

City of Richmond

Monthly Financial Report

SEPTEMBER
2019





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Letter of Transmittal

October 15, 2019

The Administration is pleased to present the September 30, 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 September 30, 2019. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending September 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 September 30, 2019, General Fund revenues totaled \$47.8 million, or 6.4%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of September 30, 2019, General Fund expenditures totaled \$127.3 million, or 19.6% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$18.9 million. City Sheriff, Police, Public Works, Justice Services, and the Department of Public Health are agencies with large encumbrances.

Exhibit 4 shows a graphical depiction of the City-wide operating cash and investment balances on a month-to-month basis for the fiscal years 2016 to 2020.

Exhibit 5 is a chart of the City's outstanding long term debt as of June 30 for fiscal years 2016 to 2019, as well as the debt related activity for the period ending September 30, 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 decreased from \$190.4 million at the end of June 30, 2016 to \$182.8 million as of September 30, 2019.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of September 30, 2019, as well as the month-to-month aging beginning in September 30, 2019.

Exhibit 7 provides the breakdown of the delinquent tax figures.

Exhibit 8 highlights various economic indicators for the City of Richmond.

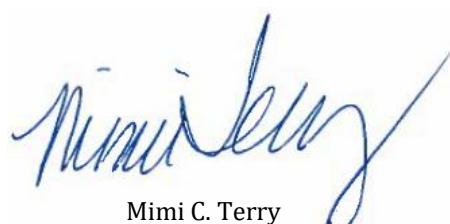
We would like to thank all City agencies, departments, and staff for their assistance and cooperation in providing timely and accurate information in support of the preparation of this report.

Sincerely,



John Wack.

Director of Finance



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	\$ 23,628,077	\$ 536,824,127	\$ 22,231,972	\$ (514,592,155)	4.1%	\$ (1,396,105)
Licenses, Permits, and Privilege Fees	808,176	44,542,872	1,106,580	(43,436,292)	2.5%	298,404
Intergovernmental	12,762,769	87,844,289	12,978,757	(74,865,532)	14.8%	215,988
Service Charges	1,233,893	29,828,727	6,816,506	(23,012,221)	22.9%	5,582,613
Fines and Forfeitures	1,203,771	6,607,924	1,313,005	(5,294,919)	19.9%	109,234
Utility Payments	0	31,960,054	834,096	(31,125,958)	2.6%	834,096
Miscellaneous Revenues	2,163,015	6,328,026	2,501,347	(3,826,679)	39.5%	338,332
<i>Subtotal General Fund Revenues</i>	\$ 41,799,701	\$ 743,936,019	\$ 47,782,263	\$ (696,153,756)	6.4%	\$ 5,982,562
Encumbrance Reserve	--	3,460,105	--	(3,460,105)	--	0
Transfers In	--	2,225,585	--	(2,225,585)	0.0%	0
Grand Total General Fund Revenues	\$ 41,799,701	\$ 749,621,709	\$ 47,782,263	\$ (701,839,446)	6.4%	\$ 5,982,562



Expenditures

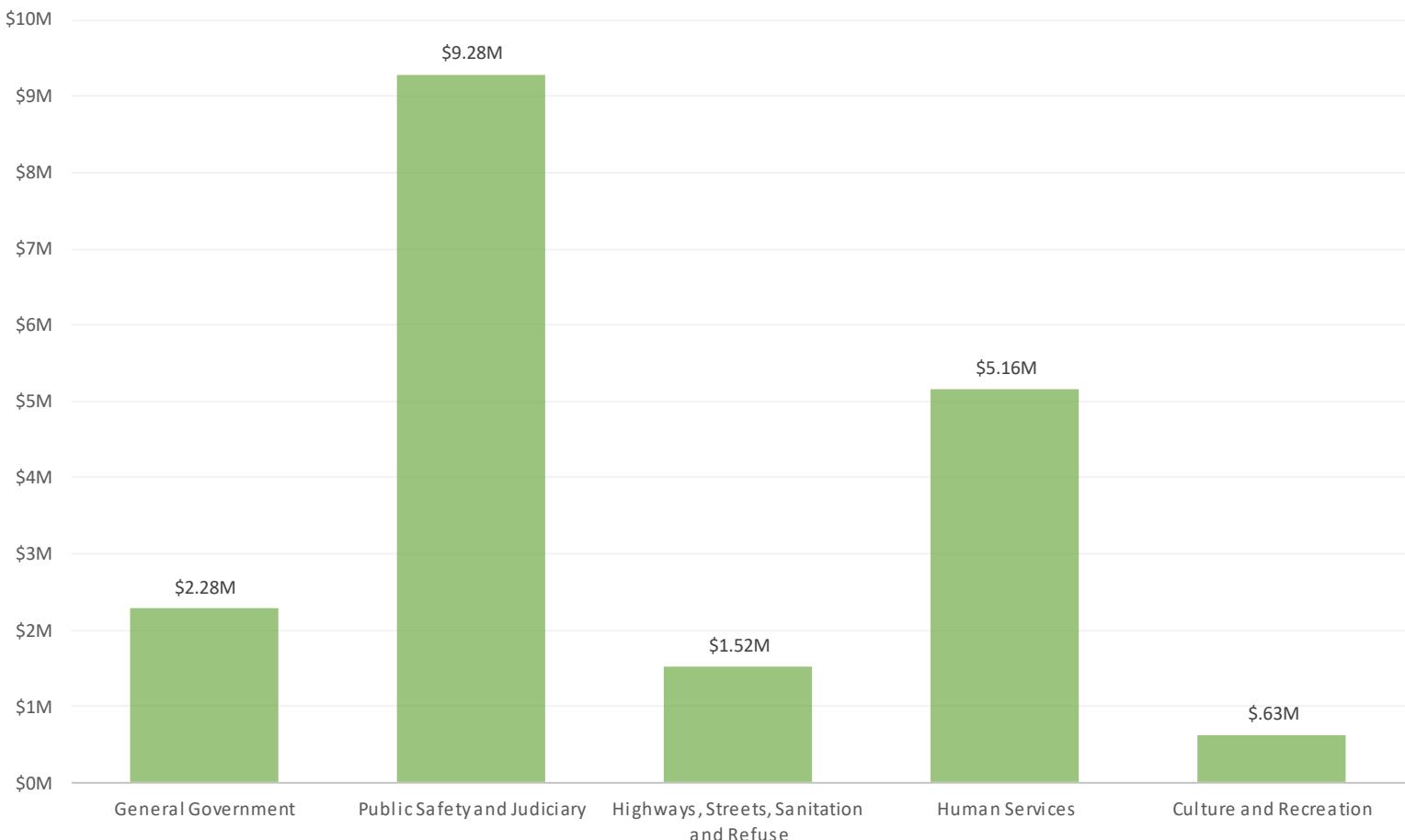
Exhibit 2—Dollars Out

Source	YTD FY19 Actual	FY20 Budget	YTD FY20 Actual	FY20 Actual to Budget	YTD FY20 % of Budget	Actual Variance FY19 vs FY20
General Government	\$ 9,673,776	\$ 59,740,092	\$ 9,954,307	\$ 49,785,785	16.7%	\$ (280,531)
Public Safety and Judiciary	44,086,150	212,247,862	43,332,639	168,915,223	20.4%	753,511
Highways, Streets, Sanitation and Refuse	4,845,992	33,712,166	5,403,383	28,308,783	16.0%	(557,391)
Human Services	11,426,417	64,343,883	12,743,538	51,600,345	19.8%	(1,317,121)
Culture and Recreation	5,013,089	24,168,239	5,472,577	18,695,662	22.6%	(459,488)
Education	--	175,193,143	39,168,921	136,024,222	22.4%	(39,168,921)
Non-Departmental	10,111,451	80,207,026	11,197,049	69,009,977	14.0%	1,085,598
<i>Subtotal General Fund Expenditures</i>	\$ 85,156,875	\$ 649,612,410	\$ 127,272,414	\$ 522,339,996	19.6%	\$ (42,115,539)
Other Financing Uses	(39,183,249)	(100,009,299)	(34,646,981)	65,362,318	34.6%	4,536,268
Grand Total General Fund Expenditures	\$ 124,340,124	\$ 749,621,709	\$ 161,919,395	\$ 587,702,314	21.6%	\$ (37,579,271)

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 September 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	\$ 2,280,899
Public Safety and Judiciary	9,278,340
Highways, Streets, Sanitation and Refuse	1,520,516
Human Services	5,157,938
Culture and Recreation	630,335
Grand Total General Fund Encumbrances	\$ 18,868,028



Encumbrances

Exhibit 3—continued

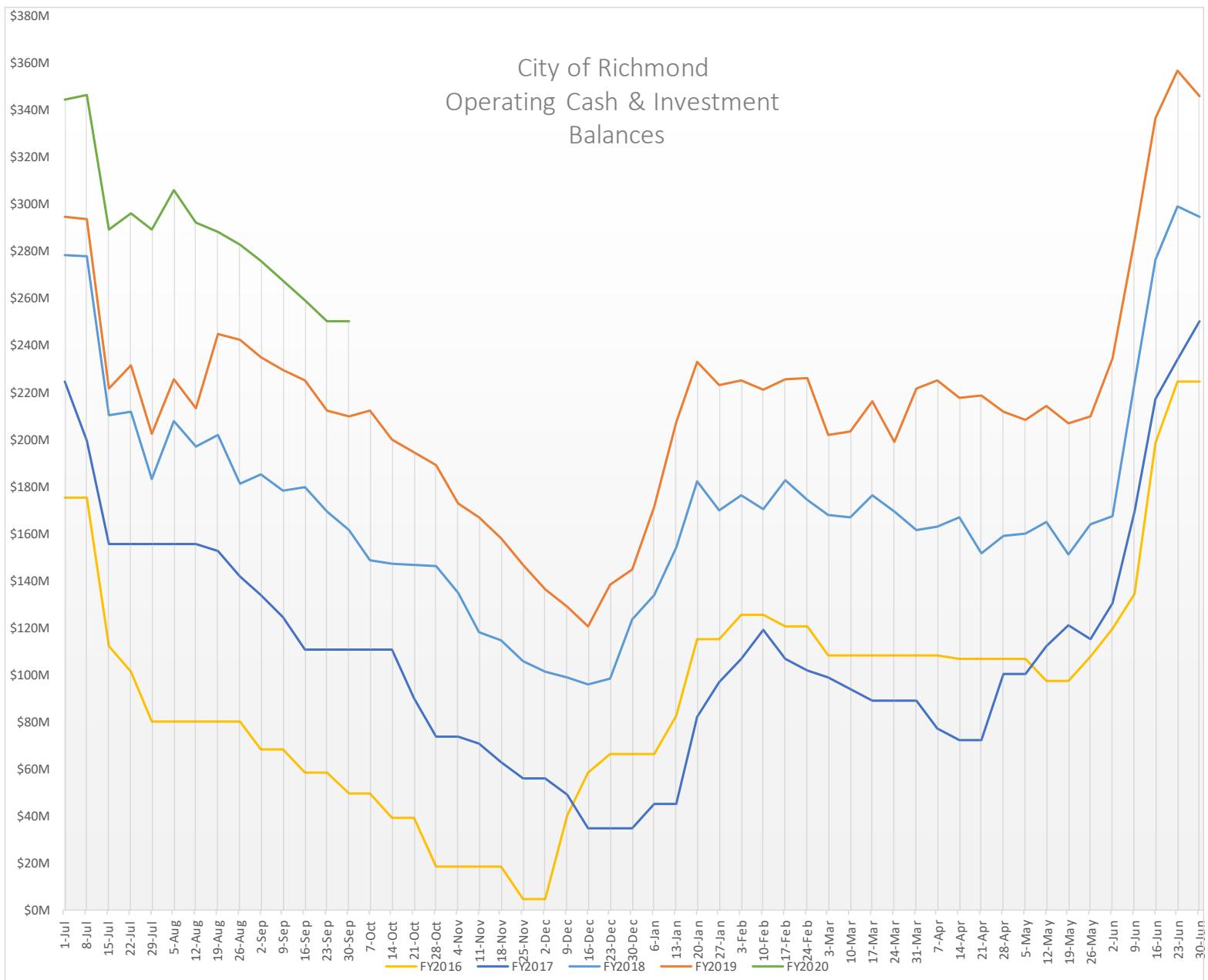
Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Change Order/ Contract Modification	Renewed/ Extended	Resolicited	New Solicitation	Comments

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



Operating Cash & Investment Balances

Exhibit 4



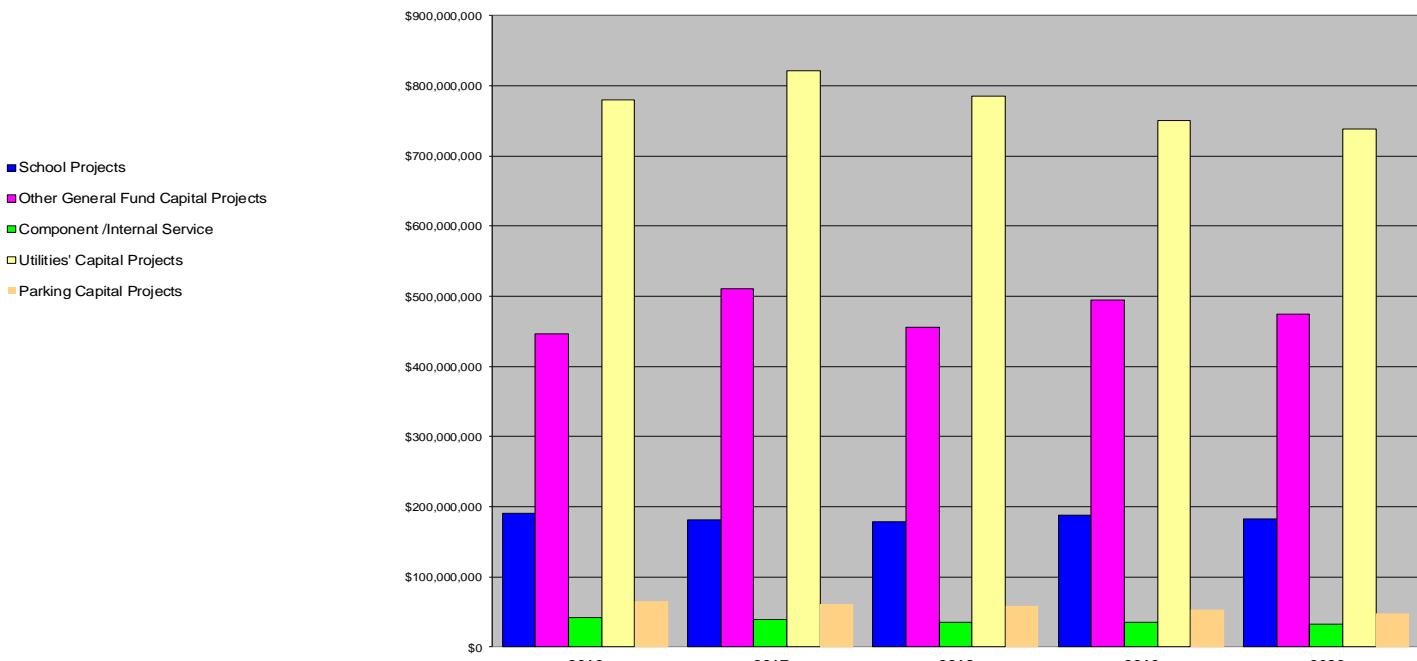
Current as of: September 30, 2019

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 September 30, 2019
Paid From General Fund								
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
Subtotal General Fund	636,771,149	692,243,798	634,041,455	682,921,432	25,100,801	-	-	657,820,631
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	11,110,242	-	-	23,751,600
Utilities - Revenue Bonds	694,547,788	755,518,747	738,777,749	714,818,327	-	-	-	714,818,327
Subtotal Utilities' Enterprise Func	780,215,082	821,745,764	784,467,653	749,680,171	11,110,242	-	-	738,569,927
Total Debt of the City	\$ 1,524,228,076	\$ 1,613,409,306	\$ 1,512,987,010	\$ 1,520,764,156	\$ 43,649,713	\$ -	\$ -	\$ 1,477,114,441

City of Richmond Outstanding Debt



Current as of: September 30, 2019

Accounts Payable

Exhibit 6

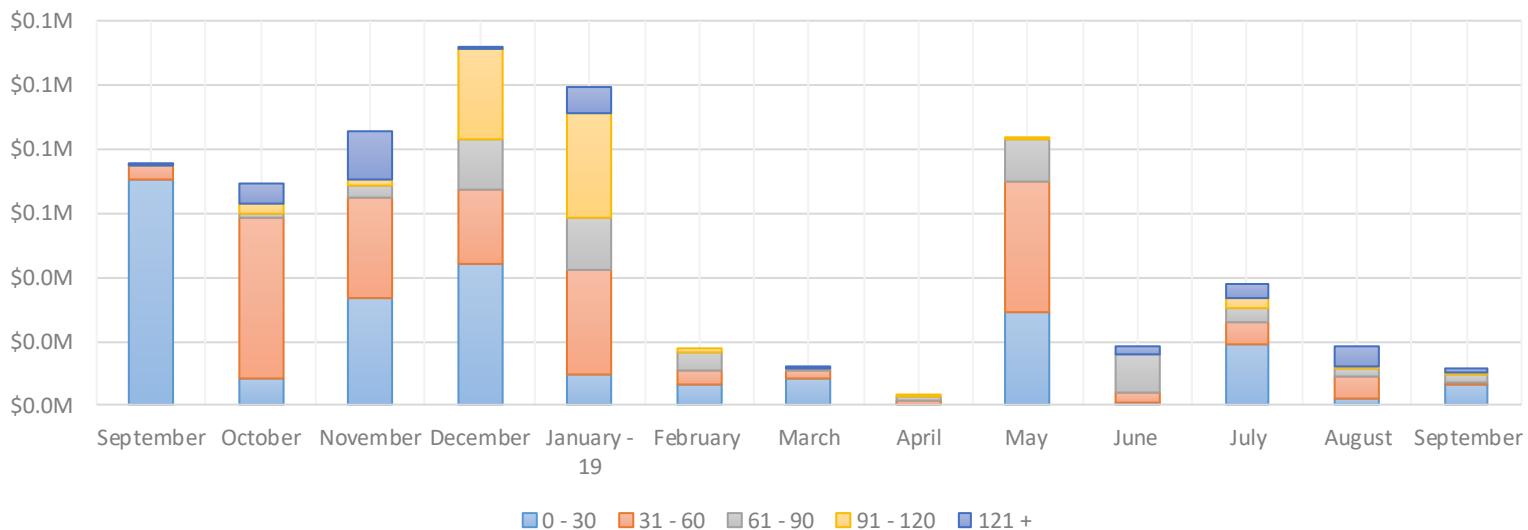
Aging Report

Days	Amount
0 - 30	\$ 6,238
31 - 60	1,234
61 - 90	2,480
91 - 120	350
121 +	1,551
Total	\$ 11,853



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
September	\$ 70,836	\$ 4,136	\$ 220	\$ -	\$ 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
August	2,043	7,059	2,271	945	6,089	18,407
September	6,238	1,234	2,480	350	1,551	11,853

AP Aging Data for Fiscal Year 2019-2020



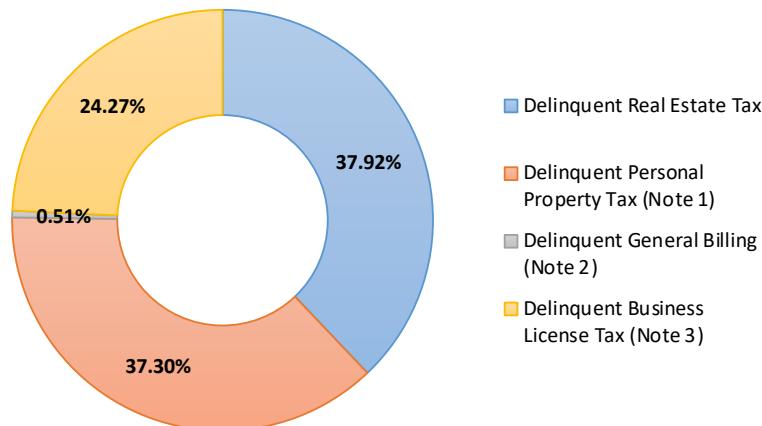
Current as of: September 30, 2019

Delinquent Taxes

Exhibit 7

YTD FY20 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 20,504,356
Delinquent Personal Property Tax (Note 1)	21,587,623
Delinquent General Billing (Note 2)	224,839
Delinquent Business License Tax (Note 3)	8,620,373
Grand Total	\$ 50,937,190

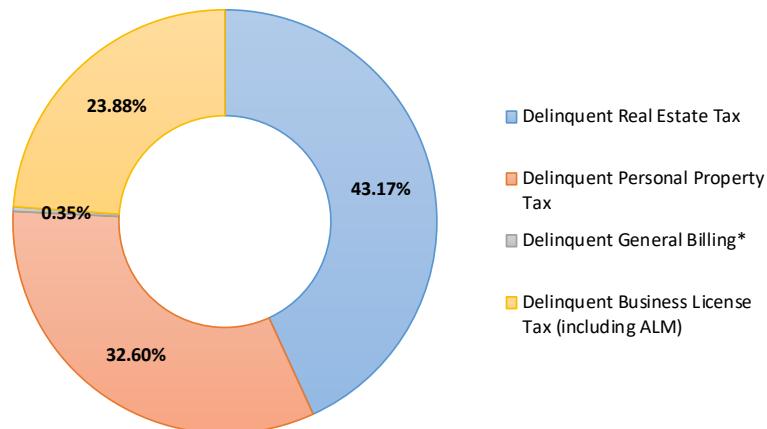


Note:

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	\$ 21,881,506
Delinquent Personal Property Tax	19,868,863
Delinquent General Billing*	166,273
Delinquent Business License Tax (including ALM)	5,650,734
Grand Total	\$ 47,567,376



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:

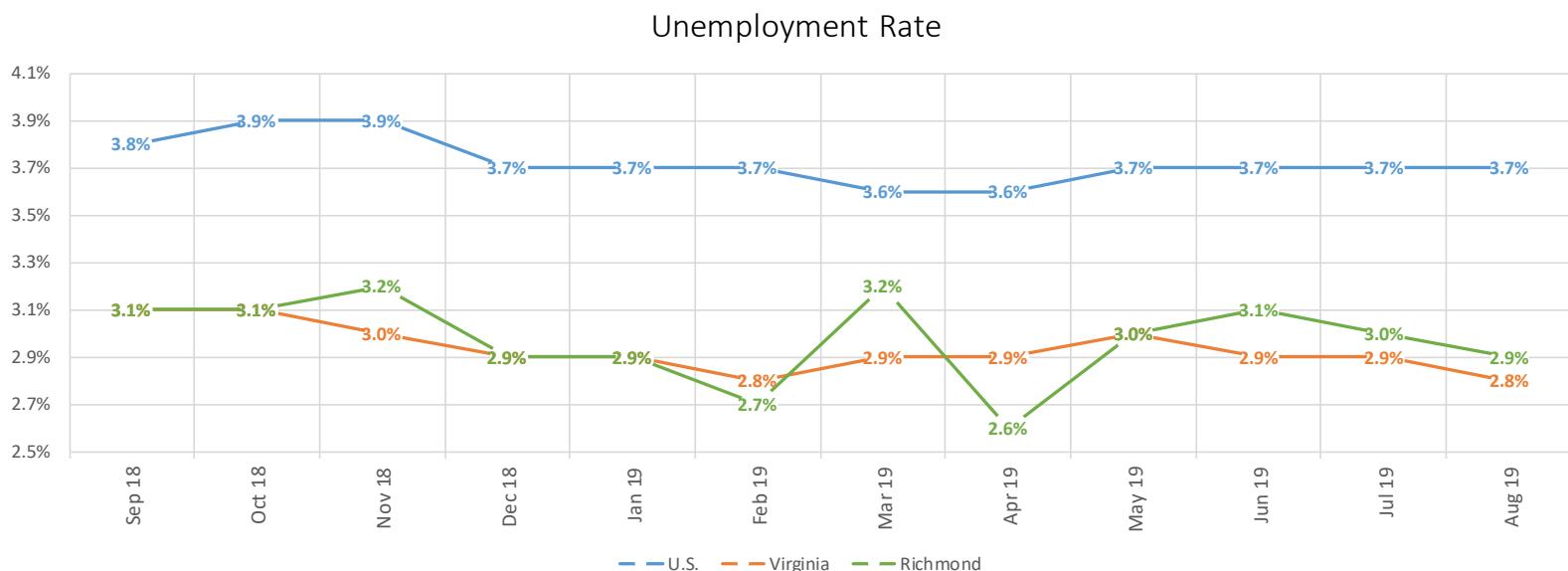
- Weed Clearance: Cutting grass / yard work
- Refuse Clearance: Cleaning of property of trash and miscellaneous items
- Boarding: Covering by placing a board to deter from entry
- Partial Demolition: Partial removal of building or fixture on a property
- Full Demolition: Complete removal of building or fixture on the property

Source: Department of Finance - Revenue Administration

Current as of: September 30, 2019

Economic Indicators

Exhibit 8



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate decreased to 2.9% in August. September 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 August.
- ◆ 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 August 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)	80
Total Value	\$ 12,332
Value Per License	\$ 154
YTD Retail Sales Tax	\$ 2,348,373
YTD Meals Tax (7.5%)	\$ 7,619,377
YTD Transient Lodging Tax (per MUNIS)	\$ 2,525,027
YTD Transient Lodging Tax (Per RAPIDS)	\$ 2,525,027
Variance due to Timing/Accruals	\$ -

Source: Department of Finance

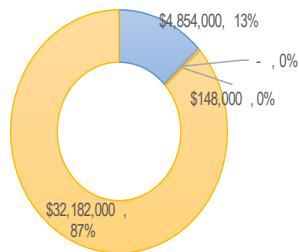


Economic Indicators

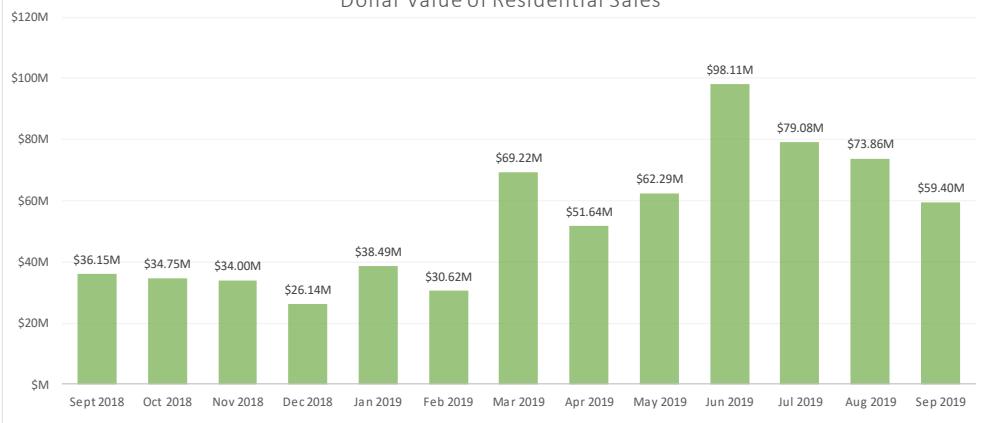
Exhibit 8—Continued

Dollar Value of New Constructions For
SEPTEMBER 2019

■ Single Family ■ Multi-Family ■ Commercial ■ Industrial



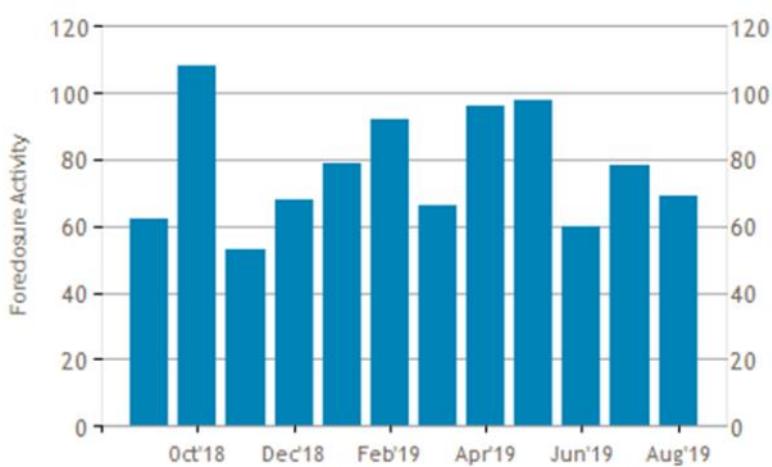
Dollar Value of Residential Sales



Source: City Assessor's Office

Foreclosure Data

■ Total Foreclosures

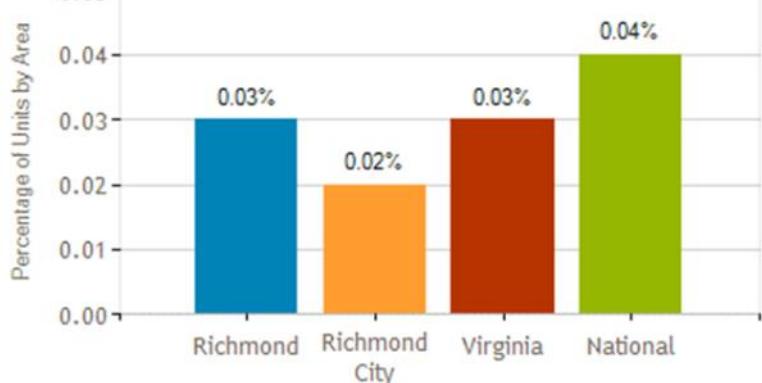


■ Richmond

■ Virginia

■ National

■ Richmond City



Source: RealtyTrac.com

Current as of: September 30, 2019

Appendix

APPENDIX A
CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED SEPTEMBER 30, 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)
Revenues						
City Taxes						
Real Estate	\$ --	\$ 291,843,452	\$ 915,903	\$ (290,927,549)	0.3%	\$ 915,903
Sales-1% Local	2,676,462	35,865,100	2,348,373	(33,516,727)	6.5%	(328,089)
Personal Property	213,891	59,718,059	1,868,754	(57,849,305)	3.1%	1,654,863
Machinery and Tools	28,267	13,426,000	--	(13,426,000)	0.0%	(28,267)
Utility Sales Tax Gas	--	4,870,715	516,488	(4,354,227)	10.6%	516,488
Utility Sales Tax Electric	2,403,404	13,595,806	65,798	(13,530,008)	0.5%	(2,337,606)
Utility Sales Tax Telephone	20	181,776	11	(181,765)	0.0%	(9)
State Communication Taxes	2,474,636	14,530,000	2,291,215	(12,238,785)	15.8%	(183,421)
Bank Stock	--	8,418,200	--	(8,418,200)	0.0%	--
Prepared Food	5,698,114	36,791,413	6,072,643	(30,718,770)	16.5%	374,529
*Prepared Food-School Facilities	1,451,339	9,370,962	1,546,734	(7,824,228)	16.5%	95,395
Cigarette Tax	--	3,050,000	1,365,171	(1,684,829)	44.8%	1,365,171
Lodging Tax	1,209,910	9,045,680	1,607,522	(7,438,158)	17.8%	397,612
Admission	336,206	2,646,800	362,317	(2,284,483)	13.7%	26,111
Real Estate Taxes - Delinquent	4,078,042	13,489,000	1,328,744	(12,160,256)	9.9%	(2,749,298)
Personal Property Taxes - Delinquent	1,814,402	9,699,533	673,901	(9,025,632)	6.9%	(1,140,501)
Private Utility Poles and Conduits	--	170,689	--	(170,689)	0.0%	--
Penalties and Interest	1,012,458	7,915,080	976,235	(6,938,845)	12.3%	(36,223)
Titling Tax-Mobile Home	--	9,807	--	(9,807)	0.0%	--
State Recordation	--	1,000,000	--	(1,000,000)	0.0%	--
Property Rental 1%	9,625	119,055	--	(119,055)	0.0%	(9,625)
Vehicle Rental Tax	205,291	875,000	235,833	(639,167)	27.0%	30,542
Telephone Commissions	16,010	192,000	56,330	(135,670)	29.3%	40,320
Total City Taxes	23,628,077	536,824,127	22,231,972	(514,592,155)	4.1%	(1,396,105)
Licenses, Permits and Privilege Fees						
Business and Professional	192,386	35,872,302	335,979	(35,536,323)	0.9%	143,593
Vehicle	393,518	6,434,930	483,541	(5,951,389)	7.5%	90,023
Transfers, Penalties, Interest & Delinquent Collections	3,147	9,515	3,690	(5,825)	38.8%	543
Utilities Right of Way Fees	63,554	1,259,142	52,961	(1,206,181)	4.2%	(10,593)
Other Licenses, Permits and Fees	155,571	966,983	230,384	(736,599)	23.8%	74,813
Total Licenses, Permits and Privilege Fees	808,176	44,542,872	1,106,580	(43,436,292)	2.5%	298,404
Intergovernmental						
State Shared Expense	2,265,794	21,529,492	2,177,238	(19,352,254)	10.1%	(88,556)
Total State Block Grant	372,553	3,942,848	396,452	(3,546,396)	10.1%	23,899
Department of Social Services	5,942,932	42,473,098	6,312,879	(36,160,219)	14.9%	369,947
Federal Revenues	--	--	15,600	15,600	0.0%	15,600
State Aid to Localities	3,722,450	15,542,002	3,863,299	(11,678,703)	24.9%	140,849
Service Charges on Tax Exempt Property (State PILOT)	330,153	3,698,683	106,961	(3,591,722)	2.9%	(223,192)
All Other Intergovernmental Revenues	128,887	658,166	106,328	(551,838)	16.2%	(22,559)
Total Intergovernmental	12,762,769	87,844,289	12,978,757	(74,865,532)	14.8%	215,988
Service Charges						
Commercial Dumping Fees	--	12,000	--	(12,000)	0.0%	--
Refuse Collection Fees	--	16,614,586	3,780,851	(12,833,735)	22.8%	3,780,851
Safety Related Charges	49,854	318,000	70,542	(247,458)	22.2%	20,688
Rental of Property	53,425	221,000	122,130	(98,870)	55.3%	68,705
Building Service Charges	309,153	826,986	170,645	(656,341)	20.6%	(138,508)
Inspection Fees	723,264	7,190,921	2,009,878	(5,181,043)	28.0%	1,286,614
Recycling Proceeds	171	2,200,000	472,521	(1,727,479)	21.5%	472,350
Health Related Charges	19,843	125,000	45,907	(79,093)	36.7%	26,064
Other Sales - Income	131	363,164	6,488	(356,676)	1.8%	6,357
Printing and Telecom Charges	2,436	21,782	2,134	(19,648)	9.8%	(302)
Other Service Charges	75,616	1,935,288	135,410	(1,799,878)	7.0%	59,794
Total Service Charges	1,233,893	29,828,727	6,816,506	(23,012,221)	22.9%	5,582,613

APPENDIX A

CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED SEPTEMBER 30, 2019
(UNAUDITED)

	YTD FY19 Actual	FY20 Budget	YTD FY20 Actual	FY20 Actual to Budget Positive (Negative)	YTD FY20 Actual as % of Budget	Actual Variance FY19 vs FY20 Positive (Negative)
Fines and Forfeitures						
Richmond Public Library	7,539	65,106	6,472	(58,634)	9.9%	(1,067)
Circuit Court	1,050,593	5,721,000	1,173,125	(4,547,875)	20.5%	122,532
General District Court	144,846	816,225	133,061	(683,164)	16.3%	(11,785)
Juvenile and Domestic Relations District Court	793	5,593	347	(5,246)	6.2%	(446)
Total Fines and Forfeitures	1,203,771	6,607,924	1,313,005	(5,294,919)	19.9%	109,234
Utility Payments						
Utility Pilot Payment	--	20,750,123	834,096	(19,916,027)	4.0%	834,096
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	834,096	(31,125,958)	2.6%	834,096
Miscellaneous Revenues						
Reimbursement of Interest on Long-term Debt	155,374	1,446,510	341,848	(1,104,662)	23.6%	186,474
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	1,970,875	4,397,671	2,128,217	(2,269,454)	48.4%	157,342
Other Payments to General Fund	36,766	235,000	31,282	(203,718)	13.3%	(5,484)
Total Miscellaneous Revenues	2,163,015	6,328,026	2,501,347	(3,826,679)	39.5%	338,332
General Fund Revenues						
	\$ 41,799,701	\$ 743,936,019	\$ 47,782,263	\$ (696,153,756)	6.4%	\$ 5,982,562
Encumbrance Reserve	--	3,460,105	--	(3,460,105)	-	--
Transfers In	--	2,225,585	--	(2,225,585)	0.0%	--
General Fund Revenues and Other Financing Sources	\$ 41,799,701	\$ 749,621,709	\$ 47,782,263	\$ (701,839,446)	6.4%	\$ 5,982,562

* 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. \$ 1.55 million has been collected as of September 30, 2019.

Source: Department of Finance

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED SEPTEMBER 30, 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)
Expenditures						
General Government						
City Council	\$ 264,797	\$ 1,418,458	\$ 284,911	\$ 1,133,547	20.1%	\$ (20,114)
City Clerk	116,768	1,140,247	154,375	985,872	13.5%	(37,607)
Planning and Development Review	2,250,731	11,726,556	2,103,743	9,622,813	17.9%	146,988
Assessor of Real Estate	664,579	4,539,202	748,411	3,790,791	16.5%	(83,832)
City Auditor	250,213	1,990,672	285,806	1,704,866	14.4%	(35,593)
Department of Law	555,591	3,934,608	753,851	3,180,757	19.2%	(198,260)
General Registrar	240,837	2,232,127	306,372	1,925,755	13.7%	(65,535)
Inspector General	39,816	531,886	98,409	433,477	18.5%	(58,593)
Chief Administrative Officer	201,974	775,316	149,120	626,196	19.2%	52,854
Citizen Service and Response	125,448	2,047,773	218,517	1,829,256	10.7%	(93,069)
Budget and Strategic Planning	268,879	1,340,186	257,463	1,082,723	19.2%	11,416
Department of Human Resources	691,065	3,510,729	654,871	2,855,858	18.7%	36,194
Department of Finance	2,093,391	11,629,510	1,865,896	9,763,614	16.0%	227,495
Procurement Services	197,987	1,516,897	250,881	1,266,016	16.5%	(52,894)
Office of Press Secretary to Mayor	96,018	512,644	90,558	422,086	17.7%	5,460
City Treasurer	38,957	187,359	40,808	146,551	21.8%	(1,851)
Economic Development	302,988	3,225,371	365,004	2,860,367	11.3%	(62,016)
Housing and Community Development	146,920	2,129,534	247,536	1,881,998	11.6%	(100,616)
Council Chief of Staff	226,878	1,580,380	185,637	1,394,743	11.7%	41,241
Minority Business Development	136,738	773,010	201,136	571,874	26.0%	(64,398)
City Mayor's Office	231,485	1,012,112	206,811	805,301	20.4%	24,674
Office of Community Wealth Building	531,716	1,985,515	484,191	1,501,324	24.4%	47,525
Total General Government	9,673,776	59,740,092	9,954,307	49,785,785	16.7%	(280,531)
Public Safety and Judiciary						
Judiciary	2,320,597	11,746,915	2,338,915	9,408,000	19.9%	(18,318)
Juvenile and Domestic Relations District Court	72,086	466,200	94,070	372,130	20.2%	(21,984)
City Sheriff	8,346,550	41,116,699	7,987,543	33,129,156	19.4%	359,007
Department of Police	20,343,570	97,230,849	20,319,122	76,911,727	20.9%	24,448
Department of Emergency Communications	1,273,775	5,919,324	1,432,962	4,486,362	24.2%	(159,187)
Department of Fire and Emergency Services	11,352,508	53,798,275	10,705,440	43,092,835	19.9%	647,068
Animal Control	377,064	1,969,600	454,587	1,515,013	23.1%	(77,523)
Total Public Safety and Judiciary	44,086,150	212,247,862	43,332,639	168,915,223	20.4%	753,511
Highways, Streets, Sanitation and Refuse						
Department of Public Works	4,845,992	33,712,166	5,403,383	28,308,783	16.0%	(557,391)
Human Services						
Office of DCAO for Human Services	180,960	1,261,659	314,300	947,359	24.9%	(133,340)
Department of Social Services	9,495,167	48,450,372	9,452,425	38,997,947	19.5%	42,742
Justice Services	1,750,290	9,768,363	1,760,940	8,007,423	18.0%	(10,650)
Department of Public Health	--	4,863,490	1,215,873	3,647,617	25.0%	(1,215,873)
Total Human Services	11,426,417	64,343,883	12,743,538	51,600,345	19.8%	(1,317,121)
Culture and Recreation						
Richmond Public Library	1,124,905	6,304,636	1,181,857	5,122,779	18.7%	(56,952)
Department of Parks, Recreation and Community Facilities	3,888,184	17,863,603	4,290,720	13,572,883	24.0%	(402,536)
Total Culture and Recreation	5,013,089	24,168,239	5,472,577	18,695,662	22.6%	(459,488)

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED SEPTEMBER 30, 2019
(UNAUDITED)**

	YTD FY19 Actual	FY20 Budget	YTD FY20 Actual	FY20 Actual to Budget Positive (Negative)	YTD FY20 Actual as % of Budget	Actual Variance FY19 vs FY20 Positive (Negative)
Education						
Richmond Public Schools	--	175,193,143	39,168,921	136,024,222	22.4%	(39,168,921)
Non-Departmental						
Total Non-Departmental	10,111,451	80,207,026	11,197,049	69,009,977	14.0%	1,085,598
Total Non-Departmental	10,111,451	80,207,026	11,197,049	69,009,977	14.0%	1,085,598
General Fund Expenditures	85,156,875	649,612,410	127,272,414	522,339,996	19.6%	(42,115,539)
Other Financing Sources (Uses)						
Transfers Out - Other Funds	(39,183,249)	(90,638,337)	(34,623,255)	56,015,082	38.2%	4,559,994
Transfers Out - Non-Departmental School Facilities	--	(9,370,962)	(23,726)	9,347,236	0.3%	(23,726)
Total Other Financing Sources (Uses), Net	(39,183,249)	(100,009,299)	(34,646,981)	65,362,318	34.6%	4,536,268
General Fund Expenditures and Other Financing Uses	\$ 124,340,124	\$ 749,621,709	\$ 161,919,395	\$ 587,702,314	21.6%	\$ (37,579,271)
Excess (Deficiency) of Revenues Over (Under) Expenditures-Excludes Transfers	(43,357,174)	94,323,609	(79,490,151)	173,813,760	-84.3%	36,132,977
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses Includes Transfers	(82,540,423)	--	(114,137,132)	(114,137,132)	--	(31,596,709)

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 SEPTEMBER 30, 2019
(UNAUDITED)

	FY20
	ENCUMBRANCES
ENCUMBRANCES	
General Government	
City Council	450
City Clerk	252,312
PDR	305,784
City Assessor	8,160
City Auditor	210,794
Dept Law	49,877
Registrar	121,164
CAO	0
Budget	423
Inspector General	2,086
HR	61,768
Finance	930,104
Procurement	0
Press Secretary	340
Department of Citizen Service and Response	66,322
Economic Devel	226,282
Housing	39,723
Council Chief of Staff	327
Minority Business	1,197
Mayor's Office	0
Office of Comm Wealth	3,786
Total General Government	<u>2,280,899</u>
Public Safety and Judiciary	
Judiciary Circuit Court	40,302
Juvenile Court	22,701
Sheriff	7,080,700
Police	1,204,515
Emergency Communication	860,496
Fire	58,047
Animal Control	11,579
Total Public Safety and Judiciary	<u>9,278,340</u>
Highways, Streets, Sanitation and Refuse	
Department of Public Works	<u>1,520,516</u>
Total Highway, Streets, Sanitation and Refuse	<u>1,520,516</u>
Human Services	
Office of DCAO for Human Services	1,525
Department of Social Services	502,303
Justice Services	993,756
CSU-Probation Services	12,736
Department of Public Health	3,647,618
Total Human Services	<u>5,157,938</u>
Culture and Recreation	
Richmond Public Library	434,073
Department of Parks, Recreation and Community Facilities	<u>196,262</u>
Total Culture and Recreation	<u>630,335</u>
Total General Fund Encumbrances	\$ 18,868,028