

City of Richmond

Monthly Financial Report

**JULY
2020**





Table of Contents

Letter of Transmittal.....	3
General Fund Revenues	5
General Fund Expenditures.....	6
General Fund Encumbrance Report.....	7
Operating Cash & Investment Balances.....	9
Outstanding Long Term Debt	10
Accounts Payable Aging Report.....	11
Delinquent Taxes	12
Economic Indicators.....	13
Appendix.....	15



Letter of Transmittal

August 15, 2020

The Administration is pleased to present the July 31, 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 July 31, 2020. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending July 31, 2020 and 2021 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 60-day accrual period for FY2020 purposes.

Exhibit 1 indicates that as of July 31, 2020, General Fund revenues totaled \$1.7 million, or 0.2%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of July 31, 2020, General Fund expenditures totaled \$22.5 million, or 3.6% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$21.3 million. Public Works and the Sheriff Department are the 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 2017 to 2021.

Exhibit 5 is a chart of the City's outstanding long term debt as of June 30 for fiscal years 2017 to 2019, as well as the debt related activity for the period ending July 31, 2020. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$692.2 million to \$703.1 million. During the same period the debt associated with school capital projects increased from \$181.5 million at the end of June 30, 2017 to \$261.7 million as of July 31, 2020.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of July 31, 2020, 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

Monthly Financial Report

Prepared By:

Jamyce Vinson, General Accounting Manager

Revenues

Exhibit 1—Dollars In

Source	YTD FY20 Actual	FY21 Budget	YTD FY21 Actual	FY21 Actual to Budget	YTD FY21 % of Budget	Actual Variance FY20 vs FY21
City Taxes	\$ 2,482,637	\$ 542,171,138	\$ 1,265,225	\$ (540,905,913)	0.2%	\$ (1,217,412)
Licenses, Permits, and Privilege Fees	--	39,808,735	--	(39,808,735)	0.0%	--
Intergovernmental	--	85,226,450	--	(85,226,450)	0.0%	--
Service Charges	--	31,630,522	--	(31,630,522)	0.0%	--
Fines and Forfeitures	4,488	5,741,452	186	(5,741,266)	0.0%	(4,302)
Utility Payments	--	21,342,834	--	(21,342,834)	0.0%	--
Miscellaneous Revenues	1,684,992	5,988,881	428,910	(5,559,971)	7.2%	(1,256,082)
<i>Subtotal General Fund Revenues</i>	<i>\$ 4,172,117</i>	<i>\$ 731,910,012</i>	<i>\$ 1,694,321</i>	<i>\$ (730,215,691)</i>	<i>0.2%</i>	<i>\$ (2,477,796)</i>
Encumbrance Reserve	--	--	--	--	--	--
Transfers In	--	12,140,105	--	(12,140,105)	0.0%	--
Grand Total General Fund Revenues	\$ 4,172,117	\$ 744,050,117	\$ 1,694,321	\$ (742,355,796)	0.2%	\$ (2,477,796)

Current as of: July 31, 2020



Expenditures

Exhibit 2—Dollars Out

Source	YTD FY20 Actual	FY21 Budget	YTD FY21 Actual	FY21 Actual to Budget	YTD FY21 % of Budget	Actual Variance FY20 vs FY21
General Government	\$ 3,551,217	\$ 59,135,143	\$ 2,352,937	\$ 56,782,206	4.0%	\$ 1,198,280
Public Safety and Judiciary	15,020,228	209,359,598	10,411,026	198,948,572	5.0%	4,609,202
Highways, Streets, Sanitation and Refuse	1,632,869	35,562,741	3,215,412	32,347,329	9.0%	(1,582,543)
Human Services	4,004,658	62,111,434	2,953,919	59,157,515	4.8%	1,050,739
Culture and Recreation	1,927,255	23,590,001	1,002,602	22,587,399	4.3%	924,653
Education	--	181,694,074	--	181,694,074	0.0%	--
Non-Departmental	1,363,346	46,923,174	2,521,708	44,401,466	5.4%	1,158,362
<i>Subtotal General Fund Expenditures</i>	\$ 27,499,573	\$ 618,376,165	\$ 22,457,604	\$ 595,918,561	3.6%	\$ 5,041,969
Other Financing Uses	--	(125,673,952)	(250,000)	125,423,952	0.2%	(250,000)
Grand Total General Fund Expenditures	\$ 27,499,573	\$ 744,050,117	\$ 22,707,604	\$ 721,342,513	3.1%	\$ 4,791,969

Current as of: July 31, 2020

Encumbrances

Exhibit 3

FY21 Encumbrances

\$12M

\$11.19M

\$10M

\$8M

\$6M

\$4M

\$2M

\$2.05M

\$0M

\$7.12M

\$.41M

\$.51M

General Government

Public Safety and Judiciary

Highways, Streets, Sanitation
and Refuse

Human Services

Culture and Recreation

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 July 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.

Source	FY21 Encumbrances
General Government	\$ 2,045,261
Public Safety and Judiciary	11,187,309
Highways, Streets, Sanitation and Refuse	7,122,976
Human Services	413,136
Culture and Recreation	505,254
Grand Total General Fund Encumbrances	\$ 21,273,936

Current as of: July 31, 2020



Encumbrances

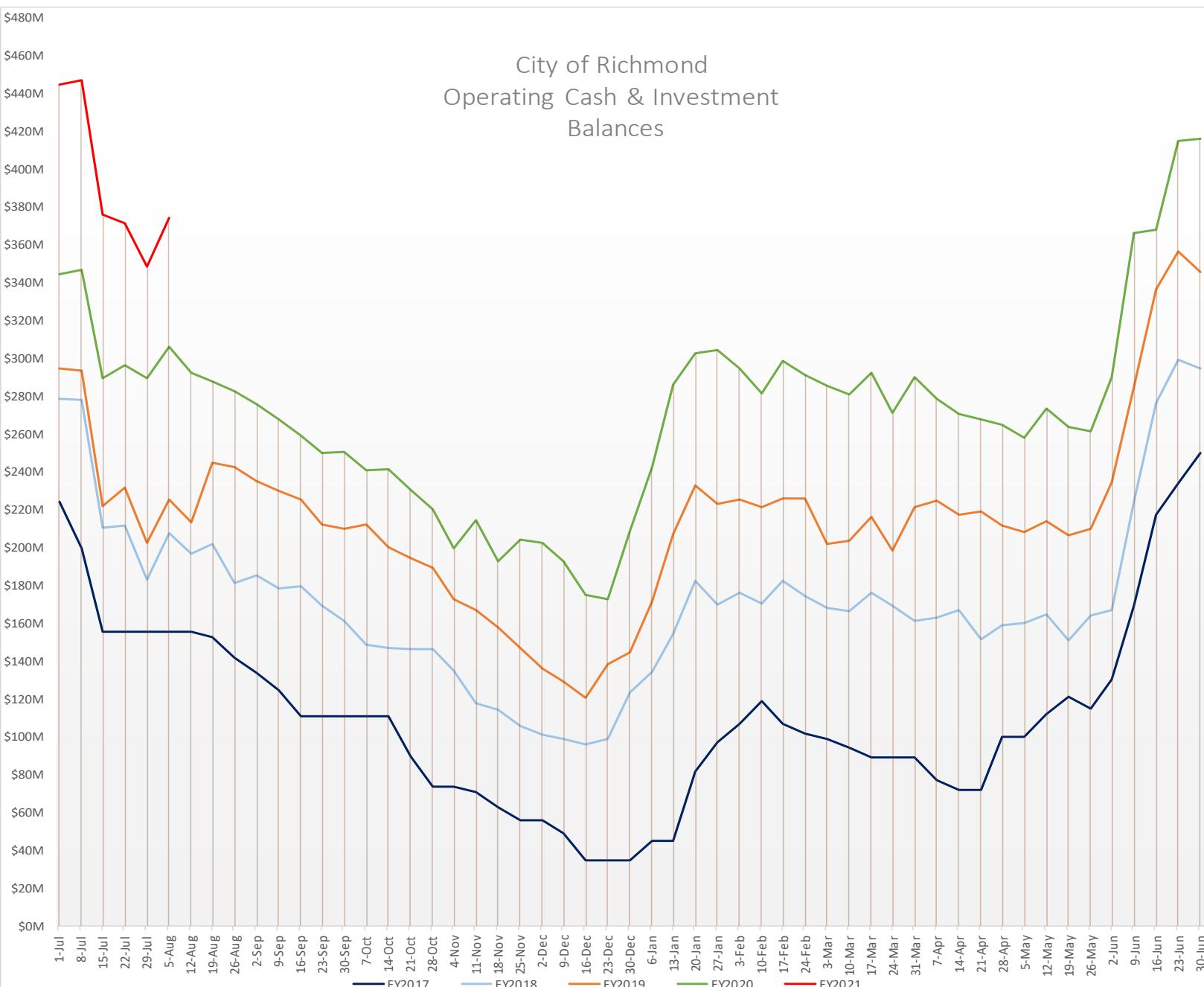
Exhibit 3—continued

Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Change Order/Contract Modification	Renewed/Extended	Resolicited	New Solicitation	Comments
20000015179	Inmate Medical Services for Richmond City Justice Center	\$9,500,000.00	MEDIKO	DJS	Tillie Jackson	N/A	N/A	N/A	Yes	Effective 7/1/2020

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 2020 are above.

Operating Cash & Investment Balances

Exhibit 4

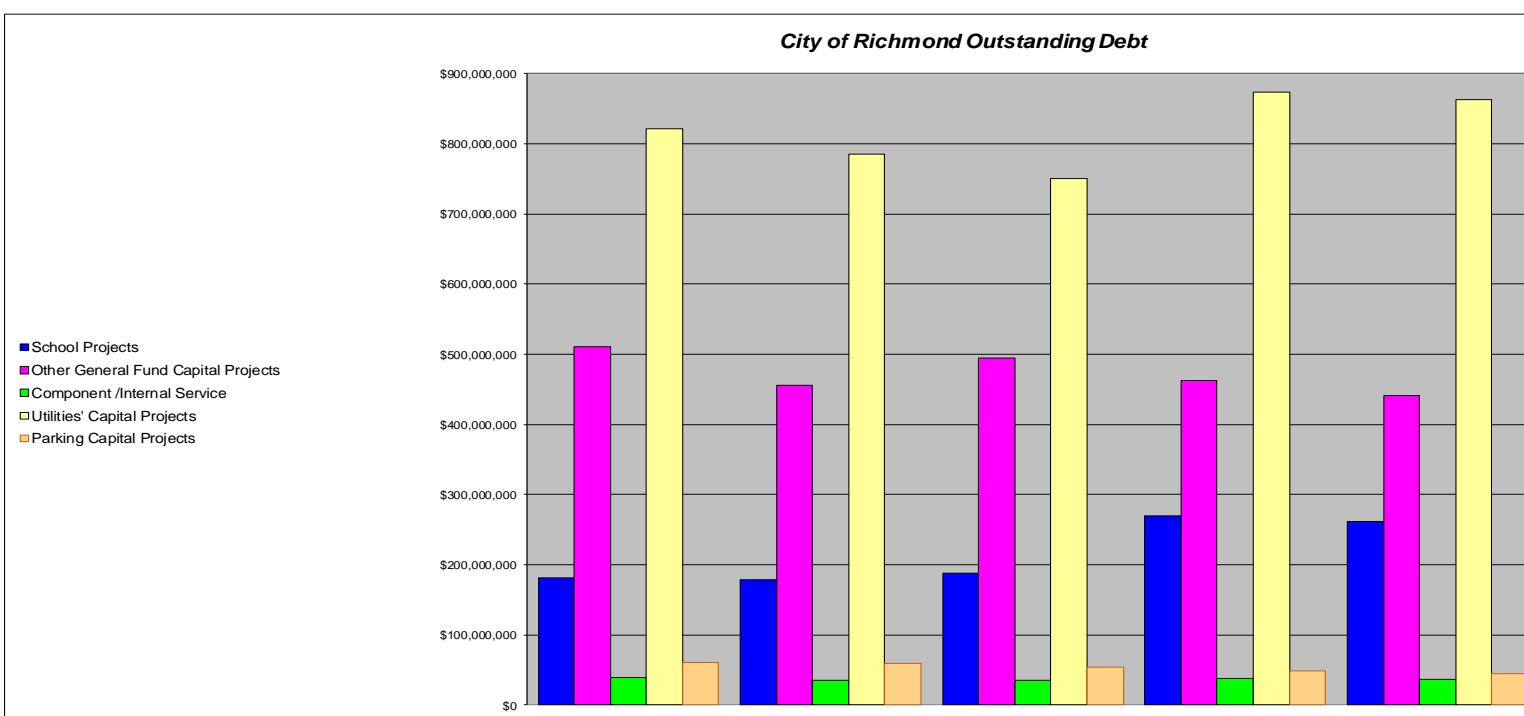


Current as of: July 31, 2020

Outstanding Long Term Debt

Exhibit 5

	Debt Outstanding June 30, 2017	Debt Outstanding June 30, 2018	Debt Outstanding June 30, 2019	Debt Outstanding June 30, 2020	FY 2021 Payments of Principal	FY 2021 New Debt Issued	FY 2021 Refunded Debt	Debt Outstanding July 31, 2020
Paid From General Fund								
Schools Capital Projects - CIP	\$ 181,548,336	\$ 178,852,448	\$ 181,781,159	\$ 255,327,956	7,850,964			\$ 247,476,992
New Schools-Line of Credit BAN			6,200,000	14,200,000				14,200,000
General Government Projects-CIP	220,488,245	251,488,697	257,827,827	261,253,950	14,378,365			246,875,585
Justice Center Project	93,321,884	87,995,666	85,688,541	82,774,367	16,390			82,757,977
Carpenter Center Project	18,692,727	16,604,092	15,458,764	14,260,940	1,189,870			13,071,070
Transportation Infrastructure	65,566,281	83,476,114	86,419,029	92,635,666	3,928,202			88,707,464
Coliseum Project	3,323,965	2,859,786	2,398,608	1,928,730	473,309			1,455,421
Cemetery Projects	218,059	187,065	156,017	124,960	31,195			93,765
730 Theatre Row Building	5,084,301	4,077,587	3,051,487	2,001,960	996,070			1,005,890
EDA - Leigh St Training Camp Project	9,000,000	8,500,000	7,940,000					-
City CIP Projects-Line of Credit BAN	95,000,000		36,000,000					-
Subtotal General Fund	692,243,798	634,041,455	682,921,432	732,003,529	28,864,365			703,139,164
Paid From Internal Service Fund/Component Units								
Fleet Internal Sys Fund	2,481,798	1,240,899	-	5,462,000				5,462,000
Advantage Richmond Corporation	4,205,462	3,235,406	2,213,049	1,135,571				1,135,571
EDA - Stone Brewery Project	22,415,000	21,805,000	21,170,000	20,510,000				20,510,000
HUD Section 108 Notes	9,605,000	9,080,000	11,157,000	10,487,000	670,000			9,817,000
Subtotal ISF Funds/Compont Units	38,707,260	35,361,305	34,540,049	37,594,571	670,000			36,924,571
Paid From Enterprise Funds								
Parking - General Obligation Bonds	60,712,484	59,116,597	53,622,504	47,931,312				44,128,185
Subtotal Parking Enterprise Fund	60,712,484	59,116,597	53,622,504	47,931,312	3,803,127			44,128,185
Utilities - General Obligation Bonds	66,227,017	45,689,904	34,861,842	27,037,133				15,887,391
Utilities - Revenue Bonds	755,518,747	738,777,749	714,818,327	846,577,564				846,577,564
Subtotal Utilities' Enterprise Func	821,745,764	784,467,653	749,680,171	873,614,697	11,149,742			862,464,955
Total Debt of the City	\$ 1,613,409,306	\$ 1,512,987,010	\$ 1,520,764,156	\$ 1,691,144,109	\$ 44,487,234	\$ -	\$ -	\$ 1,646,656,875



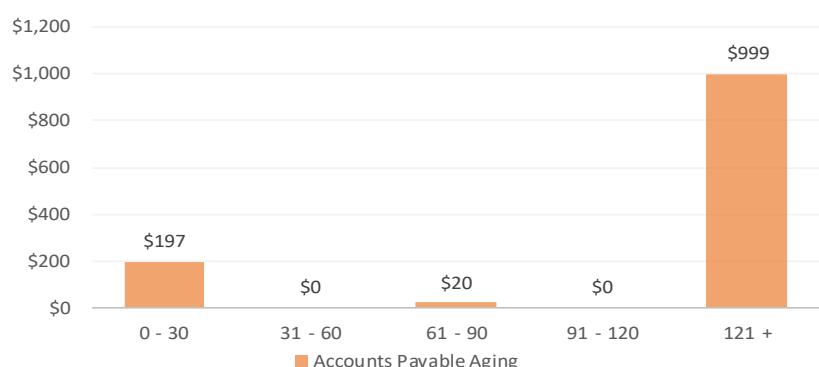
Current as of: July 31, 2020

Accounts Payable

Exhibit 6

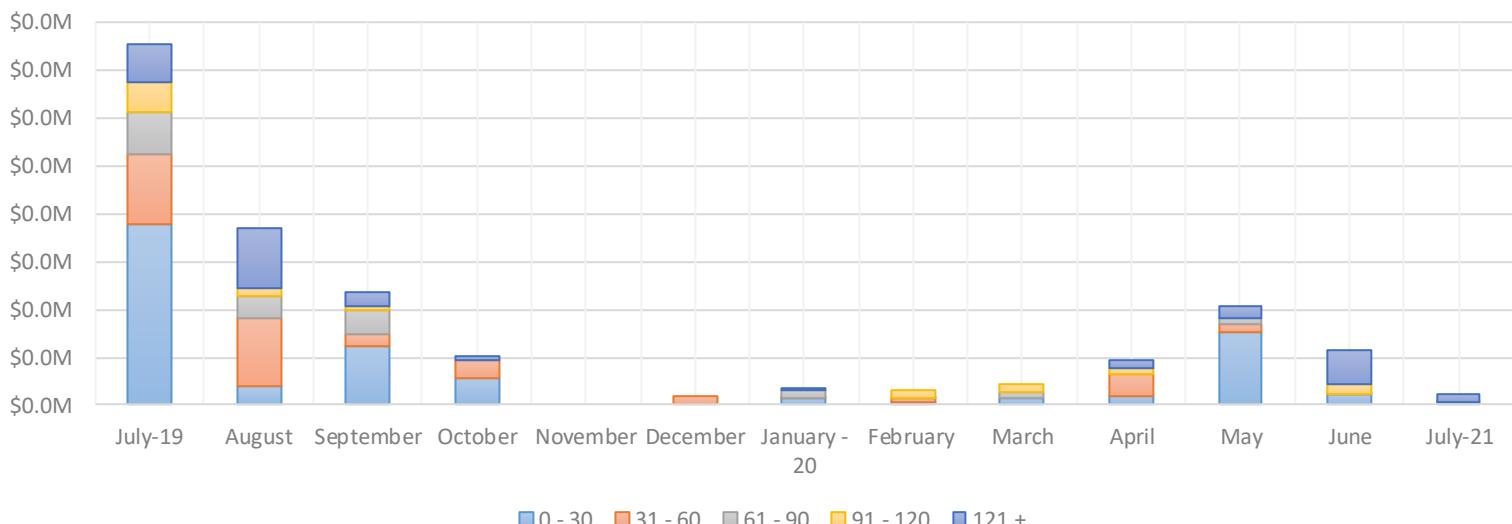
Aging Report

Days	Amount
0 - 30	\$ 197
31 - 60	0
61 - 90	20
91 - 120	0
121 +	999
Total	\$ 1,216



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
July-19	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
May	7,557	899	574	0	1,413	10,443
June	1,089	20	0	1,099	3,618	5,827
July-21	197	0	20	0	999	1,216

AP Aging Data for Fiscal Year 2019-2020



Current as of: July 31, 2020

Delinquent Taxes

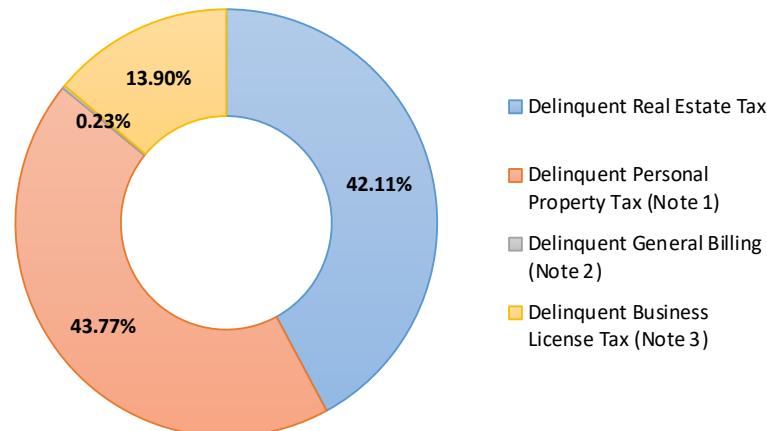
Exhibit 7

YTD FY21 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 28,410,657
Delinquent Personal Property Tax (Note 1)	29,527,746
Delinquent General Billing (Note 2)	153,199
Delinquent Business License Tax (Note 3)	9,375,101
Grand Total	\$ 67,466,703

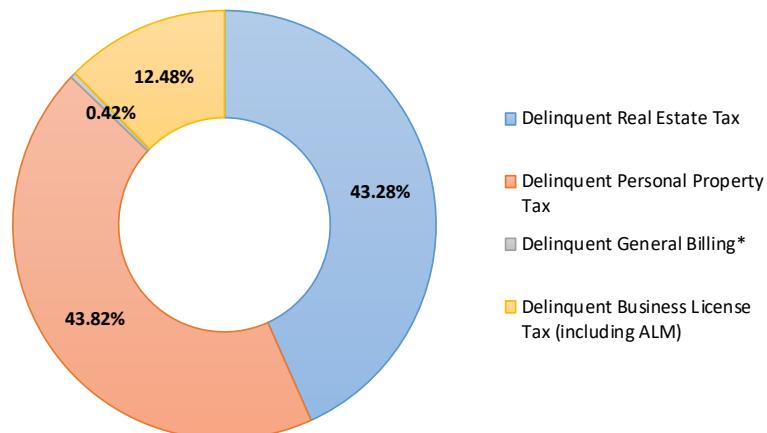
Note:

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



YTD FY20 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 23,334,257
Delinquent Personal Property Tax	23,621,944
Delinquent General Billing*	225,959
Delinquent Business License Tax (including ALM)	6,729,020
Grand Total	\$ 53,911,180



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

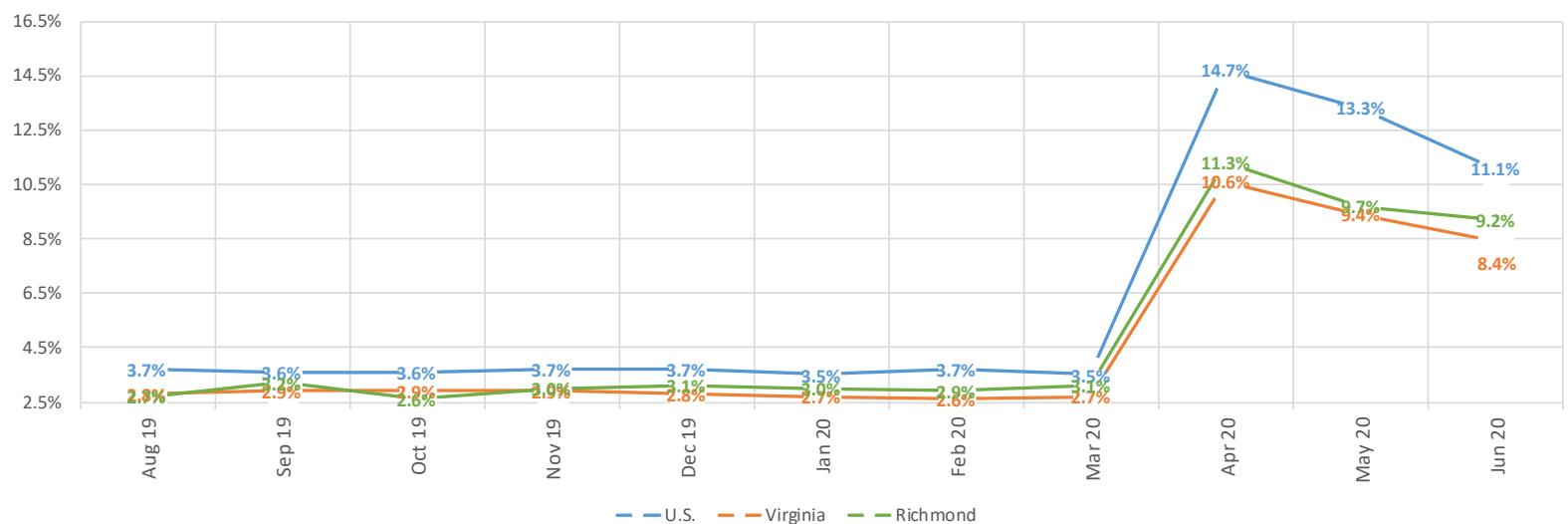
Source: Department of Finance - Revenue Administration

Current as of: July 31, 2020

Economic Indicators

Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate decreased to 9.2% in June 2020. July 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 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 11.1% 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)	61
Total Value	\$ 11,721
Value Per License	\$ 192
YTD Retail Sales Tax	\$ -
YTD Meals Tax (7.5%)	\$ -
YTD Transient Lodging Tax (per MUNIS)	\$ 18,452
YTD Transient Lodging Tax (Per RAPIDS)	\$ 18,452
Variance due to Timing/Accruals	-

Source: Department of Finance

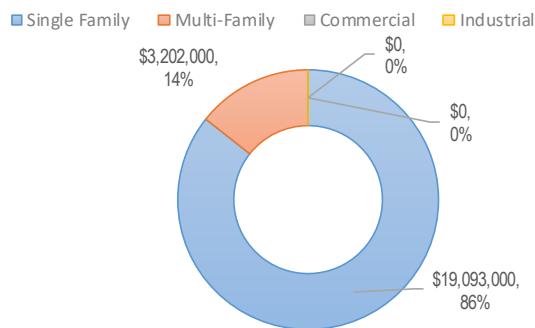
Current as of: July 31, 2020



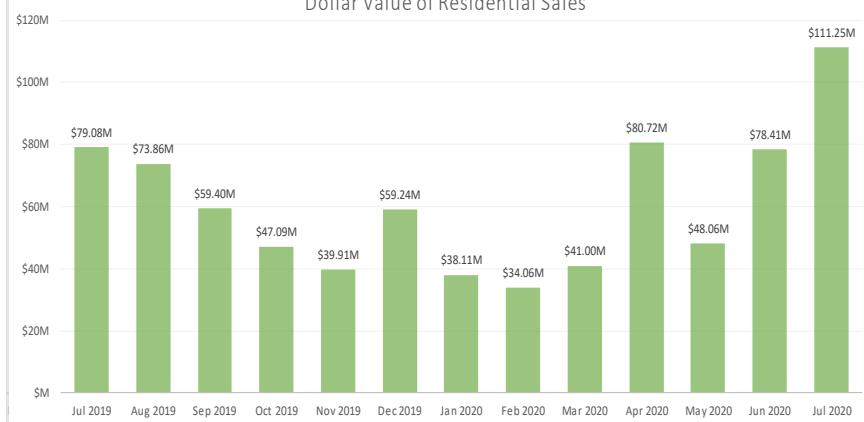
Economic Indicators

Exhibit 8—Continued

Dollar Value of New Constructions For JULY 2020

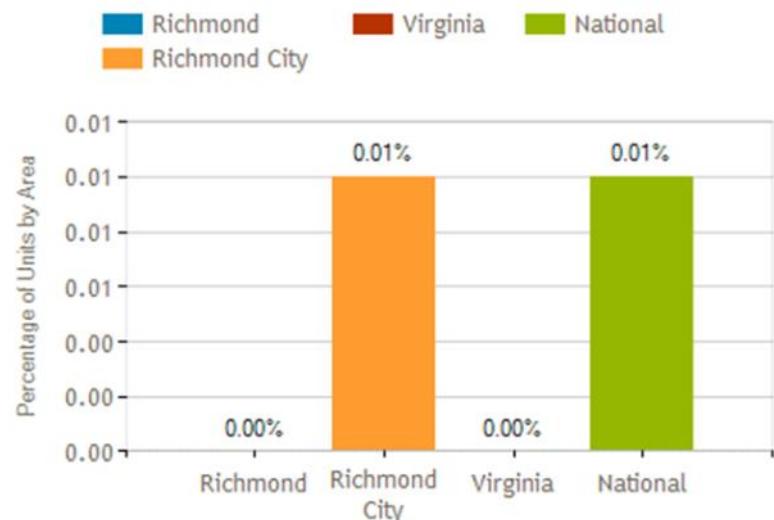
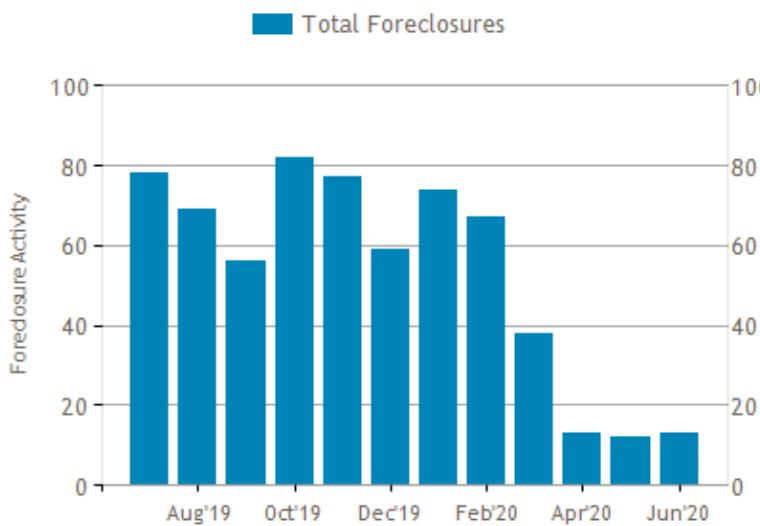


Dollar Value of Residential Sales



Source: City Assessor's Office

Foreclosure Data



Source: RealtyTrac.com

Current as of: July 31, 2020

Appendix

APPENDIX A

CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED JULY 31, 2020
(UNAUDITED)

	YTD FY20 Actual	FY21 Budget	YTD FY21 Actual	FY21 Actual to Budget Positive (Negative)	YTD FY21 Actual as % of Budget	Actual Variance FY20 vs FY21 Positive (Negative)
Revenues						
City Taxes						
Real Estate	\$ --	\$ 303,456,099	\$ --	(\$303,456,099)	0.0%	\$ -
Sales-1% Local	--	35,416,829	--	(\$35,416,829)	0.0%	--
Personal Property	--	63,423,014	--	(\$63,423,014)	0.0%	--
Machinery and Tools	--	13,399,915	--	(\$13,399,915)	0.0%	--
Utility Sales Tax Gas	--	5,100,000	--	(\$5,100,000)	0.0%	--
Utility Sales Tax Electric	--	13,724,867	--	(\$13,724,867)	0.0%	--
Utility Sales Tax Telephone	--	181,776	--	(\$181,776)	0.0%	--
State Communication Taxes	--	14,440,680	--	(\$14,440,680)	0.0%	--
Bank Stock	--	9,996,071	--	(\$9,996,071)	0.0%	--
Prepared Food	--	33,468,822	--	(\$33,468,822)	0.0%	--
*Prepared Food-School Facilities	--	8,524,681	--	(\$8,524,681)	0.0%	--
Cigarette Tax	770,015	2,755,000	218,140	(\$2,536,860)	7.9%	(\$551,875)
Lodging Tax	--	8,312,409	--	(\$8,312,409)	0.0%	--
Admission	--	2,405,941	--	(\$2,405,941)	0.0%	--
Real Estate Taxes - Delinquent	1,484,117	11,629,380	667,990	(\$10,961,390)	5.7%	(\$816,127)
Personal Property Taxes - Delinquent	228,505	6,956,975	320,633	(\$6,636,342)	4.6%	92,128
Private Utility Poles and Conduits	--	170,689	--	(\$170,689)	0.0%	--
Penalties and Interest	--	6,439,184	58,462	(\$6,380,722)	0.9%	58,462
Titling Tax-Mobile Home	--	9,807	--	(\$9,807)	0.0%	--
State Recordation	--	1,000,000	--	(\$1,000,000)	0.0%	--
Property Rental 1%	--	125,153	--	(\$125,153)	0.0%	--
Vehicle Rental Tax	--	893,846	--	(\$893,846)	0.0%	--
Telephone Commissions	--	340,000	--	(\$340,000)	0.0%	--
Total City Taxes	2,482,637	542,171,138	1,265,225	(\$540,905,913)	0.2%	(\$1,217,412)
Licenses, Permits and Privilege Fees						
Business and Professional	--	30,758,929	--	(\$30,758,929)	0.0%	--
Vehicle	--	5,935,958	--	(\$5,935,958)	0.0%	--
Transfers, Penalties, Interest & Delinquent Collections	--	9,515	--	(\$9,515)	0.0%	--
Utilities Right of Way Fees	--	1,788,600	--	(\$1,788,600)	0.0%	--
Other Licenses, Permits and Fees	--	1,315,733	--	(\$1,315,733)	0.0%	--
Total Licenses, Permits and Privilege Fees	--	39,808,735	--	(\$39,808,735)	0.0%	--
Intergovernmental						
State Shared Expense	--	20,899,642	--	(\$20,899,642)	0.0%	--
Total State Block Grant	--	3,493,205	--	(\$3,493,205)	0.0%	--
Department of Social Services	--	40,164,100	--	(\$40,164,100)	0.0%	--
Federal Revenues	--	75,000	--	(\$75,000)	0.0%	--
State Aid to Localities	--	16,237,342	--	(\$16,237,342)	0.0%	--
Service Charges on Tax Exempt Property (State PILOT)	--	3,698,683	--	(\$3,698,683)	0.0%	--
All Other Intergovernmental Revenues	--	658,478	--	(\$658,478)	0.0%	--
Total Intergovernmental	--	85,226,450	--	(\$85,226,450)	0.0%	--
Service Charges						
Commercial Dumping Fees	--	--	--	--	0.0%	--
Refuse Collection Fees	--	15,836,941	--	(\$15,836,941)	0.0%	--
Safety Related Charges	--	370,623	--	(\$370,623)	0.0%	--
Rental of Property	--	209,000	--	(\$209,000)	0.0%	--
Building Service Charges	--	1,257,611	--	(\$1,257,611)	0.0%	--
Inspection Fees	--	9,674,058	--	(\$9,674,058)	0.0%	--
Recycling Proceeds	--	2,054,092	--	(\$2,054,092)	0.0%	--
Health Related Charges	--	111,000	--	(\$111,000)	0.0%	--
Other Sales - Income	--	258,164	--	(\$258,164)	0.0%	--
Printing and Telecom Charges	--	16,805	--	(\$16,805)	0.0%	--
Other Service Charges	--	1,842,228	--	(\$1,842,228)	0.0%	--
Total Service Charges	--	31,630,522	--	(\$31,630,522)	0.0%	--

APPENDIX A

CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED JULY 31, 2020
(UNAUDITED)

	YTD FY20 Actual	FY21 Budget	YTD FY21 Actual	FY21 Actual to Budget Positive (Negative)	YTD FY21 Actual as % of Budget	Actual Variance FY20 vs FY21 Positive (Negative)
Fines and Forfeitures						
Richmond Public Library	4,488	23,750	186	(23,564)	0.8%	(4,302)
Circuit Court	--	4,846,527	--	(4,846,527)	0.0%	--
General District Court	--	868,945	--	(868,945)	0.0%	--
Juvenile and Domestic Relations District Court	--	2,230	--	(2,230)	0.0%	--
Total Fines and Forfeitures	4,488	5,741,452	186	(5,741,266)	0.0%	(4,302)
Utility Payments						
Utility Pilot Payment	--	19,527,456	--	(19,527,456)	0.0%	--
DPU Payments	--	--	--	--	0.0%	--
Utility Payment - City Services	--	1,588,844	--	(1,588,844)	0.0%	--
Utilities Payment for Collection Service	--	226,534	--	(226,534)	0.0%	--
Total Utility Payments	--	21,342,834	--	(21,342,834)	0.0%	--
Miscellaneous Revenues						
Reimbursement of Interest on Long-term Debt	128,012	2,210,601	95,709	(2,114,892)	4.3%	(32,303)
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	1,547,197	2,977,435	328,787	(2,648,648)	11.0%	(1,218,410)
Other Payments to General Fund	9,783	552,000	4,414	(547,586)	0.8%	(5,369)
Total Miscellaneous Revenues	1,684,992	5,988,881	428,910	(5,559,971)	7.2%	(1,256,082)
General Fund Revenues						
	\$ 4,172,117	\$ 731,910,012	\$ 1,694,321	\$ (730,215,691)	0.2%	\$ (2,477,796)
Encumbrance Reserve	--	-	--	-	-	--
Transfers In	--	12,140,105	--	(12,140,105)	0.0%	--
General Fund Revenues and Other Financing Sources	\$ 4,172,117	\$ 744,050,117	\$ 1,694,321	\$ (742,355,796)	0.2%	\$ (2,477,796)

* 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 July 31, 2020.

Source: Department of Finance

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED JULY 31, 2020
(UNAUDITED)**

	YTD FY20 Actual	FY21 Budget	YTD FY21 Actual	FY21 Actual to Budget Positive (Negative)	YTD FY21 Actual as % of Budget	Actual Variance FY20 vs FY21 Positive (Negative)
Expenditures						
General Government						
City Council	\$ 92,981	\$ 1,488,704	\$ 58,343	\$ 1,430,361	3.9%	\$ 34,638
City Clerk	59,821	993,029	35,189	957,840	3.5%	24,632
Planning and Development Review	758,144	10,722,320	442,919	10,279,401	4.1%	315,225
Assessor of Real Estate	270,244	4,782,289	179,870	4,602,419	3.8%	90,374
City Auditor	108,698	1,988,484	64,844	1,923,640	3.3%	43,854
Department of Law	232,690	4,042,992	165,959	3,877,033	4.1%	66,731
General Registrar	80,183	3,930,368	144,523	3,785,845	3.7%	(64,340)
Inspector General	35,254	579,728	25,881	553,847	4.5%	9,373
Chief Administrative Officer	50,443	564,761	10,887	553,874	1.9%	39,556
Citizen Service and Response	70,496	2,239,787	62,944	2,176,843	2.8%	7,552
Budget and Strategic Planning	104,791	1,420,707	81,993	1,338,714	5.8%	22,798
Department of Human Resources	245,728	4,275,416	185,126	4,090,290	4.3%	60,602
Department of Finance	621,496	9,985,678	368,612	9,617,066	3.7%	252,884
Procurement Services	108,145	1,589,853	77,755	1,512,098	4.9%	30,390
Office of Press Secretary to Mayor	38,004	512,851	20,336	492,515	4.0%	17,668
City Treasurer	17,427	218,889	8,498	210,391	3.9%	8,929
Economic Development	141,427	2,664,858	95,602	2,569,256	3.6%	45,825
Housing and Community Development	106,980	1,476,055	102,566	1,373,489	6.9%	4,414
Council Chief of Staff	76,299	1,321,975	55,392	1,266,583	4.2%	20,907
Minority Business Development	53,689	995,268	32,073	963,195	3.2%	21,616
City Mayor's Office	77,684	1,175,676	50,052	1,125,624	4.3%	27,632
Office of Community Wealth Building	200,593	2,165,455	83,573	2,081,882	3.9%	117,020
Total General Government	3,551,217	59,135,143	2,352,937	56,782,206	4.0%	1,198,280
Public Safety and Judiciary						
Judiciary	867,442	11,457,299	541,878	10,915,421	4.7%	325,564
Juvenile and Domestic Relations District Court	23,719	445,347	19,616	425,731	4.4%	4,103
City Sheriff	2,263,322	42,064,115	1,481,249	40,582,866	3.5%	782,073
Department of Police	7,503,037	96,371,351	5,659,660	90,711,691	5.9%	1,843,377
Department of Emergency Communications	325,330	5,121,004	108,085	5,012,919	2.1%	217,245
Department of Fire and Emergency Services	3,879,713	52,037,737	2,510,368	49,527,369	4.8%	1,369,345
Animal Control	157,665	1,862,745	90,170	1,772,575	4.8%	67,495
Total Public Safety and Judiciary	15,020,228	209,359,598	10,411,026	198,948,572	5.0%	4,609,202
Highways, Streets, Sanitation and Refuse						
Department of Public Works	1,632,869	35,562,741	3,215,412	32,347,329	9.0%	(1,582,543)
Human Services						
Office of DCAO for Human Services	130,472	1,321,643	52,625	1,269,018	4.0%	77,847
Department of Social Services	3,246,807	46,747,515	2,540,371	44,207,144	5.4%	706,436
Justice Services	627,379	9,478,786	360,923	9,117,863	3.8%	266,456
Department of Public Health	--	4,563,490	--	4,563,490	0.0%	--
Total Human Services	4,004,658	62,111,434	2,953,919	59,157,515	4.8%	1,050,739
Culture and Recreation						
Richmond Public Library	393,548	5,743,900	226,318	5,517,582	3.9%	167,230
Department of Parks, Recreation and Community Facilities	1,533,707	17,846,101	776,284	17,069,817	4.3%	757,423
Total Culture and Recreation	1,927,255	23,590,001	1,002,602	22,587,399	4.3%	924,653

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED JULY 31, 2020
(UNAUDITED)**

	YTD FY20 Actual	FY21 Budget	YTD FY21 Actual	FY21 Actual to Budget Positive (Negative)	YTD FY21 Actual as % of Budget	Actual Variance FY20 vs FY21 Positive (Negative)
Education						
Richmond Public Schools	--	181,694,074	--	181,694,074	0.0%	--
Non-Departmental						
Total Non-Departmental	1,363,346	46,923,174	2,521,708	44,401,466	5.4%	1,158,362
Total Non-Departmental	1,363,346	46,923,174	2,521,708	44,401,466	5.4%	1,158,362
General Fund Expenditures	27,499,573	618,376,165	22,457,604	595,918,561	3.6%	5,041,969
Other Financing Sources (Uses)						
Transfers Out - Other Funds	--	(117,149,271)	(250,000)	116,899,271	0.2%	(250,000)
Transfers Out - Non-Departmental School Facilities	--	(8,524,681)	--	8,524,681	0.0%	0
Total Other Financing Sources (Uses), Net	--	(125,673,952)	(250,000)	125,423,952	0.2%	(250,000)
General Fund Expenditures and Other Financing Uses	\$ 27,499,573	\$ 744,050,117	\$ 22,707,604	\$ 721,342,513	3.1%	\$ 4,791,969
Excess (Deficiency) of Revenues Over (Under) Expenditures-Excludes Transfers						
	(23,327,456)	113,533,847	(20,763,283)	134,297,130	-18.3%	(2,564,173)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses Includes Transfers						
	(23,327,456)	--	(21,013,283)	(21,013,283)	--	2,314,173

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, 2020
(UNAUDITED)

	FY21	
	ENCUMBRANCES	
ENCUMBRANCES		
General Government		
City Council	\$ -	
City Clerk	144,074	
PDR	356,681	
City Assessor	15,984	
City Auditor	0	
Dept Law	16,412	
Registrar	129,370	
CAO	0	
Budget	500	
Inspector General	0	
HR	26,801	
Finance	686,277	
Procurement	18,400	
Press Secretary	218	
Department of Citizen Service and Response	598,836	
Economic Devel	22,690	
Housing	25,384	
Council Chief of Staff	0	
Minority Business	0	
Mayor's Office	0	
Office of Comm Wealth	3,634	
Total General Government	<u>2,045,261</u>	
Public Safety and Judiciary		
Judiciary Circuit Court	18,634	
Juvenile Court	11,093	
Sheriff	9,643,457	
Police	807,110	
Emergency Communication	340,128	
Fire	364,229	
Animal Control	2,658	
Total Public Safety and Judiciary	<u>11,187,309</u>	
Highways, Streets, Sanitation and Refuse		
Department of Public Works	<u>7,122,976</u>	
Total Highway, Streets, Sanitation and Refuse	<u>7,122,976</u>	
Human Services		
Office of DCAO for Human Services	0	
Department of Social Services	118,874	
Justice Services	277,618	
CSU-Probation Services	16,644	
Department of Public Health	0	
Total Human Services	<u>413,136</u>	
Culture and Recreation		
Richmond Public Library	326,561	
Department of Parks, Recreation and Community Facilities	<u>178,693</u>	
Total Culture and Recreation	<u>505,254</u>	
Total General Fund Encumbrances	\$ 21,273,936	