

City of Richmond Monthly Financial Report

**MAY
2019**





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Letter of Transmittal

June 15, 2019

The Administration is pleased to present the May 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 May 31, 2019. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the periods ending May 31, 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 May 31, 2019, General Fund revenues totaled \$485.5 million, or 68.8%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of May 31, 2019, General Fund expenditures totaled \$517.0 million, or 85.5% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$6.8 million. City Sheriff and Public Works are agencies with large encumbrances.

Exhibit 4 shows a graphical depiction of the City-wide operating cash and investment balances on a month-to-month basis for the fiscal years 2015 to 2019.

Exhibit 5 is a chart of the City's outstanding long term debt as of June 30 for fiscal years 2015 to 2018, as well as the debt related activity for the period ending May 31, 2019. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$633.6 million to \$677.6 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 \$187.7 million as of May 31, 2019.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of May 31, 2019, as well as the month-to-month aging beginning in May 31, 2018.

Exhibit 7 provides the breakdown of the delinquent tax figures.

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

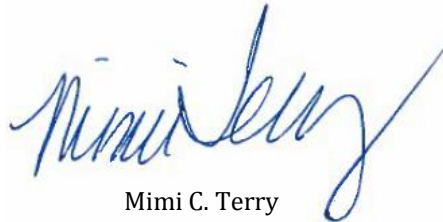
We would like to thank all City agencies, departments, and staff for their assistance and cooperation in providing timely and accurate information in support of the preparation of this report.

Sincerely,



John Wack.

Director of Finance



Mimi C. Terry

Deputy Director of Finance

Monthly Financial Report

Prepared By:

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	\$ 293,651,026	\$ 505,205,050	\$ 325,788,289	\$ (179,416,761)	64.5%	\$ 32,137,263
Licenses, Permits, and Privilege Fees	37,008,380	43,102,077	39,791,113	(3,310,964)	92.3%	2,782,733
Intergovernmental	67,758,657	87,938,349	65,531,801	(22,406,548)	74.5%	(2,226,856)
Service Charges	22,300,035	28,105,912	24,904,011	(3,201,901)	88.6%	2,603,976
Fines and Forfeitures	4,609,330	6,537,185	5,495,931	(1,041,254)	84.1%	886,601
Utility Payments	19,047,624	31,700,942	19,459,562	(12,241,380)	61.4%	411,938
Miscellaneous Revenues	2,814,641	3,146,350	4,488,814	1,342,464	142.7%	1,674,173
<i>Subtotal General Fund Revenues</i>	\$ 447,189,693	\$ 705,735,865	\$ 485,459,521	\$ (220,276,344)	68.8%	\$ 38,269,828
Encumbrance Reserve	--	5,432,399	--	(5,432,399)	0.0%	0
Transfers In	--	24,700,667	5,173,037	(19,527,630)	20.9%	5,173,037
Grand Total General Fund Revenues	\$ 447,189,693	\$ 735,868,931	\$ 490,632,558	\$ (245,236,373)	66.7%	\$ 43,442,865



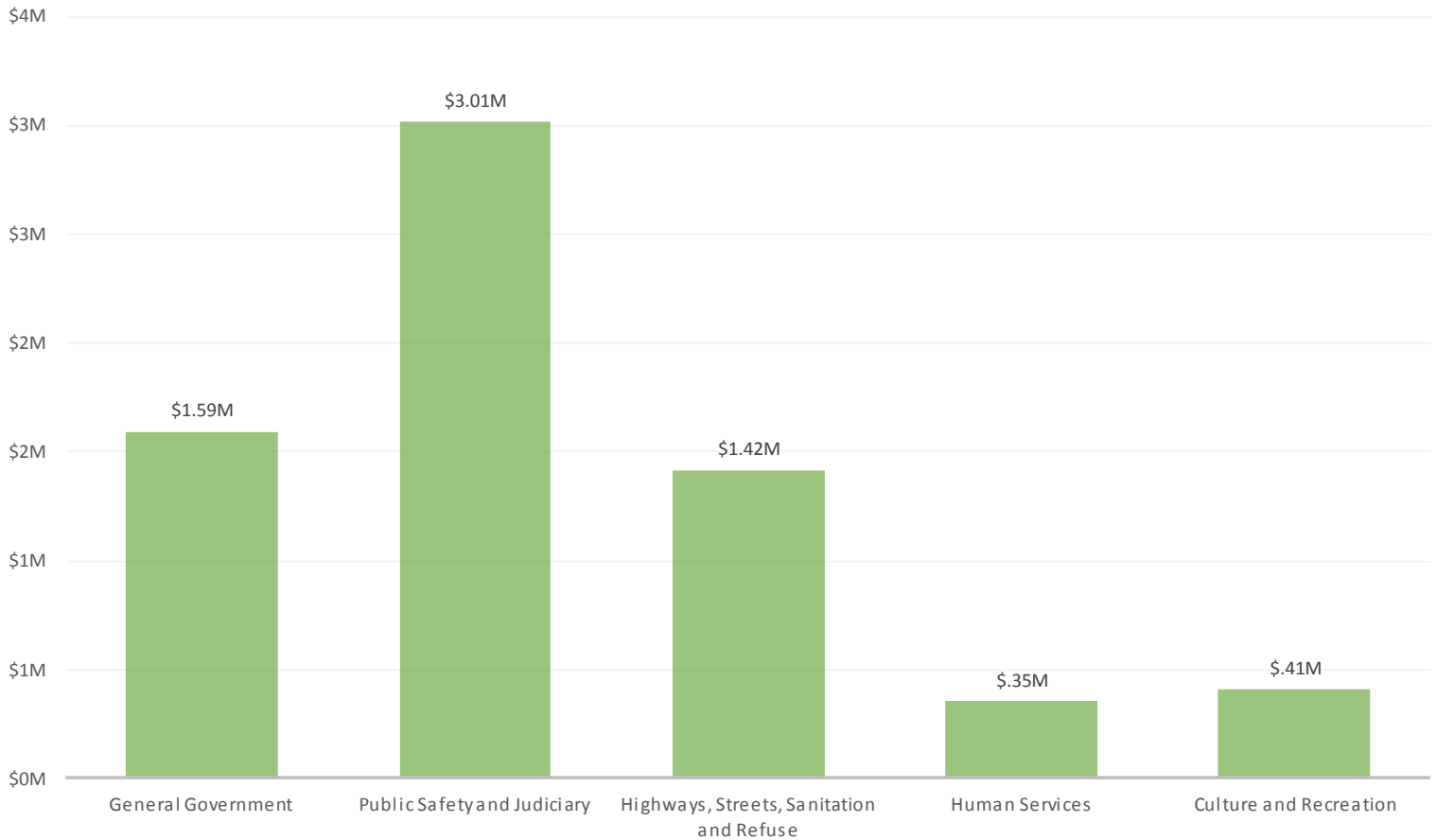
Expenditures

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	\$ 38,508,332	\$ 55,349,639	\$ 44,654,505	\$ 10,695,134	80.7%	\$ (6,146,173)
Public Safety and Judiciary	173,789,976	208,165,457	183,672,323	24,493,134	88.2%	(9,882,347)
Highways, Streets, Sanitation and Refuse	24,462,949	33,099,260	27,018,150	6,081,110	81.6%	(2,555,201)
Human Services	53,491,169	62,175,979	52,657,449	9,518,530	84.7%	833,720
Culture and Recreation	19,283,473	22,816,509	20,112,165	2,704,344	88.1%	(828,692)
Education	119,231,763	169,192,064	117,552,344	51,639,720	69.5%	1,679,419
Non-Departmental	52,097,363	53,681,372	71,332,708	(17,651,336)	132.9%	19,235,345
<i>Subtotal General Fund Expenditures</i>	\$ 480,865,025	\$ 604,480,279	\$ 516,999,644	\$ 87,480,635	85.5%	\$ (36,134,619)
Other Financing Uses	(69,495,044)	(131,388,652)	(83,692,336)	47,696,316	63.7%	(14,197,292)
Grand Total General Fund Expenditures	\$ 550,360,069	\$ 735,868,931	\$ 600,691,980	\$ 135,176,951	81.6%	\$ (50,331,911)

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	\$ 1,593,714
Public Safety and Judiciary	3,014,895
Highways, Streets, Sanitation and Refuse	1,418,055
Human Services	353,231
Culture and Recreation	409,470
Grand Total General Fund Encumbrances	\$ 6,789,365



Encumbrances

Exhibit 3—continued

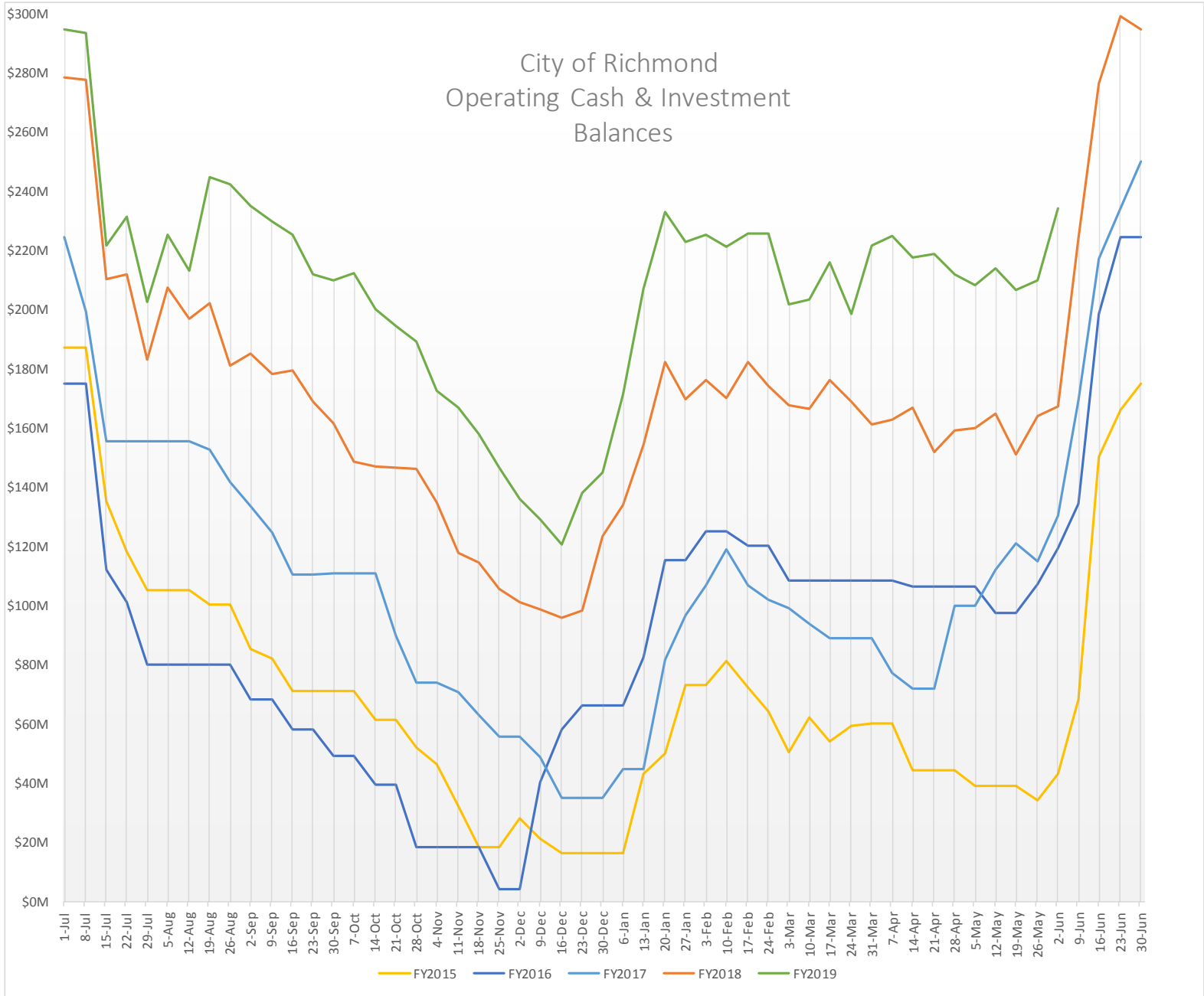
Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Change Order/ Contract Modification	Renewed/ Extended	Resolicited	New Solicitation	Comments
17000006757	Water, Wastewater, and Stormwater Utility Engineering Services	\$15,000,000.00	JOHNSON MIRMIRAN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

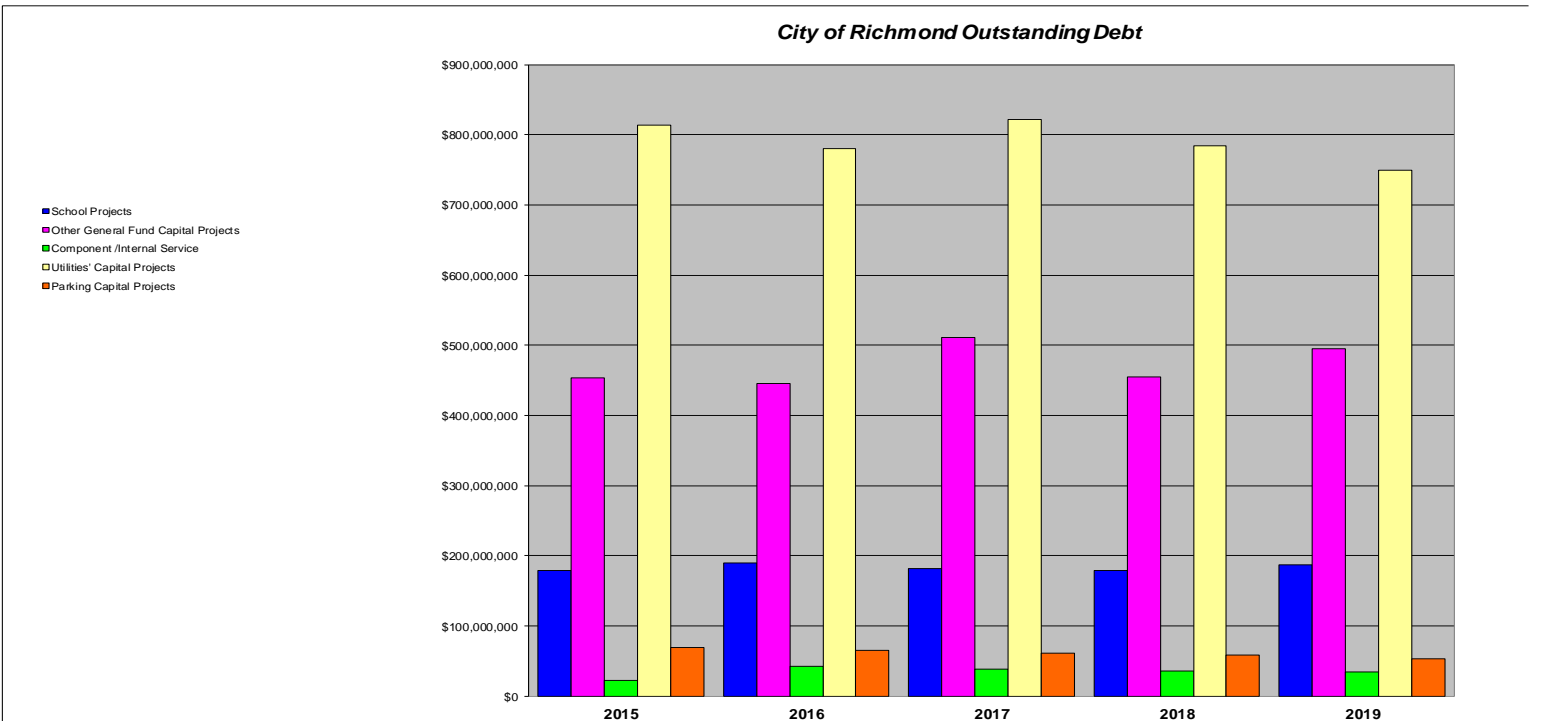
Exhibit 4



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 May 31, 2019
Paid From General Fund								
Schools Capital Projects - CIP	\$ 179,463,159	\$ 190,397,322	\$ 181,548,336	\$ 178,852,448	\$ 9,740,968	\$ 12,669,678	\$ -	\$ 181,781,158
New Schools-Line of Credit BAN						5,900,000		5,900,000
General Government Projects-CIP	228,275,402	237,255,608	220,488,245	251,488,697	19,698,887	26,038,017	-	257,827,827
Justice Center Project	121,736,841	95,673,439	93,321,884	87,995,666	2,307,125	-	-	85,688,541
Carpenter Center Project	20,770,227	19,750,566	18,692,727	16,604,092	1,145,329	-	-	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	40,220,025	92,100,000	8,300,000	677,621,430
Paid From Internal Service Fund/Component Units								
Fleet Internal Svs Fund	6,263,596	3,722,697	2,481,798	1,240,899	1,240,899	-	-	-
Advantage Richmond Corporation	5,999,238	5,125,893	4,205,462	3,235,406	1,022,357	-	-	2,213,049
EDA - Stone Brewery Project	-	23,000,000	22,415,000	21,805,000	635,000	-	-	21,170,000
HUD Section 108 Notes	10,125,000	10,125,000	9,605,000	9,080,000	530,000	2,607,000	-	11,157,000
Subtotal ISF Funds/Component Units	22,387,834	41,973,590	38,707,260	35,361,305	3,428,256	2,607,000	-	34,540,049
Paid From Enterprise Funds								
Parking - General Obligation Bonds	69,734,773	65,268,255	60,712,484	59,116,597	5,494,093	-	-	53,622,504
Subtotal Parking Enterprise Fund	69,734,773	65,268,255	60,712,484	59,116,597	5,494,093	-	-	53,622,504
Utilities - General Obligation Bonds	102,859,097	85,667,294	66,227,017	45,689,904	10,848,073	20,013	-	34,861,844
Utilities - Revenue Bonds	711,370,939	694,547,788	755,518,747	738,777,749	23,959,422	-	-	714,818,327
Subtotal Utilities' Enterprise Fund	814,230,036	780,215,082	821,745,764	784,467,653	34,807,495	20,013	-	749,680,171
Total Debt of the City	\$ 1,539,976,175	\$ 1,524,228,076	\$ 1,613,409,306	\$ 1,512,987,010	\$ 83,949,869	\$ 94,727,013	\$ 8,300,000	\$ 1,515,464,154



Current as of: May 31, 2019

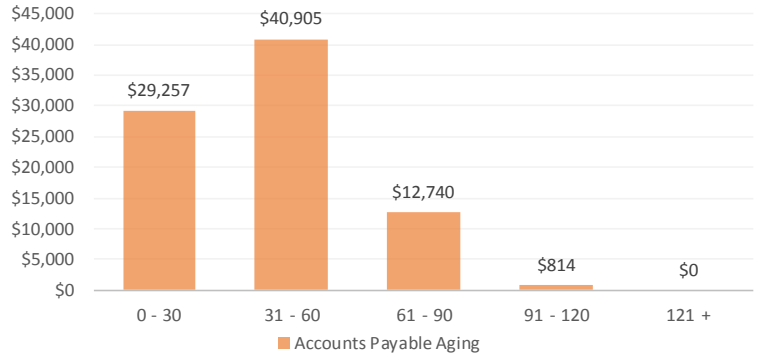


Accounts Payable

Exhibit 6

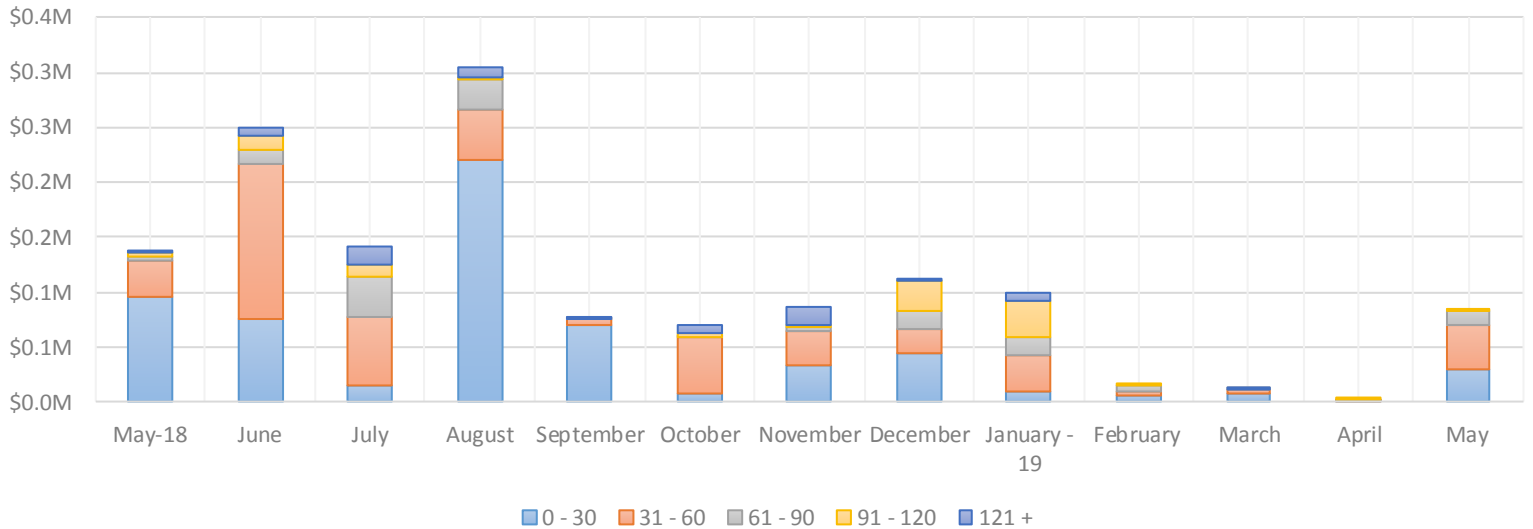
Aging Report

Days	Amount
0 - 30	\$ 29,257
31 - 60	40,905
61 - 90	12,740
91 - 120	814
121 +	0
Total	\$ 83,717



Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
May-18	\$ 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
May	29,257	40,905	12,740	814	0	83,717

AP Aging Data for Fiscal Year 2018-19



Current as of: May 31, 2019

Delinquent Taxes

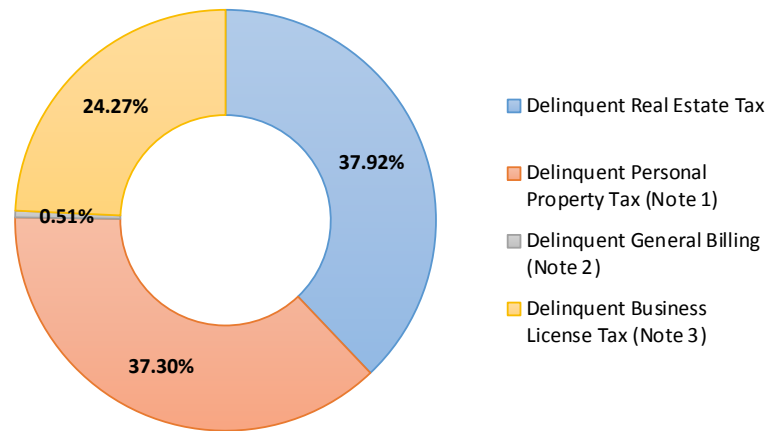
Exhibit 7

YTD FY19 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 14,476,394
Delinquent Personal Property Tax (Note 1)	13,127,140
Delinquent General Billing (Note 2)	199,209
Delinquent Business License Tax (Note 3)	8,417,250
Grand Total	\$ 36,219,993

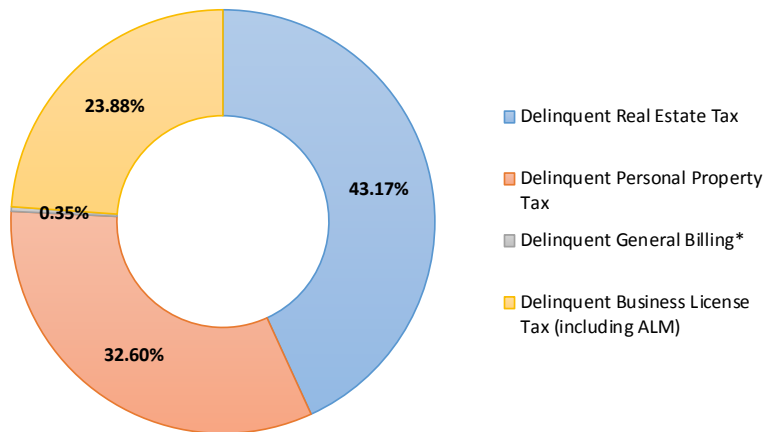
Note:

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	11,687,986
Delinquent General Billing*	141,409
Delinquent Business License Tax (including ALM)	8,728,860
Grand Total	\$ 35,703,168



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

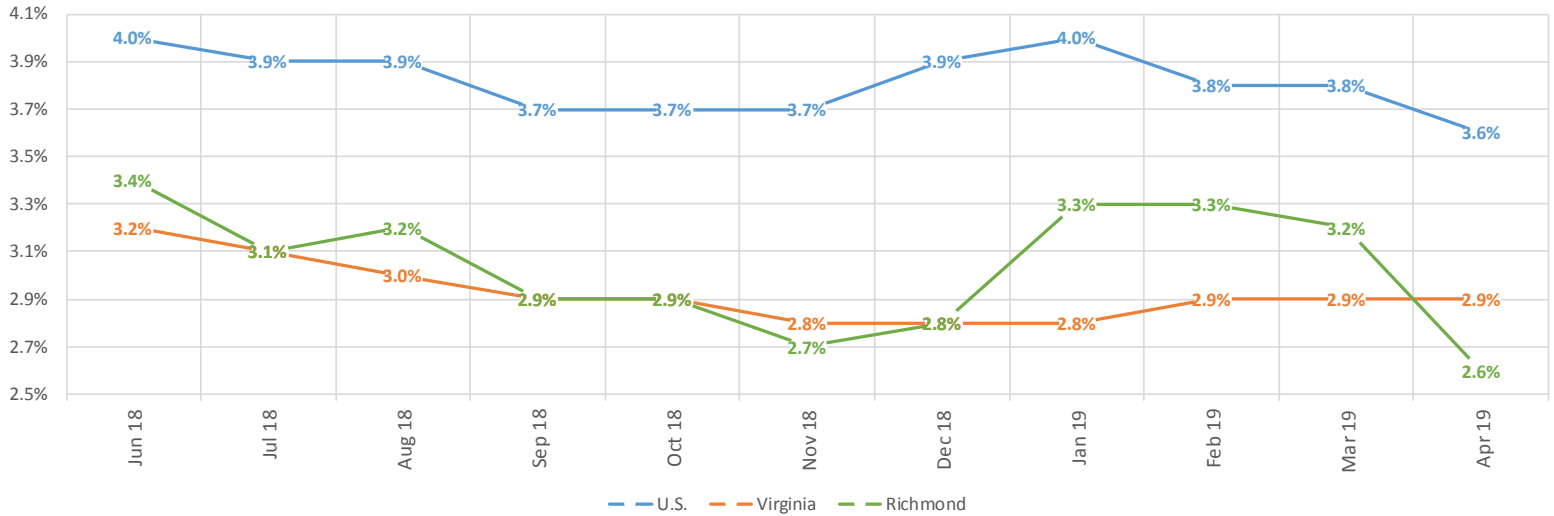
Source: Department of Finance - Revenue Administration

Current as of: May 31, 2019

Economic Indicators

Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate decreased to 2.6% for April. May information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level and is also below the state level in April.
- ◆ The Federal Reserve cites a target 4.5% median unemployment as part of their dual mandate for price stability and maximum sustainable employment. The current local rate is well below the stated target, and represents a tight local labor market.
- ◆ The national unemployment rate was 3.6% in April 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)	95
Total Value	\$ 19,317
Value Per License	\$ 203
YTD Retail Sales Tax	\$ 27,004,843
YTD Meals Tax (7.5%)	\$ 37,461,878
YTD Transient Lodging Tax (per MUNIS)	\$ 8,123,416
YTD Transient Lodging Tax (Per RAPIDS)	\$ 8,123,416
Variance due to Timing/Accruals	\$ -

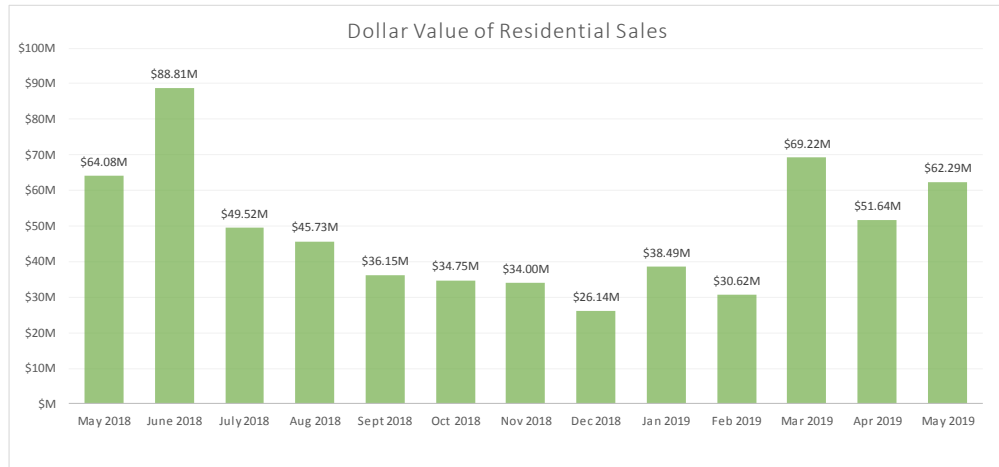
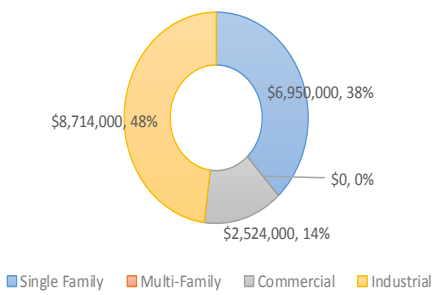
Source: Department of Finance



Economic Indicators

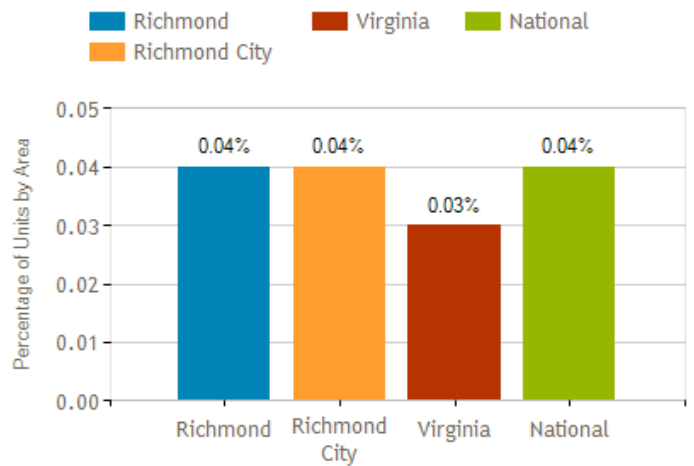
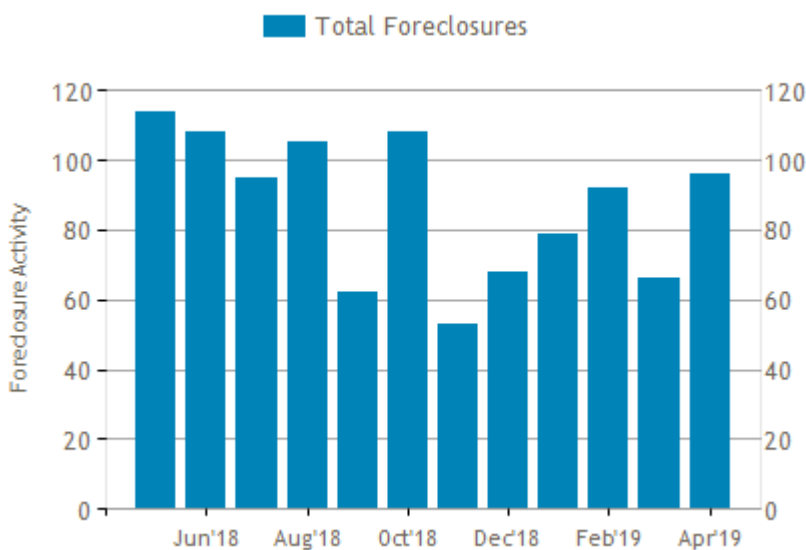
Exhibit 8—Continued

Dollar Value of New Constructions For May 2019



Source: City Assessor's Office

Foreclosure Data



Source: RealtyTrac.com

Current as of: May 31, 2019

Appendix

APPENDIX A

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

	YTD FY18	FY19	YTD FY19	FY19 Actual to Budget	YTD FY19	Actual Variance
	Actual	Budget	Actual	Positive (Negative)	Actual as % of Budget	FY18 vs FY19 Positive (Negative)
Revenues						
City Taxes						
Real Estate	\$ 145,582,402	\$ 265,635,276	\$ 167,635,646	\$ (97,999,630)	63.1%	\$ 22,053,244
Sales-1% Local	28,578,651	35,150,480	27,004,843	(8,145,637)	76.8%	(1,573,808)
Personal Property	18,980,916	59,603,485	15,627,252	(43,976,233)	26.2%	(3,353,664)
Machinery and Tools	2,195,500	13,253,366	11,558,966	(1,694,400)	87.2%	9,363,466
Utility Sales Tax Gas	3,872,761	5,032,525	4,544,857	(487,668)	90.3%	672,096
Utility Sales Tax Electric	10,973,598	13,444,352	9,243,975	(4,200,377)	68.8%	(1,729,623)
Utility Sales Tax Telephone	110	179,733	157,186	(22,547)	87.5%	157,076
State Communication Taxes	10,473,870	15,440,463	12,090,122	(3,350,341)	78.3%	1,616,252
Bank Stock	2,528,372	8,381,729	3,850,965	(4,530,764)	45.9%	1,322,593
Prepared Food	29,340,409	36,453,104	29,857,117	(6,595,987)	81.9%	516,708
*Prepared Food-School Facilities	--	9,113,276	7,604,761	(1,508,515)	83.4%	7,604,761
Lodging Tax	6,943,488	9,243,415	8,644,876	(598,539)	93.5%	1,701,388
Admission	2,511,507	3,360,273	2,403,461	(956,812)	71.5%	(108,046)
Real Estate Taxes - Delinquent	13,020,034	10,340,235	12,531,620	2,191,385	121.2%	(488,414)
Personal Property Taxes - Delinquent	8,983,399	10,729,454	5,895,517	(4,833,937)	54.9%	(3,087,882)
Private Utility Poles and Conduits	1,205,626	221,756	157,377	(64,379)	71.0%	(1,048,249)
Penalties and Interest	6,734,568	7,022,903	4,888,304	(2,134,599)	69.6%	(1,846,264)
Titling Tax-Mobile Home	11,208	9,522	7,257	(2,265)	76.2%	(3,951)
State Recordation	747,189	1,078,407	806,166	(272,241)	74.8%	58,977
Property Rental 1%	94,423	122,418	133,160	10,742	108.8%	38,737
Vehicle Rental Tax	725,460	983,878	992,391	8,513	100.9%	266,931
Telephone Commissions	147,535	405,000	152,470	(252,530)	37.6%	4,935
Total City Taxes	293,651,026	505,205,050	325,788,289	(179,416,761)	64.5%	32,137,263
Licenses, Permits and Privilege Fees						
Business and Professional	31,925,431	34,232,005	34,492,361	260,356	100.8%	2,566,930
Vehicle	3,900,707	7,024,245	3,758,405	(3,265,840)	53.5%	(142,302)
Transfers, Penalties, Interest & Delinquent Collections	8,075	9,496	10,318	822	108.7%	2,243
Utilities Right of Way Fees	592,006	888,578	664,776	(223,802)	74.8%	72,770
Other Licenses, Permits and Fees	582,161	947,753	865,253	(82,500)	91.3%	283,092
Total Licenses, Permits and Privilege Fees	37,008,380	43,102,077	39,791,113	(3,310,964)	92.3%	2,782,733
Intergovernmental						
State Shared Expense	16,659,309	20,794,764	16,456,026	(4,338,738)	79.1%	(203,283)
Total State Block Grant	3,265,340	4,138,955	3,106,428	(1,032,527)	75.1%	(158,912)
Department of Social Services	32,876,135	43,654,672	31,856,954	(11,797,718)	73.0%	(1,019,181)
Federal Revenues	--	1,200	34,500	33,300	2875.0%	34,500
State Aid to Localities	10,760,493	14,871,997	11,385,531	(3,486,466)	76.6%	625,038
Service Charges on Tax Exempt Property (State PILOT)	2,239,901	3,808,790	2,045,443	(1,763,347)	53.7%	(194,458)
All Other Intergovernmental Revenues	1,957,479	667,971	646,919	(21,052)	96.8%	(1,310,560)
Total Intergovernmental	67,758,657	87,938,349	65,531,801	(22,406,548)	74.5%	(2,226,856)
Service Charges						
Commercial Dumping Fees	--	11,000	--	(11,000)	0.0%	--
Refuse Collection Fees	12,506,562	15,896,868	13,940,724	(1,956,144)	87.7%	1,434,162
Safety Related Charges	255,874	235,000	251,365	16,365	107.0%	(4,509)
Rental of Property	220,451	239,300	327,890	88,590	137.0%	107,439
Building Service Charges	1,291,040	591,931	1,464,424	872,493	247.4%	173,384
Inspection Fees	5,790,704	6,527,682	6,418,420	(109,262)	98.3%	627,716
Recycling Proceeds	1,548,975	2,175,944	1,729,023	(446,921)	79.5%	180,048
Health Related Charges	98,317	125,000	111,002	(13,998)	88.8%	12,685
Other Sales - Income	179,883	661,975	184,096	(477,879)	27.8%	4,213
Printing and Telecom Charges	14,293	16,500	15,032	(1,468)	91.1%	739
Other Service Charges	393,936	1,624,712	462,035	(1,162,677)	28.4%	68,099
Total Service Charges	22,300,035	28,105,912	24,904,011	(3,201,901)	88.6%	2,603,976

APPENDIX A

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED MAY 31, 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)
Fines and Forfeitures						
Richmond Public Library	47,266	67,500	52,194	(15,306)	77.3%	4,928
Circuit Court	3,930,323	5,593,715	4,731,377	(862,338)	84.6%	801,054
General District Court	627,065	870,225	708,112	(162,113)	81.4%	81,047
Juvenile and Domestic Relations District Court	4,676	5,745	4,248	(1,497)	73.9%	(428)
Total Fines and Forfeitures	4,609,330	6,537,185	5,495,931	(1,041,254)	84.1%	886,601
Utility Payments						
Utility Pilot Payment	16,138,392	22,759,977	16,464,422	(6,295,555)	72.3%	326,030
DPU Payments	--	5,407,204	--	(5,407,204)	0.0%	--
Utility Payment - City Services	2,909,232	3,251,376	2,995,140	(256,236)	92.1%	85,908
Utilities Payment for Collection Service	--	282,385	--	(282,385)	0.0%	--
Total Utility Payments	19,047,624	31,700,942	19,459,562	(12,241,380)	61.4%	411,938
Miscellaneous Revenues						
Reimbursement of Interest on Long-term Debt	840,901	1,446,510	1,608,142	161,632	111.2%	767,241
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	1,617,472	1,408,695	2,698,426	1,289,731	191.6%	1,080,954
Other Payments to General Fund	356,268	42,300	182,246	139,946	430.8%	(174,022)
Total Miscellaneous Revenues	2,814,641	3,146,350	4,488,814	1,342,464	142.7%	1,674,173
General Fund Revenues	\$ 447,189,693	\$ 705,735,865	\$ 485,459,521	\$ (220,276,344)	68.8%	\$ 38,269,828
Encumbrance Reserve	--	5,432,399	--	(5,432,399)	0.0%	--
Transfers In	--	24,700,667	5,173,037	(19,527,630)	20.9%	5,173,037
General Fund Revenues and Other Financing Sources	\$ 447,189,693	\$ 735,868,931	\$ 490,632,558	\$ (245,236,373)	66.7%	\$ 43,442,865

* 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 \$ 7.6 million has been collected as of May 31, 2019.

Source: Department of Finance

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED MAY 31, 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	\$ 1,119,126	\$ 1,380,212	\$ 1,157,171	\$ 223,041	83.8%	\$ (38,045)
City Clerk	611,662	917,650	607,227	310,423	66.2%	4,435
Planning and Development Review	8,209,009	11,147,455	9,362,808	1,784,647	84.0%	(1,153,799)
Assessor of Real Estate	2,734,223	3,379,772	3,007,292	372,480	89.0%	(273,069)
City Auditor	1,586,759	1,682,732	1,395,926	286,806	83.0%	190,833
Department of Law	2,470,415	2,824,113	2,424,155	399,958	85.8%	46,260
General Registrar	1,152,777	1,786,584	1,343,932	442,652	75.2%	(191,155)
Inspector General	--	242,318	188,937	53,381	78.0%	(188,937)
Chief Administrative Officer	750,608	964,980	831,322	133,658	86.1%	(80,714)
Citizen Service and Response	--	1,013,574	805,328	208,246	79.5%	(805,328)
Budget and Strategic Planning	1,079,832	1,282,409	1,013,978	268,431	79.1%	65,854
Department of Human Resources	2,534,525	3,210,342	2,615,295	595,047	81.5%	(80,770)
Department of Finance	7,927,483	11,184,111	8,900,058	2,284,053	79.6%	(972,575)
Procurement Services	614,991	1,257,195	1,094,706	162,489	87.1%	(479,715)
Office of Press Secretary to Mayor	401,609	488,936	423,341	65,595	86.6%	(21,732)
City Treasurer	151,067	185,824	161,955	23,869	87.2%	(10,888)
Economic Development	3,245,007	3,331,088	2,125,346	1,205,742	63.8%	1,119,661
Housing and Community Development	--	4,059,652	3,063,893	995,759	75.5%	(3,063,893)
Council Chief of Staff	930,131	1,142,121	983,622	158,499	86.1%	(53,491)
Minority Business Development	578,521	792,437	608,396	184,041	76.8%	(29,875)
City Mayor's Office	882,669	1,162,897	1,058,043	104,854	91.0%	(175,374)
Office of Community Wealth Building	1,527,918	1,913,235	1,481,774	431,461	77.4%	46,144
Total General Government	38,508,332	55,349,639	44,654,505	10,695,134	80.7%	(6,146,173)
Public Safety and Judiciary						
Judiciary	9,445,635	11,167,478	9,839,902	1,327,576	88.1%	(394,267)
Juvenile and Domestic Relations District Court	382,039	463,134	371,305	91,829	80.2%	10,734
City Sheriff	31,740,059	41,577,568	35,542,870	6,034,698	85.5%	(3,802,811)
Department of Police	81,541,751	95,292,004	85,368,589	9,923,415	89.6%	(3,826,838)
Department of Emergency Communications	4,021,761	5,972,687	3,900,439	2,072,248	65.3%	121,322
Department of Fire and Emergency Services	45,212,378	51,707,457	46,915,935	4,791,522	90.7%	(1,703,557)
Animal Control	1,446,353	1,985,128	1,733,283	251,845	87.3%	(286,930)
Total Public Safety and Judiciary	173,789,976	208,165,457	183,672,323	24,493,134	88.2%	(9,882,347)
Highways, Streets, Sanitation and Refuse						
Department of Public Works	24,462,949	33,099,260	27,018,150	6,081,110	81.6%	(2,555,201)
Human Services						
Office of DCAO for Human Services	929,072	1,229,539	1,022,749	206,790	83.2%	(93,677)
Department of Social Services	40,909,899	47,749,015	39,404,365	8,344,650	82.5%	1,505,534
Justice Services	7,870,708	9,166,935	8,199,845	967,090	89.5%	(329,137)
Department of Public Health	3,781,490	4,030,490	4,030,490	--	100.0%	(249,000)
Total Human Services	53,491,169	62,175,979	52,657,449	9,518,530	84.7%	833,720
Culture and Recreation						
Richmond Public Library	4,671,843	5,909,257	5,222,317	686,940	88.4%	(550,474)
Department of Parks, Recreation and Community Facilities	14,611,630	16,907,252	14,889,848	2,017,404	88.1%	(278,218)
Total Culture and Recreation	19,283,473	22,816,509	20,112,165	2,704,344	88.1%	(828,692)

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED MAY 31, 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)
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	52,097,363	53,681,372	71,332,708	(17,651,336)	132.9%	19,235,345
Total Non-Departmental	52,097,363	53,681,372	71,332,708	(17,651,336)	132.9%	19,235,345
General Fund Expenditures	480,865,025	604,480,279	516,999,644	87,480,635	85.5%	(36,134,619)
Other Financing Sources (Uses)						
Transfers Out - Other Funds	(69,495,044)	(122,138,677)	(83,319,287)	38,819,390	68.2%	(13,824,243)
Transfers Out - Non-Departmental School Facilities	--	(9,249,975)	(373,049)	8,876,926	4.0%	(373,049)
Total Other Financing Sources (Uses), Net	(69,495,044)	(131,388,652)	(83,692,336)	47,696,316	63.7%	(14,197,292)
General Fund Expenditures and Other Financing Uses	\$ 550,360,069	\$ 735,868,931	\$ 600,691,980	\$ 135,176,951	81.6%	\$ (50,331,911)
Excess (Deficiency) of Revenues Over (Under) Expenditures-Excludes Transfers	(33,675,332)	101,255,586	(31,540,123)	132,795,709	-31.1%	(2,135,209)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses Includes Transfers	(103,170,376)	--	(110,059,422)	(110,059,422)	--	(6,889,046)

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 MAY 31, 2019
(UNAUDITED)**

ENCUMBRANCES	<u>FY19</u> <u>ENCUMBRANCES</u>
General Government	
City Council	1,486
City Clerk	32,383
Planning and Development Review	540,319
Assessor of Real Estate	-
City Auditor	12,575
Department of Law	22,706
General Registrar	181,821
Chief Administrative Officer	29,191
Budget and Strategic Planning	8,287
Inspector General	776
Department of Human Resources	27,314
Department of Finance	463,771
Procurement Services	34,078
Office of Press Secretary to Mayor	4,881
Department of Citizen Service and Response	41,477
Economic /Community Development	47,495
Housing	66,078
Council Chief of Staff	307
Minority Business Development	49,565
City Mayor's Office	178
Office of Community Wealth Building	<u>29,026</u>
Total General Government	<u>1,593,714</u>
Public Safety and Judiciary	
Judiciary	45,126
Juvenile and Domestic Relations District Court	14,290
City Sheriff	1,110,611
Department of Police	835,726
Department of Emergency Communications	814,947
Department of Fire and Emergency Services	190,473
Animal Control	<u>3,722</u>
Total Public Safety and Judiciary	<u>3,014,895</u>
Highways, Streets, Sanitation and Refuse	
Department of Public Works	<u>1,418,055</u>
Total Highway, Streets, Sanitation and Refuse	<u>1,418,055</u>
Human Services	
Office of DCAO for Human Services	3,336
Department of Social Services	251,504
Justice Services	87,286
CSU-Probation Services	<u>11,105</u>
Total Human Services	<u>353,231</u>
Culture and Recreation	
Richmond Public Library	181,010
Department of Parks, Recreation and Community Facilities	<u>228,460</u>
Total Culture and Recreation	<u>409,470</u>
Total General Fund Encumbrances	<u><u>\$ 6,789,365</u></u>