

City of Richmond Monthly Financial Report

NOVEMBER
2020





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Letter of Transmittal

December 15, 2020

The Administration is pleased to present the November 30, 2020, Monthly Financial Report (MFR) pursuant to City Ordinances 2015-213-207 and 2018-100.

This MFR is intended to provide informative and relevant financial data to City Council. The report includes highlights of the City's financial condition as of November 30, 2020. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending November 30, 2020 and 2021 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 November 30, 2020, General Fund revenues totaled \$107.1 million, or 13.9%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of November 30, 2020, General Fund expenditures totaled \$241.7 million, or 36.6% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$19.5 million. Public Works, the Sheriff Department, Social Services and the Fire & Emergency Services Department are the 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 2017 to 2021.

Exhibit 5 is a chart of the City's outstanding long term debt as of June 30 for fiscal years 2017 to 2020, as well as the debt related activity for the period ending November 30, 2020. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$692.2 million to \$725.5 million. During the same period the debt associated with school capital projects increased from \$181.5 million at the end of June 30, 2017 to \$284.1 million as of November 30, 2020.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of November 30, 2020, as well as the month-to-month aging beginning in November 30, 2019.

Exhibit 7 provides the breakdown of the delinquent tax figures.

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

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

Sincerely,

John Wack, Director of Finance

Monthly Financial Report

Prepared By:

Jamyce Vinson, General Accounting Manager

Revenues

Exhibit 1—Dollars In

Source	YTD FY20 Actual	FY21 Budget	YTD FY21 Actual	FY21 Actual to Budget	YTD FY21 % of Budget	Actual Variance FY20 vs FY21
City Taxes	\$ 57,216,077	\$ 542,171,138	\$ 47,244,873	\$ (494,926,265)	8.7%	\$ (9,971,204)
Licenses, Permits, and Privilege Fees	2,705,397	39,808,737	2,149,722	(37,659,015)	5.4%	(555,675)
Intergovernmental	27,093,735	125,435,754	41,890,744	(83,545,010)	33.4%	14,797,009
Service Charges	10,839,577	31,630,522	10,935,483	(20,695,039)	34.6%	95,906
Fines and Forfeitures	2,460,238	5,741,452	2,813,903	(2,927,549)	49.0%	353,665
Utility Payments	1,652,883	21,342,834	1,245,772	(20,097,062)	5.8%	(407,111)
Miscellaneous Revenues	1,767,196	5,988,881	864,031	(5,124,850)	14.4%	(903,165)
<i>Subtotal General Fund Revenues</i>	\$ 103,735,103	\$ 772,119,318	\$ 107,144,528	\$ (664,974,790)	13.9%	\$ 3,409,425
Encumbrance Reserve	--	2,036,059	--	(2,036,059)	--	--
Transfers In	--	12,140,105	--	(12,140,105)	0.0%	--
Grand Total General Fund Revenues	\$ 103,735,103	\$ 786,295,482	\$ 107,144,528	\$ (679,150,954)	13.6%	\$ 3,409,425



Expenditures

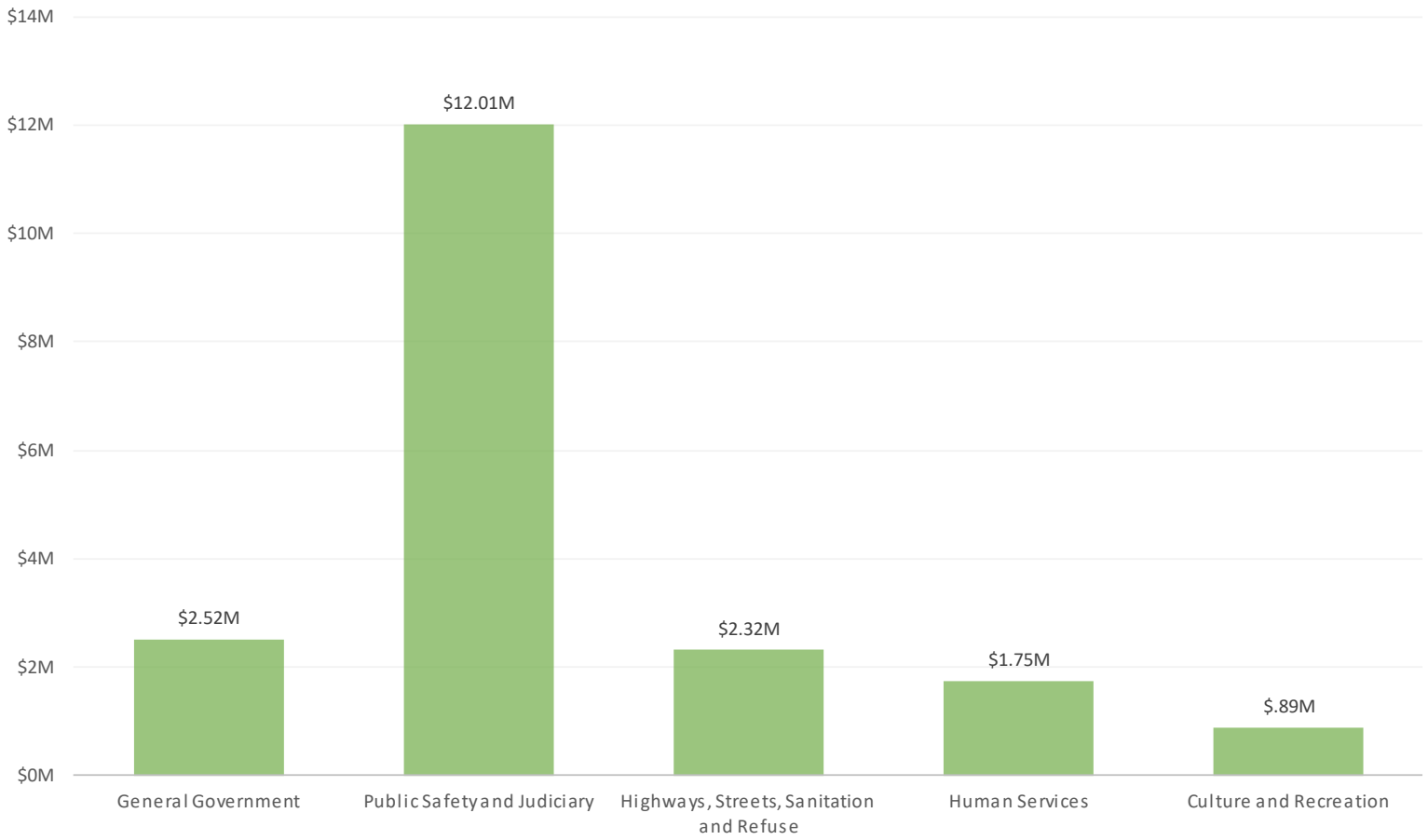
Exhibit 2—Dollars Out

Source	YTD FY20 Actual	FY21 Budget	YTD FY21 Actual	FY21 Actual to Budget	YTD FY21 % of Budget	Actual Variance FY20 vs FY21
General Government	\$ 19,412,047	\$ 60,814,150	\$ 20,099,492	\$ 40,714,658	33.1%	\$ (687,445)
Public Safety and Judiciary	82,230,403	249,702,749	103,533,799	146,168,950	41.5%	(21,303,396)
Highways, Streets, Sanitation and Refuse	10,840,889	35,702,839	16,075,239	19,627,600	45.0%	(5,234,350)
Human Services	23,707,003	62,112,903	19,853,933	42,258,970	32.0%	3,853,070
Culture and Recreation	9,861,892	23,671,641	8,369,580	15,302,061	35.4%	1,492,312
Education	39,168,921	181,694,074	45,423,519	136,270,555	25.0%	(6,254,598)
Non-Departmental	31,130,945	46,923,174	28,310,374	18,612,800	60.3%	2,820,571
<i>Subtotal General Fund Expenditures</i>	\$ 216,352,100	\$ 660,621,530	\$ 241,665,936	\$ 418,955,594	36.6%	\$ (25,313,836)
Other Financing Uses	(38,195,690)	(125,673,952)	(39,459,800)	86,214,152	31.4%	(1,264,110)
Grand Total General Fund Expenditures	\$ 254,547,790	\$ 786,295,482	\$ 281,125,736	\$ 505,169,746	35.8%	\$ (26,577,946)

Encumbrances

Exhibit 3

FY21 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 November 2020.

In adherence to Ordinance No 2015-102-202 annual reporting requirements; there are no known efficiencies achieved in the procurement of architectural and professional engineering services as a result of the adoption of this ordinance over the year preceding the submission of the report.

Source	FY21 Encumbrances
General Government	\$ 2,516,703
Public Safety and Judiciary	12,007,158
Highways, Streets, Sanitation and Refuse	2,320,449
Human Services	1,750,636
Culture and Recreation	889,644
Grand Total General Fund Encumbrances	\$ 19,484,590

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
	Requisition 210006666/Isler Dare, P.C., Risk Management, Invoice #52885	5,484	Isler Dare PC	City Attorney	Mason, Kimberly Hubbard	N/A	N/A	N/A	N/A	Exempt payment
	Requisition 210006659/Brian Dent Properties, Tax Sale, Invoice #BD1020-1	5,000	Brian C Dent	City Attorney	Mason, Kimberly Hubbard	N/A	N/A	N/A	N/A	Exempt payment
	Requisition 210006660/Brian Dent Properties, Tax Sale, Invoice #BD1020-2	5,250	Brian C Dent	City Attorney	Mason, Kimberly Hubbard	N/A	N/A	N/A	N/A	Exempt payment
	Requisition 210006612/Design & C/A services for the Fire Training Academy Restroom Proj.	41,855	nbj Architecture	Public Works	Goode, Louis Dexter	N/A	N/A	N/A	N/A	Small purchase, single quote

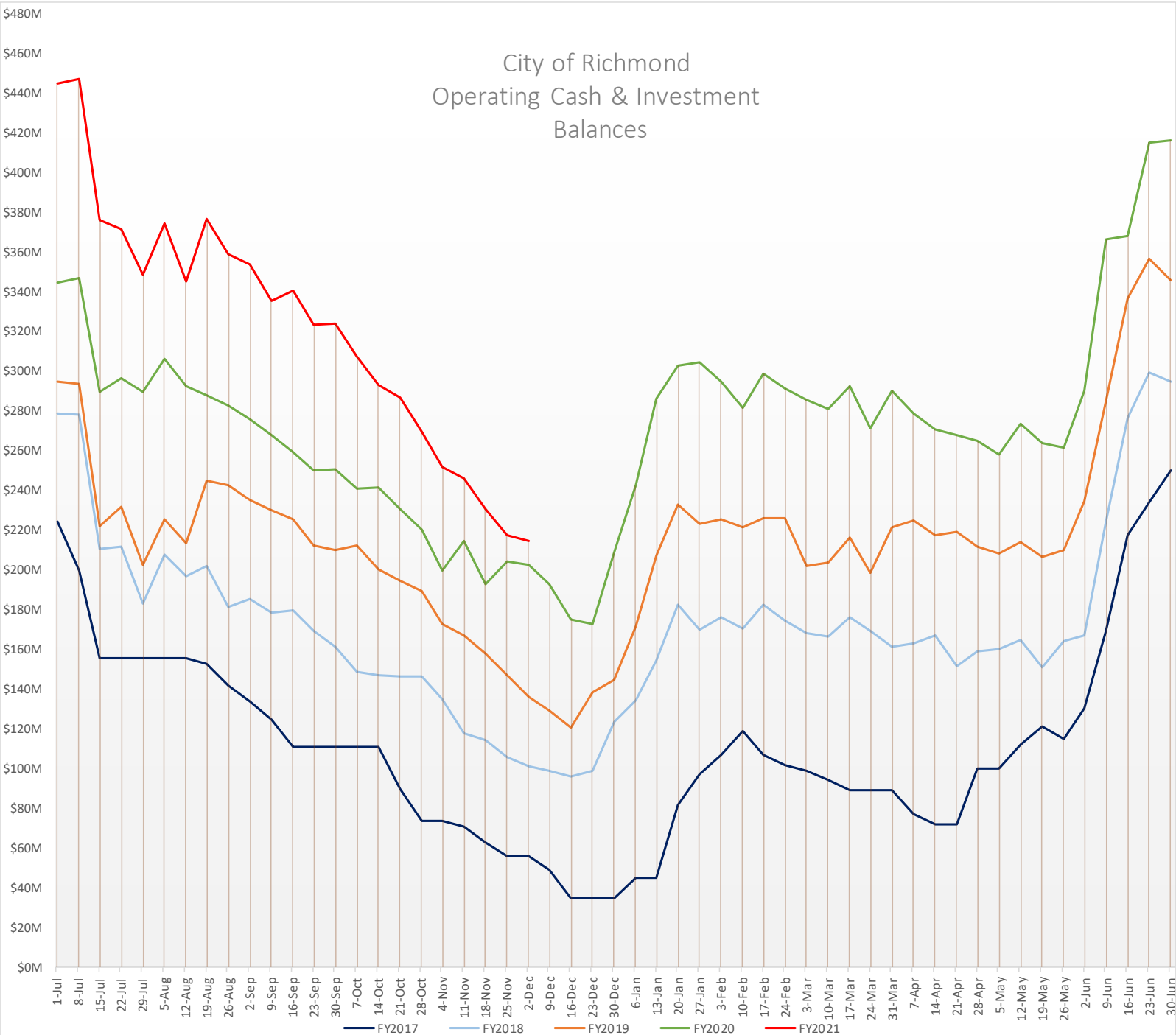
Ordinance No. 2015-102 requires a monthly written report identifying all existing contracts procured under City Code section 21-68 (formerly section 74-72), that, since the last such report, have been: (1) modified via change order or contract modification; (2) renewed or extended; (3) re-solicited. A list of reportable procurement actions for November 2020 are above.



Operating Cash & Investment Balances

Exhibit 4

City of Richmond
Operating Cash & Investment
Balances

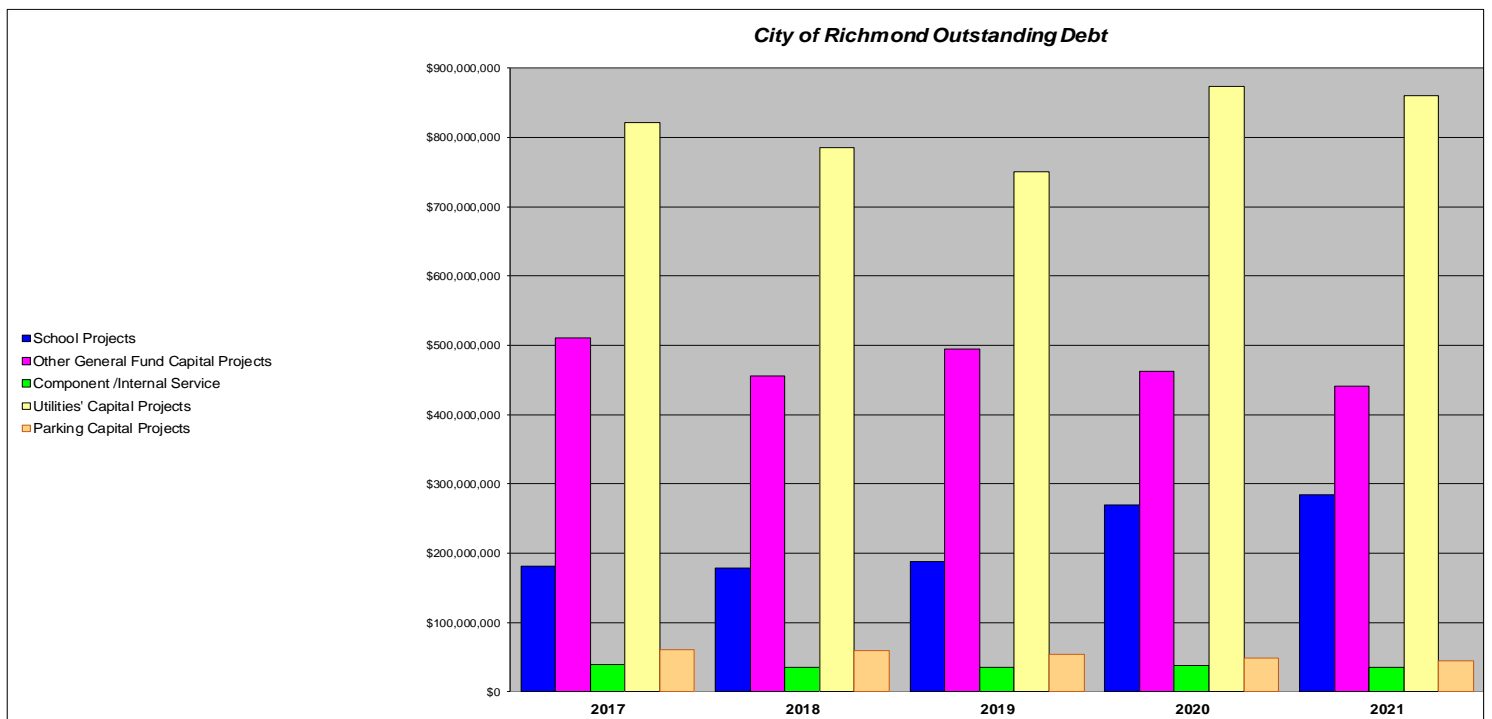


Current as of: November 30, 2020

Outstanding Long Term Debt

Exhibit 5

	Debt Outstanding June 30, 2017	Debt Outstanding June 30, 2018	Debt Outstanding June 30, 2019	Debt Outstanding June 30, 2020	FY 2021 Payments of Principal	FY 2021 New Debt Issued	FY 2021 Refunded Debt	Debt Outstanding November 30, 2020
Paid From General Fund								
Schools Capital Projects - CIP	\$ 181,548,336	\$ 178,852,448	\$ 181,781,159	255,327,956	7,850,964			\$ 247,476,992
New Schools-Line of Credit BAN			6,200,000	14,200,000		22,400,000		36,600,000
General Government Projects-CIP	220,488,245	251,488,697	257,827,827	261,253,950	14,378,365			246,875,585
Justice Center Project	93,321,884	87,995,666	85,688,541	82,774,367	16,390			82,757,977
Carpenter Center Project	18,692,727	16,604,092	15,458,764	14,260,940	1,189,870			13,071,070
Transportation Infrastructure	65,566,281	83,476,114	86,419,029	92,635,666	3,928,202			88,707,464
Coliseum Project	3,323,965	2,859,786	2,398,608	1,928,730	473,309			1,455,421
Cemetery Projects	218,059	187,065	156,017	124,960	31,195			93,765
730 Theatre Row Building	5,084,301	4,077,587	3,051,487	2,001,960	996,070			1,005,890
RMA Expressway Parking Garage	-	-	-	-	-			-
EDA - Leigh St Training Camp Project	9,000,000	8,500,000	7,940,000	7,495,000	-			7,495,000
City CIP Projects-Line of Credit BAN	95,000,000	-	36,000,000	-	-			-
Subtotal General Fund	692,243,798	634,041,455	682,921,432	732,003,529	28,864,365	22,400,000	-	725,539,164
Paid From Internal Service Fund/Component Units								
Fleet Internal Sys Fund	2,481,798	1,240,899	-	5,462,000	-			5,462,000
Advantage Richmond Corporation	4,205,462	3,235,406	2,213,049	1,135,571	1,135,571	-	-	-
EDA - Stone Brewery Project	22,415,000	21,805,000	21,170,000	20,510,000	-	-	-	20,510,000
HUD Section 108 Notes	9,605,000	9,080,000	11,157,000	10,487,000	670,000	-	-	9,817,000
Subtotal ISF Funds/Compont Units	38,707,260	35,361,305	34,540,049	37,594,571	1,805,571	-	-	35,789,000
Paid From Enterprise Funds								
Parking - General Obligation Bonds	60,712,484	59,116,597	53,622,504	47,931,312	3,803,127	-	-	44,128,185
Subtotal Parking Enterprise Fund	60,712,484	59,116,597	53,622,504	47,931,312	3,803,127	-	-	44,128,185
Utilities - General Obligation Bonds	66,227,017	45,689,904	34,861,842	27,037,133	11,149,742	-	-	15,887,391
Utilities - Revenue Bonds	755,518,747	738,777,749	714,818,327	846,577,564	1,923,702	-	-	844,653,862
Subtotal Utilities' Enterprise Fund	821,745,764	784,467,653	749,680,171	873,614,697	13,073,444	-	-	860,541,253
Total Debt of the City	\$ 1,613,409,306	\$ 1,512,987,010	\$ 1,520,764,156	\$ 1,691,144,109	\$ 47,546,507	\$ 22,400,000	\$ -	\$ 1,665,997,602



Current as of: November 30, 2020

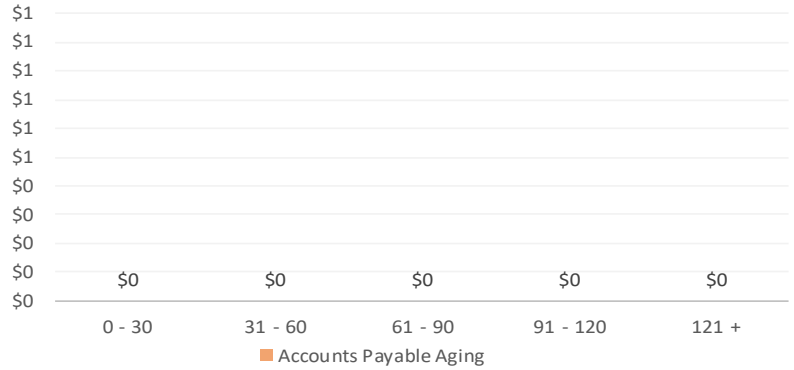


Accounts Payable

Exhibit 6

Aging Report

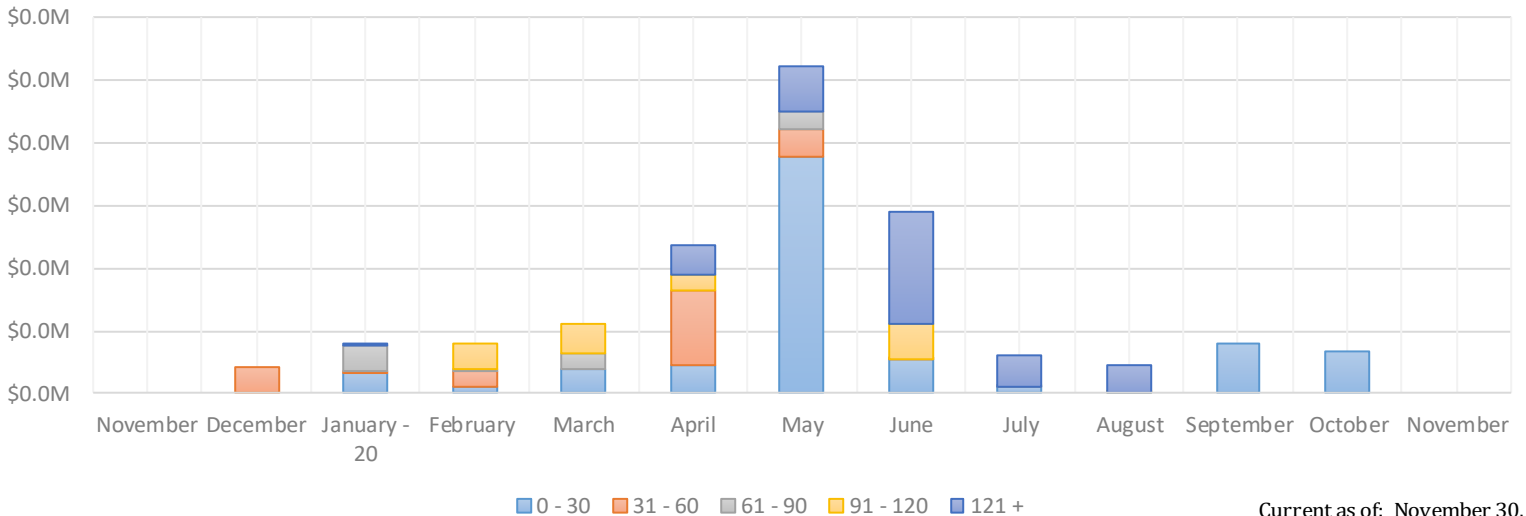
Days	Amount
0 - 30	0
31 - 60	0
61 - 90	0
91 - 120	0
121 +	0
Total	\$ -



Fiscal Years 2020-2021

Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
November	0	0	0	0	0	0
December	0	830	0	0	0	830
January - 20	624	84	830	0	32	1,570
February	198	499	84	830	0	1,611
March	796	0	499	914	0	2,209
April	899	2,404	0	499	914	4,716
May	7,557	899	574	0	1,413	10,443
June	1,089	20	0	1,099	3,618	5,827
July	197	0	20	0	999	1,216
August	0	0	0	20	914	934
September	1,570	0	0	0	0	1,570
October	1,328	0	0	0	0	1,328
November	0	0	0	0	0	0

AP Aging Data for Fiscal Years 2020-2021



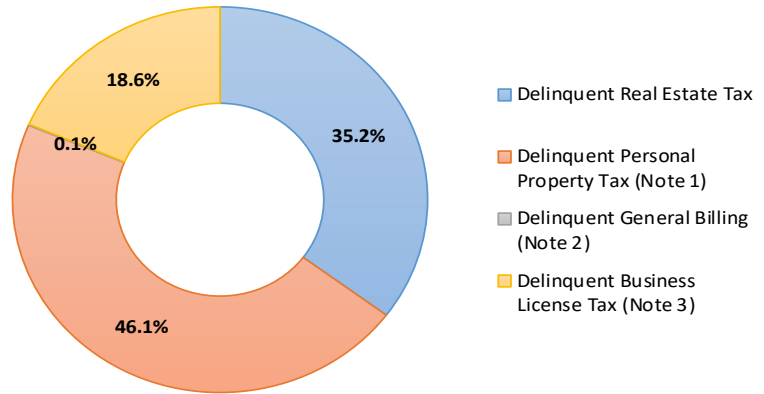
Current as of: November 30, 2020

Delinquent Taxes

Exhibit 7

YTD FY21 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 17,917,350
Delinquent Personal Property Tax (Note 1)	23,455,000
Delinquent General Billing (Note 2)	41,709
Delinquent Business License Tax (Note 3)	9,465,952
Grand Total	\$ 50,880,010

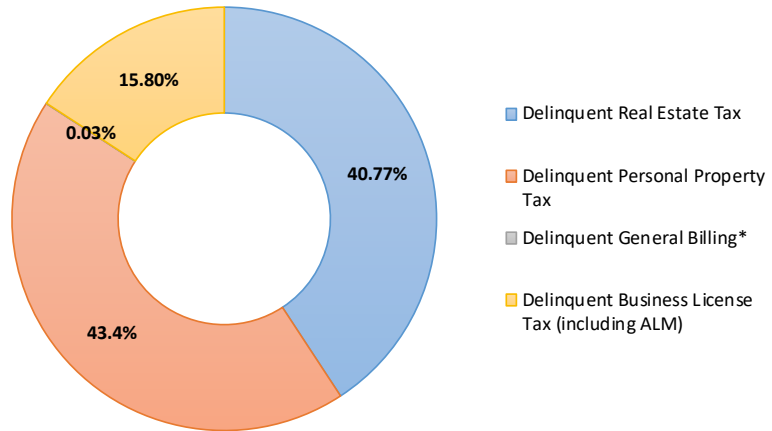


Note:

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

YTD FY20 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 19,456,996
Delinquent Personal Property Tax	20,706,314
Delinquent General Billing*	13,716
Delinquent Business License Tax (including ALM)	7,541,863
Grand Total	\$ 47,718,890



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

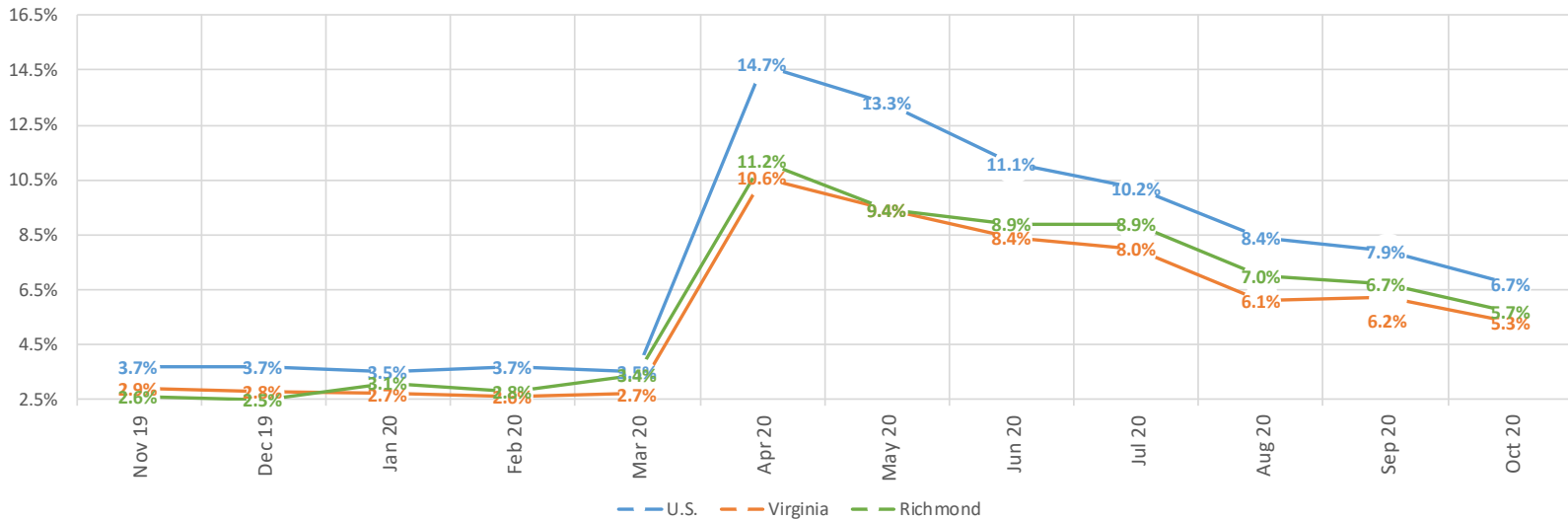
Source: Department of Finance - Revenue Administration

Current as of: November 30, 2020

Economic Indicators

Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate decreased to 5.7% in October. November 2020 information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level and is above the state level 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 6.7% in October 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	43
Total Value	\$ 6,051
Value Per License	\$ 141
YTD Retail Sales Tax	\$ 9,313,339
YTD Meals Tax (7.5%)	10,106,241
YTD Transient Lodging Tax (per MUNIS)	\$ 1,282,912
YTD Transient Lodging Tax (Per RAPIDS)	\$ 1,282,912
Variance due to Timing/Accruals	-

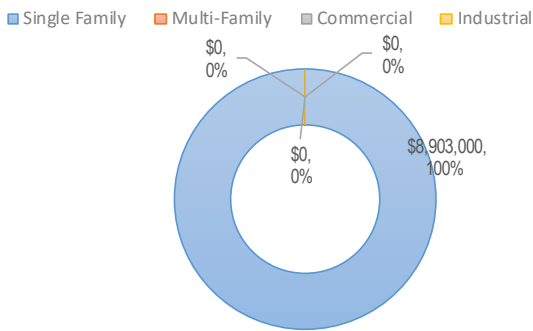
Source: Department of Finance



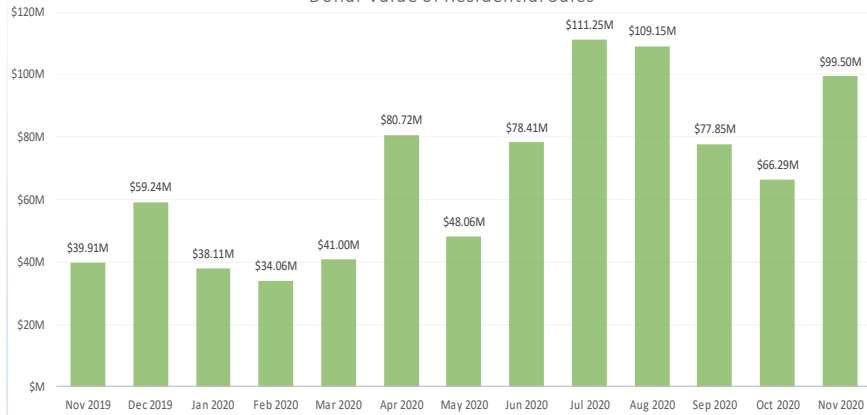
Economic Indicators

Exhibit 8—Continued

Dollar Value of New Constructions For November 2020



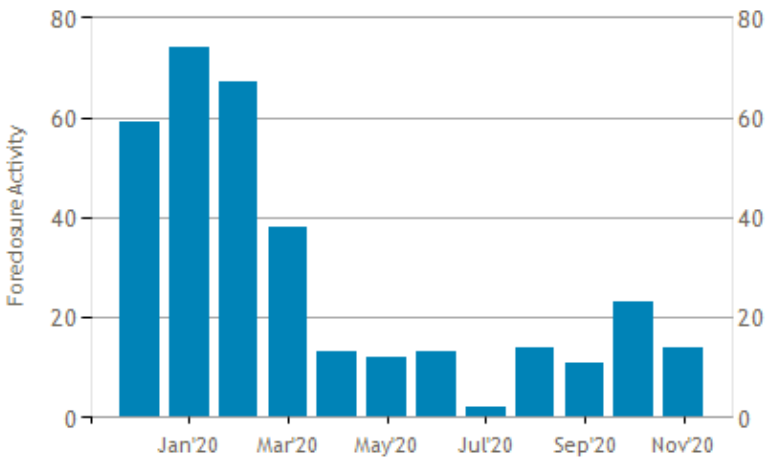
Dollar Value of Residential Sales



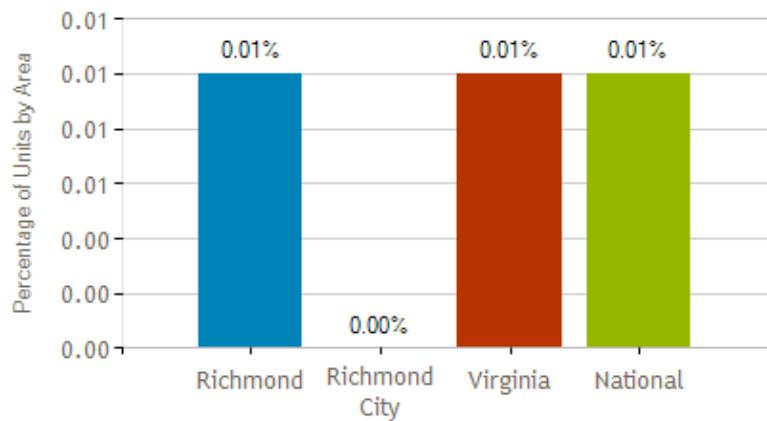
Source: City Assessor's Office

Foreclosure Data

Total Foreclosures



Richmond, Virginia, National, Richmond City



Source: RealtyTrac.com

Current as of: November 30, 2020

Appendix

APPENDIX A
CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED NOVEMBER 30, 2020
(UNAUDITED)

	YTD FY20	FY21	YTD FY21	FY21 Actual to Budget	YTD FY21 Actual as % of	Actual Variance FY20 vs FY21
	Actual	Budget	Actual	Positive (Negative)	Budget	Positive (Negative)
Revenues						
City Taxes						
Real Estate	\$ 2,184,726	\$ 303,456,099	\$ 3,412,182	\$ (300,043,917)	1.1%	\$ 1,227,456
Sales-1% Local	7,987,759	35,416,829	9,313,339	(26,103,490)	26.3%	1,325,580
Personal Property	5,264,458	63,423,014	4,559,627	(58,863,387)	7.2%	(704,831)
Machinery and Tools	105,548	13,399,915	68,514	(13,331,401)	0.5%	(37,034)
Utility Sales Tax Gas	1,143,456	5,100,000	1,214,544	(3,885,456)	23.8%	71,088
Utility Sales Tax Electric	2,527,866	13,724,867	3,487,185	(10,237,682)	25.4%	959,319
Utility Sales Tax Telephone	35	181,776	46	(181,730)	0.0%	11
State Communication Taxes	4,628,628	14,440,680	4,387,225	(10,053,455)	30.4%	(241,403)
Bank Stock	--	9,996,071	--	(9,996,071)	0.0%	--
Prepared Food	12,307,066	33,468,822	8,054,674	(25,414,148)	24.1%	(4,252,392)
*Prepared Food-School Facilities	3,134,673	8,524,681	2,051,567	(6,473,114)	24.1%	(1,083,106)
Cigarette Tax	1,924,491	2,755,000	1,353,703	(1,401,297)	49.1%	(570,788)
Lodging Tax	4,766,983	8,312,409	1,282,912	(7,029,497)	15.4%	(3,484,071)
Admission	758,317	2,405,941	56,893	(2,349,048)	2.4%	(701,424)
Real Estate Taxes - Delinquent	5,911,736	11,629,380	3,437,562	(8,191,818)	29.6%	(2,474,174)
Personal Property Taxes - Delinquent	1,508,053	6,956,975	1,965,411	(4,991,564)	28.3%	457,358
Private Utility Poles and Conduits	--	170,689	--	(170,689)	0.0%	--
Penalties and Interest	2,241,344	6,439,184	2,162,010	(4,277,174)	33.6%	(79,334)
Titling Tax-Mobile Home	1,860	9,807	900	(8,907)	9.2%	(960)
State Recordation	227,241	1,000,000	--	(1,000,000)	0.0%	(227,241)
Property Rental 1%	28,359	125,153	30,210	(94,943)	24.1%	1,851
Vehicle Rental Tax	447,743	893,846	292,970	(600,876)	32.8%	(154,773)
Telephone Commissions	115,735	340,000	113,399	(226,601)	33.4%	(2,336)
Total City Taxes	57,216,077	542,171,138	47,244,873	(494,926,265)	8.7%	(9,971,204)
Licenses, Permits and Privilege Fees						
Business and Professional	863,838	30,758,931	522,379	(30,236,552)	1.7%	(341,459)
Vehicle	1,060,943	5,935,958	1,057,487	(4,878,471)	17.8%	(3,456)
Transfers, Penalties, Interest & Delinquent Collections	6,672	9,515	9,834	319	103.4%	3,162
Utilities Right of Way Fees	268,616	1,788,600	233,520	(1,555,080)	13.1%	(35,096)
Other Licenses, Permits and Fees	505,278	1,315,733	326,477	(989,256)	24.8%	(178,801)
Total Licenses, Permits and Privilege Fees	2,705,397	39,808,737	2,149,722	(37,659,015)	5.4%	(555,675)
Intergovernmental						
State Shared Expense	5,450,731	20,899,642	5,695,013	(15,204,629)	27.2%	244,282
Total State Block Grant	1,262,117	3,493,205	887,393	(2,605,812)	25.4%	(374,724)
Department of Social Services	12,074,551	40,164,098	11,678,346	(28,485,752)	29.1%	(396,205)
Federal Revenues	216,975	40,284,306	19,642,456	(20,641,850)	48.8%	19,425,481
State Aid to Localities	7,726,530	16,237,342	3,863,376	(12,373,966)	23.8%	(3,863,154)
Service Charges on Tax Exempt Property (State PILOT)	109,673	3,698,683	5,418	(3,693,265)	0.1%	(104,255)
All Other Intergovernmental Revenues	253,158	658,478	118,742	(539,736)	18.0%	(134,416)
Total Intergovernmental	27,093,735	125,435,754	41,890,744	(83,545,010)	33.4%	14,797,009
Service Charges						
Refuse Collection Fees	6,333,470	15,836,941	6,698,379	(9,138,562)	42.3%	364,909
Safety Related Charges	109,641	370,623	91,808	(278,815)	24.8%	(17,833)
Rental of Property	158,240	209,000	112,367	(96,633)	53.8%	(45,873)
Building Service Charges	359,392	1,257,611	423,668	(833,943)	33.7%	64,276
Inspection Fees	2,733,450	9,674,058	2,821,701	(6,852,357)	29.2%	88,251
Recycling Proceeds	789,267	2,054,092	635,020	(1,419,072)	30.9%	(154,247)
Health Related Charges	73,490	111,000	51,291	(59,709)	46.2%	(22,199)
Other Sales - Income	13,950	258,164	8,626	(249,538)	3.3%	(5,324)
Printing and Telecom Charges	5,107	16,805	--	(16,805)	0.0%	(5,107)
Other Service Charges	263,570	1,842,228	92,623	(1,749,605)	5.0%	(170,947)
Total Service Charges	10,839,577	31,630,522	10,935,483	(20,695,039)	34.6%	95,906

APPENDIX A

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED NOVEMBER 30, 2020
(UNAUDITED)**

	YTD FY20	FY21	YTD FY21	FY21	YTD FY21	Actual Variance
	Actual	Budget	Actual	Actual to Budget	Actual as % of	FY20 vs FY21
				Positive (Negative)	Budget	Positive (Negative)
Fines and Forfeitures						
Richmond Public Library	15,091	23,750	459	(23,291)	1.9%	(14,632)
Circuit Court	2,198,893	4,846,527	2,683,812	(2,162,715)	55.4%	484,919
General District Court	245,782	868,945	129,319	(739,626)	14.9%	(116,463)
Juvenile and Domestic Relations District Court	472	2,230	313	(1,917)	14.0%	(159)
Total Fines and Forfeitures	2,460,238	5,741,452	2,813,903	(2,927,549)	49.0%	353,665
Utility Payments						
Utility Pilot Payment	1,374,204	19,527,456	848,561	(18,678,895)	4.3%	(525,643)
DPU Payments	--	--	--	--	0.0%	--
Utility Payment - City Services	278,679	1,588,844	397,211	(1,191,633)	25.0%	118,532
Utilities Payment for Collection Service	--	226,534	--	(226,534)	0.0%	--
Total Utility Payments	1,652,883	21,342,834	1,245,772	(20,097,062)	5.8%	(407,111)
Miscellaneous Revenues						
Reimbursement of Interest on Long-term Debt	555,767	2,210,601	197,534	(2,013,067)	8.9%	(358,233)
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	1,149,182	2,977,435	583,213	(2,394,222)	19.6%	(565,969)
Other Payments to General Fund	62,247	552,000	83,284	(468,716)	15.1%	21,037
Total Miscellaneous Revenues	1,767,196	5,988,881	864,031	(5,124,850)	14.4%	(903,165)
General Fund Revenues	\$ 103,735,103	\$ 772,119,318	\$ 107,144,528	\$ (664,974,790)	13.9%	\$ 3,409,425
Encumbrance Reserve	--	2,036,059	--	(2,036,059)	0.0%	--
Transfers In	--	12,140,105	--	(12,140,105)	0.0%	--
General Fund Revenues and Other Financing Sources	\$ 103,735,103	\$ 786,295,482	\$ 107,144,528	\$ (679,150,954)	13.6%	\$ 3,409,425

* City Council appropriated \$8,524,681 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. \$ 2.05 million has been collected as of November 30, 2020.

Source: Department of Finance

CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED NOVEMBER 30, 2020
(UNAUDITED)

	YTD FY20	FY21	YTD FY21	FY21 Actual to Budget	YTD FY21 Actual as % of	Actual Variance FY20 vs FY21
	Actual	Budget	Actual	Positive (Negative)	Budget	Positive (Negative)
Expenditures						
General Government						
City Council	\$ 512,983	\$ 1,488,704	\$ 468,050	\$ 1,020,654	31.4%	\$ 44,933
City Clerk	298,761	993,029	324,365	668,664	32.7%	(25,604)
Planning and Development Review	4,060,554	10,891,674	3,951,338	6,940,336	36.3%	109,216
Assessor of Real Estate	1,431,808	5,499,742	1,528,523	3,971,219	27.8%	(96,715)
City Auditor	658,810	1,988,960	600,711	1,388,249	30.2%	58,099
Department of Law	1,453,839	4,042,992	1,418,241	2,624,751	35.1%	35,598
General Registrar	767,694	4,022,993	1,653,050	2,369,943	41.1%	(885,356)
Inspector General	178,530	579,728	223,949	355,779	38.6%	(45,419)
Chief Administrative Officer	274,273	564,761	162,545	402,216	28.8%	111,728
Citizen Service and Response	394,455	2,239,787	668,210	1,571,577	29.8%	(273,755)
Budget and Strategic Planning	506,516	1,449,795	485,197	964,598	33.5%	21,319
Department of Human Resources	1,327,797	4,282,980	1,515,049	2,767,931	35.4%	(187,252)
Department of Finance	3,854,475	10,623,798	3,243,275	7,380,523	30.5%	611,200
Procurement Services	479,773	1,608,253	586,789	1,021,464	36.5%	(107,016)
Office of Press Secretary to Mayor	177,939	512,851	171,831	341,020	33.5%	6,108
City Treasurer	74,700	218,889	70,436	148,453	32.2%	4,264
Economic Development	669,063	2,669,150	663,249	2,005,901	24.8%	5,814
Housing and Community Development	407,675	1,476,055	409,894	1,066,161	27.8%	(2,219)
Council Chief of Staff	364,502	1,321,975	482,740	839,235	36.5%	(118,238)
Minority Business Development	334,260	995,303	320,172	675,131	32.2%	14,088
City Mayor's Office	401,493	1,175,676	441,173	734,503	37.5%	(39,680)
Office of Community Wealth Building	780,159	2,165,974	710,705	1,455,269	32.8%	69,454
Total General Government	19,412,047	60,814,150	20,099,492	40,714,658	33.1%	(687,445)
Public Safety and Judiciary						
Judiciary	4,432,658	11,457,299	4,407,506	7,049,793	38.5%	25,152
Juvenile and Domestic Relations District Court	171,488	445,347	157,830	287,517	35.4%	13,658
City Sheriff	15,610,421	42,094,504	15,759,173	26,335,331	37.4%	(148,752)
Department of Police	38,650,161	96,374,561	39,877,123	56,497,438	41.4%	(1,226,962)
Department of Emergency Communications	2,160,154	5,219,927	1,991,730	3,228,197	38.2%	168,424
Department of Fire and Emergency Services	20,385,988	92,248,200	40,578,062	51,670,138	44.0%	(20,192,074)
Animal Control	819,533	1,862,911	762,375	1,100,536	40.9%	57,158
Total Public Safety and Judiciary	82,230,403	249,702,749	103,533,799	146,168,950	41.5%	(21,303,396)
Highways, Streets, Sanitation and Refuse						
Department of Public Works	10,840,889	35,702,839	16,075,239	19,627,600	45.0%	(5,234,350)
Human Services						
Office of DCAO for Human Services	598,042	1,322,395	462,794	859,601	35.0%	135,248
Department of Social Services	17,346,644	46,748,232	16,327,425	30,420,807	34.9%	1,019,219
Justice Services	3,330,572	9,478,786	3,063,714	6,415,072	32.3%	266,858
Department of Public Health	2,431,745	4,563,490	--	4,563,490	0.0%	2,431,745
Total Human Services	23,707,003	62,112,903	19,853,933	42,258,970	32.0%	3,853,070
Culture and Recreation						
Richmond Public Library	2,252,786	5,824,398	2,045,803	3,778,595	35.1%	206,983
Department of Parks, Recreation and Community Facilities	7,609,106	17,847,243	6,323,777	11,523,466	35.4%	1,285,329
Total Culture and Recreation	9,861,892	23,671,641	8,369,580	15,302,061	35.4%	1,492,312

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED NOVEMBER 30, 2020
(UNAUDITED)**

	YTD FY20	FY21	YTD FY21	FY21	YTD FY21	Actual Variance
	Actual	Budget	Actual	Actual to Budget	Actual as % of	FY20 vs FY21
				Positive (Negative)	Budget	Positive (Negative)
Education						
Richmond Public Schools	39,168,921	181,694,074	45,423,519	136,270,555	25.0%	(6,254,598)
Non-Departmental						
Total Non-Departmental	31,130,945	46,923,174	28,310,374	18,612,800	60.3%	2,820,571
Total Non-Departmental	31,130,945	46,923,174	28,310,374	18,612,800	60.3%	2,820,571
General Fund Expenditures	216,352,100	660,621,530	241,665,936	418,955,594	36.6%	(25,313,836)
Other Financing Sources (Uses)						
Transfers Out - Other Funds	(38,171,964)	(117,149,271)	(39,459,800)	77,689,471	33.7%	(1,287,836)
Transfers Out - Non-Departmental School Facilities	(23,726)	(8,524,681)	--	8,524,681	0.0%	23,726
Total Other Financing Sources (Uses), Net	(38,195,690)	(125,673,952)	(39,459,800)	86,214,152	31.4%	(1,264,110)
General Fund Expenditures and Other Financing Uses	\$ 254,547,790	\$ 786,295,482	\$ 281,125,736	\$ 505,169,746	35.8%	\$ (26,577,946)
Excess (Deficiency) of Revenues Over						
(Under) Expenditures-Excludes Transfers	(112,616,997)	111,497,788	(134,521,408)	246,019,196	-120.6%	21,904,411
Deficiency of Revenues and Other Financing Sources						
Under Expenditures and Other Financing Uses						
Includes Transfers	(150,812,687)	--	(173,981,208)	(173,981,208)	--	(23,168,521)

Notes: Financial Statements presented are unaudited and internal working draft

**CITY OF RICHMOND, VIRGINIA
GENERAL FUND ENCUMBRANCES
FOR THE MONTH ENDED NOVEMBER 30, 2020
(UNAUDITED)**

ENCUMBRANCES	FY21 ENCUMBRANCES
General Government	
City Council	\$ 1,190
City Clerk	75,562
PDR	431,810
City Assessor	21,844
City Auditor	3,796
Dept Law	1,396
Registrar	383,709
CAO	0
Budget	417
Inspector General	0
HR	38,406
Finance	957,285
Procurement	34,155
Press Secretary	27
Department of Citizen Service and Response	553,369
Economic Devel	488
Housing	726
Council Chief of Staff	0
Minority Business	0
Mayor's Office	0
Office of Comm Wealth	12,523
Total General Government	2,516,703
Public Safety and Judiciary	
Judiciary Circuit Court	19,813
Juvenile Court	14,622
Sheriff	7,048,838
Police	757,152
Emergency Communication	387,696
Fire	3,675,503
Animal Control	103,534
Total Public Safety and Judiciary	12,007,158
Highways, Streets, Sanitation and Refuse	
Department of Public Works	2,320,449
Total Highway, Streets, Sanitation and Refuse	2,320,449
Human Services	
Office of DCAO for Human Services	22,658
Department of Social Services	1,020,348
Justice Services	698,018
CSU-Probation Services	9,612
Department of Public Health	-
Total Human Services	1,750,636
Culture and Recreation	
Richmond Public Library	480,124
Department of Parks, Recreation and Community Facilities	409,520
Total Culture and Recreation	889,644
Total General Fund Encumbrances	\$ 19,484,590

Source: Department of Procurement Services