

City of Richmond

Monthly Financial Report

**APRIL
2020**





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Letter of Transmittal

May 15, 2020

The Administration is pleased to present the April 30, 2020, 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 April 30, 2020. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending April 30, 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 April 30, 2020, General Fund revenues totaled \$426.7 million, or 57.3%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of April 30, 2020, General Fund expenditures totaled \$455.8 million, or 69.4% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$8.5 million. City Sheriff, 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 April 30, 2020. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$636.8 million to \$724.0 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 \$261.5 million as of April 30, 2020.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of April 30, 2020, as well as the month-to-month aging beginning in April 30, 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

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	\$ 253,770,580	\$ 536,824,127	\$ 270,476,513	\$ (266,347,614)	50.4%	\$ 16,705,933
Licenses, Permits, and Privilege Fees	36,362,208	44,542,872	41,129,442	(3,413,430)	92.3%	4,767,234
Intergovernmental	59,612,650	87,844,289	59,985,467	(27,858,822)	68.3%	372,817
Service Charges	22,589,288	29,828,727	22,687,805	(7,140,922)	76.1%	98,517
Fines and Forfeitures	4,920,060	6,607,924	6,017,258	(590,666)	91.1%	1,097,198
Utility Payments	18,950,323	31,960,054	20,987,324	(10,972,730)	65.7%	2,037,001
Miscellaneous Revenues	5,277,347	6,678,026	5,427,578	(1,250,448)	81.3%	150,231
<i>Subtotal General Fund Revenues</i>	<i>\$ 401,482,456</i>	<i>\$ 744,286,019</i>	<i>\$ 426,711,387</i>	<i>\$ (317,574,632)</i>	<i>57.3%</i>	<i>\$ 25,228,931</i>
Encumbrance Reserve	--	3,460,105	--	(3,460,105)	--	0
Transfers In	5,173,037	9,439,225	7,583,757	(1,855,468)	80.3%	2,410,720
Grand Total General Fund Revenues	\$ 406,655,493	\$ 757,185,349	\$ 434,295,144	\$ (322,890,205)	57.4%	\$ 27,639,651



Expenditures

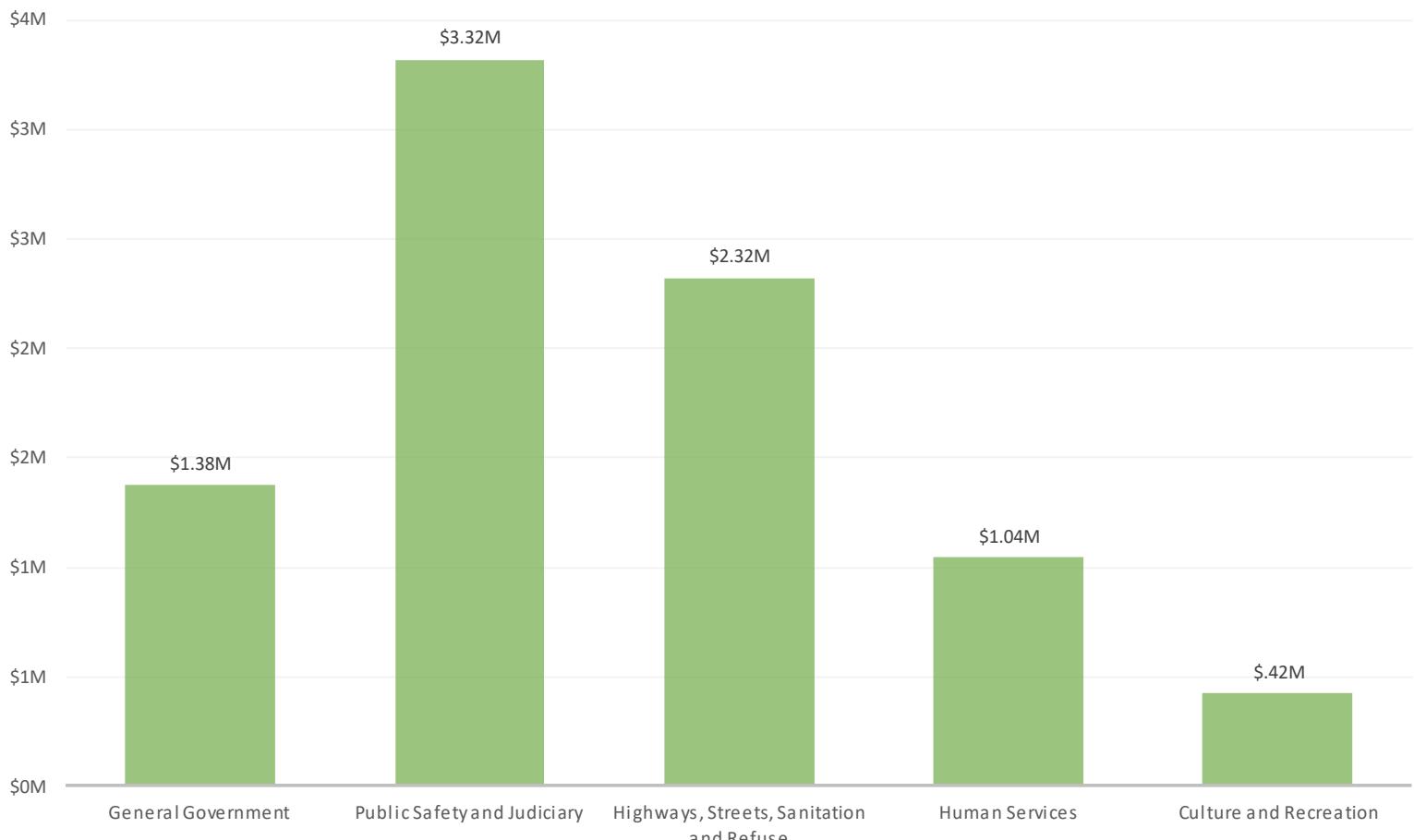
Exhibit 2—Dollars Out

Source	YTD FY19 Actual	FY20 Budget	YTD FY20 Actual	FY20 Actual to Budget	YTD FY20 % of Budget	Actual Variance FY19 vs FY20
General Government	\$ 37,225,528	\$ 59,740,092	\$ 39,746,149	\$ 19,993,943	66.5%	\$ (2,520,621)
Public Safety and Judiciary	161,481,909	212,597,862	164,865,548	47,732,314	77.5%	(3,383,639)
Highways, Streets, Sanitation and Refuse	24,712,489	33,712,166	25,066,329	8,645,837	74.4%	(353,840)
Human Services	46,848,756	64,343,883	46,224,002	18,119,881	71.8%	624,754
Culture and Recreation	17,748,485	24,168,239	18,701,007	5,467,232	77.4%	(952,522)
Education	117,552,344	175,193,143	87,596,572	87,596,571	50.0%	29,955,772
Non-Departmental	59,318,110	87,170,666	73,599,574	13,571,092	84.4%	14,281,464
<i>Subtotal General Fund Expenditures</i>	\$ 464,887,621	\$ 656,926,050	\$ 455,799,181	\$ 201,126,869	69.4%	\$ 9,088,440
Other Financing Uses	(77,847,739)	(100,259,299)	(82,816,379)	17,442,920	82.6%	(4,968,640)
Grand Total General Fund Expenditures	\$ 542,735,360	\$ 757,185,349	\$ 538,615,560	\$ 218,569,789	71.1%	\$ 4,119,800

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) resolicited. The list of reportable procurement actions identified on the next page represents data available through April 2020.

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.

Current as of: April 30, 2020

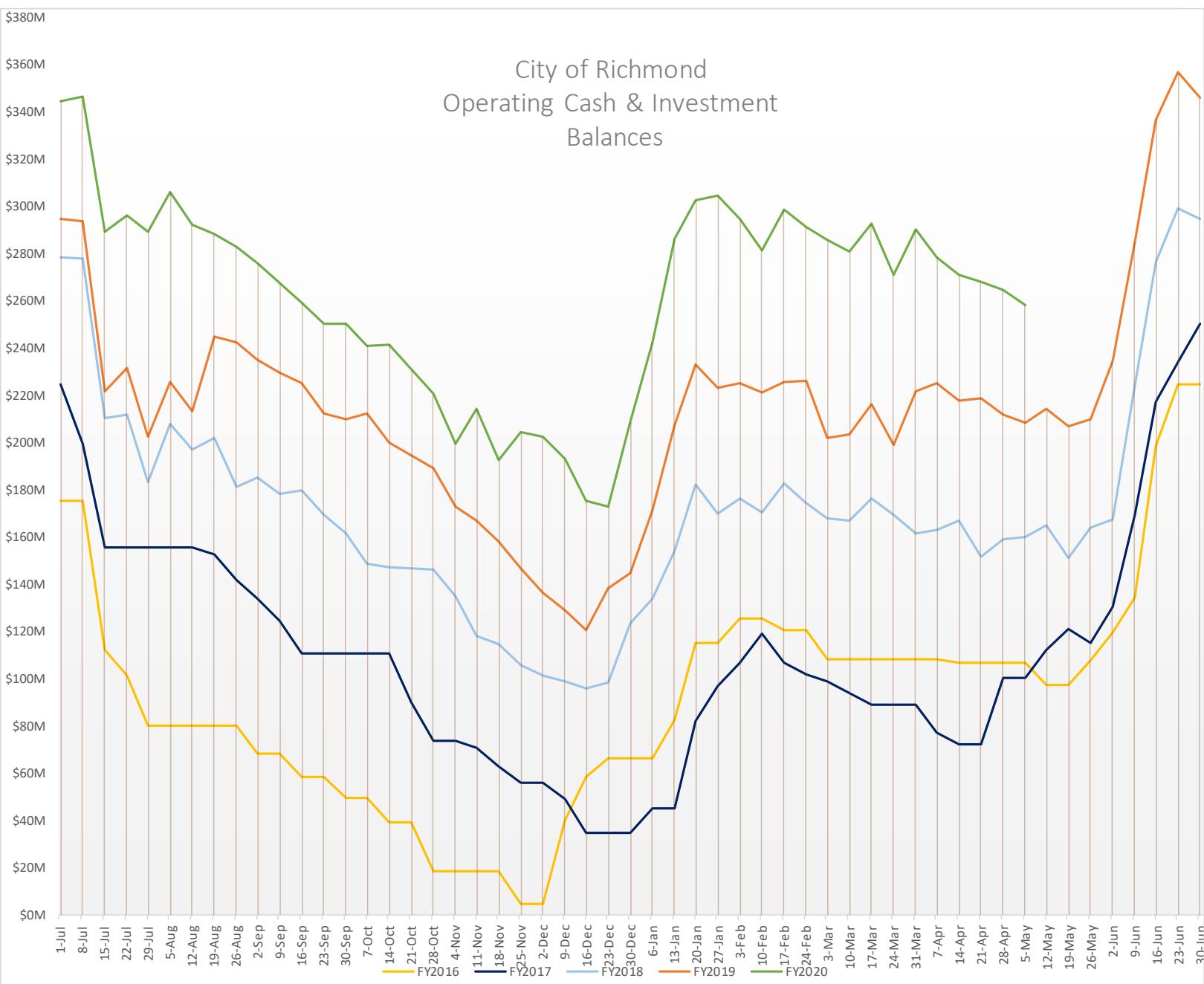
Encumbrances

Exhibit 3—continued

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 April 2020 are above.

Operating Cash & Investment Balances

Exhibit 4

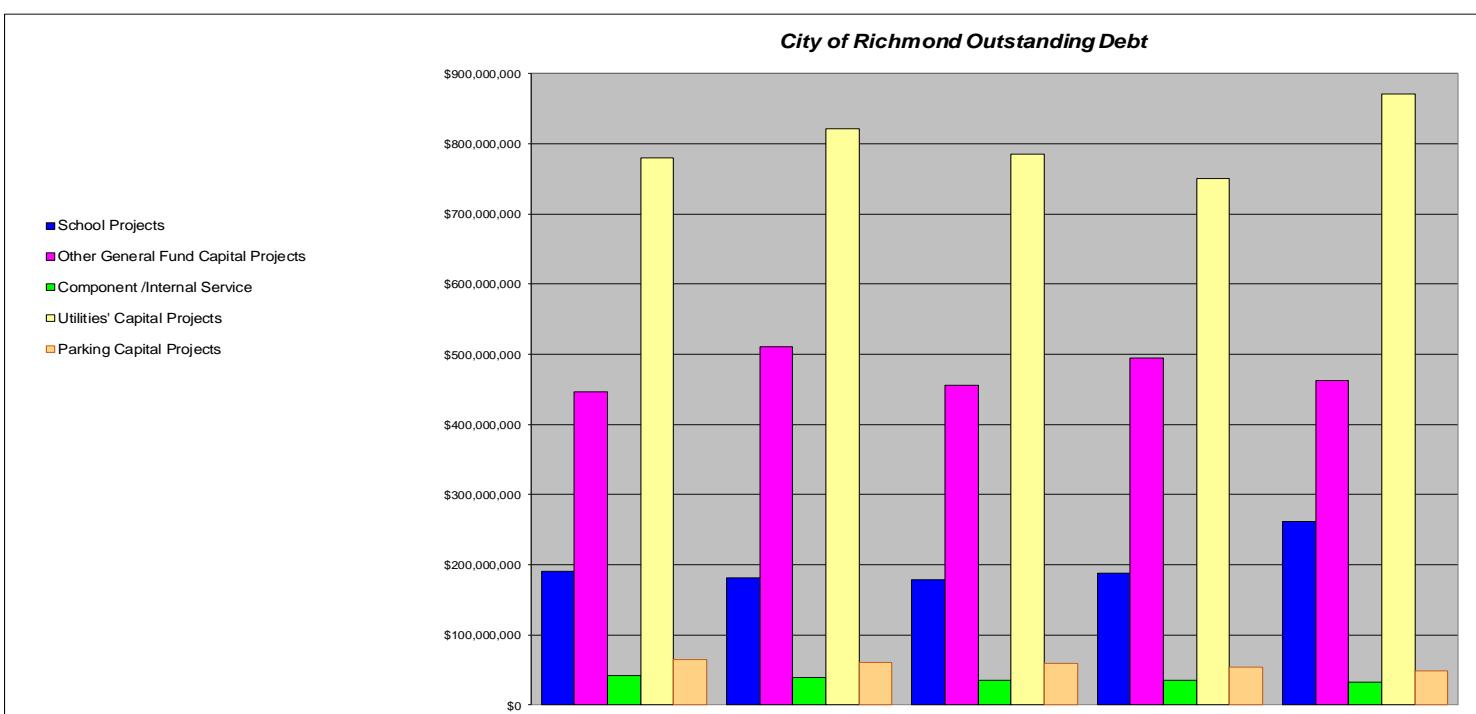


Current as of: April 30, 2020

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 April 30, 2020
Paid From General Fund								
Schools Capital Projects - CIP	\$ 190,397,322	\$ 181,548,336	\$ 178,852,448	\$ 181,781,159	10,011,316	87,717,205	4,159,092	\$ 255,327,956
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	20,086,014	31,276,687	7,764,550	261,253,950
Justice Center Project	95,673,439	93,321,884	87,995,666	85,688,541	2,914,174	-	-	82,774,367
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	5,719,346	13,735,536	1,799,553	92,635,666
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	445,000	-	-	7,495,000
City CIP Projects-Line of Credit BAN	5,000,000	95,000,000	-	36,000,000	-	9,000,000	45,000,000	-
Subtotal General Fund	636,771,149	692,243,798	634,041,455	682,921,432	41,924,136	141,729,428	58,723,195	724,003,529
Paid From Internal Service Fund/Component Units								
Fleet Internal Sys 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	11,142,476	155,572.00	161,805.00	23,713,133
Utilities - Revenue Bonds	694,547,788	755,518,747	738,777,749	714,818,327	22,285,763	315,445,000.00	161,400,000.00	846,577,564
Subtotal Utilities' Enterprise Func	780,215,082	821,745,764	784,467,653	749,680,171	33,428,239	315,600,572.00	161,561,805.00	870,290,697
Total Debt of the City	\$ 1,524,228,076	\$ 1,613,409,306	\$ 1,512,987,010	\$ 1,520,764,156	\$ 82,791,045	\$ 457,330,000	\$ 220,285,000	\$ 1,675,018,109



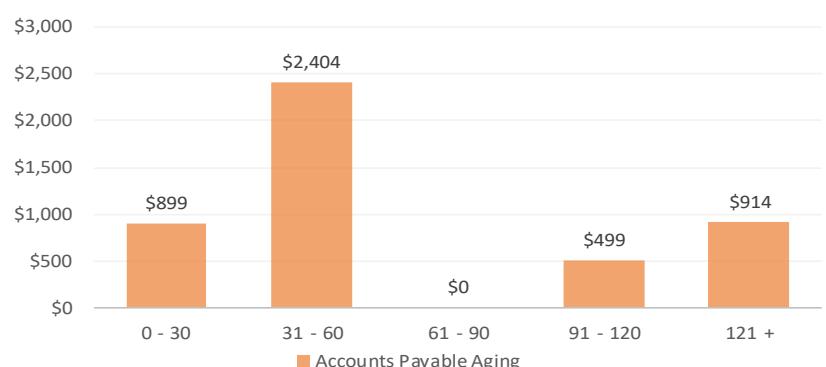
Current as of: April 30, 2020

Accounts Payable

Exhibit 6

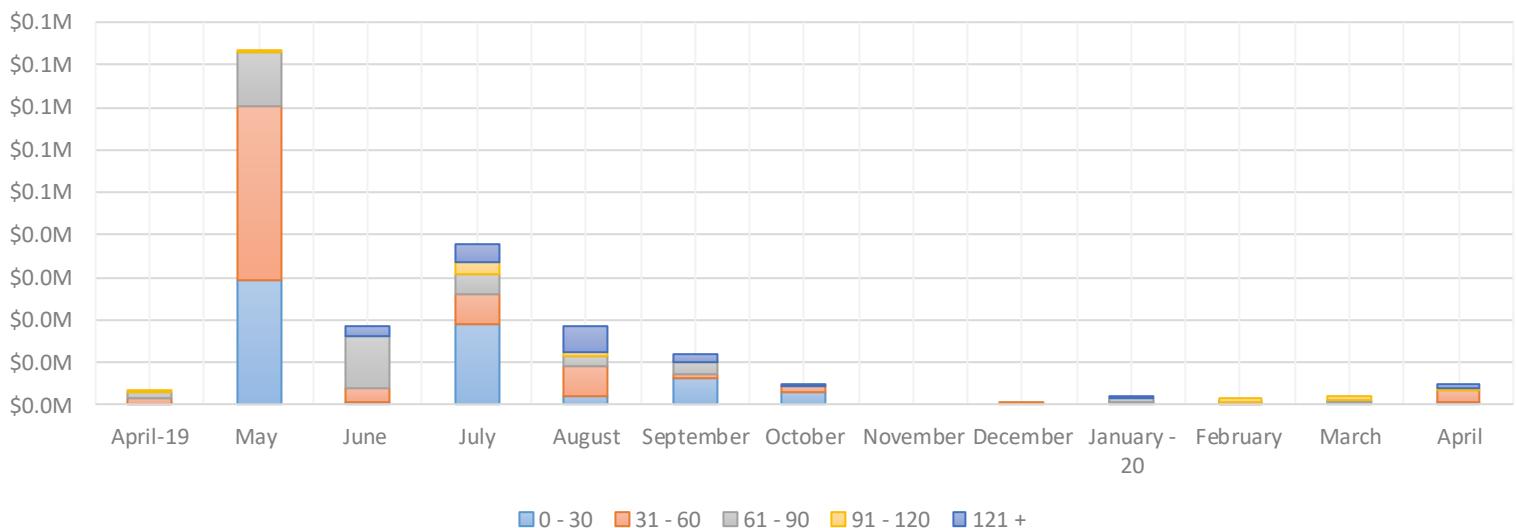
Aging Report

Days	Amount
0 - 30	\$ 899
31 - 60	2,404
61 - 90	0
91 - 120	499
121 +	914
Total	\$ 4,716



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
April-19	\$ 60	\$ 1,598	\$ 1,397	\$ 9	\$ -	\$ 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
January - 20	624	84	830	0	32	1,570
February	198	499	84	830	0	1,611
March	796	0	499	914	0	2,209
April	899	2,404	0	499	914	4,716

AP Aging Data for Fiscal Year 2019-2020



Current as of: April 30, 2020

Delinquent Taxes

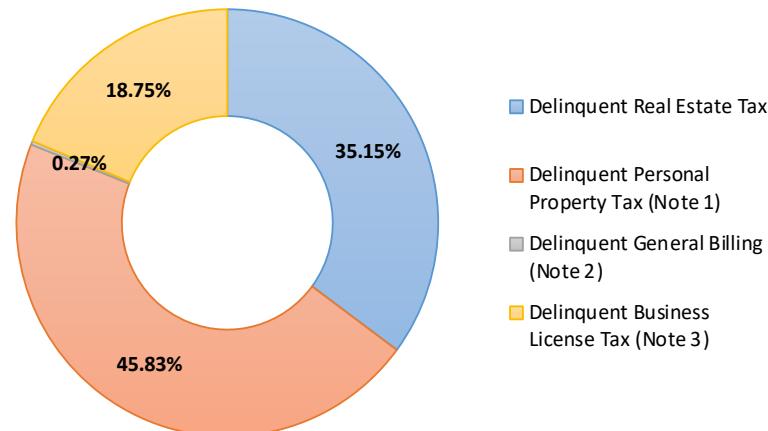
Exhibit 7

YTD FY20 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 12,741,800
Delinquent Personal Property Tax (Note 1)	16,616,824
Delinquent General Billing (Note 2)	98,581
Delinquent Business License Tax (Note 3)	6,797,121
Grand Total	\$ 36,254,327

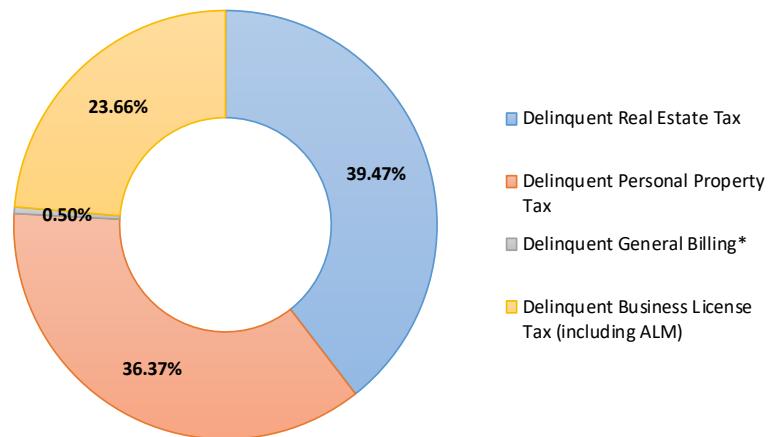
Note:

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	\$ 14,476,394
Delinquent Personal Property Tax	13,338,418
Delinquent General Billing*	183,056
Delinquent Business License Tax (including ALM)	8,678,251
Grand Total	\$ 36,676,119



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

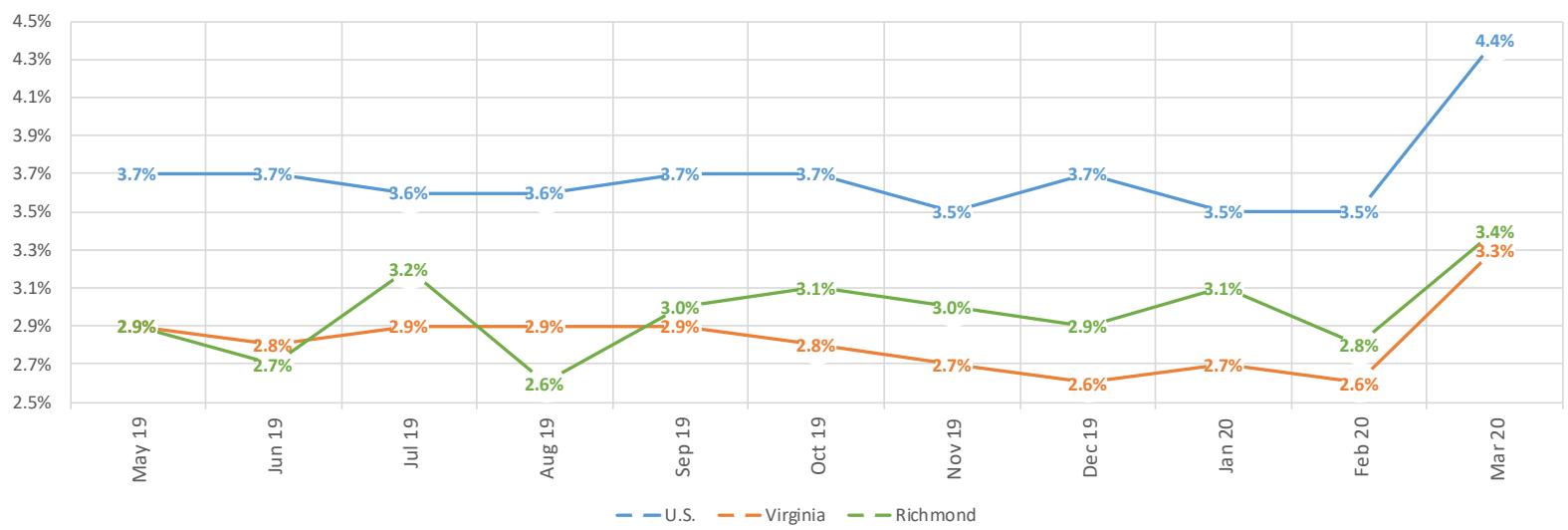
Source: Department of Finance - Revenue Administration

Current as of: April 30, 2020

Economic Indicators

Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate increased to 3.4% in March 2020. April 2020 information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level and is above the state level in March.
- ◆ 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 4.4% in March 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)	8
Total Value	\$ 1,770
Value Per License	\$ 221
YTD Retail Sales Tax	\$ 24,564,445
YTD Meals Tax (7.5%)	\$ 32,243,768
YTD Transient Lodging Tax (per MUNIS)	\$ 7,069,640
YTD Transient Lodging Tax (Per RAPIDS)	\$ 7,029,001
Variance due to Timing/Accruals	\$ 40,639

Source: Department of Finance

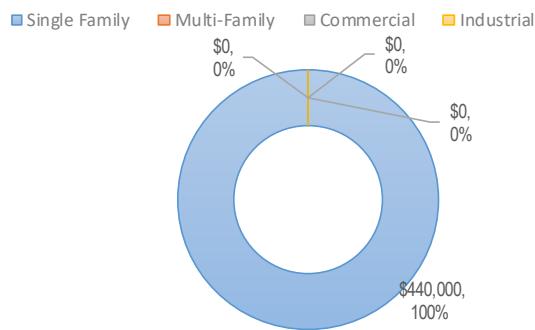
Current as of: April 30, 2020



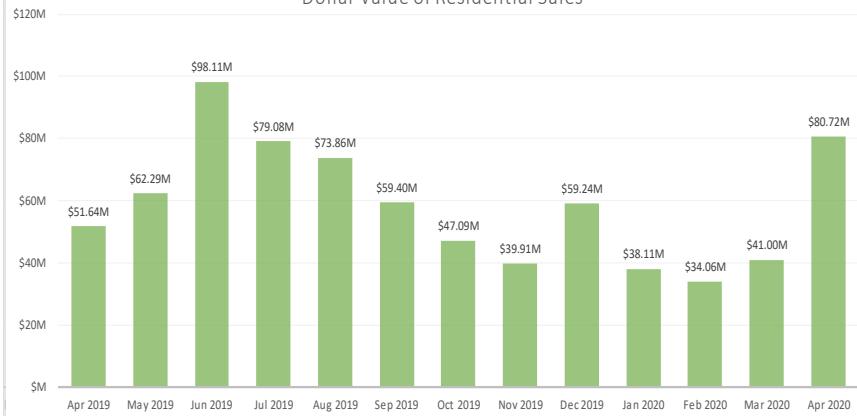
Economic Indicators

Exhibit 8—Continued

Dollar Value of New Constructions For
APRIL 2020

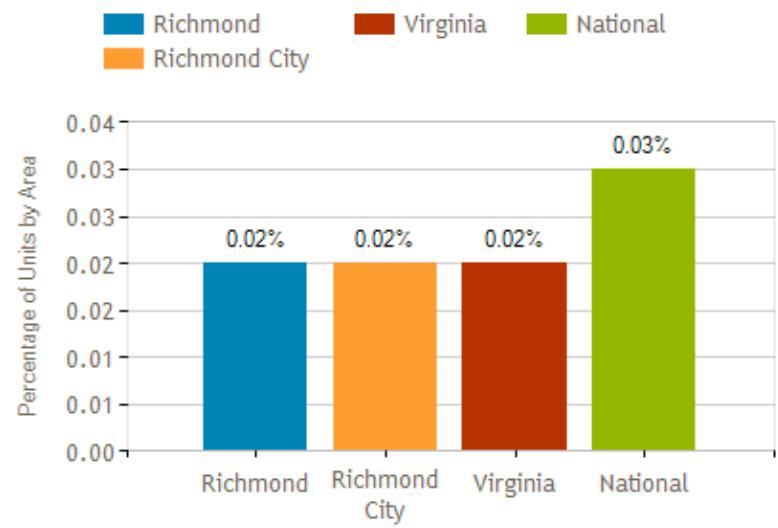
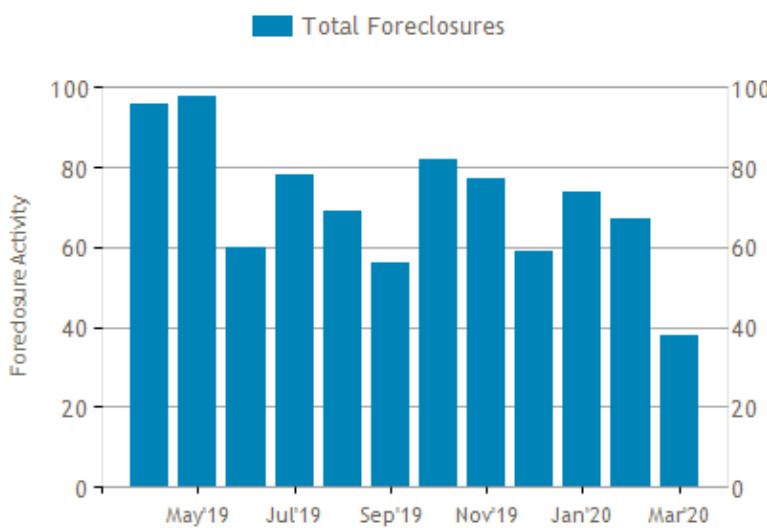


Dollar Value of Residential Sales



Source: City Assessor's Office

Foreclosure Data



Source: RealtyTrac.com

Current as of: April 30, 2020

Appendix

APPENDIX A

CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED APRIL 30, 2020
(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)
Revenues						
City Taxes						
Real Estate	\$ 137,367,230	\$ 291,843,452	\$ 152,823,209	\$ (139,020,243)	52.4%	\$ 15,455,979
Sales-1% Local	23,762,162	35,865,100	24,564,445	(11,300,655)	68.5%	802,283
Personal Property	2,966,973	59,718,059	2,124,372	(57,593,687)	3.6%	(842,601)
Machinery and Tools	54,012	13,426,000	199,716	(13,226,284)	1.5%	145,704
Utility Sales Tax Gas	4,217,503	4,870,715	4,136,746	(733,969)	84.9%	(80,757)
Utility Sales Tax Electric	9,243,975	13,595,806	9,242,118	(4,353,688)	68.0%	(1,857)
Utility Sales Tax Telephone	105,434	181,776	(120,333)	(302,109)	-66.2%	(225,767)
State Communication Taxes	10,868,616	14,530,000	10,435,019	(4,094,981)	71.8%	(433,597)
Bank Stock	--	8,418,200	(56,563)	(8,474,763)	-0.7%	(56,563)
Prepared Food	26,572,984	36,791,413	25,698,283	(11,093,130)	69.8%	(874,701)
*Prepared Food-School Facilities	6,768,275	9,370,962	6,545,485	(2,825,477)	69.8%	(222,790)
Cigarette Tax	--	3,050,000	3,293,204	243,204	108.0%	3,293,204
Lodging Tax	6,393,288	9,045,680	6,111,496	(2,934,184)	67.6%	(281,792)
Admission	2,184,989	2,646,800	2,422,925	(223,875)	91.5%	237,936
Real Estate Taxes - Delinquent	11,360,361	13,489,000	8,550,525	(4,938,475)	63.4%	(2,809,836)
Personal Property Taxes - Delinquent	5,361,974	9,699,533	7,139,085	(2,560,448)	73.6%	1,777,111
Private Utility Poles and Conduits	157,377	170,689	99,758	(70,931)	58.4%	(57,619)
Penalties and Interest	4,421,130	7,915,080	5,137,728	(2,777,352)	64.9%	716,598
Titling Tax-Mobile Home	3,810	9,807	5,956	(3,851)	60.7%	2,146
State Recordation	806,726	1,000,000	809,327	(190,673)	80.9%	2,601
Property Rental 1%	121,120	119,055	55,082	(63,973)	46.3%	(66,038)
Vehicle Rental Tax	910,359	875,000	982,703	107,703	112.3%	72,344
Telephone Commissions	122,282	192,000	276,227	84,227	143.9%	153,945
Total City Taxes	253,770,580	536,824,127	270,476,513	(266,347,614)	50.4%	16,705,933
Licenses, Permits and Privilege Fees						
Business and Professional	33,765,258	35,872,302	35,953,394	81,092	100.2%	2,188,136
Vehicle	1,245,325	6,434,930	1,845,697	(4,589,233)	28.7%	600,372
Transfers, Penalties, Interest & Delinquent Collections	8,605	9,515	14,633	5,118	153.8%	6,028
Utilities Right of Way Fees	629,773	1,259,142	620,043	(639,099)	49.2%	(9,730)
Other Licenses, Permits and Fees	713,247	966,983	2,695,575	1,728,592	278.8%	1,982,328
Total Licenses, Permits and Privilege Fees	36,362,208	44,542,872	41,129,442	(3,413,430)	92.3%	4,767,234
Intergovernmental						
State Shared Expense	14,961,770	21,529,492	14,802,322	(6,727,170)	68.8%	(159,448)
Total State Block Grant	3,105,028	3,942,848	3,021,609	(921,239)	76.6%	(83,419)
Department of Social Services	27,803,183	42,473,098	28,032,691	(14,440,407)	66.0%	229,508
Federal Revenues	29,100	--	246,575	246,575	0.0%	217,475
State Aid to Localities	11,385,251	15,542,002	11,592,734	(3,949,268)	74.6%	207,483
Service Charges on Tax Exempt Property (State PILOT)	1,813,442	3,698,683	1,845,389	(1,853,294)	49.9%	31,947
All Other Intergovernmental Revenues	514,876	658,166	444,147	(214,019)	67.5%	(70,729)
Total Intergovernmental	59,612,650	87,844,289	59,985,467	(27,858,822)	68.3%	372,817
Service Charges						
Commercial Dumping Fees	--	12,000	--	(12,000)	0.0%	--
Refuse Collection Fees	12,670,863	16,614,586	12,934,870	(3,679,716)	77.9%	264,007
Safety Related Charges	216,781	318,000	199,035	(118,965)	62.6%	(17,746)
Rental of Property	252,896	221,000	246,902	25,902	111.7%	(5,994)
Building Service Charges	1,378,768	826,986	1,150,209	323,223	139.1%	(228,559)
Inspection Fees	5,815,347	7,190,921	5,919,568	(1,271,353)	82.3%	104,221
Recycling Proceeds	1,571,608	2,200,000	1,595,416	(604,584)	72.5%	23,808
Health Related Charges	96,968	125,000	107,898	(17,102)	86.3%	10,930
Other Sales - Income	183,997	363,164	29,600	(333,564)	8.2%	(154,397)
Printing and Telecom Charges	12,753	21,782	9,089	(12,693)	41.7%	(3,664)
Other Service Charges	389,307	1,935,288	495,218	(1,440,070)	25.6%	105,911
Total Service Charges	22,589,288	29,828,727	22,687,805	(7,140,922)	76.1%	98,517

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CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED APRIL 30, 2020
(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	46,161	65,106	30,023	(35,083)	46.1%	(16,138)
Circuit Court	4,265,130	5,721,000	5,453,957	(267,043)	95.3%	1,188,827
General District Court	605,075	816,225	532,220	(284,005)	65.2%	(72,855)
Juvenile and Domestic Relations District Court	3,694	5,593	1,058	(4,535)	18.9%	(2,636)
Total Fines and Forfeitures	4,920,060	6,607,924	6,017,258	(590,666)	91.1%	1,097,198
Utility Payments						
Utility Pilot Payment	16,227,469	20,750,123	18,200,539	(2,549,584)	87.7%	1,973,070
DPU Payments	--	7,583,756	--	(7,583,756)	0.0%	--
Utility Payment - City Services	2,722,854	3,344,142	2,786,785	(557,357)	83.3%	63,931
Utilities Payment for Collection Service	--	282,033	--	(282,033)	0.0%	--
Total Utility Payments	18,950,323	31,960,054	20,987,324	(10,972,730)	65.7%	2,037,001
Miscellaneous Revenues						
Reimbursement of Interest on Long-term Debt	1,485,481	1,446,510	1,505,646	59,136	104.1%	20,165
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	3,627,533	4,397,671	3,491,551	(906,120)	79.4%	(135,982)
Other Payments to General Fund	164,333	585,000	430,381	(154,619)	73.6%	266,048
Total Miscellaneous Revenues	5,277,347	6,678,026	5,427,578	(1,250,448)	81.3%	150,231
General Fund Revenues						
Encumbrance Reserve	\$ 401,482,456	\$ 744,286,019	\$ 426,711,387	\$ (317,574,632)	57.3%	\$ 25,228,931
Transfers In	--	3,460,105	--	(3,460,105)	-	--
General Fund Revenues and Other Financing Sources	\$ 406,655,493	\$ 757,185,349	\$ 434,295,144	\$ (322,890,205)	57.4%	\$ 27,639,651

* 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. \$ 6.55 million has been collected as of April 30, 2020.

Source: Department of Finance

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED APRIL 30, 2020
(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)
Expenditures						
General Government						
City Council	\$ 1,007,136	\$ 1,418,458	\$ 1,022,963	\$ 395,495	72.1%	\$ (15,827)
City Clerk	517,041	1,140,247	794,679	345,568	69.7%	(277,638)
Planning and Development Review	8,225,074	11,726,556	7,957,119	3,769,437	67.9%	267,955
Assessor of Real Estate	2,610,795	4,539,202	2,928,450	1,610,752	64.5%	(317,655)
City Auditor	1,247,622	1,990,672	1,376,860	613,812	69.2%	(129,238)
Department of Law	2,111,213	3,934,608	2,808,275	1,126,333	71.4%	(697,062)
General Registrar	1,193,492	2,232,127	1,637,996	594,131	73.4%	(444,504)
Inspector General	166,202	531,886	418,977	112,909	78.8%	(252,775)
Chief Administrative Officer	704,544	775,316	597,159	178,157	77.0%	107,385
Citizen Service and Response	713,771	2,047,773	951,977	1,095,796	46.5%	(238,206)
Budget and Strategic Planning	890,491	1,340,186	988,206	351,980	73.7%	(97,715)
Department of Human Resources	2,145,626	3,510,729	2,605,875	904,854	74.2%	(460,249)
Department of Finance	7,841,229	11,629,510	7,285,773	4,343,737	62.6%	555,456
Procurement Services	924,532	1,516,897	1,024,439	492,458	67.5%	(99,907)
Office of Press Secretary to Mayor	371,053	512,644	365,047	147,597	71.2%	6,006
City Treasurer	141,726	187,359	143,591	43,768	76.6%	(1,865)
Economic Development	1,931,048	3,225,371	2,087,175	1,138,196	64.7%	(156,127)
Housing and Community Development	857,101	2,129,534	783,311	1,346,223	36.8%	73,790
Council Chief of Staff	875,811	1,580,380	1,027,367	553,013	65.0%	(151,556)
Minority Business Development	502,258	773,010	611,148	161,862	79.1%	(108,890)
City Mayor's Office	925,738	1,012,112	872,418	139,694	86.2%	53,320
Office of Community Wealth Building	1,322,025	1,985,515	1,455,604	529,911	73.3%	(133,579)
Total General Government	37,225,528	59,740,092	39,746,149	19,993,943	66.5%	(2,520,621)
Public Safety and Judiciary						
Judiciary	8,656,764	11,746,915	8,760,134	2,986,781	74.6%	(103,370)
Juvenile and Domestic Relations District Court	323,707	466,200	350,131	116,069	75.1%	(26,424)
City Sheriff	31,517,954	41,116,699	32,124,039	8,992,660	78.1%	(606,085)
Department of Police	74,979,572	97,580,849	77,846,726	19,734,123	79.8%	(2,867,154)
Department of Emergency Communications	3,442,994	5,919,324	3,961,879	1,957,445	66.9%	(518,885)
Department of Fire and Emergency Services	41,046,991	53,798,275	40,253,879	13,544,396	74.8%	793,112
Animal Control	1,513,927	1,969,600	1,568,760	400,840	79.6%	(54,833)
Total Public Safety and Judiciary	161,481,909	212,597,862	164,865,548	47,732,314	77.5%	(3,383,639)
Highways, Streets, Sanitation and Refuse						
Department of Public Works	24,712,489	33,712,166	25,066,329	8,645,837	74.4%	(353,840)
Human Services						
Office of DCAO for Human Services	846,013	1,261,659	1,027,322	234,337	81.4%	(181,309)
Department of Social Services	34,737,850	48,450,372	34,663,757	13,786,615	71.5%	74,093
Justice Services	7,234,403	9,768,363	6,885,305	2,883,058	70.5%	349,098
Department of Public Health	4,030,490	4,863,490	3,647,618	1,215,872	75.0%	382,872
Total Human Services	46,848,756	64,343,883	46,224,002	18,119,881	71.8%	624,754
Culture and Recreation						
Richmond Public Library	4,586,168	6,304,636	4,564,242	1,740,394	72.4%	21,926
Department of Parks, Recreation and Community Facilities	13,162,317	17,863,603	14,136,765	3,726,838	79.1%	(974,448)
Total Culture and Recreation	17,748,485	24,168,239	18,701,007	5,467,232	77.4%	(952,522)

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED APRIL 30, 2020
(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	117,552,344	175,193,143	87,596,572	87,596,571	50.0%	29,955,772
Non-Departmental						
Total Non-Departmental	59,318,110	87,170,666	73,599,574	13,571,092	84.4%	14,281,464
Total Non-Departmental	59,318,110	87,170,666	73,599,574	13,571,092	84.4%	14,281,464
General Fund Expenditures	464,887,621	656,926,050	455,799,181	201,126,869	69.4%	9,088,440
Other Financing Sources (Uses)						
Transfers Out - Other Funds	(77,847,739)	(90,888,337)	(82,816,379)	8,071,958	91.1%	(4,968,640)
Transfers Out - Non-Departmental School Facilities		(9,370,962)	--	9,370,962	0.0%	0
Total Other Financing Sources (Uses), Net	(77,847,739)	(100,259,299)	(82,816,379)	17,442,920	82.6%	(4,968,640)
General Fund Expenditures and Other Financing Uses	\$ 542,735,360	\$ 757,185,349	\$ 538,615,560	\$ 218,569,789	71.1%	\$ 4,119,800
Excess (Deficiency) of Revenues Over (Under) Expenditures-Excludes Transfers						
	(63,405,165)	87,359,969	(29,087,794)	116,447,764	-33.3%	(34,317,370)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses Includes Transfers						
	(136,079,867)	--	(104,320,416)	(104,320,416)	--	31,759,450

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 APRIL 30, 2020
(UNAUDITED)

	FY20	ENCUMBRANCES
ENCUMBRANCES		
General Government		
City Council	\$ 71	
City Clerk	25,204	
PDR	377,103	
City Assessor	2,448	
City Auditor	38,661	
Dept Law	25,558	
Registrar	80,424	
CAO	4,858	
Budget	175	
Inspector General	624	
HR	19	
Finance	499,193	
Procurement	18,400	
Press Secretary	234	
Department of Citizen Service and Response	72,482	
Economic Devel	103,906	
Housing	115,765	
Council Chief of Staff	30	
Minority Business	5,909	
Mayor's Office	0	
Office of Comm Wealth	5,826	
Total General Government	<u>1,376,890</u>	
Public Safety and Judiciary		
Judiciary Circuit Court	84,378	
Juvenile Court	26,770	
Sheriff	1,647,388	
Police	663,795	
Emergency Communication	137,399	
Fire	722,884	
Animal Control	36,630	
Total Public Safety and Judiciary	<u>3,319,244</u>	
Highways, Streets, Sanitation and Refuse		
Department of Public Works	<u>2,321,533</u>	
Total Highway, Streets, Sanitation and Refuse	<u>2,321,533</u>	
Human Services		
Office of DCAO for Human Services	368	
Department of Social Services	636,182	
Justice Services	390,639	
CSU-Probation Services	16,733	
Department of Public Health	0	
Total Human Services	<u>1,043,922</u>	
Culture and Recreation		
Richmond Public Library	279,155	
Department of Parks, Recreation and Community Facilities	143,767	
Total Culture and Recreation	<u>422,922</u>	
Total General Fund Encumbrances	\$ 8,484,511	