

City of Richmond Monthly Financial Report

**APRIL
2019**





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Letter of Transmittal

May 15, 2019

The Administration is pleased to present the April 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 April 30, 2019. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending April 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 April 30, 2019, General Fund revenues totaled \$401.5 million, or 57.0%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of April 30, 2019, General Fund expenditures totaled \$464.9 million, or 77.4% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$8.3 million. City Sheriff, Police, 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 April 30, 2019. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$633.6 million to \$675.9 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 \$185.9 million as of April 30, 2019.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of April 30, 2019, as well as the month-to-month aging beginning in April 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	\$ 238,008,770	\$ 503,485,103	\$ 255,201,700	\$ (248,283,403)	50.7%	\$ 17,192,930
Licenses, Permits, and Privilege Fees	33,975,860	43,102,077	36,362,208	(6,739,869)	84.4%	2,386,348
Intergovernmental	60,631,097	87,938,349	59,612,650	(28,325,699)	67.8%	(1,018,447)
Service Charges	18,839,755	28,105,912	22,589,288	(5,516,624)	80.4%	3,749,533
Fines and Forfeitures	4,098,943	6,537,185	4,920,060	(1,617,125)	75.3%	821,117
Utility Payments	4,591,703	31,700,942	18,950,323	(12,750,619)	59.8%	14,358,620
Miscellaneous Revenues	3,141,715	3,146,351	3,846,227	699,876	122.2%	704,512
<i>Subtotal General Fund Revenues</i>	\$ 363,287,843	\$ 704,015,919	\$ 401,482,456	\$ (302,533,463)	57.0%	\$ 38,194,613
Encumbrance Reserve	--	5,432,399	--	(5,432,399)	0.0%	0
Transfers In	--	17,720,800	5,173,037	(12,547,763)	29.2%	5,173,037
Grand Total General Fund Revenues	\$ 363,287,843	\$ 727,169,118	\$ 406,655,493	\$ (320,513,625)	55.9%	\$ 43,367,650



Expenditures

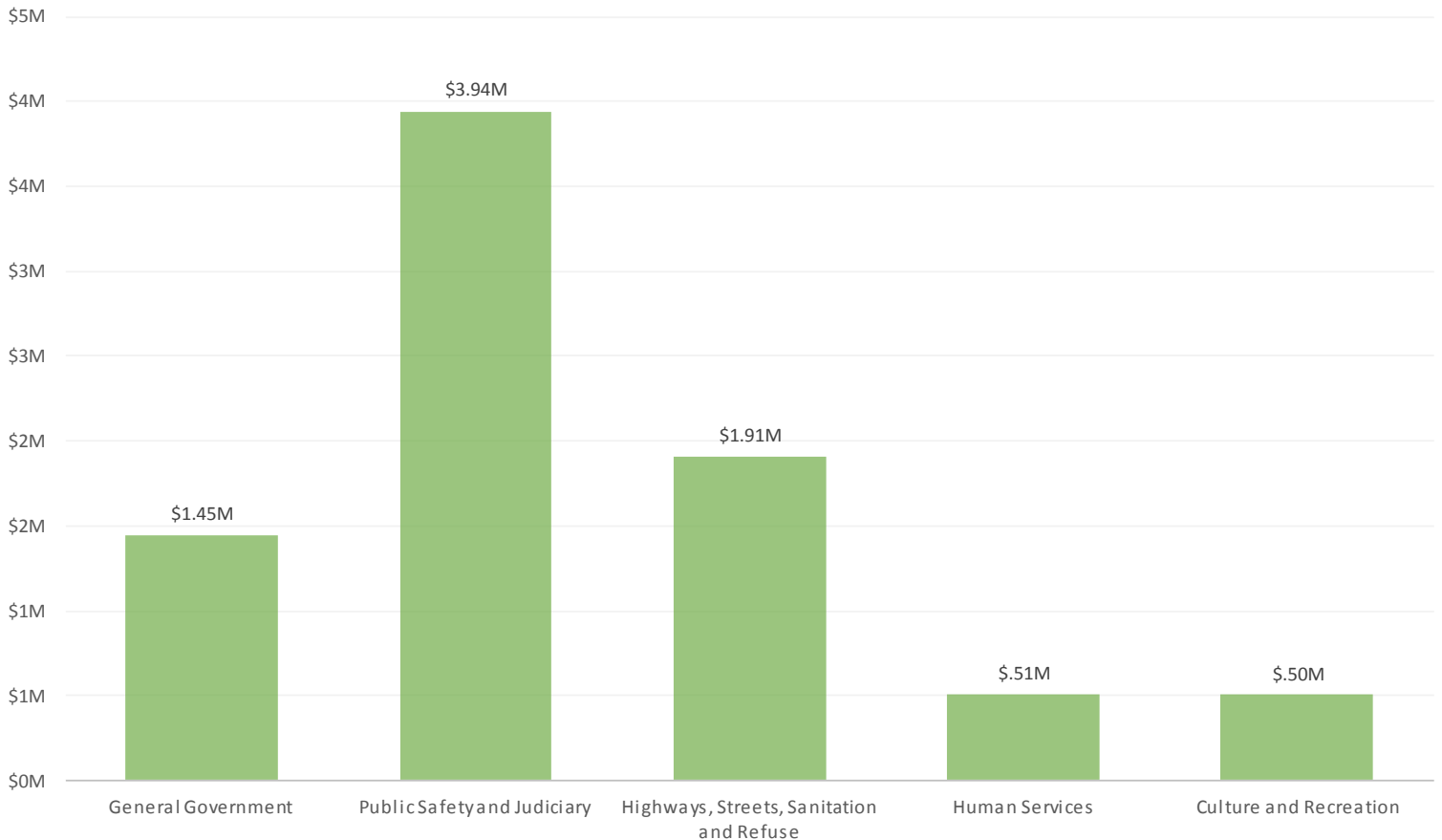
Exhibit 2—Dollars Out

Source	YTD FY18 Actual	FY19 Budget	YTD FY19 Actual	FY19 Actual to Budget	YTD FY19 % of Budget	Actual Variance FY18 vs FY19
General Government	\$ 34,902,603	\$ 55,217,780	\$ 37,225,528	\$ 17,992,252	67.4%	\$ (2,322,925)
Public Safety and Judiciary	158,130,164	205,579,366	161,481,909	44,097,457	78.5%	(3,351,745)
Highways, Streets, Sanitation and Refuse	22,382,388	31,672,846	24,712,489	6,960,357	78.0%	(2,330,101)
Human Services	47,583,440	62,222,292	46,848,756	15,373,536	75.3%	734,684
Culture and Recreation	16,861,640	22,530,326	17,748,485	4,781,841	78.8%	(886,845)
Education	119,231,763	169,192,064	117,552,344	51,639,720	69.5%	1,679,419
Non-Departmental	44,652,579	54,210,587	59,318,110	(5,107,523)	109.4%	14,665,531
<i>Subtotal General Fund Expenditures</i>	\$ 443,744,577	\$ 600,625,261	\$ 464,887,621	\$ 135,737,640	77.4%	\$ (21,143,044)
Other Financing Uses	(69,904,349)	(126,543,857)	(77,847,739)	48,696,118	61.5%	(7,943,390)
Grand Total General Fund Expenditures	\$ 513,648,926	\$ 727,169,118	\$ 542,735,360	\$ 184,433,758	74.6%	\$ (29,086,434)

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	\$ 1,446,599
Public Safety and Judiciary	3,944,339
Highways, Streets, Sanitation and Refuse	1,908,783
Human Services	509,109
Culture and Recreation	503,738
Grand Total General Fund Encumbrances	\$ 8,312,568



Encumbrances

Exhibit 3—continued

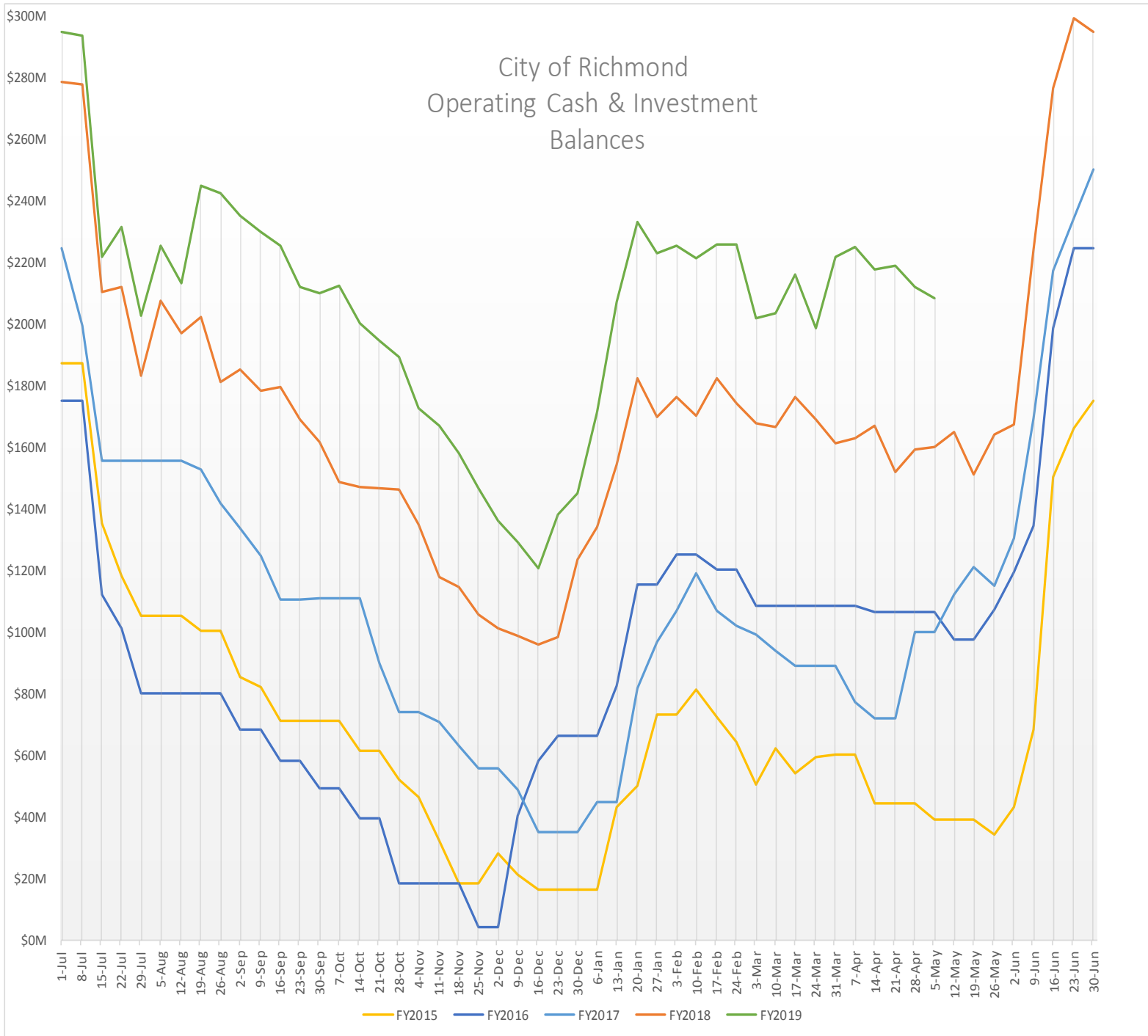
Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Change Order/ Contract Modification	Renewed/ Extended	Resolicited	New Solicitation	Comments
17000006757	Water, Wastewater, and Stormwater Utility Engineering Services	\$15,000,000.00	JOHNSON MIRMIRAN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

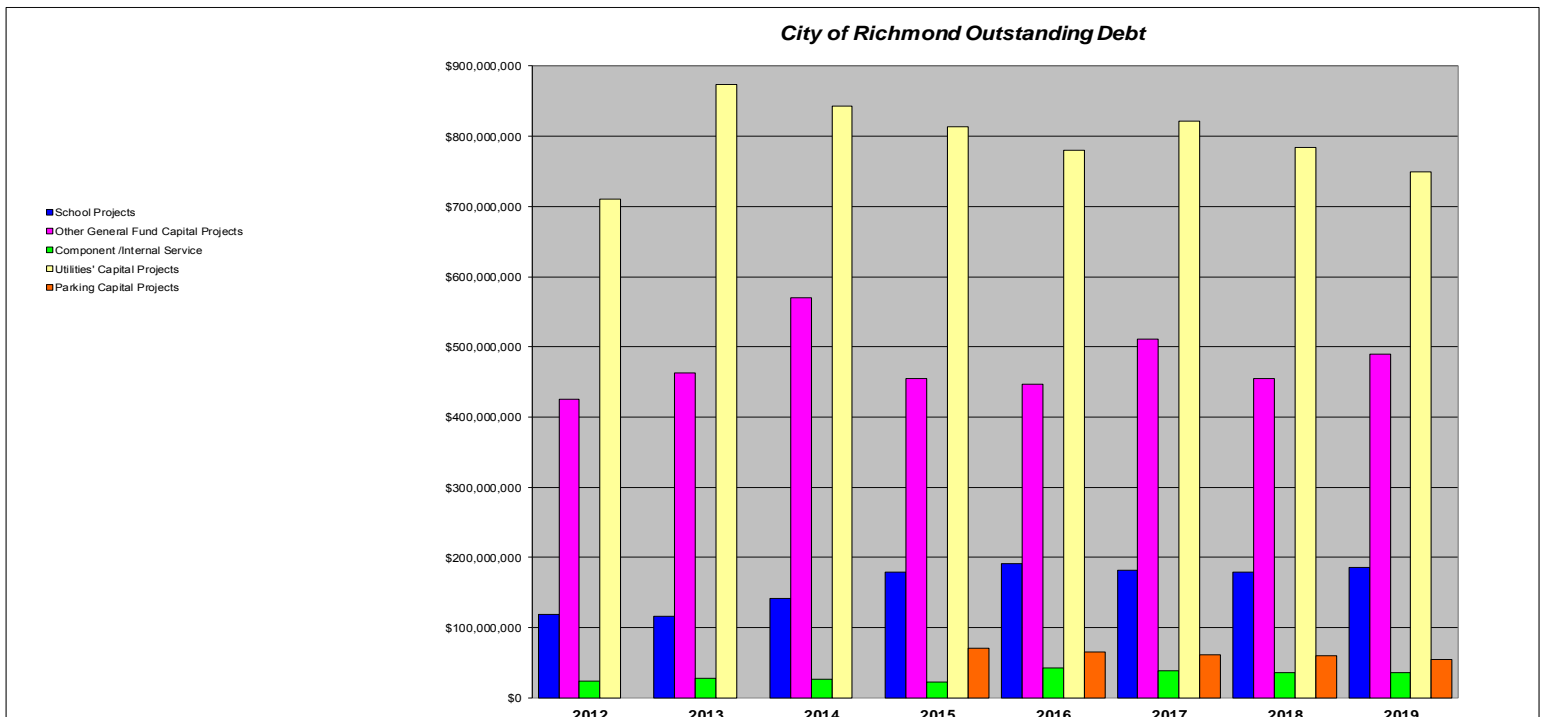


Current as of: April 30, 2019

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 April 30, 2019
Paid From General Fund								
Schools Capital Projects - CIP	\$ 179,463,159	\$ 190,397,322	\$ 181,548,336	\$ 178,852,448	\$ 9,196,831	\$ 12,669,678	\$ -	\$ 182,325,295
New Schools-Line of Credit BAN						3,600,000		3,600,000
General Government Projects-CIP	228,275,402	237,255,608	220,488,245	251,488,697	19,698,885	26,038,017	-	257,827,829
Justice Center Project	121,736,841	95,673,439	93,321,884	87,995,666	2,307,123	-	-	85,688,543
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	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	-	-	31,000,000	-	31,000,000
Subtotal General Fund	633,623,532	636,771,149	692,243,798	634,041,455	39,675,884	89,800,000	8,300,000	675,865,571
Paid From Internal Service Fund/Component Units								
Fleet Internal Svs Fund	6,263,596	3,722,697	2,481,798	1,240,899	615,899	-	-	625,000
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	-	-	-	21,805,000
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	2,168,256	2,607,000	-	35,800,049
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	\$ 82,145,728	\$ 92,427,013	\$ 8,300,000	\$ 1,514,968,295



Current as of: April 30, 2019

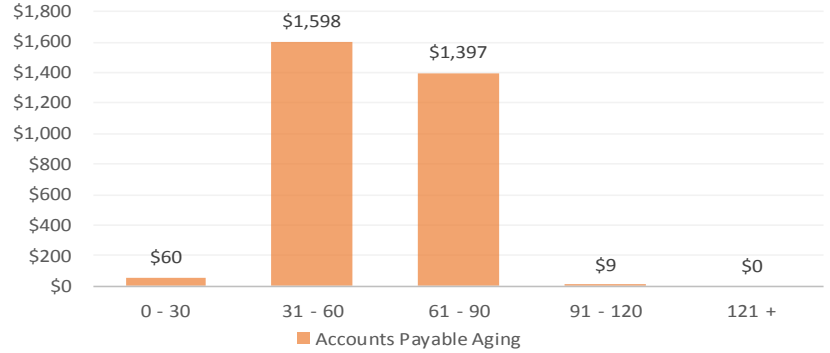


Accounts Payable

Exhibit 6

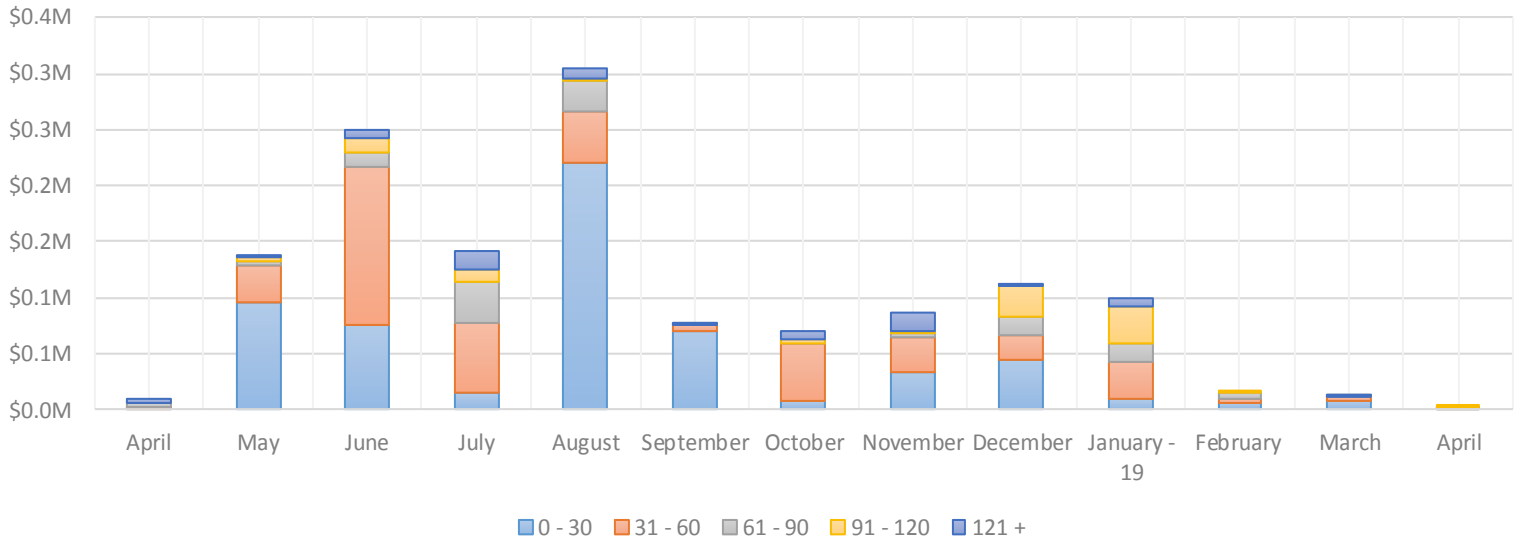
Aging Report

Days	Amount
0 - 30	\$ 60
31 - 60	1,598
61 - 90	1,397
91 - 120	9
121 +	0
Total	\$ 3,064



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
April-18	\$ 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
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

AP Aging Data for Fiscal Year 2018-19



Current as of: April 30, 2019

Delinquent Taxes

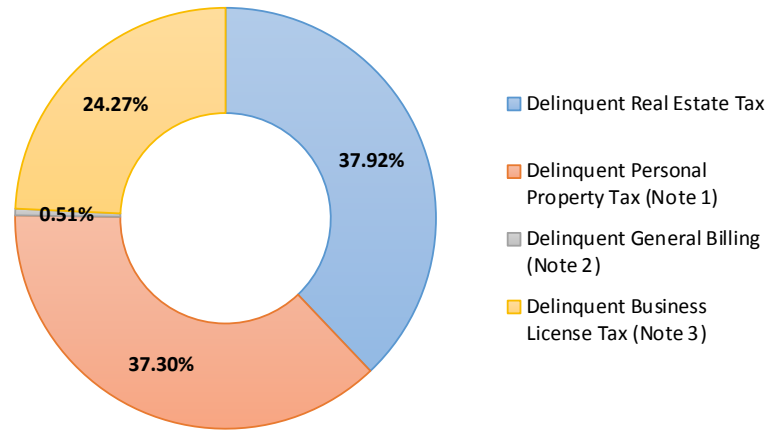
Exhibit 7

YTD FY19 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 14,476,394
Delinquent Personal Property Tax (Note 1)	13,338,418
Delinquent General Billing (Note 2)	183,056
Delinquent Business License Tax (Note 3)	8,678,251
Grand Total	\$ 36,676,119

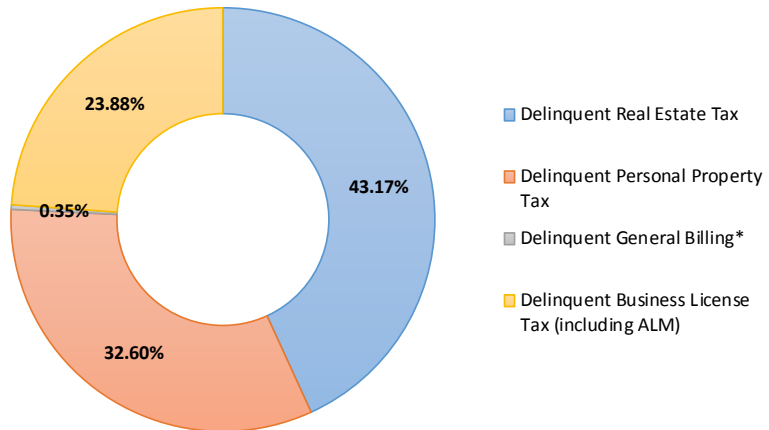
Note:

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	\$ 15,144,913
Delinquent Personal Property Tax	11,438,577
Delinquent General Billing*	121,717
Delinquent Business License Tax (including ALM)	8,378,010
Grand Total	\$ 35,083,217



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

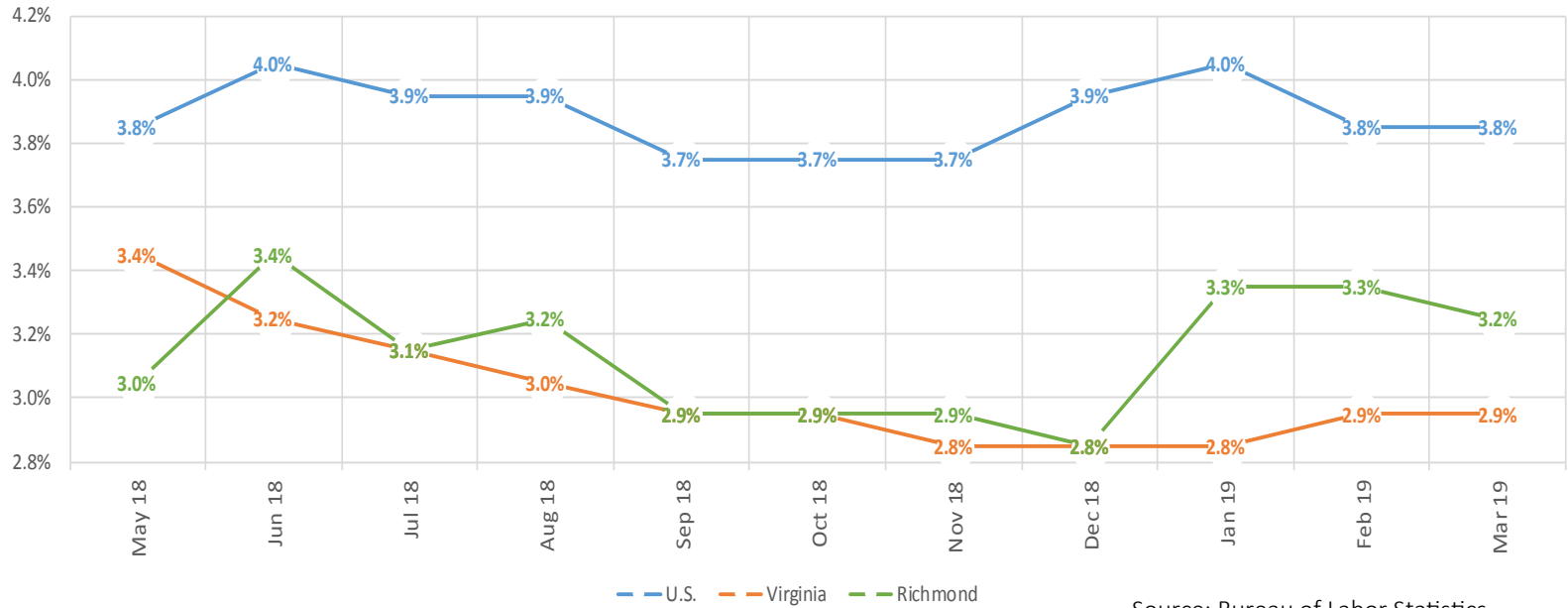
Source: Department of Finance - Revenue Administration

Current as of: April 30, 2019

Economic Indicators

Exhibit 8

Unemployment Rate



- ◆ The local unemployment rate decreased to 3.2% for March. April information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level and is above the state level in March.
- ◆ 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 3.8% in March 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)	100
Total Value	\$ 45,009
Value Per License	\$ 450
YTD Retail Sales Tax	\$ 23,762,162
YTD Meals Tax (7.5%)	\$ 33,341,259
YTD Transient Lodging Tax (per MUNIS)	\$ 7,302,948
YTD Transient Lodging Tax (Per RAPIDS)	\$ 7,302,948
Variance due to Timing/Accruals	\$ -

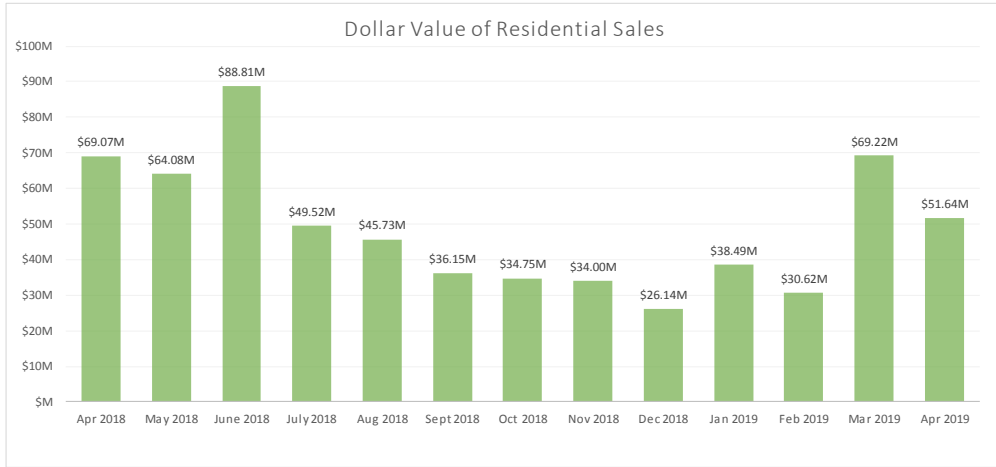
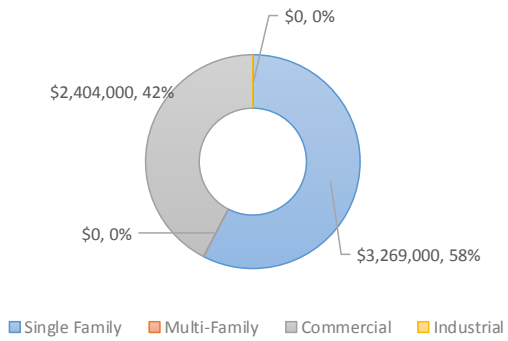
Source: Department of Finance



Economic Indicators

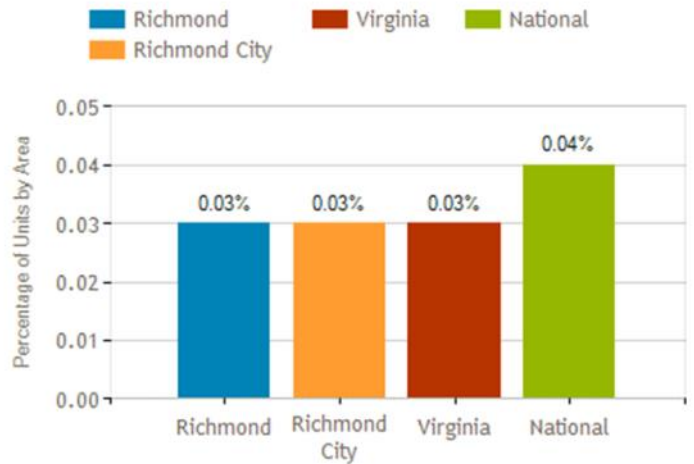
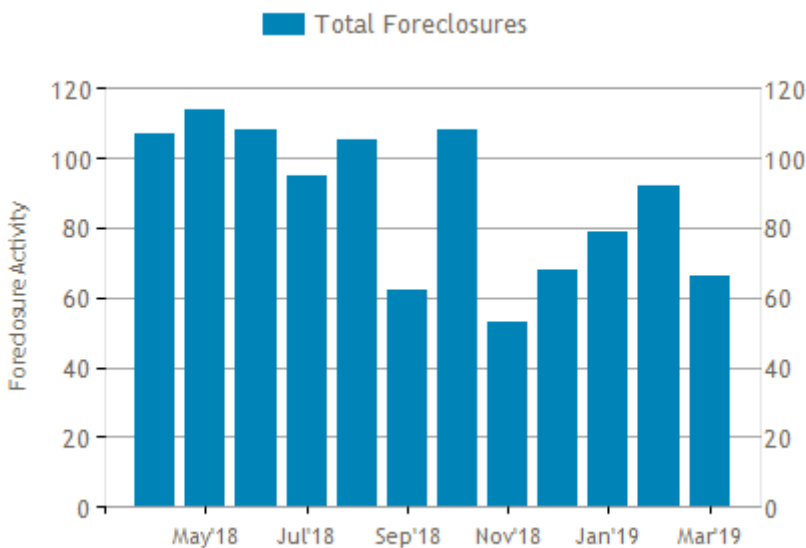
Exhibit 8—Continued

Dollar Value of New Constructions For April 2019



Source: City Assessor's Office

Foreclosure Data



Source: RealtyTrac.com

Current as of: April 30, 2019

Appendix

APPENDIX A

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED APRIL 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)
Revenues						
City Taxes						
Real Estate	\$ 126,269,429	\$ 264,095,329	\$ 137,367,230	\$ (126,728,099)	52.0%	\$ 11,097,801
Sales-1% Local	25,304,237	35,150,480	23,762,162	(11,388,318)	67.6%	(1,542,075)
Personal Property	3,599,716	59,423,485	2,966,973	(56,456,512)	5.0%	(632,743)
Machinery and Tools	651,348	13,253,366	54,012	(13,199,354)	0.4%	(597,336)
Utility Sales Tax Gas	2,964,991	5,032,525	4,217,503	(815,022)	83.8%	1,252,512
Utility Sales Tax Electric	6,652,234	13,444,352	9,243,975	(4,200,377)	68.8%	2,591,741
Utility Sales Tax Telephone	89	179,733	105,434	(74,299)	58.7%	105,345
State Communication Taxes	9,194,924	15,440,463	10,868,616	(4,571,847)	70.4%	1,673,692
Bank Stock	3,511	8,381,729	--	(8,381,729)	0.0%	(3,511)
Prepared Food	26,634,722	36,453,104	26,572,984	(9,880,120)	72.9%	(61,738)
*Prepared Food-School Facilities	--	9,113,276	6,768,275	(2,345,001)	74.3%	6,768,275
Lodging Tax	6,274,703	9,243,415	7,824,408	(1,419,007)	84.6%	1,549,705
Admission	2,189,145	3,360,273	2,184,989	(1,175,284)	65.0%	(4,156)
Real Estate Taxes - Delinquent	10,060,004	10,340,235	11,360,361	1,020,126	109.9%	1,300,357
Personal Property Taxes - Delinquent	8,234,243	10,729,454	5,361,974	(5,367,480)	50.0%	(2,872,269)
Private Utility Poles and Conduits	4,425,773	221,756	157,377	(64,379)	71.0%	(4,268,396)
Penalties and Interest	3,930,677	7,022,903	4,421,130	(2,601,773)	63.0%	490,453
Titling Tax-Mobile Home	7,773	9,522	3,810	(5,712)	40.0%	(3,963)
State Recordation	747,189	1,078,407	806,726	(271,681)	74.8%	59,537
Property Rental 1%	93,339	122,418	121,120	(1,298)	98.9%	27,781
Vehicle Rental Tax	639,197	983,878	910,359	(73,519)	92.5%	271,162
Telephone Commissions	131,526	405,000	122,282	(282,718)	30.2%	(9,244)
Total City Taxes	238,008,770	503,485,103	255,201,700	(248,283,403)	50.7%	17,192,930
Licenses, Permits and Privilege Fees						
Business and Professional	31,221,487	34,232,005	33,765,258	(466,747)	98.6%	2,543,771
Vehicle	1,740,887	7,024,245	1,245,325	(5,778,920)	17.7%	(495,562)
Transfers, Penalties, Interest & Delinquent Collections	6,125	9,496	8,605	(891)	90.6%	2,480
Utilities Right of Way Fees	497,613	888,578	629,773	(258,805)	70.9%	132,160
Other Licenses, Permits and Fees	509,748	947,753	713,247	(234,506)	75.3%	203,499
Total Licenses, Permits and Privilege Fees	33,975,860	43,102,077	36,362,208	(6,739,869)	84.4%	2,386,348
Intergovernmental						
State Shared Expense	13,435,381	20,794,764	14,961,770	(5,832,994)	71.9%	1,526,389
Total State Block Grant	3,265,340	4,138,955	3,105,028	(1,033,927)	75.0%	(160,312)
Department of Social Services	29,002,476	43,654,672	27,803,183	(15,851,489)	63.7%	(1,199,293)
Federal Revenues	--	1,200	29,100	27,900	2425.0%	29,100
State Aid to Localities	10,760,393	14,871,997	11,385,251	(3,486,746)	76.6%	624,858
Service Charges on Tax Exempt Property (State PILOT)	2,235,224	3,808,790	1,813,442	(1,995,348)	47.6%	(421,782)
All Other Intergovernmental Revenues	1,932,283	667,971	514,876	(153,095)	77.1%	(1,417,407)
Total Intergovernmental	60,631,097	87,938,349	59,612,650	(28,325,699)	67.8%	(1,018,447)
Service Charges						
Commercial Dumping Fees	--	11,000	--	(11,000)	0.0%	--
Refuse Collection Fees	9,961,711	15,896,868	12,670,863	(3,226,005)	79.7%	2,709,152
Safety Related Charges	219,216	235,000	216,781	(18,219)	92.2%	(2,435)
Rental of Property	177,768	239,300	252,896	13,596	105.7%	75,128
Building Service Charges	1,126,826	591,931	1,378,768	786,837	232.9%	251,942
Inspection Fees	5,482,761	6,527,682	5,815,347	(712,335)	89.1%	332,586
Recycling Proceeds	1,248,642	2,175,944	1,571,608	(604,336)	72.2%	322,966
Health Related Charges	89,021	125,000	96,968	(28,032)	77.6%	7,947
Other Sales - Income	173,826	661,975	183,997	(477,978)	27.8%	10,171
Printing and Telecom Charges	13,270	16,500	12,753	(3,747)	77.3%	(517)
Other Service Charges	346,714	1,624,712	389,307	(1,235,405)	24.0%	42,593
Total Service Charges	18,839,755	28,105,912	22,589,288	(5,516,624)	80.4%	3,749,533

APPENDIX A

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED APRIL 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	41,870	67,500	46,161	(21,339)	68.4%	4,291
Circuit Court	3,517,801	5,593,715	4,265,130	(1,328,585)	76.2%	747,329
General District Court	535,332	870,225	605,075	(265,150)	69.5%	69,743
Juvenile and Domestic Relations District Court	3,940	5,745	3,694	(2,051)	64.3%	(246)
Total Fines and Forfeitures	4,098,943	6,537,185	4,920,060	(1,617,125)	75.3%	821,117
Utility Payments						
Utility Pilot Payment	1,946,946	22,759,977	16,227,469	(6,532,508)	71.3%	14,280,523
DPU Payments	--	5,407,204	--	(5,407,204)	0.0%	--
Utility Payment - City Services	2,644,757	3,251,376	2,722,854	(528,522)	83.7%	78,097
Utilities Payment for Collection Service	--	282,385	--	(282,385)	0.0%	--
Total Utility Payments	4,591,703	31,700,942	18,950,323	(12,750,619)	59.8%	14,358,620
Miscellaneous Revenues						
Reimbursement of Interest on Long-term Debt	766,182	1,446,510	1,485,481	38,971	102.7%	719,299
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	2,047,309	1,408,696	2,196,413	787,717	155.9%	149,104
Other Payments to General Fund	328,224	42,300	164,333	122,033	388.5%	(163,891)
Total Miscellaneous Revenues	3,141,715	3,146,351	3,846,227	699,876	122.2%	704,512
General Fund Revenues	\$ 363,287,843	\$ 704,015,919	\$ 401,482,456	\$ (302,533,463)	57.0%	\$ 38,194,613
Encumbrance Reserve	--	5,432,399	--	(5,432,399)	0.0%	--
Transfers In	--	17,720,800	5,173,037	(12,547,763)	29.2%	5,173,037
General Fund Revenues and Other Financing Sources	\$ 363,287,843	\$ 727,169,118	\$ 406,655,493	\$ (320,513,625)	55.9%	\$ 43,367,650

* City Council appropriated \$9,113,276 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 \$ 6.77 million has been collected as of April 30, 2019.

Source: Department of Finance

APPENDIX B

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

	YTD FY18	FY19	YTD FY19	FY19 Actual to Budget	YTD FY19 Actual as % of	Actual Variance FY18 vs FY19
	Actual	Budget	Actual	Positive (Negative)	Budget	Positive (Negative)
Expenditures						
General Government						
City Council	\$ 1,007,419	\$ 1,427,537	\$ 1,007,136	\$ 420,401	70.6%	\$ 283
City Clerk	550,444	924,328	517,041	407,287	55.9%	33,403
Planning and Development Review	7,444,753	11,592,071	8,225,074	3,366,997	71.0%	(780,321)
Assessor of Real Estate	2,459,481	3,664,313	2,610,795	1,053,518	71.2%	(233,718)
City Auditor	1,481,340	1,731,996	1,247,622	484,374	72.0%	253,718
Department of Law	2,212,896	3,049,621	2,111,213	938,408	69.2%	101,683
General Registrar	1,054,040	1,796,461	1,193,492	602,969	66.4%	(139,452)
Inspector General	--	464,503	166,202	298,301	35.8%	(166,202)
Chief Administrative Officer	690,093	966,429	704,544	261,885	72.9%	(14,451)
Citizen Service and Response	--	1,297,165	713,771	583,394	55.0%	(713,771)
Budget and Strategic Planning	988,996	1,346,716	890,491	456,225	66.1%	98,505
Department of Human Resources	2,339,750	3,270,878	2,145,626	1,125,252	65.6%	194,124
Department of Finance	7,198,067	11,169,100	7,841,229	3,327,871	70.2%	(643,162)
Procurement Services	550,807	1,260,025	924,532	335,493	73.4%	(373,725)
Office of Press Secretary to Mayor	367,958	490,968	371,053	119,915	75.6%	(3,095)
City Treasurer	135,505	166,242	141,726	24,516	85.3%	(6,221)
Economic Development	2,844,275	3,386,580	1,931,048	1,455,532	57.0%	913,227
Housing and Community Development	--	2,019,026	857,101	1,161,925	42.5%	(857,101)
Council Chief of Staff	849,375	1,180,203	875,811	304,392	74.2%	(26,436)
Minority Business Development	530,602	817,901	502,258	315,643	61.4%	28,344
City Mayor's Office	786,556	1,163,766	925,738	238,028	79.5%	(139,182)
Office of Community Wealth Building	1,410,246	2,031,950	1,322,025	709,925	65.1%	88,221
Total General Government	34,902,603	55,217,780	37,225,528	17,992,252	67.4%	(2,322,925)
Public Safety and Judiciary						
Judiciary	8,599,756	11,232,154	8,656,764	2,575,390	77.1%	(57,008)
Juvenile and Domestic Relations District Court	320,186	454,921	323,707	131,214	71.2%	(3,521)
City Sheriff	28,592,257	39,448,047	31,517,954	7,930,093	79.9%	(2,925,697)
Department of Police	74,278,142	95,321,682	74,979,572	20,342,110	78.7%	(701,430)
Department of Emergency Communications	3,685,688	5,995,261	3,442,994	2,552,267	57.4%	242,694
Department of Fire and Emergency Services	41,344,653	51,507,734	41,046,991	10,460,743	79.7%	297,662
Animal Control	1,309,482	1,619,566	1,513,927	105,639	93.5%	(204,445)
Total Public Safety and Judiciary	158,130,164	205,579,366	161,481,909	44,097,457	78.5%	(3,351,745)
Highways, Streets, Sanitation and Refuse						
Department of Public Works	22,382,388	31,672,846	24,712,489	6,960,357	78.0%	(2,330,101)
Human Services						
Office of DCAO for Human Services	844,005	1,381,195	846,013	535,182	61.3%	(2,008)
Department of Social Services	36,740,844	47,749,707	34,737,850	13,011,857	72.7%	2,002,994
Justice Services	7,162,473	9,060,900	7,234,403	1,826,497	79.8%	(71,930)
Department of Public Health	2,836,118	4,030,490	4,030,490	--	100.0%	(1,194,372)
Total Human Services	47,583,440	62,222,292	46,848,756	15,373,536	75.3%	734,684
Culture and Recreation						
Richmond Public Library	4,202,774	5,981,181	4,586,168	1,395,013	76.7%	(383,394)
Department of Parks, Recreation and Community Facilities	12,658,866	16,549,145	13,162,317	3,386,828	79.5%	(503,451)
Total Culture and Recreation	16,861,640	22,530,326	17,748,485	4,781,841	78.8%	(886,845)

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED APRIL 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	119,231,763	169,192,064	117,552,344	51,639,720	69.5%	1,679,419
Non-Departmental						
Total Non-Departmental	44,652,579	54,210,587	59,318,110	(5,107,523)	109.4%	14,665,531
Total Non-Departmental	44,652,579	54,210,587	59,318,110	(5,107,523)	109.4%	14,665,531
General Fund Expenditures	443,744,577	600,625,261	464,887,621	135,737,640	77.4%	(21,143,044)
Other Financing Sources (Uses)						
Transfers Out - Other Funds	(69,904,349)	(117,430,581)	(77,486,192)	39,944,389	66.0%	(7,581,843)
Transfers Out - Non-Departmental School Facilities	--	(9,113,276)	(361,547)	8,751,729	4.0%	(361,547)
Total Other Financing Sources (Uses), Net	(69,904,349)	(126,543,857)	(77,847,739)	48,696,118	61.5%	(7,943,390)
General Fund Expenditures and Other Financing Uses	\$ 513,648,926	\$ 727,169,118	\$ 542,735,360	\$ 184,433,758	74.6%	\$ (29,086,434)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,456,734)	103,390,658	(63,405,165)	166,795,823	-61.3%	(17,051,569)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(150,361,083)	--	(136,079,867)	(136,079,867)	--	14,281,216

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 APRIL 30, 2019
(UNAUDITED)**

ENCUMBRANCES	<u>FY19</u> <u>ENCUMBRANCES</u>
General Government	
City Council	629.00
City Clerk	37,883.00
Planning and Development Review	548,903.00
Assessor of Real Estate	-
City Auditor	4,109.00
Department of Law	22,293.00
General Registrar	192,361.00
Chief Administrative Officer	29,191.00
Budget and Strategic Planning	56.00
Inspector General	957.00
Department of Human Resources	62,991.00
Department of Finance	319,067.00
Procurement Services	45,187.00
Office of Press Secretary to Mayor	3,971.00
Department of Citizen Service and Response	55,264.00
Economic /Community Development	15,766.00
Housing	69,739.00
Council Chief of Staff	(9.00)
Minority Business Development	2,287.00
City Mayor's Office	5,461.00
Office of Community Wealth Building	<u>30,493.00</u>
Total General Government	<u>1,446,599</u>
 Public Safety and Judiciary	
Judiciary	26,164
Juvenile and Domestic Relations District Court	10,174
City Sheriff	1,879,864
Department of Police	1,017,359
Department of Emergency Communications	519,964
Department of Fire and Emergency Services	485,280
Animal Control	<u>5,534</u>
Total Public Safety and Judiciary	<u>3,944,339</u>
 Highways, Streets, Sanitation and Refuse	
Department of Public Works	<u>1,908,783</u>
Total Highway, Streets, Sanitation and Refuse	<u>1,908,783</u>
 Human Services	
Office of DCAO for Human Services	7,153
Department of Social Services	342,539
Justice Services	148,152
CSU-Probation Services	<u>11,265</u>
Total Human Services	<u>509,109</u>
 Culture and Recreation	
Richmond Public Library	270,488
Department of Parks, Recreation and Community Facilities	<u>233,250</u>
Total Culture and Recreation	<u>503,738</u>
 Total General Fund Encumbrances	 <u><u>\$ 8,312,568</u></u>