

City of Richmond

Monthly Financial Report

**JANUARY
2020**





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Letter of Transmittal

February 15, 2020

The Administration is pleased to present the January 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 January 31, 2020. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending January 31, 2019 and 2020 as comparison to the full year budget.

It should be noted that the numbers contained in this MFR will be impacted by timing differences in receipts and payments from the previous fiscal year, and the renewed efforts of the Finance Department to improve the financial reporting process. As a reminder, the City has a modified 45-day accrual period.

Exhibit 1 indicates that as of January 31, 2020, General Fund revenues totaled \$312.1 million, or 42.0%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of January 31, 2020, General Fund expenditures totaled \$347.5 million, or 52.9% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$12.9 million. City Sheriff, Police, Public Works, 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 January 31, 2020. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$636.8 million to \$740.7 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 \$266.2 million as of January 31, 2020.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of January 31, 2020, as well as the month-to-month aging beginning in January 31, 2019.

Exhibit 7 provides the breakdown of the delinquent tax figures.

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

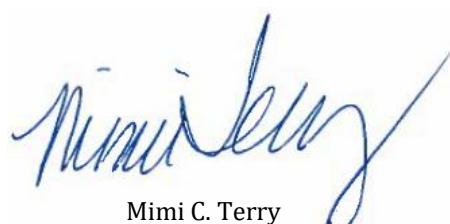
We would like to thank all City agencies, departments, and staff for their assistance and cooperation in providing timely and accurate information in support of the preparation of this report.

Sincerely,



John Wack.

Director of Finance



Mimi C. Terry

Deputy Director of Finance

Monthly Financial Report

Prepared By:

Jamyce Vinson, General Accounting Manager

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	\$ 209,260,361	\$ 536,824,127	\$ 230,806,399	\$ (306,017,728)	43.0%	\$ 21,546,038
Licenses, Permits, and Privilege Fees	1,519,897	44,542,872	4,827,681	(39,715,191)	10.8%	3,307,784
Intergovernmental	38,867,320	87,844,289	40,293,282	(47,551,007)	45.9%	1,425,962
Service Charges	10,285,672	29,828,727	15,966,754	(13,861,973)	53.5%	5,681,082
Fines and Forfeitures	3,401,481	6,607,924	4,017,285	(2,590,639)	60.8%	615,804
Utility Payments	16,755,835	31,960,054	14,592,616	(17,367,438)	45.7%	(2,163,219)
Miscellaneous Revenues	4,700,385	6,328,026	1,635,838	(4,692,188)	25.9%	(3,064,547)
<i>Subtotal General Fund Revenues</i>	<i>\$ 284,790,951</i>	<i>\$ 743,936,019</i>	<i>\$ 312,139,855</i>	<i>\$ (431,796,164)</i>	<i>42.0%</i>	<i>\$ 27,348,904</i>
Encumbrance Reserve	--	3,460,105	--	(3,460,105)	--	0
Transfers In	--	9,439,225	--	(9,439,225)	0.0%	0
Grand Total General Fund Revenues	\$ 284,790,951	\$ 756,835,349	\$ 312,139,855	\$ (444,695,494)	41.2%	\$ 27,348,904



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	\$ 26,049,390	\$ 59,740,092	\$ 27,856,595	\$ 31,883,497	46.6%	\$ (1,807,205)
Public Safety and Judiciary	114,204,984	212,247,862	116,096,973	96,150,889	54.7%	(1,891,989)
Highways, Streets, Sanitation and Refuse	16,384,979	33,712,166	15,839,402	17,872,764	47.0%	545,577
Human Services	32,623,714	64,343,883	32,498,112	31,845,771	50.5%	125,602
Culture and Recreation	12,569,578	24,168,239	13,560,127	10,608,112	56.1%	(990,549)
Education	78,337,842	175,193,143	87,596,572	87,596,571	50.0%	(9,258,730)
Non-Departmental	28,437,158	87,170,666	54,019,786	33,150,880	62.0%	25,582,628
<i>Subtotal General Fund Expenditures</i>	\$ 308,607,645	\$ 656,576,050	\$ 347,467,567	\$ 309,108,483	52.9%	\$ (38,859,922)
Other Financing Uses	(42,037,211)	(100,259,299)	(45,082,434)	55,176,865	45.0%	(3,045,223)
Grand Total General Fund Expenditures	\$ 350,644,856	\$ 756,835,349	\$ 392,550,001	\$ 364,285,348	51.9%	\$ (41,905,145)

Encumbrances

Exhibit 3

FY20 Encumbrances

\$7M

\$6.47M

\$6M

\$5M

\$4M

\$3M

\$2M

\$1M

\$0M

\$1.51M

\$1.66M

\$2.87M

\$.44M

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 January 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	FY20 Encumbrances
General Government	\$ 1,509,656
Public Safety and Judiciary	6,465,610
Highways, Streets, Sanitation and Refuse	1,657,956
Human Services	2,865,718
Culture and Recreation	437,066
Grand Total General Fund Encumbrances	\$ 12,936,006

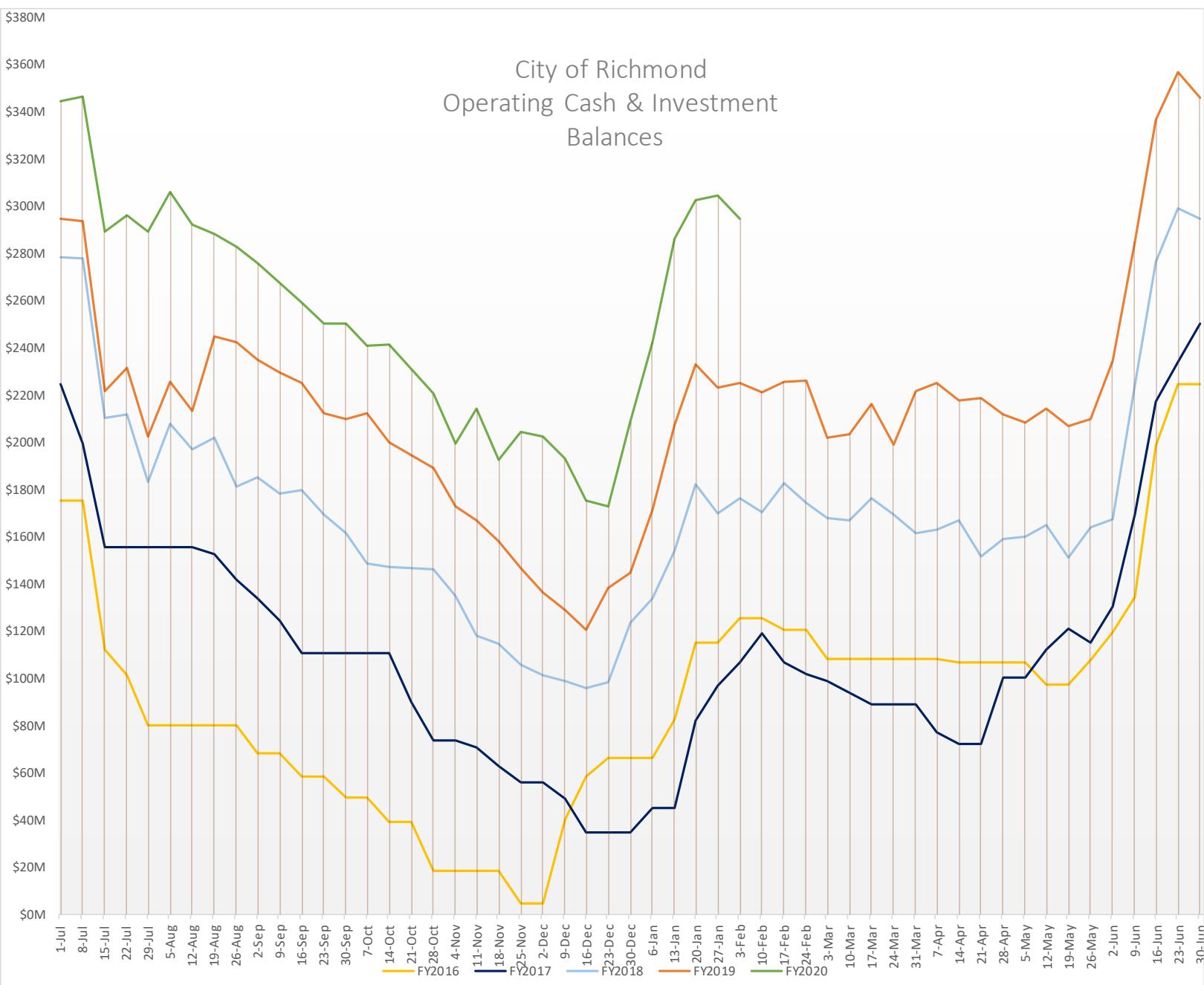
Encumbrances

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 January 2020 are above.

Operating Cash & Investment Balances

Exhibit 4

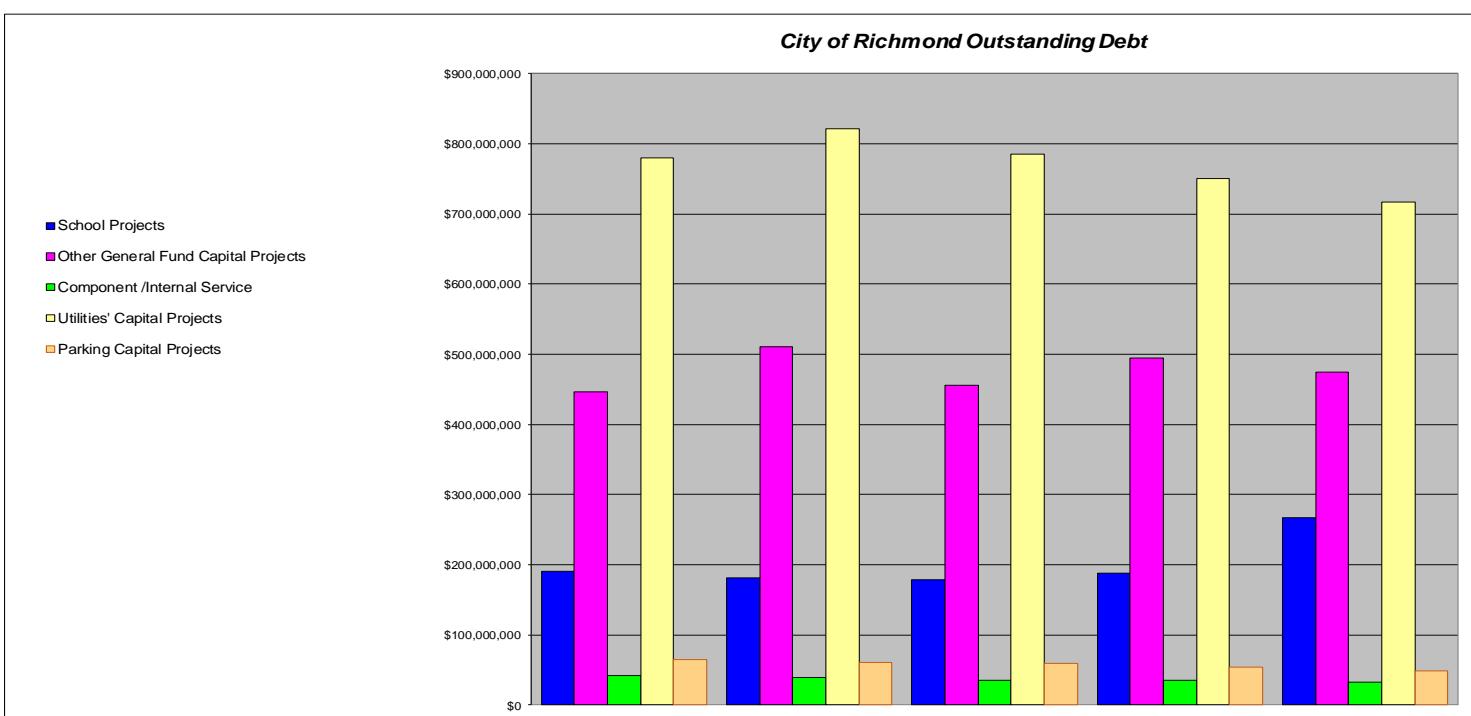


Current as of: January 31, 2020

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 January 31, 2020
Paid From General Fund								
Schools Capital Projects - CIP New Schools-Line of Credit BAN	\$ 190,397,322	\$ 181,548,336	\$ 178,852,448	\$ 181,781,159 6,200,000	5,292,046	87,717,205	4,159,092	\$ 260,047,226 6,200,000
General Government Projects-CIP Justice Center Project Carpenter Center Project Transportation Infrastructure Coliseum Project Cemetery Projects 730 Theatre Row Building EDA - Leigh St Training Camp Project City CIP Projects-Line of Credit BAN	237,255,608 95,673,439 19,750,566 69,584,605 3,776,228 249,027 6,084,354 9,000,000 5,000,000	220,488,245 93,321,884 18,692,727 65,566,281 3,323,965 218,059 5,084,301 9,000,000 95,000,000	251,488,697 87,995,666 16,604,092 83,476,114 2,859,786 187,065 4,077,587 8,500,000 -	257,827,827 85,688,541 15,458,764 86,419,029 2,398,608 156,017 3,051,487 7,940,000 36,000,000	13,593,165 15,592 1,197,824 3,530,047 469,878 31,057 1,049,527 - 9,000,000	31,276,687 - - 13,735,536 - - - - 45,000,000	7,764,550 - - 1,799,553 - - - - -	267,746,799 85,672,949 14,260,940 94,824,965 1,928,730 124,960 2,001,960 7,940,000 -
Subtotal General Fund	636,771,149	692,243,798	634,041,455	682,921,432	25,179,136	141,729,428	58,723,195	740,748,529
Paid From Internal Service Fund/Component Units								
Fleet Internal Sys Fund Advantage Richmond Corporation EDA - Stone Brewery Project HUD Section 108 Notes	3,722,697 5,125,893 23,000,000 10,125,000	2,481,798 4,205,462 22,415,000 9,605,000	1,240,899 3,235,406 21,805,000 9,080,000	- 2,213,049 21,170,000 11,157,000	1,077,478 - - 670,000	- - - -	- - - -	1,135,571 21,170,000 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 Subtotal Parking Enterprise Fund	65,268,255 65,268,255	60,712,484 60,712,484	59,116,597 59,116,597	53,622,504 53,622,504	5,691,192 5,691,192	- -	- -	47,931,312 47,931,312
Utilities - General Obligation Bonds Utilities - Revenue Bonds Subtotal Utilities' Enterprise Func	85,667,294 694,547,788 780,215,082	66,227,017 755,518,747 821,745,764	45,689,904 738,777,749 784,467,653	34,861,842 714,818,327 749,680,171	11,142,476 22,285,763 33,428,239	155,572.00 - 155,572.00	161,805.00 - 161,805.00	23,713,133 692,532,564 716,245,697
Total Debt of the City	\$ 1,524,228,076	\$ 1,613,409,306	\$ 1,512,987,010	\$ 1,520,764,156	\$ 66,046,045	\$ 141,885,000	\$ 58,885,000	\$ 1,537,718,109



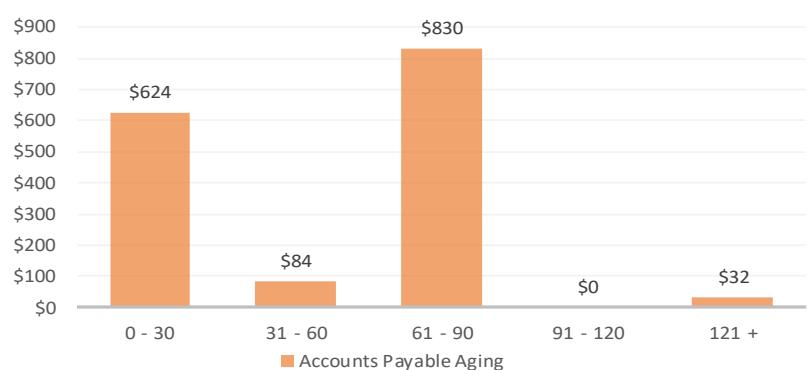
Current as of: January 31, 2020

Accounts Payable

Exhibit 6

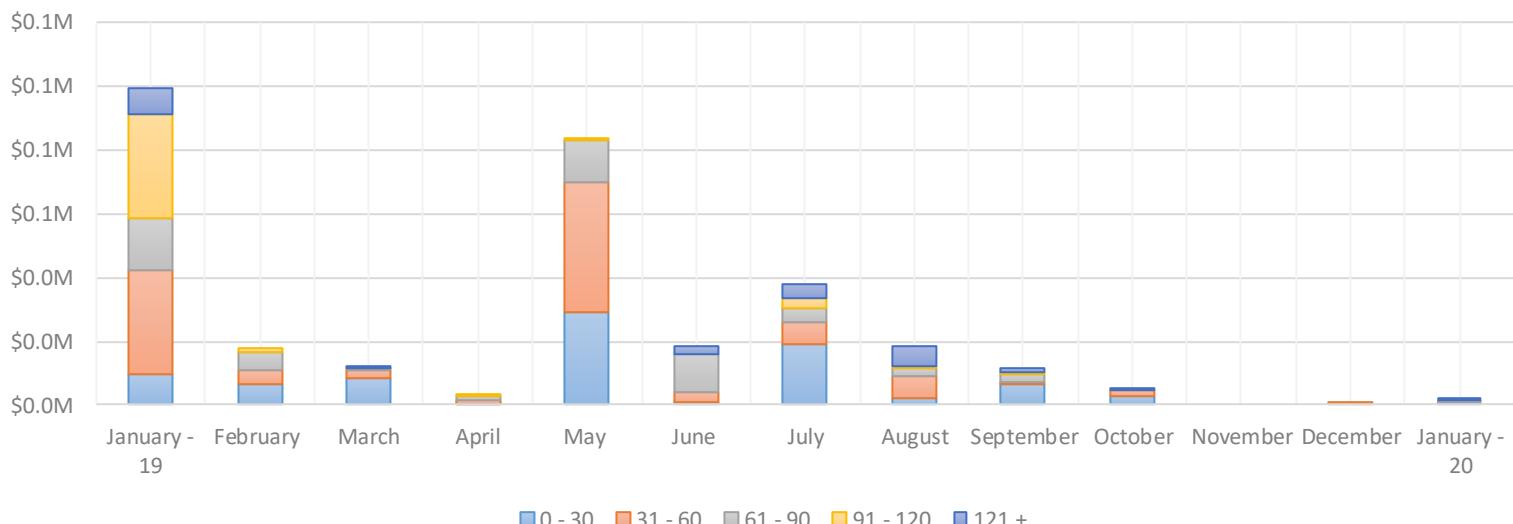
Aging Report

Days	Amount
0 - 30	\$ 624
31 - 60	84
61 - 90	830
91 - 120	0
121 +	32
Total	\$ 1,570



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

AP Aging Data for Fiscal Year 2019-2020



Current as of: January 31, 2020

Delinquent Taxes

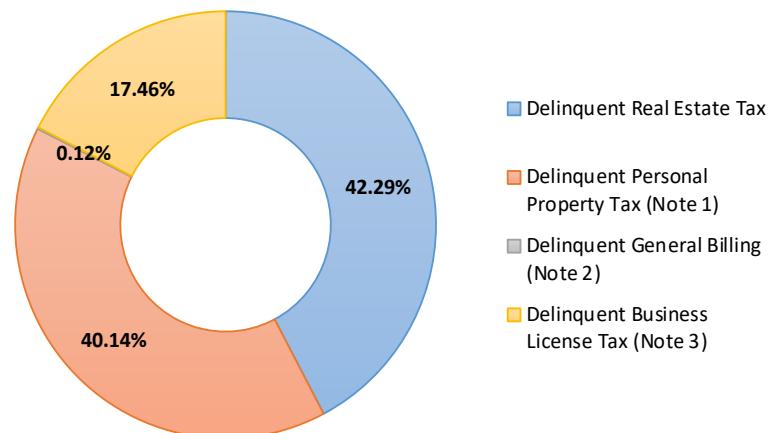
Exhibit 7

YTD FY20 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 18,935,569
Delinquent Personal Property Tax (Note 1)	17,976,265
Delinquent General Billing (Note 2)	51,901
Delinquent Business License Tax (Note 3)	7,816,369
Grand Total	\$ 44,780,104

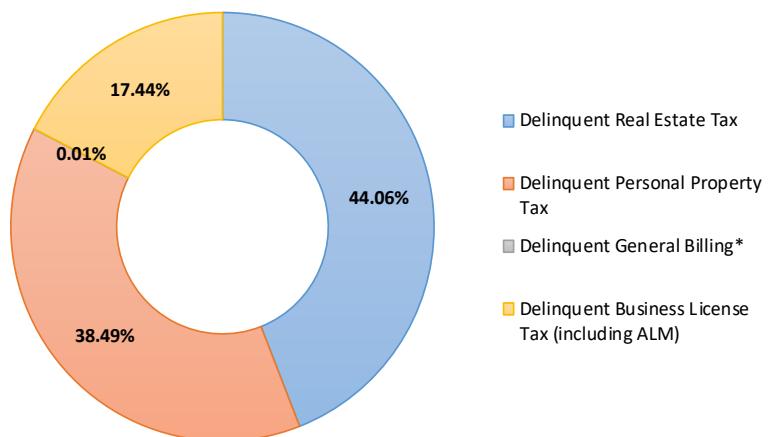
Note:

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	\$ 17,116,990
Delinquent Personal Property Tax	14,951,539
Delinquent General Billing*	3,651
Delinquent Business License Tax (including ALM)	6,775,503
Grand Total	\$ 38,847,683



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

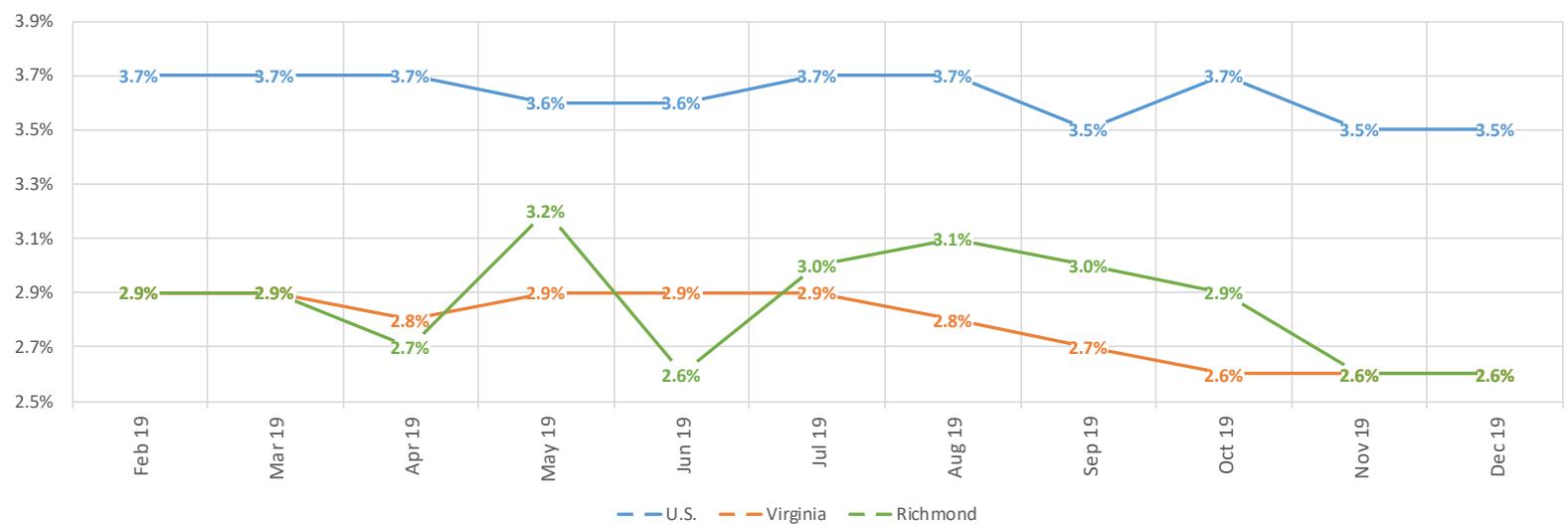
Source: Department of Finance - Revenue Administration

Current as of: January 31, 2020

Economic Indicators

Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- The local unemployment rate remained unchanged at 2.6% in December 2019. January 2020 information is currently unavailable.
- The City's unemployment rate continues to be below the national average level and is equal to the state level in December.
- 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 3.5% in December 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)	95
Total Value	\$ 71,363
Value Per License	\$ 751
YTD Retail Sales Tax	\$ 14,633,403
YTD Meals Tax (7.5%)	\$ 23,678,953
YTD Transient Lodging Tax (per MUNIS)	\$ 5,376,577
YTD Transient Lodging Tax (Per RAPIDS)	\$ 5,353,792
Variance due to Timing/Accruals	\$ 22,784

Source: Department of Finance

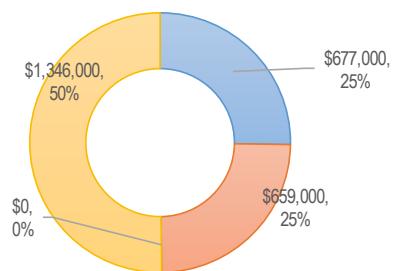
Current as of: January 31, 2020

Economic Indicators

Exhibit 8—Continued

Dollar Value of New Constructions For
JANUARY 2020

■ Single Family ■ Multi-Family ■ Commercial ■ Industrial

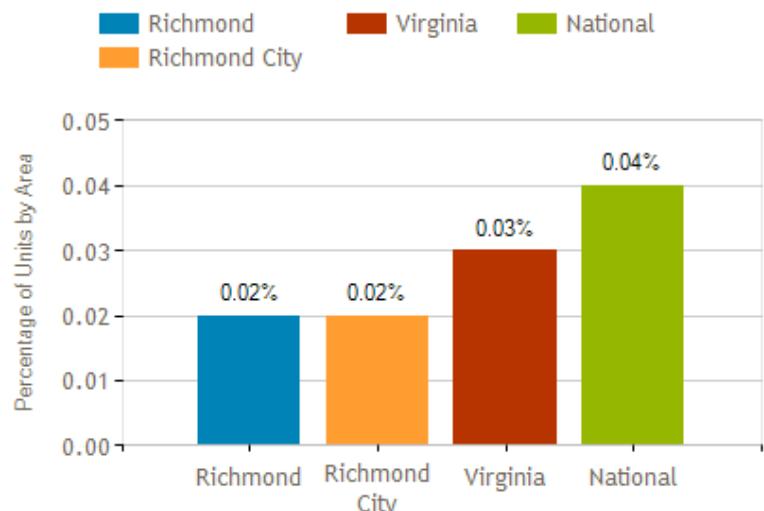
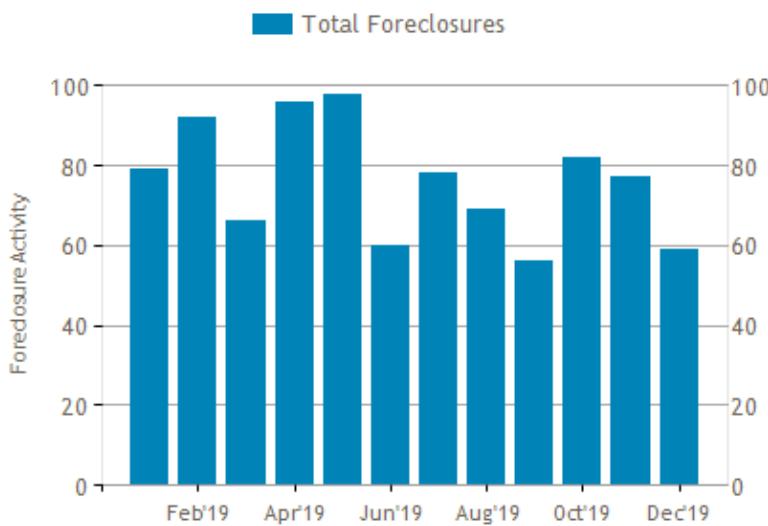


Dollar Value of Residential Sales



Source: City Assessor's Office

Foreclosure Data



Source: RealtyTrac.com

Current as of: January 31, 2020

Appendix

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

	YTD FY19	FY20	YTD FY20	FY20	YTD FY20	Actual Variance
	Actual	Budget	Actual	Actual to Budget	Actual as % of	FY19 vs FY20
				Positive (Negative)	Budget	Positive (Negative)
Revenues						
City Taxes						
Real Estate	\$ 132,375,580	\$ 291,843,452	\$ 145,721,320	\$ (146,122,132)	49.9%	\$ 13,345,740
Sales-1% Local	14,765,163	35,865,100	14,633,403	(21,231,697)	40.8%	(131,760)
Personal Property	1,772,610	59,718,059	2,102,829	(57,615,230)	3.5%	330,219
Machinery and Tools	47,196	13,426,000	159,018	(13,266,982)	1.2%	111,822
Utility Sales Tax Gas	939,579	4,870,715	2,334,717	(2,535,998)	47.9%	1,395,138
Utility Sales Tax Electric	5,900,867	13,595,806	5,886,663	(7,709,143)	43.3%	(14,204)
Utility Sales Tax Telephone	52,376	181,776	70	(181,706)	0.0%	(52,306)
State Communication Taxes	7,299,950	14,530,000	6,980,444	(7,549,556)	48.0%	(319,506)
Bank Stock	--	8,418,200	183,835	(8,234,365)	2.2%	183,835
Prepared Food	17,522,475	36,791,413	18,872,126	(17,919,287)	51.3%	1,349,651
*Prepared Food-School Facilities	4,463,064	9,370,962	4,806,827	(4,564,135)	51.3%	343,763
Cigarette Tax	--	3,050,000	2,413,784	(636,216)	79.1%	2,413,784
Lodging Tax	5,651,115	9,045,680	6,177,906	(2,867,774)	68.3%	526,791
Admission	1,175,508	2,646,800	1,980,375	(666,425)	74.8%	804,867
Real Estate Taxes - Delinquent	8,482,912	13,489,000	7,502,033	(5,986,967)	55.6%	(980,879)
Personal Property Taxes - Delinquent	4,706,455	9,699,533	5,952,555	(3,746,978)	61.4%	1,246,100
Private Utility Poles and Conduits	57,787	170,689	--	(170,689)	0.0%	(57,787)
Penalties and Interest	2,720,967	7,915,080	3,654,033	(4,261,047)	46.2%	933,066
Titling Tax-Mobile Home	1,560	9,807	1,860	(7,947)	19.0%	300
State Recordation	550,155	1,000,000	544,826	(455,174)	54.5%	(5,329)
Property Rental 1%	82,301	119,055	39,573	(79,482)	33.2%	(42,728)
Vehicle Rental Tax	615,261	875,000	689,094	(185,906)	78.8%	73,833
Telephone Commissions	77,480	192,000	169,109	(22,891)	88.1%	91,629
Total City Taxes	209,260,361	536,824,127	230,806,399	(306,017,728)	43.0%	21,546,038
Licenses, Permits and Privilege Fees						
Business and Professional	49,409	35,872,302	1,135,610	(34,736,692)	3.2%	1,086,201
Vehicle	638,897	6,434,930	1,467,182	(4,967,748)	22.8%	828,285
Transfers, Penalties, Interest & Delinquent Collections	5,066	9,515	10,186	671	107.1%	5,120
Utilities Right of Way Fees	427,822	1,259,142	372,426	(886,716)	29.6%	(55,396)
Other Licenses, Permits and Fees	398,703	966,983	1,842,177	875,194	190.5%	1,443,474
Total Licenses, Permits and Privilege Fees	1,519,897	44,542,872	4,827,681	(39,715,191)	10.8%	3,307,784
Intergovernmental						
State Shared Expense	9,208,323	21,529,492	9,342,519	(12,186,973)	43.4%	134,196
Total State Block Grant	1,807,237	3,942,848	2,138,382	(1,804,466)	54.2%	331,145
Department of Social Services	18,311,207	42,473,098	18,777,923	(23,695,175)	44.2%	466,716
Federal Revenues	--	--	226,975	226,975	0.0%	226,975
State Aid to Localities	7,440,894	15,542,002	7,729,363	(7,812,639)	49.7%	288,469
Service Charges on Tax Exempt Property (State PILOT)	1,757,350	3,698,683	1,751,713	(1,946,970)	47.4%	(5,637)
All Other Intergovernmental Revenues	342,309	658,166	326,407	(331,759)	49.6%	(15,902)
Total Intergovernmental	38,867,320	87,844,289	40,293,282	(47,551,007)	45.9%	1,425,962
Service Charges						
Commercial Dumping Fees	--	12,000	--	(12,000)	0.0%	--
Refuse Collection Fees	5,092,719	16,614,586	8,912,201	(7,702,385)	53.6%	3,819,482
Safety Related Charges	128,402	318,000	135,245	(182,755)	42.5%	6,843
Rental of Property	196,613	221,000	192,843	(28,157)	87.3%	(3,770)
Building Service Charges	868,728	826,986	732,754	(94,232)	88.6%	(135,974)
Inspection Fees	2,932,685	7,190,921	4,422,584	(2,768,337)	61.5%	1,489,899
Recycling Proceeds	632,479	2,200,000	1,107,828	(1,092,172)	50.4%	475,349
Health Related Charges	70,599	125,000	89,751	(35,249)	71.8%	19,152
Other Sales - Income	145,884	363,164	20,614	(342,550)	5.7%	(125,270)
Printing and Telecom Charges	6,484	21,782	7,186	(14,596)	33.0%	702
Other Service Charges	211,079	1,935,288	345,748	(1,589,540)	17.9%	134,669
Total Service Charges	10,285,672	29,828,727	15,966,754	(13,861,973)	53.5%	5,681,082

APPENDIX A

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

	YTD FY19	FY20	YTD FY20	FY20	YTD FY20	Actual Variance
	Actual	Budget	Actual	Actual to Budget Positive (Negative)	Actual as % of Budget	FY19 vs FY20 Positive (Negative)
Fines and Forfeitures						
Richmond Public Library	23,599	65,106	25,675	(39,431)	39.4%	2,076
Circuit Court	2,982,653	5,721,000	3,626,711	(2,094,289)	63.4%	644,058
General District Court	392,832	816,225	364,191	(452,034)	44.6%	(28,641)
Juvenile and Domestic Relations District Court	2,397	5,593	708	(4,885)	12.7%	(1,689)
Total Fines and Forfeitures	<u>3,401,481</u>	<u>6,607,924</u>	<u>4,017,285</u>	<u>(2,590,639)</u>	<u>60.8%</u>	<u>615,804</u>
Utility Payments						
Utility Pilot Payment	14,849,837	20,750,123	14,035,259	(6,714,864)	67.6%	(814,578)
DPU Payments	--	7,583,756	--	(7,583,756)	0.0%	--
Utility Payment - City Services	1,905,998	3,344,142	557,357	(2,786,785)	16.7%	(1,348,641)
Utilities Payment for Collection Service	--	282,033	--	(282,033)	0.0%	--
Total Utility Payments	<u>16,755,835</u>	<u>31,960,054</u>	<u>14,592,616</u>	<u>(17,367,438)</u>	<u>45.7%</u>	<u>(2,163,219)</u>
Miscellaneous Revenues						
Reimbursement of Interest on Long-term Debt	657,479	1,446,510	505,549	(940,961)	34.9%	(151,930)
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	3,934,145	4,397,671	1,040,956	(3,356,715)	23.7%	(2,893,189)
Other Payments to General Fund	108,761	235,000	89,333	(145,667)	38.0%	(19,428)
Total Miscellaneous Revenues	<u>4,700,385</u>	<u>6,328,026</u>	<u>1,635,838</u>	<u>(4,692,188)</u>	<u>25.9%</u>	<u>(3,064,547)</u>
General Fund Revenues						
	\$ 284,790,951	\$ 743,936,019	\$ 312,139,855	\$ (431,796,164)	42.0%	\$ 27,348,904
Encumbrance Reserve	--	3,460,105	--	(3,460,105)	-	--
Transfers In	--	9,439,225	--	(9,439,225)	0.0%	--
General Fund Revenues and Other Financing Sources	\$ 284,790,951	\$ 756,835,349	\$ 312,139,855	\$ (444,695,494)	41.2%	\$ 27,348,904

* 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. \$ 4.81 million has been collected as of January 31, 2020.

Source: Department of Finance

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED JANUARY 31, 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	\$ 711,372	\$ 1,418,458	\$ 716,226	\$ 702,232	50.5%	\$ (4,854)
City Clerk	324,093	1,140,247	610,431	529,816	53.5%	(286,338)
Planning and Development Review	5,692,050	11,726,556	5,714,601	6,011,955	48.7%	(22,551)
Assessor of Real Estate	1,819,863	4,539,202	2,003,502	2,535,700	44.1%	(183,639)
City Auditor	895,803	1,990,672	1,035,656	955,016	52.0%	(139,853)
Department of Law	1,485,207	3,934,608	1,987,256	1,947,352	50.5%	(502,049)
General Registrar	945,755	2,232,127	1,092,917	1,139,210	49.0%	(147,162)
Inspector General	110,421	531,886	290,961	240,925	54.7%	(180,540)
Chief Administrative Officer	551,257	775,316	324,250	451,066	41.8%	227,007
Citizen Service and Response	423,365	2,047,773	591,618	1,456,155	28.9%	(168,253)
Budget and Strategic Planning	666,214	1,340,186	701,454	638,732	52.3%	(35,240)
Department of Human Resources	1,512,648	3,510,729	1,866,121	1,644,608	53.2%	(353,473)
Department of Finance	5,321,229	11,629,510	5,219,263	6,410,247	44.9%	101,966
Procurement Services	613,117	1,516,897	678,699	838,198	44.7%	(65,582)
Office of Press Secretary to Mayor	253,465	512,644	250,284	262,360	48.8%	3,181
City Treasurer	100,609	187,359	104,168	83,191	55.6%	(3,559)
Economic Development	1,518,802	3,225,371	1,436,609	1,788,762	44.5%	82,193
Housing and Community Development	498,726	2,129,534	533,559	1,595,975	25.1%	(34,833)
Council Chief of Staff	632,245	1,580,380	617,262	963,118	39.1%	14,983
Minority Business Development	350,014	773,010	444,765	328,245	57.5%	(94,751)
City Mayor's Office	656,669	1,012,112	634,885	377,227	62.7%	21,784
Office of Community Wealth Building	966,441	1,985,515	1,002,108	983,407	50.5%	(35,667)
Total General Government	26,049,390	59,740,092	27,856,595	31,883,497	46.6%	(1,807,205)
Public Safety and Judiciary						
Judiciary	6,071,596	11,746,915	6,154,809	5,592,106	52.4%	(83,213)
Juvenile and Domestic Relations District Court	212,731	466,200	240,493	225,707	51.6%	(27,762)
City Sheriff	21,919,225	41,116,699	22,237,211	18,879,488	54.1%	(317,986)
Department of Police	53,191,730	97,230,849	54,766,392	42,464,457	56.3%	(1,574,662)
Department of Emergency Communications	2,625,205	5,919,324	2,989,473	2,929,851	50.5%	(364,268)
Department of Fire and Emergency Services	29,142,905	53,798,275	28,548,686	25,249,589	53.1%	594,219
Animal Control	1,041,592	1,969,600	1,159,909	809,691	58.9%	(118,317)
Total Public Safety and Judiciary	114,204,984	212,247,862	116,096,973	96,150,889	54.7%	(1,891,989)
Highways, Streets, Sanitation and Refuse						
Department of Public Works	16,384,979	33,712,166	15,839,402	17,872,764	47.0%	545,577
Human Services						
Office of DCAO for Human Services	502,345	1,261,659	776,580	485,079	61.6%	(274,235)
Department of Social Services	24,262,054	48,450,372	24,560,396	23,889,976	50.7%	(298,342)
Justice Services	4,836,447	9,768,363	4,729,391	5,038,972	48.4%	107,056
Department of Public Health	3,022,868	4,863,490	2,431,745	2,431,745	50.0%	591,123
Total Human Services	32,623,714	64,343,883	32,498,112	31,845,771	50.5%	125,602
Culture and Recreation						
Richmond Public Library	3,150,490	6,304,636	3,237,682	3,066,954	51.4%	(87,192)
Department of Parks, Recreation and Community Facilities	9,419,088	17,863,603	10,322,445	7,541,158	57.8%	(903,357)
Total Culture and Recreation	12,569,578	24,168,239	13,560,127	10,608,112	56.1%	(990,549)

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED JANUARY 31, 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	78,337,842	175,193,143	87,596,572	87,596,571	50.0%	(9,258,730)
Non-Departmental						
Total Non-Departmental	28,437,158	87,170,666	54,019,786	33,150,880	62.0%	25,582,628
Total Non-Departmental	28,437,158	87,170,666	54,019,786	33,150,880	62.0%	25,582,628
General Fund Expenditures	308,607,645	656,576,050	347,467,567	309,108,483	52.9%	(38,859,922)
Other Financing Sources (Uses)						
Transfers Out - Other Funds	(42,037,211)	(90,888,337)	(45,082,434)	45,805,903	49.6%	(3,045,223)
Transfers Out - Non-Departmental School Facilities		(9,370,962)	--	9,370,962	0.0%	0
Total Other Financing Sources (Uses), Net	(42,037,211)	(100,259,299)	(45,082,434)	55,176,865	45.0%	(3,045,223)
General Fund Expenditures and Other Financing Uses	\$ 350,644,856	\$ 756,835,349	\$ 392,550,001	\$ 364,285,348	51.9%	\$ (41,905,145)
Excess (Deficiency) of Revenues Over (Under) Expenditures-Excludes Transfers						
	(23,816,694)	87,359,969	(35,327,712)	122,687,682	-40.4%	11,511,018
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses Includes Transfers						
	(65,853,905)	--	(80,410,146)	(80,410,146)	--	(14,556,241)

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 JANUARY 31, 2020
(UNAUDITED)

	FY20	ENCUMBRANCES
ENCUMBRANCES		
General Government		
City Council	\$ 235	
City Clerk	46,228	
PDR	392,607	
City Assessor	4,463	
City Auditor	12,278	
Dept Law	47,387	
Registrar	12,561	
CAO	16,500	
Budget	53	
Inspector General	9,320	
HR	19,586	
Finance	459,576	
Procurement	0	
Press Secretary	278	
Department of Citizen Service and Response	162,768	
Economic Devel	115,347	
Housing	39,920	
Council Chief of Staff	143,249	
Minority Business	17,588	
Mayor's Office	0	
Office of Comm Wealth	9,712	
Total General Government	<u>1,509,656</u>	
Public Safety and Judiciary		
Judiciary Circuit Court	35,436	
Juvenile Court	23,989	
Sheriff	4,090,545	
Police	1,428,447	
Emergency Communication	411,546	
Fire	393,688	
Animal Control	81,959	
Total Public Safety and Judiciary	<u>6,465,610</u>	
Highways, Streets, Sanitation and Refuse		
Department of Public Works	<u>1,657,956</u>	
Total Highway, Streets, Sanitation and Refuse	<u>1,657,956</u>	
Human Services		
Office of DCAO for Human Services	426	
Department of Social Services	975,096	
Justice Services	657,272	
CSU-Probation Services	17,051	
Department of Public Health	1,215,873	
Total Human Services	<u>2,865,718</u>	
Culture and Recreation		
Richmond Public Library	270,610	
Department of Parks, Recreation and Community Facilities	166,456	
Total Culture and Recreation	<u>437,066</u>	
Total General Fund Encumbrances	\$ 12,936,006	