

City of Richmond Monthly Financial Report

**AUGUST
2018**





Table of Contents

Letter of Transmittal.....3

General Fund Revenues5

General Fund Expenditures.....6

General Fund Encumbrance Report.....7

Operating Cash & Investment Balances.....9

Outstanding Long Term Debt10

Accounts Payable Aging Report.....11

Delinquent Taxes.....12

Economic Indicators.....13

Appendix.....15



Letter of Transmittal

September 15, 2018

The Administration is pleased to present the August 31, 2018, Monthly Financial Report (MFR) pursuant to City Ordinances 2015-213-207 and 2018-100.

This MFR is intended to provide informative and relevant financial data to City Council. The report includes highlights of the City's financial condition as of August 31, 2018. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending August 31, 2018 and 2019 as comparison to the full year budget.

It should be noted that the numbers contained in this MFR will be impacted by the 2018 fiscal year-end closing process (accruals), 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 August 31, 2018, General Fund revenues totaled \$19.3 million, or 2.7%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of August 31, 2018, General Fund expenditures totaled \$56.1 million, or 9.3% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$15.2 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 2015 to 2019.

Exhibit 5 is a chart of the City's outstanding long term debt as of June 30 for fiscal years 2015 to 2018, as well as the debt related activity for the period ending August 31, 2018. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$633.6 million to \$654.9 million. During the same period the debt associated with school capital projects increased from \$179.5 million at the end of June 30, 2015 to \$186.4 million as of August 31, 2018.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of August 31, 2018, as well as the month-to-month aging beginning in August 31, 2017.

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:

Warren Estes, Assistant Controller

Revenues

Exhibit 1—Dollars In

Source	YTD FY18 Actual	FY19 Final Budget	YTD FY19 Actual	FY19 Budget to Actual	FY19 % of Final Budget	Variance FY18 vs FY19
City Taxes	\$ 9,803,762	\$ 502,755,103	\$ 11,708,955	\$ (491,046,148)	2.3%	\$ 1,905,193
Licenses, Permits, and Privilege Fees	299,773	43,102,077	218,208	(42,883,869)	0.5%	(81,565)
Intergovernmental	3,987,026	86,888,350	4,264,402	(82,623,948)	4.9%	277,376
Service Charges	336,478	28,105,912	502,243	(27,603,669)	1.8%	165,765
Fines and Forfeitures	649,380	6,537,185	667,557	(5,869,628)	10.2%	18,177
Utility Payments	0	31,700,942	--	(31,700,942)	0.0%	0
Miscellaneous Revenues	1,026,431	3,341,850	1,945,985	(1,395,865)	58.2%	919,554
<i>Subtotal General Fund Revenues</i>	\$ 16,102,850	\$ 702,431,419	\$ 19,307,350	\$ (683,124,069)	2.7%	\$ 3,204,500
Encumbrance Roll Forward	--	--	--	--	0.0%	--
Transfers In	--	17,470,800	--	(17,470,800)	0.0%	--
Grand Total General Fund Revenues	\$ 16,102,850	\$ 719,902,219	\$ 19,307,350	\$ (700,594,869)	2.7%	\$ 3,204,500



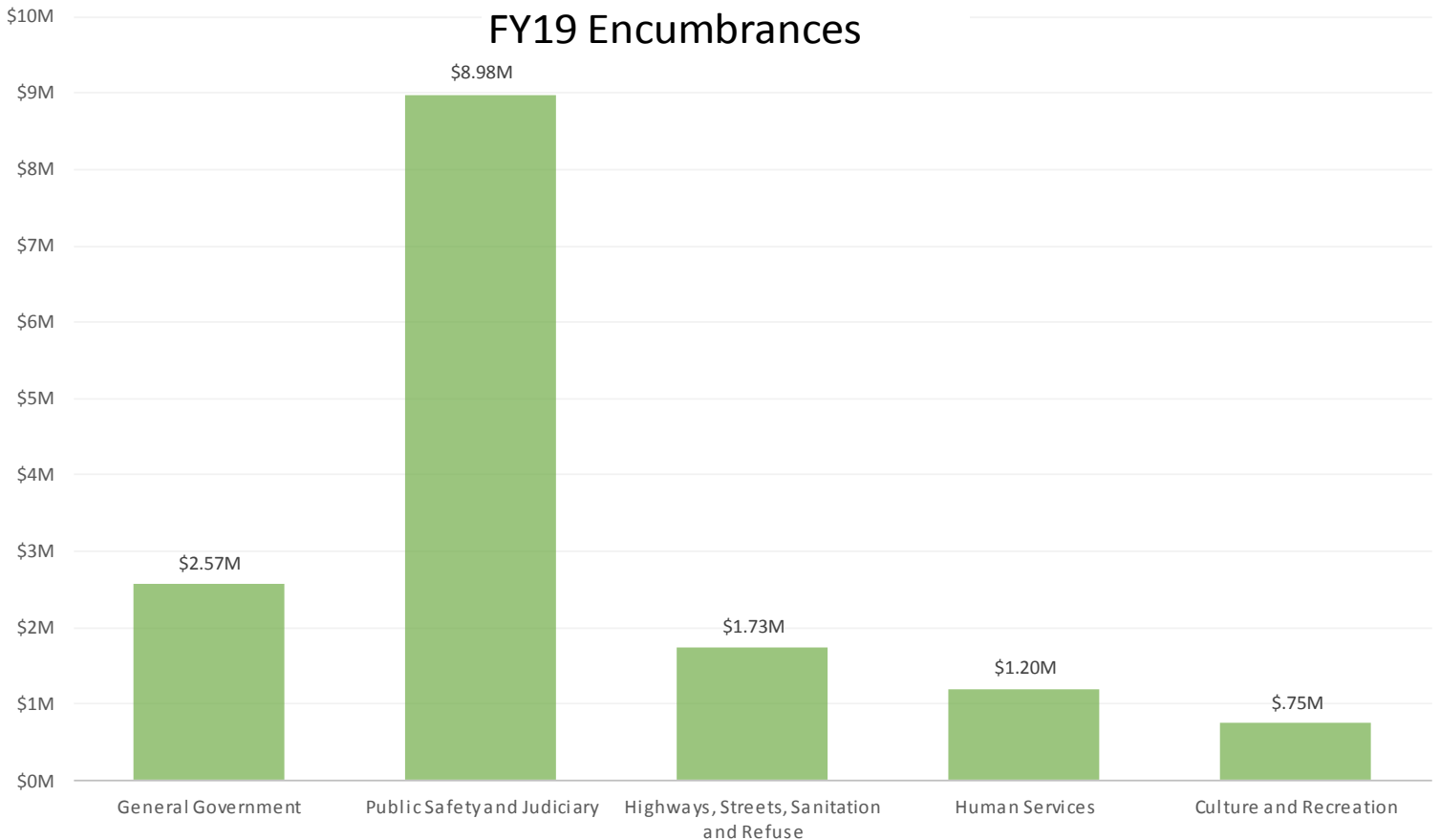
Expenditures

Exhibit 2—Dollars Out

Source	YTD FY18 Actual	FY19 Final Budget	YTD FY19 Actual	FY19 Budget to Actual	FY19 % of Final Budget	Variance FY18 vs FY19
General Government	\$ 6,716,939	\$ 54,004,010	\$ 6,395,648	\$ 47,608,362	11.8%	\$ 321,291
Public Safety and Judiciary	29,157,270	202,896,372	27,440,417	175,455,955	13.5%	1,716,853
Highways, Streets, Sanitation and Refuse	4,253,460	31,226,330	2,966,830	28,259,500	9.5%	1,286,630
Human Services	8,482,547	62,080,818	7,352,589	54,728,229	11.8%	1,129,958
Culture and Recreation	3,362,217	22,171,121	3,232,466	18,938,655	14.6%	129,751
Education	--	169,146,483	--	169,146,483	0.0%	--
Non-Departmental	7,243,600	64,111,099	8,672,151	55,438,948	13.5%	1,428,551
<i>Subtotal General Fund Expenditures</i>	\$ 59,216,033	\$ 605,636,233	\$ 56,060,101	\$ 549,576,132	9.3%	\$ 3,155,932
Other Financing Uses	(34,870,536)	(114,265,986)	(39,170,059)	75,095,927	34.3%	(4,299,523)
Grand Total General Fund Expenditures	\$ 94,086,569	\$ 719,902,219	\$ 95,230,160	\$ 624,672,059	13.2%	\$ (1,143,591)

Encumbrances

Exhibit 3



In adherence to the Ordinance No. 2015-102; the Director of Procurement Services shall prepare and submit to the City Council, the Mayor and the Chief Administrative Officer:

A monthly written report identifying all existing contracts procured under City Code section 21-68 (formerly section 74-72, that, since the last such report, have been: (1) modified via change order or contract modification; (2) renewed or extended; (3) re-solicited. A list of reportable procurement actions for July 2018 is located on the next page:

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	FY19 Encumbrances
General Government	\$ 2,568,230
Public Safety and Judiciary	8,978,262
Highways, Streets, Sanitation and Refuse	1,733,884
Human Services	1,198,398
Culture and Recreation	745,728
Grand Total General Fund Encumbrances	\$ 15,224,502

Encumbrances

Exhibit 3—continued

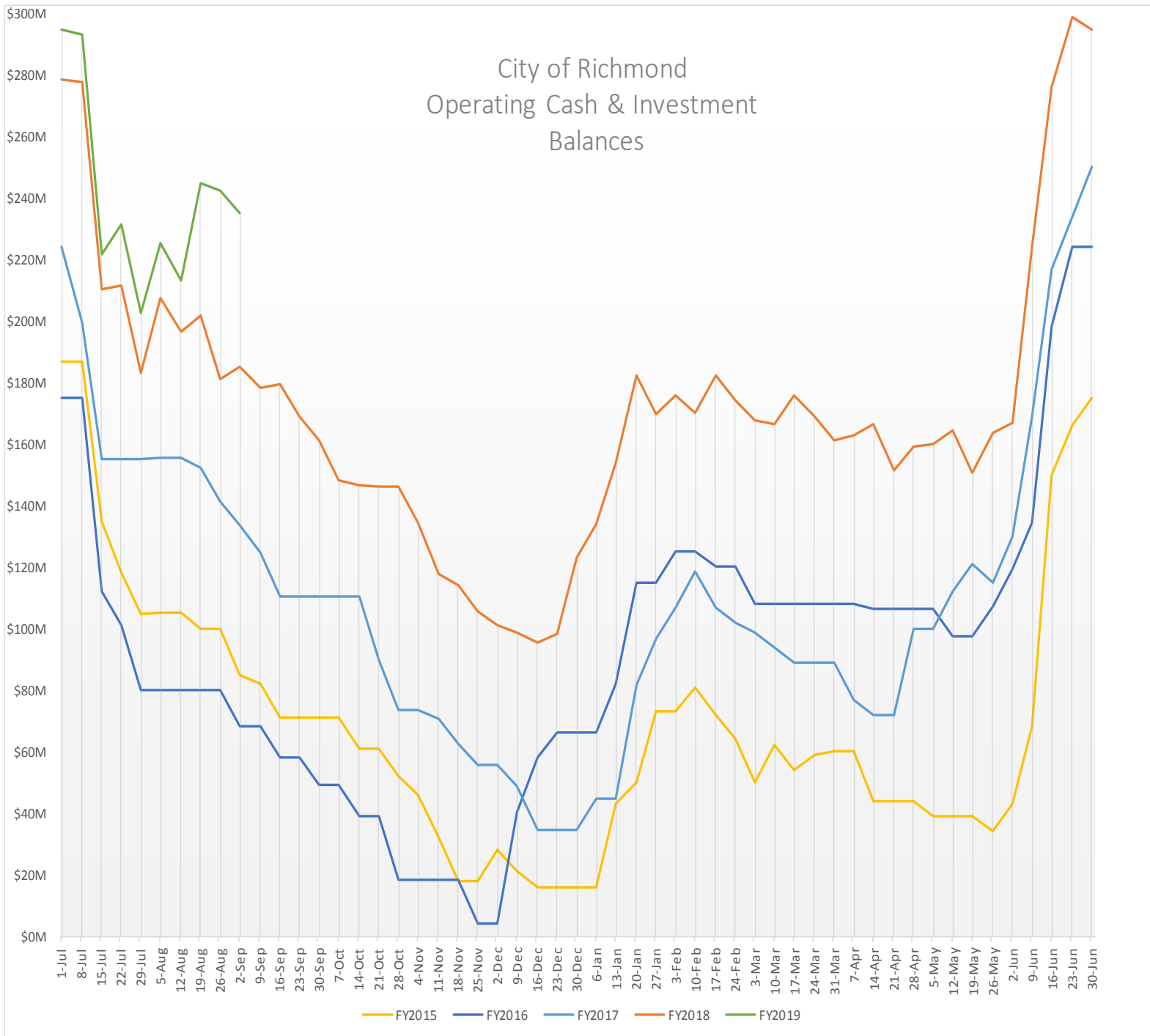
Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Change Order/ Contract Modification	Renewed/ Extended	Resolicited	New Solicitation	Comments
17000015493	External Auditing Services and Ordinance No. 2017-070, adopted 03-27-17	\$ 267,000	CliftonLarsonAllen, LLP	Audit Office	Lily Hernandez	Change Order				Increase \$267,000
14000000313	Geo-technical & Material Testing	\$ 24,914	Schnabel Engineering Consultants	DPW	Don Summers	Contract Mod. No. 7				New school project - E.S.H. Greene ES

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 2018 are above.



Operating Cash & Investment Balances

Exhibit 4

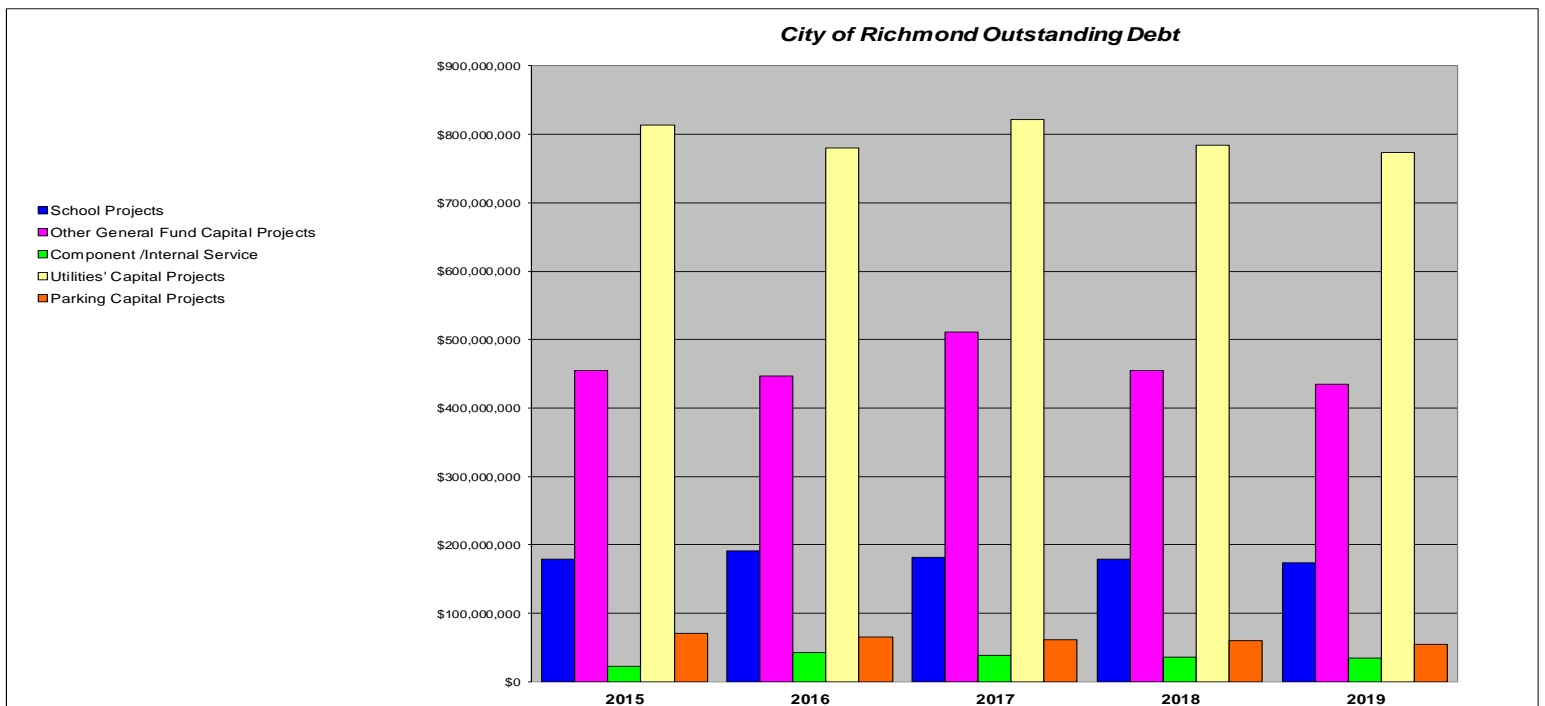


Current as of: August 31, 2018

Outstanding Long Term Debt

Exhibit 5

	Debt Outstanding June 30, 2015	Debt Outstanding June 30, 2016	Debt Outstanding June 30, 2017	Debt Outstanding June 30, 2018	FY 2019 Payments of Principal	FY 2019 New Debt Issued	FY 2019 Refunded Debt	Debt Outstanding August 31, 2018
Paid From General Fund								
Schools Capital Projects - CIP	179,463,159	190,397,322	181,548,336	178,852,448	5,110,269	12,669,678	-	186,411,857
General Government Projects-CIP	228,275,402	237,255,608	220,488,245	251,488,697	14,620,646	26,038,017	-	262,906,068
Justice Center Project	121,736,841	95,673,439	93,321,884	87,995,666	14,825	-	-	87,980,841
Carpenter Center Project	20,770,227	19,750,566	18,692,727	16,604,092	1,145,329	-	-	15,458,763
Transportation Infrastructure	62,013,988	69,584,605	65,566,281	83,476,114	3,459,057	8,182,305	-	88,199,362
Coliseum Project	4,404,895	3,776,228	3,323,965	2,859,786	461,178	-	-	2,398,608
Cemetery Projects	298,732	249,027	218,059	187,065	31,048	-	-	156,017
730 Theatre Row Building	7,160,288	6,084,354	5,084,301	4,077,587	1,026,100	-	-	3,051,487
Coliseum Parking Garage	-	-	-	-	-	-	-	-
RMA Expressway Parking Garage	-	-	-	-	-	-	-	-
EDA - Leigh St Training Camp Project	9,500,000	9,000,000	9,000,000	8,500,000	200,000	8,310,000	8,300,000	8,310,000
Bond Anticipation Line of Credit	-	5,000,000	95,000,000	-	-	-	-	-
Subtotal General Fund	633,623,532	636,771,149	692,243,798	634,041,455	26,068,452	55,200,000	8,300,000	654,873,003
Paid From Internal Service Fund/Component Units								
Fleet Internal Svs Fund	6,263,596	3,722,697	2,481,798	1,240,899	-	-	-	1,240,899
Advantage Richmond Corporation	5,999,238	5,125,893	4,205,462	3,235,406	-	-	-	3,235,406
EDA - Stone Brewery Project	-	23,000,000	22,415,000	21,805,000	-	-	-	21,805,000
HUD Section 108 Notes	10,125,000	10,125,000	9,605,000	9,080,000	530,000	-	-	8,550,000
Subtotal ISF Funds/Compont Units	22,387,834	41,973,590	38,707,260	35,361,305	530,000	-	-	34,831,305
Paid From Enterprise Funds								
Parking - General Obligation Bonds	69,734,773	65,268,255	60,712,484	59,116,597	5,494,093	-	-	53,622,504
Subtotal Parking Enterprise Fund	69,734,773	65,268,255	60,712,484	59,116,597	5,494,093	-	-	53,622,504
Utilities - General Obligation Bonds	102,859,097	85,667,294	66,227,017	45,689,904	10,815,840	-	-	34,874,064
Utilities - Revenue Bonds	711,370,939	694,547,788	755,518,747	738,185,547	-	-	-	738,185,547
Subtotal Utilities' Enterprise Fund	814,230,036	780,215,082	821,745,764	783,875,451	10,815,840	-	-	773,059,611
Total Debt of the City	1,539,976,175	1,524,228,076	1,613,409,306	1,512,394,808	42,908,385	55,200,000	8,300,000	1,516,386,423



Current as of: August 31, 2018

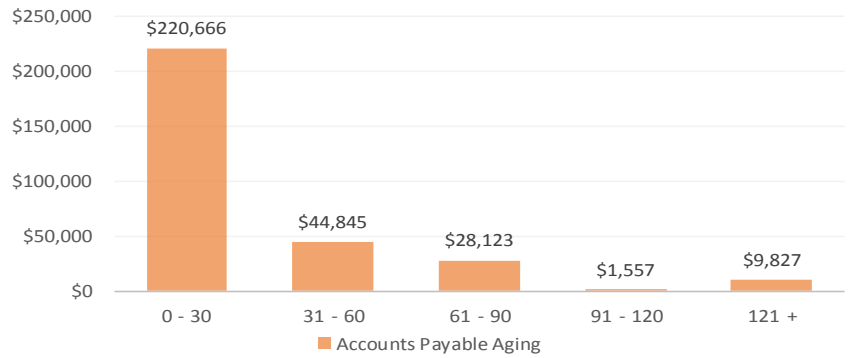


Accounts Payable

Exhibit 6

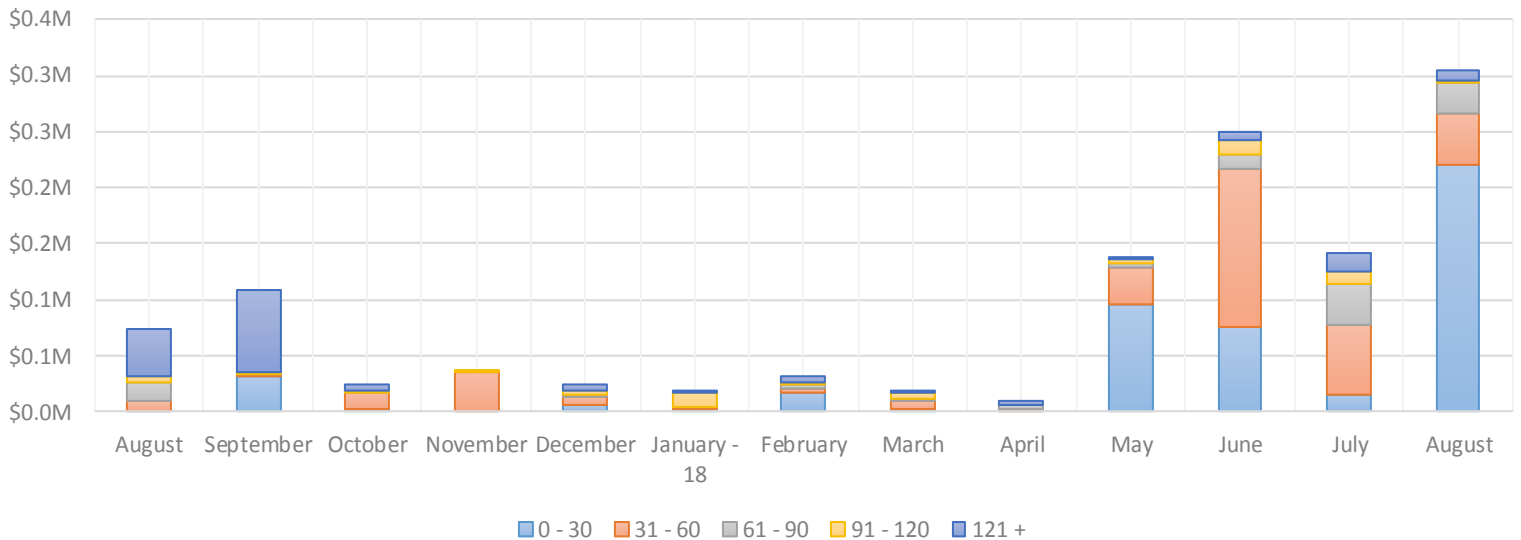
Aging Report

Days	Amount
0 - 30	\$ 220,666
31 - 60	44,845
61 - 90	28,123
91 - 120	1,557
121 +	9,827
Total	\$ 305,018



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
August	\$ 186	\$ 9,055	\$ 16,607	\$ 6,420	\$ 41,028	\$ 73,296
September	32,164	1,145	1,200	745	72,795	108,049
October	2,464	14,958	607	319	5,514	23,862
November	452	34,939	0	133	0	35,524
December	5,694	7,565	2,957	1,992	7,187	25,395
January - 18	2,135	1,980	798	11,805	1,602	18,320
February	16,708	3,655	3,803	2,470	4,899	31,535
March	2,324	7,281	2,706	5,657	1,359	19,327
April	813	1,890	2,805	1,384	2,151	9,043
May	95,860	32,853	4,208	3,601	712	137,234
June	75,305	140,540	13,857	12,033	8,413	250,148
July	14,914	62,311	36,132	11,236	17,630	142,223
August	220,666	44,845	28,123	1,557	9,827	305,018

AP Aging Data for Fiscal Year 2018-19



Current as of: August 31, 2018

Delinquent Taxes

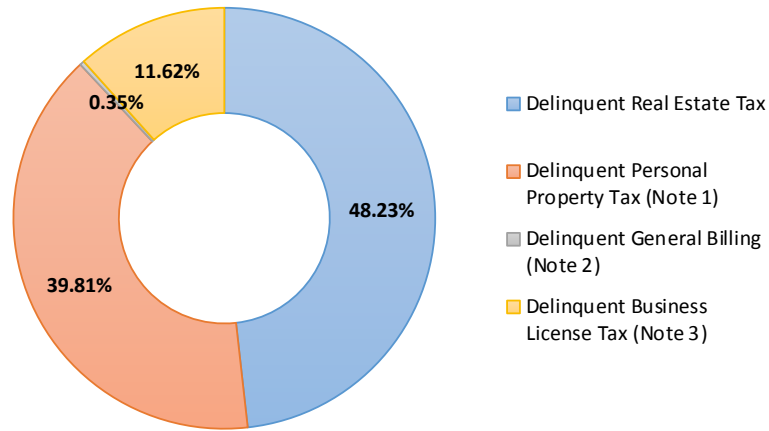
Exhibit 7

YTD FY19 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 23,481,732
Delinquent Personal Property Tax (Note 1)	19,381,947
Delinquent General Billing (Note 2)	168,396
Delinquent Business License Tax (Note 3)	5,655,208
Grand Total	\$ 48,687,283

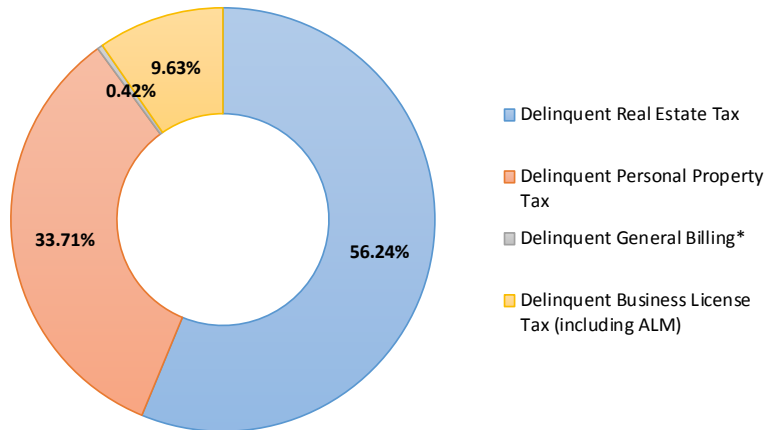
Note:

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



YTD FY18 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 30,189,183
Delinquent Personal Property Tax	18,094,431
Delinquent General Billing*	223,325
Delinquent Business License Tax (including ALM)	5,169,113
Grand Total	\$ 53,676,052



Notes:

* Special Assessment Against Real Estate are additional charges billed to property/parcel owners because the property has not been kept up to code. The lien can be for the following:

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

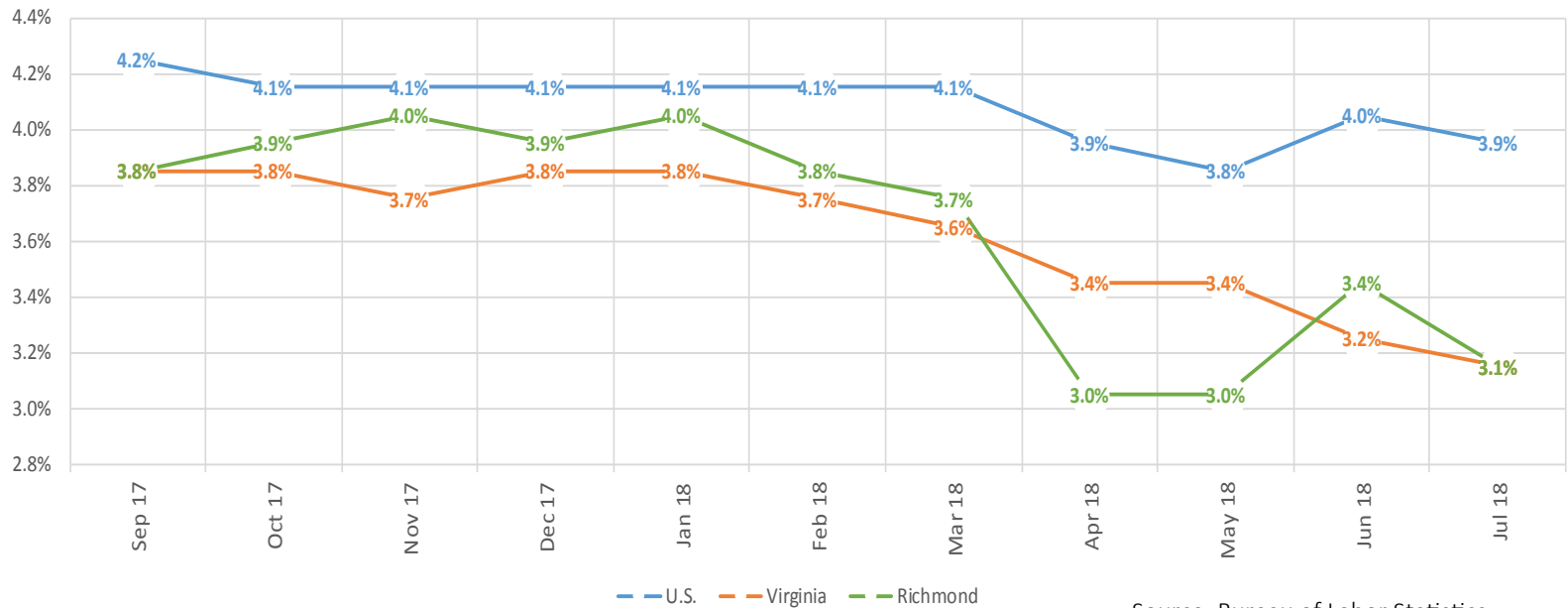
Source: Department of Finance - Revenue Administration

Current as of: August 31, 2018

Economic Indicators

Exhibit 8

Unemployment Rate



- ◆ The local unemployment rate decreased by .3% in July. However, the change is not statistically significant, nor is it seasonally adjusted. July information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level and is now the same as the state level in July.
- ◆ The Federal Reserve cites a target 4.6% 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.
- ◆ However, the most recent underemployment data from Virginia Allies (June 2017) reports a 12.7% underemployment rate for the City of Richmond. This suggests that some slack still remains in the labor force, which may prevent wages from rising despite the otherwise strong labor market conditions.
- ◆ The national unemployment rate was 3.9% in July compared to December 2000, when the national unemployment rate was also 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)	124
Total Value	\$ 48,128
Value Per License	\$ 388
YTD Retail Sales Tax	\$ -
YTD Meals Tax	\$ 2,694,034
YTD Transient Lodging Tax (per MUNIS)	\$ 1,433,079
YTD Transient Lodging Tax (Per RAPIDS)	\$ 1,419,941
Variance due to Timing/Accruals	\$ 13,138

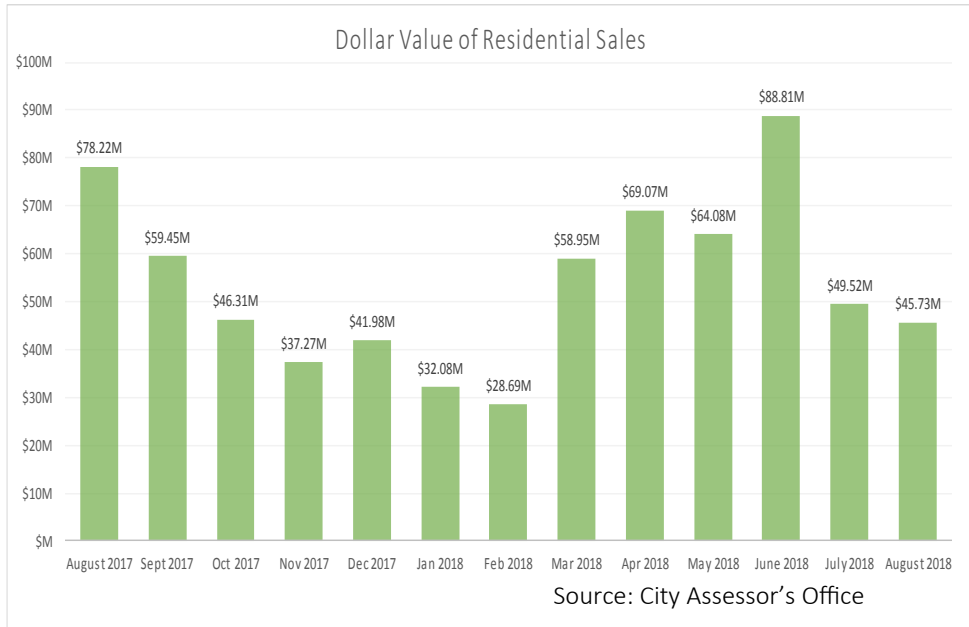
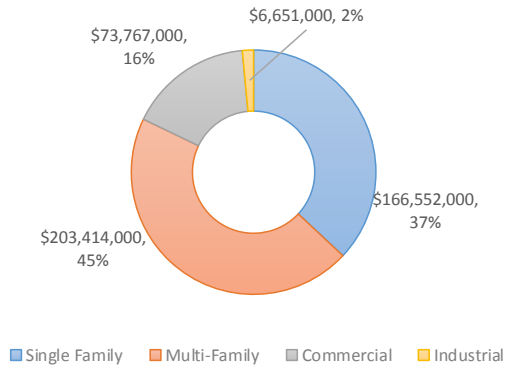
Source: Department of Finance



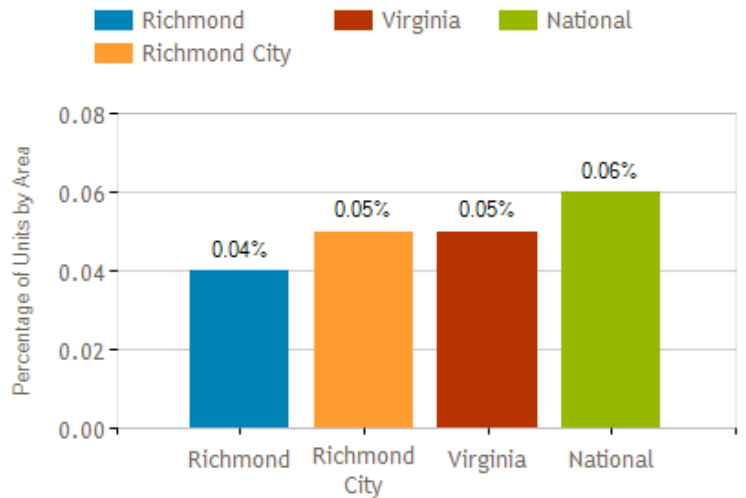
Economic Indicators

Exhibit 8—Continued

As of 12/31/17 Dollar Value of New Constructions



Foreclosure Data



Source: RealtyTrac.com

Current as of: August 31, 2018

Appendix

APPENDIX A

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED AUGUST 31, 2018
(UNAUDITED)**

	YTD FY18	FY19	YTD FY19	FY19	FY19	Variance
	Actual	Final Budget	Actual*	Budget to Actual	% of	FY18 vs FY19
				Positive (Negative)	Final Budget	Positive (Negative)
Revenues						
City Taxes						
Real Estate	\$ 900,485	\$ 263,695,329	\$ --	\$ (263,695,329)	0.0%	\$ (900,485)
Sales-1% Local	--	35,150,480	--	(35,150,480)	0.0%	--
Sales Tax for Education	1,296,110	--	--	--	0.0%	(1,296,110)
Personal Property	210,016	59,298,485	176,514	(59,121,971)	0.3%	(33,502)
Machinery and Tools	96,610	13,253,366	24,379	(13,228,987)	0.2%	(72,231)
Utility Sales Tax Gas	--	5,032,525	467,798	(4,564,727)	9.3%	467,798
Utility Sales Tax Electric	--	13,444,352	1,203,983	(12,240,369)	9.0%	1,203,983
Utility Sales Tax Telephone	--	179,733	--	(179,733)	0.0%	--
State Communication Taxes	1,288,296	15,440,463	1,239,412	(14,201,051)	8.0%	(48,884)
Bank Stock	--	8,381,729	--	(8,381,729)	0.0%	--
Prepared Food	2,600,708	36,453,104	2,694,034	(33,759,070)	7.4%	93,326
Prepared Food-School Facilities	--	9,113,276	686,184	(8,427,092)	7.5%	686,184
Lodging Tax	506,580	9,243,415	510,280	(8,733,135)	5.5%	3,700
Admission	256,371	3,360,273	184,367	(3,175,906)	5.5%	(72,004)
Real Estate Taxes - Delinquent	1,282,407	10,340,235	2,959,436	(7,380,799)	28.6%	1,677,029
Personal Property Taxes - Delinquent	1,026,751	10,724,454	1,069,045	(9,655,409)	10.0%	42,294
Private Utility Poles and Conduits	--	221,756	--	(221,756)	0.0%	--
Penalties and Interest	248,303	7,022,903	385,628	(6,637,275)	5.5%	137,325
Titling Tax-Mobile Home	1,524	9,522	--	(9,522)	0.0%	(1,524)
State Recordation	--	1,078,407	--	(1,078,407)	0.0%	--
Property Rental 1%	5,009	122,418	9,625	(112,793)	7.9%	4,616
Vehicle Rental Tax	84,592	983,878	98,270	(885,608)	10.0%	13,678
Telephone Commissions	--	205,000	--	(205,000)	0.0%	--
Total City Taxes	9,803,762	502,755,103	11,708,955	(491,046,148)	2.3%	1,905,193
Licenses, Permits and Privilege Fees						
Business and Professional	119,883	34,232,005	--	(34,232,005)	0.0%	(119,883)
Vehicle	151,594	7,024,245	134,232	(6,890,013)	1.9%	(17,362)
Transfers, Penalties, Interest & Delinquent Collections	1,598	9,496	1,789	(7,707)	18.8%	191
Utilities Right of Way Fees	624	888,578	31,944	(856,634)	3.6%	31,320
Other Licenses, Permits and Fees	26,074	947,753	50,243	(897,510)	5.3%	24,169
Total Licenses, Permits and Privilege Fees	299,773	43,102,077	218,208	(42,883,869)	0.5%	(81,565)
Intergovernmental						
State Shared Expense	--	19,744,764	601,704	(19,143,060)	3.0%	601,704
Total State Block Grant	372,518	4,138,955	372,553	(3,766,402)	9.0%	35
Department of Social Services	1,383,054	43,654,673	3,283,365	(40,371,308)	7.5%	1,900,311
Federal Revenues	2,107,539	1,200	--	(1,200)	0.0%	(2,107,539)
State Aid to Localities	200	14,871,997	2,453	(14,869,544)	0.0%	2,253
Service Charges on Tax Exempt Property (State PILOT)	--	3,808,790	--	(3,808,790)	0.0%	--
All Other Intergovernmental Revenues	123,715	667,971	4,327	(663,644)	0.6%	(119,388)
Total Intergovernmental	3,987,026	86,888,350	4,264,402	(82,623,948)	4.9%	277,376
Service Charges						
Commercial Dumping Fees	--	11,000	--	(11,000)	0.0%	--
Refuse Collection Fees	--	15,896,868	--	(15,896,868)	0.0%	--
Safety Related Charges	28,903	235,000	15,878	(219,122)	6.8%	(13,025)
Rental of Property	28,744	239,300	26,250	(213,050)	11.0%	(2,494)
Building Service Charges	38,034	591,931	113,347	(478,584)	19.1%	75,313
Inspection Fees	183,304	6,527,682	311,958	(6,215,724)	4.8%	128,654
Recycling Proceeds	76	2,175,944	60	(2,175,884)	0.0%	(16)
Health Related Charges	10,795	125,000	4,311	(120,689)	3.4%	(6,484)
Other Sales - Income	8,557	661,975	23	(661,952)	0.0%	(8,534)
Printing and Telecom Charges	2,449	16,500	709	(15,791)	4.3%	(1,740)
Self Insurance	200	--	--	--	0.0%	(200)
Other Service Charges	35,416	1,624,712	29,707	(1,595,005)	1.8%	(5,709)

APPENDIX A

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED AUGUST 31, 2018
(UNAUDITED)**

	YTD FY18	FY19	YTD FY19	FY19	FY19	Variance
	Actual	Final Budget	Actual*	Budget to Actual	% of	FY18 vs FY19
				Positive (Negative)	Final Budget	Positive (Negative)
Fines and Forfeitures						
Richmond Public Library	6,717	67,500	1,473	(66,027)	2.2%	(5,244)
Circuit Court	543,284	5,593,715	588,380	(5,005,335)	10.5%	45,096
General District Court	75,708	870,225	77,239	(792,986)	8.9%	1,531
Juvenile and Domestic Relations District Court	1,021	5,745	465	(5,280)	8.1%	(556)
Parking Violations	22,650	--	--	--	0.0%	(22,650)
License Code Violations	--	--	--	--	0.0%	--
Total Fines and Forfeitures	649,380	6,537,185	667,557	(5,869,628)	10.2%	18,177
Utility Payments						
Utility Pilot Payment	--	22,759,977	--	(22,759,977)	0.0%	--
DPU Payments	--	5,407,204	--	(5,407,204)	0.0%	--
Utility Payment - City Services	--	3,251,376	--	(3,251,376)	0.0%	--
Utilities Payment for Collection Service	--	282,385	--	(282,385)	0.0%	--
Total Utility Payments	--	31,700,942	--	(31,700,942)	0.0%	--
Miscellaneous Revenues						
Department of Information Technology Charges	--	--	--	--	0.0%	--
Reimbursement of Interest on Long-term Debt	265,749	1,446,510	149,932	(1,296,578)	10.4%	(115,817)
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	740,523	1,604,195	1,779,748	175,553	110.9%	1,039,225
Other Payments to General Fund	20,159	42,300	16,305	(25,995)	38.5%	(3,854)
Total Miscellaneous Revenues	1,026,431	3,341,850	1,945,985	(1,395,865)	58.2%	919,554
Subtotal General Fund Revenues	\$ 16,102,850	\$ 702,431,419	\$ 19,307,350	\$ (683,124,069)	2.7%	\$ 3,204,500
Encumbrance Roll Forward	--	--	--	--	0.0%	--
Transfers In	--	17,470,800	--	(17,470,800)	0.0%	--
Grand Total General Fund Revenues	\$ 16,102,850	\$ 719,902,219	\$ 19,307,350	\$ (700,594,869)	2.7%	\$ 3,204,500

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED AUGUST 31, 2018
(UNAUDITED)**

	YTD FY18	FY19	YTD FY19	FY19	FY19	Variance
	Actual	Final Budget	Actual*	Budget to Actual	% of	FY18 vs FY19
				Positive (Negative)	Final Budget	Positive (Negative)
Expenditures						
General Government						
City Council	\$ 180,830	\$ 1,419,558	\$ 170,635	\$ 1,248,923	12.0%	\$ 10,195
City Clerk	105,472	917,351	67,121	850,230	7.3%	38,351
Planning and Development Review	1,409,678	11,207,295	1,478,896	9,728,399	13.2%	(69,218)
Assessor of Real Estate	446,807	3,627,087	419,812	3,207,275	11.6%	26,995
City Auditor	446,520	1,731,296	158,564	1,572,732	9.2%	287,956
Department of Law	381,180	3,043,116	352,179	2,690,937	11.6%	29,001
General Registrar	130,121	1,780,952	121,388	1,659,564	6.8%	8,733
Inspector General	--	464,503	25,232	439,271	5.4%	(25,232)
Chief Administrative Officer	141,480	924,843	139,971	784,872	15.1%	1,509
Citizen Service and Response	--	1,297,165	77,072	1,220,093	5.9%	(77,072)
Budget and Strategic Planning	208,545	1,345,718	171,395	1,174,323	12.7%	37,150
Department of Human Resources	417,235	3,262,867	480,693	2,782,174	14.7%	(63,458)
Department of Finance	1,326,744	10,765,422	1,484,052	9,281,370	13.8%	(157,308)
Procurement Services	160,650	1,135,025	122,213	1,012,812	10.8%	38,437
Office of Press Secretary to Mayor	76,555	487,626	63,527	424,099	13.0%	13,028
City Treasurer	19,853	166,242	25,554	140,688	15.4%	(5,701)
Economic Development	532,026	3,343,385	206,109	3,137,276	6.2%	325,917
Housing and Community Development	--	1,989,026	84,498	1,904,528	4.2%	(84,498)
Council Chief of Staff	161,584	1,152,224	143,619	1,008,605	12.5%	17,965
Minority Business Development	91,207	817,716	87,992	729,724	10.8%	3,215
City Mayor's Office	143,913	1,157,478	150,613	1,006,865	13.0%	(6,700)
Office of Community Wealth Building	336,539	1,968,115	364,513	1,603,602	18.5%	(27,974)
Total General Government	6,716,939	54,004,010	6,395,648	47,608,362	11.8%	321,291
Public Safety and Judiciary						
Judiciary	1,625,188	11,214,120	1,499,697	9,714,423	13.4%	125,491
Juvenile and Domestic Relations District Court	40,067	454,921	44,780	410,141	9.8%	(4,713)
City Sheriff	4,933,048	37,573,663	4,947,504	32,626,159	13.2%	(14,456)
Department of Police	13,939,371	95,348,222	12,697,630	82,650,592	13.3%	1,241,741
Department of Emergency Communications	811,060	5,215,443	980,321	4,235,122	18.8%	(169,261)
Department of Fire and Emergency Services	7,566,675	51,475,418	7,026,211	44,449,207	13.6%	540,464
Animal Control	241,861	1,614,585	244,274	1,370,311	15.1%	(2,413)
Total Public Safety and Judiciary	29,157,270	202,896,372	27,440,417	175,455,955	13.5%	1,716,853
Highways, Streets, Sanitation and Refuse						
Department of Public Works	4,253,460	31,226,330	2,966,830	28,259,500	9.5%	1,286,630
Human Services						
Office of DCAO for Human Services	160,988	1,378,522	115,581	1,262,941	8.4%	45,407
Department of Social Services	7,069,375	47,634,080	6,121,496	41,512,584	12.9%	947,879
Justice Services	1,252,184	9,037,726	1,115,512	7,922,214	12.3%	136,672
Department of Public Health	--	4,030,490	--	4,030,490	0.0%	--
Total Human Services	8,482,547	62,080,818	7,352,589	54,728,229	11.8%	1,129,958
Culture and Recreation						
Richmond Public Library	724,980	5,785,353	700,541	5,084,812	12.1%	24,439
Department of Parks, Recreation and Community Facilities	2,637,237	16,385,768	2,531,925	13,853,843	15.5%	105,312
Total Culture and Recreation	3,362,217	22,171,121	3,232,466	18,938,655	14.6%	129,751

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED AUGUST 31, 2018
(UNAUDITED)**

	YTD FY18 Actual	FY19 Final Budget	YTD FY19 Actual*	FY19 Budget to Actual Positive (Negative)	FY19 % of Final Budget	Variance FY18 vs FY19 Positive (Negative)
Education						
Richmond Public Schools	--	169,146,483	--	169,146,483	0.0%	--
Non-Departmental						
Total Non-Departmental	7,243,600	54,997,823	8,672,151	46,325,672	15.8%	1,428,551
Non-Departmental-School Facilities	--	9,113,276	--	9,113,276	0.0%	--
Total Non-Departmental	7,243,600	64,111,099	8,672,151	55,438,948	13.5%	1,428,551
Subtotal General Fund Expenditures	\$ 59,216,033	\$ 605,636,233	\$ 56,060,101	\$ 549,576,132	9.3%	\$ 3,155,932
Excess (Deficiency) of Revenues Over Excess (Under) Expenditures	(43,113,183)	96,795,186	(36,752,751)	133,547,937	-38.0%	(6,360,432)
Other Financing Sources (Uses)						
Transfers In - Other Funds	--	--	--	--	0.0%	--
Transfers Out - Other Funds	(34,870,536)	(114,265,986)	(39,170,059)	75,095,927	34.3%	(4,299,523)
Total Other Financing Sources (Uses), Net	(34,870,536)	(114,265,986)	(39,170,059)	75,095,927	34.3%	(4,299,523)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(77,983,719)	(17,470,800)	(75,922,810)	(93,393,610)	434.6%	2,060,909
Grand Total General Fund Expenditures	\$ 94,086,569	\$ 719,902,219	\$ 95,230,160	\$ 624,672,059	13.2%	\$ (1,143,591)

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 AUGUST 31, 2018
(UNAUDITED)**

ENCUMBRANCES	FY19 ENCUMBRANCES
General Government	
City Council	\$ 3,583
City Clerk	91,390
Planning and Development Review	1,007,263
Assessor of Real Estate	3,427
City Auditor	5,388
Department of Law	13,984
General Registrar	728
Chief Administrative Officer	49,522
Budget and Strategic Planning	189
Inspector General	310
Department of Human Resources	71,564
Department of Finance	835,211
Procurement Services	27,717
Office of Press Secretary to Mayor	4,231
Department of Citizen Service and Response	38,221
Economic /Community Development	283,335
Housing	722
Council Chief of Staff	20,071
Minority Business Development	21,800
City Mayor's Office	318
Office of Community Wealth Building	89,256
Total General Government	2,568,230
 Public Safety and Judiciary	
Judiciary	57,142
Juvenile and Domestic Relations District Court	28,621
City Sheriff	6,844,325
Department of Police	1,167,359
Department of Emergency Communications	334,544
Department of Fire and Emergency Services	336,832
Animal Control	209,439
Total Public Safety and Judiciary	8,978,262
 Highways, Streets, Sanitation and Refuse	
Department of Public Works	1,733,884
Total Highway, Streets, Sanitation and Refuse	1,733,884
 Human Services	
Office of DCAO for Human Services	9,207
Department of Social Services	714,791
Justice Services	22,710
Total Human Services	1,198,398
 Culture and Recreation	
Richmond Public Library	364,560
Department of Parks, Recreation and Community Facilities	381,168
Total Culture and Recreation	745,728
Total General Fund Encumbrances	\$ 15,224,502

Source: Department of Procurement Services