

City of Richmond Monthly Financial Report

JULY
2021





Table of Contents

Letter of Transmittal.....3

General Fund Revenues5

General Fund Expenditures.....6

General Fund Encumbrance Report.....7

Operating Cash & Investment Balances.....9

Outstanding Long Term Debt10

Accounts Payable Aging Report.....11

Delinquent Taxes.....12

Economic Indicators.....13

Appendix.....15



Letter of Transmittal

August 15, 2021

The Administration is pleased to present the July 31, 2021, 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 July 31, 2021. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the period ending July 31, 2021 and 2022 as comparison to the full year budget.

It should be noted that the numbers contained in this MFR are unaudited. The MFR will be impacted by timing differences in receipts and payments from the previous fiscal year. As a reminder, the City has a modified 45-day accrual period.

Exhibit 1 indicates that as of July 31, 2021, General Fund revenues totaled \$2.8 million, or 0.4%, of the budgeted annual revenue. This does not include transfers.

Exhibit 2 indicates that as of July 31, 2021, General Fund expenditures totaled \$17.1 million, or 2.6% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison for expenditures. This does not include transfers.

Exhibit 3 provides summary encumbrances by department totaling \$17.9 million. The Sheriff Department, Police Department and Public Works have large encumbrance for the month.

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 2018 to 2022.

Exhibit 5 is a chart of the City's outstanding long term debt as of June 30 for fiscal years 2018 to 2021, as well as the debt related activity for the period ending July 31, 2021. Outstanding General Fund supported debt, including debt for schools capitals projects has increased from \$634.0 million to \$759.4 million. During the same period the debt associated with school capital projects increased from \$178.9 million at the end of June 30, 2018 to \$295.3 million as of July 31, 2021.



Letter of Transmittal

Exhibit 6 provides a snap-shot of account payable aging as of July 31, 2021, as well as the month-to-month aging beginning in July 31, 2020.

Exhibit 7 provides the breakdown of the delinquent tax figures.

Exhibit 8 highlights various economic indicators for the City of Richmond. Foreclosure data is no longer available

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,

Sheila White

Sheila White, Director of Finance

Monthly Financial Report

Prepared By:

Jamyce Vinson, General Accounting Manager

Revenues

Exhibit 1—Dollars In

Source	YTD FY21 Actual	FY22 Budget	YTD FY22 Actual	FY22 Actual to Budget	YTD FY22 % of Budget	Actual Variance FY21 vs FY22
City Taxes	\$ 1,265,225	\$ 563,319,089	\$ 2,387,866	\$ (560,931,223)	0.4%	\$ 1,122,641
Licenses, Permits, and Privilege Fees	--	39,514,715	--	(39,514,715)	0.0%	--
Intergovernmental	--	86,081,594	--	(86,081,594)	0.0%	--
Service Charges	--	28,773,771	--	(28,773,771)	0.0%	--
Fines and Forfeitures	186	6,784,739	--	(6,784,739)	0.0%	(186)
Utility Payments	--	23,556,308	--	(23,556,308)	0.0%	--
Miscellaneous Revenues	428,910	5,394,714	410,528	(4,984,186)	7.6%	(18,382)
<i>Subtotal General Fund Revenues</i>	\$ 1,694,321	\$ 753,424,930	\$ 2,798,394	\$ (750,626,536)	0.4%	\$ 1,104,073
Encumbrance Reserve	--	--	--	--	--	--
Transfers In	--	19,407,029	--	(19,407,029)	0.0%	--
Grand Total General Fund Revenues	\$ 1,694,321	\$ 772,831,959	\$ 2,798,394	\$ (770,033,565)	0.4%	\$ 1,104,073



Expenditures

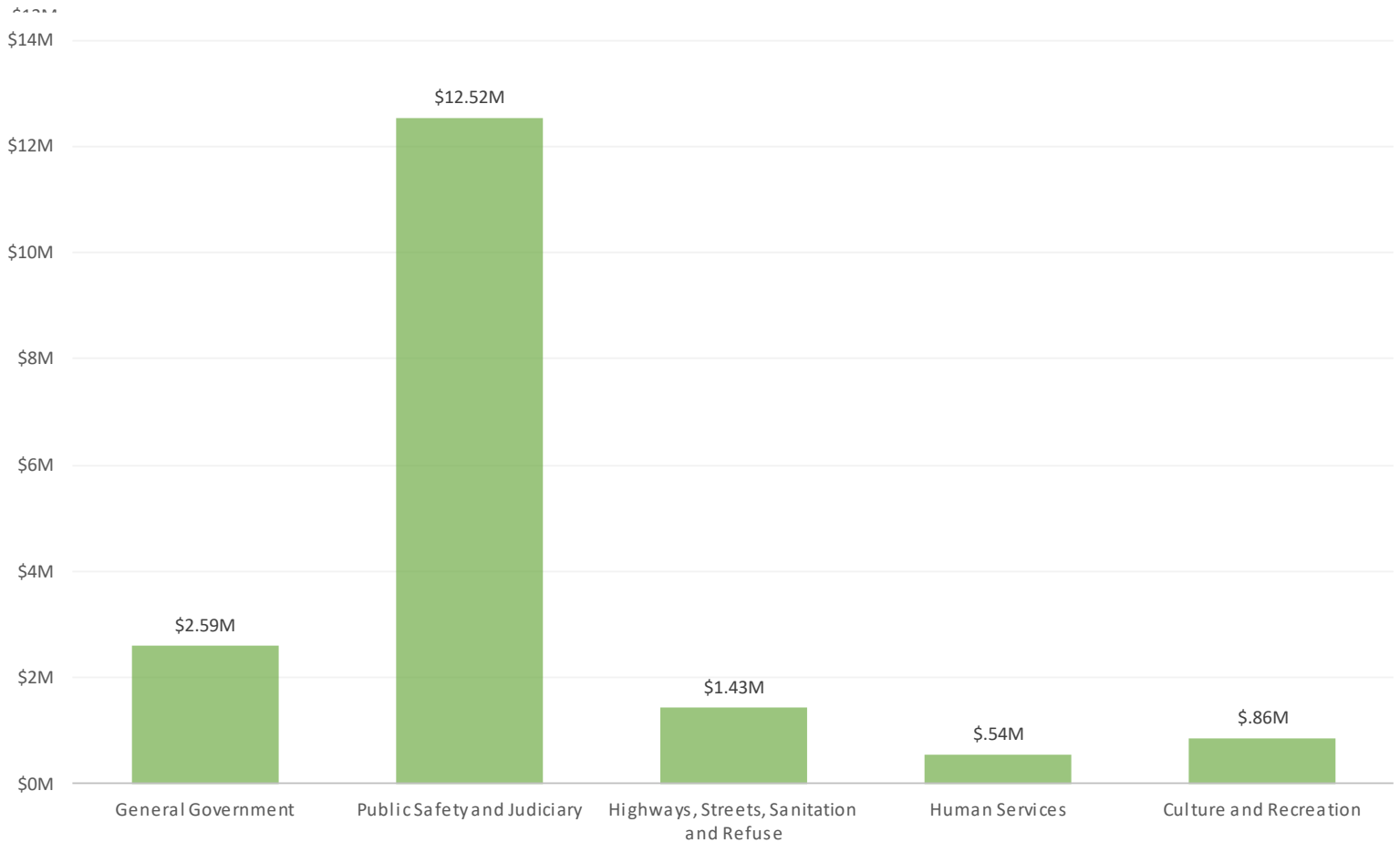
Exhibit 2—Dollars Out

Source	YTD FY21 Actual	FY22 Budget	YTD FY22 Actual	FY22 Actual to Budget	YTD FY22 % of Budget	Actual Variance FY21 vs FY22
General Government	\$ 2,352,937	\$ 60,686,831	\$ 2,077,467	\$ 58,609,364	3.4%	\$ 275,470
Public Safety and Judiciary	10,411,026	212,997,581	9,082,544	203,915,037	4.3%	1,328,482
Highways, Streets, Sanitation and Refuse	3,215,412	35,991,294	916,029	35,075,265	2.5%	2,299,383
Human Services	2,953,919	62,877,920	2,735,648	60,142,272	4.4%	218,271
Culture and Recreation	1,002,602	24,091,273	1,151,703	22,939,570	4.8%	(149,101)
Education	--	187,142,096	--	187,142,096	0.0%	--
Non-Departmental	2,521,708	79,856,866	1,097,015	78,759,851	1.4%	1,424,693
<i>Subtotal General Fund Expenditures</i>	\$ 22,457,604	\$ 663,643,861	\$ 17,060,406	\$ 646,583,455	2.6%	\$ 5,397,198
Other Financing Uses	(250,000)	(109,188,098)	(49,685)	109,138,413	0.0%	200,315
Grand Total General Fund Expenditures	\$ 22,707,604	\$ 772,831,959	\$ 17,110,091	\$ 755,721,868	2.2%	\$ 5,597,513

Encumbrances

Exhibit 3

FY22 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 July 31, 2021.

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	FY22 Encumbrances
General Government	\$ 2,593,629
Public Safety and Judiciary	12,522,164
Highways, Streets, Sanitation and Refuse	1,426,230
Human Services	542,324
Culture and Recreation	856,455
Grand Total General Fund Encumbrances	\$ 17,940,802

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
17000006529	Water, Wastewater, and Stormwater Utility Engineering Service	\$ 5,500,000	Whitman Requardt & Associates	DPU	Stephen Morgan	Contract Modification #1	N/A	N/A	N/A	Modification to agreement #17000006529 from \$5,000,000.00 to \$5,550,000.00.
19000001163	Financial Consultant Services	1,575,705.00	RAFTELIS FINANCIAL CONSULTANTS	DPU	Billy Vaughan	N/A	Renewed	N/A	N/A	
21000003838	Pharmaceutical Services City of Richmond Justice Center	\$ 1,300,000	Westwood Pharmacy	Sheriff's Department	Tillie Jackson	Contract Modification	N/A	N/A	N/A	Modification to agreement #21000003838 from \$650,000.00 to \$1,300,000.00.
22000000262	Renovaton of City Hall Suite 117, Old Deli	\$ 62,363	Mosley	DPW	Gregory Salomone	N/A	N/A	N/A	Yes	

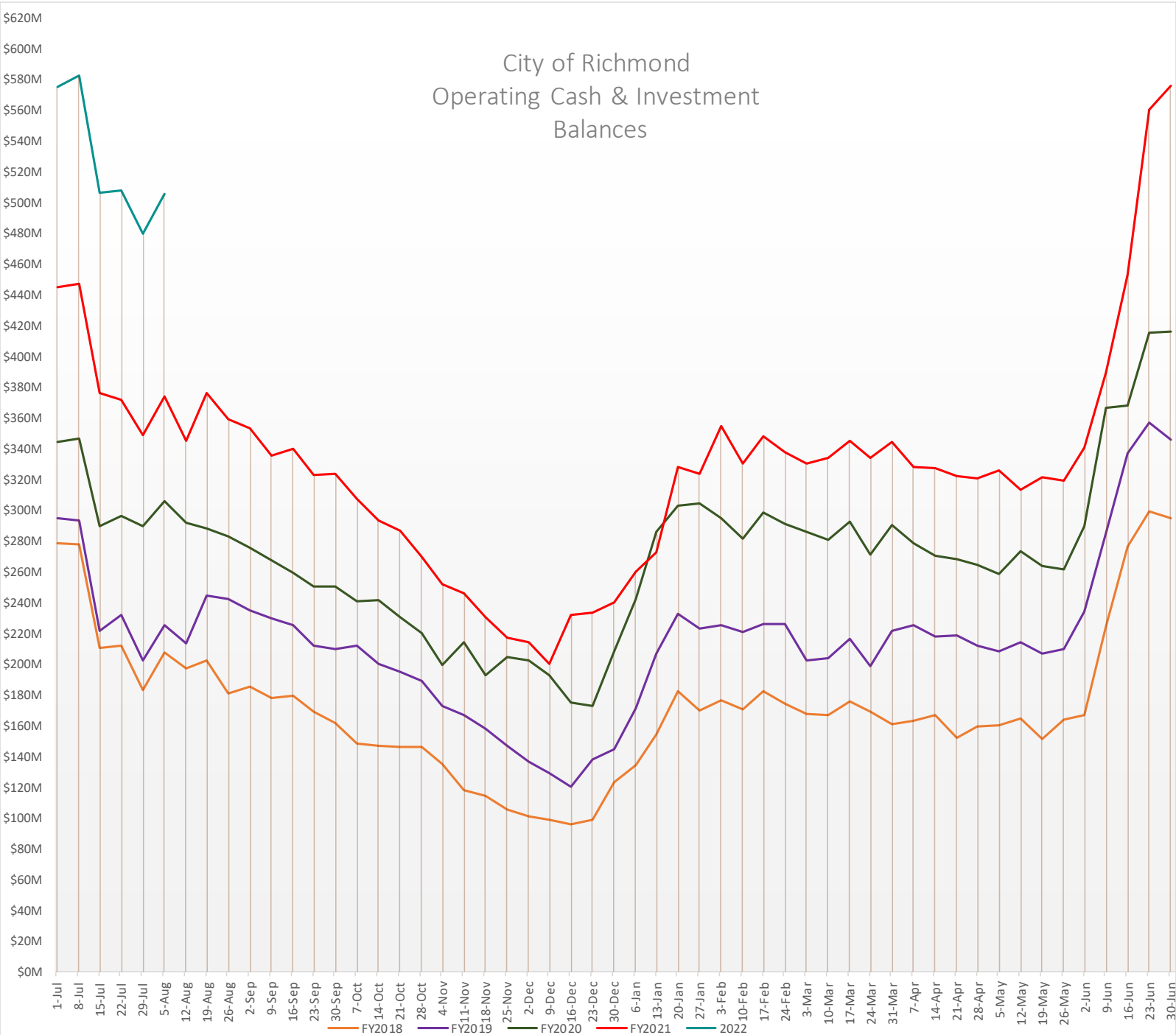
Ordinance No. 2015-102 requires a monthly written report identifying all existing contracts procured under City Code section 21-68 (formerly section 74-72), that, since the last such report, have been: (1) modified via change order or contract modification; (2) renewed or extended; (3) re-solicited. A list of reportable procurement actions for July 2021 are above.



Operating Cash & Investment Balances

Exhibit 4

City of Richmond
Operating Cash & Investment
Balances

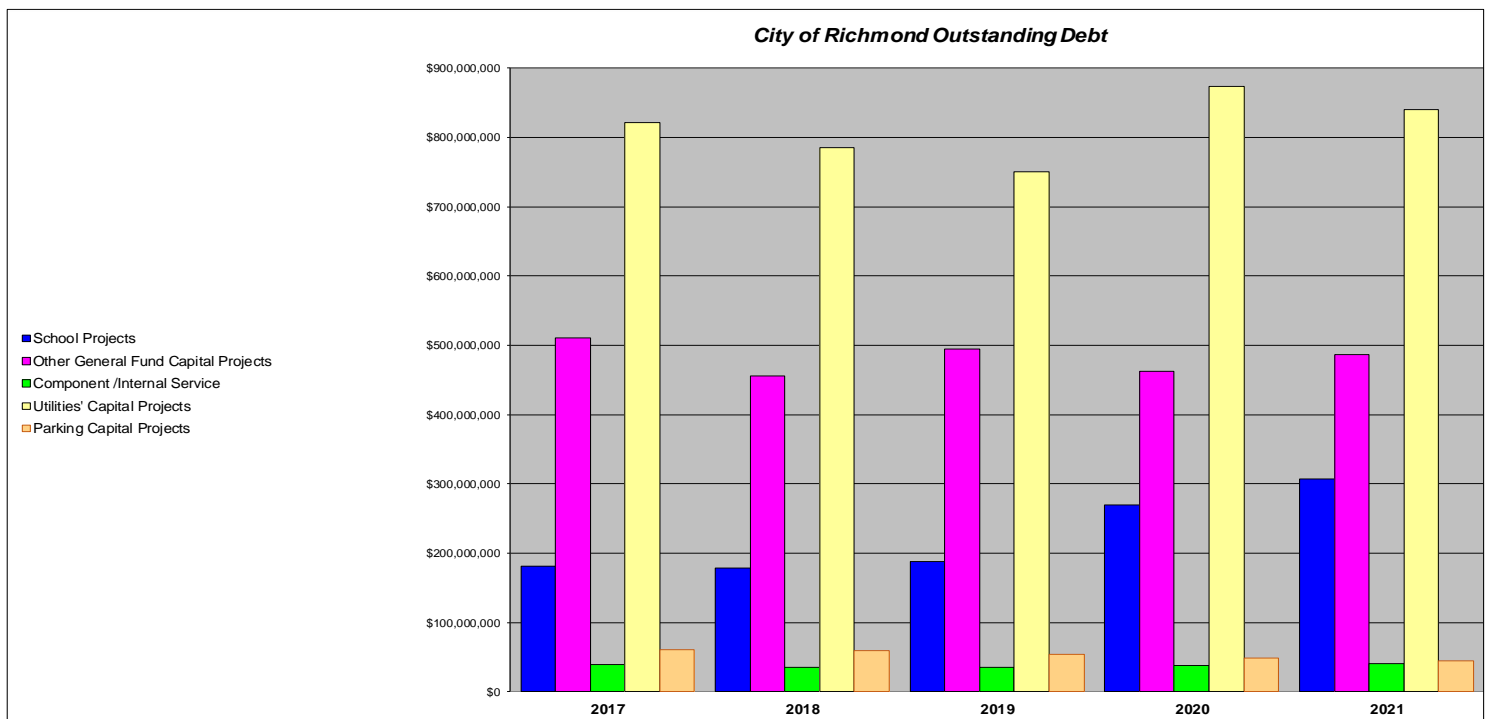


Current as of: July 31, 2021

Outstanding Long Term Debt

Exhibit 5

	Debt Outstanding June 30, 2018	Debt Outstanding June 30, 2019	Debt Outstanding June 30, 2020	Debt Outstanding June 30, 2021	FY 2022 Payments of Principal	FY 2022 New Debt Issued	FY 2022 Refunded Debt	Debt Outstanding July 31, 2021
Paid From General Fund								
Schools Capital Projects - CIP	\$ 178,852,448	\$ 181,781,159	\$ 255,327,956	307,093,400	11,804,372	-	-	\$ 295,289,028
New Schools-Line of Credit BAN	-	6,200,000	14,200,000	-	-	-	-	-
General Government Projects-CIP	251,488,697	257,827,827	261,253,950	253,762,610	15,147,651	-	-	238,614,959
Justice Center Project	87,995,666	85,688,541	82,774,367	79,748,143	105,292	-	-	79,642,851
Carpenter Center Project	16,604,092	15,458,764	14,260,940	13,071,070	1,118,287	-	-	11,952,783
Transportation Infrastructure	83,476,114	86,419,029	92,635,666	106,572,552	4,684,901	-	-	101,887,651
Coliseum Project	2,859,786	2,398,608	1,928,730	1,410,087	466,426	-	-	943,661
Cemetery Projects	187,065	156,017	124,960	93,765	31,233	-	-	62,532
730 Theatre Row Building	4,077,587	3,051,487	2,001,960	1,005,890	1,005,890	-	-	-
RMA Expressway Parking Garage	-	-	-	-	-	-	-	-
EDA - Leigh St Training Camp Project	8,500,000	7,940,000	7,495,000	7,035,000	-	-	-	7,035,000
City CIP Projects-Line of Credit BAN	-	36,000,000	-	23,948,209	-	-	-	23,948,209
Subtotal General Fund	634,041,455	682,921,432	732,003,529	793,740,726	34,364,052	-	-	759,376,674
Paid From Internal Service Fund/Component Units								
Fleet Internal Svs Fund	1,240,899	-	5,462,000	11,233,000	-	-	-	11,233,000
Advantage Richmond Corporation	3,235,406	2,213,049	1,135,571	-	-	-	-	-
EDA - Stone Brewery Project	21,805,000	21,170,000	20,510,000	19,825,000	-	-	-	19,825,000
HUD Section 108 Notes	9,080,000	11,157,000	10,487,000	9,811,000	685,000	-	-	9,126,000
Subtotal ISF Funds/Compont Units	35,361,305	34,540,049	37,594,571	40,869,000	685,000	-	-	40,184,000
Paid From Enterprise Funds								
Parking - General Obligation Bonds	59,116,597	53,622,504	47,931,312	44,128,185	3,888,185	-	-	40,240,000
Subtotal Parking Enterprise Fund	59,116,597	53,622,504	47,931,312	44,128,185	3,888,185	-	-	40,240,000
Utilities - General Obligation Bonds	45,689,904	34,861,842	27,037,133	19,175,463	3,807,763	-	-	15,367,700
Utilities - Revenue Bonds	738,777,749	714,818,327	846,577,564	820,746,076	1,935,040	-	-	818,811,036
Subtotal Utilities' Enterprise Fund	784,467,653	749,680,169	873,614,697	839,921,539	5,742,803	-	-	834,178,736
Total Debt of the City	\$ 1,512,987,010	\$ 1,520,764,154	\$ 1,691,144,109	\$ 1,718,659,450	\$ 44,680,040	\$ -	\$ -	\$ 1,673,979,410



Current as of: July 31, 2021

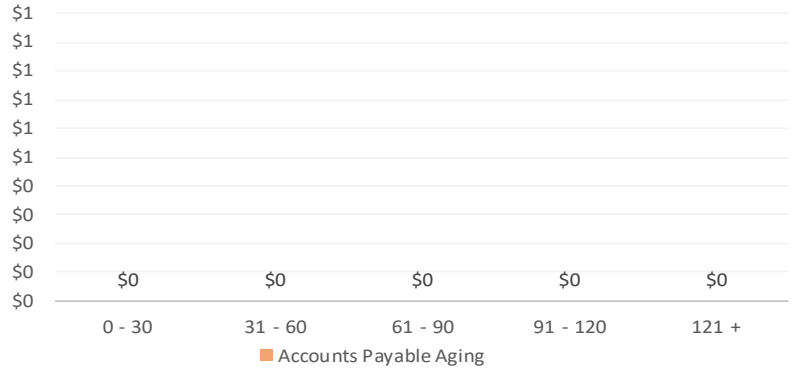


Accounts Payable

Exhibit 6

Aging Report

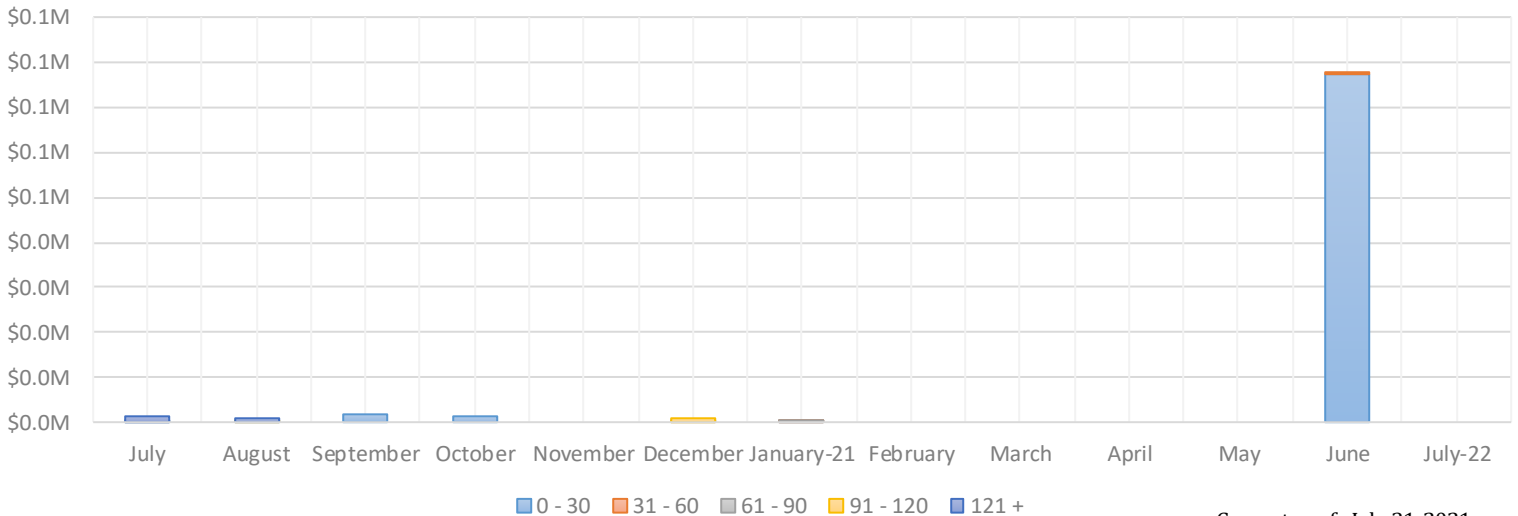
Days	Amount
0 - 30	0
31 - 60	0
61 - 90	0
91 - 120	0
121 +	0
Total	\$ -



Fiscal Years 2021-2022

Month	0 - 30	31 - 60	61 - 90	91 - 120	121 +	Grand Total
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
December	0	0	49	770	0	820
January-21	11	16	16	0	0	43
February	0	0	0	0	0	0
March	0	0	0	0	0	0
April	0	0	0	0	0	0
May	0	0	0	0	0	0
June	77,265	536	0	0	0	77,801
July-22	0	0	0	0	0	0

AP Aging Data for Fiscal Years 2021-2022



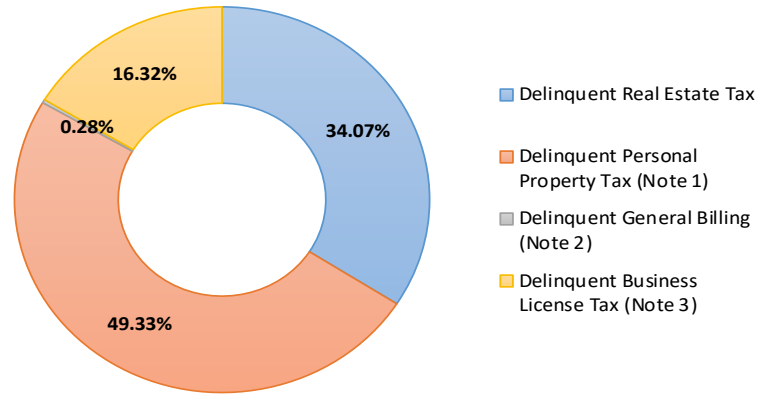
Current as of: July 31, 2021

Delinquent Taxes

Exhibit 7

YTD FY22 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 20,980,442
Delinquent Personal Property Tax (Note 1)	30,371,824
Delinquent General Billing (Note 2)	171,942
Delinquent Business License Tax (Note 3)	10,048,842
Grand Total	\$ 61,573,050

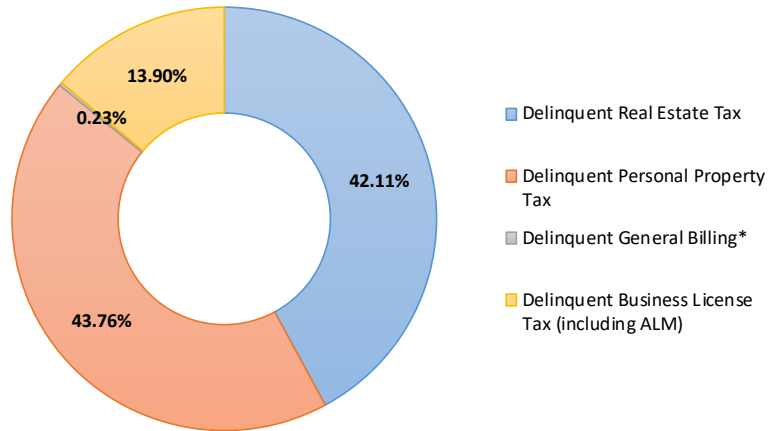


Note:

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

YTD FY21 Delinquent Taxes

Description	Amount
Delinquent Real Estate Tax	\$ 28,410,657
Delinquent Personal Property Tax	29,527,746
Delinquent General Billing*	153,199
Delinquent Business License Tax (including ALM)	9,375,101
Grand Total	\$ 67,466,703



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

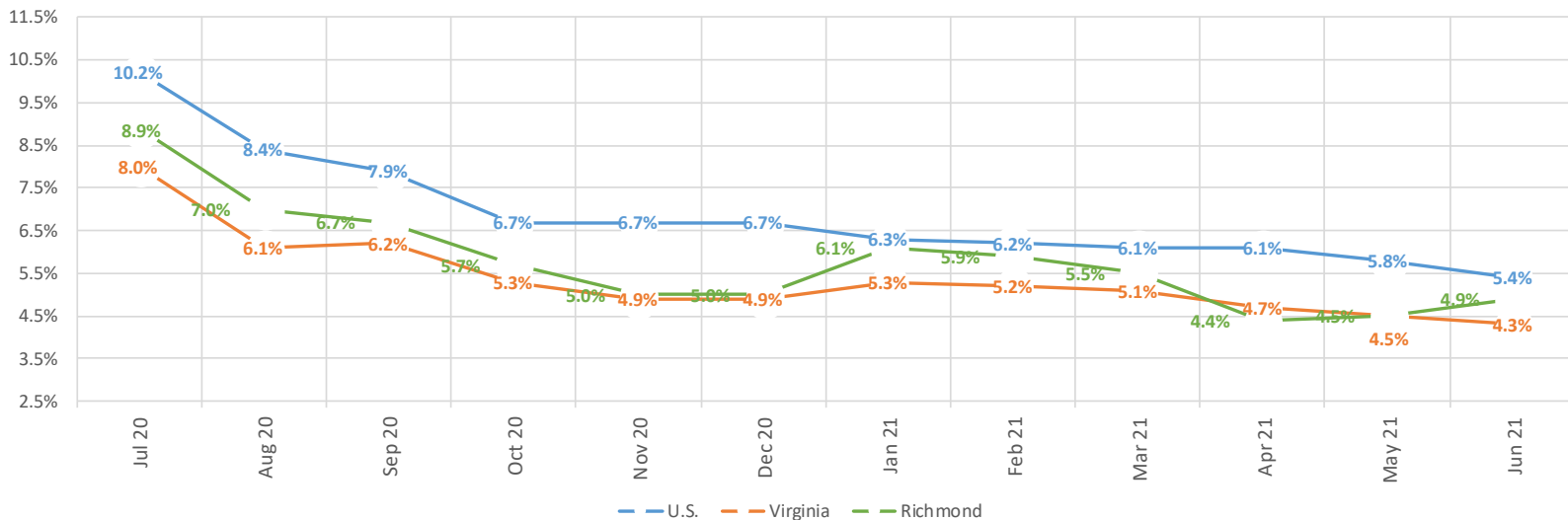
Source: Department of Finance - Revenue Administration

Current as of: July 31, 2021

Economic Indicators

Exhibit 8

Unemployment Rate



Source: Bureau of Labor Statistics

- ◆ The local unemployment rate increased to 4.9% in June 2021. July 2021 information is currently unavailable.
- ◆ The City's unemployment rate continues to be below the national average level but is above the state level for June 2021.
- ◆ 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 rate is well below the state target, and represents a tight local labor market.
- ◆ The national unemployment rate was 5.4% in June 2021 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	12
Total Value	\$ 1,817
Value Per License	\$ 151
YTD Retail Sales Tax	\$ -
YTD Meals Tax (7.5%)	-
YTD Transient Lodging Tax (per MUNIS)	\$ 798,964
YTD Transient Lodging Tax (Per RAPIDS)	\$ 798,964
Variance due to Timing/Accruals	-

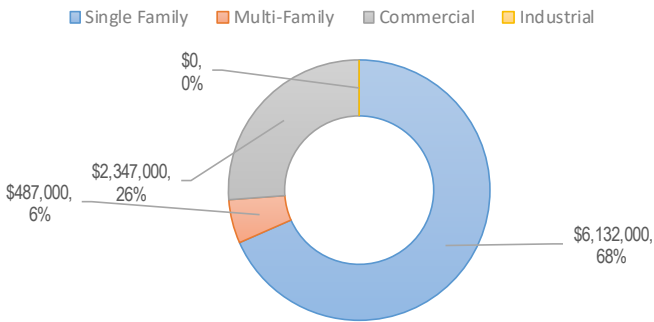
Source: Department of Finance



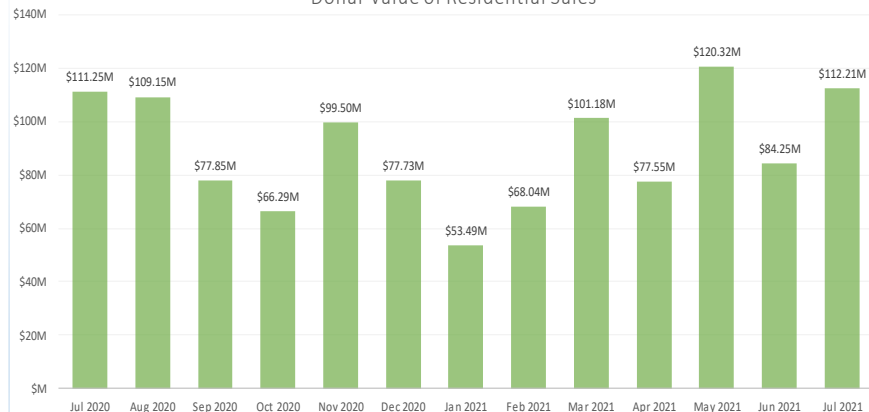
Economic Indicators

Exhibit 8—Continued

Dollar Value of New Constructions For July 2021



Dollar Value of Residential Sales



Source: City Assessor's Office



Appendix

APPENDIX A
CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
FOR THE MONTH ENDED JULY 31, 2021
(UNAUDITED)

	YTD FY21	FY22	YTD FY22	FY22	YTD FY22	Actual Variance
	Actual	Budget	Actual	Actual to Budget Positive (Negative)	Actual as % of Budget	FY21 vs FY22 Positive (Negative)
Revenues						
City Taxes						
Real Estate	\$ --	\$ 332,932,438	\$ --	\$ (332,932,438)	0.0%	\$ -
Sales-1% Local	--	36,880,579	--	(36,880,579)	0.0%	--
Personal Property	--	62,611,623	--	(62,611,623)	0.0%	--
Machinery and Tools	--	13,899,915	--	(13,899,915)	0.0%	--
Utility Sales Tax Gas	--	5,100,000	--	(5,100,000)	0.0%	--
Utility Sales Tax Electric	--	13,724,867	--	(13,724,867)	0.0%	--
Utility Sales Tax Telephone	--	181,776	--	(181,776)	0.0%	--
State Communication Taxes	--	14,440,680	--	(14,440,680)	0.0%	--
Bank Stock	--	9,496,071	--	(9,496,071)	0.0%	--
Prepared Food	--	28,252,499	--	(28,252,499)	0.0%	--
*Prepared Food-School Facilities	--	7,196,057	--	(7,196,057)	0.0%	--
Cigarette Tax	218,140	3,155,000	405,940	(2,749,060)	12.9%	187,800
Lodging Tax	--	5,762,109	--	(5,762,109)	0.0%	--
Admission	--	1,405,941	--	(1,405,941)	0.0%	--
Real Estate Taxes - Delinquent	667,990	11,829,380	1,017,554	(10,811,826)	8.6%	349,564
Personal Property Taxes - Delinquent	320,633	7,456,975	301,958	(7,155,017)	4.0%	(18,675)
Private Utility Poles and Conduits	--	170,689	--	(170,689)	0.0%	--
Penalties and Interest	58,462	6,438,684	662,414	(5,776,270)	10.3%	603,952
Titling Tax-Mobile Home	--	9,807	--	(9,807)	0.0%	--
State Recordation	--	1,000,000	--	(1,000,000)	0.0%	--
Property Rental 1%	--	125,153	--	(125,153)	0.0%	--
Vehicle Rental Tax	--	893,846	--	(893,846)	0.0%	--
Telephone Commissions	--	355,000	--	(355,000)	0.0%	--
Total City Taxes	1,265,225	563,319,089	2,387,866	(560,931,223)	0.4%	1,122,641
Licenses, Permits and Privilege Fees						
Business and Professional	--	30,758,929	--	(30,758,929)	0.0%	--
Vehicle	--	5,676,272	--	(5,676,272)	0.0%	--
Transfers, Penalties, Interest & Delinquent Collections	--	9,515	--	(9,515)	0.0%	--
Parking Fees & Permits	--	--	--	--	-	--
Utilities Right of Way Fees	--	1,788,600	--	(1,788,600)	0.0%	--
Other Licenses, Permits and Fees	--	1,281,399	--	(1,281,399)	0.0%	--
Total Licenses, Permits and Privilege Fees	--	39,514,715	--	(39,514,715)	0.0%	-
Intergovernmental						
State Shared Expense	--	21,979,721	--	(21,979,721)	0.0%	--
Total State Block Grant	--	3,580,516	--	(3,580,516)	0.0%	--
Department of Social Services	--	39,813,726	--	(39,813,726)	0.0%	--
Federal Revenues	--	81,843	--	(81,843)	0.0%	--
State Aid to Localities	--	16,238,935	--	(16,238,935)	0.0%	--
Service Charges on Tax Exempt Property (State PILOT)	--	3,698,683	--	(3,698,683)	0.0%	--
All Other Intergovernmental Revenues	--	688,170	--	(688,170)	0.0%	--
Total Intergovernmental	--	86,081,594	--	(86,081,594)	0.0%	-
Service Charges						
Refuse Collection Fees	--	15,836,941	--	(15,836,941)	0.0%	--
Safety Related Charges	--	346,000	--	(346,000)	0.0%	--
Rental of Property	--	208,648	--	(208,648)	0.0%	--
Building Service Charges	--	862,017	--	(862,017)	0.0%	--
Inspection Fees	--	8,312,784	--	(8,312,784)	0.0%	--
Recycling Proceeds	--	2,054,092	--	(2,054,092)	0.0%	--
Health Related Charges	--	125,000	--	(125,000)	0.0%	--
Other Sales - Income	--	65,155	--	(65,155)	0.0%	--
Printing and Telecom Charges	--	4,000	--	(4,000)	0.0%	--
Self Insurance	--	--	--	--	-	--
Other Service Charges	--	959,134	--	(959,134)	0.0%	--
Total Service Charges	--	28,773,771	--	(28,773,771)	0.0%	-

APPENDIX A

CITY OF RICHMOND, VIRGINIA
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND REVENUES
 FOR THE MONTH ENDED JULY 31, 2021
 (UNAUDITED)

	YTD FY21 Actual	FY22 Budget	YTD FY22 Actual	FY22 Actual to Budget Positive (Negative)	YTD FY22 Actual as % of Budget	Actual Variance FY21 vs FY22 Positive (Negative)
Fines and Forfeitures						
Richmond Public Library	186	4,000	--	(4,000)	0.0%	(186)
Circuit Court	--	6,086,478	--	(6,086,478)	0.0%	--
General District Court	--	683,945	--	(683,945)	0.0%	--
Juvenile and Domestic Relations District Court	--	10,316	--	(10,316)	0.0%	--
Total Fines and Forfeitures	186	6,784,739	-	(6,784,739)	0.0%	(186)
Utility Payments						
Utility Pilot Payment	--	21,078,214	--	(21,078,214)	0.0%	--
DPU Payments	--	--	--	--	-	--
Utility Payment - City Services	--	2,243,094	--	(2,243,094)	0.0%	--
Utilities Payment for Collection Service	--	235,000	--	(235,000)	-	--
Total Utility Payments	--	23,556,308	--	(23,556,308)	0.0%	--
Miscellaneous Revenues						
Department of Information Technology Charges	--	--	--	--	-	--
Reimbursement of Interest on Long-term Debt	95,709	1,606,082	5,947	(1,600,135)	0.4%	(89,762)
Internal Service Fund Payments	--	248,845	--	(248,845)	0.0%	--
Miscellaneous Revenues	328,787	2,959,787	403,975	(2,555,812)	13.6%	75,188
Other Payments to General Fund	4,414	580,000	606	(579,394)	0.1%	(3,808)
Total Miscellaneous Revenues	428,910	5,394,714	410,528	(4,984,186)	7.6%	(18,382)
General Fund Revenues	\$ 1,694,321	\$ 753,424,930	\$ 2,798,394	\$ (750,626,536)	0.4%	\$ 1,104,073
Encumbrance Reserve	--	--	--	--	-	--
Transfers In	--	19,407,029	--	(19,407,029)	0.0%	--
General Fund Revenues and Other Financing Sources	\$ 1,694,321	\$ 772,831,959	\$ 2,798,394	\$ (770,033,565)	0.4%	\$ 1,104,073

* 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. \$ 0 million has been collected as of July 31, 2021.

Source: Department of Finance

CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED JULY 31, 2021
(UNAUDITED)

	YTD FY21	FY22	YTD FY22	FY22 Actual to Budget	YTD FY22 Actual as % of	Actual Variance FY21 vs FY22
	Actual	Budget	Actual	Positive (Negative)	Budget	Positive (Negative)
Expenditures						
General Government						
City Council	\$ 58,343	\$ 1,347,845	\$ 52,391	\$ 1,295,454	3.9%	\$ 5,952
City Clerk	35,189	947,892	40,519	907,373	4.3%	(5,330)
Planning and Development Review	442,919	11,659,415	397,225	11,262,190	3.4%	45,694
Assessor of Real Estate	179,870	4,126,549	171,283	3,955,266	4.2%	8,587
City Auditor	64,844	2,248,018	60,698	2,187,320	2.7%	4,146
Department of Law	165,959	4,298,801	161,744	4,137,057	3.8%	4,215
General Registrar	144,523	3,872,008	56,131	3,815,877	1.4%	88,392
Inspector General	25,881	582,755	24,788	557,967	4.3%	1,093
Chief Administrative Officer	10,887	904,437	31,494	872,943	3.5%	(20,607)
Citizen Service and Response	62,944	2,479,071	68,056	2,411,015	2.7%	(5,112)
Budget and Strategic Planning	81,993	1,358,788	50,160	1,308,628	3.7%	31,833
Department of Human Resources	185,126	4,784,088	198,073	4,586,015	4.1%	(12,947)
Department of Finance	368,612	10,273,687	321,609	9,952,078	3.1%	47,003
Procurement Services	77,755	1,557,585	67,852	1,489,733	4.4%	9,903
Office of Press Secretary to Mayor	20,336	139,366	16,984	122,382	12.2%	3,352
City Treasurer	8,498	229,039	8,216	220,823	3.6%	282
Economic Development	95,602	3,095,149	85,405	3,009,744	2.8%	10,197
Housing and Community Development	102,566	1,619,229	38,751	1,580,478	2.4%	63,815
Council Chief of Staff	55,392	1,131,416	31,583	1,099,833	2.8%	23,809
Minority Business Development	32,073	836,001	31,164	804,837	3.7%	909
City Mayor's Office	50,052	1,004,103	59,420	944,683	5.9%	(9,368)
Office of Community Wealth Building	83,573	2,191,589	103,921	2,087,668	4.7%	(20,348)
Total General Government	2,352,937	60,686,831	2,077,467	58,609,364	3.4%	275,470
Public Safety and Judiciary						
Judiciary	541,878	12,045,442	522,065	11,523,377	4.3%	19,813
Juvenile and Domestic Relations District Court	19,616	473,909	20,077	453,832	4.2%	(461)
City Sheriff	1,481,249	41,429,890	1,283,090	40,146,800	3.1%	198,159
Department of Police	5,659,660	95,766,169	4,193,115	91,573,054	4.4%	1,466,545
Department of Emergency Communications	108,085	6,587,923	597,356	5,990,567	9.1%	(489,271)
Department of Fire and Emergency Services	2,510,368	54,761,361	2,376,930	52,384,431	4.3%	133,438
Animal Control	90,170	1,932,887	89,911	1,842,976	4.7%	259
Total Public Safety and Judiciary	10,411,026	212,997,581	9,082,544	203,915,037	4.3%	1,328,482
Highways, Streets, Sanitation and Refuse						
Department of Public Works	3,215,412	35,991,294	916,029	35,075,265	2.5%	2,299,383
Human Services						
Office of DCAO for Human Services	52,625	1,882,381	54,402	1,827,979	2.9%	(1,777)
Department of Social Services	2,540,371	46,748,805	2,327,609	44,421,196	5.0%	212,762
Justice Services	360,923	9,613,244	353,637	9,259,607	3.7%	7,286
Department of Public Health	--	4,633,490	--	4,633,490	0.0%	--
Total Human Services	2,953,919	62,877,920	2,735,648	60,142,272	4.4%	218,271
Culture and Recreation						
Richmond Public Library	226,318	5,656,459	285,620	5,370,839	5.0%	(59,302)
Department of Parks, Recreation and Community Facilities	776,284	18,434,814	866,083	17,568,731	4.7%	(89,799)
Total Culture and Recreation	1,002,602	24,091,273	1,151,703	22,939,570	4.8%	(149,101)

APPENDIX B

**CITY OF RICHMOND, VIRGINIA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED JULY 31, 2021
(UNAUDITED)**

	YTD FY21 Actual	FY22 Budget	YTD FY22 Actual	FY22 Actual to Budget Positive (Negative)	YTD FY22 Actual as % of Budget	Actual Variance FY21 vs FY22 Positive (Negative)
Education						
Richmond Public Schools	--	187,142,096	--	187,142,096	-	--
Non-Departmental						
Total Non-Departmental	2,521,708	79,856,866	1,097,015	78,759,851	1.4%	1,424,693
Total Non-Departmental	2,521,708	79,856,866	1,097,015	78,759,851	1.4%	1,424,693
General Fund Expenditures	22,457,604	663,643,861	17,060,406	646,583,455	2.6%	5,397,198
Other Financing Sources (Uses)						
Transfers Out - Other Funds	(250,000)	(100,137,508)	(49,685)	100,087,823	0.05%	200,315
Transfers Out - Non-Departmental School Facilities	--	(9,050,590)	--	9,050,590	-	-
Total Other Financing Sources (Uses), Net	(250,000)	(109,188,098)	(49,685)	109,138,413	0.0	200,315
General Fund Expenditures and Other Financing Uses	\$ 22,707,604	\$ 772,831,959	\$ 17,110,091	\$ 755,721,868	2.2%	\$ 5,597,513
Excess (Deficiency) of Revenues Over Under Expenditures-Excludes Transfers						
	(20,763,283)	89,781,069	(14,262,012)	104,043,081	-15.9%	(6,501,271)
Deficiency of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses Includes Transfers						
	(21,013,283)	--	(14,311,697)	(14,311,697)	--	6,701,586

Notes: Financial Statements presented are unaudited and internal working draft

**CITY OF RICHMOND, VIRGINIA
GENERAL FUND ENCUMBRANCES
FOR THE MONTH ENDED JULY 31, 2021
(UNAUDITED)**

	FY22
	<u>ENCUMBRANCES</u>
ENCUMBRANCES	
General Government	
City Council	\$ 72,504
City Clerk	124,052
PDR	602,110
City Assessor	14,500
City Auditor	-
Dept Law	53,469
Registrar	151,293
CAO	50,375
Budget	247
Inspector General	-
HR	151,822
Finance	700,194
Procurement	46,371
Press Secretary	-
Department of Citizen Service and Response	251,671
Economic Devel	200,700
Housing	2,788
Council Chief of Staff	145,000
Minority Business	250
Mayor's Office	-
Office of Comm Wealth	<u>26,283</u>
Total General Government	<u>2,593,629</u>
Public Safety and Judiciary	
Judiciary Circuit Court	76,579
Juvenile Court	9,700
Sheriff	10,540,411
Police	1,129,477
Emergency Communication	344,356
Fire	417,119
Animal Control	<u>4,522</u>
Total Public Safety and Judiciary	<u>12,522,164</u>
Highways, Streets, Sanitation and Refuse	
Department of Public Works	<u>1,426,230</u>
Total Highway, Streets, Sanitation and Refuse	<u>1,426,230</u>
Human Services	
Office of DCAO for Human Services	10,859
Department of Social Services	310,631
Justice Services	215,566
CSU-Probation Services	5,268
Department of Public Health	-
Total Human Services	<u>542,324</u>
Culture and Recreation	
Richmond Public Library	393,648
Department of Parks, Recreation and Community Facilities	<u>462,807</u>
Total Culture and Recreation	<u>856,455</u>
Total General Fund Encumbrances	<u>\$ 17,940,802</u>

Source: Department of Procurement Services