

City of Richmond Monthly Financial Report

**SEPTEMBER
2018**





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Letter of Transmittal

October 15, 2018

The Administration is pleased to present the September 30, 2018, Monthly Financial Report (MFR) pursuant to City Ordinances 2015-213-207 and 2018-100.

This MFR is intended to provide informative and relevant financial data to City Council. The report includes highlights of the City's financial condition as of September 30, 2018. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending September 30, 2018 and 2019 as comparison to the full year budget.

It should be noted that the numbers contained in this MFR will be impacted by the 2018 fiscal year-end closing process (accruals), timing differences in receipts and payments from the previous fiscal year, and the renewed efforts of the Finance Department to improve the financial reporting process. As a reminder, the City has a modified 45-day accrual period.

Exhibit 1 indicates that as of September 30, 2018, General Fund revenues totaled \$41.8 million, or 5.9%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of September 30, 2018, General Fund expenditures totaled \$85.2 million, or 14.1% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$17.8 million. City Sheriff, Public Works, and Public Health are agencies with large encumbrances.

Exhibit 4 shows a graphical depiction of the City-wide operating cash and investment balances on a month-to-month basis for the fiscal years 2015 to 2019.

Exhibit 5 is a chart of the City's outstanding long term debt as of June 30 for fiscal years 2015 to 2018, as well as the debt related activity for the period ending September 30, 2018. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$633.6 million to \$654.9 million. During the same period the debt associated with school capital projects increased from \$179.5 million at the end of June 30, 2015 to \$186.4 million as of September 30, 2018.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of September 30, 2018, as well as the month-to-month aging beginning in September 30, 2017.

Exhibit 7 provides the breakdown of the delinquent tax figures.

Exhibit 8 highlights various economic indicators for the City of Richmond.

We would like to thank all City agencies, departments, and staff for their assistance and cooperation in providing timely and accurate information in support of the preparation of this report.

Sincerely,

John Wack.
Director of Finance

Mimi C. Terry
Deputy Director of Finance

Monthly Financial Report

Prepared By:

Warren Estes, Assistant Controller

Revenues

Exhibit 1—Dollars In

Source	YTD FY18 Actual	FY19 Final Budget	YTD FY19 Actual	FY19 Budget to Actual	FY19 % of Final Budget	Variance FY18 vs FY19
City Taxes	\$ 12,189,505	\$ 512,068,379	\$ 23,628,077	\$ (488,440,302)	4.6%	\$ 11,438,572
Licenses, Permits, and Privilege Fees	1,891,478	43,102,077	808,176	(42,293,901)	1.9%	(1,083,302)
Intergovernmental	9,578,066	86,888,349	12,762,769	(74,125,580)	14.7%	3,184,703
Service Charges	3,784,639	28,105,912	1,233,893	(26,872,019)	4.4%	(2,550,746)
Fines and Forfeitures	1,277,510	6,537,185	1,203,771	(5,333,414)	18.4%	(73,739)
Utility Payments	1,310,208	31,700,942	--	(31,700,942)	0.0%	(1,310,208)
Miscellaneous Revenues	1,134,373	3,141,852	2,163,015	(978,837)	68.8%	1,028,642
<i>Subtotal General Fund Revenues</i>	\$ 31,165,779	\$ 711,544,696	\$ 41,799,701	\$ (669,744,995)	5.9%	\$ 10,633,922
Encumbrance Roll Forward	--	--	--	--	0.0%	--
Transfers In	--	17,470,800	--	(17,470,800)	0.0%	--
Grand Total General Fund Revenues	\$ 31,165,779	\$ 729,015,496	\$ 41,799,701	\$ (687,215,795)	5.7%	\$ 10,633,922



Expenditures

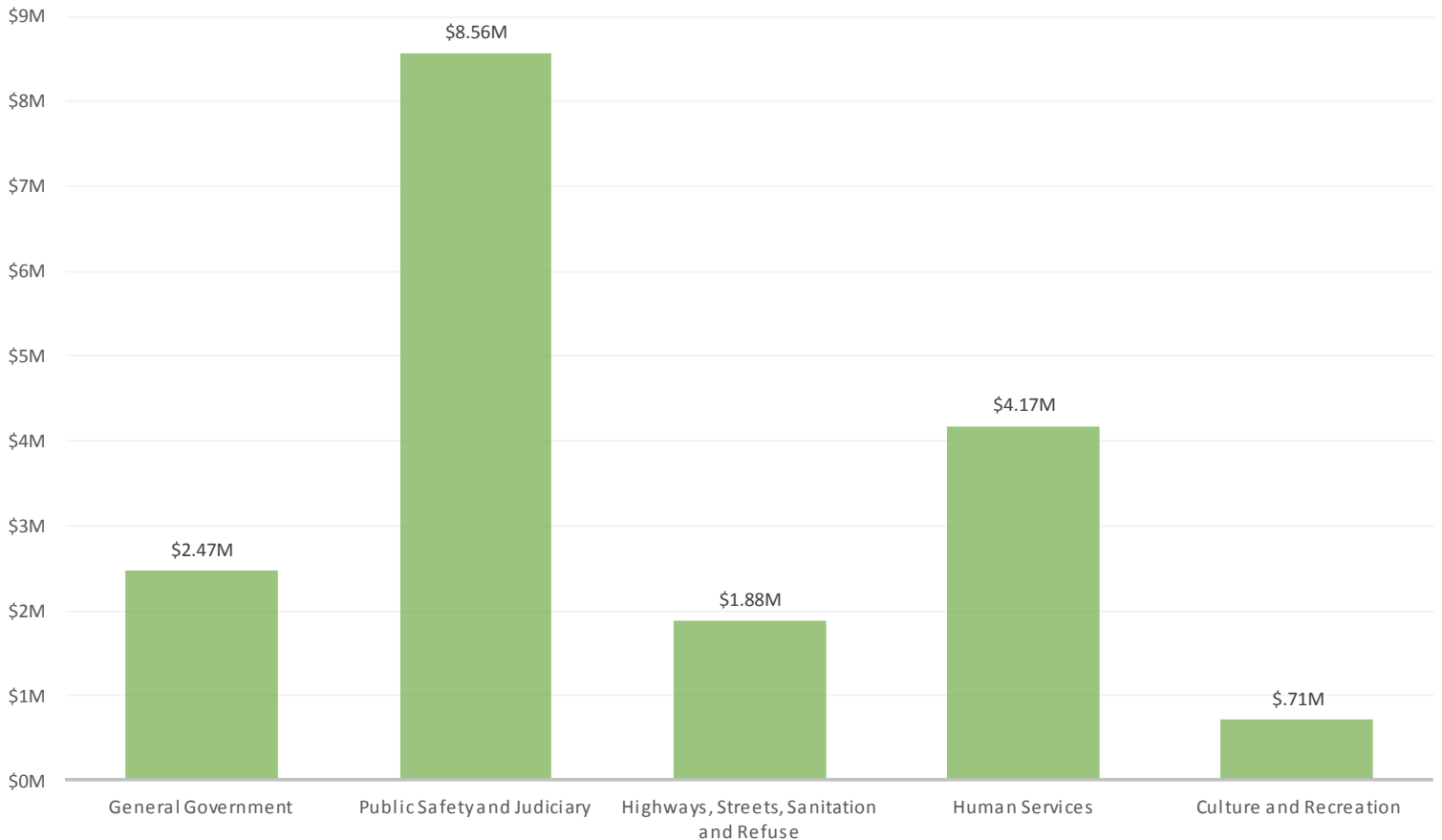
Exhibit 2—Dollars Out

Source	YTD FY18 Actual	FY19 Final Budget	YTD FY19 Actual	FY19 Budget to Actual	FY19 % of Final Budget	Variance FY18 vs FY19
General Government	\$ 9,572,922	\$ 54,004,010	\$ 9,673,776	\$ 44,330,234	17.9%	\$ (100,854)
Public Safety and Judiciary	41,656,153	202,896,372	44,086,150	158,810,222	21.7%	(2,429,997)
Highways, Streets, Sanitation and Refuse	8,363,210	31,226,330	4,845,992	26,380,338	15.5%	3,517,218
Human Services	12,706,538	62,080,818	11,426,417	50,654,401	18.4%	1,280,121
Culture and Recreation	4,659,316	22,171,121	5,013,089	17,158,032	22.6%	(353,773)
Education	--	169,146,483	--	169,146,483	0.0%	--
Non-Departmental	8,739,616	64,111,099	10,111,451	53,999,648	15.8%	1,371,835
<i>Subtotal General Fund Expenditures</i>	\$ 85,697,755	\$ 605,636,233	\$ 85,156,875	\$ 520,479,358	14.1%	\$ 540,880
Other Financing Uses	(34,870,536)	(114,265,986)	(39,183,249)	75,082,737	34.3%	(4,312,713)
Grand Total General Fund Expenditures	\$ 120,568,291	\$ 719,902,219	\$ 124,340,124	\$ 595,562,095	17.3%	\$ (3,771,833)

Encumbrances

Exhibit 3

FY19 Encumbrances



In adherence to the Ordinance No. 2015-102; the Director of Procurement Services shall prepare and submit to the City Council, the Mayor and the Chief Administrative Officer:

A monthly written report identifying all existing contracts procured under City Code section 21-68 (formerly section 74-72, that, since the last such report, have been: (1) modified via change order or contract modification; (2) renewed or extended; (3) re-solicited. The list of reportable procurement actions identified on the next page represents data available through July 2018.

In adherence to Ordinance No 2015-102-202 annual reporting requirements; there are no known efficiencies achieved in the procurement of architectural and professional engineering services as a result of the adoption of this ordinance over the year preceding the submission of the report.

Source	FY19 Encumbrances
General Government	\$ 2,467,390
Public Safety and Judiciary	8,562,528
Highways, Streets, Sanitation and Refuse	1,876,319
Human Services	4,174,219
Culture and Recreation	714,762
Grand Total General Fund Encumbrances	\$ 17,795,218

Encumbrances

Exhibit 3—continued

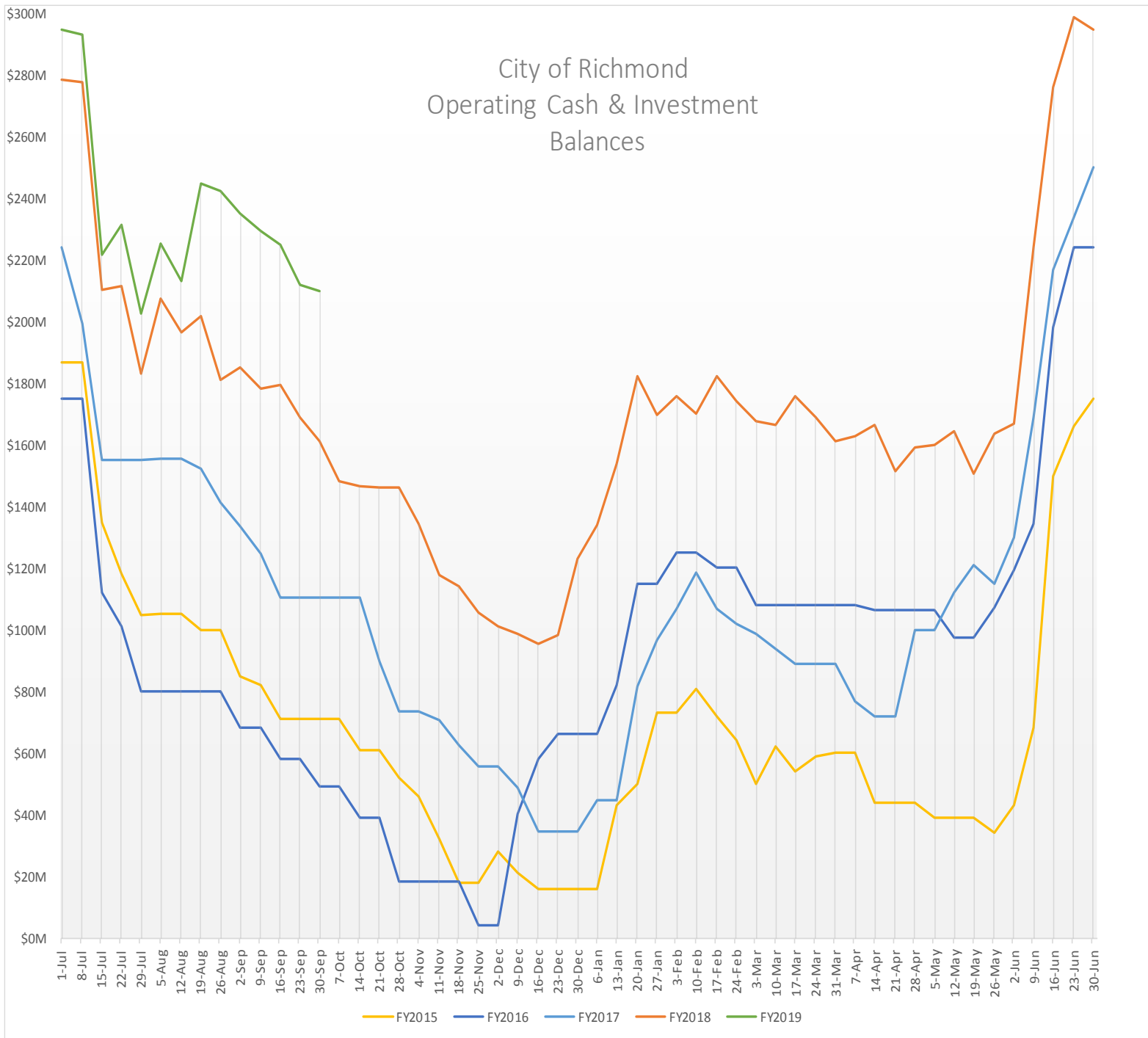
Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Change Order/ Contract Modification	Renewed/ Extended	Resolicited	New Solicitation	Comments
17000015493	External Auditing Services and Ordinance No. 2017-070, adopted 03-27-17	\$ 267,000	CliftonLarsonAllen, LLP	Audit Office	Lily Hernandez	Change Order				Increase \$267,000
14000000313	Geo-technical & Material Testing	\$ 24,914	Schnabel Engineering Consultants	DPW	Don Summers	Contract Mod. No. 7				New school project - E.S.H. Greene ES

Ordinance No. 2015-102 requires a monthly written report identifying all existing contracts procured under City Code section 21-68 (formerly section 74-72), that, since the last such report, have been: (1) modified via change order or contract modification; (2) renewed or extended; (3) re-solicited. A list of reportable procurement actions for July 2018 are above.



Operating Cash & Investment Balances

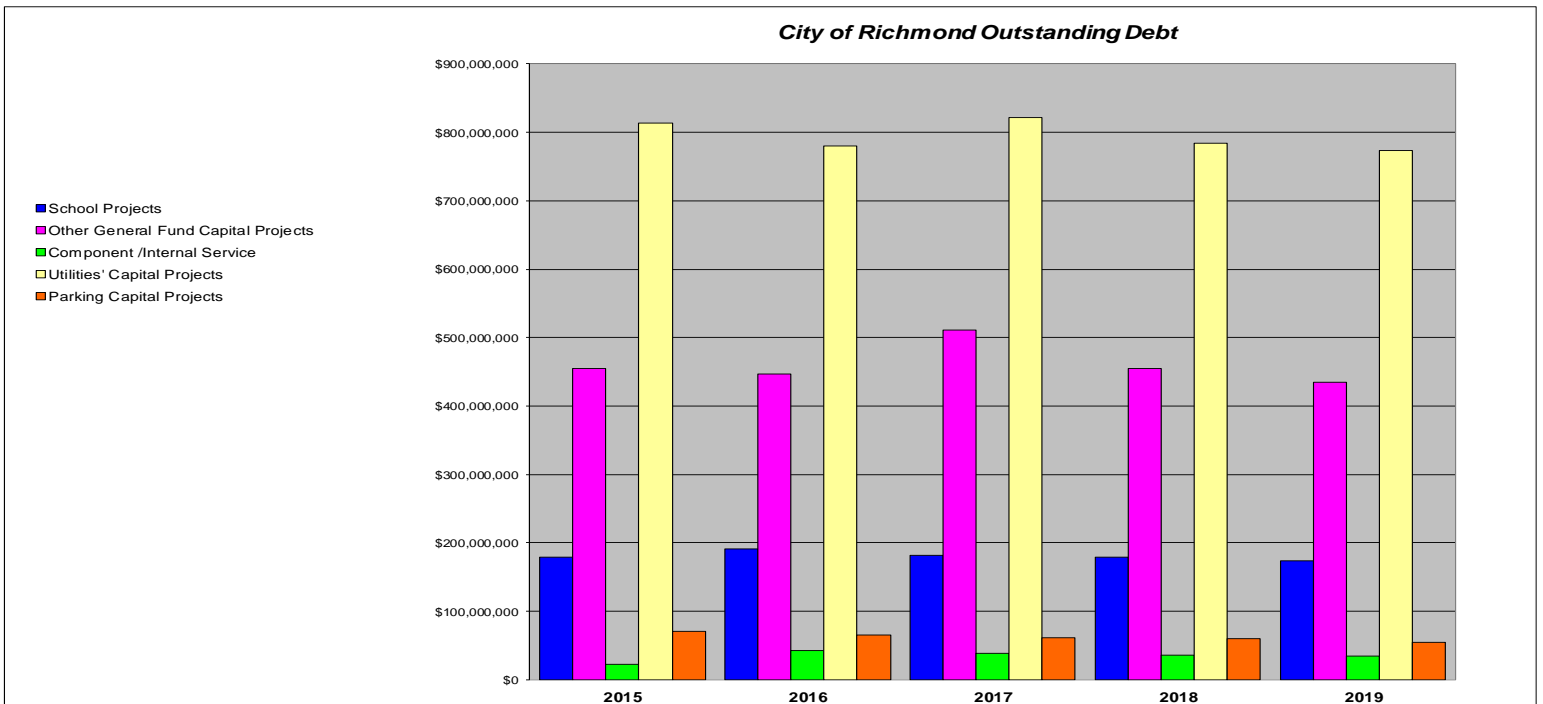
Exhibit 4



Outstanding Long Term Debt

Exhibit 5

	Debt Outstanding June 30, 2015	Debt Outstanding June 30, 2016	Debt Outstanding June 30, 2017	Debt Outstanding June 30, 2018	FY 2019 Payments of Principal	FY 2019 New Debt Issued	FY 2019 Refunded Debt	Debt Outstanding August 31, 2018
Paid From General Fund								
Schools Capital Projects - CIP	179,463,159	190,397,322	181,548,336	178,852,448	5,110,269	12,669,678	-	186,411,857
General Government Projects-CIP	228,275,402	237,255,608	220,488,245	251,488,697	14,620,646	26,038,017	-	262,906,068
Justice Center Project	121,736,841	95,673,439	93,321,884	87,995,666	14,825	-	-	87,980,841
Carpenter Center Project	20,770,227	19,750,566	18,692,727	16,604,092	1,145,329	-	-	15,458,763
Transportation Infrastructure	62,013,988	69,584,605	65,566,281	83,476,114	3,459,057	8,182,305	-	88,199,362
Coliseum Project	4,404,895	3,776,228	3,323,965	2,859,786	461,178	-	-	2,398,608
Cemetery Projects	298,732	249,027	218,059	187,065	31,048	-	-	156,017
730 Theatre Row Building	7,160,288	6,084,354	5,084,301	4,077,587	1,026,100	-	-	3,051,487
Coliseum Parking Garage	-	-	-	-	-	-	-	-
RMA Expressway Parking Garage	-	-	-	-	-	-	-	-
EDA - Leigh St Training Camp Project	9,500,000	9,000,000	9,000,000	8,500,000	200,000	8,310,000	8,300,000	8,310,000
Bond Anticipation Line of Credit	-	5,000,000	95,000,000	-	-	-	-	-
Subtotal General Fund	633,623,532	636,771,149	692,243,798	634,041,455	26,068,452	55,200,000	8,300,000	654,873,003
Paid From Internal Service Fund/Component Units								
Fleet Internal Svs Fund	6,263,596	3,722,697	2,481,798	1,240,899	-	-	-	1,240,899
Advantage Richmond Corporation	5,999,238	5,125,893	4,205,462	3,235,406	-	-	-	3,235,406
EDA - Stone Brewery Project	-	23,000,000	22,415,000	21,805,000	-	-	-	21,805,000
HUD Section 108 Notes	10,125,000	10,125,000	9,605,000	9,080,000	530,000	-	-	8,550,000
Subtotal ISF Funds/Compont Units	22,387,834	41,973,590	38,707,260	35,361,305	530,000	-	-	34,831,305
Paid From Enterprise Funds								
Parking - General Obligation Bonds	69,734,773	65,268,255	60,712,484	59,116,597	5,494,093	-	-	53,622,504
Subtotal Parking Enterprise Fund	69,734,773	65,268,255	60,712,484	59,116,597	5,494,093	-	-	53,622,504
Utilities - General Obligation Bonds	102,859,097	85,667,294	66,227,017	45,689,904	10,815,840	-	-	34,874,064
Utilities - Revenue Bonds	711,370,939	694,547,788	755,518,747	738,185,547	-	-	-	738,185,547
Subtotal Utilities' Enterprise Fund	814,230,036	780,215,082	821,745,764	783,875,451	10,815,840	-	-	773,059,611
Total Debt of the City	1,539,976,175	1,524,228,076	1,613,409,306	1,512,394,808	42,908,385	55,200,000	8,300,000	1,516,386,423



Current as of: September 30, 2018

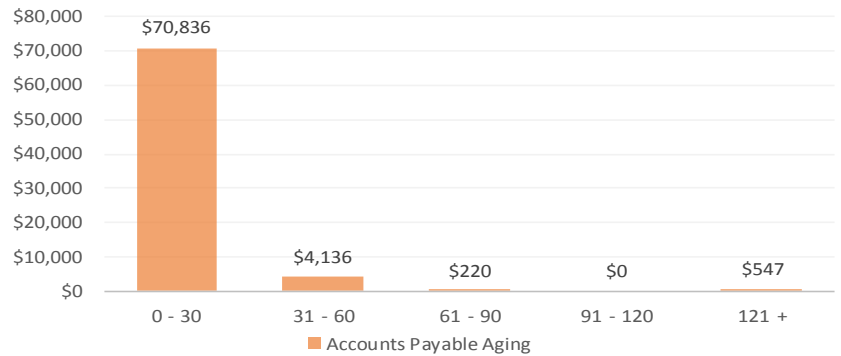


Accounts Payable

Exhibit 6

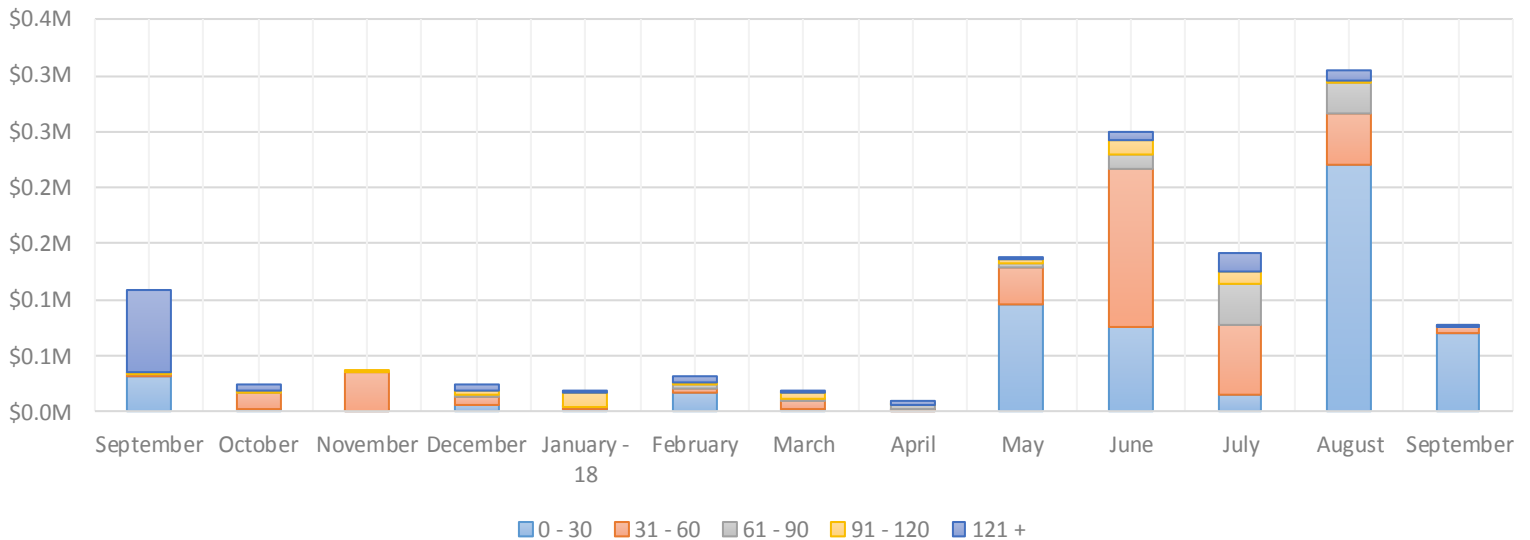
Aging Report

Days	Amount
0 - 30	\$ 70,836
31 - 60	4,136
61 - 90	220
91 - 120	0
121 +	547
Total	\$ 75,739



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
September	\$ 32,164	\$ 1,145	\$ 1,200	\$ 745	\$ 72,795	\$ 108,049
October	2,464	14,958	607	319	5,514	23,862
November	452	34,939	0	133	0	35,524
December	5,694	7,565	2,957	1,992	7,187	25,395
January - 18	2,135	1,980	798	11,805	1,602	18,320
February	16,708	3,655	3,803	2,470	4,899	31,535
March	2,324	7,281	2,706	5,657	1,359	19,327
April	813	1,890	2,805	1,384	2,151	9,043
May	95,860	32,853	4,208	3,601	712	137,234
June	75,305	140,540	13,857	12,033	8,413	250,148
July	14,914	62,311	36,132	11,236	17,630	142,223
August	220,666	44,845	28,123	1,557	9,827	305,018
September	70,836	4,136	220	0	547	75,739

AP Aging Data for Fiscal Year 2018-19



Current as of: September 30, 2018

Delinquent Taxes

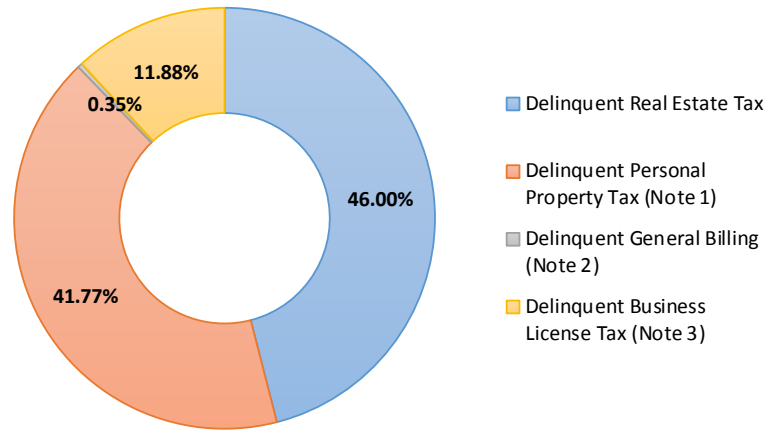
Exhibit 7

YTD FY19 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 21,881,506
Delinquent Personal Property Tax (Note 1)	19,868,863
Delinquent General Billing (Note 2)	166,273
Delinquent Business License Tax (Note 3)	5,650,734
Grand Total	\$ 47,567,376

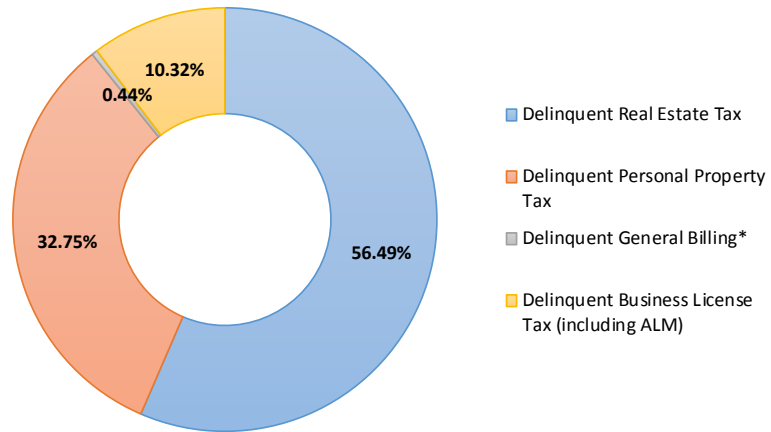
Note:

1. Delinquent personal property taxes amount does not include vehicle license fees.
2. Special assessments against real estate.
3. Includes ALM.



YTD FY18 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 28,295,223
Delinquent Personal Property Tax	16,401,998
Delinquent General Billing*	221,449
Delinquent Business License Tax (including ALM)	5,167,337
Grand Total	\$ 50,086,007



Notes:

* Special Assessment Against Real Estate are additional charges billed to property/parcel owners because the property has not been kept up to code. The lien can be for the following:

- Weed Clearance: Cutting grass / yard work
- Refuse Clearance: Cleaning of property of trash and miscellaneous items
- Boarding: Covering by placing a board to deter from entry
- Partial Demolition: Partial removal of building or fixture on a property
- Full Demolition: Complete removal of building or fixture on the property

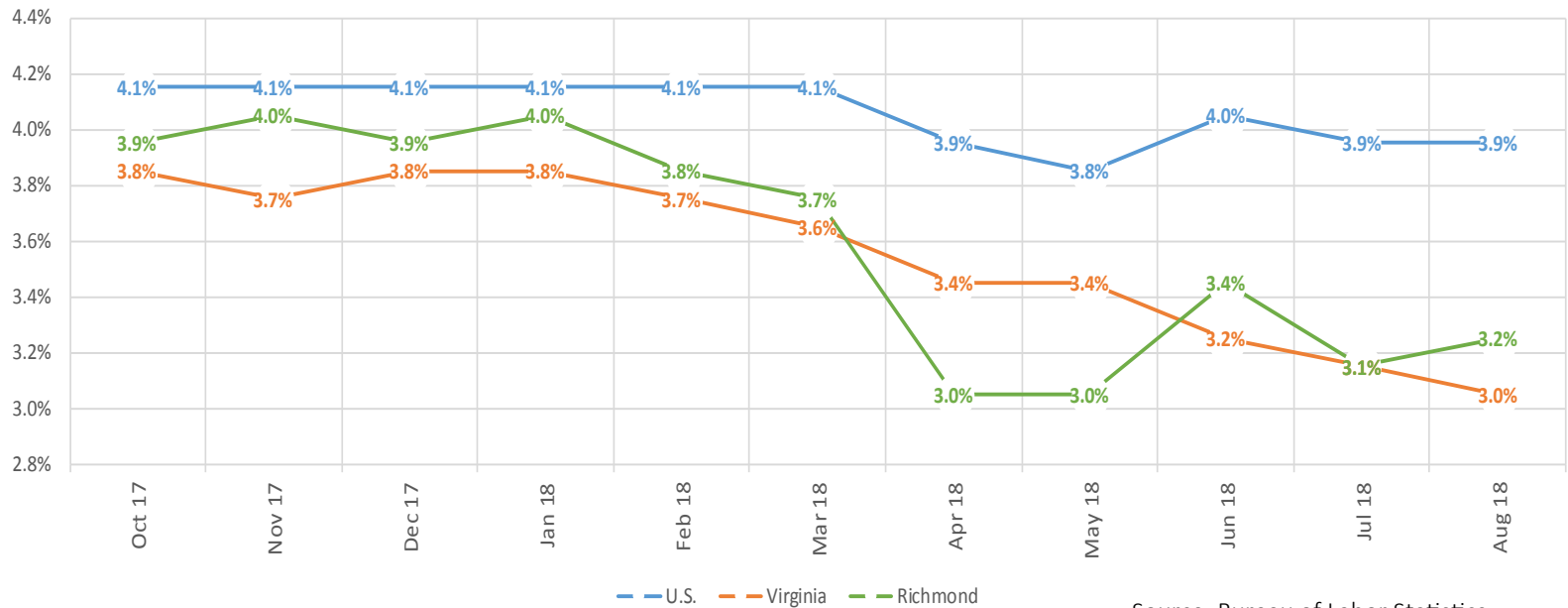
Source: Department of Finance - Revenue Administration

Current as of: September 30, 2018

Economic Indicators

Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate increased by .1% in August. However, the change is not statistically significant, nor is it seasonally adjusted. September information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level and is above the state level in August.
- ◆ The Federal Reserve cites a target 4.5% median unemployment as part of their dual mandate for price stability and maximum sustainable employment. The current local rate is well below the stated target, and represents a tight local labor market.
- ◆ The national unemployment rate was 3.9% in August compared to December 2000, when the national unemployment rate was also 3.9%.
- ◆ Note: The unemployment rate only counts those who: 1) Do not have a job. 2) Have looked for work in the prior 4 weeks, and are currently available for work. So, individuals who have not submitted resumes, contacted potential employers, placed job advertisements, etc., in the last 4 weeks, are not included as unemployed. Those individuals are instead excluded from the labor force.

Other Key Statistics

New Business Licenses (Number)	67
Total Value	\$ 36,197
Value Per License	\$ 540
YTD Retail Sales Tax	\$ 2,676,462
YTD Meals Tax	\$ 5,698,114
YTD Transient Lodging Tax (per MUNIS)	\$ 2,137,654
YTD Transient Lodging Tax (Per RAPIDS)	\$ 2,119,571
Variance due to Timing/Accruals	\$ 18,083

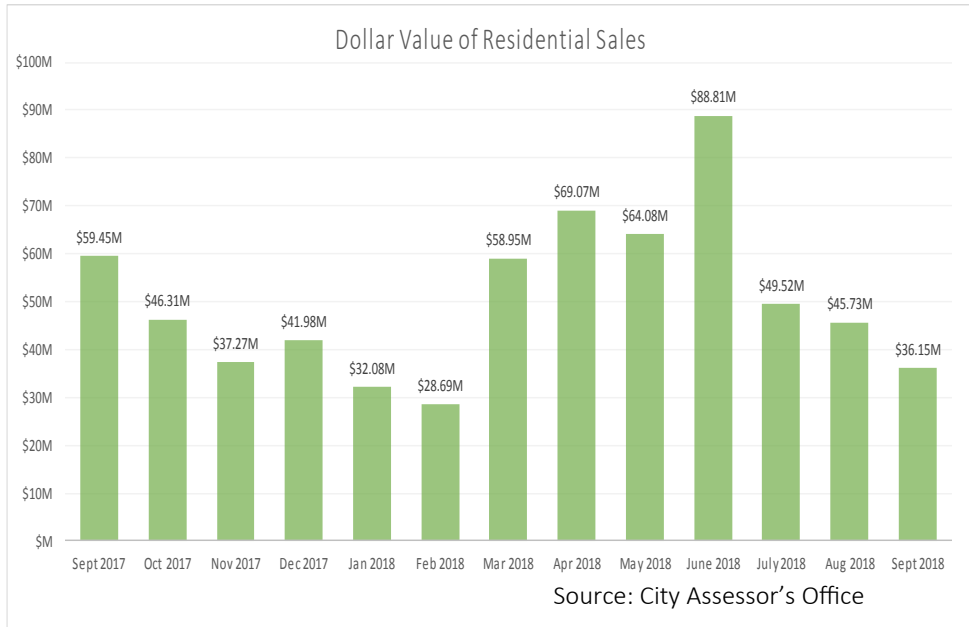
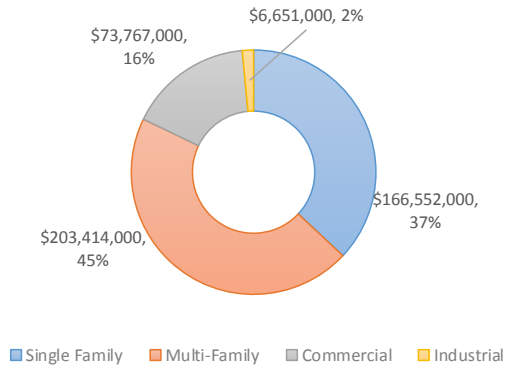
Source: Department of Finance



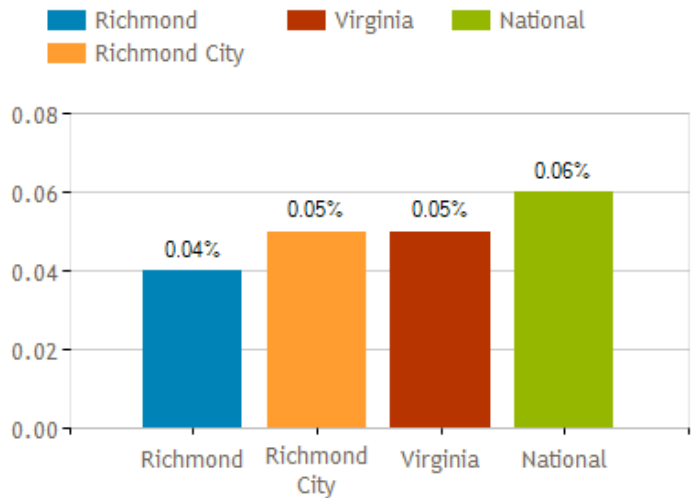
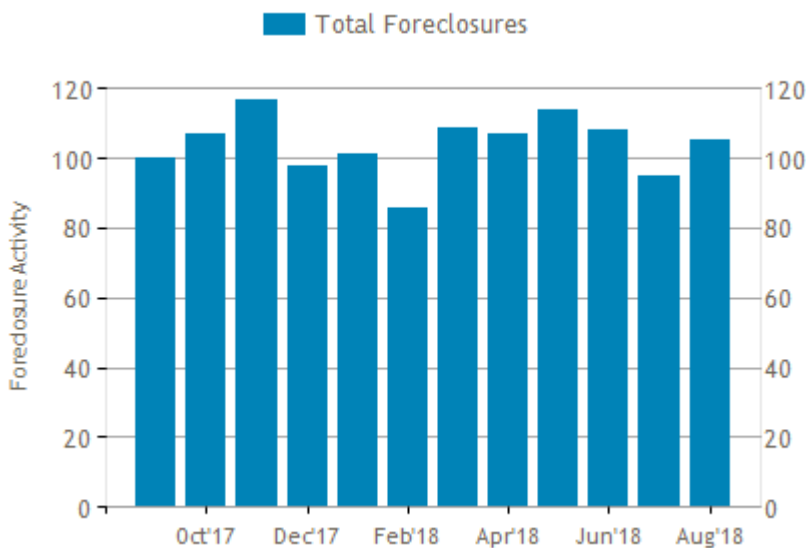
Economic Indicators

Exhibit 8—Continued

As of 12/31/17 Dollar Value of New Constructions



Foreclosure Data



Source: RealtyTrac.com

Current as of: September 30, 2018

Appendix

APPENDIX A

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED SEPTEMBER 30, 2018
(UNAUDITED)**

	YTD FY18	FY19	YTD FY19	FY19	FY19	Variance
	Actual	Final Budget	Actual*	Budget to Actual	% of	FY18 vs FY19
				Positive (Negative)	Final Budget	Positive (Negative)
Revenues						
City Taxes						
Real Estate	\$ 73,740	\$ 263,695,329	\$ --	\$ (263,695,329)	0.0%	\$ (73,740)
Sales-1% Local	--	35,150,480	2,676,462	(32,474,018)	7.6%	2,676,462
Personal Property	214,836	59,298,485	213,891	(59,084,594)	0.4%	(945)
Machinery and Tools	97,392	13,253,366	28,267	(13,225,099)	0.2%	(69,125)
Utility Sales Tax Gas	--	5,032,525	--	(5,032,525)	0.0%	--
Utility Sales Tax Electric	--	13,444,352	2,403,404	(11,040,948)	17.9%	2,403,404
Utility Sales Tax Telephone	--	179,733	20	(179,713)	0.0%	20
State Communication Taxes	--	15,440,463	2,474,636	(12,965,827)	16.0%	2,474,636
Bank Stock	--	8,381,729	--	(8,381,729)	0.0%	--
Prepared Food	5,249,162	45,566,380	5,698,114	(39,868,266)	12.5%	448,952
Prepared Food-School Facilities	--	9,113,276	1,451,339	(7,661,937)	15.9%	1,451,339
Lodging Tax	1,190,170	9,243,415	1,209,910	(8,033,505)	13.1%	19,740
Admission	403,276	3,360,273	336,206	(3,024,067)	10.0%	(67,070)
Real Estate Taxes - Delinquent	2,093,985	10,340,235	4,078,042	(6,262,193)	39.4%	1,984,057
Personal Property Taxes - Delinquent	2,182,847	10,724,454	1,814,402	(8,910,052)	16.9%	(368,445)
Private Utility Poles and Conduits	66,781	221,756	--	(221,756)	0.0%	(66,781)
Penalties and Interest	594,203	7,022,903	1,012,458	(6,010,445)	14.4%	418,255
Titling Tax-Mobile Home	1,524	9,522	--	(9,522)	0.0%	(1,524)
State Recordation	--	1,078,407	--	(1,078,407)	0.0%	--
Property Rental 1%	5,009	122,418	9,625	(112,793)	7.9%	4,616
Vehicle Rental Tax	--	983,878	205,291	(778,587)	20.9%	205,291
Telephone Commissions	16,580	405,000	16,010	(388,990)	4.0%	(570)
Total City Taxes	12,189,505	512,068,379	23,628,077	(488,440,302)	4.6%	11,438,572
Licenses, Permits and Privilege Fees						
Business and Professional	1,357,698	34,232,005	192,386	(34,039,619)	0.6%	(1,165,312)
Vehicle	415,616	7,024,245	393,518	(6,630,727)	5.6%	(22,098)
Transfers, Penalties, Interest & Delinquent Collections	2,333	9,496	3,147	(6,349)	33.1%	814
Utilities Right of Way Fees	66,275	888,578	63,554	(825,024)	7.2%	(2,721)
Other Licenses, Permits and Fees	49,556	947,753	155,571	(792,182)	16.4%	106,015
Total Licenses, Permits and Privilege Fees	1,891,478	43,102,077	808,176	(42,293,901)	1.9%	(1,083,302)
Intergovernmental						
State Shared Expense	--	19,744,764	2,265,794	(17,478,970)	11.5%	2,265,794
Total State Block Grant	373,208	4,138,955	372,553	(3,766,402)	9.0%	(655)
Department of Social Services	3,495,551	43,654,672	5,942,932	(37,711,740)	13.6%	2,447,381
Federal Revenues	--	1,200	--	(1,200)	0.0%	--
State Aid to Localities	3,585,641	14,871,997	3,722,450	(11,149,547)	25.0%	136,809
Service Charges on Tax Exempt Property (State PILOT)	453,637	3,808,790	330,153	(3,478,637)	8.7%	(123,484)
All Other Intergovernmental Revenues	1,670,029	667,971	128,887	(539,084)	19.3%	(1,541,142)
Total Intergovernmental	9,578,066	86,888,349	12,762,769	(74,125,580)	14.7%	3,184,703
Service Charges						
Commercial Dumping Fees	--	11,000	--	(11,000)	0.0%	--
Refuse Collection Fees	2,486,519	15,896,868	--	(15,896,868)	0.0%	(2,486,519)
Safety Related Charges	43,519	235,000	49,854	(185,146)	21.2%	6,335
Rental of Property	29,710	239,300	53,425	(185,875)	22.3%	23,715
Building Service Charges	145,656	591,931	309,153	(282,778)	52.2%	163,497
Inspection Fees	666,708	6,527,682	723,264	(5,804,418)	11.1%	56,556
Recycling Proceeds	320,963	2,175,944	171	(2,175,773)	0.0%	(320,792)
Health Related Charges	21,797	125,000	19,843	(105,157)	15.9%	(1,954)
Other Sales - Income	8,602	661,975	131	(661,844)	0.0%	(8,471)
Printing and Telecom Charges	3,730	16,500	2,436	(14,064)	14.8%	(1,294)
Other Service Charges	57,435	1,624,712	75,616	(1,549,096)	4.7%	18,181

APPENDIX A

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BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED SEPTEMBER 30, 2018
(UNAUDITED)**

	YTD FY18	FY19	YTD FY19	FY19	FY19	Variance
	Actual	Final Budget	Actual*	Budget to Actual	% of	FY18 vs FY19
				Positive (Negative)	Final Budget	Positive (Negative)
Fines and Forfeitures						
Richmond Public Library	10,185	67,500	7,539	(59,961)	11.2%	(2,646)
Circuit Court	1,096,631	5,593,715	1,050,593	(4,543,122)	18.8%	(46,038)
General District Court	133,535	870,225	144,846	(725,379)	16.6%	11,311
Juvenile and Domestic Relations District Court	1,359	5,745	793	(4,952)	13.8%	(566)
Parking Violations	35,800	--	--	--	0.0%	(35,800)
Total Fines and Forfeitures	1,277,510	6,537,185	1,203,771	(5,333,414)	18.4%	(73,739)
Utility Payments						
Utility Pilot Payment	516,781	22,759,977	--	(22,759,977)	0.0%	(516,781)
DPU Payments	--	5,407,204	--	(5,407,204)	0.0%	--
Utility Payment - City Services	793,427	3,251,376	--	(3,251,376)	0.0%	(793,427)
Utilities Payment for Collection Service	--	282,385	--	(282,385)	0.0%	--
Total Utility Payments	1,310,208	31,700,942	--	(31,700,942)	0.0%	(1,310,208)
Miscellaneous Revenues						
Reimbursement of Interest on Long-term Debt	265,749	1,446,510	155,374	(1,291,136)	10.7%	(110,375)
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	807,053	1,404,197	1,970,875	566,678	140.4%	1,163,822
Other Payments to General Fund	61,571	42,300	36,766	(5,534)	86.9%	(24,805)
Total Miscellaneous Revenues	1,134,373	3,141,852	2,163,015	(978,837)	68.8%	1,028,642
Subtotal General Fund Revenues	\$ 31,165,779	\$ 711,544,696	\$ 41,799,701	\$ (669,744,995)	5.9%	\$ 10,633,922
Transfers In	--	17,470,800	--	(17,470,800)	0.0%	--
Grand Total General Fund Revenues	\$ 31,165,779	\$ 729,015,496	\$ 41,799,701	\$ (687,215,795)	5.7%	\$ 10,633,922

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED SEPTEMBER 31, 2018
(UNAUDITED)**

	YTD FY18	FY19	YTD FY19	FY19	FY19	Variance
	Actual	Final Budget	Actual*	Budget to Actual	% of	FY18 vs FY19
				Positive (Negative)	Final Budget	Positive (Negative)
Expenditures						
General Government						
City Council	\$ 259,557	\$ 1,419,558	\$ 264,797	\$ 1,154,761	18.7%	\$ (5,240)
City Clerk	134,452	917,351	116,768	800,583	12.7%	17,684
Planning and Development Review	1,991,459	11,207,295	2,250,731	8,956,564	20.1%	(259,272)
Assessor of Real Estate	620,625	3,627,087	664,579	2,962,508	18.3%	(43,954)
City Auditor	501,929	1,731,296	250,213	1,481,083	14.5%	251,716
Department of Law	561,520	3,043,116	555,591	2,487,525	18.3%	5,929
General Registrar	194,960	1,780,952	240,837	1,540,115	13.5%	(45,877)
Inspector General	--	464,503	39,816	424,687	8.6%	(39,816)
Chief Administrative Officer	197,511	924,843	201,974	722,869	21.8%	(4,463)
Citizen Service and Response	--	1,297,165	125,448	1,171,717	9.7%	(125,448)
Budget and Strategic Planning	266,268	1,345,718	268,879	1,076,839	20.0%	(2,611)
Department of Human Resources	678,324	3,262,867	691,065	2,571,802	21.2%	(12,741)
Department of Finance	1,626,785	10,765,422	2,093,391	8,672,031	19.4%	(466,606)
Procurement Services	225,558	1,135,025	197,987	937,038	17.4%	27,571
Office of Press Secretary to Mayor	99,477	487,626	96,018	391,608	19.7%	3,459
City Treasurer	30,801	166,242	38,957	127,285	23.4%	(8,156)
Economic Development	1,207,482	3,343,385	302,988	3,040,397	9.1%	904,494
Housing and Community Development	--	1,989,026	146,920	1,842,106	7.4%	(146,920)
Council Chief of Staff	223,531	1,152,224	226,878	925,346	19.7%	(3,347)
Minority Business Development	138,989	817,716	136,738	680,978	16.7%	2,251
City Mayor's Office	185,800	1,157,478	231,485	925,993	20.0%	(45,685)
Office of Community Wealth Building	427,894	1,968,115	531,716	1,436,399	27.0%	(103,822)
Total General Government	9,572,922	54,004,010	9,673,776	44,330,234	17.9%	(100,854)
Public Safety and Judiciary						
Judiciary	2,315,913	11,214,120	2,320,597	8,893,523	20.7%	(4,684)
Juvenile and Domestic Relations District Court	66,699	454,921	72,086	382,835	15.8%	(5,387)
City Sheriff	7,368,831	37,573,663	8,346,550	29,227,113	22.2%	(977,719)
Department of Police	19,790,672	95,348,222	20,343,570	75,004,652	21.3%	(552,898)
Department of Emergency Communications	1,077,790	5,215,443	1,273,775	3,941,668	24.4%	(195,985)
Department of Fire and Emergency Services	10,726,237	51,475,418	11,352,508	40,122,910	22.1%	(626,271)
Animal Control	310,011	1,614,585	377,064	1,237,521	23.4%	(67,053)
Total Public Safety and Judiciary	41,656,153	202,896,372	44,086,150	158,810,222	21.7%	(2,429,997)
Highways, Streets, Sanitation and Refuse						
Department of Public Works	8,363,210	31,226,330	4,845,992	26,380,338	15.5%	3,517,218
Human Services						
Office of DCAO for Human Services	223,882	1,378,522	180,960	1,197,562	13.1%	42,922
Department of Social Services	10,706,666	47,634,080	9,495,167	38,138,913	19.9%	1,211,499
Justice Services	1,775,990	9,037,726	1,750,290	7,287,436	19.4%	25,700
Department of Public Health	--	4,030,490	--	4,030,490	0.0%	--
Total Human Services	12,706,538	62,080,818	11,426,417	50,654,401	18.4%	1,280,121
Culture and Recreation						
Richmond Public Library	1,045,418	5,785,353	1,124,905	4,660,448	19.4%	(79,487)
Department of Parks, Recreation and Community Facilities	3,613,898	16,385,768	3,888,184	12,497,584	23.7%	(274,286)
Total Culture and Recreation	4,659,316	22,171,121	5,013,089	17,158,032	22.6%	(353,773)

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED SEPTEMBER 31, 2018
(UNAUDITED)**

	YTD FY18 Actual	FY19 Final Budget	YTD FY19 Actual*	FY19 Budget to Actual Positive (Negative)	FY19 % of Final Budget	Variance FY18 vs FY19 Positive (Negative)
Education						
Richmond Public Schools	--	169,146,483	--	169,146,483	0.0%	--
Non-Departmental						
Total Non-Departmental	8,739,616	54,997,823	10,111,451	44,886,372	18.4%	1,371,835
Non-Departmental-School Facilities	--	9,113,276	--	9,113,276	0.0%	--
Total Non-Departmental	8,739,616	64,111,099	10,111,451	53,999,648	15.8%	1,371,835
Subtotal General Fund Expenditures	\$ 85,697,755	\$ 605,636,233	\$ 85,156,875	\$ 520,479,358	14.1%	\$ 540,880
Excess (Deficiency) of Revenues Over Excess (Under) Expenditures	(54,531,976)	105,908,463	(43,357,174)	149,265,637	-40.9%	(11,174,802)
Other Financing Sources (Uses)						
Transfers In - Other Funds	--	--	--	--	0.0%	--
Transfers Out - Other Funds	(34,870,536)	(114,265,986)	(39,183,249)	75,082,737	34.3%	(4,312,713)
Total Other Financing Sources (Uses), Net	(34,870,536)	(114,265,986)	(39,183,249)	75,082,737	34.3%	(4,312,713)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(89,402,512)	(8,357,523)	(82,540,423)	(90,897,946)	987.6%	6,862,089
Grand Total General Fund Expenditures	\$ 120,568,291	\$ 719,902,219	\$ 124,340,124	\$ 595,562,095	17.3%	\$ (3,771,833)

Notes: Financial Statements presented are unaudited and internal working draft
Source: Department of Finance

**CITY OF RICHMOND, VIRGINIA
GENERAL FUND ENCUMBRANCES
FOR THE MONTH ENDED SEPTEMBER 30, 2018
(UNAUDITED)**

ENCUMBRANCES	FY19 ENCUMBRANCES
General Government	
City Council	\$ 243
City Clerk	85,986
Planning and Development Review	986,581
Assessor of Real Estate	0
City Auditor	4,854
Department of Law	52,499
General Registrar	1,509
Chief Administrative Officer	63,510
Budget and Strategic Planning	145
Inspector General	2,125
Department of Human Resources	69,192
Department of Finance	747,994
Procurement Services	23,150
Office of Press Secretary to Mayor	4,798
Department of Citizen Service and Response	32,206
Economic /Community Development	252,944
Housing	29,416
Council Chief of Staff	19,991
Minority Business Development	114
City Mayor's Office	5,368
Office of Community Wealth Building	84,765
Total General Government	2,467,390
 Public Safety and Judiciary	
Judiciary	45,992
Juvenile and Domestic Relations District Court	24,664
City Sheriff	6,416,747
Department of Police	1,066,904
Department of Emergency Communications	497,546
Department of Fire and Emergency Services	325,327
Animal Control	185,348
Total Public Safety and Judiciary	8,562,528
 Highways, Streets, Sanitation and Refuse	
Department of Public Works	1,876,319
Total Highway, Streets, Sanitation and Refuse	1,876,319
 Human Services	
Office of DCAO for Human Services	8,683
Department of Social Services	693,698
Justice Services	425,298
CSU-Probation Services	23,672
Department of Public Health	3,022,868
Total Human Services	4,174,219
 Culture and Recreation	
Richmond Public Library	316,336
Department of Parks, Recreation and Community Facilities	398,426
Total Culture and Recreation	714,762
Total General Fund Encumbrances	\$ 17,795,218