

# City of Richmond Monthly Financial Report

**JANUARY  
2019**





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# Letter of Transmittal

February 15, 2019

The Administration is pleased to present the January 31, 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 January 31, 2019. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending January 31, 2019 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 January 31, 2019, General Fund revenues totaled \$284.8 million, or 40.5%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of January 31, 2019, General Fund expenditures totaled \$308.6 million, or 51.4% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$13.6 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 January 31, 2019. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$633.6 million to \$674.3 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 \$186.3 million as of January 31, 2019.



# Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of January 31, 2019, as well as the month-to-month aging beginning in January 31, 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:

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	\$ 187,797,454	\$ 502,960,103	\$ 209,260,361	\$ (293,699,742)	41.6%	\$ 21,462,907
Licenses, Permits, and Privilege Fees	2,667,620	43,102,077	1,519,897	(41,582,180)	3.5%	(1,147,723)
Intergovernmental	37,040,997	87,938,349	38,867,320	(49,071,029)	44.2%	1,826,323
Service Charges	8,582,318	28,105,912	10,285,672	(17,820,240)	36.6%	1,703,354
Fines and Forfeitures	2,639,004	6,537,185	3,401,481	(3,135,704)	52.0%	762,477
Utility Payments	2,611,964	31,700,942	16,755,835	(14,945,107)	52.9%	14,143,871
Miscellaneous Revenues	2,192,219	3,146,351	4,700,385	1,554,034	149.4%	2,508,166
<i>Subtotal General Fund Revenues</i>	\$ 243,531,576	\$ 703,490,919	\$ 284,790,951	\$ (418,699,968)	40.5%	\$ 41,259,375
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>	\$ 243,531,576	\$ 726,394,118	\$ 284,790,951	\$ (441,603,167)	39.2%	\$ 41,259,375



# Expenditures

## Exhibit 2—Dollars Out

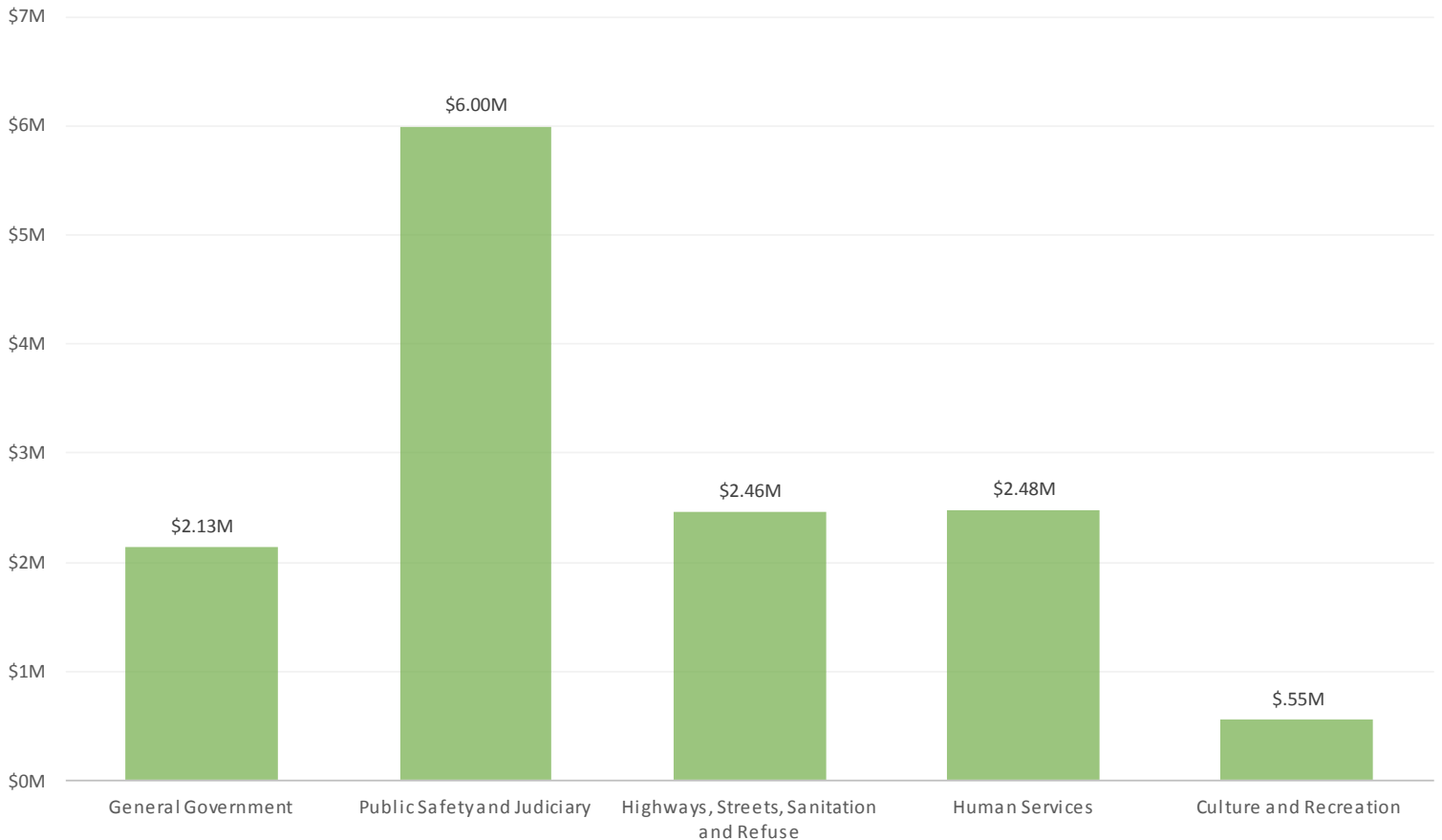
Source	YTD FY18 Actual	FY19 Final Budget	YTD FY19 Actual	FY19 Budget to Actual	FY19 % of Final Budget	Variance FY18 vs FY19
General Government	\$ 24,655,334	\$ 54,947,989	\$ 26,049,390	\$ 28,898,599	47.4%	\$ (1,394,056)
Public Safety and Judiciary	111,974,727	205,583,751	114,204,984	91,378,767	55.6%	(2,230,257)
Highways, Streets, Sanitation and Refuse	14,332,031	31,622,622	16,384,979	15,237,643	51.8%	(2,052,948)
Human Services	34,340,964	62,124,041	32,623,714	29,500,327	52.5%	1,717,250
Culture and Recreation	12,020,953	22,348,052	12,569,578	9,778,474	56.2%	(548,625)
Education	46,297,191	169,146,483	78,337,842	90,808,641	46.3%	(32,040,651)
Non-Departmental	28,491,635	55,077,323	28,437,158	26,640,165	51.6%	(54,477)
<i>Subtotal General Fund Expenditures</i>	\$ 272,112,835	\$ 600,850,261	\$ 308,607,645	\$ 292,242,616	51.4%	\$ (36,494,810)
Other Financing Uses	(36,013,957)	(125,543,857)	(42,037,211)	83,506,646	33.5%	(6,023,254)
<b>Grand Total General Fund Expenditures</b>	\$ 308,126,792	\$ 726,394,118	\$ 350,644,856	\$ 375,749,262	48.3%	\$ (42,518,064)



# 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 December 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	\$ 2,134,712
Public Safety and Judiciary	5,995,126
Highways, Streets, Sanitation and Refuse	2,458,072
Human Services	2,475,902
Culture and Recreation	554,746
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 13,618,558</b>

# 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
17000006212	Water, Wastewater, and Stormwater Utility Engineering Services - water only	\$ 10,000,000	Greenley and Hansen LLC	DPU	Robert Stone		Renewal			5000000
17000006760	Water, Wastewater, and Stormwater Utility Engineering Services -stormwater only	\$ 15,000,000	A Morton Thomas and Associates Inc	DPU	Susan Hamilton		Renewal			5000000
17000006759	Water, Wastewater, and Stormwater Utility Engineering Services -stormwater only	\$ 15,000,000	Timmons Group	DPU	Susan Hamilton		Renewal			5000000
17000006747	Water, Wastewater, and Stormwater Utility Engineering Services-stormwater only	\$ 15,000,000	Rummel Klepper and Kahl LLP	DPU	Susan Hamilton		Renewal			5000000
17000006746	Water, Wastewater, and Stormwater Utility Engineering Services-wastewater only	\$ 15,000,000	Rummel Klepper and Kahl LLP	DPU	Susan Hamilton		Renewal			15000000
17000006758	Water, Wastewater, and Stormwater Utility Engineering Services -stormwater only	\$ 15,000,000	Hazen and Sawyer P.C.	DPU	Susan Hamilton		Renewal			15000000
14000012955	Employee Medical Services & Inmate - Emergency Medical Services	\$ 3,572,500	HCA Health Services of VA Inc.	HR	Karen Garland		Extension			Contract extension request is for time only. HR is in the process of crafting a new RFP.
17000007924	DPU/Water, Wastewater, and Stormwater Utility Engineering Services - stormwater only	\$ 15,000,000	Woolpert, Inc.	DPU	Susan Hamilton		Renewal			15000000
1400000436	Legal Collection Services	\$ -	Ballato Law Firm PC	ATTY	Bonnie Ashley		Renewal			Contractor is paid on a contingent fee basis, the fees authorized by section 98-98 of the Code of the City of Richmond.
15000013730	Legal Collection Services	\$ -	Taxing Authority Consulting Services	ATTY	Bonnie Ashley		Renewal			Contractor is paid on a contingent fee basis, the fees authorized by section 98-98 of the Code of the City of Richmond.

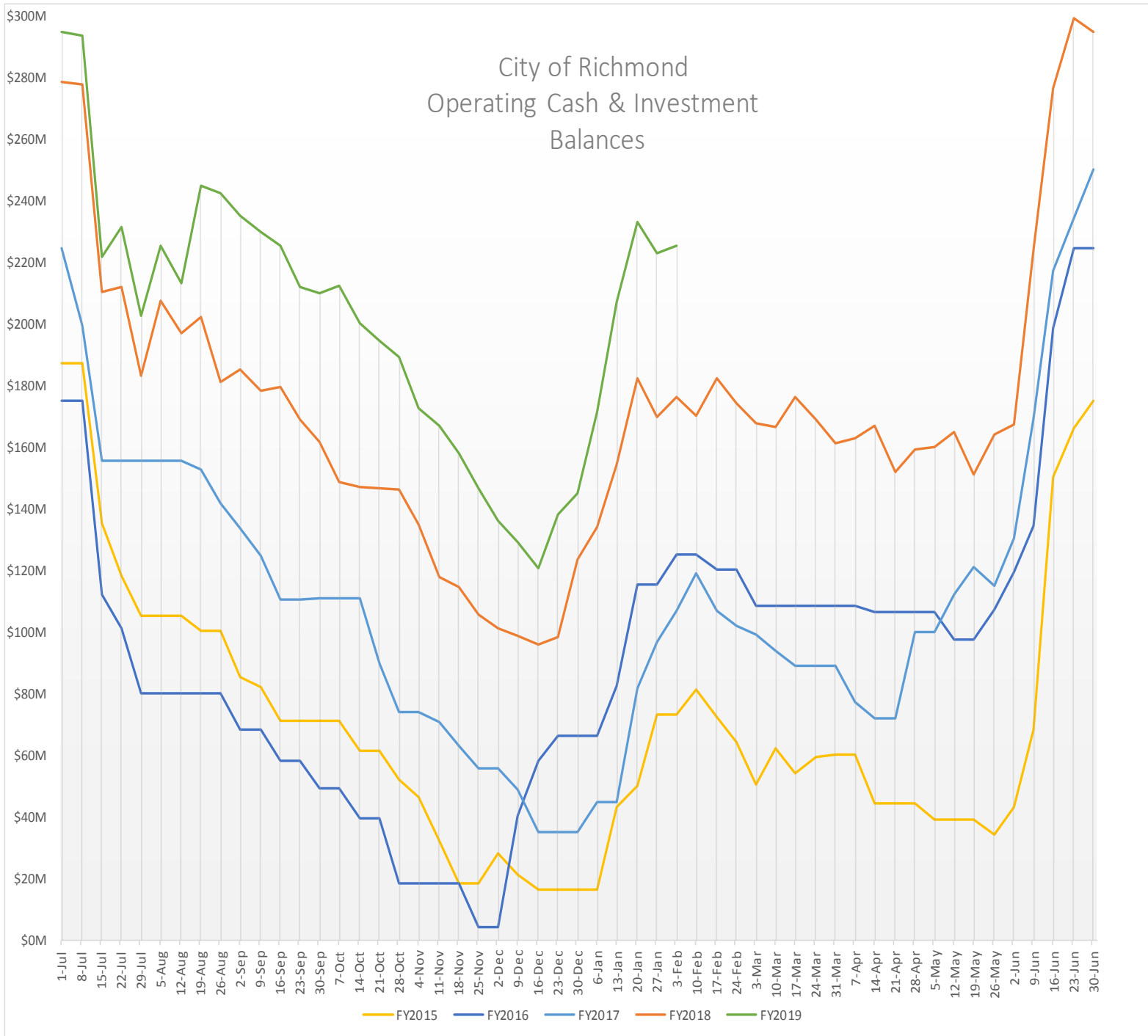
Ordinance No. 2015-102 requires a monthly written report identifying all existing contracts procured under City Code section 21-68 (formerly section 74-72), that, since the last such report, have been: (1) modified via change order or contract modification; (2) renewed or extended; (3) re-solicited.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





Operating Cash & Investment Balances

Exhibit 4

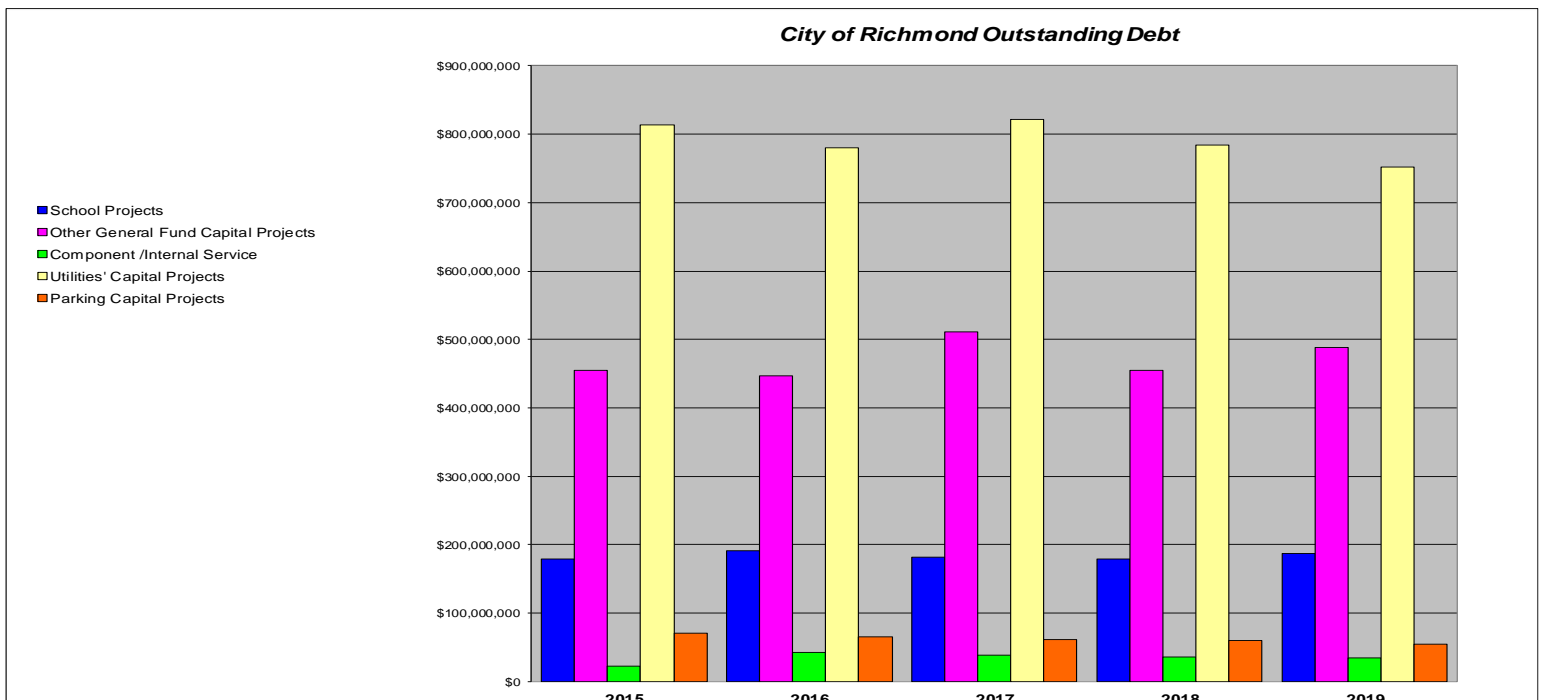


Current as of: January 31, 2019

# 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 January 31, 2019
<b>Paid From General Fund</b>								
Schools Capital Projects - CIP	179,463,159	190,397,322	181,548,336	178,852,448	5,188,604	12,669,678	-	186,333,522
New Schools-Line of Credit BAN						500,000		500,000
General Government Projects-CIP	228,275,402	237,255,608	220,488,245	251,488,697	14,620,646	26,038,017	-	262,906,068
Justice Center Project	121,736,841	95,673,439	93,321,884	87,995,666	14,825	-	-	87,980,841
Carpenter Center Project	20,770,227	19,750,566	18,692,727	16,604,092	1,145,329	-	-	15,458,763
Transportation Infrastructure	62,013,988	69,584,605	65,566,281	83,476,114	3,459,057	8,182,305	-	88,199,362
Coliseum Project	4,404,895	3,776,228	3,323,965	2,859,786	461,178	-	-	2,398,608
Cemetery Projects	298,732	249,027	218,059	187,065	31,048	-	-	156,017
730 Theatre Row Building	7,160,288	6,084,354	5,084,301	4,077,587	1,026,100	-	-	3,051,487
Coliseum Parking Garage	-	-	-	-	-	-	-	-
RMA Expressway Parking Garage	-	-	-	-	-	-	-	-
EDA - Leigh St Training Camp Project	9,500,000	9,000,000	9,000,000	8,500,000	200,000	8,310,000	8,300,000	8,310,000
City CIP Projects-Line of Credit BAN	-	5,000,000	95,000,000	-	-	19,000,000	-	19,000,000
<b>Subtotal General Fund</b>	<b>633,623,532</b>	<b>636,771,149</b>	<b>692,243,798</b>	<b>634,041,455</b>	<b>26,146,787</b>	<b>74,700,000</b>	<b>8,300,000</b>	<b>674,294,668</b>
<b>Paid From Internal Service Fund/Component Units</b>								
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	-	-	-	21,805,000
HUD Section 108 Notes	10,125,000	10,125,000	9,605,000	9,080,000	530,000	-	-	8,550,000
<b>Subtotal ISF Funds/Compont 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>Paid From Enterprise Funds</b>								
Parking - General Obligation Bonds	69,734,773	65,268,255	60,712,484	59,116,597	5,494,093	-	-	53,622,504
<b>Subtotal Parking Enterprise Fund</b>	<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>
Utilities - General Obligation Bonds	102,859,097	85,667,294	66,227,017	45,689,904	10,815,840	-	-	34,874,064
Utilities - Revenue Bonds	711,370,939	694,547,788	755,518,747	738,185,547	21,447,191	-	-	716,738,356
<b>Subtotal Utilities' Enterprise Func</b>	<b>814,230,036</b>	<b>780,215,082</b>	<b>821,745,764</b>	<b>783,875,451</b>	<b>32,263,031</b>	<b>-</b>	<b>-</b>	<b>751,612,420</b>
<b>Total Debt of the City</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>65,456,268</b>	<b>74,700,000</b>	<b>8,300,000</b>	<b>1,513,338,540</b>



Current as of: January 31, 2019

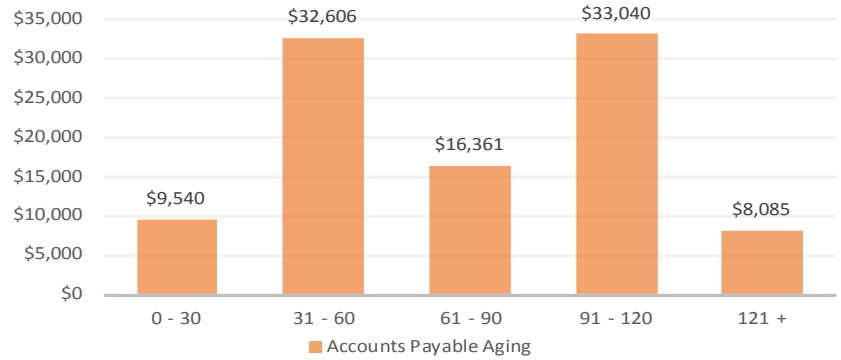


# Accounts Payable

## Exhibit 6

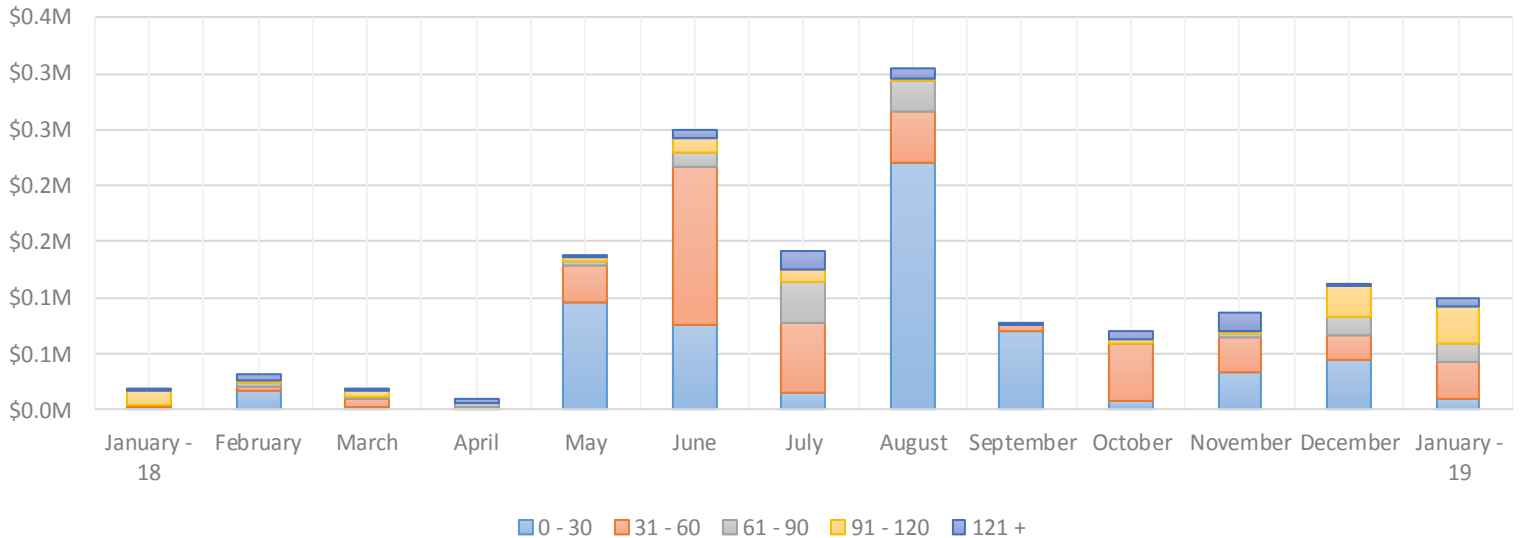
### Aging Report

Days	Amount
0 - 30	\$ 9,540
31 - 60	32,606
61 - 90	16,361
91 - 120	33,040
121 +	8,085
<b>Total</b>	<b>\$ 99,632</b>



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
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
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

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



Current as of: January 31, 2019



# Delinquent Taxes

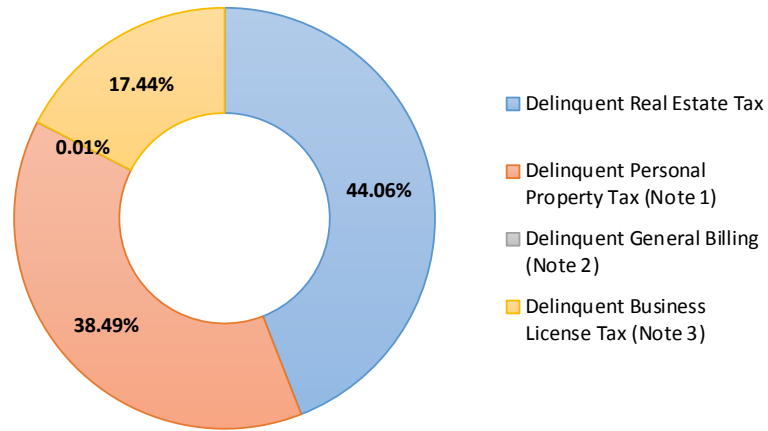
## Exhibit 7

### YTD FY19 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 17,116,990
Delinquent Personal Property Tax (Note 1)	14,951,539
Delinquent General Billing (Note 2)	3,651
Delinquent Business License Tax (Note 3)	6,775,503
<b>Grand Total</b>	<b>\$ 38,847,683</b>

Note:

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



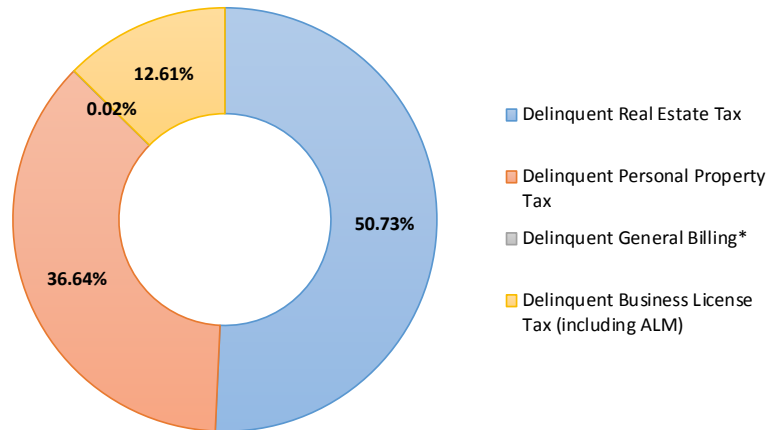
### YTD FY18 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 20,604,451
Delinquent Personal Property Tax	14,883,680
Delinquent General Billing*	9,151
Delinquent Business License Tax (including ALM)	5,121,064
<b>Grand Total</b>	<b>\$ 40,618,346</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



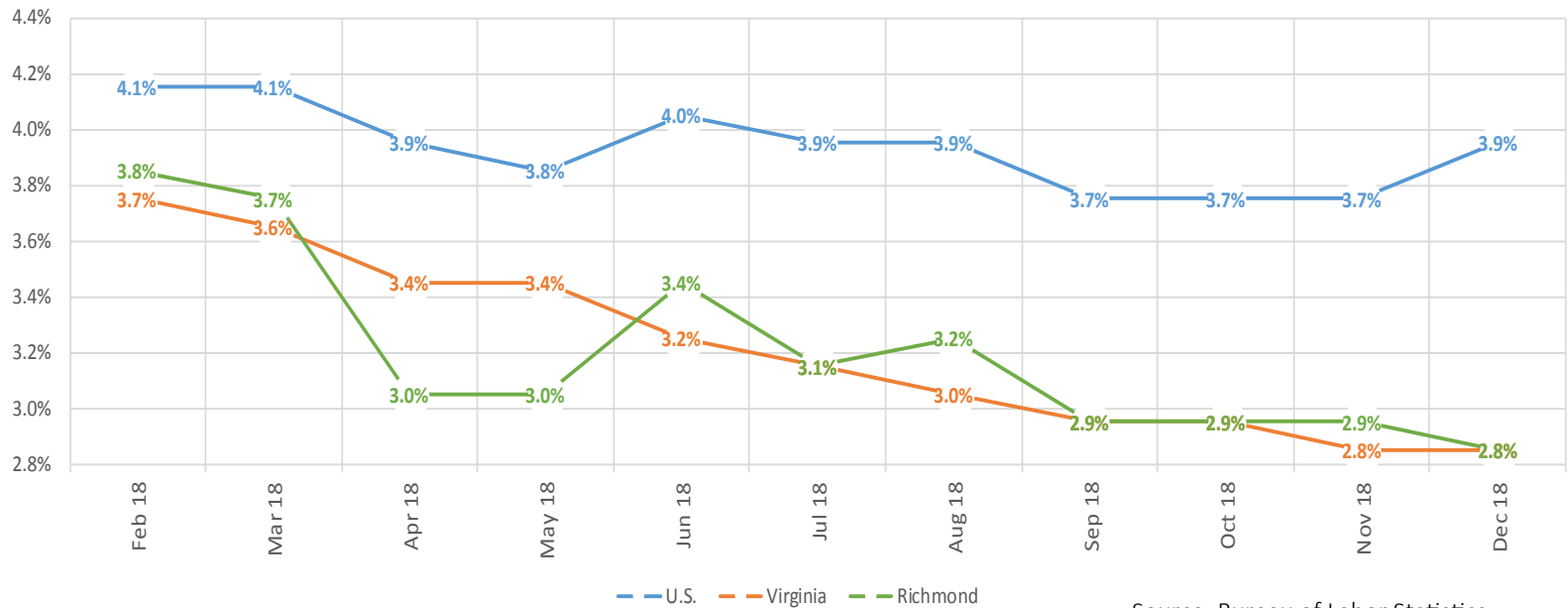
Source: Department of Finance - Revenue Administration

Current as of: January 31, 2019

# Economic Indicators

## Exhibit 8

### Unemployment Rate



- ◆ The local unemployment rate dropped from 2.9% to 2.8% in December. January 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 December.
- ◆ 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 3.9% in December 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)	102
Total Value	\$ 23,465
Value Per License	\$ 230
YTD Retail Sales Tax	\$ 14,765,163
YTD Meals Tax (7.5%)	\$ 21,985,539
YTD Transient Lodging Tax (per MUNIS)	\$ 5,154,372
YTD Transient Lodging Tax (Per RAPIDS)	\$ 5,129,655
Variance due to Timing/Accruals	\$ 24,717

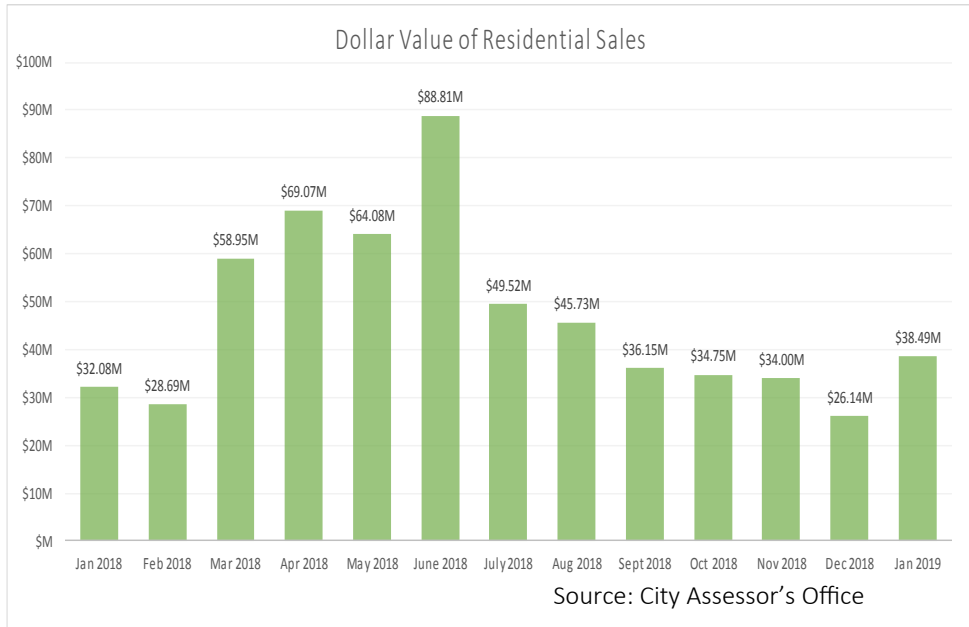
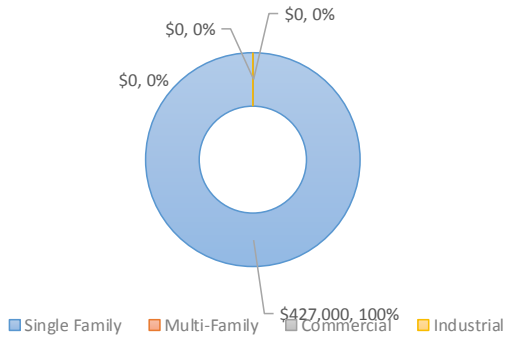
Source: Department of Finance



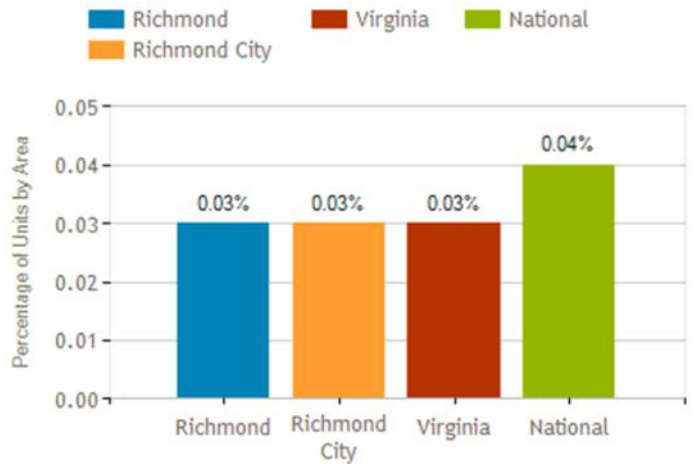
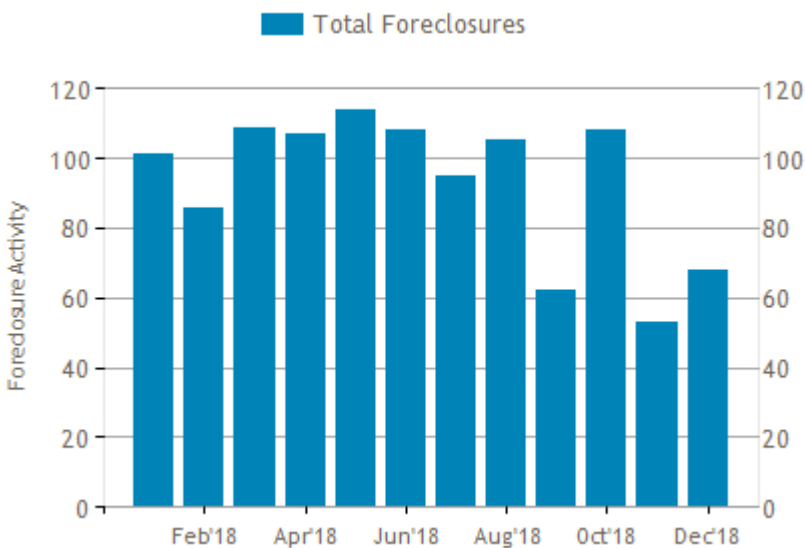
# Economic Indicators

## Exhibit 8—Continued

Dollar Value of New Constructions For January 2019



## Foreclosure Data



Source: RealtyTrac.com



# Appendix

## APPENDIX A

**CITY OF RICHMOND, VIRGINIA**  
**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND REVENUES**  
**FOR THE MONTH ENDED JANUARY 31, 2019**  
**(UNAUDITED)**

	YTD FY18	FY19	YTD FY19	FY19	FY19	Variance
	Actual	Final Budget	Actual*	Budget to Actual	% of	FY18 vs FY19
				Positive (Negative)	Final Budget	Positive (Negative)
<b>Revenues</b>						
<b>City Taxes</b>						
Real Estate	\$ 121,440,076	\$ 263,695,329	\$ 132,375,580	\$ (131,319,749)	50.2%	\$ 10,935,504
Sales-1% Local	13,526,269	35,150,480	14,765,163	(20,385,317)	42.0%	1,238,894
Personal Property	1,703,085	59,298,485	1,772,610	(57,525,875)	3.0%	69,525
Machinery and Tools	130,242	13,253,366	47,196	(13,206,170)	0.4%	(83,046)
Utility Sales Tax Gas	243,021	5,032,525	939,579	(4,092,946)	18.7%	696,558
Utility Sales Tax Electric	5,726,734	13,444,352	5,900,867	(7,543,485)	43.9%	174,133
Utility Sales Tax Telephone	--	179,733	52,376	(127,357)	29.1%	52,376
State Communication Taxes	6,495,057	15,440,463	7,299,950	(8,140,513)	47.3%	804,893
Bank Stock	--	8,381,729	--	(8,381,729)	0.0%	--
Prepared Food	16,578,640	36,453,104	17,522,475	(18,930,629)	48.1%	943,835
*Prepared Food-School Facilities	--	9,113,276	4,463,064	(4,650,212)	49.0%	4,463,064
Lodging Tax	3,915,023	9,243,415	5,631,115	(3,592,300)	61.1%	1,736,092
Admission	1,220,822	3,360,273	1,175,508	(2,184,765)	35.0%	(45,314)
Real Estate Taxes - Delinquent	7,634,825	10,340,235	8,482,912	(1,857,323)	82.0%	848,087
Personal Property Taxes - Delinquent	6,252,521	10,729,454	4,706,455	(6,022,999)	43.9%	(1,546,066)
Private Utility Poles and Conduits	--	221,756	57,787	(163,969)	26.1%	57,787
Penalties and Interest	1,920,523	7,022,903	2,720,967	(4,301,936)	38.7%	800,444
Titling Tax-Mobile Home	4,172	9,522	1,560	(7,962)	16.4%	(2,612)
State Recordation	498,837	1,078,407	550,155	(528,252)	51.0%	51,318
Property Rental 1%	34,018	122,418	82,301	(40,117)	67.2%	48,283
Vehicle Rental Tax	406,970	983,878	615,261	(368,617)	62.5%	208,291
Telephone Commissions	66,619	405,000	77,480	(327,520)	19.1%	10,861
Total City Taxes	187,797,454	502,960,103	209,260,361	(293,699,742)	41.6%	21,462,907
<b>Licenses, Permits and Privilege Fees</b>						
Business and Professional	1,140,939	34,232,005	49,409	(34,182,596)	0.1%	(1,091,530)
Vehicle	1,049,674	7,024,245	638,897	(6,385,348)	9.1%	(410,777)
Transfers, Penalties, Interest & Delinquent Collections	4,303	9,496	5,066	(4,430)	53.3%	763
Utilities Right of Way Fees	258,109	888,578	427,822	(460,756)	48.1%	169,713
Other Licenses, Permits and Fees	214,595	947,753	398,703	(549,050)	42.1%	184,108
Total Licenses, Permits and Privilege Fees	2,667,620	43,102,077	1,519,897	(41,582,180)	3.5%	(1,147,723)
<b>Intergovernmental</b>						
State Shared Expense	8,172,395	20,794,764	9,208,323	(11,586,441)	44.3%	1,035,928
Total State Block Grant	2,259,016	4,138,955	1,807,237	(2,331,718)	43.7%	(451,779)
Department of Social Services	15,534,969	43,654,672	18,311,207	(25,343,465)	41.9%	2,776,238
Federal Revenues	--	1,200	--	(1,200)	0.0%	--
State Aid to Localities	7,171,067	14,871,997	7,440,894	(7,431,103)	50.0%	269,827
Service Charges on Tax Exempt Property (State PILOT)	2,154,468	3,808,790	1,757,350	(2,051,440)	46.1%	(397,118)
All Other Intergovernmental Revenues	1,749,082	667,971	342,309	(325,662)	51.2%	(1,406,773)
Total Intergovernmental	37,040,997	87,938,349	38,867,320	(49,071,029)	44.2%	1,826,323
<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	146,189	235,000	128,402	(106,598)	54.6%	(17,787)
Rental of Property	155,783	239,300	196,613	(42,687)	82.2%	40,830
Building Service Charges	680,763	591,931	868,728	276,797	146.8%	187,965
Inspection Fees	2,962,897	6,527,682	2,932,685	(3,594,997)	44.9%	(30,212)
Recycling Proceeds	474,436	2,175,944	632,479	(1,543,465)	29.1%	158,043
Health Related Charges	55,505	125,000	70,599	(54,401)	56.5%	15,094
Other Sales - Income	154,349	661,975	145,884	(516,091)	22.0%	(8,465)
Printing and Telecom Charges	8,299	16,500	6,484	(10,016)	39.3%	(1,815)
Other Service Charges	216,330	1,624,712	211,079	(1,413,633)	13.0%	(5,251)
Total Service Charges	8,582,318	28,105,912	10,285,672	(17,820,240)	36.6%	1,703,354

**APPENDIX A**

**CITY OF RICHMOND, VIRGINIA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND REVENUES  
FOR THE MONTH ENDED JANUARY 31, 2019  
(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	27,124	67,500	23,599	(43,901)	35.0%	(3,525)
Circuit Court	2,275,394	5,593,715	2,982,653	(2,611,062)	53.3%	707,259
General District Court	333,340	870,225	392,832	(477,393)	45.1%	59,492
Juvenile and Domestic Relations District Court	3,146	5,745	2,397	(3,348)	41.7%	(749)
Parking Violations	--	--	--	--	0.0%	--
Total Fines and Forfeitures	2,639,004	6,537,185	3,401,481	(3,135,704)	52.0%	762,477
<b>Utility Payments</b>						
Utility Pilot Payment	760,634	22,759,977	14,849,837	(7,910,140)	65.2%	14,089,203
DPU Payments	--	5,407,204	--	(5,407,204)	0.0%	--
Utility Payment - City Services	1,851,330	3,251,376	1,905,998	(1,345,378)	58.6%	54,668
Utilities Payment for Collection Service	--	282,385	--	(282,385)	0.0%	--
Total Utility Payments	2,611,964	31,700,942	16,755,835	(14,945,107)	52.9%	14,143,871
<b>Miscellaneous Revenues</b>						
Reimbursement of Interest on Long-term Debt	494,836	1,446,510	657,479	(789,031)	45.5%	162,643
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	1,484,281	1,408,696	3,934,145	2,525,449	279.3%	2,449,864
Other Payments to General Fund	213,102	42,300	108,761	66,461	257.1%	(104,341)
Total Miscellaneous Revenues	2,192,219	3,146,351	4,700,385	1,554,034	149.4%	2,508,166
<b>Subtotal General Fund Revenues</b>	<b>\$ 243,531,576</b>	<b>\$ 703,490,919</b>	<b>\$ 284,790,951</b>	<b>\$ (418,699,968)</b>	<b>40.5%</b>	<b>\$ 41,259,375</b>
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>	<b>\$ 243,531,576</b>	<b>\$ 726,394,118</b>	<b>\$ 284,790,951</b>	<b>\$ (441,603,167)</b>	<b>39.2%</b>	<b>\$ 41,259,375</b>

\* 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 schools consistent with Ordinance 2018-100. Approximately \$4.46 million has been collected as of January 31, 2019.

Source: Department of Finance



**APPENDIX B**

**CITY OF RICHMOND, VIRGINIA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND EXPENDITURES  
FOR THE MONTH ENDED JANUARY 31, 2019  
(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	\$ 719,984	\$ 1,427,537	\$ 711,372	\$ 716,165	49.8%	\$ 8,612
City Clerk	363,324	923,177	324,093	599,084	35.1%	39,231
Planning and Development Review	5,315,620	11,507,411	5,692,050	5,815,361	49.5%	(376,430)
Assessor of Real Estate	1,714,708	3,664,313	1,819,863	1,844,450	49.7%	(105,155)
City Auditor	906,835	1,731,996	895,803	836,193	51.7%	11,032
Department of Law	1,600,986	3,043,116	1,485,207	1,557,909	48.8%	115,779
General Registrar	855,793	1,780,952	945,755	835,197	53.1%	(89,962)
Inspector General	--	464,503	110,421	354,082	23.8%	(110,421)
Chief Administrative Officer	515,358	963,094	551,257	411,837	57.2%	(35,899)
Citizen Service and Response	--	1,297,165	423,365	873,800	32.6%	(423,365)
Budget and Strategic Planning	651,148	1,345,718	666,214	679,504	49.5%	(15,066)
Department of Human Resources	1,651,008	3,270,878	1,512,648	1,758,230	46.2%	138,360
Department of Finance	4,747,860	11,142,868	5,321,229	5,821,639	47.8%	(573,369)
Procurement Services	405,301	1,135,025	613,117	521,908	54.0%	(207,816)
Office of Press Secretary to Mayor	260,828	490,968	253,465	237,503	51.6%	7,363
City Treasurer	94,666	166,242	100,609	65,633	60.5%	(5,943)
Economic Development	2,247,296	3,386,580	1,518,802	1,867,778	44.8%	728,494
Housing and Community Development	--	2,019,026	498,726	1,520,300	24.7%	(498,726)
Council Chief of Staff	610,281	1,180,203	632,245	547,958	53.6%	(21,964)
Minority Business Development	376,698	817,716	350,014	467,702	42.8%	26,684
City Mayor's Office	569,010	1,162,897	656,669	506,228	56.5%	(87,659)
Office of Community Wealth Building	1,048,630	2,026,603	966,441	1,060,162	47.7%	82,189
<b>Total General Government</b>	<b>24,655,334</b>	<b>54,947,989</b>	<b>26,049,390</b>	<b>28,898,599</b>	<b>47.4%</b>	<b>(1,394,056)</b>
<b>Public Safety and Judiciary</b>						
Judiciary	6,024,408	11,227,051	6,071,596	5,155,455	54.1%	(47,188)
Juvenile and Domestic Relations District Court	241,163	454,921	212,731	242,190	46.8%	28,432
City Sheriff	20,000,707	39,448,047	21,919,225	17,528,822	55.6%	(1,918,518)
Department of Police	52,735,639	95,348,222	53,191,730	42,156,492	55.8%	(456,091)
Department of Emergency Communications	2,493,365	5,986,634	2,625,205	3,361,429	43.9%	(131,840)
Department of Fire and Emergency Services	29,513,719	51,504,145	29,142,905	22,361,240	56.6%	370,814
Animal Control	965,726	1,614,730	1,041,592	573,138	64.5%	(75,866)
<b>Total Public Safety and Judiciary</b>	<b>111,974,727</b>	<b>205,583,751</b>	<b>114,204,984</b>	<b>91,378,767</b>	<b>55.6%</b>	<b>(2,230,257)</b>
<b>Highways, Streets, Sanitation and Refuse</b>						
Department of Public Works	14,332,031	31,622,622	16,384,979	15,237,643	51.8%	(2,052,948)
<b>Human Services</b>						
Office of DCAO for Human Services	610,720	1,378,522	502,345	876,177	36.4%	108,375
Department of Social Services	26,007,201	47,675,418	24,262,054	23,413,364	50.9%	1,745,147
Justice Services	4,886,925	9,039,612	4,836,447	4,203,165	53.5%	50,478
Department of Public Health	2,836,118	4,030,490	3,022,868	1,007,622	75.0%	(186,750)
<b>Total Human Services</b>	<b>34,340,964</b>	<b>62,124,041</b>	<b>32,623,714</b>	<b>29,500,327</b>	<b>52.5%</b>	<b>1,717,250</b>
<b>Culture and Recreation</b>						
Richmond Public Library	2,869,032	5,962,284	3,150,490	2,811,794	52.8%	(281,458)
Department of Parks, Recreation and Community Facilities	9,151,921	16,385,768	9,419,088	6,966,680	57.5%	(267,167)
<b>Total Culture and Recreation</b>	<b>12,020,953</b>	<b>22,348,052</b>	<b>12,569,578</b>	<b>9,778,474</b>	<b>56.2%</b>	<b>(548,625)</b>

**APPENDIX B**

**CITY OF RICHMOND, VIRGINIA  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND EXPENDITURES  
FOR THE MONTH ENDED JANUARY 31, 2019  
(UNAUDITED)**

	<b>YTD FY18 Actual</b>	<b>FY19 Final Budget</b>	<b>YTD FY19 Actual*</b>	<b>FY19 Budget to Actual Positive (Negative)</b>	<b>FY19 % of Final Budget</b>	<b>Variance FY18 vs FY19 Positive (Negative)</b>
<b>Education</b>						
Richmond Public Schools	46,297,191	169,146,483	78,337,842	90,808,641	46.3%	(32,040,651)
<b>Non-Departmental</b>						
Total Non-Departmental	28,491,635	55,077,323	28,437,158	26,640,165	51.6%	(54,477)
Total Non-Departmental	28,491,635	55,077,323	28,437,158	26,640,165	51.6%	(54,477)
<b>Subtotal General Fund Expenditures</b>	<b>\$ 272,112,835</b>	<b>\$ 600,850,261</b>	<b>\$ 308,607,645</b>	<b>\$ 292,242,616</b>	<b>51.4%</b>	<b>\$ (36,494,810)</b>
Excess (Deficiency) of Revenues Over Excess (Under) Expenditures	(28,581,259)	102,640,658	(23,816,694)	126,457,352	-23.2%	(4,764,565)
<b>Other Financing Sources (Uses)</b>						
Transfers In - Other Funds	--	--	--	--	--%	--
Transfers Out - Other Funds	(36,013,957)	(116,430,581)	(41,683,831)	74,746,750	35.8%	(5,669,874)
Transfers Out - Non-Departmental School Facilities	--	(9,113,276)	(353,380)	8,759,896	3.9%	(353,380)
Total Other Financing Sources (Uses), Net	(36,013,957)	(125,543,857)	(42,037,211)	83,506,646	33.5%	(6,023,254)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(64,595,216)	(13,789,923)	(65,500,525)	(79,290,448)	475.0%	(905,309)
<b>Grand Total General Fund Expenditures</b>	<b>\$ 308,126,792</b>	<b>\$ 726,394,118</b>	<b>\$ 350,644,856</b>	<b>\$ 375,749,262</b>	<b>48.3%</b>	<b>\$ (42,518,064)</b>

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 JANUARY 31, 2019  
(UNAUDITED)**

<b>ENCUMBRANCES</b>	<b>FY19 ENCUMBRANCES</b>
<b>General Government</b>	
City Council	\$ 682
City Clerk	65,420
Planning and Development Review	708,457
Assessor of Real Estate	0
City Auditor	2,611
Department of Law	27,022
General Registrar	266,859
Chief Administrative Officer	29,191
Budget and Strategic Planning	3,572
Inspector General	1,528
Department of Human Resources	44,130
Department of Finance	659,617
Procurement Services	6,662
Office of Press Secretary to Mayor	7,422
Department of Citizen Service and Response	7,455
Economic /Community Development	212,501
Housing	37,084
Council Chief of Staff	19,991
Minority Business Development	0
City Mayor's Office	5,365
Office of Community Wealth Building	29,143
Total General Government	2,134,712
 <b>Public Safety and Judiciary</b>	
Judiciary	36,419
Juvenile and Domestic Relations District Court	9,817
City Sheriff	3,593,432
Department of Police	1,559,995
Department of Emergency Communications	321,612
Department of Fire and Emergency Services	416,659
Animal Control	57,192
Total Public Safety and Judiciary	5,995,126
 <b>Highways, Streets, Sanitation and Refuse</b>	
Department of Public Works	2,458,072
Total Highway, Streets, Sanitation and Refuse	2,458,072
 <b>Human Services</b>	
Office of DCAO for Human Services	2,920
Department of Social Services	726,837
Justice Services	723,638
CSU-Probation Services	14,884
Department of Public Health	1,007,623
Total Human Services	2,475,902
 <b>Culture and Recreation</b>	
Richmond Public Library	338,838
Department of Parks, Recreation and Community Facilities	215,908
Total Culture and Recreation	554,746
<b>Total General Fund Encumbrances</b>	<b>\$ 13,618,558</b>