

# MONTHLY FINANCIAL SYNOPSES

FOR THE PERIOD ENDED NOVEMBER 30, 2022



**PREPARED BY THE DEPARTMENT OF FINANCE**

WITH ASSISTANCE FROM PARTNER AGENCIES

PRESENTED DECEMBER 15, 2022

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**IMAGE ATTRIBUTION:**

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## LETTER OF TRANSMITTAL

**Thursday, December 15, 2022**

The Administration is pleased to present the November Monthly Financial Synopses (MFS) pursuant to City Ordinances 2015-213-207 and 2018-100.

This MFS 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, 2022. This financial information includes comparative General Fund revenue and expenditures to date for the period ending November 30, 2022 and 2021 as comparison to the full year budget.

It must be noted that the numbers contained in this MFS are unaudited. The MFS 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.

Figure 1 and Table 1 indicate that as of November 30, 2022, General Fund revenues totaled \$83.1 million, or 9.4%, of the budgeted annual revenue.

Figure 1 and Table 2 indicate that as of November 30, 2022, General Fund expenditures totaled \$281.8 million, which is 32.0% of the budgeted expenditures.

Table 3 and Figure 2 provide summary encumbrances by area totaling \$29.4 million.

Figure 3 shows a graphical depiction of the City-wide operating cash and investment balances on a month-to-month basis for the fiscal years 2019 through the reporting period.

Figure 4 and Table 5 display the City's outstanding long term debt as of June 30 for prior year 2022 as well as the debt related activity in fiscal year 2023 through the period ending November 30, 2022. Outstanding General Fund supported debt, including debt for school capital projects, fell to \$719.8 million. During the same period the City-wide debt decreased from \$1.658 to \$1.602 billion.

Figure 5 and Table 6 provide a snap-shot of accounts payable aging as of November 30, 2022.

Figure 6 and Table 7 provide the breakdown of delinquent tax figures.

Figures 7 through 9 and Table 8 highlight various economic indicators for the City of Richmond including historic unemployment, new business licenses, and information on real estate development and transactions. 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 these synopses.

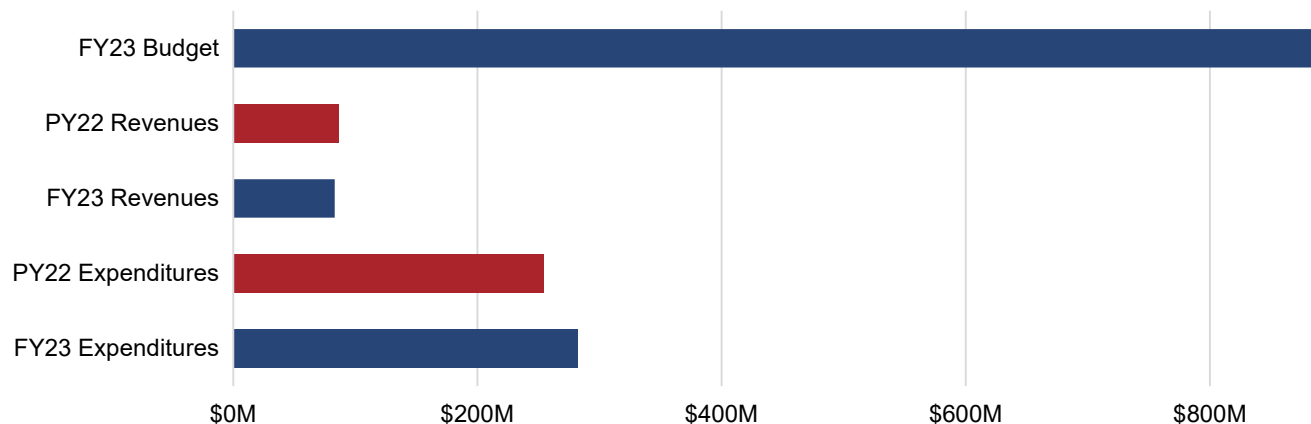
Sincerely,



**Sheila White, Director of Finance**

# GENERAL FUND REVENUES AND EXPENDITURES

**FIGURE 1 - GENERAL FUND REVENUES VS. EXPENDITURES PY22-FY23 YTD**



**TABLE 1 - GENERAL FUND REVENUES**

Source	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
Local Sources	\$ 53,795,148	\$ 51,248,384	\$ (2,546,764)	\$ 705,548,958	7.3%
From Commonwealth	\$ 26,920,307	\$ 24,444,021	\$ (2,476,286)	\$ 95,233,508	25.7%
From Federal Government	\$ 5,495,788	\$ 7,403,361	\$ 1,907,573	\$ 25,230,963	29.3%
Utilities	\$ -	\$ -	\$ -	\$ 4,000	0.0%
<b>Subtotal General Fund Revenues</b>	<b>86,211,243</b>	<b>83,095,766</b>	<b>(3,115,477)</b>	<b>826,017,429</b>	<b>10.1%</b>
Encumbrance Reserve (Including ARPA)	\$ -	\$ -	\$ -	\$ 44,772,624	0.0%
Transfers In	\$ -	\$ -	\$ -	\$ 12,698,399	0.0%
<b>Grand Total General Fund Revenues</b>	<b>\$ 86,211,243</b>	<b>\$ 83,095,766</b>	<b>\$ (3,115,477)</b>	<b>\$ 883,488,452</b>	<b>9.4%</b>

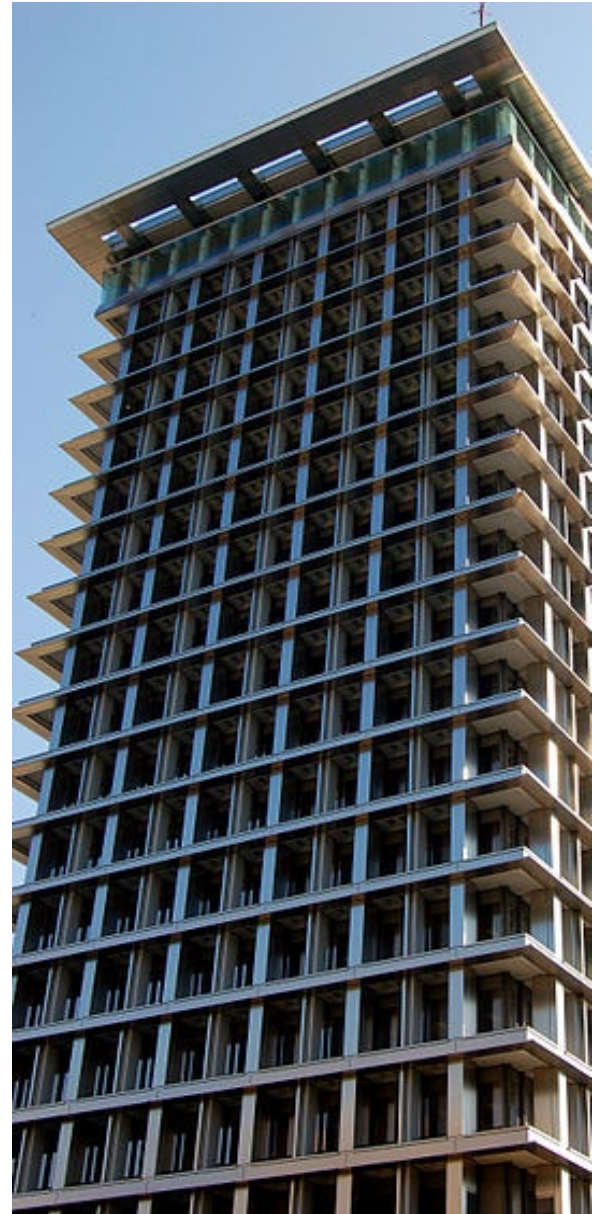
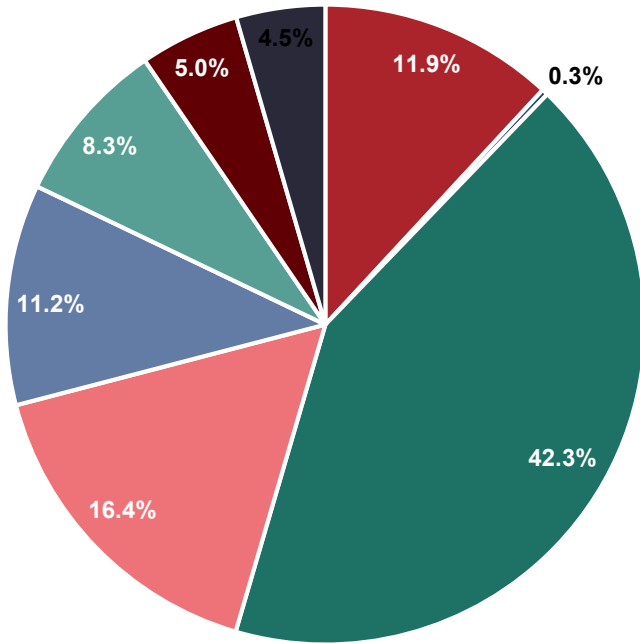
**TABLE 2 - GENERAL FUND EXPENDITURES**

Source	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
General Government	\$ 13,475,586	\$ 16,015,163	\$ 2,539,577	\$ 52,279,080	30.6%
Judicial	4,671,155	4,810,020	138,864	13,413,252	35.9%
Public Safety	71,057,294	81,774,833	10,717,538	226,362,698	36.1%
Public Works	11,350,172	14,509,395	3,159,223	49,157,761	29.5%
Health & Welfare	23,714,344	23,467,016	(247,328)	80,834,565	29.0%
Education	46,785,524	50,248,377	3,462,853	200,307,625	25.1%
Recreational & Cultural	9,900,205	11,365,174	1,464,969	29,101,725	39.1%
Community Development	4,857,413	5,986,817	1,129,404	40,710,160	14.7%
Non-Departmental/Other Public Services	68,674,951	73,611,620	4,936,669	189,616,771	38.8%
<b>Grand Total General Fund Expenditures</b>	<b>\$ 254,486,644</b>	<b>\$ 281,788,414</b>	<b>\$ 27,301,771</b>	<b>\$ 881,783,637</b>	<b>32.0%</b>

# PROCUREMENT ENCUMBRANCES

**TABLE 3, FIGURE 2 - FY23 GENERAL FUND ENCUMBRANCES**

General Fund Encumbrance Source	Encumbrance Commitment
General Government	\$ 3,494,241
Judicial	91,619
Public Safety	12,431,981
Public Works	4,821,220
Health & Welfare	3,280,335
Recreation & Cultural	2,451,352
Community Development	1,482,509
Non-Departmental/Other Public Services	1,322,068
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 29,375,326</b>



In adherence to Ordinance No. 2015-102; the Director of Procurement Services shall prepare and submit to the City Council, the Mayor, and the Chief Executive Officer a monthly written report identifying all existing contracts procured under City Code §21-68, that, since the last such report, have been:

- (1) modified via change order or contract modification;
- (2) renewed or extended;
- (3) resolicited.

These contracts are identified on the following page.

In adherence to Ordinance No. 2015-102-202; 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.

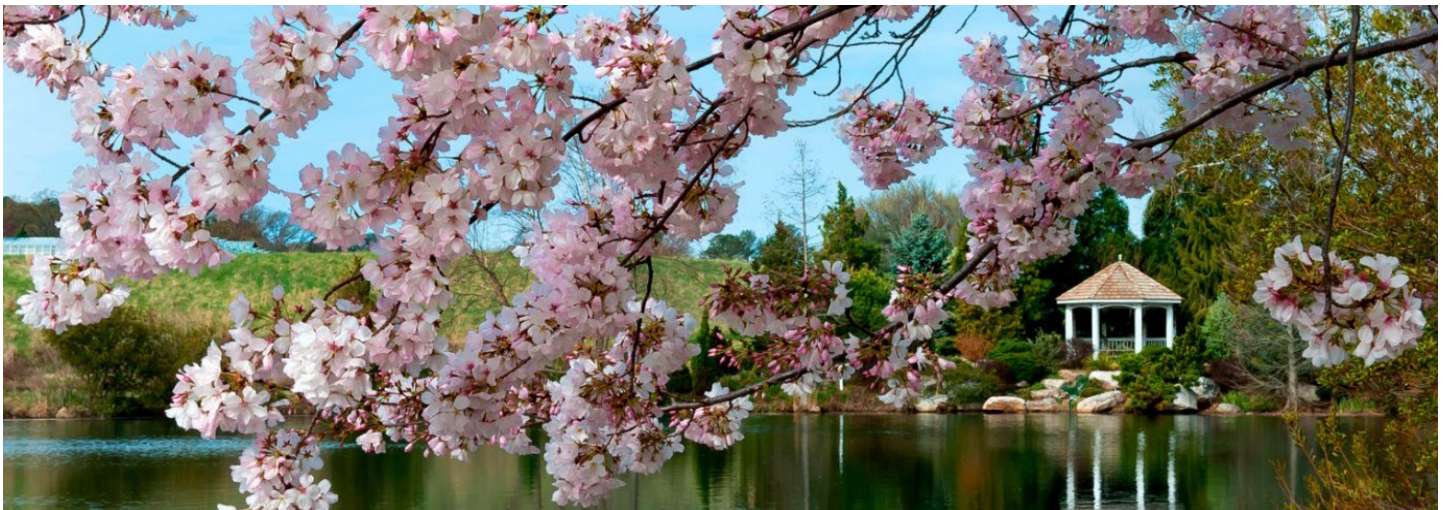
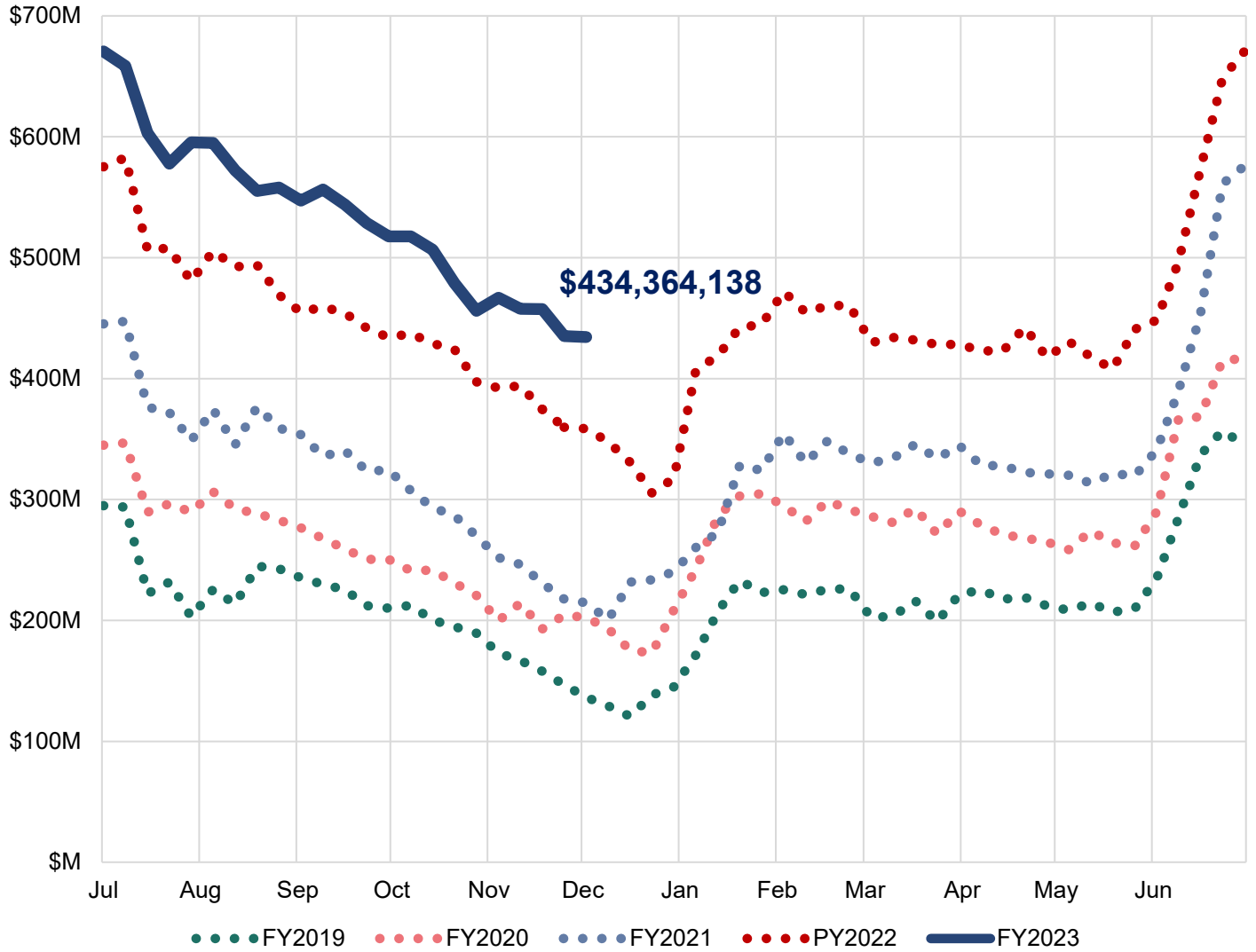
# PROCUREMENT CONTRACTS

**TABLE 4 - CONTRACTS UPDATED IN NOVEMBER FY23**

Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Type	Comments
No Change Orders/Contract Modifications, Renewals, Extensions, or Solicitations to report.							

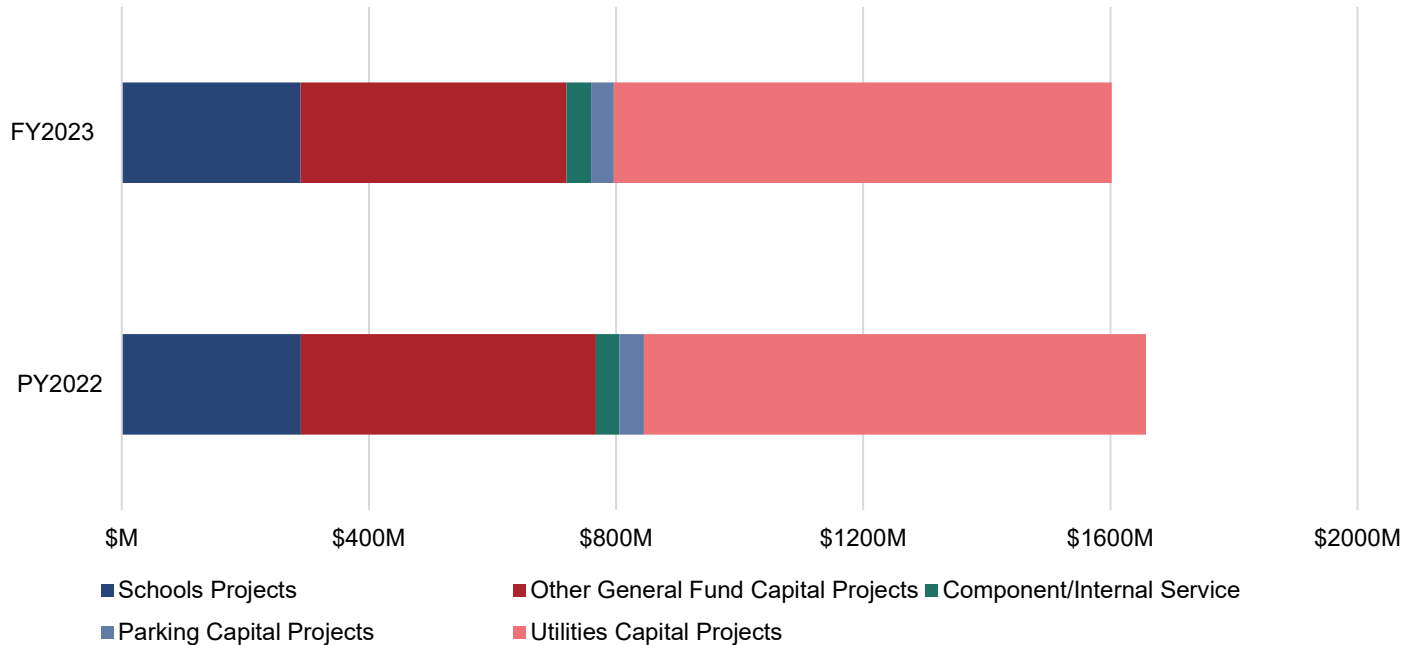
# DEBT AND INVESTMENT MANAGEMENT

**FIGURE 3 - OPERATING CASH & INVESTMENT BALANCES AS OF NOVEMBER 30, 2022**



# DEBT AND INVESTMENT

## FIGURE 4, TABLE 5 - OUTSTANDING LONG TERM DEBT

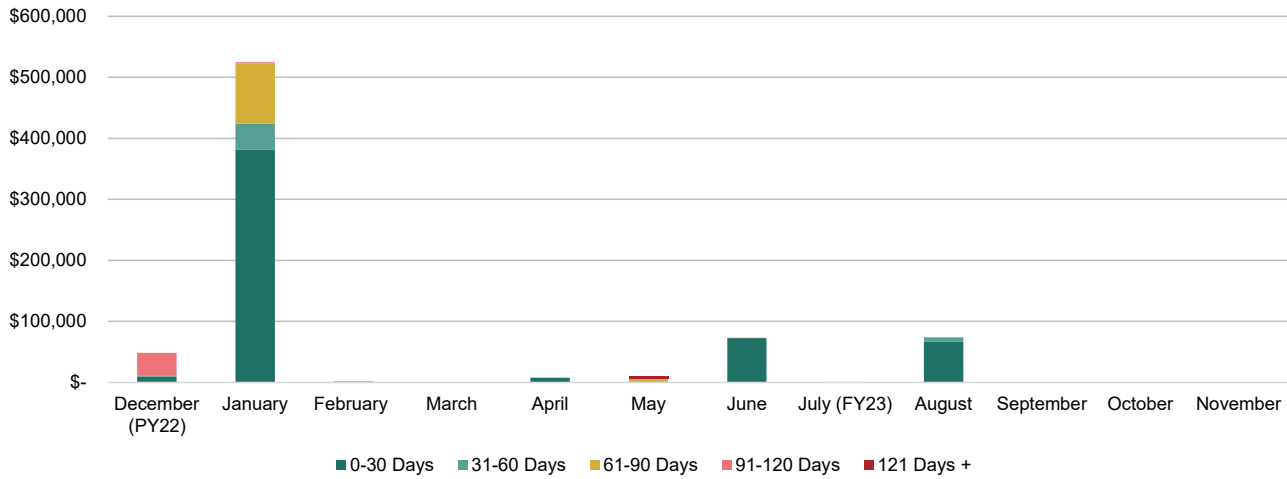


	PY2022	FY2023			Debt Outstanding November 30, 2022
	Debt Outstanding June 30, 2022	FY2023 Payments of Principal	FY2023 New Debt Issued	FY2023 Refunded Debt	
<b>Paid from General Fund</b>					
Schools Capital Projects - GO Bonds	\$ 289,841,013	\$ 14,210,816	\$ 13,891,335	\$ -	\$ 289,521,532
New Schools-Line of Credit BAN	-	-	-	-	-
General Government Projects-CIP	231,018,436	19,402,407	20,721,388	-	232,337,417
Justice Center Project	75,136,473	1,142,585	-	-	73,993,888
Carpenter Center Project	11,952,783	1,305,993	-	-	10,646,790
Transportation Infrastructure	99,483,566	6,139,737	13,397,277	-	106,741,106
Coliseum Project	943,661	465,694	-	-	477,967
Cemetery Projects	62,532	31,233	-	-	31,299
730 Theatre Row Building	-	-	-	-	-
EDA - Leigh St Training Camp Project	6,560,000	475,000	-	-	6,085,000
City CIP Projects-Line of Credit BAN	52,600,000	-	-	52,600,000	-
<b>Subtotal General Fund</b>	<b>767,598,464</b>	<b>43,173,465</b>	<b>48,010,000</b>	<b>52,600,000</b>	<b>719,834,999</b>
<b>Paid From Internal Service Fund/Component Units</b>					
Fleet Internal Service Fund	9,175,000	-	3,220,000	-	12,395,000
Advantage Richmond Corporation	-	-	-	-	-
EDA - Stone Brewery Project	19,115,000	-	-	-	19,115,000
HUD Section 108 Notes	9,126,000	700,000	-	-	8,426,000
<b>Subtotal ISF Funds/Component Units</b>	<b>37,416,000</b>	<b>700,000</b>	<b>3,220,000</b>	<b>-</b>	<b>39,936,000</b>
<b>Paid From Enterprise Funds</b>					
Parking - General Obligation Bonds	40,240,000	3,470,000	-	-	36,770,000
<b>Subtotal Parking Enterprise Fund</b>	<b>40,240,000</b>	<b>3,470,000</b>	<b>-</b>	<b>-</b>	<b>36,770,000</b>
Utilities-General Oblig Bonds & Notes	18,332,083	4,007,918	6,760,000	7,400,000	13,684,165
Utilities - Revenue Bonds	794,084,475	2,005,233	-	-	792,079,242
<b>Subtotal Utilities' Enterprise Funds</b>	<b>812,416,557</b>	<b>6,013,151</b>	<b>6,760,000</b>	<b>7,400,000</b>	<b>805,765,407</b>
<b>Total Debt of the City</b>	<b>\$ 1,657,671,021</b>	<b>\$ 53,356,616</b>	<b>\$ 57,990,000</b>	<b>\$ 60,000,000</b>	<b>\$ 1,602,306,406</b>

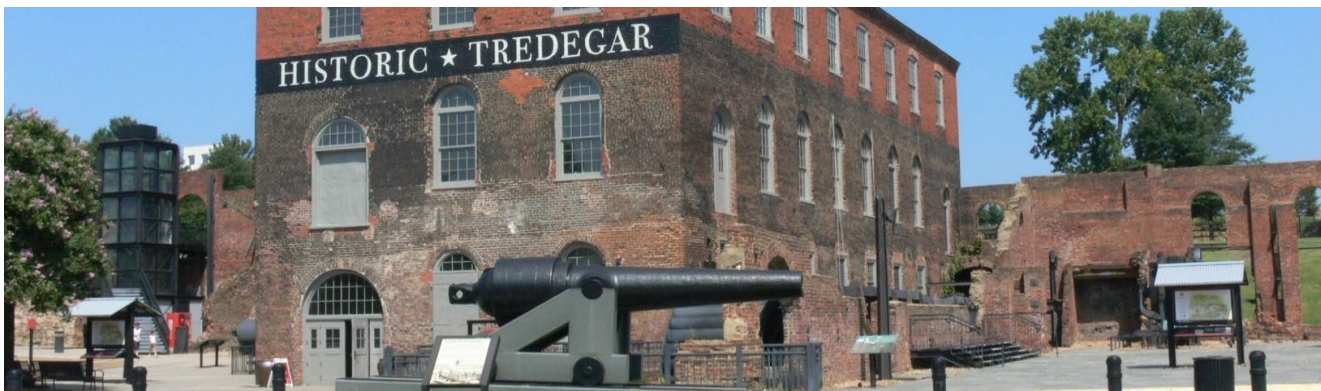


# ACCOUNTS PAYABLE

**FIGURE 5, TABLE 6- ACCOUNTS PAYABLE AGING REPORT**

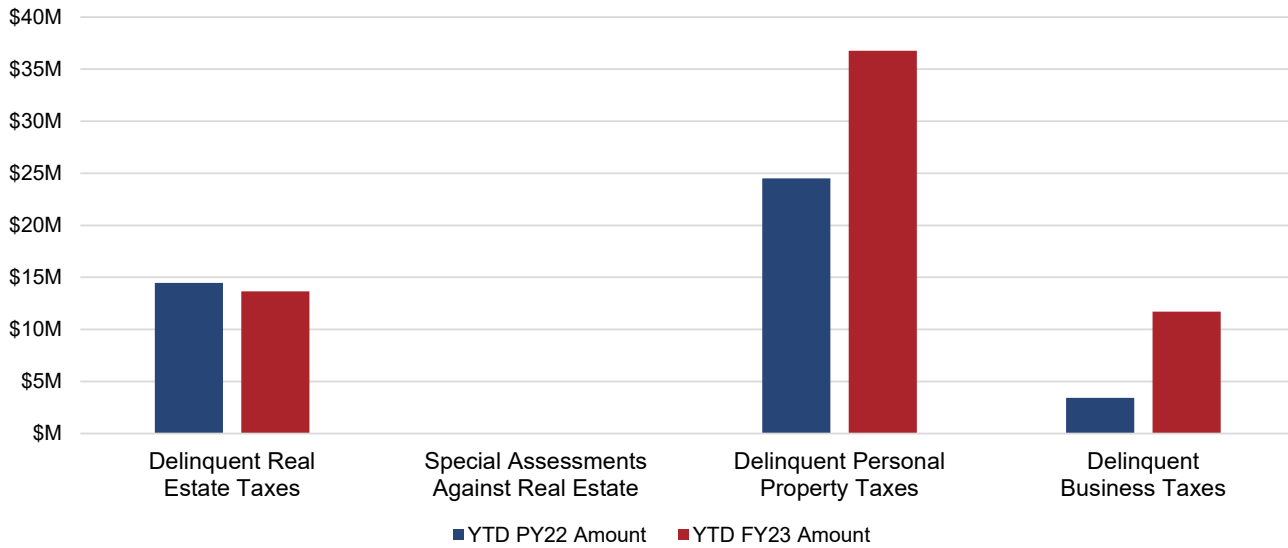


Month	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121 Days +	Total
December (PY22)	\$ 9,618	\$ 2,036	\$ -	\$ 36,648	\$ -	<b>48,302</b>
January	\$ 381,318	\$ 43,041	\$ 98,889	\$ 1,586	\$ -	<b>524,834</b>
February	\$ 613	\$ 602	\$ 1,395	\$ -	\$ -	<b>2,610</b>
March	\$ -	\$ -	\$ -	\$ -	\$ -	<b>-</b>
April	\$ 7,544	\$ -	\$ 42	\$ -	\$ -	<b>7,587</b>
May	\$ -	\$ -	\$ 7,023	\$ -	\$ 4,000	<b>11,023</b>
June	\$ 72,784	\$ -	\$ 111	\$ 51	\$ -	<b>72,946</b>
July (FY23)	\$ 260	\$ 587	\$ -	\$ -	\$ -	<b>847</b>
August	\$ 66,509	\$ 7,478	\$ -	\$ -	\$ -	<b>73,987</b>
September	\$ 117	\$ -	\$ -	\$ -	\$ -	<b>117</b>
October	\$ -	\$ -	\$ -	\$ -	\$ -	<b>-</b>
November	\$ -	\$ -	\$ -	\$ -	\$ -	<b>-</b>



# DELINQUENT TAXES

**FIGURE 6, TABLE 7 - OUTSTANDING DELINQUENT TAXES**



	YTD PY22 Amount	YTD FY23 Amount
Delinquent Real Estate Taxes	\$ 14,468,391	\$ 13,663,938
Special Assessments Against Real Estate (1)	375	51,781
Delinquent Personal Property Taxes (2)	24,500,617	36,770,947
Delinquent Business License Taxes (3)	3,422,197	11,712,509
<b>Total</b>	<b>\$ 42,391,580</b>	<b>\$ 62,199,175</b>

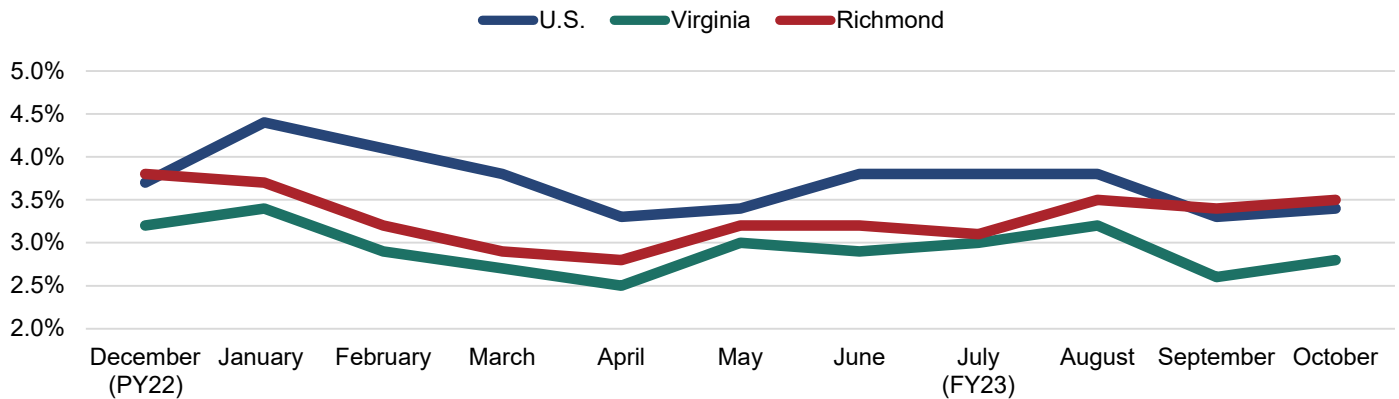
**Notes:**

- (1) Special Assessments Against Real Estate are additional charges billed to property owners because the property has not been kept up to code. Liens can be for the following:
  - Weed Clearance: Cutting grass/yard work;
  - Refuse Clearance: Cleaning property of trash or other miscellaneous items;
  - Boarding: Covering broken doors and windows to deter entry;
  - Partial Demolition: Partial removal of structure on property;
  - Full Demolition: Complete removal of structure on property;
- (2) Delinquent Personal Property Tax amount does not include vehicle license fees;
- (3) Includes Admissions, Lodging, and Meals (ALM) tax categories in addition to BPOL.



# ECONOMIC INDICATORS

## FIGURE 7 - UNEMPLOYMENT



- The local unemployment rate increased slightly to 3.5% in October.
- The Federal Reserve cites a target of 4.5% median unemployment as part of their dual mandate for price stability and maximum sustainable employment. The current rate is below the target.

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. 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. Discrepancies between the unemployment statistics presented in this monthly synopsis versus historical reports can be attested to the recent standardization of reporting to the Virginia Unemployment Local Area Unemployment Statistics (LAUS) database.

## TABLE 8 - NEW BUSINESS LICENSES

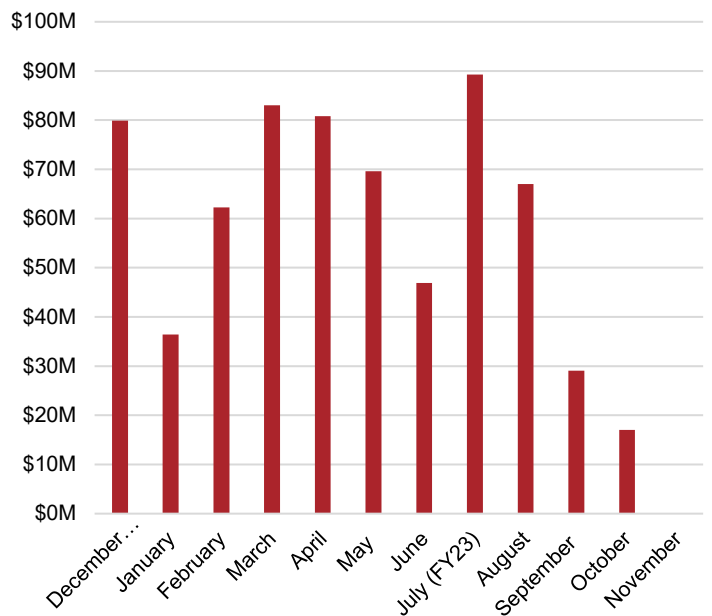
New Business Licenses	Total Value	Average Value per License
28	\$3,598.16	\$128.51

## FIGURES 8 & 9 - VALUE OF NEW CONSTRUCTION/RESIDENTIAL SALES

Completed Projects: N/A

Arm's Length Residential Sales: N/A

**MONTHLY REAL ESTATE DATA UNAVAILABLE DUE TO LAND BOOK FINALIZATION PROCESS**



Single Family    Multi-Family    Commercial    Industrial

**APPENDIX A**  
**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES**  
**FOR THE MONTH ENDED NOVEMBER 30, 2022 (UNAUDITED)**

	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
<b>Revenue from Local Sources</b>					
<b>General Property Taxes</b>					
Machinery & Tools Taxes	642,459	581,780	(60,680)	15,046,684	3.9%
Penalties and Interest- Interest	790,455	844,905	54,450	3,709,010	22.8%
Penalties and Interest- Penalty	828,524	840,455	11,930	2,449,995	34.3%
Personal Property Taxes- Current	1,791,880	3,514,862	1,722,982	43,921,839	8.0%
Personal Property Taxes- Delinquent	1,216,730	2,657,654	1,440,924	7,337,040	36.2%
PSC - Personal Property Current	-	(583,282)	(583,282)	9,045,184	-6.4%
PSC - Personal Property Delinquent	5,576	75,911	70,335	577,750	13.1%
PSC - Real Property Current	-	157,536	157,536	2,159,511	7.3%
Real Property Taxes- Current	4,753,929	(409,972)	(5,163,901)	376,849,967	-0.1%
Real Property Taxes- Delinquent	1,840,382	1,445,301	(395,082)	11,276,323	12.8%
<b>Total General Property Taxes</b>	<b>\$ 11,869,937</b>	<b>\$ 9,125,150</b>	<b>\$ (2,744,787)</b>	<b>\$ 472,373,303</b>	<b>1.9%</b>
<b>Other Local Taxes</b>					
Admission Taxes	294,950	1,260,327	965,377	939,257	134.2%
Bank Stock Taxes	193,262	(6,650,294)	(6,843,556)	9,006,718	-73.8%
Business Licenses Taxes	1,831,863	697,968	(1,133,895)	36,458,418	1.9%
Cigarette Tax	1,074,807	1,155,622	80,816	3,212,009	36.0%
Consumer Utility Taxes	3,827,836	5,281,539	1,453,703	17,940,725	29.4%
Local Sales & Use Tax	16,978,609	20,623,688	3,645,079	40,299,142	51.2%
Motor Vehicle Licenses	1,038,577	1,256,501	217,924	7,189,770	17.5%
Other Local Taxes	170,534	109,148	(61,386)	1,105,628	9.9%
Prepared Food Taxes	10,261,048	10,464,915	203,867	32,757,625	31.9%
Prepared Food Taxes - School Facilities	2,613,542	2,665,468	51,926	8,343,535	31.9%
Short-Term Rental Tax	20,666	72,163	51,496	100,032	72.1%
Transient Lodging Taxes	2,013,860	2,679,515	665,655	6,809,609	39.3%
<b>Total Other Local Taxes</b>	<b>\$ 40,319,554</b>	<b>\$ 39,616,560</b>	<b>\$ (702,995)</b>	<b>\$ 164,162,468</b>	<b>24.1%</b>
<b>Permits, Privilege Fees, and Regulatory Licenses</b>					
Permits and Other Licenses	1,444,395	1,150,178	(294,218)	13,294,618	8.7%
<b>Total Permits, Privilege Fees, and Regulatory Licenses</b>	<b>\$ 1,444,395</b>	<b>\$ 1,150,178</b>	<b>\$ (294,218)</b>	<b>\$ 13,294,618</b>	<b>8.7%</b>
<b>Fines &amp; Forfeitures</b>					
Fines & Forfeitures	-	-	-	8,000	0.0%
<b>Total Fines &amp; Forfeitures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>0.0%</b>
<b>Revenue from Use of Money and Property</b>					
Revenue from Use of Money	-	-	-	-	N/A
Revenue from Use of Property	112,500	616,021	503,521	1,877,270	32.8%
<b>Total Revenue from Use of Money and Property</b>	<b>\$ 112,500</b>	<b>\$ 616,021</b>	<b>\$ 503,521</b>	<b>\$ 1,877,270</b>	<b>32.8%</b>
<b>Charges for Services</b>					
Finance	-	-	-	801,192	0.0%
Fire and Rescue Services	22,475	65,485	43,010	240,000	27.3%
Information Technology	-	-	-	4,000	0.0%
Law Enforcement and Traffic Control	25,809	8,077	(17,732)	186,000	4.3%
Library	-	-	-	4,000	0.0%
Maintenance of Transportation	-	-	-	-	N/A
Other Protection	57,975	55,734	(2,241)	125,000	44.6%
Parks and Recreation	35,417	(261,582)	(296,999)	208,900	-125.2%
Planning and Community Development	-	-	-	4,000	0.0%
Sanitation and Waste Removal	3,350	3,500	150	18,647,033	0.0%
Court Costs	(4,501)	(15,394)	(10,893)	7,686,261	-0.2%
Other	-	-	-	9,515	0.0%
<b>Total Charges for Services</b>	<b>\$ 140,526</b>	<b>\$ (144,180)</b>	<b>\$ (284,706)</b>	<b>\$ 27,915,901</b>	<b>-0.5%</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	(144,651)	906,435	1,051,086	1,262,721	71.8%
PILLOT from Enterprise Activities	-	-	-	20,494,355	0.0%
<b>Total Miscellaneous Revenue</b>	<b>\$ (144,651)</b>	<b>\$ 906,435</b>	<b>\$ 1,051,086</b>	<b>\$ 21,757,076</b>	<b>4.2%</b>
<b>Recovered Costs</b>					
Recovered Costs	52,886	(21,780)	(74,666)	4,160,322	-0.5%
<b>Total Recovered Costs</b>	<b>\$ 52,886</b>	<b>\$ (21,780)</b>	<b>\$ (74,666)</b>	<b>\$ 4,160,322</b>	<b>-0.5%</b>
<b>Revenue from Local Sources Total</b>	<b>\$ 53,795,148</b>	<b>\$ 51,248,384</b>	<b>\$ (2,546,764)</b>	<b>\$ 705,548,958</b>	<b>7.3%</b>

**APPENDIX A (CONTINUED)**

**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES  
FOR THE MONTH ENDED NOVEMBER 30, 2022 (UNAUDITED)**

	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
<b>Revenue from the Commonwealth</b>					
<b>Non-Categorical Aid</b>					
Auto Rental Tax	592,291	572,783	(19,508)	893,846	64.1%
Communications Sales and Use Tax	4,867,025	5,957,901	1,090,876	14,440,680	41.3%
Miscellaneous Non-Categorical Aid	-	66,087	66,087	240,000	27.5%
Mobile Home Titling Taxes	-	-	-	9,807	0.0%
Personal Property Tax Reimbursement	2,697,448	-	(2,697,448)	16,708,749	0.0%
Rolling Stock Tax	135,074	135,808	734	139,639	97.3%
Tax on Deeds	-	-	-	1,000,000	0.0%
<b>Total Non-Categorical Aid</b>	\$ 8,291,837	\$ 6,732,579	\$ (1,559,259)	\$ 33,432,721	20.1%
<b>Shared Expenditures (Categorical)</b>					
City Treasurer	50,125	69,173	19,048	155,346	44.5%
Commonwealth Attorney	1,176,570	1,526,903	350,333	3,787,058	40.3%
Finance	297,335	334,377	37,042	955,833	35.0%
General Registrar	-	-	-	103,458	0.0%
Sheriff	3,377,085	3,806,591	429,506	18,384,478	20.7%
Welfare and Social Services	-	-	-	-	N/A
<b>Total Shared Expenditures (Categorical)</b>	\$ 4,901,114	\$ 5,737,043	\$ 835,929	\$ 23,386,173	24.5%
<b>Categorical Aid</b>					
Education	-	-	-	-	N/A
Library	104,492	144,589	40,097	210,000	68.9%
Public Safety	9,234,130	5,441,136	(3,792,994)	19,857,858	27.4%
Public Works	-	-	-	-	N/A
Welfare and Social Services	4,063,314	4,918,654	855,340	14,648,073	33.6%
<b>Total Categorical Aid</b>	\$ 13,401,935	\$ 10,504,378	\$ (2,897,557)	\$ 34,715,931	30.3%
<b>PILOT (Payments in Lieu of Taxes)</b>					
Service Charges	325,421	1,470,021	1,144,600	3,698,683	39.7%
<b>Total PILOT (Payments in Lieu of Taxes)</b>	\$ 325,421	\$ 1,470,021	\$ 1,144,600	\$ 3,698,683	39.7%
<b>Revenue from the Commonwealth Total</b>	\$ 26,920,307	\$ 24,444,021	\$ (2,476,286)	\$ 95,233,508	25.7%
<b>Revenue from the Federal Government</b>					
<b>Non-Categorical Aid</b>					
Other Federal Revenue	-	-	-	-	0.0%
<b>Total Non-Categorical Aid</b>	\$ (107,795)	\$ -	\$ 107,795	\$ 6,843	0.0%
<b>Categorical Aid</b>					
Social Services	5,603,584	7,403,361	1,799,778	25,224,120	29.4%
<b>Total Categorical Aid</b>	\$ 5,603,584	\$ 7,403,361	\$ 1,799,778	\$ 25,224,120	29.4%
<b>Revenue from the Federal Government Total</b>	\$ 5,495,788	\$ 7,403,361	\$ 1,907,573	\$ 25,230,963	29.3%
<b>Utilities</b>					
<b>Utilities</b>					
Utilities	-	-	-	4,000	0.0%
<b>Total Utilities</b>	\$ -	\$ -	\$ -	\$ 4,000	0.0%
<b>Revenue from Utilities Total</b>	\$ -	\$ -	\$ -	\$ 4,000	0.0%
<b>Transfers-In</b>					
<b>Transfers-In</b>					
Transfers-In	-	-	-	12,698,399	0.0%
<b>Total Transfers-In</b>	\$ -	\$ -	\$ -	\$ 12,698,399	0.0%
<b>Total Transfers-In</b>	\$ -	\$ -	\$ -	\$ 12,698,399	0.0%
<b>General Fund Revenue Grand Total:</b>	\$ 86,211,243	\$ 83,095,766	\$ (3,115,477)	\$ 883,488,452	9.4%

**APPENDIX B**  
**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND EXPENDITURES**  
**FOR THE MONTH ENDED NOVEMBER 30, 2022 (UNAUDITED)**

	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
<b>General Government</b>					
Budget and Strategic Planning	367,043	528,048	161,005	2,233,986	23.6%
Chief Administrative Office	359,748	576,808	217,060	925,501	62.3%
Citizen Service & Response	927,389	695,266	(232,123)	2,148,595	32.4%
City Assessor	1,481,773	1,467,774	(13,998)	5,850,171	25.1%
City Attorney	1,448,513	1,642,811	194,298	4,793,630	34.3%
City Auditor	645,381	652,724	7,344	2,230,152	29.3%
City Clerk	322,700	309,095	(13,605)	1,196,919	25.8%
City Council	511,029	523,034	12,005	1,577,370	33.2%
City Treasurer	75,442	116,882	41,441	330,265	35.4%
Council Chief of Staff	289,529	246,384	(43,145)	1,815,073	13.6%
Finance	2,892,551	4,106,336	1,213,786	13,243,469	31.0%
General Registrar	971,830	1,294,406	322,576	4,321,330	30.0%
Human Resources	1,553,785	1,619,774	65,989	5,470,832	29.6%
Inspector General	220,057	245,268	25,211	902,510	27.2%
Mayor's Office	385,336	452,485	67,149	1,356,513	33.4%
Minority Business Development	341,992	540,048	198,056	1,084,041	49.8%
Office of Strategic Communications & Civic Engagemen	-	329,804	329,804	940,300	35.1%
Press Secretary	78,892	-	(78,892)	-	N/A
Procurement Services	602,597	668,215	65,618	1,858,397	36.0%
<b>General Government Subtotal</b>	<b>\$ 13,475,586</b>	<b>\$ 16,015,163</b>	<b>\$ 2,539,577</b>	<b>\$ 52,279,080</b>	<b>30.6%</b>
<b>Judicial</b>					
13th District Court Services Unit	69,122	41,363	(27,759)	239,289	17.3%
Adult Drug Court	258,916	270,222	11,306	773,365	34.9%
Circuit Court	1,514,113	1,523,710	9,597	4,213,813	36.2%
Judiciary - Commonwealth Attorney	2,752,916	2,887,732	134,816	7,931,439	36.4%
Juvenile & Domestic Relations Court	76,087	86,992	10,905	255,346	34.1%
<b>Judicial Subtotal</b>	<b>\$ 4,671,155</b>	<b>\$ 4,810,020</b>	<b>\$ 138,864</b>	<b>\$ 13,413,252</b>	<b>35.9%</b>
<b>Public Safety</b>					
Animal Care & Control	816,100	988,296	172,196	2,171,983	45.5%
Emergency Communications	2,042,091	2,280,456	238,365	6,981,632	32.7%
Fire & Emergency Management	19,961,093	25,870,259	5,909,167	61,875,969	41.8%
Richmond Police	33,327,951	38,067,117	4,739,166	109,884,442	34.6%
Richmond Sheriff	14,910,060	14,568,704	(341,356)	45,448,671	32.1%
<b>Public Safety Subtotal</b>	<b>\$ 71,057,294</b>	<b>\$ 81,774,833</b>	<b>\$ 10,717,538</b>	<b>\$ 226,362,698</b>	<b>36.1%</b>
<b>Public Works</b>					
Public Works	11,350,172	14,509,395	3,159,223	49,157,761	29.5%
<b>Public Works Subtotal</b>	<b>\$ 11,350,172</b>	<b>\$ 14,509,395</b>	<b>\$ 3,159,223</b>	<b>\$ 49,157,761</b>	<b>29.5%</b>
<b>Health &amp; Welfare</b>					
Human Services	888,156	2,167,126	1,278,969	4,225,109	51.3%
Justice Services	3,168,020	3,602,209	434,189	10,757,486	33.5%
Office of Community Wealth Building	842,282	1,069,500	227,218	5,861,497	18.2%
Richmond City Health District	2,316,745	-	(2,316,745)	4,633,490	0.0%
Social Services	16,499,141	16,628,181	129,040	55,356,983	30.0%
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 23,714,344</b>	<b>\$ 23,467,016</b>	<b>\$ (247,328)</b>	<b>\$ 80,834,565</b>	<b>29.0%</b>
<b>Education</b>					
Education	46,785,524	50,248,377	3,462,853	200,307,625	25.1%
<b>Education Subtotal</b>	<b>\$ 46,785,524</b>	<b>\$ 50,248,377</b>	<b>\$ 3,462,853</b>	<b>\$ 200,307,625</b>	<b>25.1%</b>
<b>Recreation &amp; Cultural</b>					
Parks, Recreation & Community Facilities	7,787,685	8,868,107	1,080,421	22,233,291	39.9%
Richmond Public Libraries	2,112,520	2,497,068	384,548	6,868,434	36.4%
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 9,900,205</b>	<b>\$ 11,365,174</b>	<b>\$ 1,464,969</b>	<b>\$ 29,101,725</b>	<b>39.1%</b>
<b>Community Development</b>					
Economic Development	844,630	1,078,470	233,840	4,811,935	22.4%
Housing & Community Development	346,326	491,450	145,124	20,849,090	2.4%
Office of Sustainability	-	136,265	136,265	618,088	22.0%
Planning & Development Review	3,666,457	4,280,632	614,175	14,431,048	29.7%
<b>Community Development Subtotal</b>	<b>\$ 4,857,413</b>	<b>\$ 5,986,817</b>	<b>\$ 1,129,404</b>	<b>\$ 40,710,160</b>	<b>14.7%</b>
<b>Other Public Services</b>					
Non-Departmental	24,695,246	15,331,714	(9,363,532)	84,409,415	18.2%
General Fund Transfer to Debt Service	43,979,705	58,284,063	14,304,358	105,207,356	55.4%
Capital Projects	-	-	-	-	N/A
Traffic Control Capital Projects	-	-	-	-	N/A
VDOT Urban Projects	-	-	-	-	N/A
Default	-	(4,157)	(4,157)	-	N/A
<b>Other Public Services Subtotal</b>	<b>\$ 68,674,951</b>	<b>\$ 73,611,620</b>	<b>\$ 4,936,669</b>	<b>\$ 189,616,771</b>	<b>38.8%</b>
<b>General Fund Encumbrance Total</b>	<b>\$ 254,486,644</b>	<b>\$ 281,788,414</b>	<b>\$ 27,301,771</b>	<b>\$ 881,783,637</b>	<b>32.0%</b>

**APPENDIX C**

**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND ENCUMBRANCES  
FOR THE MONTH ENDED NOVEMBER 30, 2022 (UNAUDITED)**

YTD FY23

Encumbrances

<b>General Government</b>	
Budget and Strategic Planning	75,780
Chief Administrative Office	(241,714)
Citizen Service & Response	(8,337)
City Assessor	1,319,948
City Attorney	(25,653)
City Auditor	(278,500)
City Clerk	-
City Council	(141,407)
City Treasurer	-
Council Chief of Staff	(77,154)
Finance	1,441,863
General Registrar	1,370,527
Human Resources	(139,015)
Inspector General	5,786
Mayor's Office	(740)
Minority Business Development	149,700
Office of Strategic Communications & Civic En	(7,456)
Press Secretary	(6,100)
Procurement Services	56,712
<b>General Government Subtotal</b>	<b>\$ 3,494,241</b>
<b>Judicial</b>	
13th District Court Services Unit	11,788
Adult Drug Court	56,878
Circuit Court	(386)
Judiciary - Commonwealth Attorney	14,565
Juvenile & Domestic Relations Court	8,774
<b>Judicial Subtotal</b>	<b>\$ 91,619</b>
<b>Public Safety</b>	
Animal Care & Control	36,962
Emergency Communications	1,047,974
Fire & Emergency Management	1,011,773
Richmond Police	1,705,931
Richmond Sheriff	8,629,341
<b>Public Safety Subtotal</b>	<b>\$ 12,431,981</b>
<b>Public Works</b>	
Public Works	4,821,220
<b>Public Works Subtotal</b>	<b>\$ 4,821,220</b>
<b>Health &amp; Welfare</b>	
Human Services	371
Justice Services	1,191,332
Office of Community Wealth Building	1,086,713
Richmond City Health District	-
Social Services	1,001,919
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 3,280,335</b>
<b>Education</b>	
Education	-
<b>Education Subtotal</b>	<b>\$ -</b>
<b>Recreation &amp; Cultural</b>	
Parks, Recreation & Community Facilities	2,281,484
Richmond Public Libraries	169,869
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 2,451,352</b>
<b>Community Development</b>	
Economic Development	282,117
Housing & Community Development	302,986
Office of Sustainability	14,090
Planning & Development Review	883,316
<b>Community Development Subtotal</b>	<b>\$ 1,482,509</b>
<b>Other Public Services</b>	
Non-Departmental	1,322,068
General Fund Transfer to Debt Service	-
Capital Projects	-
Traffic Control Capital Projects	-
VDOT Urban Projects	-
Default	-
<b>Other Public Services Subtotal</b>	<b>\$ 1,322,068</b>
<b>General Fund Encumbrance Total</b>	<b>\$ 29,375,326</b>