

City of Richmond Monthly Financial Report

**AUGUST
2019**





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Letter of Transmittal

September 15, 2019

The Administration is pleased to present the August 31, 2019, 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 August 31, 2019. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending August 31, 2019 and 2020 as comparison to the full year budget.

It should be noted that the numbers contained in this MFR will be impacted by 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 August 31, 2019, General Fund revenues totaled \$24.2 million, or 3.3%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of August 31, 2019, General Fund expenditures totaled \$53.3 million, or 8.2% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$19.3 million. City Sheriff, Police, Public Works, Justice Services, and the Department of 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 2016 to 2020.

Exhibit 5 is a chart of the City's outstanding long term debt as of June 30 for fiscal years 2016 to 2019, as well as the debt related activity for the period ending August 31, 2019. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$636.8 million to \$657.8 million. During the same period the debt associated with school capital projects decreased from \$190.4 million at the end of June 30, 2016 to \$182.8 million as of August 31, 2019.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of August 31, 2019, as well as the month-to-month aging beginning in August 31, 2019.

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:

Jamyce Vinson, General Accounting Manager

Warren Estes, Assistant Controller

Revenues

Exhibit 1—Dollars In

Source	YTD FY19 Actual	FY20 Budget	YTD FY20 Actual	FY20 Actual to Budget	YTD FY20 % of Budget	Actual Variance FY19 vs FY20
City Taxes	\$ 11,708,955	\$ 536,824,127	\$ 9,618,263	\$ (527,205,864)	1.8%	\$ (2,090,692)
Licenses, Permits, and Privilege Fees	218,208	44,542,872	290,987	(44,251,885)	0.7%	72,779
Intergovernmental	4,264,402	87,844,289	7,987,240	(79,857,049)	9.1%	3,722,838
Service Charges	502,243	29,828,727	3,685,977	(26,142,750)	12.4%	3,183,734
Fines and Forfeitures	667,557	6,607,924	608,033	(5,999,891)	9.2%	(59,524)
Utility Payments	0	31,960,054	273,464	(31,686,590)	0.9%	273,464
Miscellaneous Revenues	1,945,985	6,328,026	1,745,822	(4,582,204)	27.6%	(200,163)
<i>Subtotal General Fund Revenues</i>	\$ 19,307,350	\$ 743,936,019	\$ 24,209,786	\$ (719,726,233)	3.3%	\$ 4,902,436
Encumbrance Reserve	--	--	--	--	--	0
Transfers In	--	2,225,585	--	(2,225,585)	0.0%	0
Grand Total General Fund Revenues	\$ 19,307,350	\$ 746,161,604	\$ 24,209,786	\$ (721,951,818)	3.2%	\$ 4,902,436



Expenditures

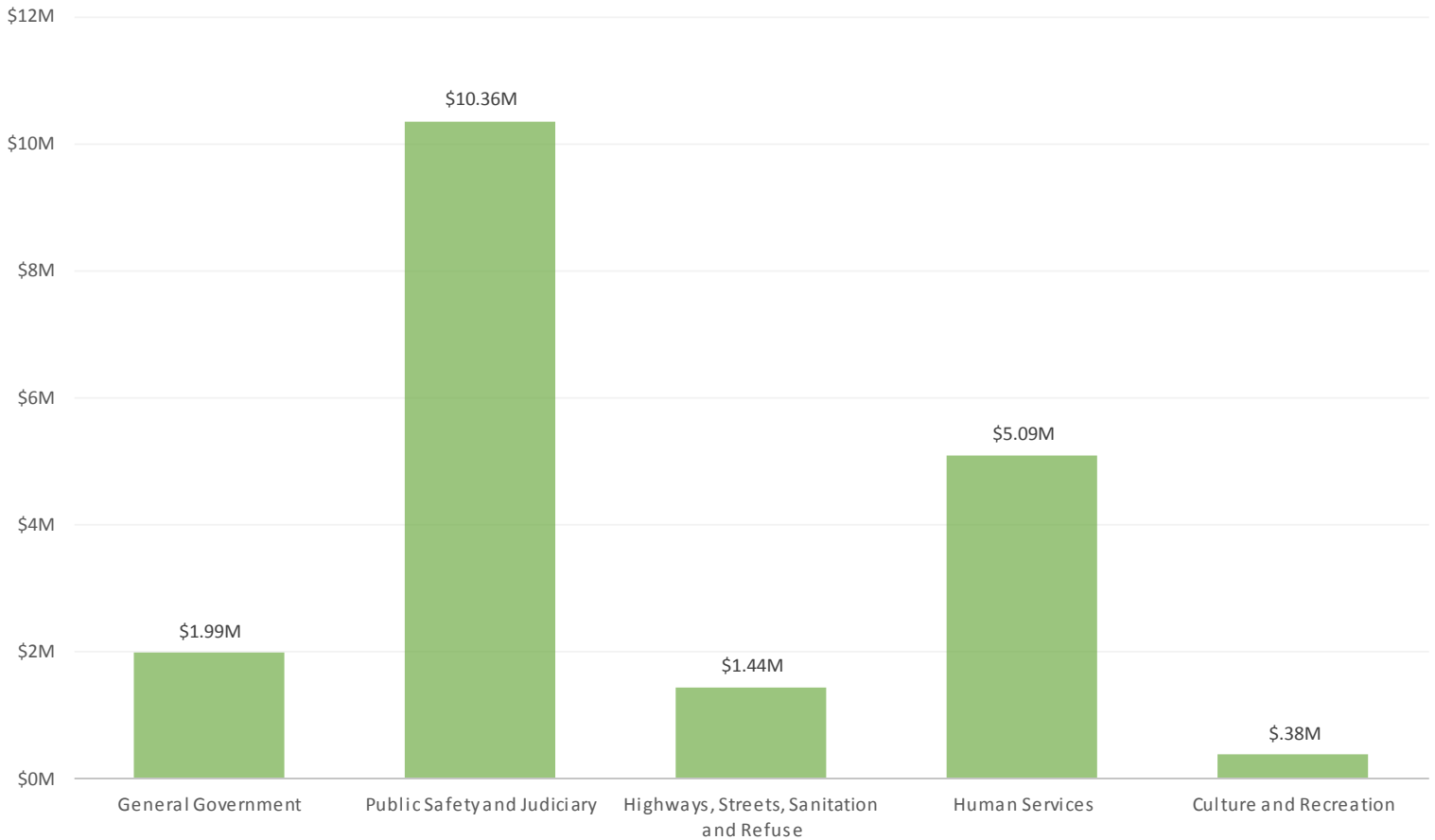
Exhibit 2—Dollars Out

Source	YTD FY19 Actual	FY20 Budget	YTD FY20 Actual	FY20 Actual to Budget	YTD FY20 % of Budget	Actual Variance FY19 vs FY20
General Government	\$ 6,395,648	\$ 58,368,836	\$ 6,310,411	\$ 52,058,425	10.8%	\$ 85,237
Public Safety and Judiciary	27,440,417	211,883,996	26,972,393	184,911,603	12.7%	468,024
Highways, Streets, Sanitation and Refuse	2,966,830	33,504,514	4,061,218	29,443,296	12.1%	(1,094,388)
Human Services	7,352,589	64,217,859	7,687,021	56,530,838	12.0%	(334,432)
Culture and Recreation	3,232,466	24,099,806	3,537,089	20,562,717	14.7%	(304,623)
Education	--	175,193,143	--	175,193,143	0.0%	--
Non-Departmental	8,672,151	80,085,325	4,768,786	75,316,539	6.0%	(3,903,365)
<i>Subtotal General Fund Expenditures</i>	\$ 56,060,101	\$ 647,353,478	\$ 53,336,918	\$ 594,016,560	8.2%	\$ 2,723,183
Other Financing Uses	(39,170,059)	(100,009,299)	(34,623,255)	65,386,044	34.6%	4,546,804
Grand Total General Fund Expenditures	\$ 95,230,160	\$ 747,362,777	\$ 87,960,173	\$ 659,402,604	11.8%	\$ 7,269,987

Encumbrances

Exhibit 3

FY20 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 August 2019.

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	FY20 Encumbrances
General Government	\$ 1,989,266
Public Safety and Judiciary	10,359,108
Highways, Streets, Sanitation and Refuse	1,442,465
Human Services	5,090,077
Culture and Recreation	382,563
Grand Total General Fund Encumbrances	\$ 19,263,479

Encumbrances

Exhibit 3—continued

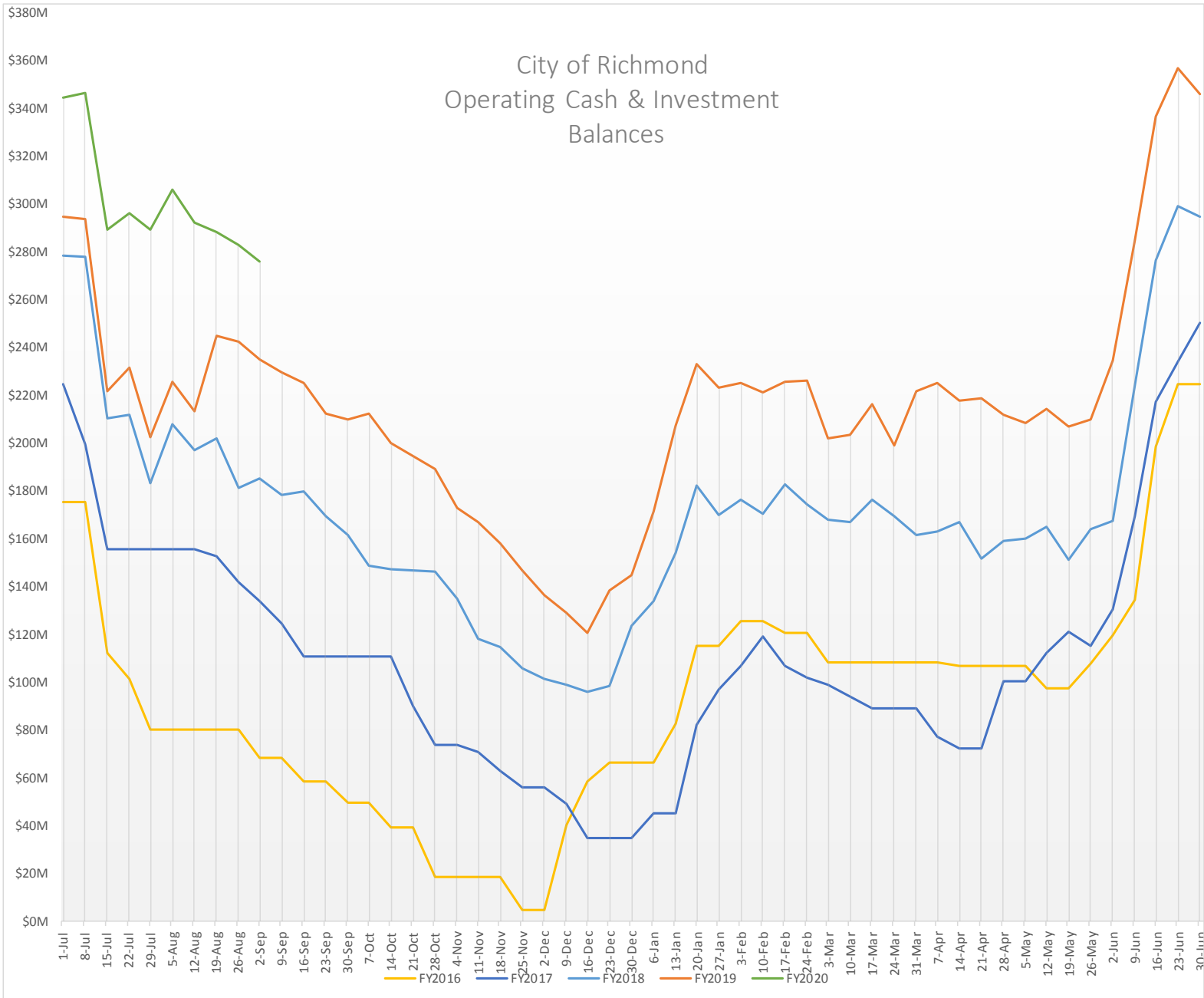
Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Change Order/ Contract Modification	Renewed/ Extended	Resolicited	New Solicitation	Comments
1500003273	Hull Street Corridor Improvements	\$ 3,563,926	JOHNSON MIRMIRAN AND THOMPSON	DPW	Adel Edwards	Contract Modification	Renewal			
1900003900	George Mason Elementary School	\$ 1,461,146	RRMM Architects	DPW	Bob Stone	Contract Modification	Renewal			
1900003903	The New Middle School	\$ 2,629,490	RRMM Architects	DPW	Bob Stone	Contract Modification	Renewal			

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 August 2019 are above.



Operating Cash & Investment Balances

Exhibit 4

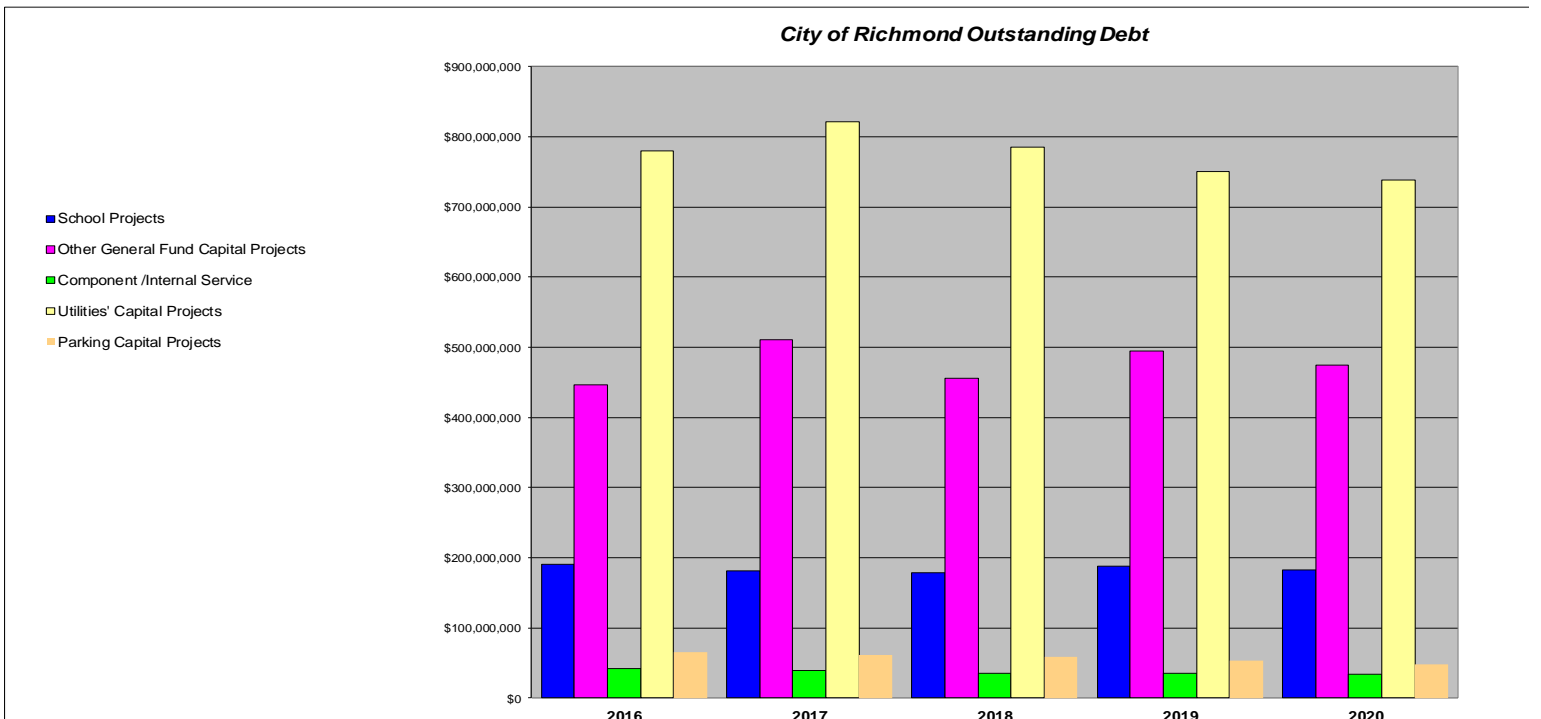


Current as of: August 31, 2019

Outstanding Long Term Debt

Exhibit 5

	Debt Outstanding June 30, 2016	Debt Outstanding June 30, 2017	Debt Outstanding June 30, 2018	Debt Outstanding June 30, 2019	FY 2020 Payments of Principal	FY 2020 New Debt Issued	FY 2020 Refunded Debt	Debt Outstanding August 31, 2019
Paid From General Fund								
Schools Capital Projects - CIP	\$ 190,397,322	\$ 181,548,336	\$ 178,852,448	\$ 181,781,159	\$ 5,213,711	-	-	\$ 176,567,448
New Schools-Line of Credit BAN				6,200,000		-	-	6,200,000
General Government Projects-CIP	237,255,608	220,488,245	251,488,697	257,827,827	13,593,165	-	-	244,234,662
Justice Center Project	95,673,439	93,321,884	87,995,666	85,688,541	15,592	-	-	85,672,949
Carpenter Center Project	19,750,566	18,692,727	16,604,092	15,458,764	1,197,824	-	-	14,260,940
Transportation Infrastructure	69,584,605	65,566,281	83,476,114	86,419,029	3,530,047	-	-	82,888,982
Coliseum Project	3,776,228	3,323,965	2,859,786	2,398,608	469,878	-	-	1,928,730
Cemetery Projects	249,027	218,059	187,065	156,017	31,057	-	-	124,960
730 Theatre Row Building	6,084,354	5,084,301	4,077,587	3,051,487	1,049,527	-	-	2,001,960
EDA - Leigh St Training Camp Project	9,000,000	9,000,000	8,500,000	7,940,000	-	-	-	7,940,000
City CIP Projects-Line of Credit BAN	5,000,000	95,000,000	-	36,000,000	-	-	-	36,000,000
Subtotal General Fund	636,771,149	692,243,798	634,041,455	682,921,432	25,100,801	-	-	657,820,631
Paid From Internal Service Fund/Component Units								
Fleet Internal Svs Fund	3,722,697	2,481,798	1,240,899	-	-	-	-	-
Advantage Richmond Corporation	5,125,893	4,205,462	3,235,406	2,213,049	-	-	-	2,213,049
EDA - Stone Brewery Project	23,000,000	22,415,000	21,805,000	21,170,000	-	-	-	21,170,000
HUD Section 108 Notes	10,125,000	9,605,000	9,080,000	11,157,000	670,000	-	-	10,487,000
Subtotal ISF Funds/Component Units	41,973,590	38,707,260	35,361,305	34,540,049	670,000	-	-	33,870,049
Paid From Enterprise Funds								
Parking - General Obligation Bonds	65,268,255	60,712,484	59,116,597	53,622,504	5,691,192	-	-	47,931,312
Subtotal Parking Enterprise Fund	65,268,255	60,712,484	59,116,597	53,622,504	5,691,192	-	-	47,931,312
Utilities - General Obligation Bonds	85,667,294	66,227,017	45,689,904	34,861,842	11,110,242	-	-	23,751,600
Utilities - Revenue Bonds	694,547,788	755,518,747	738,777,749	714,818,327	-	-	-	714,818,327
Subtotal Utilities' Enterprise Fund	780,215,082	821,745,764	784,467,653	749,680,171	11,110,242	-	-	738,569,927
Total Debt of the City	\$ 1,524,228,076	\$ 1,613,409,306	\$ 1,512,987,010	\$ 1,520,764,156	\$ 42,572,235	\$ -	\$ -	\$ 1,478,191,919



Current as of: August 31, 2019

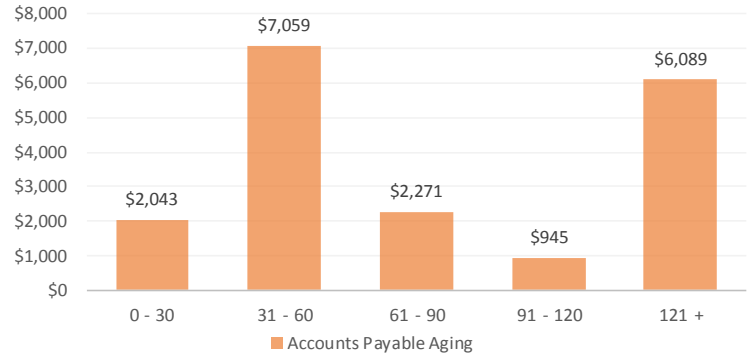


Accounts Payable

Exhibit 6

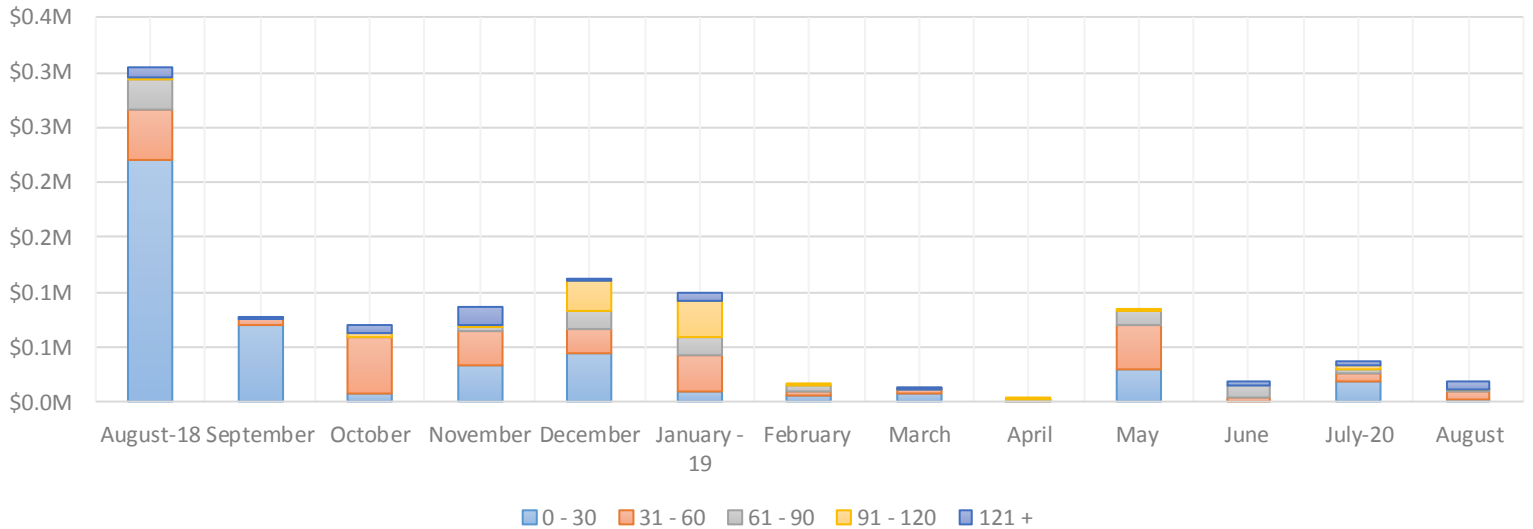
Aging Report

Days	Amount
0 - 30	\$ 2,043
31 - 60	7,059
61 - 90	2,271
91 - 120	945
121 +	6,089
Total	\$ 18,407



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
August-18	220,666	44,845	28,123	1,557	9,827	305,018
September	70,836	4,136	220	0	547	75,739
October	8,475	50,250	1,219	3,176	6,311	69,431
November	33,819	31,238	3,301	2,158	15,380	85,896
December	44,374	22,883	15,640	28,502	11	111,410
January - 19	9,540	32,606	16,361	33,040	8,085	99,632
February	6,686	4,074	5,546	1,222	0	17,528
March	8,185	2,667	841	0	571	12,264
April	60	1,598	1,397	9	0	3,064
May	29,257	40,905	12,740	814	0	83,717
June	706	3,188	12,264	0	2,598	18,756
July	18,964	7,204	4,437	3,069	4,112	37,787
August	2,043	7,059	2,271	945	6,089	18,407

AP Aging Data for Fiscal Year 2019-2020



Current as of: August 31, 2019

Delinquent Taxes

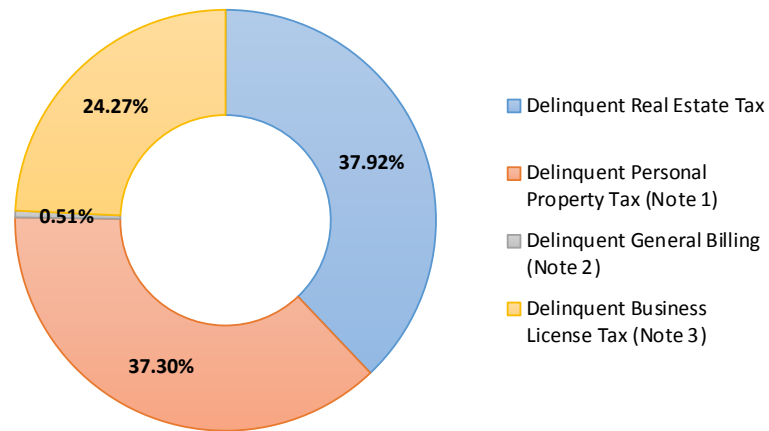
Exhibit 7

YTD FY20 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 22,257,242
Delinquent Personal Property Tax (Note 1)	21,685,821
Delinquent General Billing (Note 2)	225,189
Delinquent Business License Tax (Note 3)	6,797,195
Grand Total	\$ 50,965,447

Note:

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



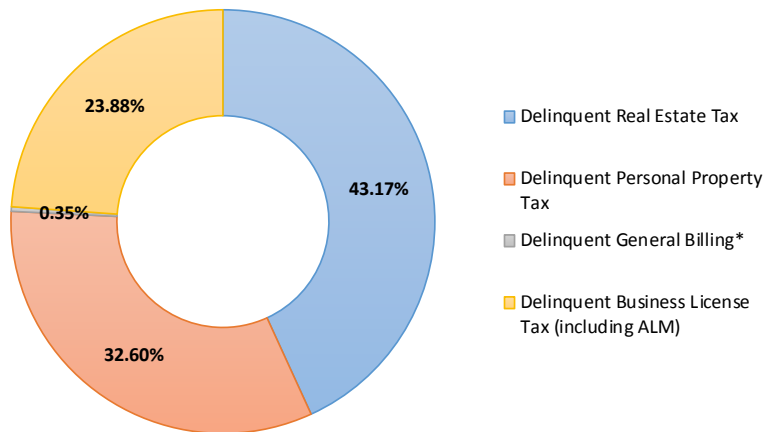
YTD FY19 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 23,481,732
Delinquent Personal Property Tax	19,381,947
Delinquent General Billing*	168,396
Delinquent Business License Tax (including ALM)	5,655,208
Grand Total	\$ 48,687,283

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



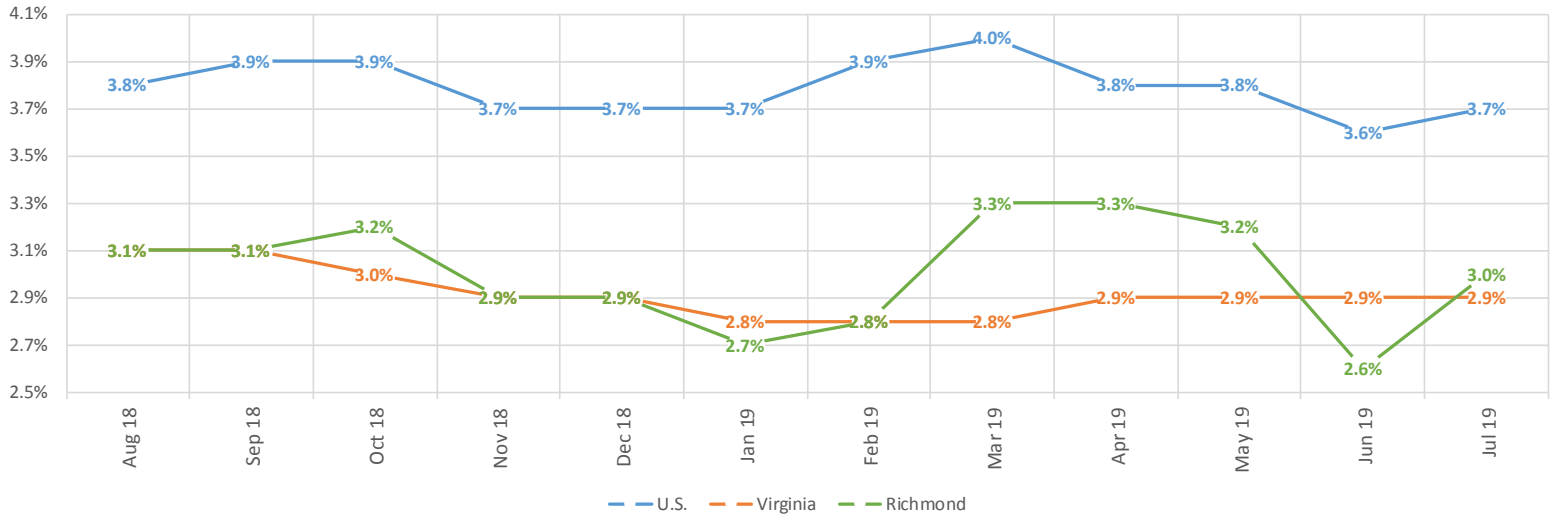
Source: Department of Finance - Revenue Administration

Current as of: August 31, 2019

Economic Indicators

Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate increased to 3.0% July. August information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level and is higher than the state level in July.
- ◆ 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 3.7% in July compared to December 2000, when the national unemployment rate was 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)	80
Total Value	\$ 36,873
Value Per License	\$ 461
YTD Retail Sales Tax	\$ -
YTD Meals Tax (7.5%)	\$ 2,991,864
YTD Transient Lodging Tax (per MUNIS)	\$ 1,619,217
YTD Transient Lodging Tax (Per RAPIDS)	\$ 1,590,736
Variance due to Timing/Accruals	\$ 28,481

Source: Department of Finance

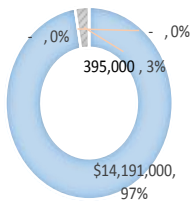


Economic Indicators

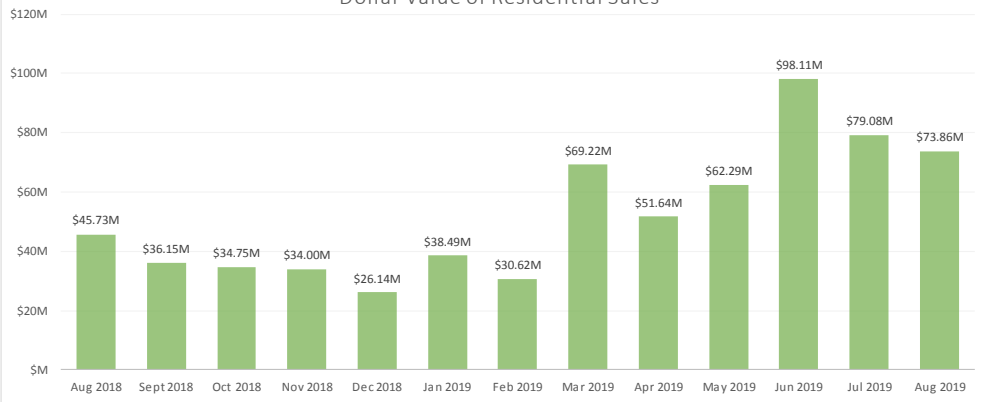
Exhibit 8—Continued

DOLLAR VALUE OF NEW CONSTRUCTIONS FOR AUGUST 2019

■ Single Family ■ Multi-Family ■ Commercial ■ Industrial



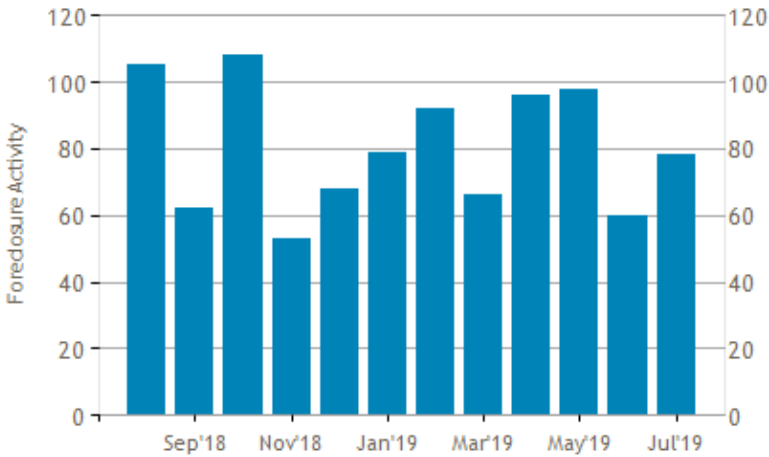
Dollar Value of Residential Sales



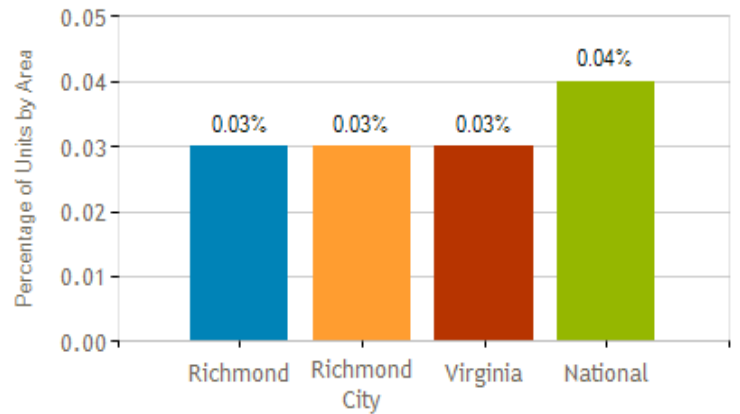
Source: City Assessor's Office

Foreclosure Data

■ Total Foreclosures



■ Richmond ■ Virginia ■ National
■ Richmond City



Source: RealtyTrac.com

Current as of: August 31, 2019

Appendix

APPENDIX A

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED AUGUST 31, 2019
(UNAUDITED)**

	YTD FY19	FY20	YTD FY20	FY20 Actual to Budget	YTD FY20	Actual Variance
	Actual	Budget	Actual	Positive (Negative)	Actual as % of Budget	FY19 vs FY20 Positive (Negative)
Revenues						
City Taxes						
Real Estate	\$ --	\$ 291,843,452	\$ --	\$ (291,843,452)	0.0%	\$ -
Sales-1% Local	--	35,865,100	--	(35,865,100)	0.0%	--
Personal Property	176,514	59,718,059	--	(59,718,059)	0.0%	(176,514)
Machinery and Tools	24,379	13,426,000	4,748	(13,421,252)	0.0%	(19,631)
Utility Sales Tax Gas	467,798	4,870,715	257,196	(4,613,519)	5.3%	(210,602)
Utility Sales Tax Electric	1,203,983	13,595,806	--	(13,595,806)	0.0%	(1,203,983)
Utility Sales Tax Telephone	--	181,776	--	(181,776)	0.0%	--
State Communication Taxes	1,239,412	14,530,000	1,093,233	(13,436,767)	7.5%	(146,179)
Bank Stock	--	8,418,200	--	(8,418,200)	0.0%	--
Prepared Food	2,694,034	36,791,413	2,384,516	(34,406,897)	6.5%	(309,518)
*Prepared Food-School Facilities	686,184	9,370,962	607,348	(8,763,614)	6.5%	(78,836)
Cigarette Tax	--	3,050,000	1,077,131	(1,972,869)	35.3%	1,077,131
Lodging Tax	510,280	9,045,680	673,231	(8,372,449)	7.4%	162,951
Admission	184,367	2,646,800	186,819	(2,459,981)	7.1%	2,452
Real Estate Taxes - Delinquent	2,959,436	13,489,000	1,530,189	(11,958,811)	11.3%	(1,429,247)
Personal Property Taxes - Delinquent	1,069,045	9,699,533	1,214,182	(8,485,351)	12.5%	145,137
Private Utility Poles and Conduits	--	170,689	--	(170,689)	0.0%	--
Penalties and Interest	385,628	7,915,080	446,882	(7,468,198)	5.6%	61,254
Titling Tax-Mobile Home	--	9,807	--	(9,807)	0.0%	--
State Recordation	--	1,000,000	--	(1,000,000)	0.0%	--
Property Rental 1%	9,625	119,055	--	(119,055)	0.0%	(9,625)
Vehicle Rental Tax	98,270	875,000	114,365	(760,635)	13.1%	16,095
Telephone Commissions	--	192,000	28,423	(163,577)	14.8%	28,423
Total City Taxes	11,708,955	536,824,127	9,618,263	(527,205,864)	1.8%	(2,090,692)
Licenses, Permits and Privilege Fees						
Business and Professional	--	35,872,302	55,740	(35,816,562)	0.2%	55,740
Vehicle	134,232	6,434,930	147,007	(6,287,923)	2.3%	12,775
Transfers, Penalties, Interest & Delinquent Collections	1,789	9,515	836	(8,679)	8.8%	(953)
Utilities Right of Way Fees	31,944	1,259,142	26,130	(1,233,012)	2.1%	(5,814)
Other Licenses, Permits and Fees	50,243	966,983	61,274	(905,709)	6.3%	11,031
Total Licenses, Permits and Privilege Fees	218,208	44,542,872	290,987	(44,251,885)	0.7%	72,779
Intergovernmental						
State Shared Expense	601,704	21,529,492	531,033	(20,998,459)	2.5%	(70,671)
Total State Block Grant	372,553	3,942,848	395,902	(3,546,946)	10.0%	23,349
Department of Social Services	3,283,365	42,473,098	3,017,872	(39,455,226)	7.1%	(265,493)
Federal Revenues	--	--	10,800	10,800	0.0%	10,800
State Aid to Localities	2,453	15,542,002	3,863,189	(11,678,813)	24.9%	3,860,736
Service Charges on Tax Exempt Property (State PILOT)	--	3,698,683	106,961	(3,591,722)	2.9%	106,961
All Other Intergovernmental Revenues	4,327	658,166	61,483	(596,683)	9.3%	57,156
Total Intergovernmental	4,264,402	87,844,289	7,987,240	(79,857,049)	9.1%	3,722,838
Service Charges						
Commercial Dumping Fees	--	12,000	--	(12,000)	0.0%	--
Refuse Collection Fees	--	16,614,586	2,513,592	(14,100,994)	15.1%	2,513,592
Safety Related Charges	15,878	318,000	35,040	(282,960)	11.0%	19,162
Rental of Property	26,250	221,000	47,062	(173,938)	21.3%	20,812
Building Service Charges	113,347	826,986	87,865	(739,121)	10.6%	(25,482)
Inspection Fees	311,958	7,190,921	562,205	(6,628,716)	7.8%	250,247
Recycling Proceeds	60	2,200,000	315,924	(1,884,076)	14.4%	315,864
Health Related Charges	4,311	125,000	29,040	(95,960)	23.2%	24,729
Other Sales - Income	23	363,164	--	(363,164)	0.0%	(23)
Printing and Telecom Charges	709	21,782	1,163	(20,619)	5.3%	454
Other Service Charges	29,707	1,935,288	94,086	(1,841,202)	4.9%	64,379
Total Service Charges	502,243	29,828,727	3,685,977	(26,142,750)	12.4%	3,183,734

APPENDIX A

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED AUGUST 31, 2019
(UNAUDITED)**

	YTD FY19	FY20	YTD FY20	FY20	YTD FY20	Actual Variance
	Actual	Budget	Actual	Actual to Budget	Actual as % of	FY19 vs FY20
				Positive (Negative)	Budget	Positive (Negative)
Fines and Forfeitures						
Richmond Public Library	1,473	65,106	4,072	(61,034)	6.3%	2,599
Circuit Court	588,380	5,721,000	530,923	(5,190,077)	9.3%	(57,457)
General District Court	77,239	816,225	72,834	(743,391)	8.9%	(4,405)
Juvenile and Domestic Relations District Court	465	5,593	204	(5,389)	3.6%	(261)
Total Fines and Forfeitures	667,557	6,607,924	608,033	(5,999,891)	9.2%	(59,524)
Utility Payments						
Utility Pilot Payment	--	20,750,123	273,464	(20,476,659)	1.3%	273,464
DPU Payments	--	7,583,756	--	(7,583,756)	0.0%	--
Utility Payment - City Services	--	3,344,142	--	(3,344,142)	0.0%	--
Utilities Payment for Collection Service	--	282,033	--	(282,033)	0.0%	--
Total Utility Payments	--	31,960,054	273,464	(31,686,590)	0.9%	273,464
Miscellaneous Revenues						
Reimbursement of Interest on Long-term Debt	149,932	1,446,510	191,515	(1,254,995)	13.2%	41,583
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	1,779,748	4,397,671	1,536,342	(2,861,329)	34.9%	(243,406)
Other Payments to General Fund	16,305	235,000	17,965	(217,035)	7.6%	1,660
Total Miscellaneous Revenues	1,945,985	6,328,026	1,745,822	(4,582,204)	27.6%	(200,163)
General Fund Revenues	\$ 19,307,350	\$ 743,936,019	\$ 24,209,786	\$ (719,726,233)	3.3%	\$ 4,902,436
Encumbrance Reserve	--	-	--	-	-	--
Transfers In	--	2,225,585	--	(2,225,585)	0.0%	--
General Fund Revenues and Other Financing Sources	\$ 19,307,350	\$ 746,161,604	\$ 24,209,786	\$ (721,951,818)	3.2%	\$ 4,902,436

* City Council appropriated \$9,370,975 in meals taxes associated with a 1.5% tax rate increase effective July 2018 to a special reserve for new and renovated school facilities, consistent with Ordinance 2018-100. \$ 0.61 million has been collected as of August 31, 2019.

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED AUGUST 31, 2019
(UNAUDITED)**

	YTD FY19	FY20	YTD FY20	FY20 Actual to Budget	YTD FY20 Actual as % of	Actual Variance FY19 vs FY20
	Actual	Budget	Actual	Positive (Negative)	Budget	Positive (Negative)
Expenditures						
General Government						
City Council	\$ 170,635	\$ 1,418,458	\$ 171,132	\$ 1,247,326	12.1%	\$ (497)
City Clerk	67,121	1,140,247	98,611	1,041,636	8.6%	(31,490)
Planning and Development Review	1,478,896	11,522,863	1,331,588	10,191,275	11.6%	147,308
Assessor of Real Estate	419,812	4,539,202	472,810	4,066,392	10.4%	(52,998)
City Auditor	158,564	1,987,464	187,541	1,799,923	9.4%	(28,977)
Department of Law	352,179	3,916,633	479,411	3,437,222	12.2%	(127,232)
General Registrar	121,388	2,232,127	163,385	2,068,742	7.3%	(41,997)
Inspector General	25,232	531,886	69,281	462,605	13.0%	(44,049)
Chief Administrative Officer	139,971	775,316	85,126	690,190	11.0%	54,845
Citizen Service and Response	77,072	2,048,254	135,736	1,912,518	6.6%	(58,664)
Budget and Strategic Planning	171,395	1,319,769	171,438	1,148,331	13.0%	(43)
Department of Human Resources	480,693	3,510,729	367,084	3,143,645	10.5%	113,609
Department of Finance	1,484,052	11,584,510	1,128,586	10,455,924	9.7%	355,466
Procurement Services	122,213	1,516,897	178,728	1,338,169	11.8%	(56,515)
Office of Press Secretary to Mayor	63,527	512,644	60,736	451,908	11.8%	2,791
City Treasurer	25,554	187,359	27,076	160,283	14.5%	(1,522)
Economic Development	206,109	2,524,427	242,758	2,281,669	9.6%	(36,649)
Housing and Community Development	84,498	1,795,034	166,963	1,628,071	9.3%	(82,465)
Council Chief of Staff	143,619	1,580,380	121,444	1,458,936	7.7%	22,175
Minority Business Development	87,992	727,010	144,247	582,763	19.8%	(56,255)
City Mayor's Office	150,613	1,012,112	135,261	876,851	13.4%	15,352
Office of Community Wealth Building	364,513	1,985,515	371,469	1,614,046	18.7%	(6,956)
Total General Government	6,395,648	58,368,836	6,310,411	52,058,425	10.8%	85,237
Public Safety and Judiciary						
Judiciary	1,499,697	11,742,535	1,479,682	10,262,853	12.6%	20,015
Juvenile and Domestic Relations District Court	44,780	464,525	52,383	412,142	11.3%	(7,603)
City Sheriff	4,947,504	41,063,859	4,652,359	36,411,500	11.3%	295,145
Department of Police	12,697,630	97,147,813	12,727,165	84,420,648	13.1%	(29,535)
Department of Emergency Communications	980,321	5,697,389	1,034,941	4,662,448	18.2%	(54,620)
Department of Fire and Emergency Services	7,026,211	53,798,275	6,747,078	47,051,197	12.5%	279,133
Animal Control	244,274	1,969,600	278,785	1,690,815	14.2%	(34,511)
Total Public Safety and Judiciary	27,440,417	211,883,996	26,972,393	184,911,603	12.7%	468,024
Highways, Streets, Sanitation and Refuse						
Department of Public Works	2,966,830	33,504,514	4,061,218	29,443,296	12.1%	(1,094,388)
Human Services						
Office of DCAO for Human Services	115,581	1,261,659	211,983	1,049,676	16.8%	(96,402)
Department of Social Services	6,121,496	48,325,372	6,380,346	41,945,026	13.2%	(258,850)
Justice Services	1,115,512	9,767,339	1,094,692	8,672,647	11.2%	20,820
Department of Public Health	--	4,863,490	--	4,863,490	0.0%	--
Total Human Services	7,352,589	64,217,859	7,687,021	56,530,838	12.0%	(334,432)
Culture and Recreation						
Richmond Public Library	700,541	6,304,636	738,588	5,566,048	11.7%	(38,047)
Department of Parks, Recreation and Community Facilities	2,531,925	17,795,170	2,798,501	14,996,669	15.7%	(266,576)
Total Culture and Recreation	3,232,466	24,099,806	3,537,089	20,562,717	14.7%	(304,623)

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED AUGUST 31, 2019
(UNAUDITED)**

	YTD FY19 Actual	FY20 Budget	YTD FY20 Actual	FY20 Actual to Budget Positive (Negative)	YTD FY20 Actual as % of Budget	Actual Variance FY19 vs FY20 Positive (Negative)
Education						
Richmond Public Schools	--	175,193,143	--	175,193,143	0.0%	--
Non-Departmental						
Total Non-Departmental	8,672,151	80,085,325	4,768,786	75,316,539	6.0%	(3,903,365)
Total Non-Departmental	8,672,151	80,085,325	4,768,786	75,316,539	6.0%	(3,903,365)
General Fund Expenditures	56,060,101	647,353,478	53,336,918	594,016,560	8.2%	2,723,183
Other Financing Sources (Uses)						
Transfers Out - Other Funds	(39,170,059)	(90,638,337)	(34,623,255)	56,015,082	38.2%	4,546,804
Transfers Out - Non-Departmental School Facilities	--	(9,370,962)	--	9,370,962	0.0%	0
Total Other Financing Sources (Uses), Net	(39,170,059)	(100,009,299)	(34,623,255)	65,386,044	34.6%	4,546,804
General Fund Expenditures and Other Financing Uses	\$ 95,230,160	\$ 747,362,777	\$ 87,960,173	\$ 659,402,604	11.8%	\$ 7,269,987
Excess (Deficiency) of Revenues Over (Under) Expenditures-Excludes Transfers	(36,752,751)	96,582,541	(29,127,132)	125,709,673	-30.2%	(7,625,619)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses Includes Transfers	(75,922,810)	(1,201,173)	(63,750,387)	(64,951,560)	53	12,172,423

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 AUGUST 31, 2019
(UNAUDITED)**

ENCUMBRANCES	<u>FY20</u> <u>ENCUMBRANCES</u>
General Government	
City Council	2,540
City Clerk	266,755
PDR	259,501
City Assessor	8,976
City Auditor	211,261
Dept Law	31,715
Registrar	170,641
CAO	-
Budget	490
Inspector General	2,270
HR	73,125
Finance	457,178
Procurement	3,184
Press Secretary	354
Department of Citizen Service and Response	80,415
Economic Devel	385,305
Housing	25,186
Council Chief of Staff	-
Minority Business	2,779
Mayor's Office	-
Office of Comm Wealth	7,591
Total General Government	1,989,266
 Public Safety and Judiciary	
Judiciary Circuit Court	44,532
Juvenile Court	34,692
Sheriff	7,940,498
Police	1,195,226
Emergency Communication	934,918
Fire	167,150
Animal Control	42,092
Total Public Safety and Judiciary	10,359,108
 Highways, Streets, Sanitation and Refuse	
Department of Public Works	1,442,465
Total Highway, Streets, Sanitation and Refuse	1,442,465
 Human Services	
Office of DCAO for Human Services	1,567
Department of Social Services	401,706
Justice Services	1,022,315
CSU-Probation Services	16,871
Department of Public Health	3,647,618
Total Human Services	5,090,077
 Culture and Recreation	
Richmond Public Library	156,367
Department of Parks, Recreation and Community Facilities	226,196
Total Culture and Recreation	382,563
Total General Fund Encumbrances	\$ 19,263,479