

# City of Richmond Monthly Financial Report

AUGUST  
2021





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# Letter of Transmittal

September 15, 2021

The Administration is pleased to present the August 31, 2021, 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, 2021. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the period ending August 31, 2021 and 2022 as comparison to the full year budget.

It should be noted that the numbers contained in this MFR are unaudited. The MFR will be impacted by timing differences in receipts and payments from the previous fiscal year. As a reminder, the City has a modified 45-day accrual period.

Exhibit 1 indicates that as of August 31, 2021, General Fund revenues totaled \$23.2 million, or 3.1%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of August 31, 2021, General Fund expenditures totaled \$50.9 million, or 7.7% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison for expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$13.4 million. The Sheriff Department, Police Department and Public Works have large encumbrance for the month.

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 2018 to 2022.

Exhibit 5 is a chart of the City's outstanding long term debt as of June 30 for fiscal years 2018 to 2021, as well as the debt related activity for the period ending August 31, 2021. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$634.0 million to \$767.1 million. During the same period the debt associated with school capital projects increased from \$178.9 million at the end of June 30, 2018 to \$295.3 million as of August 31, 2021.



# Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of August 31, 2021, as well as the month-to-month aging beginning in August 31, 2020.

Exhibit 7 provides the breakdown of the delinquent tax figures.

Exhibit 8 highlights various economic indicators for the City of Richmond. Foreclosure data is no longer available

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,

*Sheila White*

Sheila White, Director of Finance

# Revenues

## Exhibit 1—Dollars In

Source	YTD FY21 Actual	FY22 Budget	YTD FY22 Actual	FY22 Actual to Budget	YTD FY22 % of Budget	Actual Variance FY21 vs FY22
City Taxes	\$ 7,288,823	\$ 562,629,392	\$ 12,362,505	\$ (550,266,887)	2.2%	\$ 5,073,682
Licenses, Permits, and Privilege Fees	69,646	39,804,515	96,098	(39,708,417)	0.2%	26,452
Intergovernmental	5,025,246	86,081,594	3,382,005	(82,699,589)	3.9%	(1,643,241)
Service Charges	549,554	28,467,771	4,549,915	(23,917,856)	16.0%	4,000,361
Fines and Forfeitures	729,172	6,776,739	1,050,460	(5,726,279)	15.5%	321,288
Utility Payments	--	23,556,308	957,644	(22,598,664)	4.1%	957,644
Miscellaneous Revenues	225,337	5,394,714	756,671	(4,638,043)	14.0%	531,334
<i>Subtotal General Fund Revenues</i>	\$ 13,887,778	\$ 752,711,033	\$ 23,155,298	\$ (729,555,735)	3.1%	\$ 9,267,519
Encumbrance Reserve	--	--	--	--	--	--
Transfers In	--	19,407,029	--	(19,407,029)	0.0%	--
<b>Grand Total General Fund Revenues</b>	\$ 13,887,778	\$ 772,118,062	\$ 23,155,298	\$ (748,962,764)	3.0%	\$ 9,267,519



# Expenditures

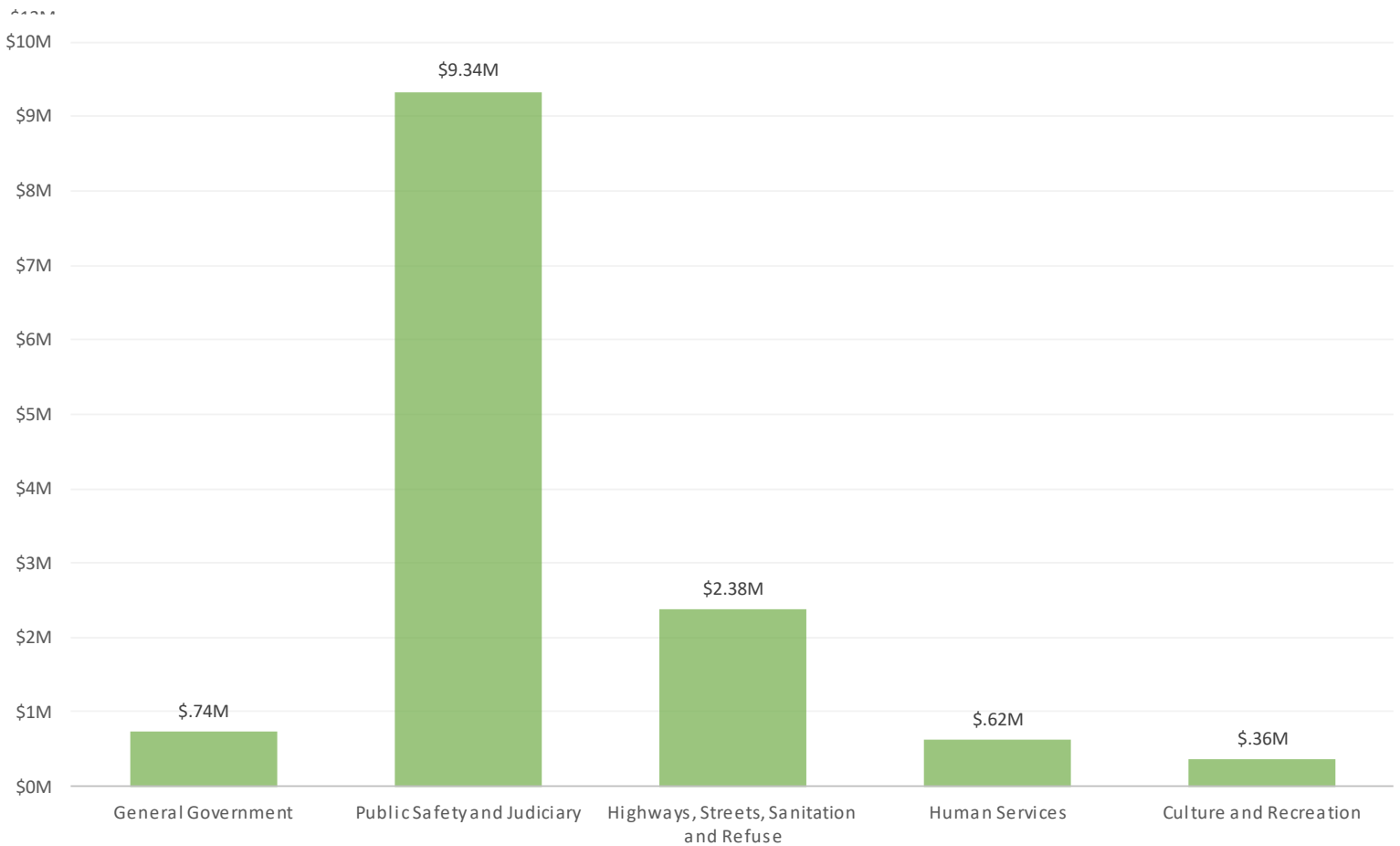
## Exhibit 2—Dollars Out

Source	YTD FY21 Actual	FY22 Budget	YTD FY22 Actual	FY22 Actual to Budget	YTD FY22 % of Budget	Actual Variance FY21 vs FY22
General Government	\$ 5,991,755	\$ 60,686,831	\$ 5,757,481	\$ 54,929,350	9.5%	\$ 234,274
Public Safety and Judiciary	29,177,453	212,997,581	22,258,521	190,739,060	10.5%	6,918,932
Highways, Streets, Sanitation and Refuse	5,805,026	35,991,294	3,427,960	32,563,334	9.5%	2,377,066
Human Services	7,484,925	62,877,920	6,755,162	56,122,758	10.7%	729,763
Culture and Recreation	2,985,277	24,091,273	3,219,984	20,871,289	13.4%	(234,707)
Education	--	187,142,096	--	187,142,096	0.0%	--
Non-Departmental	13,946,357	79,856,866	9,461,387	70,395,479	11.8%	4,484,970
<i>Subtotal General Fund Expenditures</i>	\$ 65,390,793	\$ 663,643,861	\$ 50,880,495	\$ 612,763,366	7.7%	\$ 14,510,298
Other Financing Uses	(33,315,960)	(109,188,098)	(44,933,014)	64,255,084	41.2%	(11,617,054)
<b>Grand Total General Fund Expenditures</b>	<b>\$ 98,706,753</b>	<b>\$ 772,831,959</b>	<b>\$ 95,813,509</b>	<b>\$ 677,018,450</b>	<b>12.4%</b>	<b>\$ 2,893,244</b>

# Encumbrances

## Exhibit 3

## FY22 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 31, 2021.

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	FY22 Encumbrances
General Government	\$ 737,884
Public Safety and Judiciary	9,335,860
Highways, Streets, Sanitation and Refuse	2,380,438
Human Services	619,204
Culture and Recreation	361,928
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 13,435,314</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
17000006529	Water, Wastewater, and Stormwater Utility Engineering Service	\$ 5,500,000	Whitman Requardt & Associates	DPU	Stephen Morgan	Contract Modification #1	N/A	N/A	N/A	Modification to agreement #17000006529 from \$5,000,000.00 to \$5,550,000.00.
19000001163	Financial Consultant Services	1,575,705.00	RAFTELIS FINANCIAL CONSULTANTS	DPU	Billy Vaughan	N/A	Renewed	N/A	N/A	
21000003838	Pharmaceutical Services City of Richmond Justice Center	\$ 1,300,000	Westwood Pharmacy	Sheriff's Department	Tillie Jackson	Contract Modification	N/A	N/A	N/A	Modification to agreement #21000003838 from \$650,000.00 to \$1,300,000.00.
22000000262	Renovaton of City Hall Suite 117, Old Deli	\$ 62,363	Mosley	DPW	Gregory Salomone	N/A	N/A	N/A	Yes	

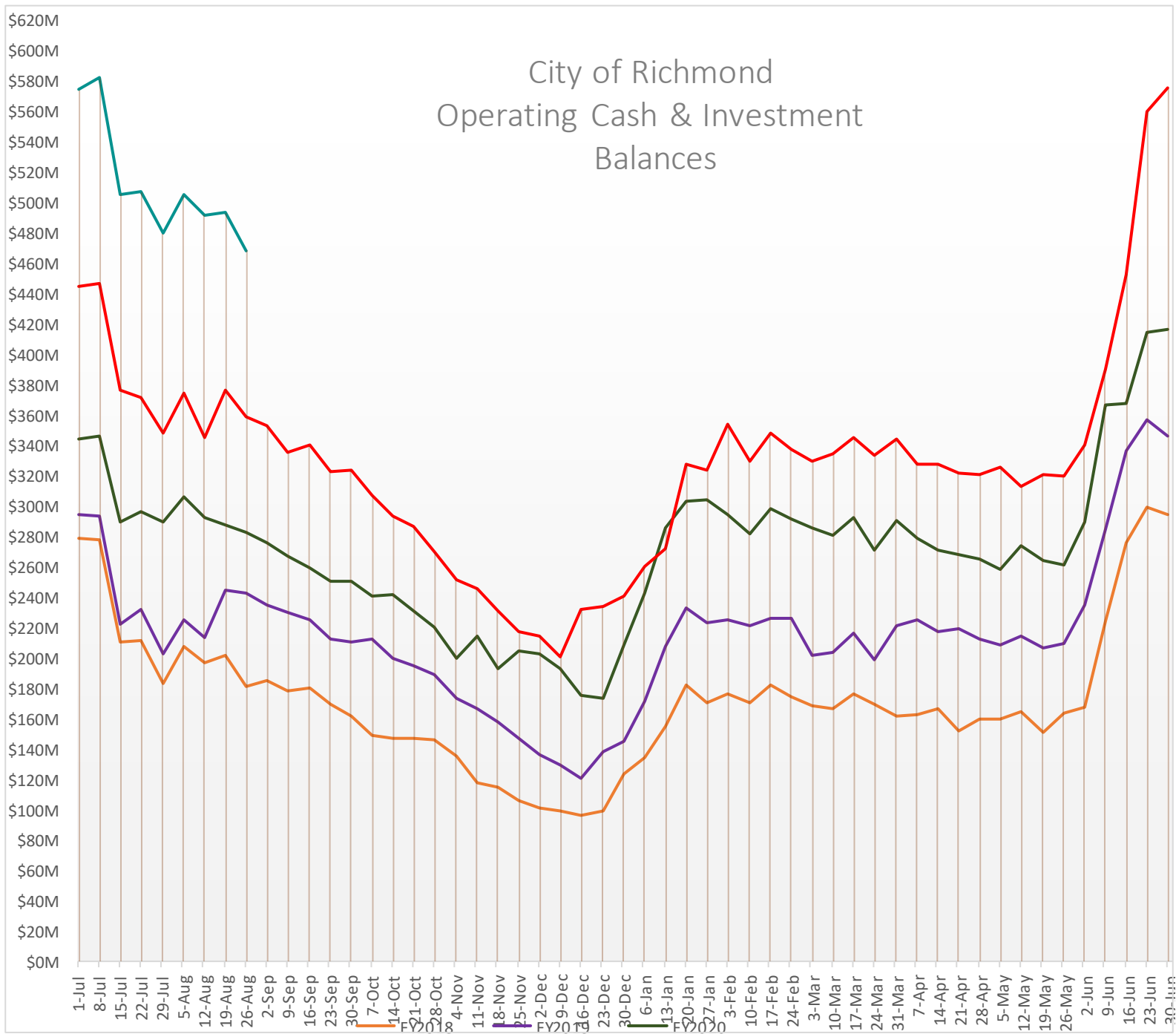
Ordinance No. 2015-102 requires a monthly written report identifying all existing contracts procured under City Code section 21-68 (formerly section 74-72), that, since the last such report, have been: (1) modified via change order or contract modification; (2) renewed or extended; (3) re-solicited. A list of reportable procurement actions for August 2021 are above.





Operating Cash & Investment Balances

Exhibit 4

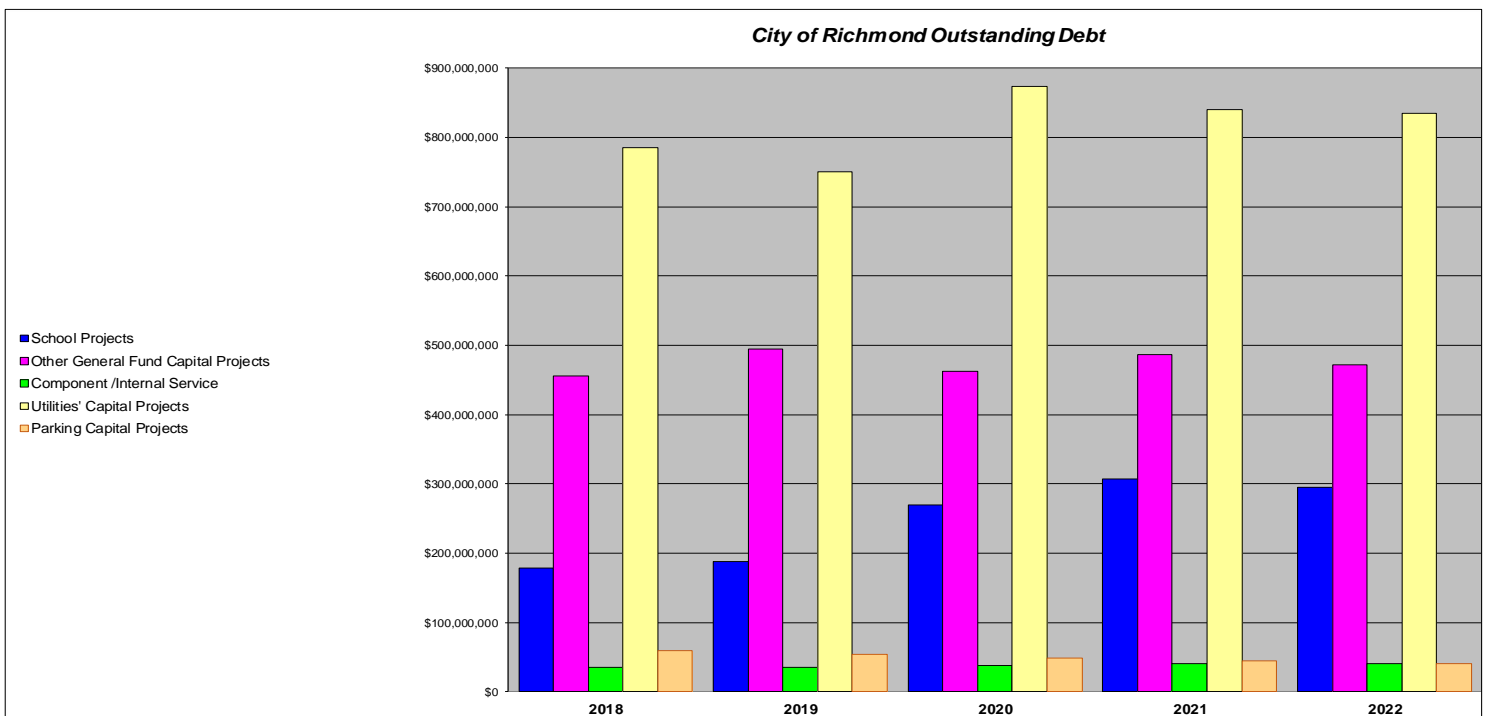


Current as of: August 31, 2021

# Outstanding Long Term Debt

## Exhibit 5

	Debt Outstanding June 30, 2018	Debt Outstanding June 30, 2019	Debt Outstanding June 30, 2020	Debt Outstanding June 30, 2021	FY 2022 Payments of Principal	FY 2022 New Debt Issued	FY 2022 Refunded Debt	Debt Outstanding August 31, 2021
<b>Paid From General Fund</b>								
Schools Capital Projects - CIP	\$ 178,852,448	\$ 181,781,159	\$ 255,327,956	307,093,400	11,804,372	-	-	\$ 295,289,028
New Schools-Line of Credit BAN	-	6,200,000	14,200,000	-	-	-	-	-
General Government Projects-CIP	251,488,697	257,827,827	261,253,950	253,762,610	15,147,651	-	-	238,614,959
Justice Center Project	87,995,666	85,688,541	82,774,367	79,748,143	105,292	-	-	79,642,851
Carpenter Center Project	16,604,092	15,458,764	14,260,940	13,071,070	1,118,287	-	-	11,952,783
Transportation Infrastructure	83,476,114	86,419,029	92,635,666	106,572,552	4,684,901	-	-	101,887,651
Coliseum Project	2,859,786	2,398,608	1,928,730	1,410,087	466,426	-	-	943,661
Cemetery Projects	187,065	156,017	124,960	93,765	31,233	-	-	62,532
730 Theatre Row Building	4,077,587	3,051,487	2,001,960	1,005,890	1,005,890	-	-	-
RMA Expressway Parking Garage	-	-	-	-	-	-	-	-
EDA - Leigh St Training Camp Project	8,500,000	7,940,000	7,495,000	7,035,000	-	-	-	7,035,000
City CIP Projects-Line of Credit BAN	-	36,000,000	-	23,948,209	-	7,751,791	-	31,700,000
<b>Subtotal General Fund</b>	<b>634,041,455</b>	<b>682,921,432</b>	<b>732,003,529</b>	<b>793,740,726</b>	<b>34,364,052</b>	<b>7,751,791</b>	<b>-</b>	<b>767,128,465</b>
<b>Paid From Internal Service Fund/Component Units</b>								
Fleet Internal Svs Fund	1,240,899	-	5,462,000	11,233,000	-	-	-	11,233,000
Advantage Richmond Corporation	3,235,406	2,213,049	1,135,571	-	-	-	-	-
EDA - Stone Brewery Project	21,805,000	21,170,000	20,510,000	19,825,000	-	-	-	19,825,000
HUD Section 108 Notes	9,080,000	11,157,000	10,487,000	9,811,000	685,000	-	-	9,126,000
<b>Subtotal ISF Funds/Compont Units</b>	<b>35,361,305</b>	<b>34,540,049</b>	<b>37,594,571</b>	<b>40,869,000</b>	<b>685,000</b>	<b>-</b>	<b>-</b>	<b>40,184,000</b>
<b>Paid From Enterprise Funds</b>								
Parking - General Obligation Bonds	59,116,597	53,622,504	47,931,312	44,128,185	3,888,185	-	-	40,240,000
<b>Subtotal Parking Enterprise Fund</b>	<b>59,116,597</b>	<b>53,622,504</b>	<b>47,931,312</b>	<b>44,128,185</b>	<b>3,888,185</b>	<b>-</b>	<b>-</b>	<b>40,240,000</b>
Utilities - General Obligation Bonds	45,689,904	34,861,842	27,037,133	19,175,463	3,807,763	-	-	15,367,700
Utilities - Revenue Bonds	738,777,749	714,818,327	846,577,564	820,746,076	1,935,040	-	-	818,811,036
<b>Subtotal Utilities' Enterprise Fund</b>	<b>784,467,653</b>	<b>749,680,169</b>	<b>873,614,697</b>	<b>839,921,539</b>	<b>5,742,803</b>	<b>-</b>	<b>-</b>	<b>834,178,736</b>
<b>Total Debt of the City</b>	<b>\$ 1,512,987,010</b>	<b>\$ 1,520,764,154</b>	<b>\$ 1,691,144,109</b>	<b>\$ 1,718,659,450</b>	<b>\$ 44,680,040</b>	<b>\$ 7,751,791</b>	<b>\$ -</b>	<b>\$ 1,681,731,201</b>



Current as of: August 31, 2021

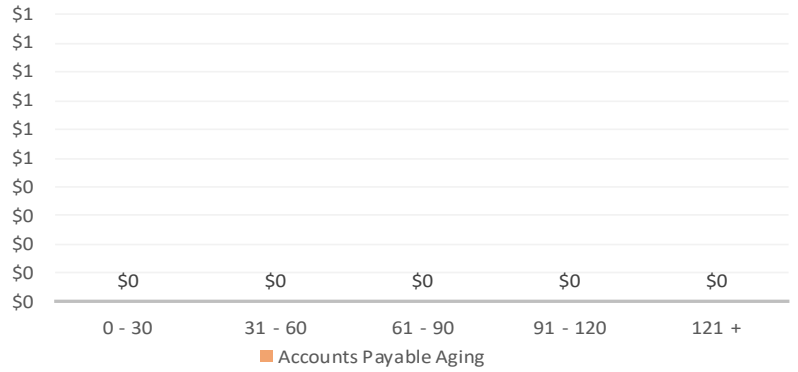


# Accounts Payable

## Exhibit 6

### Aging Report

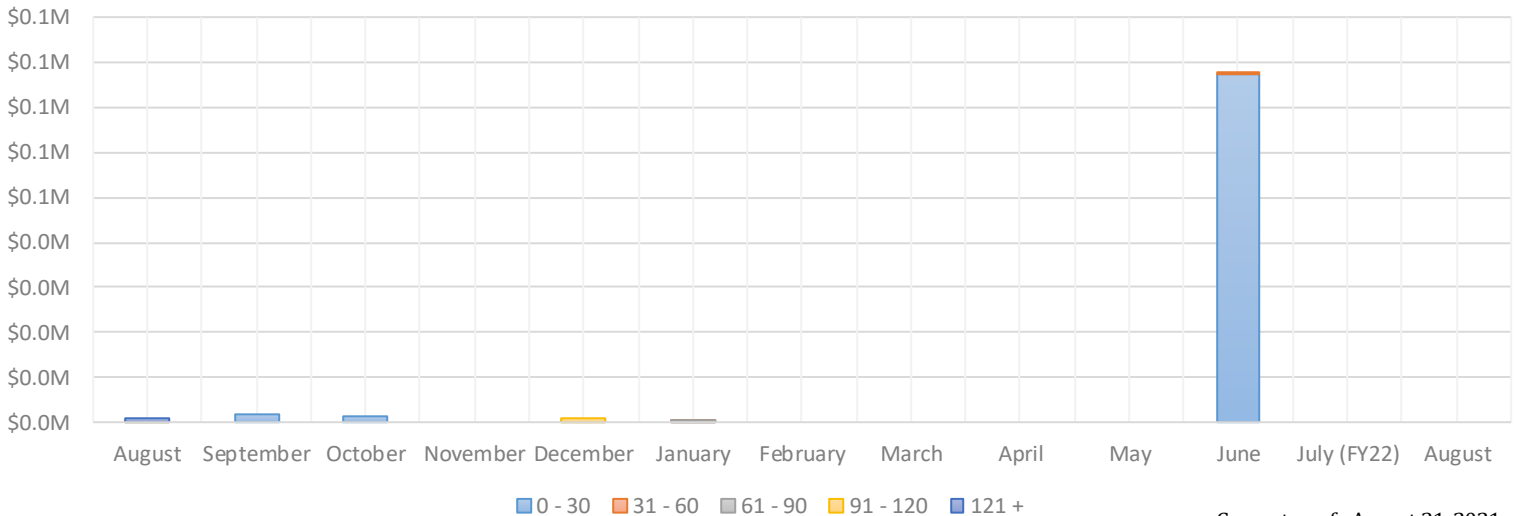
Days	Amount
0 - 30	0
31 - 60	0
61 - 90	0
91 - 120	0
121 +	0
<b>Total</b>	<b>\$ -</b>



### Fiscal Years 2021-2022

Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
August	0	0	0	20	914	934
September	1,570	0	0	0	0	1,570
October	1,328	0	0	0	0	1,328
November	0	0	0	0	0	0
December	0	0	49	770	0	820
January	11	16	16	0	0	43
February	0	0	0	0	0	0
March	0	0	0	0	0	0
April	0	0	0	0	0	0
May	0	0	0	0	0	0
June	77,265	536	0	0	0	77,801
July (FY22)	0	0	0	0	0	0
August	0	0	0	0	0	0

### AP Aging Data for Fiscal Years 2021-2022



Current as of: August 31, 2021

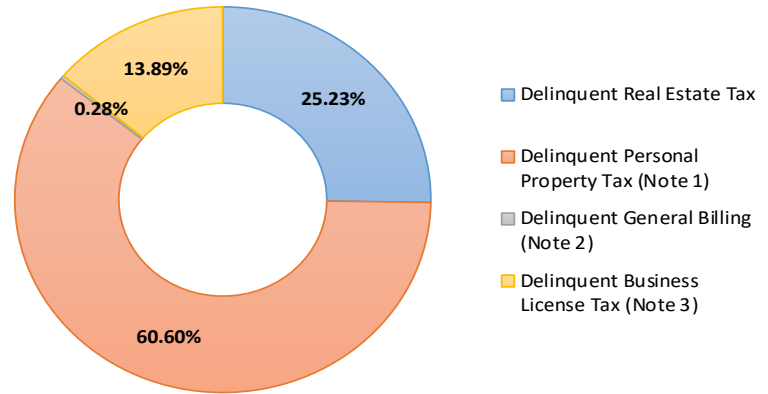


# Delinquent Taxes

## Exhibit 7

### YTD FY22 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 18,459,073
Delinquent Personal Property Tax (Note 1)	44,336,721
Delinquent General Billing (Note 2)	207,303
Delinquent Business License Tax (Note 3)	10,164,233
<b>Grand Total</b>	<b>\$ 73,167,331</b>

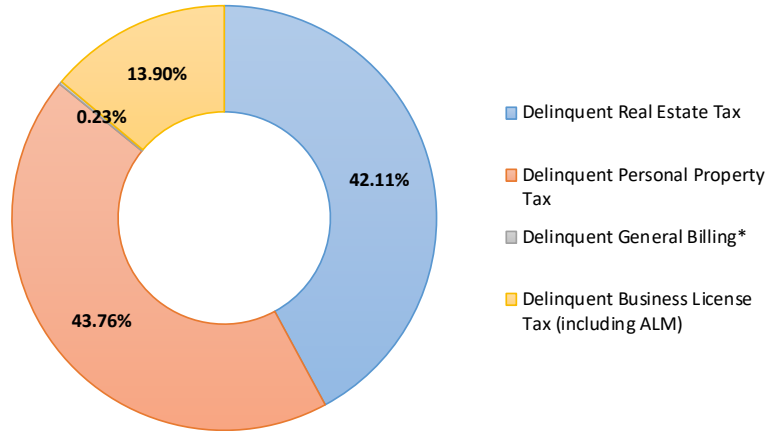


Note:

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

### YTD FY21 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 28,410,657
Delinquent Personal Property Tax	29,527,746
Delinquent General Billing*	153,199
Delinquent Business License Tax (including ALM)	9,375,101
<b>Grand Total</b>	<b>\$ 67,466,703</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

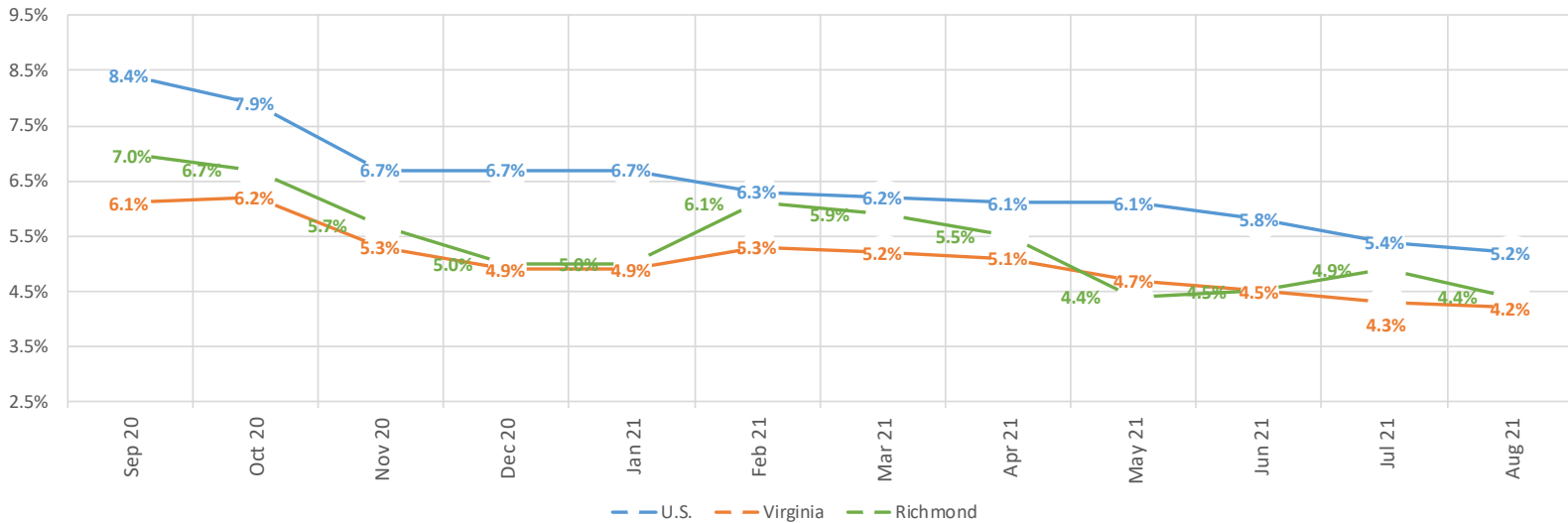
Source: Department of Finance - Revenue Administration

Current as of: August 31, 2021

# Economic Indicators

## Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate decreased to 4.4% in July 2021. August 2021 information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level but is above the state level for July 2021.
- ◆ 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 rate is well below the state target, and represents a tight local labor market.
- ◆ The national unemployment rate was 5.2% in July 2021 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	47
Total Value	\$ 10,319
Value Per License	\$ 220
YTD Retail Sales Tax	\$ 6,816,645
YTD Meals Tax (7.5%)	943,960
YTD Transient Lodging Tax (per MUNIS)	\$ 122,928
YTD Transient Lodging Tax (Per RAPIDS)	\$ 122,928
Variance due to Timing/Accruals	-

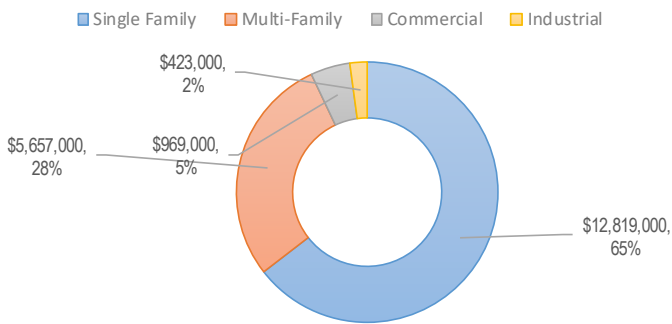
Source: Department of Finance



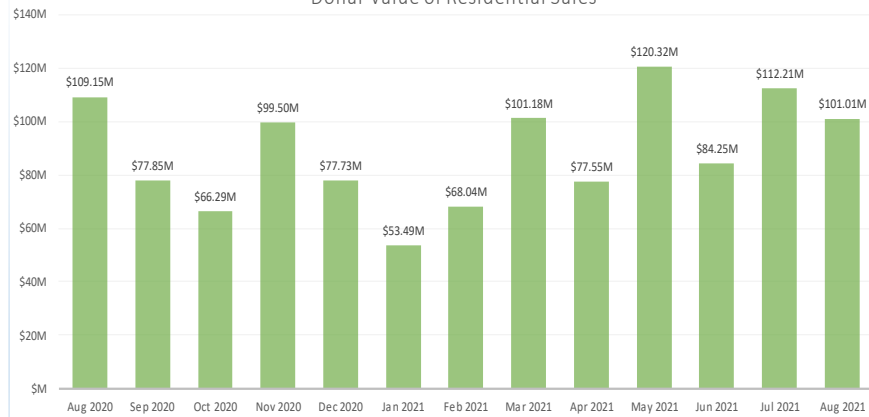
# Economic Indicators

## Exhibit 8—Continued

Dollar Value of New Constructions For August 2021



Dollar Value of Residential Sales



Source: City Assessor's Office



# Appendix

**APPENDIX A**  
**CITY OF RICHMOND, VIRGINIA**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND REVENUES**  
**FOR THE MONTH ENDED AUGUST 31, 2021**  
**(UNAUDITED)**

	YTD FY21	FY22	YTD FY22	FY22 Actual to Budget	YTD FY22 Actual as % of Budget	Actual Variance FY21 vs FY22
	Actual	Budget	Actual	Positive (Negative)	Budget	Positive (Negative)
<b>Revenues</b>						
<b>City Taxes</b>						
Real Estate	\$ 898,288	\$ 332,932,438	\$ 272,189	\$ (332,660,249)	0.1%	\$ (626,099.15)
Sales-1% Local	--	36,880,579	6,816,645	(30,063,934)	18.5%	6,816,645
Personal Property	628,726	62,611,623	1,127,039	(61,484,584)	1.8%	498,313
Machinery and Tools	29,405	13,899,915	10,840	(13,889,075)	0.1%	(18,565)
Utility Sales Tax Gas	--	5,100,000	583,352	(4,516,648)	11.4%	583,352
Utility Sales Tax Electric	1,088,851	13,035,170	--	(13,035,170)	0.0%	(1,088,851)
Utility Sales Tax Telephone	12	181,776	--	(181,776)	0.0%	(12)
State Communication Taxes	1,153,657	14,440,680	920,493	(13,520,187)	6.4%	(233,164)
Bank Stock	--	9,496,071	193,262	(9,302,809)	2.0%	193,262
Prepared Food	727,922	28,252,499	943,960	(27,308,539)	3.3%	216,038
*Prepared Food-School Facilities	--	7,196,057	--	(7,196,057)	0.0%	--
Cigarette Tax	226,593	3,155,000	509,980	(2,645,020)	16.2%	283,387
Lodging Tax	122,558	5,762,109	35,581	(5,726,528)	0.6%	(86,977)
Admission	6,019	1,405,941	5,799	(1,400,142)	0.4%	(220)
Real Estate Taxes - Delinquent	1,368,563	11,829,380	320,794	(11,508,586)	2.7%	(1,047,769)
Personal Property Taxes - Delinquent	793,757	7,456,975	169,284	(7,287,691)	2.3%	(624,472)
Private Utility Poles and Conduits	--	170,689	--	(170,689)	0.0%	--
Penalties and Interest	331,801	6,438,684	209,642	(6,229,042)	3.3%	(122,158)
Titling Tax-Mobile Home	--	9,807	--	(9,807)	0.0%	--
State Recordation	--	1,000,000	--	(1,000,000)	0.0%	--
Property Rental 1%	(187,653)	125,153	--	(125,153)	0.0%	187,653
Vehicle Rental Tax	100,325	893,846	243,647	(650,199)	27.3%	143,321
Telephone Commissions	--	355,000	--	(355,000)	0.0%	--
Total City Taxes	7,288,823	562,629,392	12,362,505	(550,266,887)	2.2%	5,073,682
<b>Licenses, Permits and Privilege Fees</b>						
Business and Professional	74,547	30,758,929	(10,595)	(30,769,524)	0.0%	(85,142)
Vehicle	63,935	5,676,272	10,523	(5,665,749)	0.2%	(53,411)
Transfers, Penalties, Interest & Delinquent Collections	515	9,515	2,497	(7,018)	26.2%	1,982
Parking Fees & Permits	--	--	--	--	-	--
Utilities Right of Way Fees	37,886	1,788,600	419	(1,788,181)	0.0%	(37,466)
Other Licenses, Permits and Fees	(107,237)	1,571,199	93,253	(1,477,946)	5.9%	200,490
Total Licenses, Permits and Privilege Fees	69,646	39,804,515	96,098	(39,708,417)	0.2%	26,452.09
<b>Intergovernmental</b>						
State Shared Expense	506,125	21,979,721	479,035	(21,500,686)	2.2%	(27,090)
Total State Block Grant	--	3,580,516	728,586	(2,851,930)	20.3%	728,586
Department of Social Services	2,304,626	39,820,569	1,978,141	(37,842,428)	5.0%	(326,486)
Federal Revenues	7,200	75,000	8,500	(66,500)	11.3%	1,300
State Aid to Localities	50	16,238,935	75	(16,238,860)	0.0%	25
Service Charges on Tax Exempt Property (State PILOT)	2,086,057	3,698,683	--	(3,698,683)	0.0%	(2,086,057)
All Other Intergovernmental Revenues	121,188	688,170	187,668	(500,502)	27.3%	66,481
Total Intergovernmental	5,025,246	86,081,594	3,382,005	(82,699,589)	3.9%	(1,643,241.49)
<b>Service Charges</b>						
Refuse Collection Fees	(120,349)	15,836,941	2,745,835	(13,091,106)	17.3%	2,866,184
Safety Related Charges	27,099	346,000	19,992	(326,008)	5.8%	(7,107)
Rental of Property	22,877	208,648	569,706	361,058	273.0%	546,829
Building Service Charges	67,361	556,017	101,670	(454,347)	18.3%	34,309
Inspection Fees	516,638	8,312,784	663,206	(7,649,578)	8.0%	146,567
Recycling Proceeds	600	2,054,092	332,713	(1,721,379)	16.2%	332,113
Health Related Charges	18,280	125,000	26,463	(98,538)	21.2%	8,183
Other Sales - Income	1,162	65,155	76	(65,079)	0.1%	(1,086)
Printing and Telecom Charges	(1,469)	4,000	988	(3,012)	24.7%	2,457
Self Insurance	--	--	--	--	-	--
Other Service Charges	17,354	959,134	89,266	(869,868)	9.3%	71,912
Total Service Charges	549,554	28,467,771	4,549,915	(23,917,856)	16.0%	4,000,360.99

APPENDIX A

CITY OF RICHMOND, VIRGINIA  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND REVENUES  
 FOR THE MONTH ENDED AUGUST 31, 2021  
 (UNAUDITED)

	YTD FY21 Actual	FY22 Budget	YTD FY22 Actual	FY22 Actual to Budget Positive (Negative)	YTD FY22 Actual as % of Budget	Actual Variance FY21 vs FY22 Positive (Negative)
<b>Fines and Forfeitures</b>						
Richmond Public Library	186	4,000	271	(3,729)	6.8%	85
Circuit Court	--	41,836	4,830	(37,006)	11.5%	4,830
General District Court	--	287	--	(287)	0.0%	--
Juvenile and Domestic Relations District Court	728,986	6,730,616	1,045,359	(5,685,257)	15.5%	316,372
Total Fines and Forfeitures	729,172	6,776,739	1,050,460.00	(5,726,279)	15.5%	321,288
<b>Utility Payments</b>						
Utility Pilot Payment	--	21,078,214	651,317	(20,426,897)	3.1%	651,317
DPU Payments	--	--	--	--	-	--
Utility Payment - City Services	--	2,243,094	306,327	(1,936,767)	13.7%	306,327
Utilities Payment for Collection Service	--	235,000	--	(235,000)	-	--
Total Utility Payments	--	23,556,308	957,644	(22,598,664)	4.1%	957,644
<b>Miscellaneous Revenues</b>						
Department of Information Technology Charges	--	--	--	--	-	--
Reimbursement of Interest on Long-term Debt	95,709	1,606,082	42,449	(1,563,633)	2.6%	(53,260)
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	107,082	2,959,787	709,223	(2,250,564)	24.0%	602,141
Other Payments to General Fund	22,546	580,000	4,999	(575,001)	0.9%	(17,547)
Total Miscellaneous Revenues	225,337	5,394,714	756,671	(4,638,043)	14.0%	531,334
<b>General Fund Revenues</b>	\$ 13,887,778	\$ 752,711,033	\$ 23,155,298	\$ (729,555,735)	3.1%	\$ 9,267,519
Encumbrance Reserve	--	--	--	--	-	--
Transfers In	--	19,407,029	--	(19,407,029)	0.0%	--
<b>General Fund Revenues and Other Financing Sources</b>	\$ 13,887,778	\$ 772,118,062	\$ 23,155,298	\$ (748,962,764)	3.0%	\$ 9,267,519

\* City Council appropriated \$8,524,681 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 August 31, 2021.

Source: Department of Finance



**CITY OF RICHMOND, VIRGINIA**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND EXPENDITURES**  
**FOR THE MONTH ENDED AUGUST 31, 2021**  
**(UNAUDITED)**

	YTD FY21	FY22	YTD FY22	FY22 Actual to Budget	YTD FY22 Actual as % of	Actual Variance FY21 vs FY22
	Actual	Budget	Actual	Positive (Negative)	Budget	Positive (Negative)
<b>Expenditures</b>						
<b>General Government</b>						
City Council	\$ 150,062	\$ 1,347,845	\$ 164,837	\$ 1,183,008	12.2%	\$ (14,775)
City Clerk	104,264	947,892	102,349	845,543	10.8%	1,915
Planning and Development Review	1,232,489	11,659,415	1,136,196	10,523,219	9.7%	96,293
Assessor of Real Estate	476,802	4,126,549	469,290	3,657,259	11.4%	7,512
City Auditor	173,654	2,248,018	167,606	2,080,412	7.5%	6,048
Department of Law	440,758	4,298,801	440,791	3,858,010	10.3%	(33)
General Registrar	249,999	3,872,008	165,721	3,706,287	4.3%	84,278
Inspector General	25,881	582,755	68,457	514,298	11.7%	(42,576)
Chief Administrative Officer	75,635	904,437	114,491	789,946	12.7%	(38,856)
Citizen Service and Response	62,944	2,479,071	199,197	2,279,874	8.0%	(136,253)
Budget and Strategic Planning	170,615	1,358,788	116,861	1,241,927	8.6%	53,754
Department of Human Resources	571,457	4,784,088	515,453	4,268,635	10.8%	56,004
Department of Finance	1,054,322	10,273,687	946,893	9,326,794	9.2%	107,429
Procurement Services	204,109	1,557,585	185,470	1,372,115	11.9%	18,639
Office of Press Secretary to Mayor	58,875	139,366	35,447	103,919	25.4%	23,428
City Treasurer	22,137	229,039	23,346	205,693	10.2%	(1,209)
Economic Development	221,017	3,095,149	236,466	2,858,683	7.6%	(15,449)
Housing and Community Development	102,566	1,619,229	100,501	1,518,728	6.2%	2,065
Council Chief of Staff	147,111	1,131,416	86,458	1,044,958	7.6%	60,653
Minority Business Development	88,462	836,001	85,621	750,380	10.2%	2,841
City Mayor's Office	138,426	1,004,103	131,704	872,399	13.1%	6,722
Office of Community Wealth Building	220,170	2,191,589	264,326	1,927,263	12.1%	(44,156)
<b>Total General Government</b>	<b>5,991,755</b>	<b>60,686,831</b>	<b>5,757,481</b>	<b>54,929,350</b>	<b>9.5%</b>	<b>234,274</b>
<b>Public Safety and Judiciary</b>						
Judiciary	1,454,794	12,045,442	1,453,028	10,592,414	12.1%	1,766
Juvenile and Domestic Relations District Court	51,455	473,909	59,454	414,455	12.5%	(7,999)
City Sheriff	5,188,512	41,429,890	3,735,289	37,694,601	9.0%	1,453,223
Department of Police	14,277,237	95,766,169	10,085,906	85,680,263	10.5%	4,191,331
Department of Emergency Communications	967,424	6,587,923	903,062	5,684,861	13.7%	64,362
Department of Fire and Emergency Services	6,993,451	54,761,361	5,762,202	48,999,159	10.5%	1,231,249
Animal Control	244,580	1,932,887	259,580	1,673,307	13.4%	(15,000)
<b>Total Public Safety and Judiciary</b>	<b>29,177,453</b>	<b>212,997,581</b>	<b>22,258,521</b>	<b>190,739,060</b>	<b>10.5%</b>	<b>6,918,932</b>
<b>Highways, Streets, Sanitation and Refuse</b>						
Department of Public Works	5,805,026	35,991,294	3,427,960	32,563,334	9.5%	2,377,066
<b>Human Services</b>						
Office of DCAO for Human Services	148,715	1,882,381	144,178	1,738,203	7.7%	4,537
Department of Social Services	6,260,433	46,748,805	5,675,221	41,073,584	12.1%	585,212
Justice Services	1,075,777	9,613,244	935,763	8,677,481	9.7%	140,014
Department of Public Health	--	4,633,490	--	4,633,490	0.0%	--
<b>Total Human Services</b>	<b>7,484,925</b>	<b>62,877,920</b>	<b>6,755,162</b>	<b>56,122,758</b>	<b>10.7%</b>	<b>729,763</b>
<b>Culture and Recreation</b>						
Richmond Public Library	696,627	5,656,459	708,196	4,948,263	12.5%	(11,569)
Department of Parks, Recreation and Community Facilities	2,288,650	18,434,814	2,511,788	15,923,026	13.6%	(223,138)
<b>Total Culture and Recreation</b>	<b>2,985,277</b>	<b>24,091,273</b>	<b>3,219,984</b>	<b>20,871,289</b>	<b>13.4%</b>	<b>(234,707)</b>

**APPENDIX B**

**CITY OF RICHMOND, VIRGINIA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND EXPENDITURES  
FOR THE MONTH ENDED AUGUST 31, 2021  
(UNAUDITED)**

	<b>YTD FY21</b>	<b>FY22</b>	<b>YTD FY22</b>	<b>FY22</b>	<b>YTD FY22</b>	<b>Actual Variance</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Actual to Budget</b>	<b>Actual as % of</b>	<b>FY21 vs FY22</b>
				<b>Positive (Negative)</b>	<b>Budget</b>	<b>Positive (Negative)</b>
<b>Education</b>						
Richmond Public Schools	--	187,142,096	--	187,142,096	-	--
<b>Non-Departmental</b>						
Total Non-Departmental	13,946,357	79,856,866	9,461,387	70,395,479	11.8%	4,484,970
Total Non-Departmental	13,946,357	79,856,866	9,461,387	70,395,479	11.8%	4,484,970
<b>General Fund Expenditures</b>	<b>65,390,793</b>	<b>663,643,861</b>	<b>50,880,495</b>	<b>612,763,366</b>	<b>7.7%</b>	<b>14,510,298</b>
<b>Other Financing Sources (Uses)</b>						
Transfers Out - Other Funds	(33,315,960)	(100,137,508)	(44,933,014)	55,204,494	44.87%	(11,617,054)
Transfers Out - Non-Departmental School Facilities	--	(9,050,590)	--	9,050,590	-	-
Total Other Financing Sources (Uses), Net	(33,315,960)	(109,188,098)	(44,933,014)	64,255,084	0.4	(11,617,054)
<b>General Fund Expenditures and Other Financing Uses</b>	<b>\$ 98,706,753</b>	<b>\$ 772,831,959</b>	<b>\$ 95,813,509</b>	<b>\$ 677,018,450</b>	<b>12.4%</b>	<b>\$ 2,893,244</b>
<b>Excess (Deficiency) of Revenues Over Under Expenditures-Excludes Transfers</b>						
	(51,503,015)	89,067,172	(27,725,197)	116,792,369	-31.1%	(23,777,817)
<b>Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses Includes Transfers</b>						
	(84,818,975)	(713,897)	(72,658,211)	(73,372,108)	102	12,160,763

Notes: Financial Statements presented are unaudited and internal working draft

**CITY OF RICHMOND, VIRGINIA  
GENERAL FUND ENCUMBRANCES  
FOR THE MONTH ENDED AUGUST 31, 2021  
(UNAUDITED)**

<b>ENCUMBRANCES</b>	<b>FY22 ENCUMBRANCES</b>
<b>General Government</b>	
City Council	\$ 57,500
City Clerk	236
PDR	241,300
City Assessor	8,641
City Auditor	16,400
Dept Law	128
Registrar	-
CAO	-
Budget	-
Inspector General	-
HR	24,865
Finance	266,384
Procurement	-
Press Secretary	-
Department of Citizen Service and Response	14,000
Economic Devel	105,300
Housing	-
Council Chief of Staff	785
Minority Business	-
Mayor's Office	-
Office of Comm Wealth	2,346
Total General Government	737,884
<b>Public Safety and Judiciary</b>	
Judiciary Circuit Court	13,009
Juvenile Court	20,806
Sheriff	8,799,814
Police	275,349
Emergency Communication	143,905
Fire	82,977
Animal Control	-
Total Public Safety and Judiciary	9,335,860
<b>Highways, Streets, Sanitation and Refuse</b>	
Department of Public Works	2,380,438
Total Highway, Streets, Sanitation and Refuse	2,380,438
<b>Human Services</b>	
Office of DCAO for Human Services	-
Department of Social Services	559,931
Justice Services	59,273
CSU-Probation Services	-
Department of Public Health	-
Total Human Services	619,204
<b>Culture and Recreation</b>	
Richmond Public Library	62,890
Department of Parks, Recreation and Community Facilities	299,038
Total Culture and Recreation	361,928
<b>Total General Fund Encumbrances</b>	\$ 13,435,314

Source: Department of Procurement Services