

# City of Richmond Monthly Financial Report

**NOVEMBER  
2018**





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# Letter of Transmittal

December 15, 2018

The Administration is pleased to present the November 30, 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 November 30, 2018. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending November 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 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 November 30, 2018, General Fund revenues totaled \$91.6 million, or 13.0%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of November 30, 2018, General Fund expenditures totaled \$161.0 million, or 26.4% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$16.0 million. City Sheriff, Police, Public Works, and 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 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 November 30, 2018. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$633.6 million to \$655.4 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 November 30, 2018.



# Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of November 30, 2018, as well as the month-to-month aging beginning in November 30, 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	\$ 39,245,876	\$ 502,955,103	\$ 52,449,557	\$ (450,505,546)	10.4%	\$ 13,203,681
Licenses, Permits, and Privilege Fees	3,933,798	43,102,077	873,860	(42,228,217)	2.0%	(3,059,938)
Intergovernmental	25,041,453	86,888,349	24,011,030	(62,877,319)	27.6%	(1,030,423)
Service Charges	6,721,627	28,105,912	8,374,914	(19,730,998)	29.8%	1,653,287
Fines and Forfeitures	1,542,204	6,537,185	2,207,427	(4,329,758)	33.8%	665,223
Utility Payments	2,083,012	31,700,942	2,239,626	(29,461,316)	7.1%	156,614
Miscellaneous Revenues	923,640	3,141,851	1,453,224	(1,688,627)	46.3%	529,584
<i>Subtotal General Fund Revenues</i>	\$ 79,491,610	\$ 702,431,419	\$ 91,609,638	\$ (610,821,781)	13.0%	\$ 12,118,028
Encumbrance Roll Forward	--	5,432,399	--	(5,432,399)	0.0%	--
Transfers In	--	17,470,800	--	(17,470,800)	0.0%	--
<b>Grand Total General Fund Revenues</b>	\$ 79,491,610	\$ 725,334,618	\$ 91,609,638	\$ (633,724,980)	12.6%	\$ 12,118,028



# Expenditures

## Exhibit 2—Dollars Out

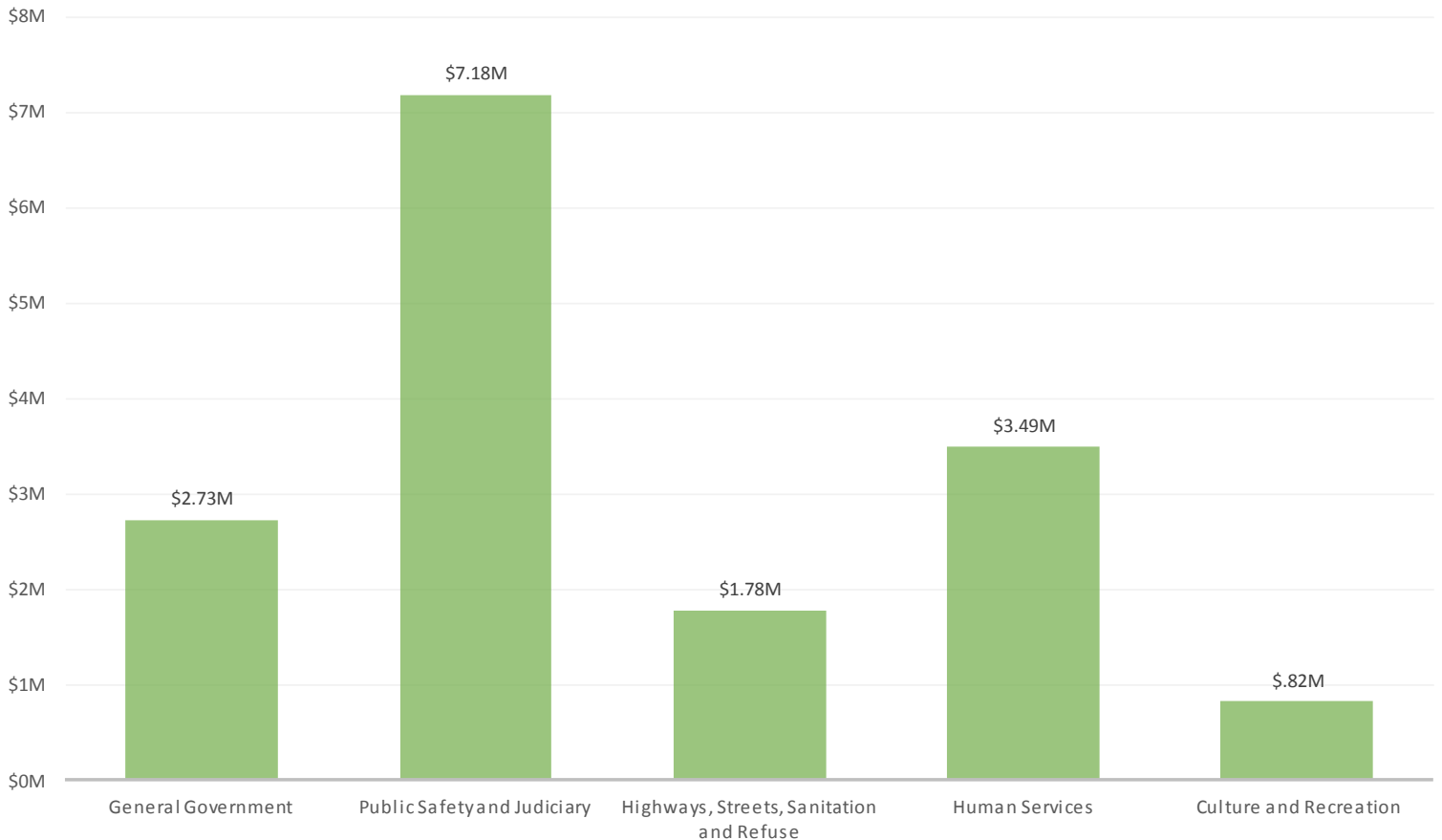
Source	YTD FY18 Actual	FY19 Final Budget	YTD FY19 Actual	FY19 Budget to Actual	FY19 % of Final Budget	Variance FY18 vs FY19
General Government	\$ 16,065,769	\$ 54,947,989	\$ 18,659,860	\$ 36,288,129	34.0%	\$ (2,594,091)
Public Safety and Judiciary	73,877,730	204,528,751	81,880,107	122,648,644	40.0%	(8,002,377)
Highways, Streets, Sanitation and Refuse	10,151,927	31,622,622	9,969,068	21,653,554	31.5%	182,859
Human Services	22,904,696	62,124,041	23,096,546	39,027,495	37.2%	(191,850)
Culture and Recreation	7,992,710	22,348,052	9,033,972	13,314,080	40.4%	(1,041,262)
Education	46,297,191	169,146,483	--	169,146,483	0.0%	46,297,191
Non-Departmental	19,502,810	64,186,099	18,327,097	45,859,002	28.6%	(1,175,713)
<i>Subtotal General Fund Expenditures</i>	\$ 196,792,833	\$ 608,904,037	\$ 160,966,650	\$ 447,937,387	26.4%	\$ 35,826,183
Other Financing Uses	(36,013,957)	(116,430,581)	(41,646,921)	74,783,660	35.8%	(5,632,964)
<b>Grand Total General Fund Expenditures</b>	\$ 232,806,790	\$ 725,334,618	\$ 202,613,571	\$ 522,721,047	27.9%	\$ 30,193,219



# 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 October 2018.

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	\$ 2,727,234
Public Safety and Judiciary	7,178,691
Highways, Streets, Sanitation and Refuse	1,780,467
Human Services	3,489,696
Culture and Recreation	824,247
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 16,000,335</b>



# Encumbrances

## Exhibit 3—continued

Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Change Order/ Contract Modifica-	Renewed/ Extended	Resolicited	New Solicita-tion	Comments
10093-1	Design Professional Services Commerce Road Improements	\$1,534,943.08	Johnson, Mirmiran & Thompson Inc	DPW	Kevin Newcomb	Modification No. 4	N/A	N/A	N/A	Increase of \$170,587.08

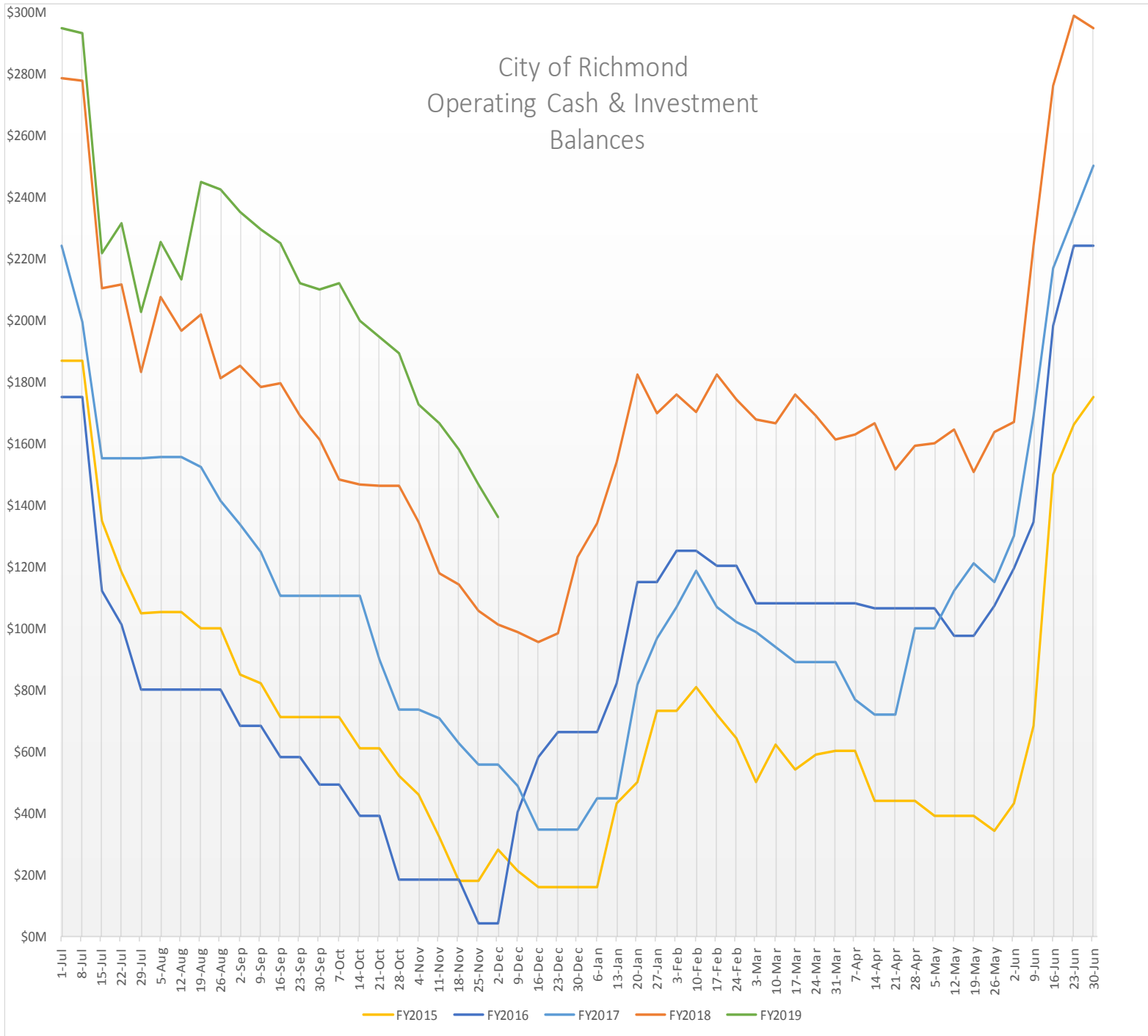
Ordinance No. 2015-102 requires a monthly written report identifying all existing contracts procured under City Code section 21-68 (formerly section 74-72), that, since the last such report, have been: (1) modified via change order or contract modification; (2) renewed or extended; (3) re-solicited. A list of reportable procurement actions for October 2018 are above.





Operating Cash & Investment Balances

Exhibit 4

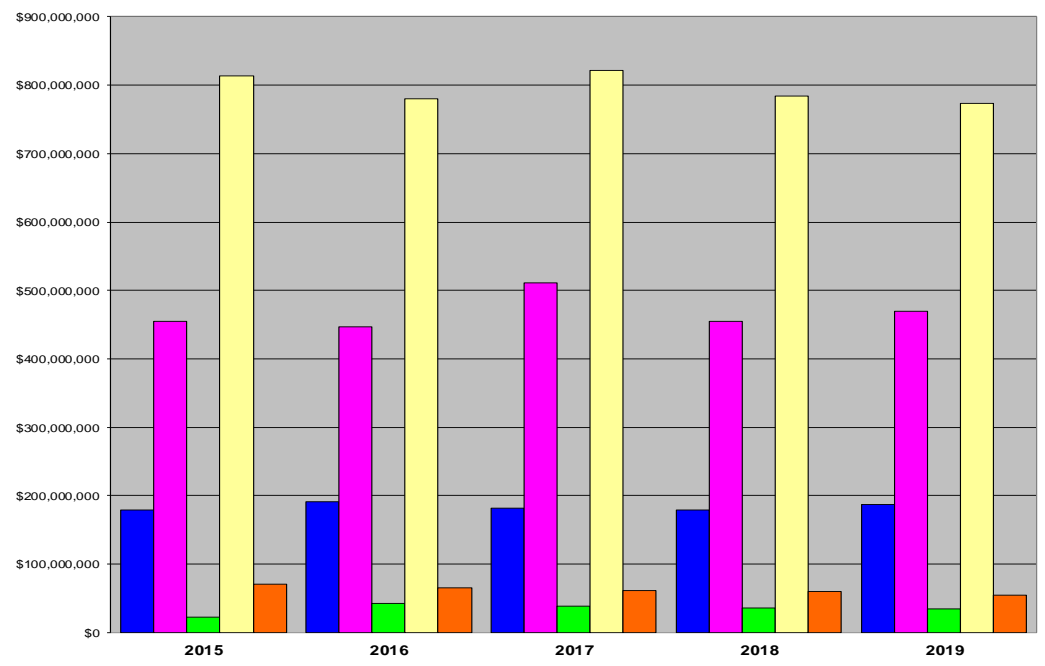




# Outstanding Long Term Debt

	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 November 30, 2018
<b>General Fund</b>	<b>179,463,159</b>	<b>190,397,322</b>	<b>181,548,336</b>	<b>178,852,448</b>	<b>5,110,269</b>	<b>12,669,678</b>	<b>-</b>	<b>186,411,857</b>
- CIP						500,000		500,000
Credit BAN								
Projects-CIP	228,275,402	237,255,608	220,488,245	251,488,697	14,620,646	26,038,017	-	262,906,068
- Capital Projects	121,736,841	95,673,439	93,321,884	87,995,666	14,825	-	-	87,980,841
- Infrastructure	20,770,227	19,750,566	18,692,727	16,604,092	1,145,329	-	-	15,458,763
- Water	62,013,988	69,584,605	65,566,281	83,476,114	3,459,057	8,182,305	-	88,199,362
- Sewer	4,404,895	3,776,228	3,323,965	2,859,786	461,178	-	-	2,398,608
- Storm	298,732	249,027	218,059	187,065	31,048	-	-	156,017
- Other	7,160,288	6,084,354	5,084,301	4,077,587	1,026,100	-	-	3,051,487
- Other	-	-	-	-	-	-	-	-
- Other	-	-	-	-	-	-	-	-
- Other	-	-	-	-	-	-	-	-
- Other	9,500,000	9,000,000	9,000,000	8,500,000	200,000	8,310,000	8,300,000	8,310,000
- Other	-	5,000,000	95,000,000	-	-	-	-	-
<b>General Fund</b>	<b>633,623,532</b>	<b>636,771,149</b>	<b>692,243,798</b>	<b>634,041,455</b>	<b>26,068,452</b>	<b>55,700,000</b>	<b>8,300,000</b>	<b>655,373,003</b>
<b>Service Fund/Component Units</b>								
- Corporation	6,263,596	3,722,697	2,481,798	1,240,899	-	-	-	1,240,899
- Project	5,999,238	5,125,893	4,205,462	3,235,406	1,022,357	-	-	2,213,049
- Other	-	23,000,000	22,415,000	21,805,000	-	-	-	21,805,000
- Other	10,125,000	10,125,000	9,605,000	9,080,000	530,000	-	-	8,550,000
<b>Component Units</b>	<b>22,387,834</b>	<b>41,973,590</b>	<b>38,707,260</b>	<b>35,361,305</b>	<b>1,552,357</b>	<b>-</b>	<b>-</b>	<b>33,808,948</b>
<b>Funds</b>								
- Enterprise Fund	69,734,773	65,268,255	60,712,484	59,116,597	5,494,093	-	-	53,622,504
- Enterprise Fund	<b>69,734,773</b>	<b>65,268,255</b>	<b>60,712,484</b>	<b>59,116,597</b>	<b>5,494,093</b>	<b>-</b>	<b>-</b>	<b>53,622,504</b>
- Enterprise Fund	102,859,097	85,667,294	66,227,017	45,689,904	10,815,840	-	-	34,874,064
- Enterprise Fund	711,370,939	694,547,788	755,518,747	738,185,547	-	-	-	738,185,547
<b>Enterprise Fund</b>	<b>814,230,036</b>	<b>780,215,082</b>	<b>821,745,764</b>	<b>783,875,451</b>	<b>10,815,840</b>	<b>-</b>	<b>-</b>	<b>773,059,611</b>
<b>Total</b>	<b>1,539,976,175</b>	<b>1,524,228,076</b>	<b>1,613,409,306</b>	<b>1,512,394,808</b>	<b>43,930,742</b>	<b>55,700,000</b>	<b>8,300,000</b>	<b>1,515,864,066</b>

**City of Richmond Outstanding Debt**



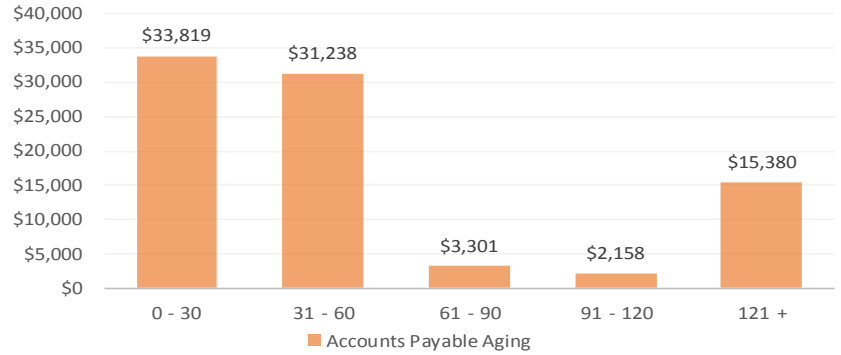


# Accounts Payable

## Exhibit 6

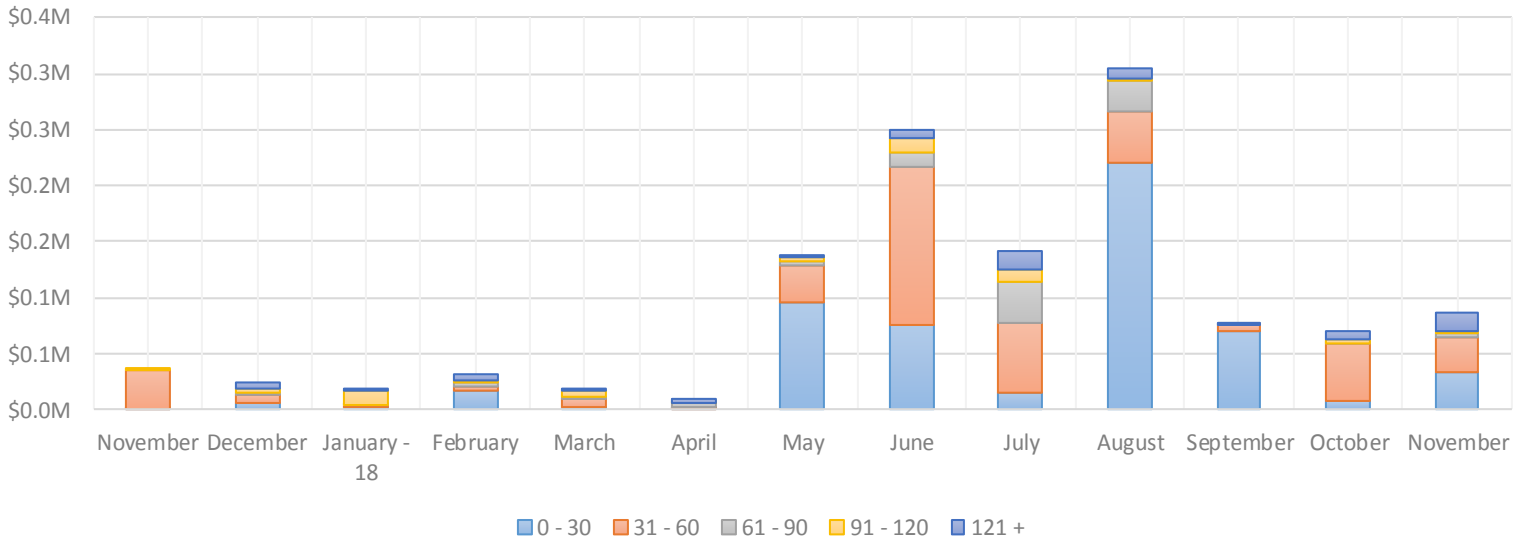
### Aging Report

Days	Amount
0 - 30	\$ 33,819
31 - 60	31,238
61 - 90	3,301
91 - 120	2,158
121 +	15,380
<b>Total</b>	<b>\$ 85,896</b>



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
November	\$ 452	\$ 34,939	\$ -	\$ 133	\$ -	\$ 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
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

### AP Aging Data for Fiscal Year 2018-19





# Delinquent Taxes

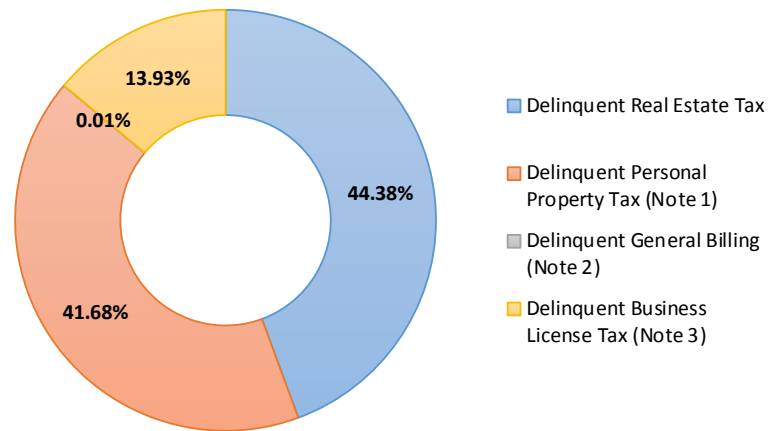
## Exhibit 7

### YTD FY19 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 19,311,743
Delinquent Personal Property Tax (Note 1)	18,136,722
Delinquent General Billing (Note 2)	3,751
Delinquent Business License Tax (Note 3)	6,060,677
<b>Grand Total</b>	<b>\$ 43,512,893</b>

Note:

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



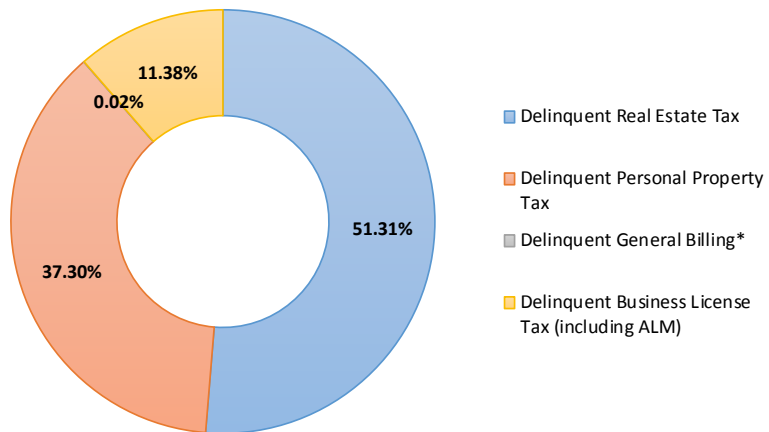
### YTD FY18 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 23,397,265
Delinquent Personal Property Tax	17,008,261
Delinquent General Billing*	9,926
Delinquent Business License Tax (including ALM)	5,188,410
<b>Grand Total</b>	<b>\$ 45,603,862</b>

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



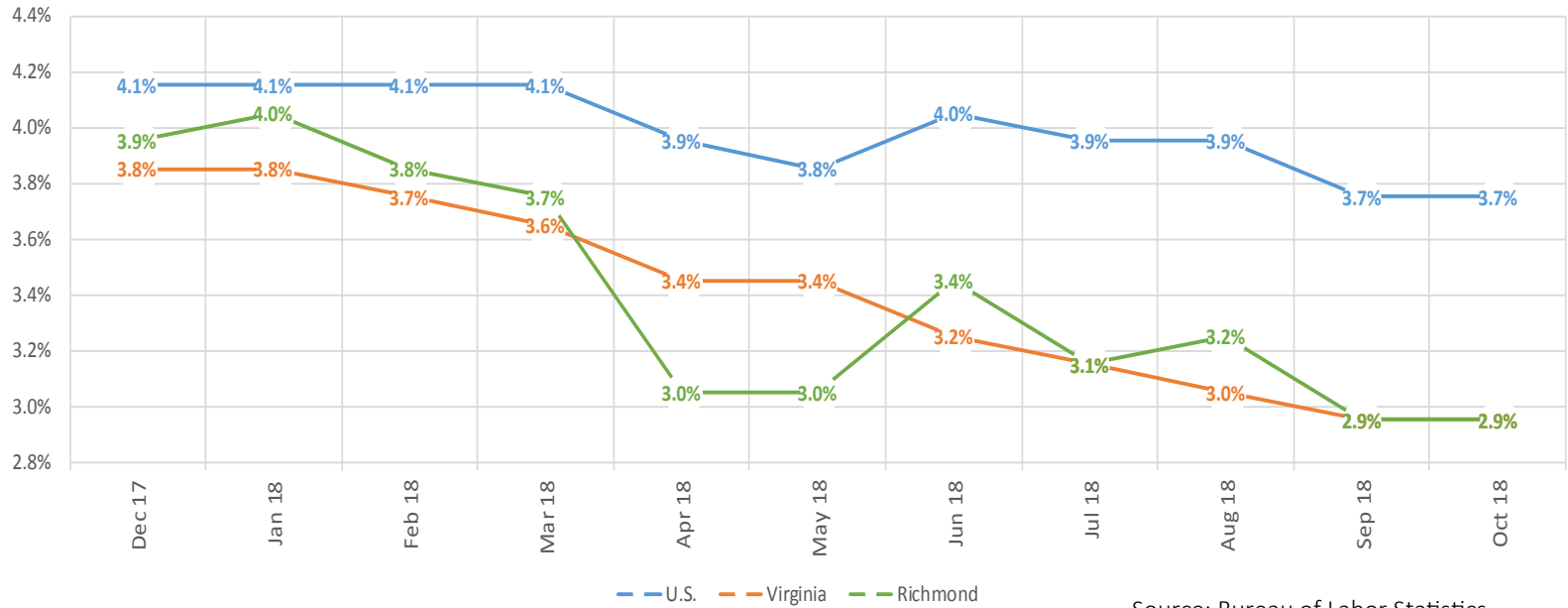
Source: Department of Finance - Revenue Administration

Current as of: November 30, 2018

# Economic Indicators

## Exhibit 8

### Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate remained unchanged in October. November information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level and is equal to the state level again in October.
- ◆ The Federal Reserve cites a target 4.5% median unemployment as part of their dual mandate for price stability and maximum sustainable employment. The current local rate is well below the stated target, and represents a tight local labor market.
- ◆ The national unemployment rate was 3.7% in October 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)	56
Total Value	\$ 9,783
Value Per License	\$ 175
YTD Retail Sales Tax	\$ 8,517,425
YTD Meals Tax (7.5%)	\$ 14,474,741
YTD Transient Lodging Tax (per MUNIS)	\$ 3,511,631
YTD Transient Lodging Tax (Per RAPIDS)	\$ 3,525,603
Variance due to Timing/Accruals	\$ (13,972)

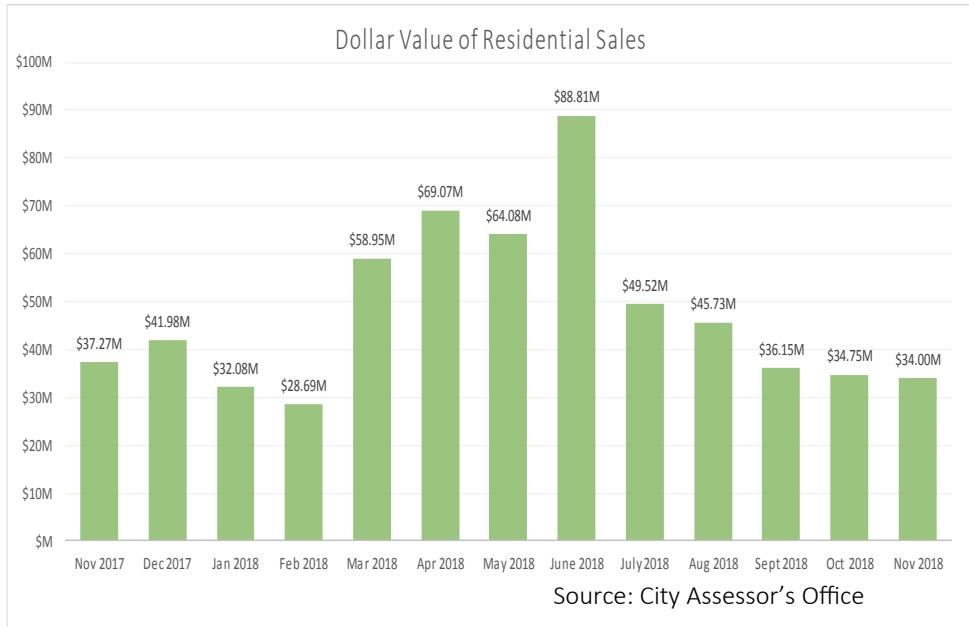
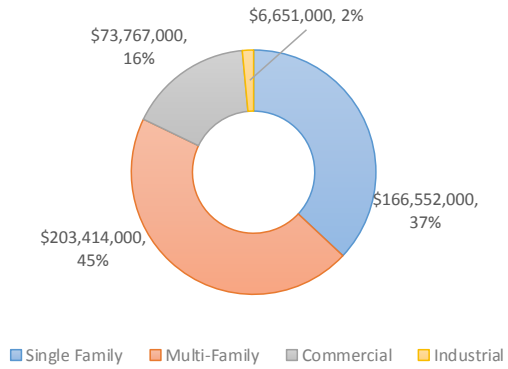
Source: Department of Finance



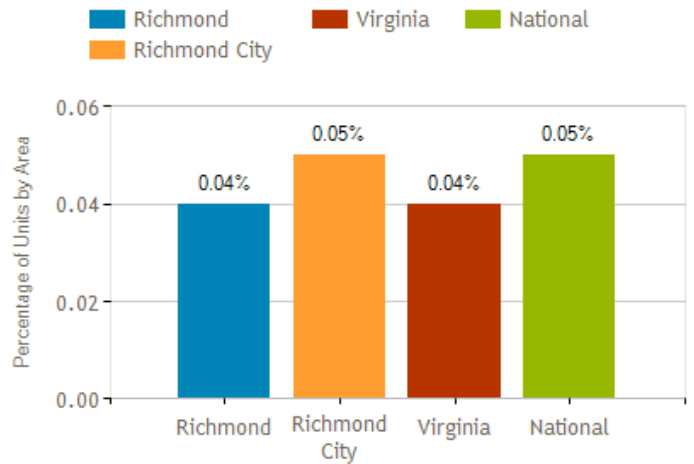
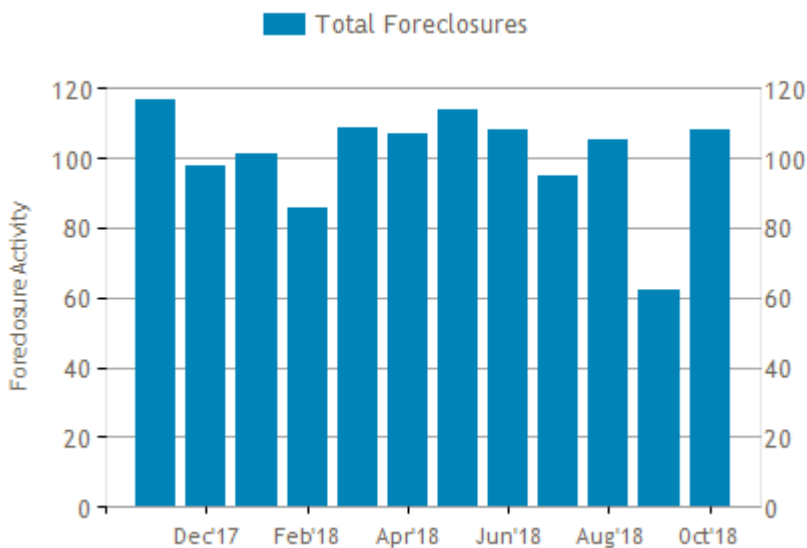
# Economic Indicators

## Exhibit 8—Continued

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



## Foreclosure Data



Source: RealtyTrac.com

Current as of: November 30, 2018



# Appendix

**APPENDIX A**

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

	<b>YTD FY18</b>	<b>FY19</b>	<b>YTD FY19</b>	<b>FY19</b>	<b>FY19</b>	<b>Variance</b>
	<b>Actual</b>	<b>Final Budget</b>	<b>Actual*</b>	<b>Budget to Actual</b>	<b>% of</b>	<b>FY18 vs FY19</b>
				<b>Positive (Negative)</b>	<b>Final Budget</b>	<b>Positive (Negative)</b>
<b>Revenues</b>						
<b>City Taxes</b>						
Real Estate	\$ --	\$ 263,695,329	\$ 1,197,091	\$ (262,498,238)	0.5%	\$ 1,197,091
Sales-1% Local	8,605,959	35,150,480	8,517,425	(26,633,055)	24.2%	(88,534)
Personal Property	109,364	59,298,485	1,778,622	(57,519,863)	3.0%	1,669,258
Machinery and Tools	110,163	13,253,366	44,158	(13,209,208)	0.3%	(66,005)
Utility Sales Tax Gas	243,021	5,032,525	939,579	(4,092,946)	18.7%	696,558
Utility Sales Tax Electric	--	13,444,352	4,779,028	(8,665,324)	35.5%	4,779,028
Utility Sales Tax Telephone	--	179,733	52,265	(127,468)	29.1%	52,265
State Communication Taxes	3,850,104	15,440,463	4,893,606	(10,546,857)	31.7%	1,043,502
Bank Stock	--	8,381,729	--	(8,381,729)	0.0%	--
Prepared Food	10,831,436	36,453,104	11,563,885	(24,889,219)	31.7%	732,449
Prepared Food-School Facilities	--	9,113,276	2,910,856	(6,202,420)	31.9%	2,910,856
Lodging Tax	2,651,617	9,243,415	3,115,943	(6,127,472)	33.7%	464,326
Admission	753,642	3,360,273	816,106	(2,544,167)	24.3%	62,464
Real Estate Taxes - Delinquent	4,767,419	10,340,235	5,992,658	(4,347,577)	58.0%	1,225,239
Personal Property Taxes - Delinquent	4,228,264	10,724,454	3,153,500	(7,570,954)	29.4%	(1,074,764)
Private Utility Poles and Conduits	1,358,238	221,756	--	(221,756)	0.0%	(1,358,238)
Penalties and Interest	1,221,038	7,022,903	1,937,160	(5,085,743)	27.6%	716,122
Titling Tax-Mobile Home	1,524	9,522	1,560	(7,962)	16.4%	36
State Recordation	259,673	1,078,407	256,648	(821,759)	23.8%	(3,025)
Property Rental 1%	34,018	122,418	41,151	(81,267)	33.6%	7,133
Vehicle Rental Tax	186,808	983,878	412,351	(571,527)	41.9%	225,543
Telephone Commissions	33,588	405,000	45,965	(359,035)	11.3%	12,377
Total City Taxes	39,245,876	502,955,103	52,449,557	(450,505,546)	10.4%	13,203,681
<b>Licenses, Permits and Privilege Fees</b>						
Business and Professional	2,846,682	34,232,005	83,473	(34,148,532)	0.2%	(2,763,209)
Vehicle	720,574	7,024,245	364,975	(6,659,270)	5.2%	(355,599)
Transfers, Penalties, Interest & Delinquent Collections	3,418	9,496	4,132	(5,364)	43.5%	714
Utilities Right of Way Fees	224,272	888,578	249,768	(638,810)	28.1%	25,496
Other Licenses, Permits and Fees	138,852	947,753	171,512	(776,241)	18.1%	32,660
Total Licenses, Permits and Privilege Fees	3,933,798	43,102,077	873,860	(42,228,217)	2.0%	(3,059,938)
<b>Intergovernmental</b>						
State Shared Expense	4,882,192	19,744,764	5,530,618	(14,214,146)	28.0%	648,426
Total State Block Grant	832,997	4,138,955	1,178,062	(2,960,893)	28.5%	345,065
Department of Social Services	12,291,672	43,654,672	11,859,625	(31,795,047)	27.2%	(432,047)
Federal Revenues	--	1,200	--	(1,200)	0.0%	--
State Aid to Localities	3,585,641	14,871,997	3,722,590	(11,149,407)	25.0%	136,949
Service Charges on Tax Exempt Property (State PILOT)	1,662,006	3,808,790	1,538,778	(2,270,012)	40.4%	(123,228)
All Other Intergovernmental Revenues	1,786,945	667,971	181,357	(486,614)	27.2%	(1,605,588)
Total Intergovernmental	25,041,453	86,888,349	24,011,030	(62,877,319)	27.6%	(1,030,423)
<b>Service Charges</b>						
Commercial Dumping Fees	--	11,000	--	(11,000)	0.0%	--
Refuse Collection Fees	3,727,767	15,896,868	5,092,719	(10,804,149)	32.0%	1,364,952
Safety Related Charges	92,356	235,000	87,431	(147,569)	37.2%	(4,925)
Rental of Property	95,783	239,300	76,734	(162,566)	32.1%	(19,049)
Building Service Charges	339,085	591,931	521,179	(70,752)	88.0%	182,094
Inspection Fees	1,805,865	6,527,682	1,741,053	(4,786,629)	26.7%	(64,812)
Recycling Proceeds	474,360	2,175,944	630,107	(1,545,837)	29.0%	155,747
Health Related Charges	39,667	125,000	47,279	(77,721)	37.8%	7,612
Other Sales - Income	25,911	661,975	18,358	(643,617)	2.8%	(7,553)
Printing and Telecom Charges	--	16,500	5,289	(11,211)	32.1%	5,289
Other Service Charges	120,833	1,624,712	154,765	(1,469,947)	9.5%	33,932
Total Service Charges	6,721,627	28,105,912	8,374,914	(19,730,998)	29.8%	1,653,287

**APPENDIX A**

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

	<b>YTD FY18</b>	<b>FY19</b>	<b>YTD FY19</b>	<b>FY19</b>	<b>FY19</b>	<b>Variance</b>
	<b>Actual</b>	<b>Final Budget</b>	<b>Actual*</b>	<b>Budget to Actual</b>	<b>% of</b>	<b>FY18 vs FY19</b>
				<b>Positive (Negative)</b>	<b>Final Budget</b>	<b>Positive (Negative)</b>
<b>Fines and Forfeitures</b>						
Richmond Public Library	21,096	67,500	18,125	(49,375)	26.9%	(2,971)
Circuit Court	1,310,407	5,593,715	1,924,212	(3,669,503)	34.4%	613,805
General District Court	208,374	870,225	263,689	(606,536)	30.3%	55,315
Juvenile and Domestic Relations District Court	2,327	5,745	1,401	(4,344)	24.4%	(926)
Parking Violations	--	--	--	--	0.0%	--
<b>Total Fines and Forfeitures</b>	<b>1,542,204</b>	<b>6,537,185</b>	<b>2,207,427</b>	<b>(4,329,758)</b>	<b>33.8%</b>	<b>665,223</b>
<b>Utility Payments</b>						
Utility Pilot Payment	760,634	22,759,977	878,199	(21,881,778)	3.9%	117,565
DPU Payments	--	5,407,204	--	(5,407,204)	0.0%	--
Utility Payment - City Services	1,322,378	3,251,376	1,361,427	(1,889,949)	41.9%	39,049
Utilities Payment for Collection Service	--	282,385	--	(282,385)	0.0%	--
<b>Total Utility Payments</b>	<b>2,083,012</b>	<b>31,700,942</b>	<b>2,239,626</b>	<b>(29,461,316)</b>	<b>7.1%</b>	<b>156,614</b>
<b>Miscellaneous Revenues</b>						
Reimbursement of Interest on Long-term Debt	536,936	1,446,510	288,484	(1,158,026)	19.9%	(248,452)
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	254,686	1,404,196	1,102,144	(302,052)	78.5%	847,458
Other Payments to General Fund	132,018	42,300	62,596	20,296	148.0%	(69,422)
<b>Total Miscellaneous Revenues</b>	<b>923,640</b>	<b>3,141,851</b>	<b>1,453,224</b>	<b>(1,688,627)</b>	<b>46.3%</b>	<b>529,584</b>
<b>Subtotal General Fund Revenues</b>	<b>\$ 79,491,610</b>	<b>\$ 702,431,419</b>	<b>\$ 91,609,638</b>	<b>\$ (610,821,781)</b>	<b>13.0%</b>	<b>\$ 12,118,028</b>
Encumbrance Roll Forward	0	5,432,399	0	(5,432,399)	0.0%	
Transfers In	--	17,470,800	--	(17,470,800)	0.0%	--
<b>Grand Total General Fund Revenues</b>	<b>\$ 79,491,610</b>	<b>\$ 725,334,618</b>	<b>\$ 91,609,638</b>	<b>\$ (633,724,980)</b>	<b>12.6%</b>	<b>\$ 12,118,028</b>



**APPENDIX B**

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

	<b>YTD FY18</b>	<b>FY19</b>	<b>YTD FY19</b>	<b>FY19</b>	<b>FY19</b>	<b>Variance</b>
	<b>Actual</b>	<b>Final Budget</b>	<b>Actual*</b>	<b>Budget to Actual</b>	<b>% of</b>	<b>FY18 vs FY19</b>
				<b>Positive (Negative)</b>	<b>Final Budget</b>	<b>Positive (Negative)</b>
<b>Expenditures</b>						
<b>General Government</b>						
City Council	\$ 481,947	\$ 1,427,537	\$ 492,144	\$ 935,393	34.5%	\$ (10,197)
City Clerk	240,782	923,177	220,123	703,054	23.8%	20,659
Planning and Development Review	3,466,060	11,507,411	4,117,527	7,389,884	35.8%	(651,467)
Assessor of Real Estate	1,096,088	3,664,313	1,289,965	2,374,348	35.2%	(193,877)
City Auditor	656,632	1,731,996	505,693	1,226,303	29.2%	150,939
Department of Law	984,219	3,043,116	1,059,939	1,983,177	34.8%	(75,720)
General Registrar	619,644	1,780,952	654,858	1,126,094	36.8%	(35,214)
Inspector General	--	464,503	77,650	386,853	16.7%	(77,650)
Chief Administrative Officer	307,241	963,094	408,825	554,269	42.4%	(101,584)
Citizen Service and Response	--	1,297,165	302,563	994,602	23.3%	(302,563)
Budget and Strategic Planning	433,711	1,345,718	495,624	850,094	36.8%	(61,913)
Department of Human Resources	1,060,317	3,270,878	1,199,845	2,071,033	36.7%	(139,528)
Department of Finance	2,978,526	11,142,868	3,766,154	7,376,714	33.8%	(787,628)
Procurement Services	309,493	1,135,025	340,028	794,997	30.0%	(30,535)
Office of Press Secretary to Mayor	167,647	490,968	183,729	307,239	37.4%	(16,082)
City Treasurer	60,549	166,242	72,107	94,135	43.4%	(11,558)
Economic Development	1,538,989	3,386,580	1,239,995	2,146,585	36.6%	298,994
Housing and Community Development	--	2,019,026	329,635	1,689,391	16.3%	(329,635)
Council Chief of Staff	383,982	1,180,203	451,225	728,978	38.2%	(67,243)
Minority Business Development	239,287	817,716	258,569	559,147	31.6%	(19,282)
City Mayor's Office	328,488	1,162,897	435,469	727,428	37.4%	(106,981)
Office of Community Wealth Building	712,167	2,026,603	758,193	1,268,410	37.4%	(46,026)
<b>Total General Government</b>	<b>16,065,769</b>	<b>54,947,989</b>	<b>18,659,860</b>	<b>36,288,129</b>	<b>34.0%</b>	<b>(2,594,091)</b>
<b>Public Safety and Judiciary</b>						
Judiciary	3,982,856	11,227,051	4,360,515	6,866,536	38.8%	(377,659)
Juvenile and Domestic Relations District Court	124,792	454,921	135,288	319,633	29.7%	(10,496)
City Sheriff	13,108,239	38,393,047	15,641,981	22,751,066	40.7%	(2,533,742)
Department of Police	34,192,679	95,348,222	38,125,440	57,222,782	40.0%	(3,932,761)
Department of Emergency Communications	1,764,413	5,986,634	1,945,263	4,041,371	32.5%	(180,850)
Department of Fire and Emergency Services	20,089,797	51,504,145	20,935,071	30,569,074	40.6%	(845,274)
Animal Control	614,954	1,614,730	736,549	878,181	45.6%	(121,595)
<b>Total Public Safety and Judiciary</b>	<b>73,877,730</b>	<b>204,528,751</b>	<b>81,880,107</b>	<b>122,648,644</b>	<b>40.0%</b>	<b>(8,002,377)</b>
<b>Highways, Streets, Sanitation and Refuse</b>						
Department of Public Works	10,151,927	31,622,622	9,969,068	21,653,554	31.5%	182,859
<b>Human Services</b>						
Office of DCAO for Human Services	391,905	1,378,522	322,774	1,055,748	23.4%	69,131
Department of Social Services	17,490,248	47,675,418	17,378,828	30,296,590	36.5%	111,420
Justice Services	3,131,798	9,039,612	3,379,699	5,659,913	37.4%	(247,901)
Department of Public Health	1,890,745	4,030,490	2,015,245	2,015,245	50.0%	(124,500)
<b>Total Human Services</b>	<b>22,904,696</b>	<b>62,124,041</b>	<b>23,096,546</b>	<b>39,027,495</b>	<b>37.2%</b>	<b>(191,850)</b>
<b>Culture and Recreation</b>						
Richmond Public Library	1,834,465	5,962,284	2,207,393	3,754,891	37.0%	(372,928)
Department of Parks, Recreation and Community Facilities	6,158,245	16,385,768	6,826,579	9,559,189	41.7%	(668,334)
<b>Total Culture and Recreation</b>	<b>7,992,710</b>	<b>22,348,052</b>	<b>9,033,972</b>	<b>13,314,080</b>	<b>40.4%</b>	<b>(1,041,262)</b>

**APPENDIX B**

**CITY OF RICHMOND, VIRGINIA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND EXPENDITURES  
FOR THE MONTH ENDED NOVEMBER 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)
<b>Education</b>						
Richmond Public Schools	46,297,191	169,146,483	--	169,146,483	0.0%	46,297,191
<b>Non-Departmental</b>						
Total Non-Departmental	19,502,810	55,072,823	18,327,097	36,745,726	33.3%	(1,175,713)
Non-Departmental-School Facilities	--	9,113,276	--	9,113,276	0.0%	--
Total Non-Departmental	19,502,810	64,186,099	18,327,097	45,859,002	28.6%	(1,175,713)
<b>Subtotal General Fund Expenditures</b>	\$ 196,792,833	\$ 608,904,037	\$ 160,966,650	\$ 447,937,387	26.4%	\$ 35,826,183
Excess (Deficiency) of Revenues Over Excess (Under) Expenditures	(117,301,223)	93,527,382	(69,357,012)	162,884,394	-74.2%	(47,944,211)
<b>Other Financing Sources (Uses)</b>						
Transfers In - Other Funds	--	--	--	--	0.0%	--
Transfers Out - Other Funds	(36,013,957)	(116,430,581)	(41,646,921)	74,783,660	35.8%	(5,632,964)
Total Other Financing Sources (Uses), Net	(36,013,957)	(116,430,581)	(41,646,921)	74,783,660	35.8%	(5,632,964)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(153,315,180)	(22,903,199)	(111,003,933)	(133,907,132)	484.7%	42,311,247
<b>Grand Total General Fund Expenditures</b>	\$ 232,806,790	\$ 725,334,618	\$ 202,613,571	\$ 522,721,047	27.9%	\$ 30,193,219

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 NOVEMBER 31, 2018  
(UNAUDITED)**

<b>ENCUMBRANCES</b>	<b>FY19 ENCUMBRANCES</b>
<b>General Government</b>	
City Council	\$ 1,787
City Clerk	74,157
Planning and Development Review	876,140
Assessor of Real Estate	0
City Auditor	41,936
Department of Law	36,077
General Registrar	312,179
Chief Administrative Officer	33,099
Budget and Strategic Planning	45
Inspector General	1,780
Department of Human Resources	70,341
Department of Finance	921,041
Procurement Services	28,518
Office of Press Secretary to Mayor	1,086
Department of Citizen Service and Response	38,493
Economic /Community Development	225,582
Housing	5,549
Council Chief of Staff	19,991
Minority Business Development	737
City Mayor's Office	5,404
Office of Community Wealth Building	33,292
Total General Government	2,727,234
 <b>Public Safety and Judiciary</b>	
Judiciary	49,955
Juvenile and Domestic Relations District Court	24,257
City Sheriff	4,666,188
Department of Police	1,658,175
Department of Emergency Communications	458,037
Department of Fire and Emergency Services	189,282
Animal Control	132,797
Total Public Safety and Judiciary	7,178,691
 <b>Highways, Streets, Sanitation and Refuse</b>	
Department of Public Works	1,780,467
Total Highway, Streets, Sanitation and Refuse	1,780,467
 <b>Human Services</b>	
Office of DCAO for Human Services	10,811
Department of Social Services	644,338
Justice Services	797,243
CSU-Probation Services	22,059
Department of Public Health	2,015,245
Total Human Services	3,489,696
 <b>Culture and Recreation</b>	
Richmond Public Library	518,499
Department of Parks, Recreation and Community Facilities	305,748
Total Culture and Recreation	824,247
<b>Total General Fund Encumbrances</b>	<b>\$ 16,000,335</b>