

City of Richmond Monthly Financial Report

**JUNE
2019**





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Letter of Transmittal

July 15, 2019

The Administration is pleased to present the June 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 June 30, 2019. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending June 30, 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 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 June 30, 2019, General Fund revenues totaled \$657.0 million, or 93.1%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of June 30, 2019, General Fund expenditures totaled \$593.2 million, or 98.1% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$6.3 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 June 30, 2019. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$633.6 million to \$682.9 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 \$188.0 million as of June 30, 2019.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of June 30, 2019, as well as the month-to-month aging beginning in June 30, 2018.

Exhibit 7 provides the breakdown of the delinquent tax figures.

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

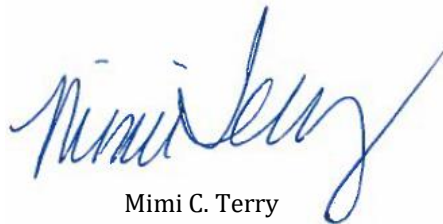
We would like to thank all City agencies, departments, and staff for their assistance and cooperation in providing timely and accurate information in support of the preparation of this report.

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 FY18 Actual	FY19 Budget	YTD FY19 Actual	FY19 Actual to Budget	YTD FY19 % of Budget	Actual Variance FY18 vs FY19
City Taxes	\$ 451,188,335	\$ 505,205,050	\$ 479,090,030	\$ (26,115,020)	94.8%	\$ 27,901,695
Licenses, Permits, and Privilege Fees	42,282,301	43,102,077	42,709,866	(392,211)	99.1%	427,565
Intergovernmental	78,000,548	87,938,349	76,836,951	(11,101,398)	87.4%	(1,163,597)
Service Charges	22,766,766	28,105,912	26,065,393	(2,040,519)	92.7%	3,298,627
Fines and Forfeitures	5,217,630	6,537,185	6,830,539	293,354	104.5%	1,612,909
Utility Payments	19,047,624	31,700,942	19,731,847	(11,969,095)	62.2%	684,223
Miscellaneous Revenues	3,378,445	3,146,350	5,753,285	2,606,935	182.9%	2,374,840
<i>Subtotal General Fund Revenues</i>	\$ 621,881,649	\$ 705,735,865	\$ 657,017,911	\$ (48,717,954)	93.1%	\$ 35,136,262
Encumbrance Reserve	--	5,432,399	--	(5,432,399)	0.0%	0
Transfers In	3,948,946	24,700,667	5,173,037	(19,527,630)	20.9%	1,224,091
Grand Total General Fund Revenues	\$ 625,830,595	\$ 735,868,931	\$ 662,190,948	\$ (73,677,983)	90.0%	\$ 36,360,353



Expenditures

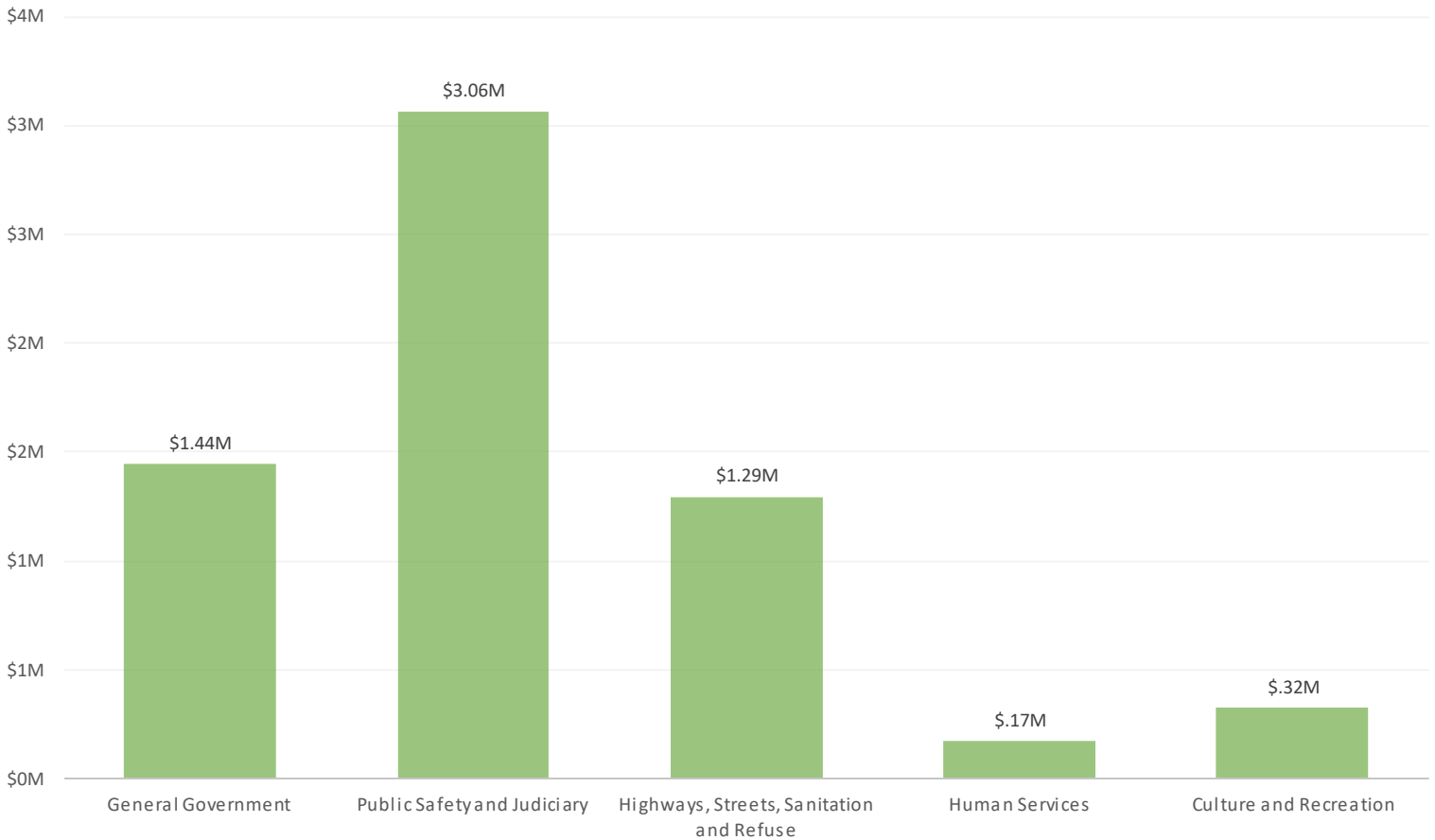
Exhibit 2—Dollars Out

Source	YTD FY18 Actual	FY19 Budget	YTD FY19 Actual	FY19 Actual to Budget	YTD FY19 % of Budget	Actual Variance FY18 vs FY19
General Government	\$ 44,153,535	\$ 55,319,639	\$ 49,056,596	\$ 6,263,043	88.7%	\$ (4,903,061)
Public Safety and Judiciary	196,509,200	208,165,457	200,467,882	7,697,575	96.3%	(3,958,682)
Highways, Streets, Sanitation and Refuse	29,037,136	33,099,260	30,976,558	2,122,702	93.6%	(1,939,422)
Human Services	58,952,162	62,175,979	57,203,866	4,972,113	92.0%	1,748,296
Culture and Recreation	21,707,218	22,816,509	22,152,667	663,842	97.1%	(445,449)
Education	158,975,683	169,192,064	156,721,265	12,470,799	92.6%	2,254,418
Non-Departmental	44,230,808	53,711,372	76,575,638	(22,864,266)	142.6%	32,344,830
<i>Subtotal General Fund Expenditures</i>	\$ 553,565,742	\$ 604,480,279	\$ 593,154,472	\$ 11,325,807	98.1%	\$ (39,588,730)
Other Financing Uses	(90,137,039)	(131,388,652)	(87,139,196)	44,249,456	66.3%	2,997,843
Grand Total General Fund Expenditures	\$ 643,702,781	\$ 735,868,931	\$ 680,293,668	\$ 55,575,263	92.4%	\$ (36,590,887)

Encumbrances

Exhibit 3

FY19 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) re-solicited. The list of reportable procurement actions identified on the next page represents data available through March 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	FY19 Encumbrances
General Government	\$ 1,442,161
Public Safety and Judiciary	3,060,685
Highways, Streets, Sanitation and Refuse	1,294,954
Human Services	170,429
Culture and Recreation	322,342
Grand Total General Fund Encumbrances	\$ 6,290,571



Encumbrances

Exhibit 3—continued

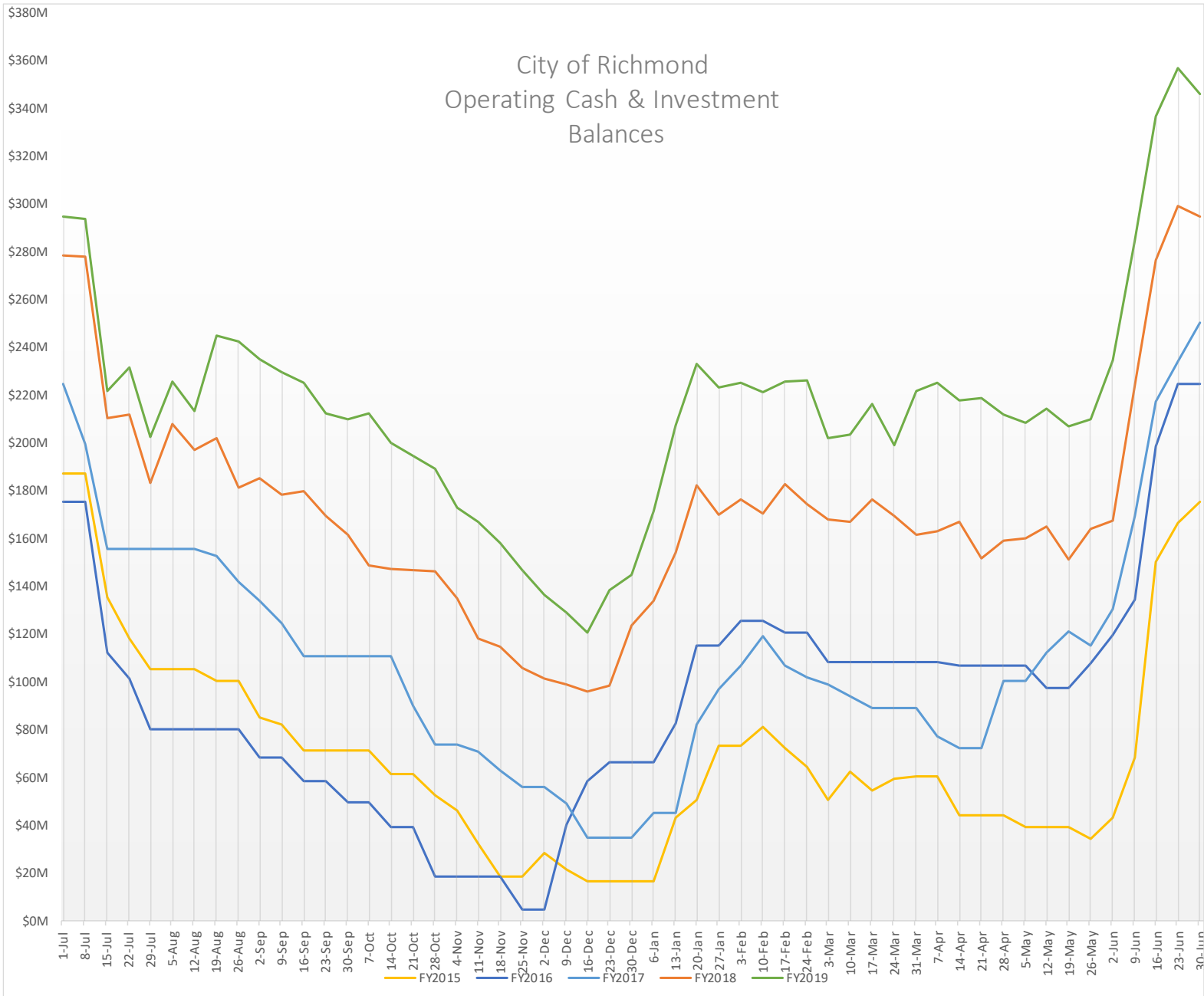
Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Change Order/ Contract Modification	Renewed/ Extended	Resolicited	New Solicitation	Comments
17000006757	Water, Wastewater, and Stormwater Utility Engineering Services	\$15,000,000.00	JOHNSON MIRMIRAN & THOMPSON		DPU	N/A	Renewal	N/A	N/A	\$15,000,000.00

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 March 2019 are above.



Operating Cash & Investment Balances

Exhibit 4

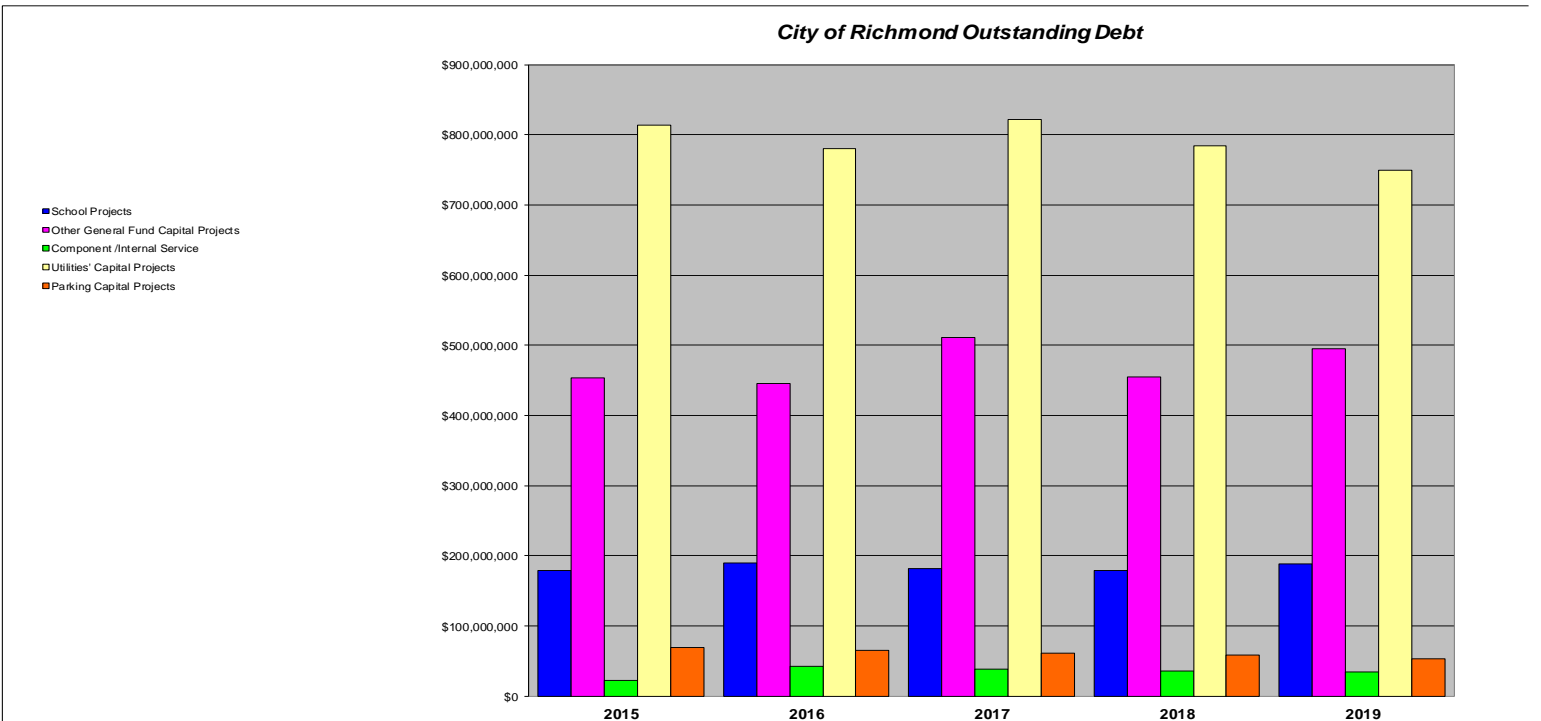


Current as of: June 30, 2019

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 June 30, 2019
Paid From General Fund								
Schools Capital Projects - CIP	\$ 179,463,159	\$ 190,397,322	\$ 181,548,336	\$ 178,852,448	\$ 9,740,968	\$ 12,669,679	\$ -	\$ 181,781,159
New Schools-Line of Credit BAN						6,200,000		6,200,000
General Government Projects-CIP	228,275,402	237,255,608	220,488,245	251,488,697	19,698,887	26,038,017	-	257,827,827
Justice Center Project	121,736,841	95,673,439	93,321,884	87,995,666	2,307,125	-	-	85,688,541
Carpenter Center Project	20,770,227	19,750,566	18,692,727	16,604,092	1,145,328	-	-	15,458,764
Transportation Infrastructure	62,013,988	69,584,605	65,566,281	83,476,114	5,239,390	8,182,305	-	86,419,029
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
EDA - Leigh St Training Camp Project	9,500,000	9,000,000	9,000,000	8,500,000	570,000	8,310,000	8,300,000	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	633,623,532	636,771,149	692,243,798	634,041,455	40,220,024	97,400,001	8,300,000	682,921,432
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	1,022,357	-	-	2,213,049
EDA - Stone Brewery Project	-	23,000,000	22,415,000	21,805,000	635,000	-	-	21,170,000
HUD Section 108 Notes	10,125,000	10,125,000	9,605,000	9,080,000	530,000	2,607,000	-	11,157,000
Subtotal ISF Funds/Compont Units	22,387,834	41,973,590	38,707,260	35,361,305	3,428,256	2,607,000	-	34,540,049
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	10,848,073	20,013	-	34,861,844
Utilities - Revenue Bonds	711,370,939	694,547,788	755,518,747	738,777,749	23,959,422	-	-	714,818,327
Subtotal Utilities' Enterprise Func	814,230,036	780,215,082	821,745,764	784,467,653	34,807,495	20,013	-	749,680,171
Total Debt of the City	\$ 1,539,976,175	\$ 1,524,228,076	\$ 1,613,409,306	\$ 1,512,987,010	\$ 83,949,868	\$ 100,027,014	\$ 8,300,000	\$ 1,520,764,156



Current as of: June 30, 2019

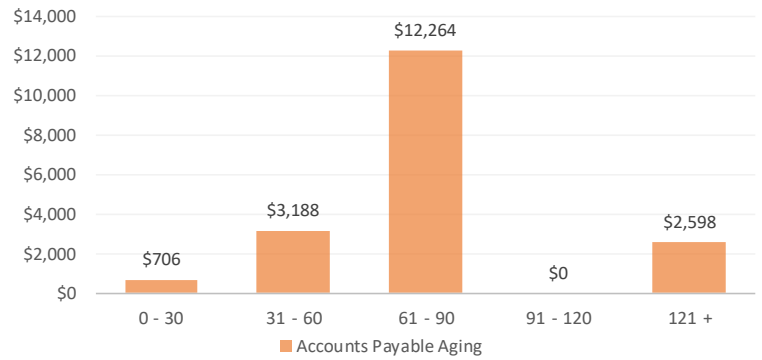


Accounts Payable

Exhibit 6

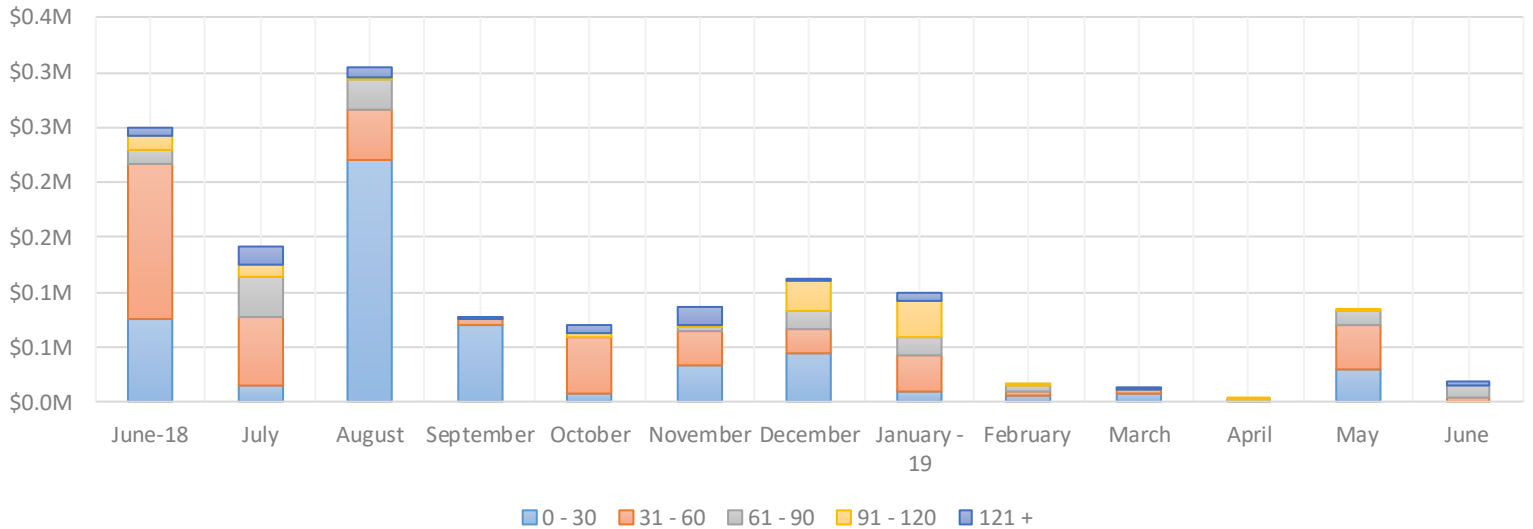
Aging Report

Days	Amount
0 - 30	\$ 706
31 - 60	3,188
61 - 90	12,264
91 - 120	0
121 +	2,598
Total	\$ 18,756



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
June-18	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
September	70,836	4,136	220	0	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

AP Aging Data for Fiscal Year 2018-19



Current as of: June 30, 2019

Delinquent Taxes

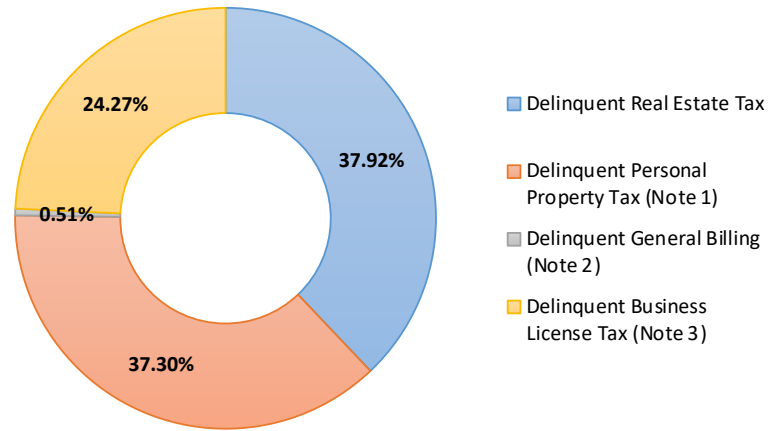
Exhibit 7

YTD FY19 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 25,101,480
Delinquent Personal Property Tax (Note 1)	23,675,889
Delinquent General Billing (Note 2)	231,496
Delinquent Business License Tax (Note 3)	6,716,446
Grand Total	\$ 55,725,311

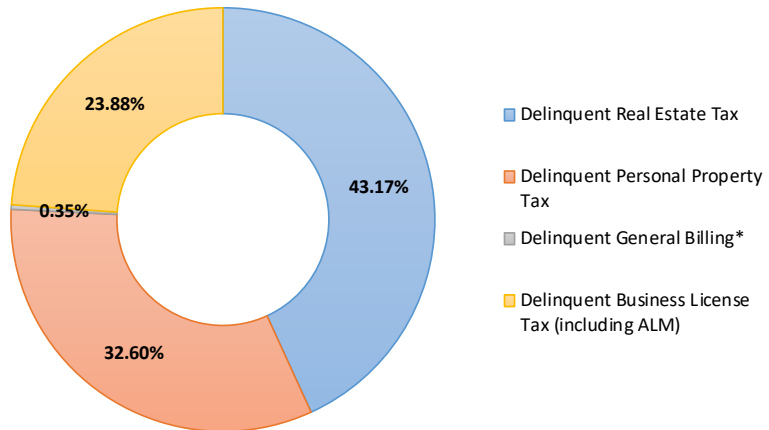
Note:

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	\$ 28,057,506
Delinquent Personal Property Tax	21,852,904
Delinquent General Billing*	177,306
Delinquent Business License Tax (including ALM)	5,789,575
Grand Total	\$ 55,877,291



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

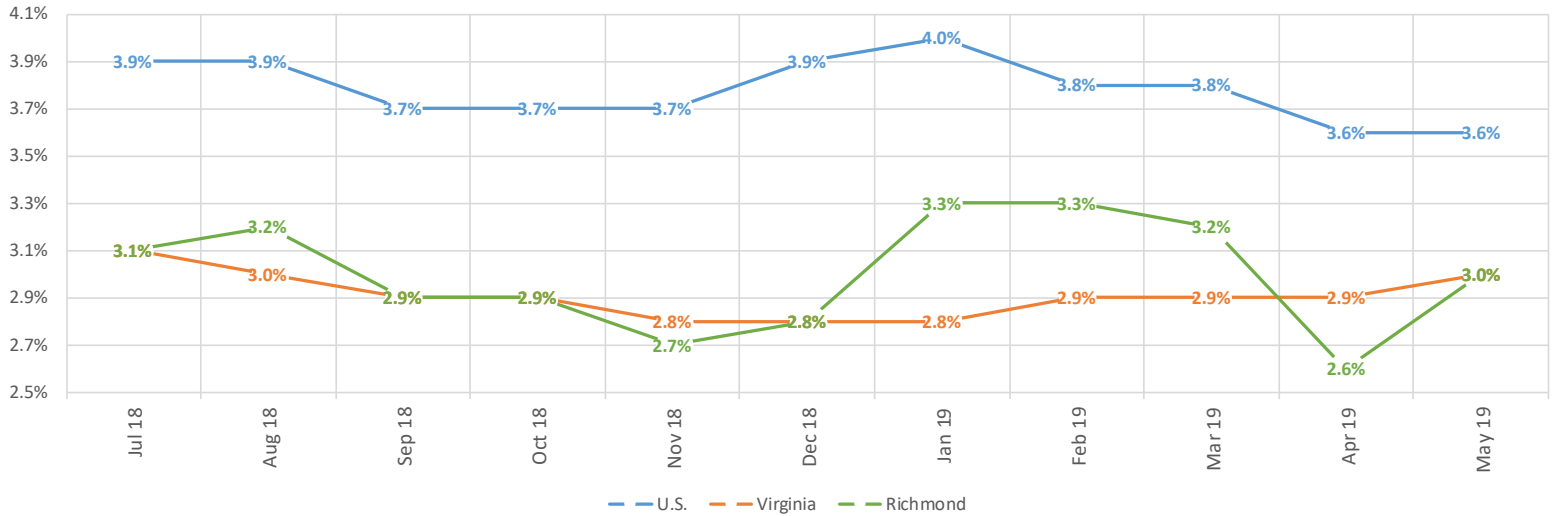
Source: Department of Finance - Revenue Administration

Current as of: June 30, 2019

Economic Indicators

Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate increased to 3.0% May. June information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level and is the same as the state level in May.
- ◆ 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 3.6% in May 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)	96
Total Value	\$ 41,669
Value Per License	\$ 434
YTD Retail Sales Tax	\$ 30,394,735
YTD Meals Tax (7.5%)	\$ 41,821,427
YTD Transient Lodging Tax (per MUNIS)	\$ 9,016,032
YTD Transient Lodging Tax (Per RAPIDS)	\$ 9,001,579
Variance due to Timing/Accruals	\$ 14,453

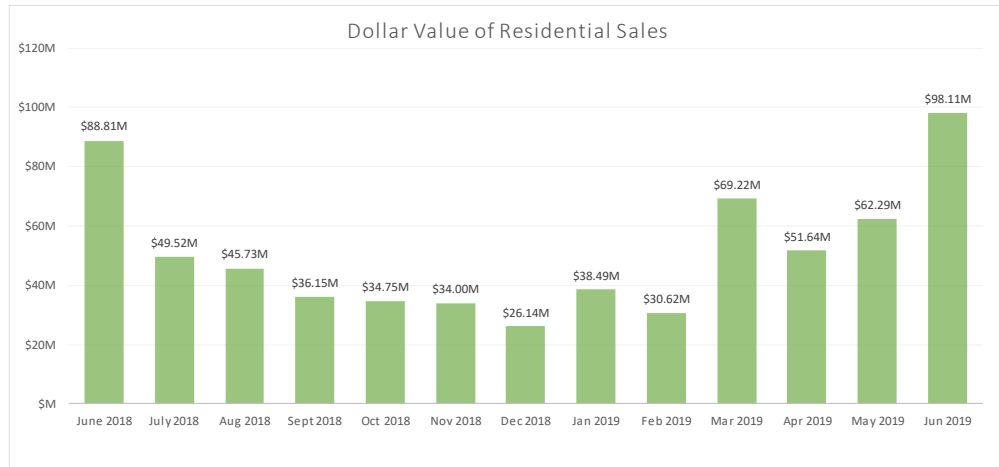
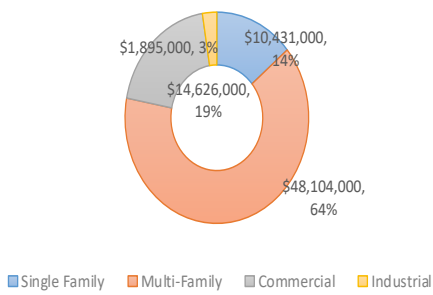
Source: Department of Finance



Economic Indicators

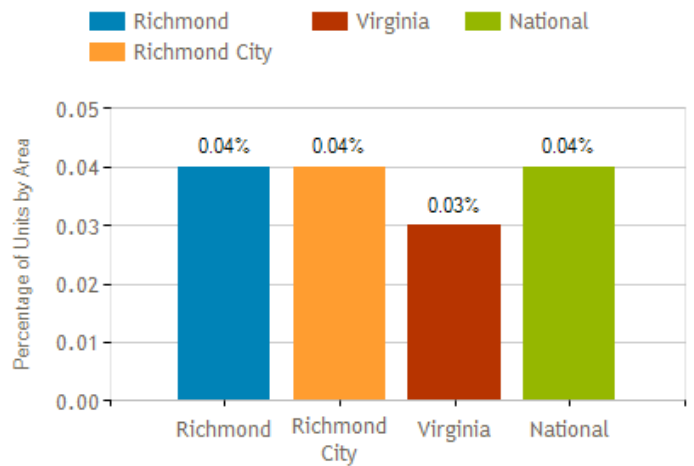
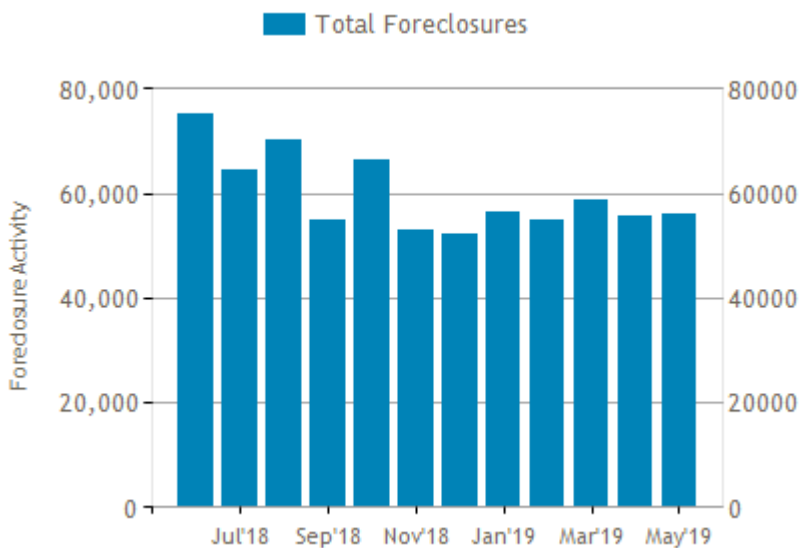
Exhibit 8—Continued

Dollar Value of New Constructions For June 2019



Source: City Assessor's Office

Foreclosure Data



Source: RealtyTrac.com

Current as of: June 30, 2019

Appendix

APPENDIX A

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

	YTD FY18	FY19	YTD FY19	FY19 Actual to Budget	YTD FY19	Actual Variance
	Actual	Budget	Actual	Positive (Negative)	Actual as % of Budget	FY18 vs FY19 Positive (Negative)
Revenues						
City Taxes						
Real Estate	\$ 241,826,951	\$ 265,635,276	\$ 268,670,387	\$ 3,035,111	101.1%	\$ 26,843,436
Sales-1% Local	31,513,629	35,150,480	30,394,735	(4,755,745)	86.5%	(1,118,894)
Personal Property	44,162,712	59,603,485	46,826,180	(12,777,305)	78.6%	2,663,468
Machinery and Tools	13,990,251	13,253,366	14,928,191	1,674,825	112.6%	937,940
Utility Sales Tax Gas	3,872,761	5,032,525	4,544,857	(487,668)	90.3%	672,096
Utility Sales Tax Electric	13,049,198	13,444,352	11,375,327	(2,069,025)	84.6%	(1,673,871)
Utility Sales Tax Telephone	--	179,733	157,197	(22,536)	87.5%	157,197
State Communication Taxes	12,909,231	15,440,463	13,229,278	(2,211,185)	85.7%	320,047
Bank Stock	9,957,850	8,381,729	8,812,736	431,007	105.1%	(1,145,114)
Prepared Food	32,969,686	36,316,405	33,331,677	(2,984,728)	91.8%	361,991
*Prepared Food-School Facilities	--	9,249,975	8,489,750	(760,225)	91.8%	8,489,750
Lodging Tax	7,914,031	9,243,415	8,186,264	(1,057,151)	88.6%	272,233
Admission	2,825,370	3,360,273	2,583,906	(776,367)	76.9%	(241,464)
Real Estate Taxes - Delinquent	16,944,946	10,340,235	12,889,862	2,549,627	124.7%	(4,055,084)
Personal Property Taxes - Delinquent	9,542,307	10,729,454	6,513,554	(4,215,900)	60.7%	(3,028,753)
Private Utility Poles and Conduits	163,827	221,756	157,377	(64,379)	71.0%	(6,450)
Penalties and Interest	7,714,888	7,022,903	5,771,388	(1,251,515)	82.2%	(1,943,500)
Titling Tax-Mobile Home	11,208	9,522	7,257	(2,265)	76.2%	(3,951)
State Recordation	747,189	1,078,407	806,166	(272,241)	74.8%	58,977
Property Rental 1%	94,423	122,418	132,513	10,095	108.2%	38,090
Vehicle Rental Tax	812,642	983,878	1,098,204	114,326	111.6%	285,562
Telephone Commissions	165,235	405,000	183,224	(221,776)	45.2%	17,989
Total City Taxes	451,188,335	505,205,050	479,090,030	(26,115,020)	94.8%	27,901,695
Licenses, Permits and Privilege Fees						
Business and Professional	35,149,215	34,232,005	35,046,623	814,618	102.4%	(102,592)
Vehicle	5,829,696	7,024,245	6,041,458	(982,787)	86.0%	211,762
Transfers, Penalties, Interest & Delinquent Collections	9,655	9,496	12,874	3,378	135.6%	3,219
Utilities Right of Way Fees	625,622	888,578	693,958	(194,620)	78.1%	68,336
Other Licenses, Permits and Fees	668,113	947,753	914,953	(32,800)	96.5%	246,840
Total Licenses, Permits and Privilege Fees	42,282,301	43,102,077	42,709,866	(392,211)	99.1%	427,565
Intergovernmental						
State Shared Expense	18,504,640	20,794,764	18,871,304	(1,923,460)	90.8%	366,664
Total State Block Grant	2,899,583	4,138,955	3,113,665	(1,025,290)	75.2%	214,082
Department of Social Services	36,492,809	43,654,672	35,536,368	(8,118,304)	81.4%	(956,441)
Federal Revenues	--	1,200	41,300	40,100	3441.7%	41,300
State Aid to Localities	14,345,994	14,871,997	15,103,645	231,648	101.6%	757,651
Service Charges on Tax Exempt Property (State PILOT)	3,661,882	3,808,790	3,487,959	(320,831)	91.6%	(173,923)
All Other Intergovernmental Revenues	2,095,640	667,971	682,710	14,739	102.2%	(1,412,930)
Total Intergovernmental	78,000,548	87,938,349	76,836,951	(11,101,398)	87.4%	(1,163,597)
Service Charges						
Commercial Dumping Fees	--	11,000	--	(11,000)	0.0%	--
Refuse Collection Fees	12,506,562	15,896,868	13,940,724	(1,956,144)	87.7%	1,434,162
Safety Related Charges	283,147	235,000	283,941	48,941	120.8%	794
Rental of Property	236,914	239,300	343,640	104,340	143.6%	106,726
Building Service Charges	1,534,745	591,931	1,571,132	979,201	265.4%	36,387
Inspection Fees	5,909,885	6,527,682	7,286,666	758,984	111.6%	1,376,781
Recycling Proceeds	1,549,136	2,175,944	1,729,786	(446,158)	79.5%	180,650
Health Related Charges	107,233	125,000	131,877	6,877	105.5%	24,644
Other Sales - Income	188,973	661,975	196,936	(465,039)	29.7%	7,963
Printing and Telecom Charges	16,287	16,500	15,860	(640)	96.1%	(427)
Other Service Charges	433,884	1,624,712	564,831	(1,059,881)	34.8%	130,947
Total Service Charges	22,766,766	28,105,912	26,065,393	(2,040,519)	92.7%	3,298,627

APPENDIX A

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

	YTD FY18	FY19	YTD FY19	FY19	YTD FY19	Actual Variance
	Actual	Budget	Actual	Actual to Budget	Actual as % of	FY18 vs FY19
				Positive (Negative)	Budget	Positive (Negative)
Fines and Forfeitures						
Richmond Public Library	53,656	67,500	60,722	(6,778)	90.0%	7,066
Circuit Court	4,450,718	5,593,715	5,908,679	314,964	105.6%	1,457,961
General District Court	707,867	870,225	856,369	(13,856)	98.4%	148,502
Juvenile and Domestic Relations District Court	5,389	5,745	4,769	(976)	83.0%	(620)
Total Fines and Forfeitures	5,217,630	6,537,185	6,830,539	293,354	104.5%	1,612,909
Utility Payments						
Utility Pilot Payment	16,138,392	22,759,977	16,464,422	(6,295,555)	72.3%	326,030
DPU Payments	--	5,407,204	--	(5,407,204)	0.0%	--
Utility Payment - City Services	2,909,232	3,251,376	3,267,425	16,049	100.5%	358,193
Utilities Payment for Collection Service	--	282,385	--	(282,385)	0.0%	--
Total Utility Payments	19,047,624	31,700,942	19,731,847	(11,969,095)	62.2%	684,223
Miscellaneous Revenues						
Reimbursement of Interest on Long-term Debt	898,798	1,446,510	1,671,645	225,135	115.6%	772,847
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	2,103,418	1,408,695	3,884,191	2,475,496	275.7%	1,780,773
Other Payments to General Fund	376,229	42,300	197,449	155,149	466.8%	(178,780)
Total Miscellaneous Revenues	3,378,445	3,146,350	5,753,285	2,606,935	182.9%	2,374,840
General Fund Revenues	\$ 621,881,649	\$ 705,735,865	\$ 657,017,911	\$ (48,717,954)	93.1%	\$ 35,136,262
Encumbrance Reserve	--	5,432,399	--	(5,432,399)	0.0%	--
Transfers In	3,948,946	24,700,667	5,173,037	(19,527,630)	20.9%	1,224,091
General Fund Revenues and Other Financing Sources	\$ 625,830,595	\$ 735,868,931	\$ 662,190,948	\$ (73,677,983)	90.0%	\$ 36,360,353

* City Council appropriated \$9,249,975 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. Approximately \$ 8.49 million has been collected as of June 30, 2019.

Source: Department of Finance

APPENDIX B

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

	YTD FY18	FY19	YTD FY19	FY19	YTD FY19	Actual Variance
	Actual	Budget	Actual	Actual to Budget	Actual as % of	FY18 vs FY19
				Positive (Negative)	Budget	Positive (Negative)
Expenditures						
General Government						
City Council	\$ 1,293,420	\$ 1,380,212	\$ 1,314,254	\$ 65,958	95.2%	\$ (20,834)
City Clerk	748,482	917,650	672,826	244,824	73.3%	75,656
Planning and Development Review	9,423,591	11,147,455	10,232,334	915,121	91.8%	(808,743)
Assessor of Real Estate	3,093,670	3,379,772	3,319,576	60,196	98.2%	(225,906)
City Auditor	2,059,763	1,682,732	1,515,196	167,536	90.0%	544,567
Department of Law	2,815,706	2,824,113	2,667,195	156,918	94.4%	148,511
General Registrar	1,426,523	1,786,584	1,537,693	248,891	86.1%	(111,170)
Inspector General	--	242,318	204,360	37,958	84.3%	(204,360)
Chief Administrative Officer	834,279	964,980	927,879	37,101	96.2%	(93,600)
Citizen Service and Response	--	1,013,574	876,713	136,861	86.5%	(876,713)
Budget and Strategic Planning	1,237,222	1,282,409	1,114,683	167,726	86.9%	122,539
Department of Human Resources	2,899,645	3,210,342	2,880,684	329,658	89.7%	18,961
Department of Finance	8,963,152	11,184,111	9,753,659	1,430,452	87.2%	(790,507)
Procurement Services	722,974	1,257,195	1,207,786	49,409	96.1%	(484,812)
Office of Press Secretary to Mayor	456,798	488,936	466,029	22,907	95.3%	(9,231)
City Treasurer	180,021	185,824	180,251	5,573	97.0%	(230)
Economic Development	3,577,439	3,331,088	2,369,435	961,653	71.1%	1,208,004
Housing and Community Development	--	4,059,652	3,213,772	845,880	79.2%	(3,213,772)
Council Chief of Staff	1,050,946	1,142,121	1,066,136	75,985	93.3%	(15,190)
Minority Business Development	660,062	792,437	730,450	61,987	92.2%	(70,388)
City Mayor's Office	1,004,836	1,162,897	1,137,456	25,441	97.8%	(132,620)
Office of Community Wealth Building	1,705,006	1,883,235	1,668,179	215,056	88.6%	36,827
Total General Government	44,153,535	55,319,639	49,056,596	6,263,043	88.7%	(4,903,061)
Public Safety and Judiciary						
Judiciary	10,603,225	11,167,478	10,709,275	458,203	95.9%	(106,050)
Juvenile and Domestic Relations District Court	450,350	463,134	440,329	22,805	95.1%	10,021
City Sheriff	35,458,678	41,577,568	38,918,878	2,658,690	93.6%	(3,460,200)
Department of Police	92,898,505	95,292,004	92,821,381	2,470,623	97.4%	77,124
Department of Emergency Communications	4,641,195	5,972,687	4,561,631	1,411,056	76.4%	79,564
Department of Fire and Emergency Services	50,793,192	51,707,457	51,044,597	662,860	98.7%	(251,405)
Animal Control	1,664,055	1,985,128	1,971,791	13,337	99.3%	(307,736)
Total Public Safety and Judiciary	196,509,200	208,165,457	200,467,882	7,697,575	96.3%	(3,958,682)
Highways, Streets, Sanitation and Refuse						
Department of Public Works	29,037,136	33,099,260	30,976,558	2,122,702	93.6%	(1,939,422)
Human Services						
Office of DCAO for Human Services	1,051,207	1,229,539	1,151,138	78,401	93.6%	(99,931)
Department of Social Services	44,955,491	47,749,015	43,149,306	4,599,709	90.4%	1,806,185
Justice Services	9,163,974	9,166,935	8,872,932	294,003	96.8%	291,042
Department of Public Health	3,781,490	4,030,490	4,030,490	--	100.0%	(249,000)
Total Human Services	58,952,162	62,175,979	57,203,866	4,972,113	92.0%	1,748,296
Culture and Recreation						
Richmond Public Library	5,268,479	5,909,257	5,853,550	55,707	99.1%	(585,071)
Department of Parks, Recreation and Community Facilities	16,438,739	16,907,252	16,299,117	608,135	96.4%	139,622
Total Culture and Recreation	21,707,218	22,816,509	22,152,667	663,842	97.1%	(445,449)

APPENDIX B

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

	YTD FY18 Actual	FY19 Budget	YTD FY19 Actual	FY19 Actual to Budget Positive (Negative)	YTD FY19 Actual as % of Budget	Actual Variance FY18 vs FY19 Positive (Negative)
Education						
Richmond Public Schools	158,975,683	169,192,064	156,721,265	12,470,799	92.6%	2,254,418
Non-Departmental						
Total Non-Departmental	44,230,808	53,711,372	76,575,638	(22,864,266)	142.6%	32,344,830
Total Non-Departmental	44,230,808	53,711,372	76,575,638	(22,864,266)	142.6%	32,344,830
General Fund Expenditures	553,565,742	604,480,279	593,154,472	11,325,807	98.1%	(39,588,730)
Other Financing Sources (Uses)						
Transfers Out - Other Funds	(90,137,039)	(122,138,677)	(86,755,435)	35,383,242	71.0%	3,381,604
Transfers Out - Non-Departmental School Facilities	--	(9,249,975)	(383,761)	8,866,214	4.1%	(383,761)
Total Other Financing Sources (Uses), Net	(90,137,039)	(131,388,652)	(87,139,196)	44,249,456	66.3%	2,997,843
General Fund Expenditures and Other Financing Uses	\$ 643,702,781	\$ 735,868,931	\$ 680,293,668	\$ 55,575,263	92.4%	\$ (36,590,887)
Excess (Deficiency) of Revenues Over (Under) Expenditures-Excludes Transfers	68,315,907	101,255,586	63,863,439	37,392,147	63.1%	4,452,468
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses Includes Transfers	(17,872,186)	--	(18,102,720)	(18,102,720)	--	(230,534)

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 JUNE 30, 2019
(UNAUDITED)**

ENCUMBRANCES	FY19 ENCUMBRANCES
General Government	
City Council	1,701
City Clerk	33,691
PDR	483,560
City Assessor	-
City Auditor	4,368
Dept Law	43,196
Registrar	10,558
CAO	263
Budget	7,032
Inspector General	419
HR	49,169
Finance	376,996
Procurement	18,193
Press Secretary	3,157
Department of Citizen Service and Response	31,566
Economic Devel	211,493
Housing	57,218
Council Chief of Staff	307
Minority Business	56,696
Mayor's Office	90
Office of Comm Wealth	52,488
Total General Government	1,442,161
Public Safety and Judiciary	
Judiciary Circuit Court	24,473
Juvenile Court	1,826
Sheriff	1,123,917
Police	793,513
Emergency Communication	822,363
Fire	291,556
Animal Control	3,037
Total Public Safety and Judiciary	3,060,685
Highways, Streets, Sanitation and Refuse	
Department of Public Works	1,294,954
Total Highway, Streets, Sanitation and Refuse	1,294,954
Human Services	
Office of DCAO for Human Services	1,576
Department of Social Services	118,138
Justice Services	38,567
CSU-Probation Services	12,148
Total Human Services	170,429
Culture and Recreation	
Richmond Public Library	111,066
Department of Parks, Recreation and Community Facilities	211,276
Total Culture and Recreation	322,342
Total General Fund Encumbrances	\$ 6,290,571