

# City of Richmond Monthly Financial Report

**JULY  
2019**





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# Letter of Transmittal

August 15, 2019

The Administration is pleased to present the July 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 July 31, 2019. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending July 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 July 31, 2019, General Fund revenues totaled \$4.2 million, or 0.6%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of July 31, 2019, General Fund expenditures totaled \$27.5 million, or 4.4% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$12.5 million. City Sheriff, Police, Emergency Communications and Public Works 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 July 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 increased from \$190.4 million at the end of June 30, 2016 to \$182.8 million as of July 31, 2019.



# Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of July 31, 2019, as well as the month-to-month aging beginning in July 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	\$ 677,883	\$ 537,814,127	\$ 2,482,637	\$ (535,331,490)	0.5%	\$ 1,804,754
Licenses, Permits, and Privilege Fees	0	44,542,872	--	(44,542,872)	0.0%	0
Intergovernmental	0	87,844,289	--	(87,844,289)	0.0%	0
Service Charges	14,408	29,828,727	0	(29,828,727)	0.0%	(14,408)
Fines and Forfeitures	668	6,607,924	4,488	(6,603,436)	0.1%	3,820
Utility Payments	0	31,960,054	--	(31,960,054)	0.0%	0
Miscellaneous Revenues	508,102	5,338,026	1,684,992	(3,653,034)	31.6%	1,176,890
<i>Subtotal General Fund Revenues</i>	\$ 1,201,061	\$ 743,936,019	\$ 4,172,117	\$ (739,763,902)	0.6%	\$ 2,971,056
Encumbrance Reserve	--	--	--	--	--	0
Transfers In	--	2,225,585	--	(2,225,585)	0.0%	0
<b>Grand Total General Fund Revenues</b>	\$ 1,201,061	\$ 746,161,604	\$ 4,172,117	\$ (741,989,487)	0.6%	\$ 2,971,056



# Expenditures

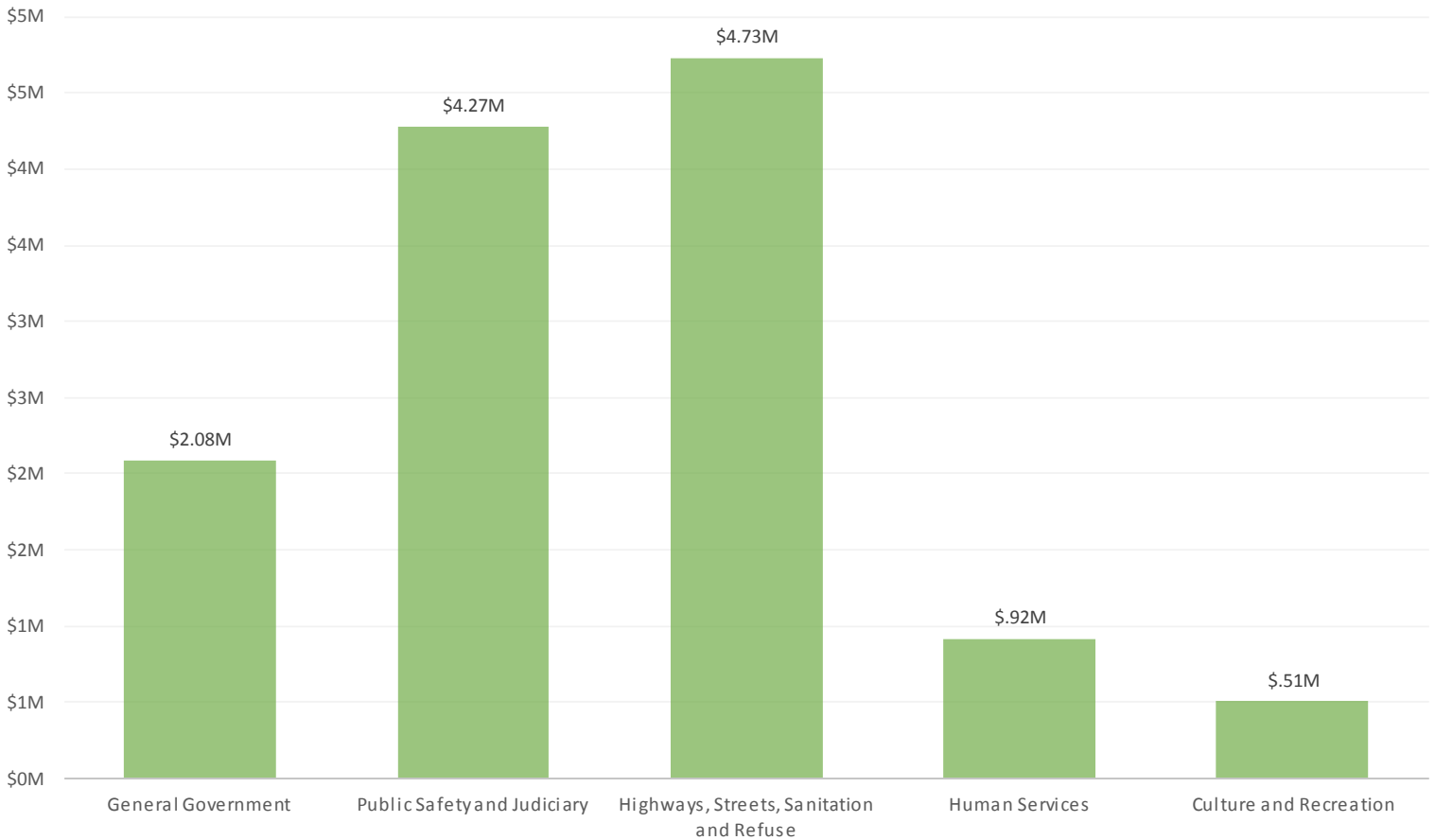
## Exhibit 2—Dollars Out

Source	YTD FY19 Actual	FY20 Budget	YTD FY20 Actual	FY20 Actual to Budget	YTD FY20 % of Budget	Actual Variance FY19 vs FY20
General Government	\$ 3,469,649	\$ 58,296,295	\$ 3,551,217	\$ 54,745,078	6.1%	\$ (81,568)
Public Safety and Judiciary	14,624,664	210,807,262	15,020,228	195,787,034	7.1%	(395,564)
Highways, Streets, Sanitation and Refuse	1,092,383	33,504,514	1,632,869	31,871,645	4.9%	(540,486)
Human Services	4,238,076	64,215,733	4,004,658	60,211,075	6.2%	233,418
Culture and Recreation	1,628,649	24,050,035	1,927,255	22,122,780	8.0%	(298,606)
Education	--	175,193,143	--	175,193,143	0.0%	--
Non-Departmental	4,787,956	53,645,648	1,363,346	52,282,302	2.5%	(3,424,610)
<i>Subtotal General Fund Expenditures</i>	\$ 29,841,377	\$ 619,712,629	\$ 27,499,573	\$ 592,213,056	4.4%	\$ 2,341,804
Other Financing Uses	--	(126,448,975)	--	126,448,975	0.0%	--
<b>Grand Total General Fund Expenditures</b>	\$ 29,841,377	\$ 746,161,604	\$ 27,499,573	\$ 718,662,031	3.7%	\$ 2,341,804

# 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 July 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	\$ 2,083,920
Public Safety and Judiciary	4,273,184
Highways, Streets, Sanitation and Refuse	4,725,043
Human Services	917,183
Culture and Recreation	506,238
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 12,505,568</b>

# 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
19000022514	Oliver Hill Courts: Wall and Window Water Intrusion Survey	\$ 7,200	TAM Consultants	DPW	Gregory Salomane				New	
17000023004	Annual Engineering and Construction Related Non-Professional Services for the City's Capital Improvement Plan	\$ 7,950,826	RUMMEL KLEPPER AND KAHL LLP	DPW	LAMONT BENJAMIN		RENEWAL			
17000023007	Annual Engineering and Construction Related Non-Professional Services for the City's Capital Improvement Plan	\$ 7,737,695	TIMMONS GROUP	DPW	LAMONT BENJAMIN		RENEWAL			
17000023008	Annual Engineering and Construction Related Non-Professional Services for the City's Capital Improvement Plan	\$ 10,897,736	KIMLEY-HORN AND ASSOC INC	DPW	LAMONT BENJAMIN		RENEWAL			

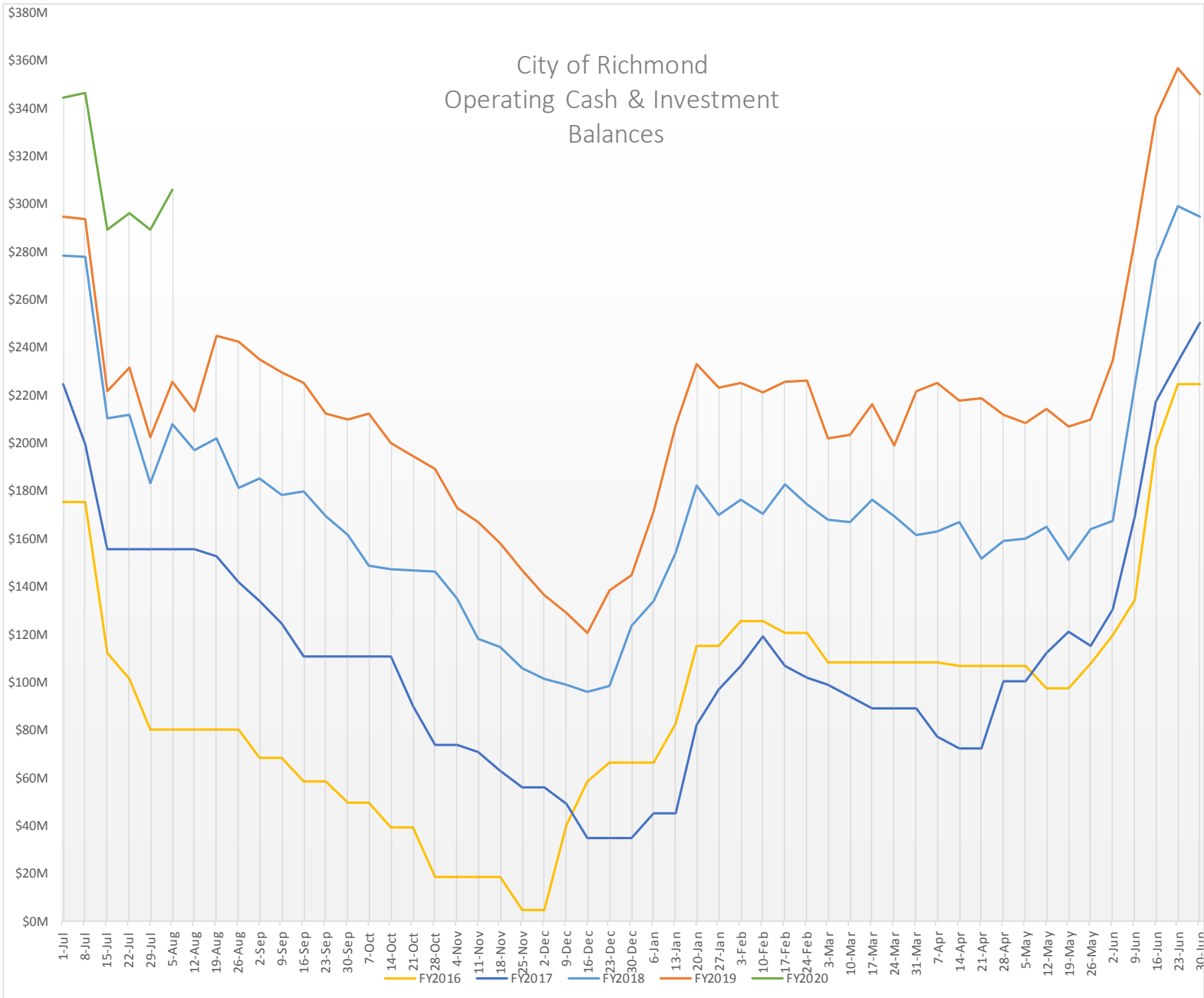
Ordinance No. 2015-102 requires a monthly written report identifying all existing contracts procured under City Code section 21-68 (formerly section 74-72), that, since the last such report, have been: (1) modified via change order or contract modification; (2) renewed or extended; (3) re-solicited. A list of reportable procurement actions for July 2019 are above.





# Operating Cash & Investment Balances

## Exhibit 4

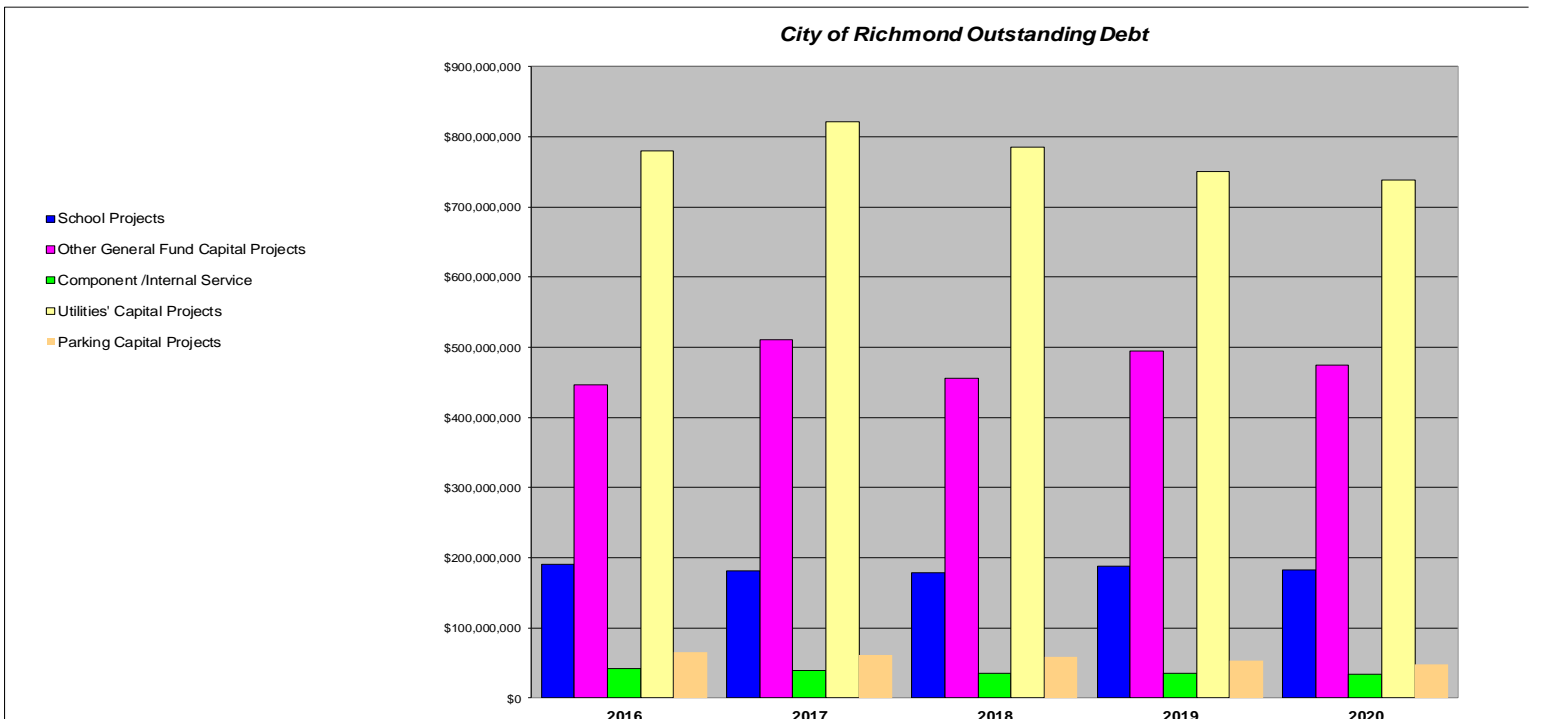


Current as of: July 31, 2019

# 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 July 31, 2019
<b>Paid From General Fund</b>								
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
<b>Subtotal General Fund</b>	<b>636,771,149</b>	<b>692,243,798</b>	<b>634,041,455</b>	<b>682,921,432</b>	<b>25,100,801</b>	<b>-</b>	<b>-</b>	<b>657,820,631</b>
<b>Paid From Internal Service Fund/Component Units</b>								
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
<b>Subtotal ISF Funds/Compont Units</b>	<b>41,973,590</b>	<b>38,707,260</b>	<b>35,361,305</b>	<b>34,540,049</b>	<b>670,000</b>	<b>-</b>	<b>-</b>	<b>33,870,049</b>
<b>Paid From Enterprise Funds</b>								
Parking - General Obligation Bonds	65,268,255	60,712,484	59,116,597	53,622,504	5,691,192	-	-	47,931,312
<b>Subtotal Parking Enterprise Fund</b>	<b>65,268,255</b>	<b>60,712,484</b>	<b>59,116,597</b>	<b>53,622,504</b>	<b>5,691,192</b>	<b>-</b>	<b>-</b>	<b>47,931,312</b>
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
<b>Subtotal Utilities' Enterprise Func</b>	<b>780,215,082</b>	<b>821,745,764</b>	<b>784,467,653</b>	<b>749,680,171</b>	<b>11,110,242</b>	<b>-</b>	<b>-</b>	<b>738,569,927</b>
<b>Total Debt of the City</b>	<b>\$ 1,524,228,076</b>	<b>\$ 1,613,409,306</b>	<b>\$ 1,512,987,010</b>	<b>\$ 1,520,764,156</b>	<b>\$ 42,572,235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,478,191,919</b>



Current as of: July 31, 2019

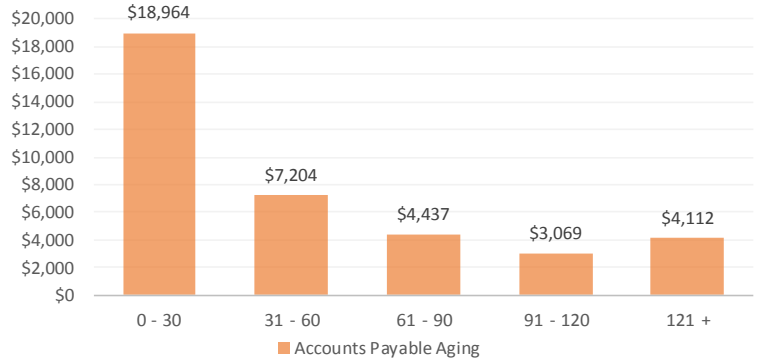


# Accounts Payable

## Exhibit 6

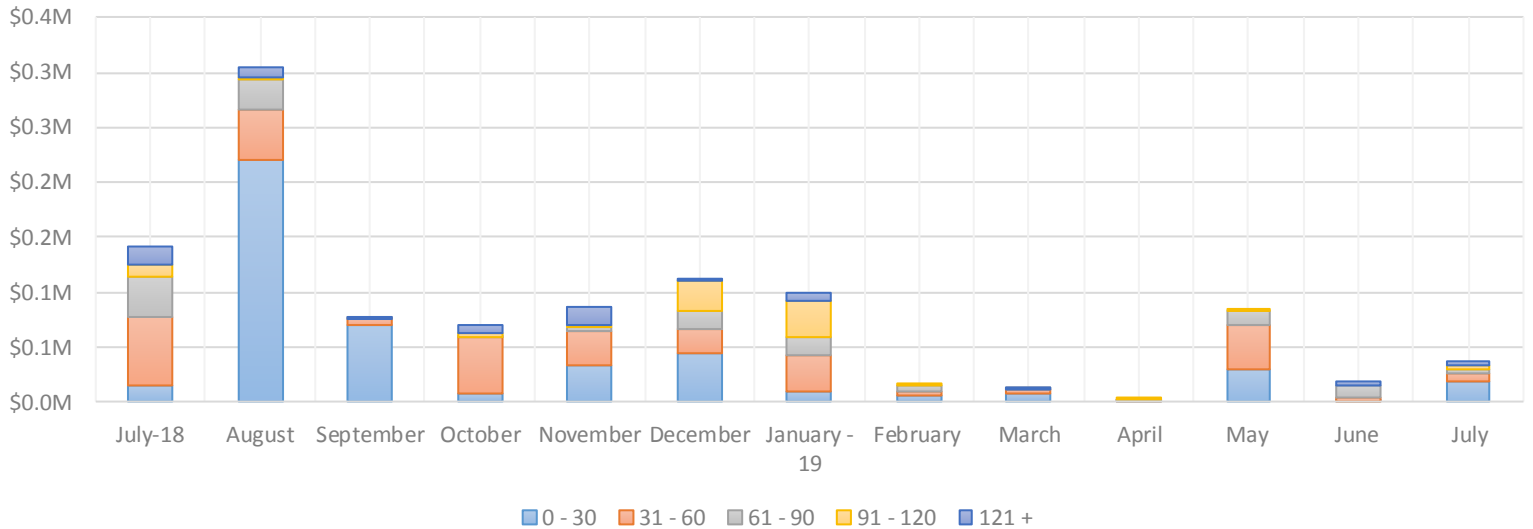
### Aging Report

Days	Amount
0 - 30	\$ 18,964
31 - 60	7,204
61 - 90	4,437
91 - 120	3,069
121 +	4,112
<b>Total</b>	<b>\$ 37,787</b>



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
July-18	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
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

### AP Aging Data for Fiscal Year 2019-2020



Current as of: July 31, 2019

# Delinquent Taxes

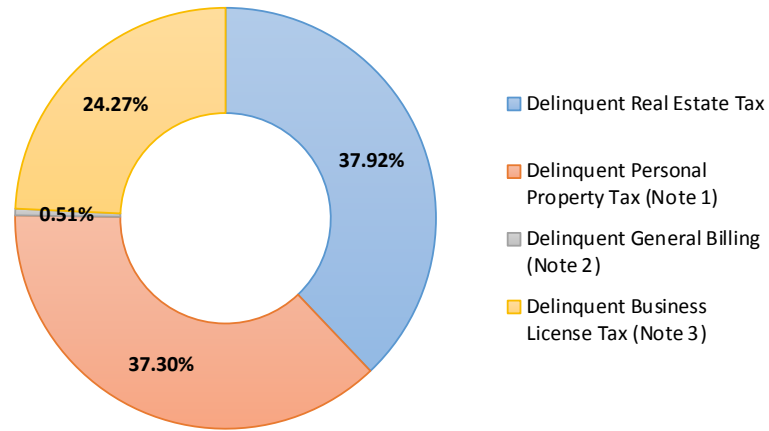
## Exhibit 7

### YTD FY20 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 23,334,257
Delinquent Personal Property Tax (Note 1)	23,621,944
Delinquent General Billing (Note 2)	225,959
Delinquent Business License Tax (Note 3)	6,729,020
<b>Grand Total</b>	<b>\$ 53,911,180</b>

Note:

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



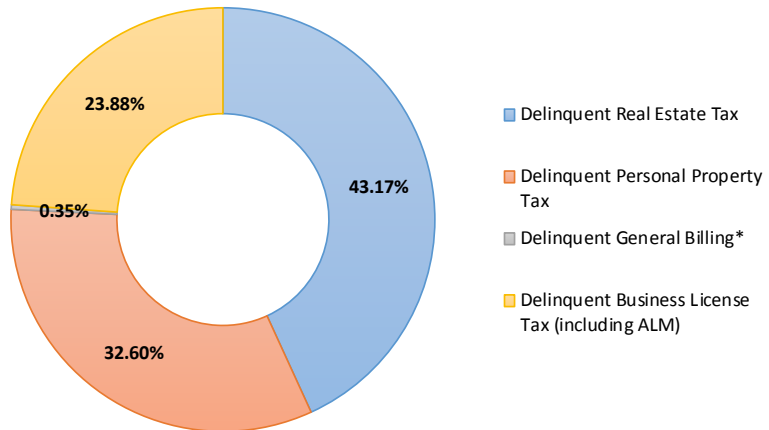
### YTD FY19 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 26,571,366
Delinquent Personal Property Tax	20,738,723
Delinquent General Billing*	171,667
Delinquent Business License Tax (including ALM)	6,108,150
<b>Grand Total</b>	<b>\$ 53,589,906</b>

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



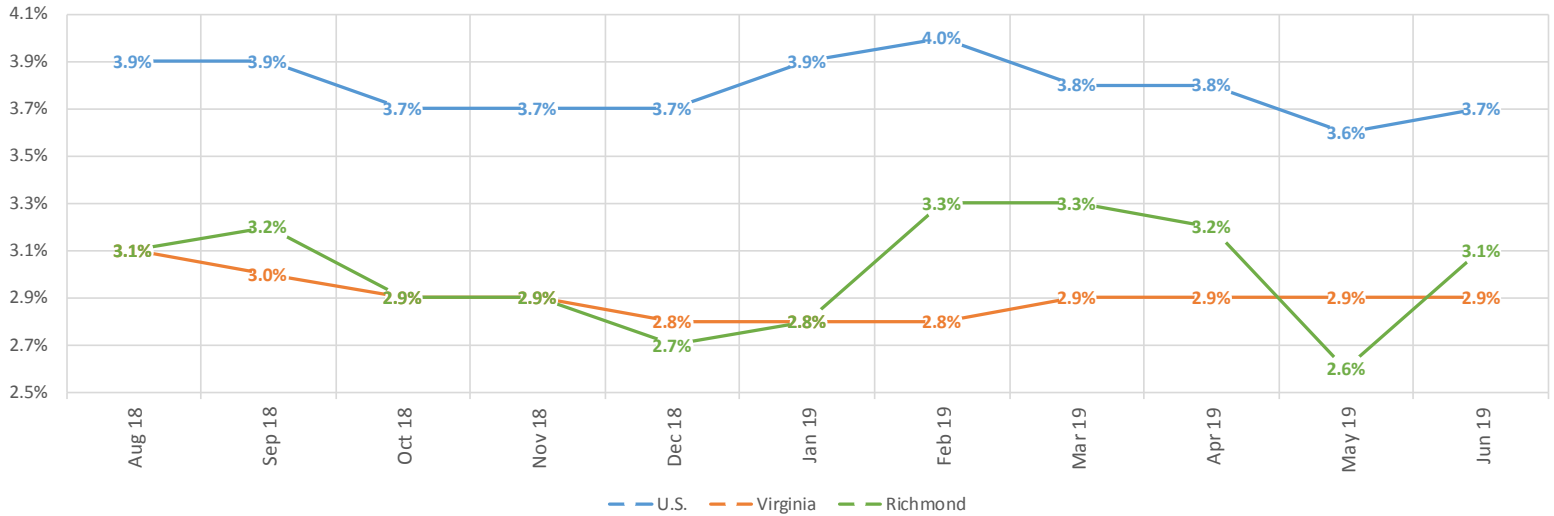
Source: Department of Finance - Revenue Administration

Current as of: July 31, 2019

# Economic Indicators

## Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate increased to 3.1% in June. July 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 June.
- ◆ 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 June 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)	88
Total Value	\$ 43,145
Value Per License	\$ 490
YTD Retail Sales Tax	\$ -
YTD Meals Tax (7.5%)	\$ -
YTD Transient Lodging Tax (per MUNIS)	\$ 903,529
YTD Transient Lodging Tax (Per RAPIDS)	\$ 917,982
Variance due to Timing/Accruals	\$ (14,453)

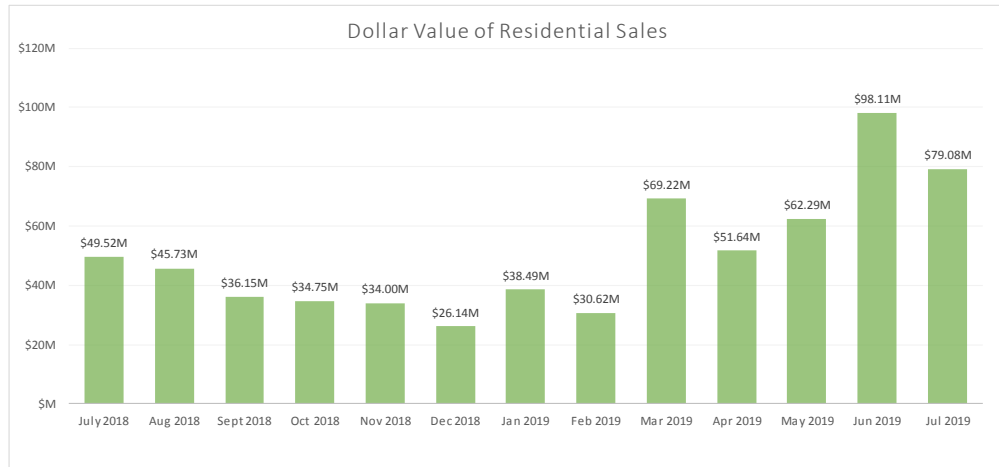
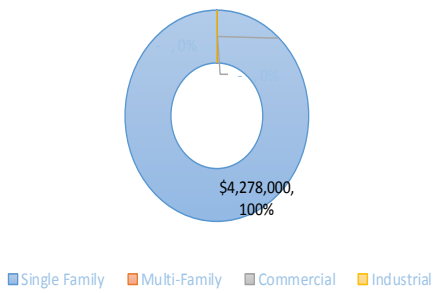
Source: Department of Finance



# Economic Indicators

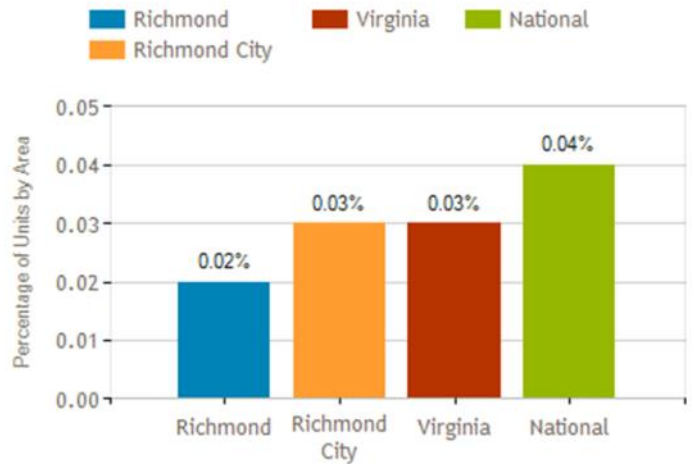
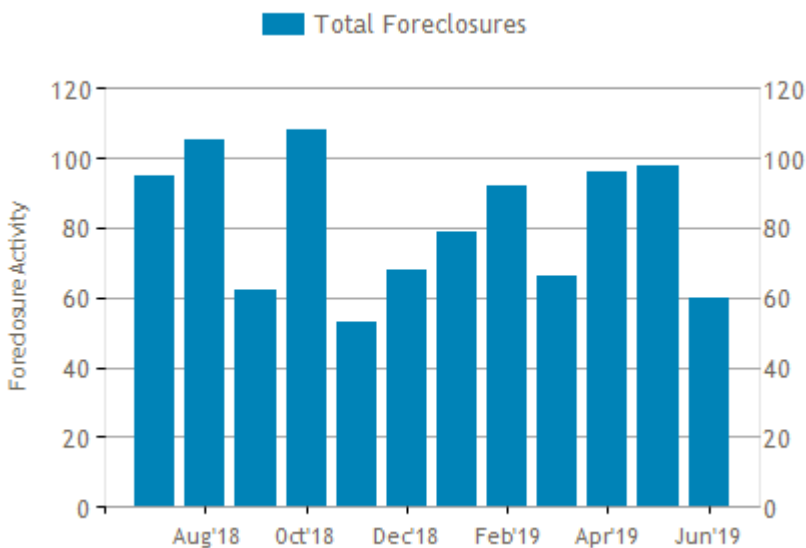
## Exhibit 8—Continued

Dollar Value of New Constructions For July 2019



Source: City Assessor's Office

## Foreclosure Data



Source: RealtyTrac.com

Current as of: July 31, 2019

# Appendix

**APPENDIX A**

**CITY OF RICHMOND, VIRGINIA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND REVENUES  
FOR THE MONTH ENDED JULY 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)
<b>Revenues</b>						
<b>City Taxes</b>						
Real Estate	\$ --	\$ 291,843,452	\$ --	\$ (291,843,452)	0.0%	\$ -
Sales-1% Local	--	35,865,100	--	(35,865,100)	0.0%	--
Personal Property	--	59,718,059	--	(59,718,059)	0.0%	--
Machinery and Tools	--	13,426,000	--	(13,426,000)	0.0%	--
Utility Sales Tax Gas	--	4,870,715	--	(4,870,715)	0.0%	--
Utility Sales Tax Electric	--	13,595,806	--	(13,595,806)	0.0%	--
Utility Sales Tax Telephone	--	181,776	--	(181,776)	0.0%	--
State Communication Taxes	--	14,530,000	--	(14,530,000)	0.0%	--
Bank Stock	--	8,418,200	--	(8,418,200)	0.0%	--
Prepared Food	--	36,791,413	--	(36,791,413)	0.0%	--
*Prepared Food-School Facilities	--	9,370,962	--	(9,370,962)	0.0%	--
Cigarette Tax	--	3,050,000	770,015	(2,279,985)	25.2%	770,015
Lodging Tax	--	10,035,680	--	(10,035,680)	0.0%	--
Admission	--	2,646,800	--	(2,646,800)	0.0%	--
Real Estate Taxes - Delinquent	381,829	13,489,000	1,484,117	(12,004,883)	11.0%	1,102,288
Personal Property Taxes - Delinquent	296,054	9,699,533	228,505	(9,471,028)	2.4%	(67,549)
Private Utility Poles and Conduits	--	170,689	--	(170,689)	0.0%	--
Penalties and Interest	--	7,915,080	--	(7,915,080)	0.0%	--
Titling Tax-Mobile Home	--	9,807	--	(9,807)	0.0%	--
State Recordation	--	1,000,000	--	(1,000,000)	0.0%	--
Property Rental 1%	--	119,055	--	(119,055)	0.0%	--
Vehicle Rental Tax	--	875,000	--	(875,000)	0.0%	--
Telephone Commissions	--	192,000	--	(192,000)	0.0%	--
Total City Taxes	677,883	537,814,127	2,482,637	(535,331,490)	0.5%	1,804,754
<b>Licenses, Permits and Privilege Fees</b>						
Business and Professional	--	35,872,302	--	(35,872,302)	0.0%	--
Vehicle	--	6,434,930	--	(6,434,930)	0.0%	--
Transfers, Penalties, Interest & Delinquent Collections	--	9,515	--	(9,515)	0.0%	--
Utilities Right of Way Fees	--	1,259,142	--	(1,259,142)	0.0%	--
Other Licenses, Permits and Fees	--	966,983	--	(966,983)	0.0%	--
Total Licenses, Permits and Privilege Fees	0	44,542,872	--	(44,542,872)	0.0%	0
<b>Intergovernmental</b>						
State Shared Expense	--	21,529,492	--	(21,529,492)	0.0%	--
Total State Block Grant	--	3,942,848	--	(3,942,848)	0.0%	--
Department of Social Services	--	42,473,098	--	(42,473,098)	0.0%	--
Federal Revenues	--	--	--	--	#DIV/0!	--
State Aid to Localities	--	15,542,002	--	(15,542,002)	0.0%	--
Service Charges on Tax Exempt Property (State PILOT)	--	3,698,683	--	(3,698,683)	0.0%	--
All Other Intergovernmental Revenues	--	658,166	--	(658,166)	0.0%	--
Total Intergovernmental	0	87,844,289	--	(87,844,289)	0.0%	0
<b>Service Charges</b>						
Commercial Dumping Fees	--	12,000	--	(12,000)	0.0%	--
Refuse Collection Fees	--	16,614,586	--	(16,614,586)	0.0%	--
Safety Related Charges	--	318,000	--	(318,000)	0.0%	--
Rental of Property	--	221,000	--	(221,000)	0.0%	--
Building Service Charges	589	826,986	--	(826,986)	0.0%	(589)
Inspection Fees	5,097	7,190,921	--	(7,190,921)	0.0%	(5,097)
Recycling Proceeds	--	2,200,000	--	(2,200,000)	0.0%	--
Health Related Charges	--	125,000	--	(125,000)	0.0%	--
Other Sales - Income	--	363,164	--	(363,164)	0.0%	--
Printing and Telecom Charges	306	21,782	--	(21,782)	0.0%	(306)
Other Service Charges	8,416	1,935,288	--	(1,935,288)	0.0%	(8,416)



APPENDIX A

**CITY OF RICHMOND, VIRGINIA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND REVENUES  
FOR THE MONTH ENDED JULY 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)
Total Service Charges	14,408	29,828,727	0	(29,828,727)	0.0%	(14,408)
<b>Fines and Forfeitures</b>						
Richmond Public Library	668	65,106	4,488	(60,618)	6.9%	3,820
Circuit Court	--	5,721,000	--	(5,721,000)	0.0%	--
General District Court	--	816,225	--	(816,225)	0.0%	--
Juvenile and Domestic Relations District Court	--	5,593	--	(5,593)	0.0%	--
Total Fines and Forfeitures	668	6,607,924	4,488	(6,603,436)	0.1%	3,820
<b>Utility Payments</b>						
Utility Pilot Payment	--	20,750,123	--	(20,750,123)	0.0%	--
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	--	(31,960,054)	0.0%	--
<b>Miscellaneous Revenues</b>						
Reimbursement of Interest on Long-term Debt	80,655	1,446,510	128,012	(1,318,498)	8.8%	47,357
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	427,447	3,407,671	1,547,197	(1,860,474)	45.4%	1,119,750
Other Payments to General Fund	--	235,000	9,783	(225,217)	4.2%	9,783
Total Miscellaneous Revenues	508,102	5,338,026	1,684,992	(3,653,034)	31.6%	1,176,890
<b>General Fund Revenues</b>	<b>\$ 1,201,061</b>	<b>\$ 743,936,019</b>	<b>\$ 4,172,117</b>	<b>\$ (739,763,902)</b>	<b>0.6%</b>	<b>\$ 2,971,056</b>
Encumbrance Reserve	--	0	--	0	0.0%	--
Transfers In	--	2,225,585	--	(2,225,585)	0.0%	--
<b>General Fund Revenues and Other Financing Sources</b>	<b>\$ 1,201,061</b>	<b>\$ 746,161,604</b>	<b>\$ 4,172,117</b>	<b>\$ (741,989,487)</b>	<b>0.6%</b>	<b>\$ 2,971,056</b>

\* 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 million has been collected as of July 31, 2019.

**APPENDIX B**

**CITY OF RICHMOND, VIRGINIA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND EXPENDITURES  
FOR THE MONTH ENDED JULY 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)
<b>Expenditures</b>						
<b>General Government</b>						
City Council	\$ 85,282	\$ 1,417,518	\$ 92,981	\$ 1,324,537	6.6%	\$ (7,699)
City Clerk	39,155	1,140,247	59,821	1,080,426	5.2%	(20,666)
Planning and Development Review	875,176	11,522,863	758,144	10,764,719	6.6%	117,032
Assessor of Real Estate	243,694	4,539,202	270,244	4,268,958	6.0%	(26,550)
City Auditor	88,972	1,987,464	108,698	1,878,766	5.5%	(19,726)
Department of Law	206,400	3,916,633	232,690	3,683,943	5.9%	(26,290)
General Registrar	65,257	2,232,127	80,183	2,151,944	3.6%	(14,926)
Inspector General	14,394	531,886	35,254	496,632	6.6%	(20,860)
Chief Administrative Officer	88,777	775,316	50,443	724,873	6.5%	38,334
Citizen Service and Response	32,062	2,044,232	70,496	1,973,736	3.4%	(38,434)
Budget and Strategic Planning	92,843	1,319,769	104,791	1,214,978	7.9%	(11,948)
Department of Human Resources	201,932	3,510,729	245,728	3,265,001	7.0%	(43,796)
Department of Finance	791,249	11,517,972	621,496	10,896,476	5.4%	169,753
Procurement Services	63,442	1,516,897	108,145	1,408,752	7.1%	(44,703)
Office of Press Secretary to Mayor	34,909	512,644	38,004	474,640	7.4%	(3,095)
City Treasurer	15,100	187,359	17,427	169,932	9.3%	(2,327)
Economic Development	96,445	2,523,385	141,427	2,381,958	5.6%	(44,982)
Housing and Community Development	44,092	1,795,034	106,980	1,688,054	6.0%	(62,888)
Council Chief of Staff	79,350	1,580,380	76,299	1,504,081	4.8%	3,051
Minority Business Development	47,675	727,010	53,689	673,321	7.4%	(6,014)
City Mayor's Office	86,607	1,012,112	77,684	934,428	7.7%	8,923
Office of Community Wealth Building	176,836	1,985,515	200,593	1,784,922	10.1%	(23,757)
<b>Total General Government</b>	<b>3,469,649</b>	<b>58,296,295</b>	<b>3,551,217</b>	<b>54,745,078</b>	<b>6.1%</b>	<b>(81,568)</b>
<b>Public Safety and Judiciary</b>						
Judiciary	827,190	11,737,585	867,442	10,870,143	7.4%	(40,252)
Juvenile and Domestic Relations District Court	20,160	464,525	23,719	440,806	5.1%	(3,559)
City Sheriff	2,340,547	40,709,137	2,263,322	38,445,815	5.6%	77,225
Department of Police	7,151,306	96,930,549	7,503,037	89,427,512	7.7%	(351,731)
Department of Emergency Communications	293,496	5,197,591	325,330	4,872,261	6.3%	(31,834)
Department of Fire and Emergency Services	3,866,082	53,798,275	3,879,713	49,918,562	7.2%	(13,631)
Animal Control	125,883	1,969,600	157,665	1,811,935	8.0%	(31,782)
<b>Total Public Safety and Judiciary</b>	<b>14,624,664</b>	<b>210,807,262</b>	<b>15,020,228</b>	<b>195,787,034</b>	<b>7.1%</b>	<b>(395,564)</b>
<b>Highways, Streets, Sanitation and Refuse</b>						
Department of Public Works	1,092,383	33,504,514	1,632,869	31,871,645	4.9%	(540,486)
<b>Human Services</b>						
Office of DCAO for Human Services	68,237	1,261,659	130,472	1,131,187	10.3%	(62,235)
Department of Social Services	3,548,891	48,325,372	3,246,807	45,078,565	6.7%	302,084
Justice Services	620,948	9,765,212	627,379	9,137,833	6.4%	(6,431)
Department of Public Health	--	4,863,490	--	4,863,490	0.0%	--
<b>Total Human Services</b>	<b>4,238,076</b>	<b>64,215,733</b>	<b>4,004,658</b>	<b>60,211,075</b>	<b>6.2%</b>	<b>233,418</b>
<b>Culture and Recreation</b>						
Richmond Public Library	342,853	6,304,636	393,548	5,911,088	6.2%	(50,695)
Department of Parks, Recreation and Community Facilities	1,285,796	17,745,399	1,533,707	16,211,692	8.6%	(247,911)
<b>Total Culture and Recreation</b>	<b>1,628,649</b>	<b>24,050,035</b>	<b>1,927,255</b>	<b>22,122,780</b>	<b>8.0%</b>	<b>(298,606)</b>

**APPENDIX B**

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

	<b>YTD FY19 Actual</b>	<b>FY20 Budget</b>	<b>YTD FY20 Actual</b>	<b>FY20 Actual to Budget Positive (Negative)</b>	<b>YTD FY20 Actual as % of Budget</b>	<b>Actual Variance FY19 vs FY20 Positive (Negative)</b>
<b>Education</b>						
Richmond Public Schools	--	175,193,143	--	175,193,143	0.0%	--
<b>Non-Departmental</b>						
Total Non-Departmental	4,787,956	53,645,648	1,363,346	52,282,302	2.5%	(3,424,610)
Total Non-Departmental	4,787,956	53,645,648	1,363,346	52,282,302	2.5%	(3,424,610)
<b>General Fund Expenditures</b>	<b>29,841,377</b>	<b>619,712,629</b>	<b>27,499,573</b>	<b>592,213,056</b>	<b>4.4%</b>	<b>2,341,804</b>
<b>Other Financing Sources (Uses)</b>						
Transfers Out - Other Funds	--	(117,078,013)	--	117,078,013	0.0%	0
Transfers Out - Non-Departmental School Facilities	--	(9,370,962)	--	9,370,962	0.0%	0
Total Other Financing Sources (Uses), Net	--	(126,448,975)	--	126,448,975	0.0%	0
<b>General Fund Expenditures and Other Financing Uses</b>	<b>\$ 29,841,377</b>	<b>\$ 746,161,604</b>	<b>\$ 27,499,573</b>	<b>\$ 718,662,031</b>	<b>3.7%</b>	<b>\$ 2,341,804</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures-Excludes Transfers</b>	<b>(28,640,316)</b>	<b>124,223,390</b>	<b>(23,327,456)</b>	<b>147,550,846</b>	<b>-18.8%</b>	<b>(5,312,860)</b>
<b>Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses Includes Transfers</b>	<b>(28,640,316)</b>	<b>--</b>	<b>(23,327,456)</b>	<b>(23,327,456)</b>	<b>--</b>	<b>5,312,860</b>

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 JULY 31, 2019  
(UNAUDITED)**

<b>ENCUMBRANCES</b>	<b><u>FY20 ENCUMBRANCES</u></b>
<b>General Government</b>	
City Council	1,000
City Clerk	268,345
PDR	449,922
City Assessor	9,792
City Auditor	257,660
Dept Law	28,077
Registrar	687
CAO	244
Budget	2
Inspector General	2,560
HR	6,902
Finance	561,637
Procurement	3,121
Press Secretary	268
Department of Citizen Service and Response	105,038
Economic Devel	332,870
Housing	26,388
Council Chief of Staff	-
Minority Business	2,363
Mayor's Office	90
Office of Comm Wealth	<u>26,954</u>
Total General Government	<u>2,083,920</u>
<b>Public Safety and Judiciary</b>	
Judiciary Circuit Court	41,122
Juvenile Court	21,991
Sheriff	1,128,559
Police	1,179,927
Emergency Communication	1,466,285
Fire	377,729
Animal Control	<u>57,571</u>
Total Public Safety and Judiciary	<u>4,273,184</u>
<b>Highways, Streets, Sanitation and Refuse</b>	
Department of Public Works	<u>4,725,043</u>
Total Highway, Streets, Sanitation and Refuse	<u>4,725,043</u>
<b>Human Services</b>	
Office of DCAO for Human Services	643
Department of Social Services	211,193
Justice Services	705,347
CSU-Probation Services	<u>0</u>
Total Human Services	<u>917,183</u>
<b>Culture and Recreation</b>	
Richmond Public Library	237,596
Department of Parks, Recreation and Community Facilities	<u>268,642</u>
Total Culture and Recreation	<u>506,238</u>
<b>Total General Fund Encumbrances</b>	<b><u>\$ 12,505,568</u></b>