	116	116	0	133	17	
Total Non-Public Safety	2,569	2,581	12	2,780	199	7%
Total General City-Full Time	6,837	6,841	4	7,376	535	7%
Seasonal/ Part Time⁽⁵⁾	227	335	108	904	569	63%
Enterprise						
Airport	4	4	0	4	0	
BSEED	271	271	0	280	9	
Transportation	906	934	28	927	(7)	
Municipal Parking	80	79	(1)	90	11	
Water and Sewerage	547	547	0	618	71	
Library	303	302	(1)	322	20	
Total Enterprise	2,111	2,137	26	2,241	104	5%
Total City	9,175	9,313	138	10,521	1,208	11%

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) Includes: Auditor General, Inspector General, Zoning, City Council, Ombudsperson, City Clerk, and Elections.
 - (4) Includes: Civil Rights Inclusion & Opportunity, Administrative Hearings, Public Lighting Department, and Non-departmental.
 - (5) Includes DPW, General Services, Recreation and Elections
- * Position amendments are pending for temporary positions.



Income Tax - Collections

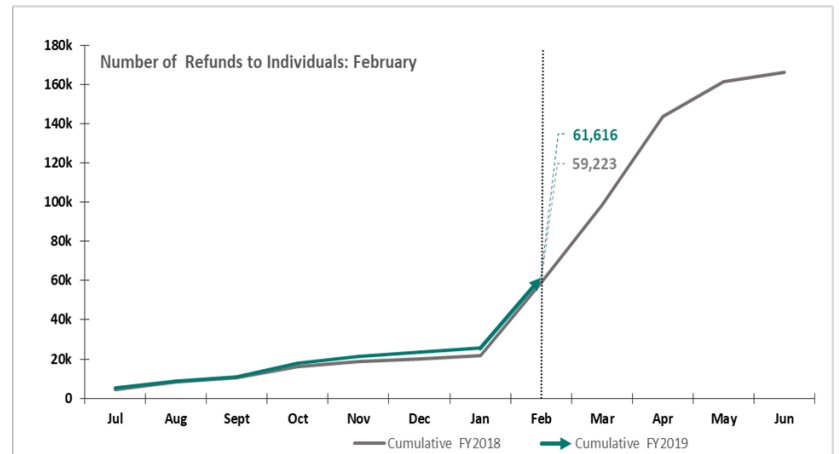
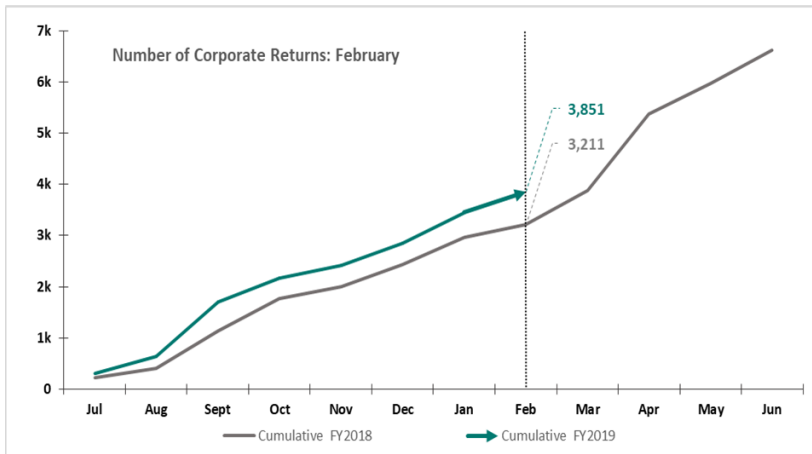
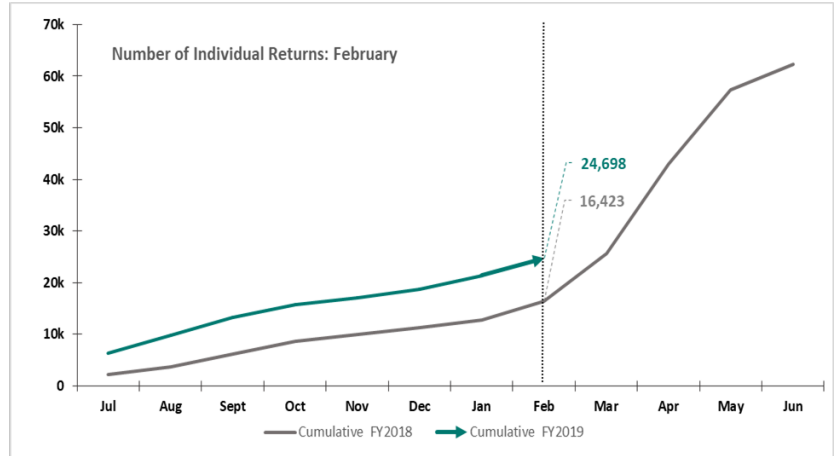
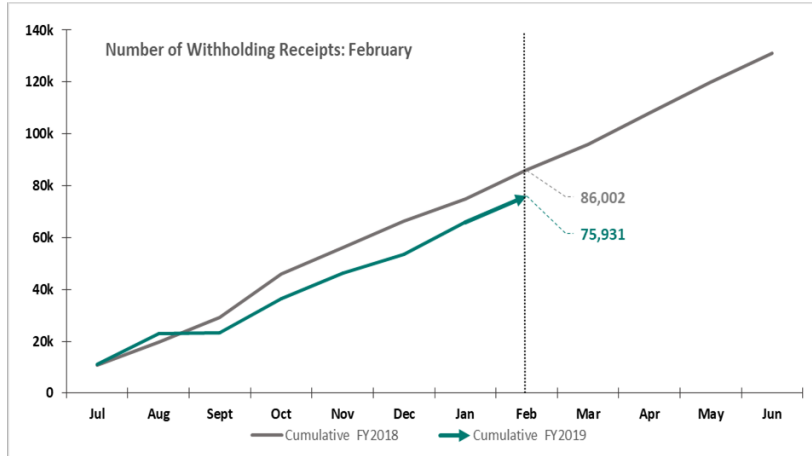
Fiscal Year 2019

Municipal Income Tax Collections	February 2019 YTD	February 2018 YTD
Withholdings	\$ 186,643,919	\$ 170,866,447
Individuals (1099/1040 Filers)	12,909,992	9,112,460
Corporations	13,536,516	13,372,590
Partnerships	2,122,200	1,574,848
Assessments	3,543,227	3,767,877
Total Collections	\$ 218,755,855	\$ 198,694,222
Refunds/ Disbursements⁽¹⁾	(7,075,850)	(10,519,425)
Collections Net of Refunds/Disbursements	\$ 211,680,004	\$ 188,174,797

⁽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 February 28, 2019 (\$ in millions)

	Amount Awarded – City ⁽¹⁾	Amount Awarded – Partners ⁽²⁾
Total Active	\$859.2	\$79.2
Net Change from last month ⁽³⁾	(\$3.8)	(\$20.9)

New Funds – January 1 to March 26, 2019 (\$ in millions)

	Amount Awarded
Documented	\$14.6
Committed ⁽⁴⁾	\$13.6
Total New Funding	\$28.2
Net New to the City ⁽⁵⁾	\$1.0

⁽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 new awards in February include \$1.5M from the Ralph C. Wilson Foundation for GDYT 2019 program awarded to Detroit Employment Solutions Corporation. Total new GDYT award amounts for February total \$1.88M.

⁽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 March 26, 2019 – By Priority Category

Priority Category	Documented	Committed	Total
Administration/General Services	-	\$ 197,000	\$ 197,000
Community/Culture	\$ 400,000	\$ 153,848	\$ 553,848
Economic Development	-	\$ 1,500,000	\$ 1,500,000
Health	\$ 10,215,294	-	\$ 10,215,294
Housing	-	\$ 1,274,300	\$ 1,274,300
Infrastructure	\$ 88,795	-	\$ 88,795
Parks and Recreation	\$ 136,776	\$ 315,000	\$ 451,776
Planning	-	\$ 225,000	\$ 225,000
Public Safety	\$ 498,478	\$ 100,000	\$ 598,478
Technology/Education	\$ 250,000	-	\$ 250,000
Transit	\$ 825,000	\$ 6,381,420	\$ 7,206,420
Workforce	\$ 2,235,310	\$ 3,455,000	\$ 5,690,310
Grand Total	\$ 14,649,653	\$ 13,601,568	\$ 28,251,221



Development and Grants

New Funds and City Leverage⁽¹⁾ – January 1 to March 26, 2019 – By Priority Category

Priority Category	Total Funds	City Leverage ⁽¹⁾
Administration/General Services	\$ 197,000	-
Community/Culture	\$ 553,848	\$ 36,933
Economic Development	\$ 1,500,000	\$ 59,000,000 ⁽²⁾
Health	\$ 10,215,294	-
Housing	\$ 1,274,300	\$ 157,800 ⁽³⁾
Infrastructure	\$ 88,795	-
Parks and Recreation	\$ 451,776	-
Planning	\$ 225,000	\$ 44,720
Public Safety	\$ 598,478	\$ 8,500
Technology/Education	\$ 250,000	-
Transit	\$ 7,206,420	\$ 103,065
Workforce	\$ 5,690,310	\$ 2,000,000
Grand Total	\$ 28,251,221	\$ 61,351,018

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

⁽²⁾ This \$59M has leveraged all Strategic Neighborhood Fund funding to date which includes funds raised in 2018.

⁽³⁾ 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>February 2019 Total</u>
Bank Balance	\$ 293.1	\$ 954.3	\$ 1,247.4
Plus/minus: Reconciling items	<u>0.1</u>	<u>11.3</u>	<u>11.4</u>
Reconciled Bank Balance	293.2	965.6	1,258.8
General Ledger Cash Balances			
General Fund			
General Accounts	\$ 205.4	124.2	\$ 329.6
Self Insurance Escrow	-	18.7	18.7
Undistributed Delinquent Taxes	-	5.3	5.3
Other	5.2	3.9	9.1
Other Governmental Funds			
Risk Management	-	80.5	80.5
Capital Projects	-	163.2	163.2
Street Fund	-	79.1	79.1
Grants	-	47.2	47.2
Solid Waste Management Fund	42.7	-	42.7
Debt Service	-	73.6	73.6
Gordie Howe Bridge Fund	-	20.6	20.6
Quality of Life Fund	-	23.5	23.5
Other	18.2	13.9	32.1
Enterprise Funds			
Enterprise Funds	5.2	32.4	37.6
Fiduciary Funds			
Undistributed Property Taxes	-	78.0	78.0
Fire Insurance Escrow	-	9.6	9.6
Retiree Protections Trust Funds	-	125.1	125.1
Other	-	66.7	66.7
Component Units			
Component Units	16.6	-	16.6
Total General Ledger Cash Balance	\$ 293.2	\$ 965.6	\$ 1,258.8

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



Operating Cash Activity: YTD Actual vs Forecast

For 8 Months Ending February 28, 2019

\$ in Millions

	YTD		YTD		YTD		Prior YTD
	Forecast		Actual		Variance		Actuals
Cash Receipts							
Property Taxes	\$	110.7	\$	111.5	\$	0.8	\$ 104.8
Income Taxes		205.2		205.8		0.6	195.3
Wagering		122.2		124.2		2.0	119.2
State Shared Revenue		135.3		136.2		0.9	134.1
Utility Taxes		16.3		14.0		(2.3)	12.6
Other Revenue		141.6		149.2		7.6	167.6
Total Cash Receipts	\$	731.3	\$	740.9	\$	9.6	\$ 733.6
Cash Disbursements							
Salaries & Wages	\$	(306.4)	\$	(309.8)	\$	(3.4)	\$ (287.8)
Benefits		(119.3)		(117.3)		2.0	(75.9)
Accounts Payable		(290.8)		(297.0)		(6.2)	(247.6)
Debt Service		(53.9)		(53.9)		-	(55.1)
Total Cash Disbursements	\$	(770.4)	\$	(778.0)	\$	(7.6)	\$ (666.4)
Net Cash Flow	\$	(39.1)	\$	(37.1)	\$	2.0	\$ 67.2



Operating Cash Activity: Actual vs. Forecast to Year End

For 8 Months Ending February 28, 2019

\$ in millions

	2018						2019						FY2019 Total
	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Forecast	April Forecast	May Forecast	June Forecast	
Cash Receipts													
Property Taxes	\$ 24.3	\$ 7.0	\$ 40.4	\$ 5.6	\$ 1.5	\$ 1.0	\$ 3.0	\$ 28.7	\$ 2.1	\$ 1.7	\$ 2.4	\$ 12.8	\$ 130.5
Income Taxes	35.1	23.7	23.5	30.8	19.0	25.6	31.2	16.9	13.9	36.0	31.4	30.2	317.3
Wagering	15.1	18.1	13.4	15.6	18.5	16.0	14.3	13.2	15.4	16.7	16.4	15.9	188.6
State Shared Revenue	-	33.9	-	34.4	-	34.3	-	33.6	-	32.9	-	32.9	202.0
Utility Taxes	2.3	1.8	1.9	1.8	1.5	1.2	2.6	0.9	3.6	3.0	2.0	2.0	24.6
Other Revenue	13.1	31.0	10.0	27.9	16.8	12.2	15.7	22.5	7.5	27.4	36.1	44.8	265.0
Total Cash Receipts	\$ 89.9	\$ 115.5	\$ 89.2	\$ 116.1	\$ 57.3	\$ 90.3	\$ 66.8	\$ 115.8	\$ 42.5	\$ 117.7	\$ 88.3	\$ 138.6	\$ 1,128.0
Cash Disbursements													
Salaries & Wages	\$ (39.1)	\$ (49.7)	\$ (37.7)	\$ (37.7)	\$ (37.5)	\$ (32.1)	\$ (47.1)	\$ (28.9)	\$ (38.9)	\$ (36.1)	\$ (40.7)	\$ (37.9)	\$ (463.4)
Benefits	(33.8)	(26.6)	(5.5)	(12.7)	(6.5)	(13.6)	(12.6)	(6.0)	(8.1)	(16.1)	(6.5)	(23.8)	(171.8)
Accounts Payable	(39.3)	(46.5)	(33.8)	(55.5)	(38.4)	(30.1)	(31.8)	(21.6)	(29.4)	(22.9)	(35.2)	(26.4)	(410.9)
Debt Service	(2.0)	(4.5)	(14.7)	(6.9)	(2.8)	(11.2)	(2.8)	(9.0)	(11.4)	(9.0)	(2.7)	(9.0)	(86.0)
Total Cash Disbursements	\$ (114.2)	\$ (127.3)	\$ (91.7)	\$ (112.8)	\$ (85.2)	\$ (87.0)	\$ (94.3)	\$ (65.5)	\$ (87.8)	\$ (84.1)	\$ (85.1)	\$ (97.1)	\$ (1,132.1)
Net Cash Flow	\$ (24.3)	\$ (11.8)	\$ (2.5)	\$ 3.3	\$ (27.9)	\$ 3.3	\$ (27.5)	\$ 50.3	\$ (45.3)	\$ 33.6	\$ 3.2	\$ 41.5	\$ (4.1)



Accounts Payable

City of Detroit

All Funds

\$ in millions

Accounts Payable (AP) as of Feb-19	
Total AP (Jan-19)	\$ 18.8
Plus: Feb-19 invoices processed	\$ 189.7
Less: Feb-19 Payments made	\$ (184.5)
Total AP month end (Feb-19)	\$ 24.0
Less: Invoices on hold ⁽¹⁾	\$ (9.0)
Less: Installments/Retainage Invoices ⁽²⁾	\$ (0.4)
Net AP not on hold	\$ 14.6

AP Aging (excluding invoices on hold)

	Net AP	Current	Days Past Due		
			1-30	31-60	61+
Feb-19. Total	\$ 14.6	\$ 7.4	\$ 6.3	\$ 0.2	\$ 0.6
% of total	100%	51%	43%	1%	4%
Change vs. Jan-19	\$ 5.1	\$ (0.5)	\$ 5.3	\$ 0.0	\$ 0.2
Jan-19. Total	\$ 9.5	\$ 7.9	\$ 1.0	\$ 0.2	\$ 0.4
% of total	100%	83%	11%	2%	4%
Total Count of Invoices	2,122	1,383	632	19	88
% of total	100%	65%	30%	1%	4%
Change vs. Jan-19	582	530	44	(18)	26

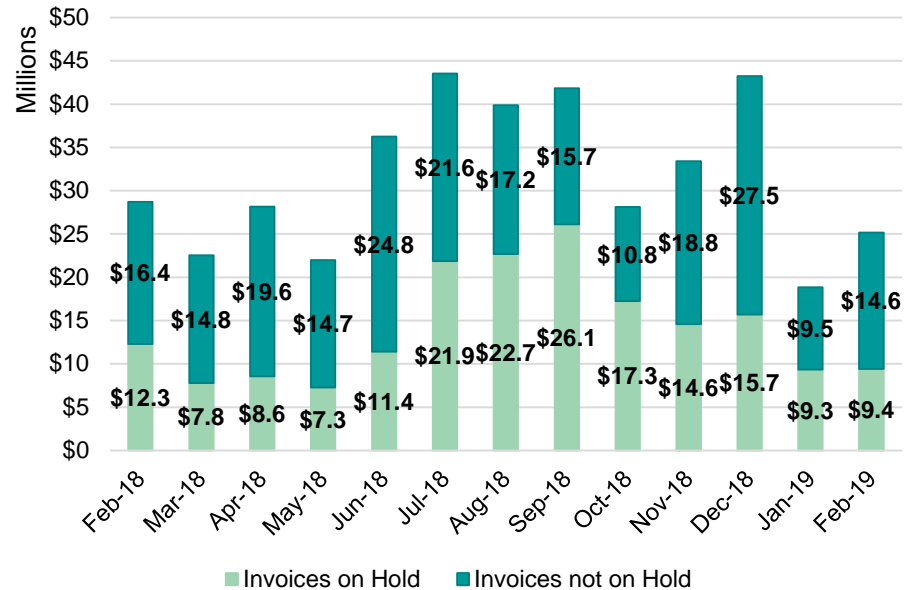
Notes:

(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

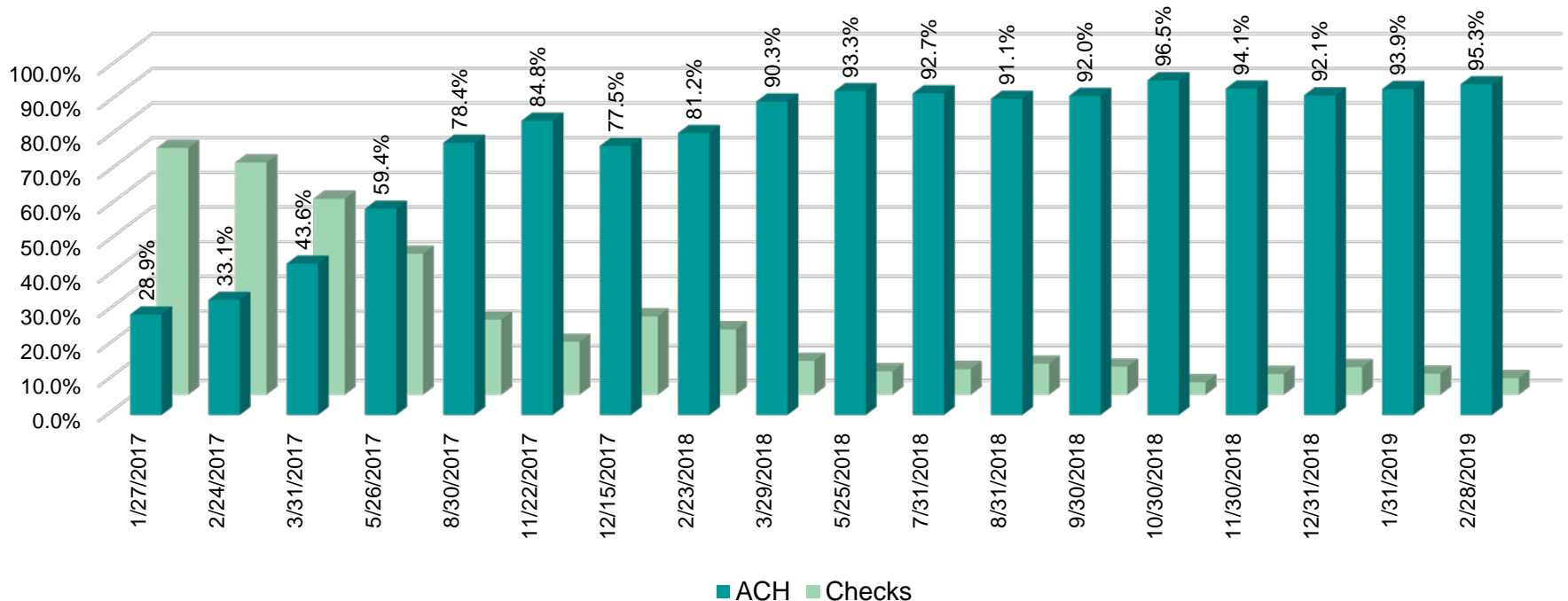
Accounts Payable





Supplier Payments – ACH vs. Checks

Supplier Payment Metric
Phase 1



The City's accounts payable functions are governed by CFO Directive 2018-101-018: Accounts Payable.

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 Suppliers, Utilities, Government Agency.