

City of Richmond Monthly Financial Report

**DECEMBER
2019**





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Letter of Transmittal

January 15, 2020

The Administration is pleased to present the December 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 December 31, 2019. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending December 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 December 31, 2019, General Fund revenues totaled \$152.4 million, or 20.5%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of December 31, 2019, General Fund expenditures totaled \$298.0 million, or 45.4% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$15.6 million. City Sheriff, Police, Public Works, 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 December 31, 2019. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$636.8 million to \$740.7 million. During the same period the debt associated with school capital projects increased from \$190.4 million at the end of June 30, 2016 to \$266.2 million as of December 31, 2019.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of December 31, 2019, as well as the month-to-month aging beginning in December 31, 2018.

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,

Handwritten signature of John B. Wack in blue ink.

John Wack.
Director of Finance

Handwritten signature of Mimi C. Terry in blue ink.

Mimi C. Terry
Deputy Director of Finance

Monthly Financial Report

Prepared By:

Jamyce Vinson, General Accounting Manager

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	\$ 90,854,677	\$ 536,824,127	\$ 94,540,396	\$ (442,283,731)	17.6%	\$ 3,685,719
Licenses, Permits, and Privilege Fees	1,179,760	44,542,872	3,038,129	(41,504,743)	6.8%	1,858,369
Intergovernmental	33,434,397	87,844,289	33,800,617	(54,043,672)	38.5%	366,220
Service Charges	9,355,120	29,828,727	13,489,983	(16,338,744)	45.2%	4,134,863
Fines and Forfeitures	2,830,496	6,607,924	3,072,744	(3,535,180)	46.5%	242,248
Utility Payments	2,511,912	31,960,054	2,169,625	(29,790,429)	6.8%	(342,287)
Miscellaneous Revenues	2,358,957	6,328,026	2,264,339	(4,063,687)	35.8%	(94,618)
<i>Subtotal General Fund Revenues</i>	\$ 142,525,319	\$ 743,936,019	\$ 152,375,833	\$ (591,560,186)	20.5%	\$ 9,850,514
Encumbrance Reserve	--	3,460,105	--	(3,460,105)	--	0
Transfers In	--	9,189,225	--	(9,189,225)	0.0%	0
Grand Total General Fund Revenues	\$ 142,525,319	\$ 756,585,349	\$ 152,375,833	\$ (604,209,516)	20.1%	\$ 9,850,514



Expenditures

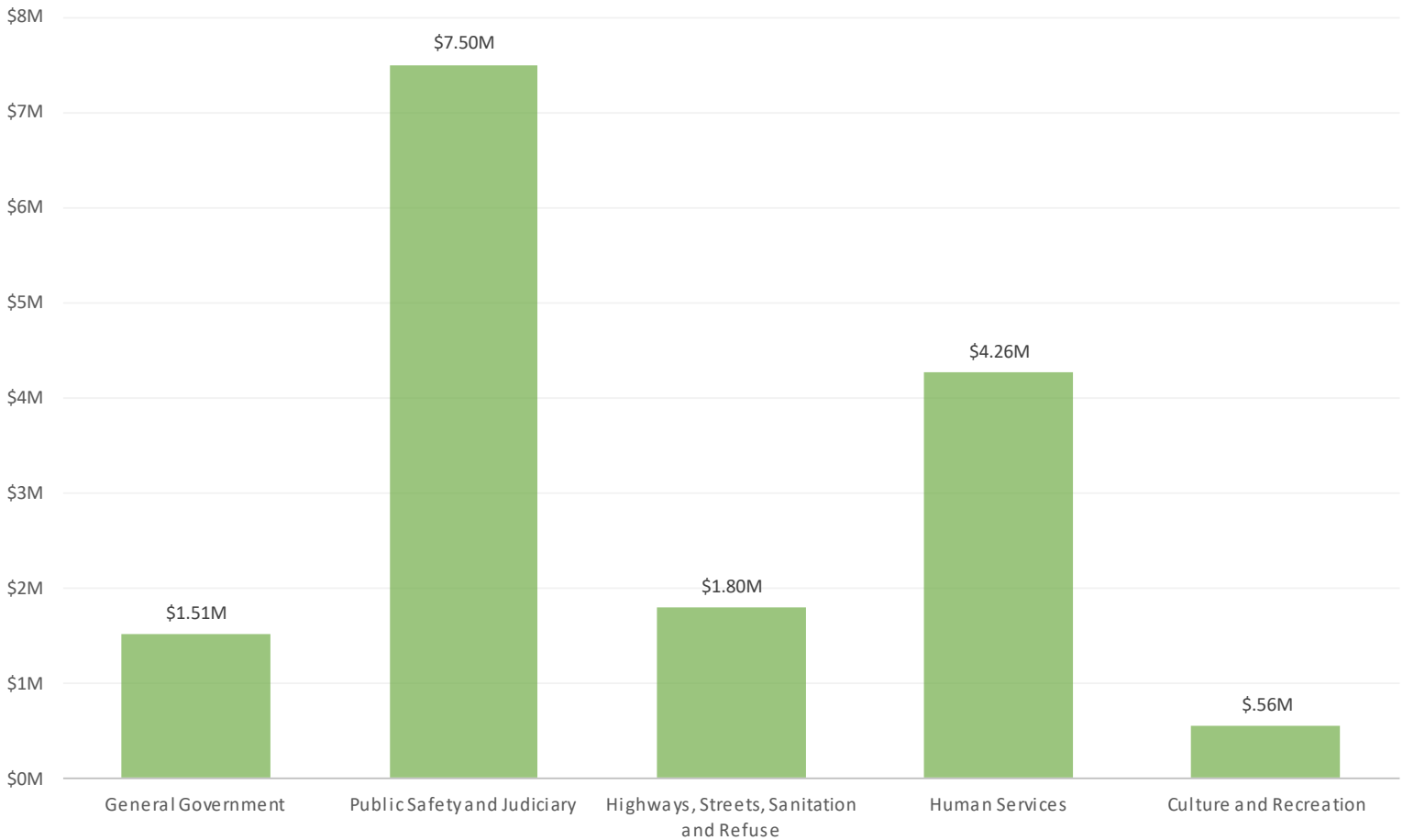
Exhibit 2—Dollars Out

Source	YTD FY19 Actual	FY20 Budget	YTD FY20 Actual	FY20 Actual to Budget	YTD FY20 % of Budget	Actual Variance FY19 vs FY20
General Government	\$ 22,153,112	\$ 59,740,092	\$ 23,599,183	\$ 36,140,909	39.5%	\$ (1,446,071)
Public Safety and Judiciary	97,853,592	212,247,862	99,549,301	112,698,561	46.9%	(1,695,709)
Highways, Streets, Sanitation and Refuse	14,308,939	33,712,166	12,784,136	20,928,030	37.9%	1,524,803
Human Services	26,927,308	64,343,883	27,756,957	36,586,926	43.1%	(829,649)
Culture and Recreation	10,751,919	24,168,239	11,619,585	12,548,654	48.1%	(867,666)
Education	84,573,242	175,193,143	87,596,572	87,596,571	50.0%	(3,023,331)
Non-Departmental	19,906,464	87,170,666	35,052,725	52,117,941	40.2%	15,146,261
<i>Subtotal General Fund Expenditures</i>	\$ 276,474,576	\$ 656,576,050	\$ 297,958,459	\$ 358,617,591	45.4%	\$ (21,483,883)
Other Financing Uses	(41,633,731)	(100,009,299)	(42,457,072)	57,552,227	42.5%	(823,341)
Grand Total General Fund Expenditures	\$ 318,108,307	\$ 756,585,349	\$ 340,415,531	\$ 416,169,818	45.0%	\$ (22,307,224)

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 December 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	\$ 1,513,028
Public Safety and Judiciary	7,502,126
Highways, Streets, Sanitation and Refuse	1,796,756
Human Services	4,259,609
Culture and Recreation	556,270
Grand Total General Fund Encumbrances	\$ 15,627,789



Encumbrances

Exhibit 3—continued

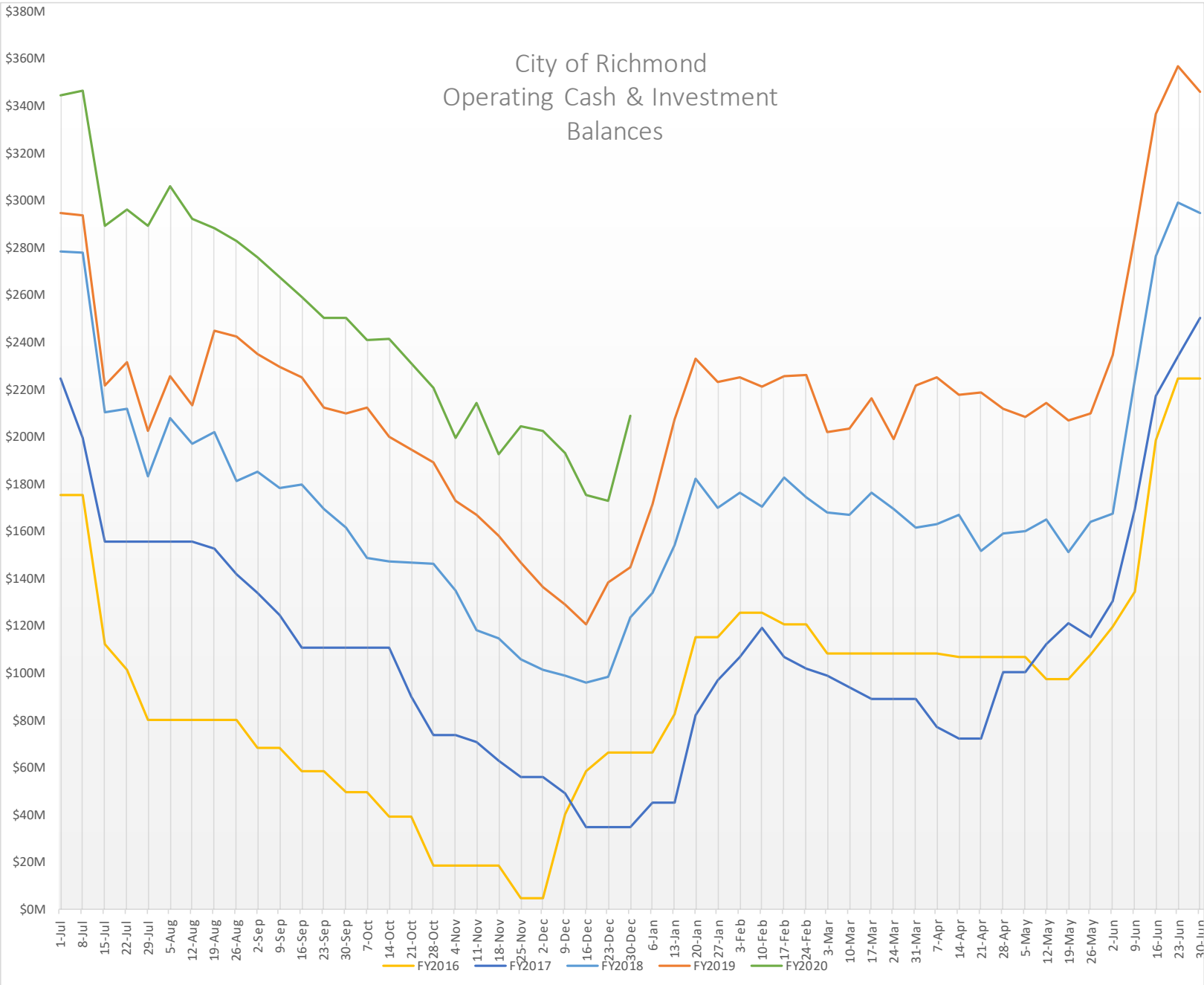
Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Change Order/ Contract Modification	Renewed/ Extended	Resolicited	New Solicitation	Comments

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. There were no reportable procurement actions for December 2019.



Operating Cash & Investment Balances

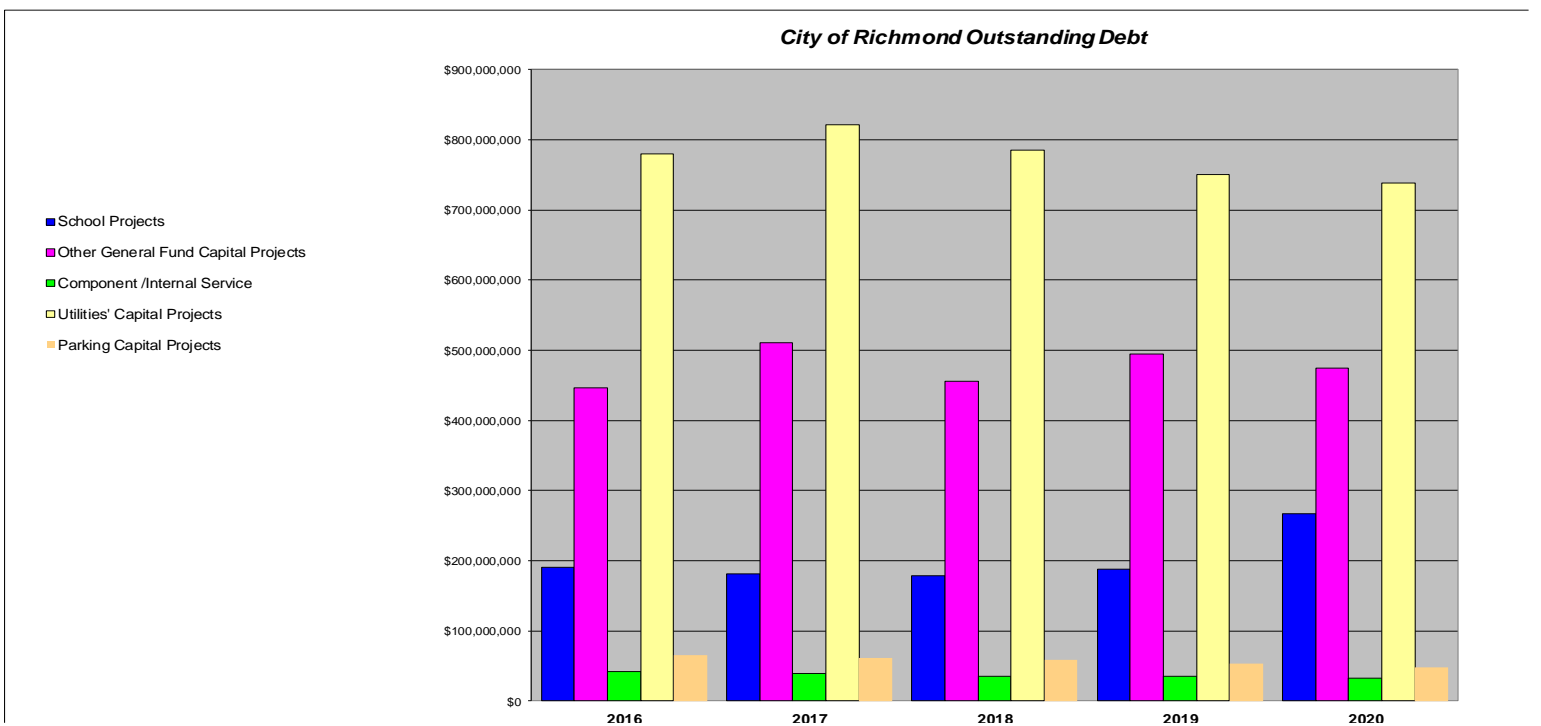
Exhibit 4



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 December 31, 2019
Paid From General Fund								
Schools Capital Projects - CIP	\$ 190,397,322	\$ 181,548,336	\$ 178,852,448	\$ 181,781,159	5,292,046	87,717,205	4,159,092.00	\$ 260,047,226
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	31,276,687	7,764,550.00	267,746,799
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	13,735,536	1,799,553.00	94,824,965
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	-	9,000,000.00	45,000,000.00	-
Subtotal General Fund	636,771,149	692,243,798	634,041,455	682,921,432	25,179,136	141,729,428.00	58,723,195.00	740,748,529
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	1,077,478	-	-	1,135,571
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/Compont Units	41,973,590	38,707,260	35,361,305	34,540,049	1,747,478	-	-	32,792,571
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	155,572.00	161,805.00	23,745,367
Utilities - Revenue Bonds	694,547,788	755,518,747	738,777,749	714,818,327	-	-	-	714,818,327
Subtotal Utilities' Enterprise Func	780,215,082	821,745,764	784,467,653	749,680,171	11,110,242	155,572.00	161,805.00	738,563,694
Total Debt of the City	\$ 1,524,228,076	\$ 1,613,409,306	\$ 1,512,987,010	\$ 1,520,764,156	\$ 43,728,048	\$ 141,885,000	\$ 58,885,000	\$ 1,560,036,106



Current as of: December 31, 2019

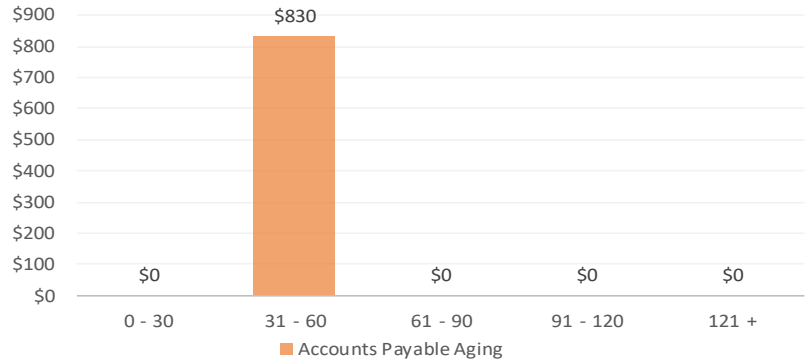


Accounts Payable

Exhibit 6

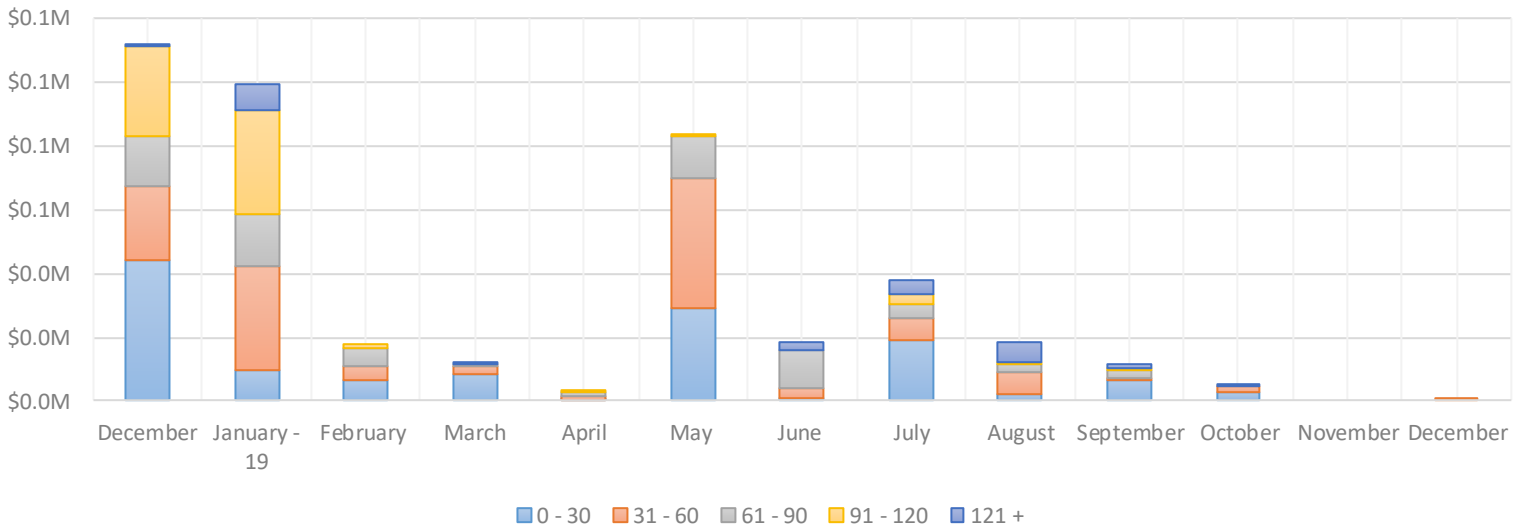
Aging Report

Days	Amount
0 - 30	\$ -
31 - 60	830
61 - 90	0
91 - 120	0
121 +	0
Total	\$ 830



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
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
September	6,238	1,234	2,480	350	1,551	11,853
October	2,868	1,765	0	0	483	5,116
November	0	0	0	0	0	0
December	0	830	0	0	0	830

AP Aging Data for Fiscal Year 2019-2020



Delinquent Taxes

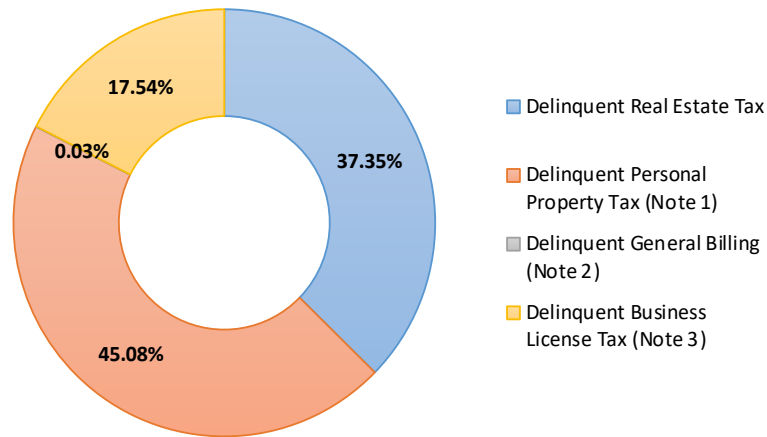
Exhibit 7

YTD FY20 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 15,882,080
Delinquent Personal Property Tax (Note 1)	19,170,933
Delinquent General Billing (Note 2)	13,716
Delinquent Business License Tax (Note 3)	7,456,893
Grand Total	\$ 42,523,622

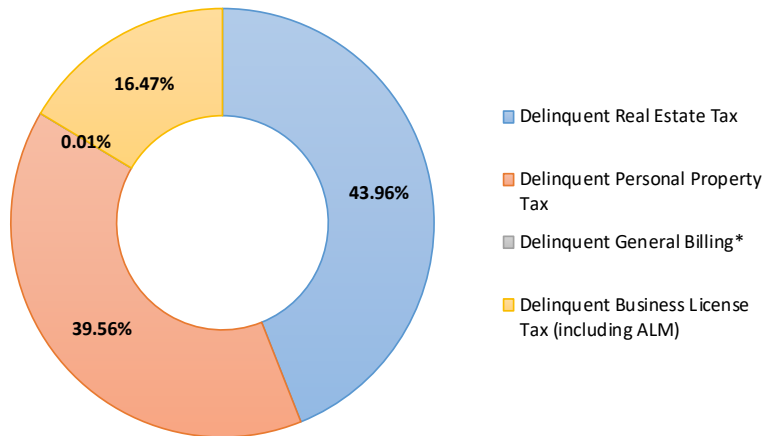
Note:

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	\$ 18,470,923
Delinquent Personal Property Tax	16,624,684
Delinquent General Billing*	3,651
Delinquent Business License Tax (including ALM)	6,920,756
Grand Total	\$ 42,020,014



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

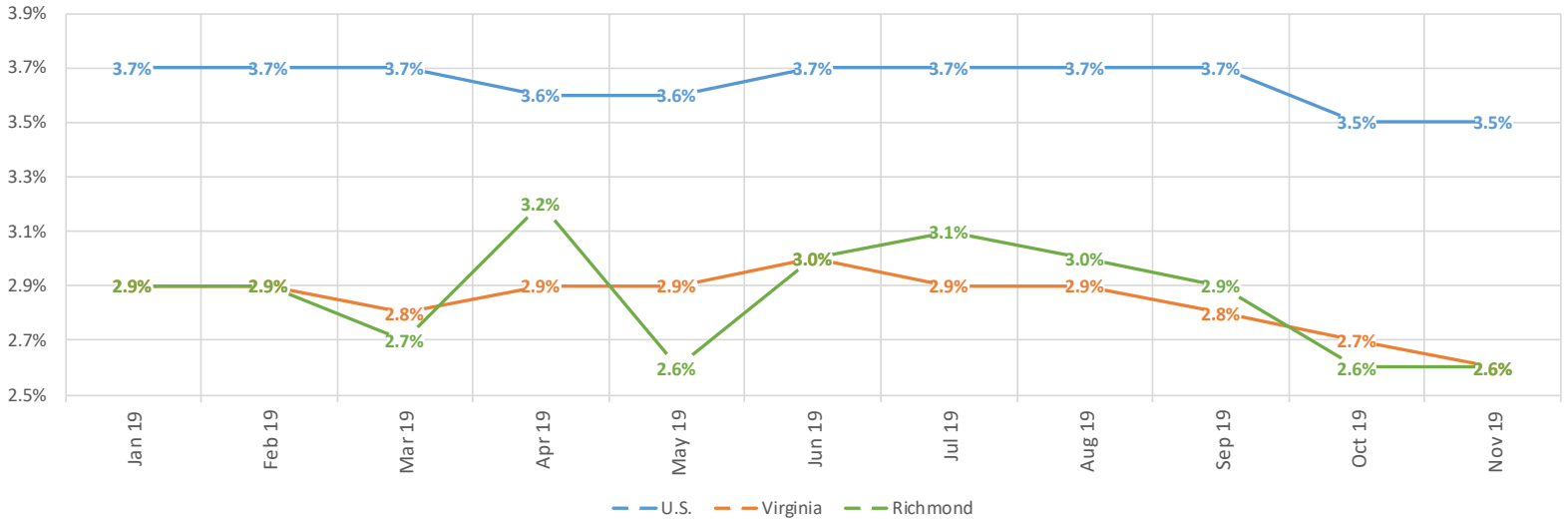
Source: Department of Finance - Revenue Administration

Current as of: December 31, 2019

Economic Indicators

Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate remained unchanged at 2.6% in November. December information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level and is also lower than the state level in November.
- ◆ 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 3.5% in November 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)	31
Total Value	\$ 405
Value Per License	\$ 13
YTD Retail Sales Tax	\$ 11,478,758
YTD Meals Tax (7.5%)	\$ 19,163,203
YTD Transient Lodging Tax (per MUNIS)	\$ 4,720,245
YTD Transient Lodging Tax (Per RAPIDS)	\$ 4,599,181
Variance due to Timing/Accruals	\$ 121,064

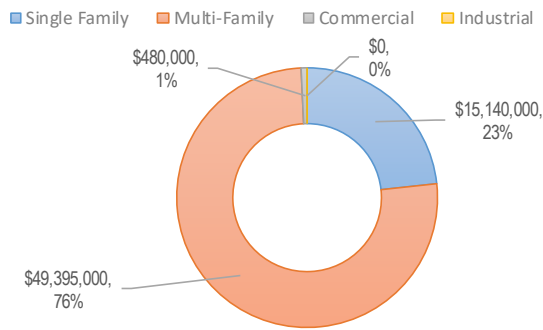
Source: Department of Finance



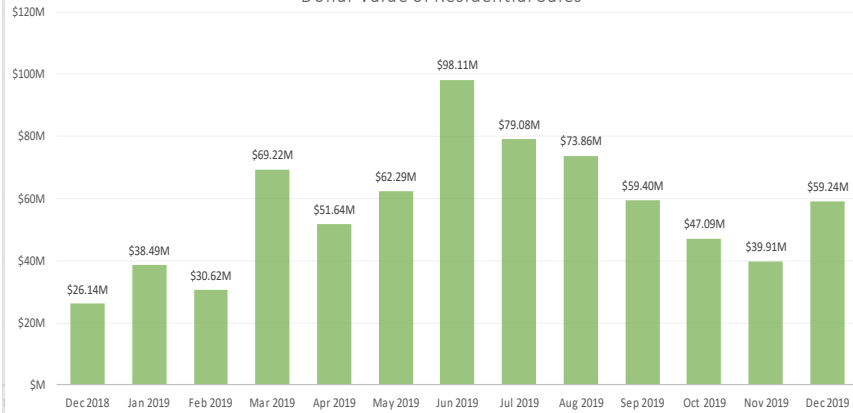
Economic Indicators

Exhibit 8—Continued

Dollar Value of New Constructions For DECEMBER 2019

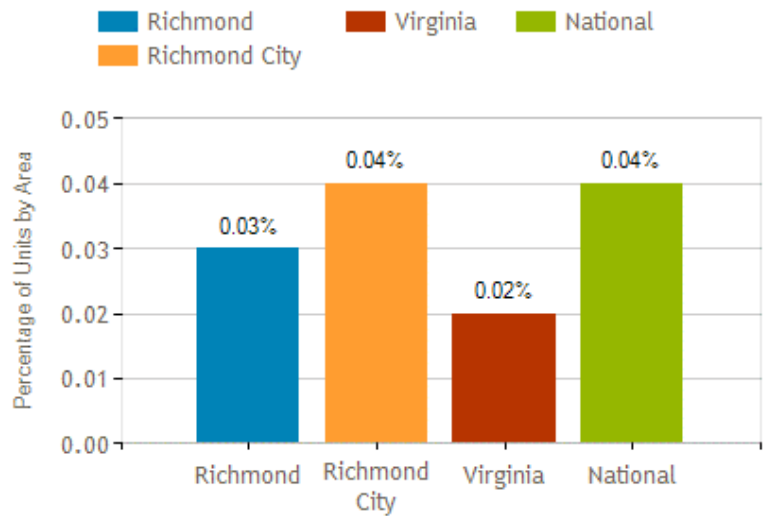
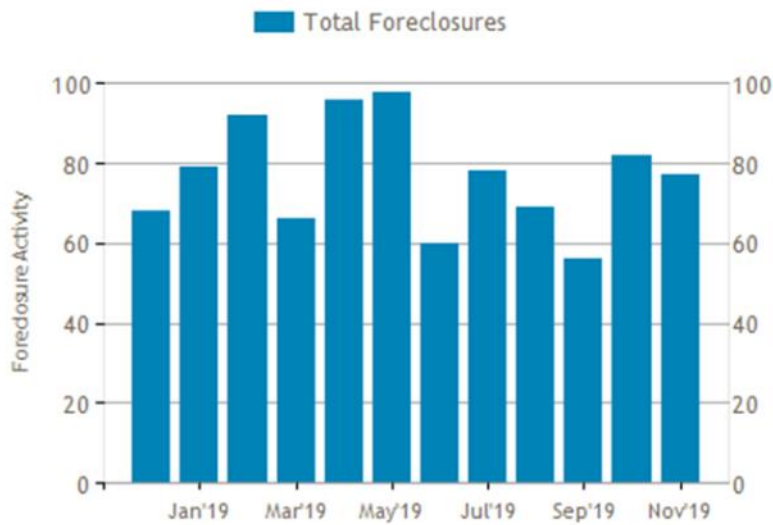


Dollar Value of Residential Sales



Source: City Assessor's Office

Foreclosure Data



Source: RealtyTrac.com

Current as of: December 31, 2019

Appendix

APPENDIX A

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED DECEMBER 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	\$ 28,822,864	\$ 291,843,452	\$ 24,789,199	\$ (267,054,253)	8.5%	\$ (4,033,665)
Sales- 1% Local	11,642,019	35,865,100	11,478,758	(24,386,342)	32.0%	(163,261)
Personal Property	1,763,211	59,718,059	1,682,880	(58,035,179)	2.8%	(80,331)
Machinery and Tools	44,158	13,426,000	147,540	(13,278,460)	1.1%	103,382
Utility Sales Tax Gas	939,579	4,870,715	1,651,147	(3,219,568)	33.9%	711,568
Utility Sales Tax Electric	4,779,028	13,595,806	4,738,437	(8,857,369)	34.9%	(40,591)
Utility Sales Tax Telephone	52,275	181,776	35	(181,741)	0.0%	(52,240)
State Communication Taxes	6,106,692	14,530,000	5,787,727	(8,742,273)	39.8%	(318,965)
Bank Stock	--	8,418,200	--	(8,418,200)	0.0%	--
Prepared Food	13,439,208	36,791,413	15,273,073	(21,518,340)	41.5%	1,833,865
*Prepared Food-School Facilities	3,423,036	9,370,962	3,890,130	(5,480,832)	41.5%	467,094
Cigarette Tax	--	3,050,000	2,167,264	(882,736)	71.1%	2,167,264
Lodging Tax	4,756,124	9,045,680	5,521,574	(3,524,106)	61.0%	765,450
Admission	871,115	2,646,800	1,011,003	(1,635,797)	38.2%	139,888
Real Estate Taxes - Delinquent	6,789,372	13,489,000	6,409,934	(7,079,066)	47.5%	(379,438)
Personal Property Taxes - Delinquent	4,343,957	9,699,533	6,110,530	(3,589,003)	63.0%	1,766,573
Private Utility Poles and Conduits	--	170,689	--	(170,689)	0.0%	--
Penalties and Interest	2,207,419	7,915,080	2,899,995	(5,015,085)	36.6%	692,576
Titling Tax-Mobile Home	1,560	9,807	1,860	(7,947)	19.0%	300
State Recordation	256,648	1,000,000	227,241	(772,759)	22.7%	(29,407)
Property Rental 1%	41,151	119,055	28,359	(90,696)	23.8%	(12,792)
Vehicle Rental Tax	513,650	875,000	579,316	(295,684)	66.2%	65,666
Telephone Commissions	61,611	192,000	144,394	(47,606)	75.2%	82,783
Total City Taxes	90,854,677	536,824,127	94,540,396	(442,283,731)	17.6%	3,685,719
Licenses, Permits and Privilege Fees						
Business and Professional	206,630	35,872,302	926,746	(34,945,556)	2.6%	720,116
Vehicle	493,514	6,434,930	1,327,379	(5,107,551)	20.6%	833,865
Transfers, Penalties, Interest & Delinquent Collections	4,358	9,515	8,396	(1,119)	88.2%	4,038
Utilities Right of Way Fees	250,593	1,259,142	155,319	(1,103,823)	12.3%	(95,274)
Other Licenses, Permits and Fees	224,665	966,983	620,239	(346,744)	64.1%	395,574
Total Licenses, Permits and Privilege Fees	1,179,760	44,542,872	3,038,129	(41,504,743)	6.8%	1,858,369
Intergovernmental						
State Shared Expense	7,151,377	21,529,492	7,095,171	(14,434,321)	33.0%	(56,206)
Total State Block Grant	1,346,793	3,942,848	1,262,117	(2,680,731)	32.0%	(84,676)
Department of Social Services	15,693,046	42,473,098	15,846,935	(26,626,163)	37.3%	153,889
Federal Revenues	--	--	222,575	222,575	0.0%	222,575
State Aid to Localities	7,440,764	15,542,002	7,726,660	(7,815,342)	49.7%	285,896
Service Charges on Tax Exempt Property (State PILOT)	1,591,314	3,698,683	1,372,395	(2,326,288)	37.1%	(218,919)
All Other Intergovernmental Revenues	211,103	658,166	274,764	(383,402)	41.7%	63,661
Total Intergovernmental	33,434,397	87,844,289	33,800,617	(54,043,672)	38.5%	366,220
Service Charges						
Commercial Dumping Fees	--	12,000	--	(12,000)	0.0%	--
Refuse Collection Fees	5,092,719	16,614,586	7,599,204	(9,015,382)	45.7%	2,506,485
Safety Related Charges	110,613	318,000	123,421	(194,579)	38.8%	12,808
Rental of Property	174,792	221,000	176,093	(44,907)	79.7%	1,301
Building Service Charges	680,438	826,986	515,796	(311,190)	62.4%	(164,642)
Inspection Fees	2,311,379	7,190,921	3,712,958	(3,477,963)	51.6%	1,401,579
Recycling Proceeds	631,184	2,200,000	948,738	(1,251,262)	43.1%	317,554
Health Related Charges	57,729	125,000	84,530	(40,470)	67.6%	26,801
Other Sales - Income	121,450	363,164	14,549	(348,615)	4.0%	(106,901)
Printing and Telecom Charges	6,198	21,782	6,063	(15,719)	27.8%	(135)
Other Service Charges	168,618	1,935,288	308,631	(1,626,657)	15.9%	140,013
Total Service Charges	9,355,120	29,828,727	13,489,983	(16,338,744)	45.2%	4,134,863

APPENDIX A

CITY OF RICHMOND, VIRGINIA
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND REVENUES
 FOR THE MONTH ENDED DECEMBER 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)
Fines and Forfeitures						
Richmond Public Library	22,781	65,106	18,591	(46,515)	28.6%	(4,190)
Circuit Court	2,470,973	5,721,000	2,740,142	(2,980,858)	47.9%	269,169
General District Court	334,921	816,225	313,433	(502,792)	38.4%	(21,488)
Juvenile and Domestic Relations District Court	1,821	5,593	578	(5,015)	10.3%	(1,243)
Total Fines and Forfeitures	2,830,496	6,607,924	3,072,744	(3,535,180)	46.5%	242,248
Utility Payments						
Utility Pilot Payment	878,199	20,750,123	1,612,268	(19,137,855)	7.8%	734,069
DPU Payments	--	7,583,756	--	(7,583,756)	0.0%	--
Utility Payment - City Services	1,633,713	3,344,142	557,357	(2,786,785)	16.7%	(1,076,356)
Utilities Payment for Collection Service	--	282,033	--	(282,033)	0.0%	--
Total Utility Payments	2,511,912	31,960,054	2,169,625	(29,790,429)	6.8%	(342,287)
Miscellaneous Revenues						
Reimbursement of Interest on Long-term Debt	507,760	1,446,510	619,579	(826,931)	42.8%	111,819
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	1,758,043	4,397,671	1,571,023	(2,826,648)	35.7%	(187,020)
Other Payments to General Fund	93,154	235,000	73,737	(161,263)	31.4%	(19,417)
Total Miscellaneous Revenues	2,358,957	6,328,026	2,264,339	(4,063,687)	35.8%	(94,618)
General Fund Revenues	\$ 142,525,319	\$ 743,936,019	\$ 152,375,833	\$ (591,560,186)	20.5%	\$ 9,850,514
Encumbrance Reserve	--	3,460,105	--	(3,460,105)	-	--
Transfers In	--	9,189,225	--	(9,189,225)	0.0%	--
General Fund Revenues and Other Financing Sources	\$ 142,525,319	\$ 756,585,349	\$ 152,375,833	\$ (604,209,516)	20.1%	\$ 9,850,514

* City Council appropriated \$9,370,962 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. \$ 3.89 million has been collected as of December 31, 2019.

Source: Department of Finance

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED DECEMBER 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	\$ 606,918	\$ 1,418,458	\$ 607,848	\$ 810,610	42.9%	\$ (930)
City Clerk	271,107	1,140,247	540,467	599,780	47.4%	(269,360)
Planning and Development Review	4,921,832	11,726,556	4,889,586	6,836,970	41.7%	32,246
Assessor of Real Estate	1,538,375	4,539,202	1,702,112	2,837,090	37.5%	(163,737)
City Auditor	601,080	1,990,672	863,562	1,127,110	43.4%	(262,482)
Department of Law	1,251,523	3,934,608	1,716,259	2,218,349	43.6%	(464,736)
General Registrar	771,840	2,232,127	932,111	1,300,016	41.8%	(160,271)
Inspector General	93,652	531,886	240,572	291,314	45.2%	(146,920)
Chief Administrative Officer	465,330	775,316	298,272	477,044	38.5%	167,058
Citizen Service and Response	373,355	2,047,773	479,677	1,568,096	23.4%	(106,322)
Budget and Strategic Planning	577,577	1,340,186	597,418	742,768	44.6%	(19,841)
Department of Human Resources	1,269,917	3,510,729	1,628,565	1,882,164	46.4%	(358,648)
Department of Finance	4,595,932	11,629,510	4,386,493	7,243,017	37.7%	209,439
Procurement Services	524,264	1,516,897	575,788	941,109	38.0%	(51,524)
Office of Press Secretary to Mayor	217,096	512,644	212,387	300,257	41.4%	4,709
City Treasurer	85,435	187,359	88,850	98,509	47.4%	(3,415)
Economic Development	1,396,054	3,225,371	1,117,390	2,107,981	34.6%	278,664
Housing and Community Development	400,299	2,129,534	464,387	1,665,147	21.8%	(64,088)
Council Chief of Staff	536,619	1,580,380	459,470	1,120,910	29.1%	77,149
Minority Business Development	298,603	773,010	385,890	387,120	49.9%	(87,287)
City Mayor's Office	512,428	1,012,112	496,244	515,868	49.0%	16,184
Office of Community Wealth Building	843,876	1,985,515	912,365	1,073,150	46.0%	(68,489)
Total General Government	22,153,112	59,740,092	23,599,183	36,140,909	39.5%	(1,446,071)
Public Safety and Judiciary						
Judiciary	5,201,762	11,746,915	5,324,683	6,422,232	45.3%	(122,921)
Juvenile and Domestic Relations District Court	155,503	466,200	206,000	260,200	44.2%	(50,497)
City Sheriff	18,855,324	41,116,699	18,954,329	22,162,370	46.1%	(99,005)
Department of Police	45,464,711	97,230,849	46,886,358	50,344,491	48.2%	(1,421,647)
Department of Emergency Communications	2,374,751	5,919,324	2,699,786	3,219,538	45.6%	(325,035)
Department of Fire and Emergency Services	24,940,594	53,798,275	24,479,421	29,318,854	45.5%	461,173
Animal Control	860,947	1,969,600	998,724	970,876	50.7%	(137,777)
Total Public Safety and Judiciary	97,853,592	212,247,862	99,549,301	112,698,561	46.9%	(1,695,709)
Highways, Streets, Sanitation and Refuse						
Department of Public Works	14,308,939	33,712,166	12,784,136	20,928,030	37.9%	1,524,803
Human Services						
Office of DCAO for Human Services	404,101	1,261,659	677,950	583,709	53.7%	(273,849)
Department of Social Services	20,371,338	48,450,372	20,673,464	27,776,908	42.7%	(302,126)
Justice Services	4,136,624	9,768,363	3,973,798	5,794,565	40.7%	162,826
Department of Public Health	2,015,245	4,863,490	2,431,745	2,431,745	50.0%	(416,500)
Total Human Services	26,927,308	64,343,883	27,756,957	36,586,926	43.1%	(829,649)
Culture and Recreation						
Richmond Public Library	2,624,739	6,304,636	2,680,327	3,624,309	42.5%	(55,588)
Department of Parks, Recreation and Community Facilities	8,127,180	17,863,603	8,939,258	8,924,345	50.0%	(812,078)
Total Culture and Recreation	10,751,919	24,168,239	11,619,585	12,548,654	48.1%	(867,666)

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED DECEMBER 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	84,573,242	175,193,143	87,596,572	87,596,571	50.0%	(3,023,331)
Non-Departmental						
Total Non-Departmental	19,906,464	87,170,666	35,052,725	52,117,941	40.2%	15,146,261
Total Non-Departmental	19,906,464	87,170,666	35,052,725	52,117,941	40.2%	15,146,261
General Fund Expenditures	276,474,576	656,576,050	297,958,459	358,617,591	45.4%	(21,483,883)
Other Financing Sources (Uses)						
Transfers Out - Other Funds	(41,633,731)	(90,638,337)	(42,382,434)	48,255,903	46.8%	(748,703)
Transfers Out - Non-Departmental School Facilities	--	(9,370,962)	(74,638)	9,296,324	0.8%	(74,638)
Total Other Financing Sources (Uses), Net	(41,633,731)	(100,009,299)	(42,457,072)	57,552,227	42.5%	(823,341)
General Fund Expenditures and Other Financing Uses	\$ 318,108,307	\$ 756,585,349	\$ 340,415,531	\$ 416,169,818	45.0%	\$ (22,307,224)
Excess (Deficiency) of Revenues Over (Under) Expenditures-Excludes Transfers	(133,949,257)	87,359,969	(145,582,626)	232,942,595	-166.6%	11,633,369
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses Includes Transfers	(175,582,988)	--	(188,039,698)	(188,039,698)	--	(12,456,710)

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 DECEMBER 31, 2019
(UNAUDITED)**

ENCUMBRANCES	FY20 ENCUMBRANCES
General Government	
City Council	\$ 2,715
City Clerk	48,466
PDR	433,859
City Assessor	6,095
City Auditor	12,808
Dept Law	44,280
Registrar	37,785
CAO	0
Budget	91
Inspector General	9,505
HR	24,049
Finance	500,829
Procurement	0
Press Secretary	283
Department of Citizen Service and Response	142,627
Economic Devel	117,392
Housing	100,278
Council Chief of Staff	327
Minority Business	21,634
Mayor's Office	0
Office of Comm Wealth	10,005
Total General Government	<u>1,513,028</u>
Public Safety and Judiciary	
Judiciary Circuit Court	30,603
Juvenile Court	12,460
Sheriff	4,937,086
Police	1,443,958
Emergency Communication	589,079
Fire	435,297
Animal Control	53,643
Total Public Safety and Judiciary	<u>7,502,126</u>
Highways, Streets, Sanitation and Refuse	
Department of Public Works	<u>1,796,756</u>
Total Highway, Streets, Sanitation and Refuse	<u>1,796,756</u>
Human Services	
Office of DCAO for Human Services	438
Department of Social Services	955,812
Justice Services	857,086
CSU-Probation Services	14,528
Department of Public Health	2,431,745
Total Human Services	<u>4,259,609</u>
Culture and Recreation	
Richmond Public Library	394,400
Department of Parks, Recreation and Community Facilities	<u>161,870</u>
Total Culture and Recreation	<u>556,270</u>
Total General Fund Encumbrances	<u><u>\$ 15,627,789</u></u>