



FY 2021 Financial Report

For the 11 Months ended May 31, 2021

Office of the Chief Financial Officer

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Executive Summary

Subsequent events to the month-end:

- On June 29, Detroit City Council approved a plan to appropriate \$826 million in American Rescue Plan Act funds. The funds will be used to meet the City's Plan of Adjustment obligations and for new investments to assist in the economic and fiscal recovery from the COVID-19 pandemic. The plan, survey results from community engagement, and additional information can be found online at www.detroitmi.gov/arpa.
- On July 9, the OCFO-Office of Budget submitted a budget amendment to City Council to appropriate \$5 million from the General Fund to support basement cleaning and sanitizing services for the City's most vulnerable homeowners who may be unable to obtain assistance from available CDBG-CV funds, or other funds that may become available, and prior to qualification or receipt of FEMA assistance.
 - Additional updates and resources are available online at www.detroitmi.gov/waterdamageclaims

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

MONTHLY ANALYSIS						
MAJOR CLASSIFICATIONS	BUDGET	ACTUAL + ADJUSTMENTS + ENCUMBRANCES			VARIANCE (BUDGET VS. ACTUAL)	
	May 2021	ACTUAL	ADJUSTMENTS + ENCUMBRANCES	TOTAL		
A	B	C	D	E= C+D	(\$) F= E-B	%G= (F/B)
REVENUE						
Municipal Income Tax	\$ 17.2	\$ 56.7	–	\$ 56.7	\$ 39.5	399.0%
Property Taxes	0.8	0.8	–	0.8	–	0.0%
Wagering Taxes	17.1	18.2	–	18.2	1.1	6.4%
Utility Users' Tax	3.5	4.3	–	4.3	0.8	22.9%
State Revenue Sharing	–	–	–	–	–	–
Other Revenues	17.1	12.0	–	12.0	(5.1)	(29.8%)
Sub-Total	\$ 55.7	\$ 92.0	–	\$ 92.0	\$ 36.3	65.2%
Use of Prior Year Fund Balance	9.9	–	9.9	9.9	–	0.0%
Balance Forward Appropriations	2.2	–	2.2	2.2	–	0.0%
Transfers from Other Funds	–	–	–	–	–	–
TOTAL	\$ 67.8	\$ 92.0	\$ 12.1	\$ 104.1	\$ 36.3	53.5%
Salary and Wages (Incl. Overtime)	\$ (32.9)	\$ (36.1)	–	\$ (36.1)	\$ (3.2)	(9.7%)
Employee Benefits	(10.1)	(10.2)	–	(10.2)	(0.1)	(1.0%)
Legacy Pension Payments	–	–	–	–	–	–
Retiree Protection Fund	–	–	–	–	–	–
Debt Service	(9.4)	(9.4)	–	(9.4)	–	0.0%
Other Expenses	(24.3)	(21.5)	5.2	(16.3)	8.0	32.9%
TOTAL	\$ (76.7)	\$ (77.2)	\$ 5.2	\$ (72.0)	\$ 4.7	6.1%

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	\$ 219.4	\$ 265.4	–	\$ 265.4	\$ 46.0	21.0%
Property Taxes	99.9	95.5	–	95.5	(4.4)	(4.4%)
Wagering Taxes	118.2	114.7	–	114.7	(3.5)	(3.0%)
Utility Users' Tax	26.6	28.9	–	28.9	2.3	8.6%
State Revenue Sharing	127.1	141.7	–	141.7	14.6	11.5%
Other Revenues	187.3	132.8	–	132.8	(54.5)	(29.1%)
Sub-Total	\$ 778.5	\$ 779.0	–	\$ 779.0	\$ 0.5	0.1%
Use of Prior Year Fund Balance	109.4	-	109.4	109.4	-	0.0%
Balance Forward Appropriations	24.6	-	24.6	24.6	-	0.0%
Transfers from Other Funds	-	-	-	-	-	-
TOTAL	\$ 912.5	\$ 779.0	\$ 134.0	\$ 913.0	\$ 0.5	0.1%
Salary and Wages (Incl. Overtime)	\$ (393.0)	\$ (366.3)	-	\$ (366.3)	\$ 26.7	6.8%
Employee Benefits	(115.9)	(107.1)	-	(107.1)	8.8	7.6%
Legacy Pension Payments	-	-	-	-	-	-
Retiree Protection Fund	(50.0)	(50.0)	-	(50.0)	-	0.0%
Debt Service	(84.7)	(84.7)	-	(84.7)	-	0.0%
Other Expenses	(349.2)	(210.1)	(37.4)	(247.5)	101.7	29.1%
TOTAL	\$ (992.8)	\$ (818.2)	\$ (37.4)	\$ (855.6)	\$ 137.2	13.8%

* 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)
			(\$)	(%)
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)	\$ (444.5)	\$ (390.0)	\$ 54.5	12.3%
Employee Benefits	(131.2)	(124.2)	7.0	5.3%
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	(325.0)	(271.5)	53.5	16.5%
TOTAL (G)	\$ (1,054.4)	\$ (939.4)	\$ 115.0	10.9%
VARIANCE (H=F+G)		\$ 175.5	\$ 175.5	

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. Of the projected surplus, the City Council has already appropriated \$163.3 million in the FY 2021-2022 Budget.



YTD Budget Amendments – General Fund

FY 2020-2021 GENERAL FUND BUDGET AMENDMENTS (Through May 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			
CPIO	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			
CPIO	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 April 2021	Actual May 2021	Change April 2021 vs. May 2021	Adjusted Budget FY 2021 ⁽²⁾	Variance (Under)/Over Budget vs. May 2021	
Public Safety						
Police	3,174	3,187	13	3,418	(231)	(7)%
Fire	1,160	1,159	(1)	1,271	(112)	(9)%
Total Public Safety	4,334	4,346	12	4,689	(343)	(7)%
Non-Public Safety						
Office of the Chief Financial Officer	372	374	2	466	(92)	
Public Works - Full Time	371	380	9	460	(80)	
Health	131	147	16	242	(95)	
Human Resources	93	96	3	115	(19)	
Housing and Revitalization	135	136	1	167	(31)	
Innovation and Technology	121	120	(1)	144	(24)	
Law	109	110	1	129	(19)	
Mayor's Office	83	83	0	83	0	
Municipal Parking	81	80	(1)	101	(21)	
Planning and Development	35	36	1	42	(6)	
General Services - Full Time	486	486	0	604	(118)	
Legislative ⁽³⁾	210	210	0	258	(48)	
36th District Court	312	312	0	325	(13)	
Other ⁽⁴⁾	192	207	15	207	0	
Total Non-Public Safety	2,731	2,777	46	3,343	(566)	(17)%
Total General Qty-Full Time	7,065	7,123	58	8,032	(909)	(11)%
Seasonal / Part Time⁽⁵⁾	93	97	4	818	(721)	(88)%
Enterprise						
Airport	4	4	0	4	0	
BSEED	255	257	2	305	(48)	
Transportation	662	653	(9)	976	(323)	
Water and Sewerage	497	504	7	650	(146)	
Library	235	227	(8)	327	(100)	
Total Enterprise	1,653	1,645	(8)	2,262	(617)	(27)%
Total Qty	8,811	8,865	54	11,112	(2,247)	(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 May 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	21,163,789	8,459,269	21,270,215	(106,425)	(8,565,695)
	23 – CCFO	36,113,603	5,534,371	30,076,664	6,036,940	502,569
	24 – Fire	37,968,566	261,640	37,706,927	261,640	-
	25 – Health	9,775,732	338,615	8,679,912	1,095,820	757,205
	28 – HR	8,290,128	1,157,893	7,841,353	448,775	(709,119)
	29 – CRIO	1,237,185	366,096	1,231,652	5,533	(360,563)
	31 – DoIT	12,496,766	2,447,239	10,683,713	1,813,053	(634,186)
	32 – Law	11,525,974	2,252,382	9,561,465	1,964,509	(287,872)
	33 – Mayor	8,670,754	1,032,501	7,441,451	1,229,302	196,802
	34 – Parking	4,479,312	3,364,469	2,290,006	2,189,307	(1,175,162)
	36 – HRD	10,650,832	567,790	10,437,003	213,829	(353,961)
	37 – Police	203,864,321	5,011,531	198,852,790	5,011,531	-
	38 – Lighting	147,729	132,956	37,200	110,528	(22,427)
	43 – PDD	4,053,023	697,140	3,304,466	748,557	51,417
	45 – DAH	894,604	154,904	704,304	190,300	35,396
	47 – GSD	32,311,422	9,179,933	26,759,064	5,552,357	(3,627,576)
	Non-Departmental	35 – Non-Dept	10,256,267	1,162,427	8,123,747	2,132,519
Enterprise Agencies	10 – Airport	399,874	-	416,460	(16,586)	(16,586)
	13 – ESSED	18,319,423	3,132,352	16,965,021	1,354,403	(1,777,950)
	20 – DD&T	44,221,151	2,241,420	42,977,663	1,243,488	(997,932)
	48 – Water	38,042,987	13,054,680	34,065,197	3,957,790	(9,096,890)
	49 – Sewerage	1,039,007	195,494	1,431,858	(392,852)	(588,346)
Total Executive Departments		403,643,740	40,958,728	376,878,184	26,765,556	(14,193,172)
Total Non-Departmental		10,256,267	1,162,427	8,123,747	2,132,519	970,093
Total Enterprise Agencies		102,022,442	18,623,946	95,876,199	6,146,243	(12,477,703)
Grand Total		515,922,448	60,745,100	480,878,130	35,044,318	(25,700,782)
General Fund		383,811,467	33,271,953	349,146,573	34,664,894	1,392,941
Non-General Fund		132,110,981	27,473,147	131,731,557	379,424	(27,093,723)

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 20202021	FY21 YTD	FY20 YTD
Income Tax Collections	May 2021	May 2020
Withholdings/Estimates	\$257,775,35	\$266,971,80
Individuals	69,297,34	21,708,24
Corporations	23,787,76	16,924,12
Partnerships	4,471,93	4,075,38
Assessments	389,052	1,699,73
Total Collections	\$355,721,45	\$311,379,29
Refunds Expensed	(90,276,32)	(28,772,25)
Collections Net of Refunds/Disbursements	\$ 265,445,1	\$ 282,607,0

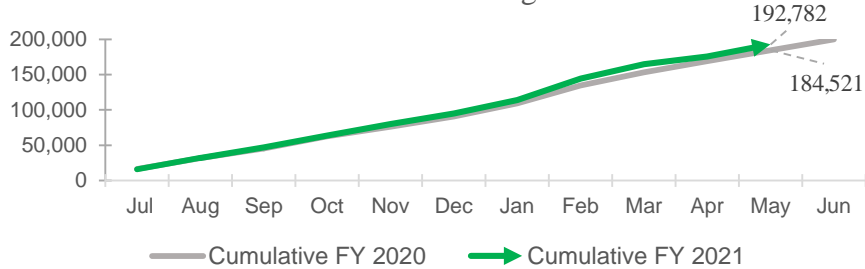
Notes: The total remote work refund liability recorded at May 31st is \$42.0 M; \$8.4 million is accrued for tax year 2020 and \$8.6 million for year 2021.

In FY21, individual receipts include \$37M in Federal and State offsets related to prior year city income tax debts. Filing for 2020 was moved to July 1, 2020.

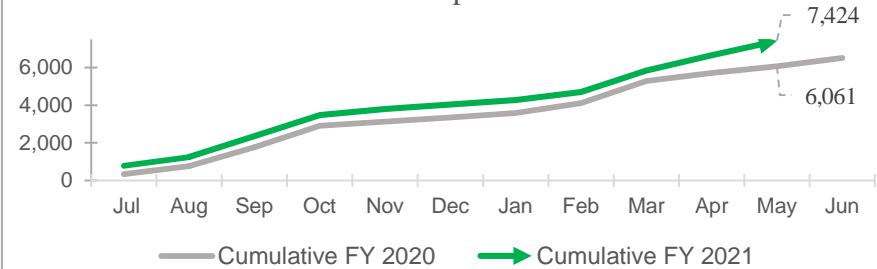


Income Tax – Volume of Returns and Withholdings

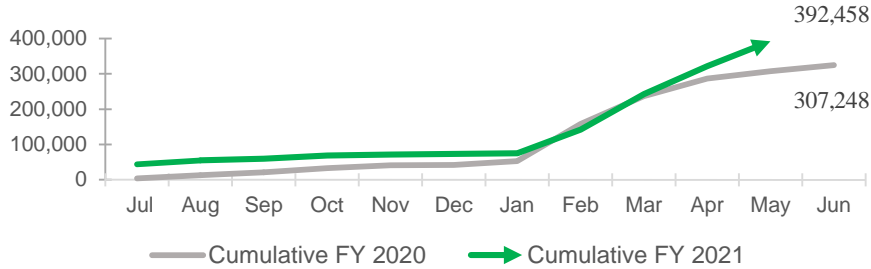
Number of Withholding Returns



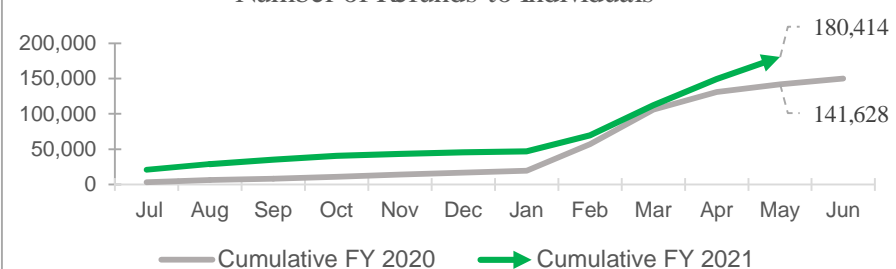
Number of Corporate Returns



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 date 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 May 31, 2021 (\$ in millions)

	Amount Awarded- City ⁽¹⁾	Amount Awarded- Partners ⁽²⁾
Total Active	\$2,082.7	\$327.6
Net Change from last month ⁽³⁾	\$61.8	\$-

New Funds - January 1 to July 6, 2021 (\$ in millions)

	Amount Awarded
Documented	\$1,014.3
Committed ⁽⁴⁾	\$171.2
Total New Funding	\$1,185.5
COVID-19 Overall Funds Raised⁽⁵⁾	\$1,054.4

(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 OCF Office of Development and Grants has provided active support

(3) The most significant new awards in May were the Community Development Block Grant (CDBG) FY 20 allocation in the amount of \$35,282,359 and the Choice Neighborhood Grant in the amount of \$30 M, both are funded through the U.S. Department of Housing and Urban Development (HUD). The U.S. Department of Treasury also awarded the Emergency Rental Assistance Program (ERAP) Grant in the amount of \$28,081,303

(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 July 6, 2021 - By Priority Category

Priority Category	Documented	Committed	Total
Administration/General Services	\$ 846,263,191	\$ 21,676,942	\$ 867,940,133
Community/Culture	\$ 182,594	\$ 148,500	\$ 331,0
Economic Development	\$ 1,500,000		\$ 1,500,000
Health	\$ 23,143,443	\$ 1,000,000	\$ 24,143,443
Housing	\$ 104,831,1	\$ 137,583,684	\$ 242,414,861
Infrastructure			
Parks and Recreation	\$ 5,346,146		\$ 5,346,146
Planning	\$ 40,757		\$ 40,7
Public Safety	\$ 340,590	\$ 798,786	\$ 1,139,376
Technology/Education		\$ 1,047,500	\$ 1,047,500
Transportation	\$ 21,303,874	\$ 7,352,813	\$ 28,656,687
Workforce	\$ 11,311,044	\$ 1,586,400	\$ 12,897,444
Grand Total	\$ 1,014,262,816	\$ 171,194,625	\$ 1,185,457,441

Development and Grants

New Funds and City Leverage⁽¹⁾ – January 1 to July 6, 2021– By Priority Category

Priority Category	Total Funds	City Leverage ⁽¹⁾
Administration/ General Services	\$ 867,940,133	87,596
Community/ Culture	\$ 331,094	\$ 26,798
Economic Development	\$ 1,500,000	\$ 59,000,000 ⁽²⁾
Health	\$ 24,143,443	\$ 13,000
Housing ⁽³⁾	\$ 242,414,861	
Infrastructure		
Parks and Recreation	\$ 5,346,146	\$ 210,000
Planning	\$ 40,757	
Public Safety	\$ 1,139,376	\$ 25,148
Technology/ Education	\$ 1,047,500	
Transportation	\$ 28,656,687	\$ 455,938
Workforce	\$ 12,897,444	\$ 17,040,200 ⁽⁴⁾
Grand Total	\$ 1,185,457,441	\$ 76,858,680

(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) This Leverage includes \$15,040,200 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	\$45.5	\$18.8	<ul style="list-style-type: none"> Emergency response services and supplies, 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 FY2020 revenue sharing allocation
Emergency Rental Assistance Program 2 (ARPA)	\$28.1	\$0	\$28.1	To provide rental and utility assistance to renters in Detroit
CDBG-CV	\$24.9	\$7.5	\$17.4	Investments in supportive housing, housing counseling, tax-filing assistance, housing search and placement, eviction defense, and rental assistance for landlords and tenants
FTA Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	\$20.5	\$0	\$20.5	To support DDOT operations and to prevent, prepare for, and respond to the coronavirus pandemic
ESG-CV	\$19.6	\$14.8	\$4.8	Emergency services such as shelter and outreach as well as prevention and rapid re-housing to decrease homelessness, while mitigating impact of COVID

(1) This report includes details for all documented awards received directly by the City, originating from federal relief legislation associated with COVID-19, pursuant to Council's Transparency Requirements.

(2) Expenditures are estimated expenditures through 6/30/21, and still 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
FEMA Supplemental Vaccines Federal Disaster Declaration	\$18.7	\$14.3	\$4.4	To administer the COVID vaccine at various facilities includes cost of procuring PPE/supplies to administer 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
Epi Lab Capacity (CDC) Enhanced Testing	\$14.3	\$6.1	\$8.2	To administer and expand COVID testing operations and cover costs associated with testing
CDC Community Health Corps COVID Health Disparities	\$8.7	\$0	\$8.7	To reduce COVID Health Disparities among High Risk and Underserved Populations, including Racial & Ethnic Minorities
First Responder Hazard Pay Premiums Program	\$3.7	\$3.7	\$0.0	To reimburse qualifying first responder hazard pay premiums provided to first responders who have performed hazardous duty or work related to COVID
DOJ Byrne Coronavirus Emergency Supplemental Fund (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/Technology for DPD remote work
COVID Epi Lab Capacity Contact Tracing TCVM	\$2.8	\$2.2	\$0.6	To support contact tracing costs
Unanticipated School Closure Food Program (USCFP)	\$2.1	\$2.1	\$0.0	In light of school closure, provide parents and guardians with pickup of meals for children
FEMA Non-Congregate Shelter FY20	\$1.7	\$1.7	\$0.0	To reimburse costs incurred by the City in combatting the COVID Pandemic submission to FEMA



Coronavirus Federal Relief - Transparency

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

Federal Source	Amount	Current Estimated Exp.	Projected Exp.	Uses
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	\$0.0	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
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	\$0.7	\$0.0	To support COVID-19 Immunization Efforts
Ryan White HIV/AIDS Program Part A COVID-19 Response	\$0.5	\$0.5	\$0.0	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	\$0.0	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	\$3.0	\$2.0	\$1.0	CDC ELC Support for Infection Prevention Efforts

Coronavirus Federal Relief - Transparency

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

Federal Source	Amount	Current Estimated Exp.	Projected Exp.	Uses
CRF LHD Testing	\$0.1	\$0.1	\$0	Provides additional supplies/resources for COVID 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 emergency period

Coronavirus Federal Relief Total **\$1,216.6**

Cash Position

(\$ in millions)

	Unrestricted	Restricted	May 2021 Total	Prior Year May 2020
Bank Balance	\$ 867.1	\$ 691.8	\$ 1,558.9	\$ 1,210.1
Plus/minus: Reconciling items	(2.7)	1.4	(4.4)	3.2
Reconciled Bank Balance	\$ 864.4	\$ 693.2	\$ 1,554.5	\$ 1,213.3
General Ledger Cash Balances				
General Fund				
General Accounts	\$ 224.5	\$ 63.1	\$ 287.7	\$ 281.8
Risk Management/ Self Insurance	63.9	9.6	73.6	74.2
Undistributed Delinquent Taxes	-	-	-	3.2
Quality of Life Fund	-	6.7	6.7	17.3
Retiree Protection Trust Fund	-	234.5	234.5	183.0
A/P and Payroll Clearing	1.0	-	1.0	14.4
Other Governmental Funds				
Capital Projects	\$ 16.4	\$ 344.0	\$ 360.4	\$ 111.1
Street Fund	102.5	6.4	108.9	129.9
Grants	55.4	0.1	55.5	170.2
Covid 19	121.6	-	121.6	-
ARPA	15.3	-	15.3	-
Solid Waste Management Fund	26.8	-	26.8	32.6
Debt Service	-	26.1	26.1	34.9
Gordie Howe Bridge Fund	14.8	-	14.8	17.1
Other	30.2	-	30.2	17.6
Enterprise Funds				
Enterprise Funds	\$ 17.3	-	\$ 17.3	\$ 10.5
Fiduciary Funds				
Undistributed Property Taxes	\$ 99.1	-	\$ 99.1	\$ 57.6
Fire Insurance Escrow	11.0	-	11.0	10.9
Other	47.9	-	47.9	37.6
Component Units				
Component Units	\$ 16.1	-	\$ 16.1	\$ 9.4
Total General Ledger Cash Balance	\$ 863.9	\$ 690.6	\$ 1,554.5	\$ 1,213.3

Note: This schedule reports total City of Detroit (excludes DSMD) cash in the bank at May 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 ca

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

(\$ in millions)

	FY20 YTD	FY21 YTD			May	June	July	Aug	Sept	Oct	Nov	Dec 2021 -
	July - May Actual	July - May Actual	July - May Forecast	Variance	2021 Actual	2021 Forecast	2021 Forecast	2021 Forecast	2021 Forecast	2021 Forecast	2021 Forecast	May 2022 Forecast
Beginning Common Cash Pool	\$553.6	\$ 564.2			\$ 605.8	\$ 607.2	\$ 1,021.7	\$ 969.5	\$ 1,052.4	\$ 988.1	\$ 987.0	\$ 988.1
Sources of Cash												
Income Taxes	\$ 255.5	\$ 260.1	167.6	92.5	10.5	39.3	25.3	20.3	27.0	26.6	19.6	142.5
Property Taxes	512.9	564.8	532.3	32.5	8.8	45.9	58.2	188.4	20.8	13.9	12.0	219.5
Revenue Sharing	143.2	118.9	116.3	2.6	-	25.1	-	29.0	-	29.2	-	86.5
Wagering Taxes	156.0	125.2	59.9	65.3	16.9	18.1	13.1	27.6	13.0	16.6	18.1	83.6
Utility Users Taxes	24.2	28.9	24.2	4.7	4.3	2.2	1.8	1.4	1.9	2.1	1.6	16.3
Other Receipts ⁽¹⁾	449.9	491.9	338.1	153.8	34.3	459.2	22.2	42.4	44.4	18.0	29.0	171.3
Net Interpool transfers	381.3	349.9	372.9	(23.0)	22.9	44.3	72.0	21.8	44.3	32.3	64.8	201.4
Bond Proceeds	69.8	37.0	15.1	21.9	2.5	3.7	20.1	1.3	0.3	0.8	2.6	46.0
Transfers from Budget Reserve Fund	-	-	-	-	-	-	-	-	-	-	-	-
Total Sources of Cash	\$1,992.8	\$ 1,992.5	\$1,626.4	\$366.1	\$115.5	\$637.8	\$212.7	\$332.2	\$151.7	\$139.5	\$147.7	\$967.1
Uses of Cash												
Wages and Benefits	\$ (627.8)	\$ (613.0)	\$ (609.5)	(\$3.5)	(50.4)	(53.2)	(62.9)	(59.2)	(57.7)	(51.8)	(50.0)	(337.3)
Pension Contribution	(56.3)	(58.2)	(54.7)	(3.5)	(2.5)	(4.9)	(10.1)	(2.2)	(2.2)	(9.9)	(2.2)	(31.4)
Debt Service	(23.6)	(18.5)	(18.5)	-	-	-	(5.1)	-	(8.7)	(0.4)	-	(9.4)
Property Tax Distribution	(300.9)	(331.2)	(332.7)	1.5	(1.0)	(54.0)	(6.8)	(86.0)	(62.7)	(4.6)	(2.2)	(144.8)
TIF Distribution	(59.3)	(30.7)	(35.3)	4.6	-	(24.3)	-	-	-	(1.6)	(3.7)	(54.0)
Other Disbursements ⁽¹⁾	(873.1)	(847.9)	(813.2)	(34.7)	(60.2)	(86.9)	(95.0)	(101.9)	(84.7)	(72.3)	(88.5)	(622.2)
Transfers to Retiree Protection Fund	(45.0)	(50.0)	(50.0)	-	-	-	(85.0)	-	-	-	-	-
Total Uses of Cash	(\$1,986.0)	\$ (1,949.5)	\$ (1,913.9)	\$ (35.6)	(\$114.1)	(\$223.3)	(\$264.9)	(\$249.3)	(\$216.0)	(\$140.6)	(\$146.6)	(\$1,199.1)
Net Cash Flow	\$6.8	\$ 43.0	\$ (287.5)	\$ 330.5	\$1.4	\$414.5	(\$52.2)	\$82.9	(\$64.3)	(\$1.1)	\$1.1	(\$232.0)
Ending Common Cash Pool	\$560.4	\$ 607.2			\$607.2	\$1,021.7	\$969.5	\$1,052.4	\$988.1	\$987.0	\$988.1	\$756.1
Budget Reserve Fund	\$107.0	\$107.0	\$107.0		\$107.0	\$107.0	\$107.0	\$107.0	\$107.0	\$107.0	\$107.0	\$107.0

(1) America Rescue Plan Act (ARPA) funds of \$413M are recognized in the June 2021 "Other Receipts" forecast. Projected spend of \$200M recognized in Dec '21 - May '22 "Other Disbursements"



Accounts Payable and Supplier Payments

City of Detroit Accounts Payable Analysis \$ in millions

Accounts Payable (AP) as of May-21	
Total AP (Apr-21)	\$ 30.3
Plus: May-21 invoices processed	\$ 58.9
Less: May-21 Payments made	\$(56.8)
Total AP month end (May-21)	\$ 32.4
Less: Invoices on hold ⁽¹⁾	\$ (7.5)
Less: Installments/Retainage Invoices ⁽²⁾	\$ (0.1)
Net AP not on hold	\$ 24.8

AP Aging (excluding invoices on hold)

	Net AP	Current	Days Past Due		
			1-30	31-60	61+
May-21. Total	\$ 24.8	\$ 19.1	\$ 1.4	\$ 0.9	\$ 3.4
%of total	100%	77%	6%	4%	13%
Change vs. Apr-21	\$ 4.7	\$ 6.6	\$(2.7)	\$ 0.2	\$ 0.6
Total Count of Invoices	\$ 1,327	\$ 1,016	152	48	111
%of total	100%	77%	11%	4%	8%
Change vs. Apr-21	(79)	(42)	(92)	31	24
Apr-21. Total	\$ 20.1	\$ 12.5	\$ 4.1	\$ 0.7	\$ 2.8
%of total	100%	62%	21%	4%	13%
Total Count of Invoices	\$ 1,406	\$ 1,058	244	17	87
%of total	100%	75%	17%	1%	7%

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)

