

# MONTHLY FINANCIAL SYNOPSES

FOR THE PERIOD ENDED AUGUST 31, 2022



**PREPARED BY THE DEPARTMENT OF FINANCE**

WITH ASSISTANCE FROM PARTNER AGENCIES

PRESENTED SEPTEMBER 15, 2022

**LETTER OF TRANSMITTAL** ..... -i.-

**MAIN REPORT**

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**IMAGE ATTRIBUTION:**

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Accounts Payable Page: Morgan Riley (Wikimedia Commons)  
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# LETTER OF TRANSMITTAL

**Thursday, September 15, 2022**

The Administration is pleased to present the August 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 August 31, 2022. This financial information includes comparative General Fund revenue and expenditures to date for the period ending August 31, 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 August 31, 2022, General Fund revenues totaled \$62.4 million, or 7.4%, of the budgeted annual revenue.

Figure 1 and Table 2 indicate that as of August 31, 2022, General Fund expenditures totaled \$46.5 million, which is 5.4% of the budgeted expenditures.

Table 3 and Figure 2 provide summary encumbrances by area totaling \$29.3 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 fiscal years 2022 as well as the debt related activity in fiscal year 2023 through the period ending August 31, 2022. Outstanding General Fund supported debt, including debt for school capital projects, fell to \$724.0 million. During the same period the City-wide debt decreased from \$1.658 to \$1.604 billion.

Figure 5 and Table 6 provide a snap-shot of accounts payable aging as of August 31, 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.

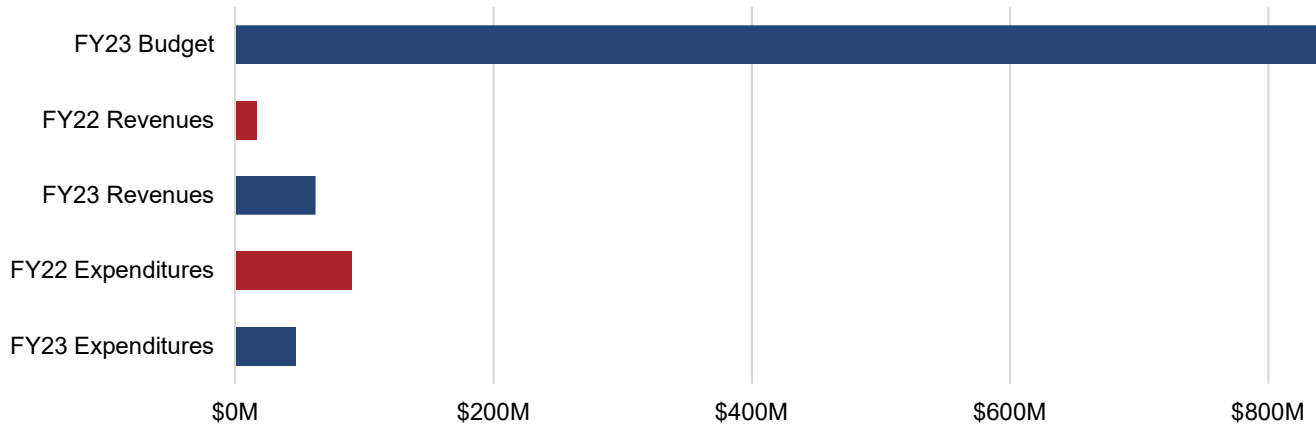
Sincerely,



**Sheila White, Director of Finance**

# GENERAL FUND REVENUES AND EXPENDITURES

**FIGURE 1 - GENERAL FUND REVENUES VS. EXPENDITURES FY22-23 YTD**



**TABLE 1 - GENERAL FUND REVENUES**

Source	YTD FY22 Actual	YTD FY23 Actual	YTD FY23 to FY22 Variance	FY23 Budget Operating	FY23 % of Budget
Local Sources	\$ 10,606,680	\$ 46,227,044	\$ 35,620,364	\$ 705,548,958	6.6%
From Commonwealth	\$ 4,637,571	\$ 13,171,340	\$ 8,533,769	\$ 95,233,508	13.8%
From Federal Government	\$ 1,114,350	\$ 2,849,670	\$ 1,735,320	\$ 25,230,963	11.3%
Utilities	\$ -	\$ -	\$ -	\$ 4,000	0.0%
<b>Subtotal General Fund Revenues</b>	<b>16,358,601</b>	<b>62,248,054</b>	<b>45,889,453</b>	<b>826,017,429</b>	<b>5.6%</b>
Encumbrance Reserve	\$ -	\$ -	\$ -	\$ -	N/A
Transfers In	\$ -	\$ -	\$ -	\$ 12,698,399	0.0%
<b>Grand Total General Fund Revenues</b>	<b>\$ 16,358,601</b>	<b>\$ 62,248,054</b>	<b>\$ 45,889,453</b>	<b>\$ 838,715,828</b>	<b>7.4%</b>

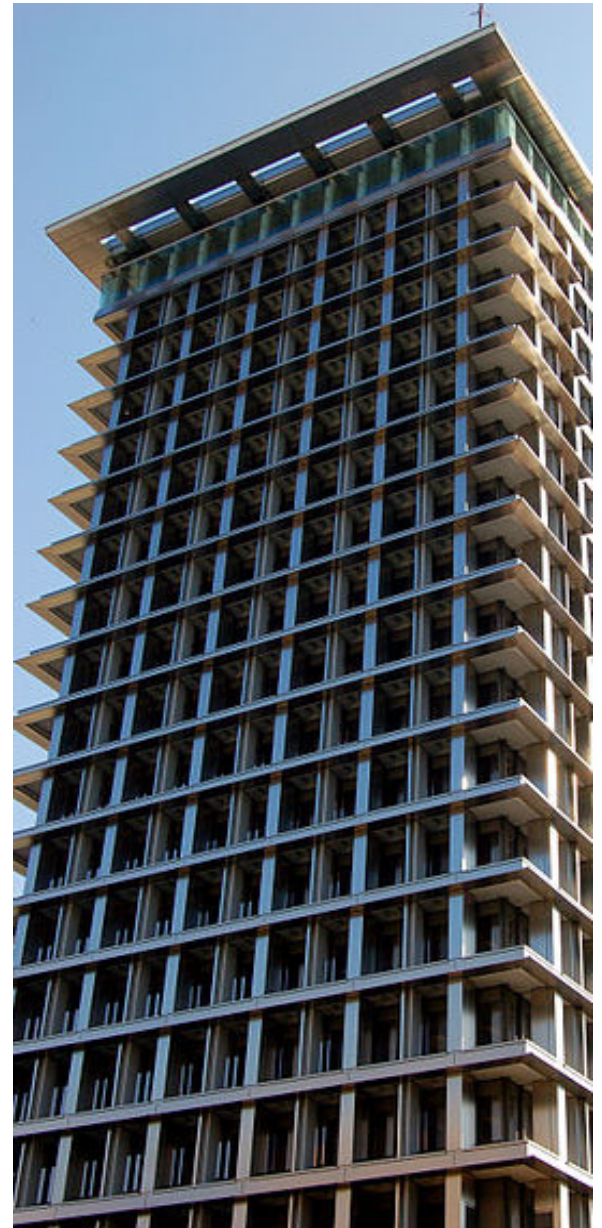
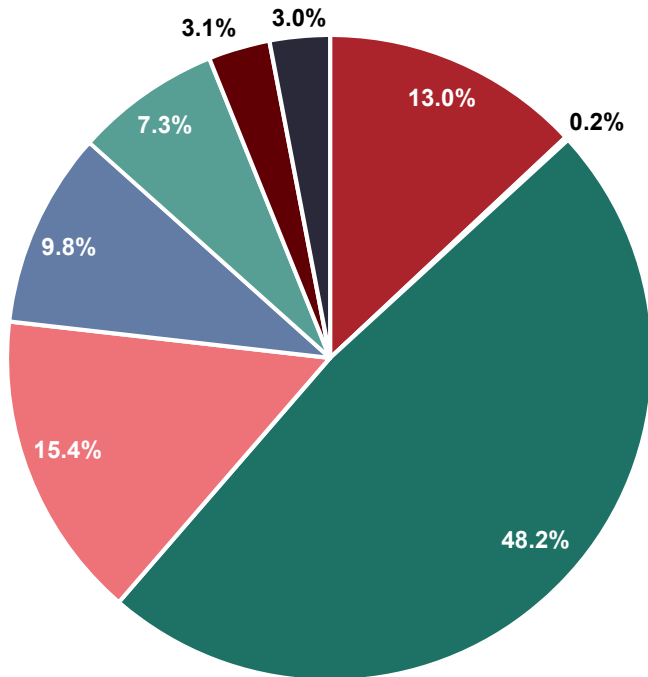
**TABLE 2 - GENERAL FUND EXPENDITURES**

Source	YTD FY22 Actual	YTD FY23 Actual	YTD FY23 to FY22 Variance	FY23 Budget Operating	FY23 % of Budget
General Government	\$ 4,019,994	\$ 4,258,628	\$ 238,634	\$ 49,066,988	8.7%
Judicial	1,512,482	1,433,603	(78,879)	13,413,252	10.7%
Public Safety	20,746,040	25,209,690	4,463,651	222,754,399	11.3%
Public Works	3,427,960	3,052,073	(375,887)	47,162,007	6.5%
Health & Welfare	7,019,488	7,261,752	242,264	80,085,576	9.1%
Education	-	-	-	200,307,625	0.0%
Recreational & Cultural	3,219,983	3,409,935	189,951	29,097,275	11.7%
Community Development	1,473,162	1,810,112	336,950	28,918,926	6.3%
Non-Departmental/Other Public Services	48,858,595	63,960	(48,794,635)	183,741,902	0.0%
<b>Grand Total General Fund Expenditures</b>	<b>\$ 90,277,705</b>	<b>\$ 46,499,752</b>	<b>\$ (43,777,952)</b>	<b>\$ 854,547,951</b>	<b>5.4%</b>

# PROCUREMENT ENCUMBRANCES

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

General Fund Encumbrance Source	Encumbrance Commitment
General Government	\$ 3,813,859
Judicial	51,942
Public Safety	14,111,743
Public Works	4,525,699
Health & Welfare	2,875,399
Recreation & Cultural	2,137,113
Community Development	902,660
Non-Departmental/Other Public Services	882,632
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 29,301,046</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.

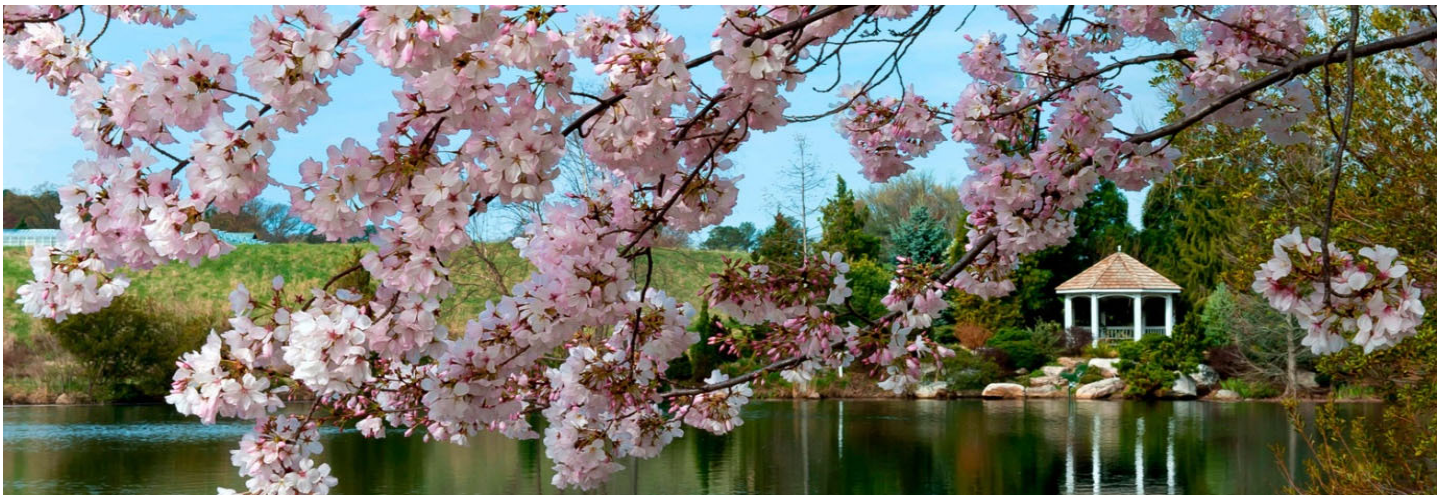
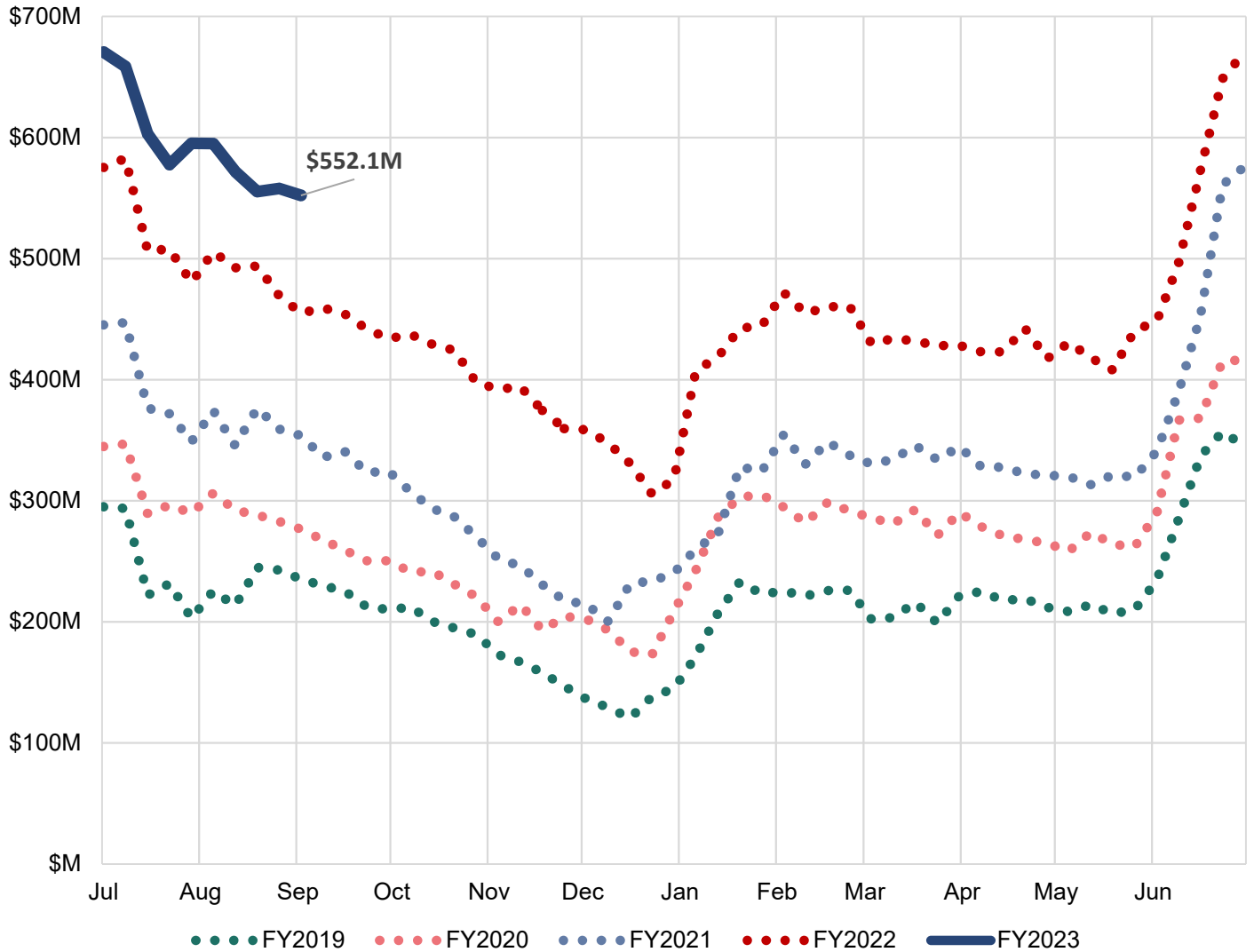
## PROCUREMENT CONTRACTS

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

Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Change Order/ Contract Mod.	Renewed/ Extended	Resolicited	New	Comments
21000003838	Pharmaceutical Services	\$ 2,600,000	Westwood Pharmacy	Sheriffs Office	Tillie Jackson	N/A	Renewal	N/A	N/A	Renewal #1 - 9/30/2024
19000001163	Financial Consultant Services	\$ 1,975,705	Raftelis Financial	DPU	Warren Estes	N/A	Renewal	N/A	N/A	Renewal #3 - 7/31/2023
23000001577	2022 Comparative Report Transmittal Form APA	\$ 11,950	Brown Edwards & Consultants	Finance	Shelia White	N/A	N/A	N/A	New Solicitation	8/22/2022 - 12/13/2022
23000002116	Comparative Cost Report FY2022	\$ 13,500	USI Consulting Group	Finance	Shelia White	N/A	N/A	N/A	New Solicitation	8/23/2022 - 12/31/2022
2100003662	Bond Counsel Services	\$ 125,000	ORRICK, HERRINGTON & SUTCLIFFE	City Attorney	Tabrica Rentz	N/A	Renewal	N/A	N/A	
2100000663	Bond Counsel Services	\$ 125,000	HARRELL & CHAMBLISS LLP	City Attorney	Tabrica Rentz	N/A	Renewal	N/A	N/A	

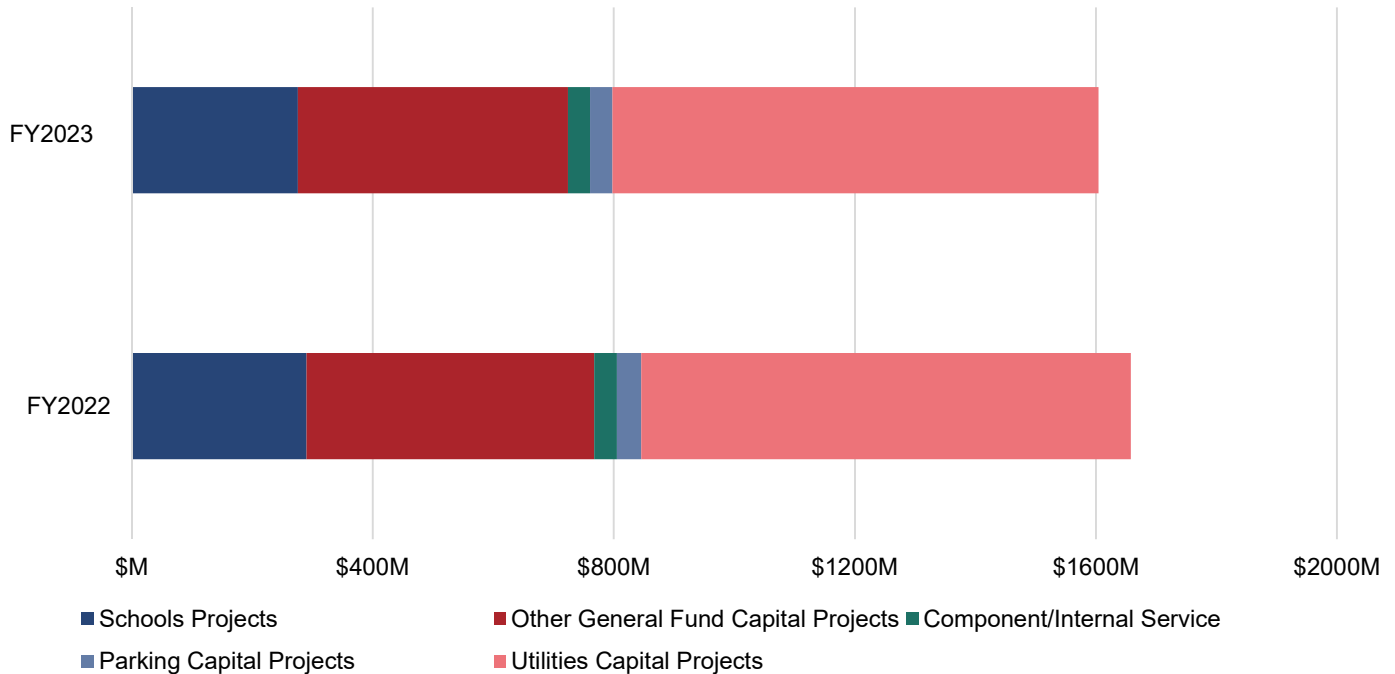
# DEBT AND INVESTMENT MANAGEMENT

**FIGURE 3 - OPERATING CASH & INVESTMENT BALANCES AS OF AUGUST 31, 2022**



# DEBT AND INVESTMENT

FIGURE 4, TABLE 5 - OUTSTANDING LONG TERM DEBT

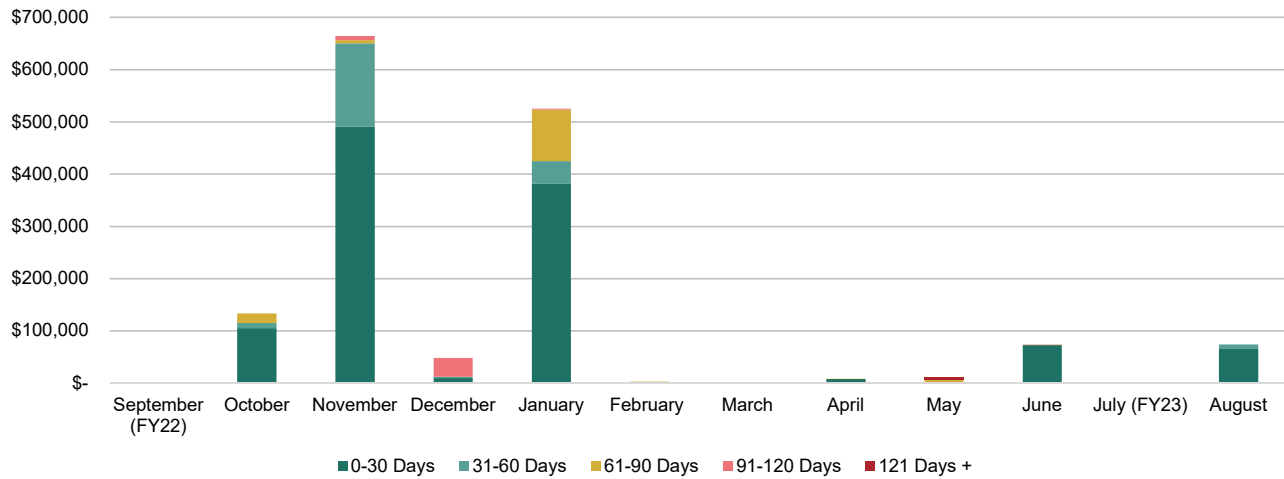


	FY2022	FY2023 Payments of Principal			
	Debt Outstanding June 30, 2022	FY2023 Payments of Principal	FY2023 New Debt Issued	FY2023 Refunded Debt	Debt Outstanding August 31, 2022
<b>Paid from General Fund</b>					
Schools Capital Projects - GO Bonds	\$ 289,841,013	\$ 14,210,816	\$ -	\$ -	\$ 275,630,197
New Schools-Line of Credit BAN	-	-	-	-	-
General Government Projects-CIP	231,018,436	19,789,224	-	-	211,229,212
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	-	-	93,343,829
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
<i>Subtotal General Fund</i>	<i>767,598,464</i>	<i>43,560,282</i>	<i>-</i>	<i>-</i>	<i>724,038,182</i>
<b>Paid From Internal Service Fund/Component Units</b>					
Fleet Internal Service Fund	9,175,000	-	-	-	9,175,000
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
<i>Subtotal ISF Funds/Component Units</i>	<i>37,416,000</i>	<i>700,000</i>	<i>-</i>	<i>-</i>	<i>36,716,000</i>
<b>Paid From Enterprise Funds</b>					
Parking - General Obligation Bonds	40,240,000	3,470,000	-	-	36,770,000
<i>Subtotal Parking Enterprise Fund</i>	<i>40,240,000</i>	<i>3,470,000</i>	<i>-</i>	<i>-</i>	<i>36,770,000</i>
Utilities-General Oblig Bonds & Notes	18,332,083	3,951,535	-	-	14,380,548
Utilities - Revenue Bonds	794,084,475	2,005,233	-	-	792,079,242
<i>Subtotal Utilities' Enterprise Funds</i>	<i>812,416,557</i>	<i>5,956,768</i>	<i>-</i>	<i>-</i>	<i>806,459,790</i>
<b>Total Debt of the City</b>	<b>\$ 1,657,671,021</b>	<b>\$ 53,687,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,603,983,972</b>

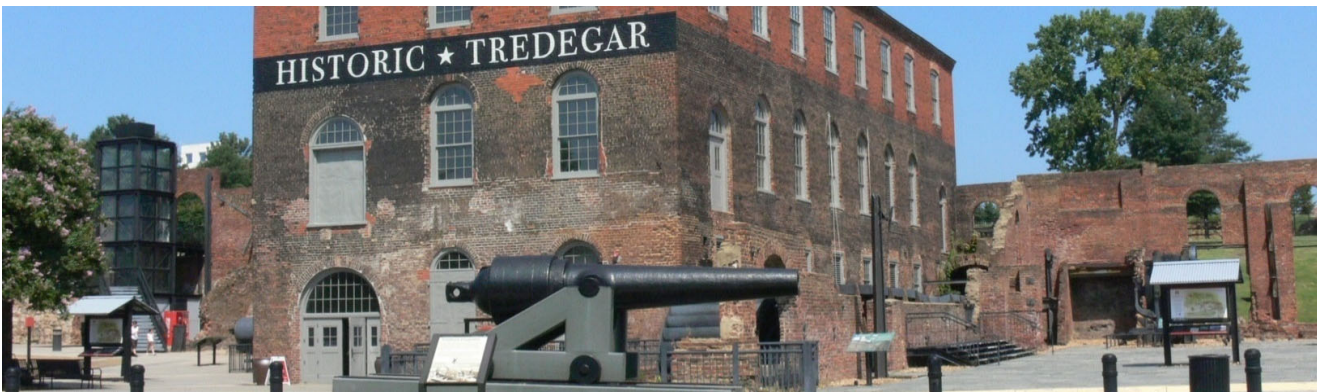


# ACCOUNTS PAYABLE

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

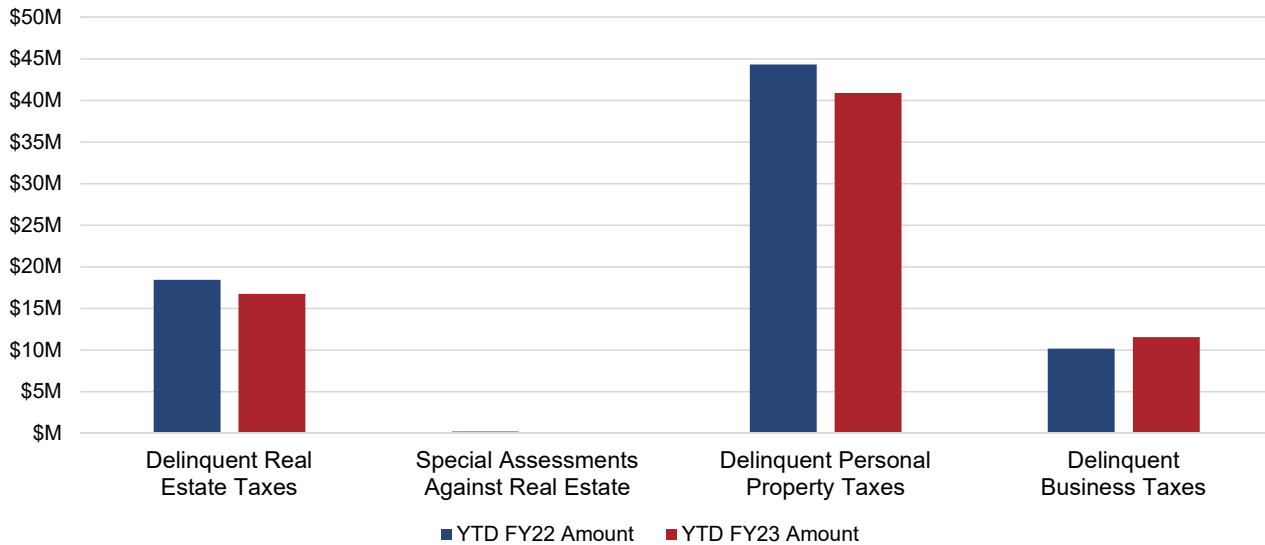


Month	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121 Days +	Total
September (FY22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
October	\$ 105,087	\$ 9,631	\$ 18,611	\$ -	\$ -	\$ 133,329
November	\$ 491,035	\$ 158,749	\$ 6,490	\$ 7,466	\$ -	\$ 663,740
December	\$ 9,618	\$ 2,036	\$ -	\$ 36,648	\$ -	\$ 48,302
January	\$ 381,318	\$ 43,041	\$ 98,889	\$ 1,586	\$ -	\$ 524,834
February	\$ 613	\$ 602	\$ 1,395	\$ -	\$ -	\$ 2,610
March	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	\$ 7,544	\$ -	\$ 42	\$ -	\$ -	\$ 7,587
May	\$ -	\$ -	\$ 7,023	\$ -	\$ 4,000	\$ 11,023
June	\$ 72,784	\$ -	\$ 111	\$ 51	\$ -	\$ 72,946
July (FY23)	\$ 260	\$ 587	\$ -	\$ -	\$ -	\$ 847
August	\$ 66,509	\$ 7,478	\$ -	\$ -	\$ -	\$ 73,987



# DELINQUENT TAXES

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



	YTD FY22 Amount	YTD FY23 Amount
Delinquent Real Estate Taxes	\$ 18,459,073	\$ 16,764,465
Special Assessments Against Real Estate (1)	207,303	135,716
Delinquent Personal Property Taxes (2)	44,336,721	40,912,145
Delinquent Business License Taxes (3)	10,164,233	11,556,055
<b>Total</b>	<b>\$ 73,167,330</b>	<b>\$ 69,368,381</b>

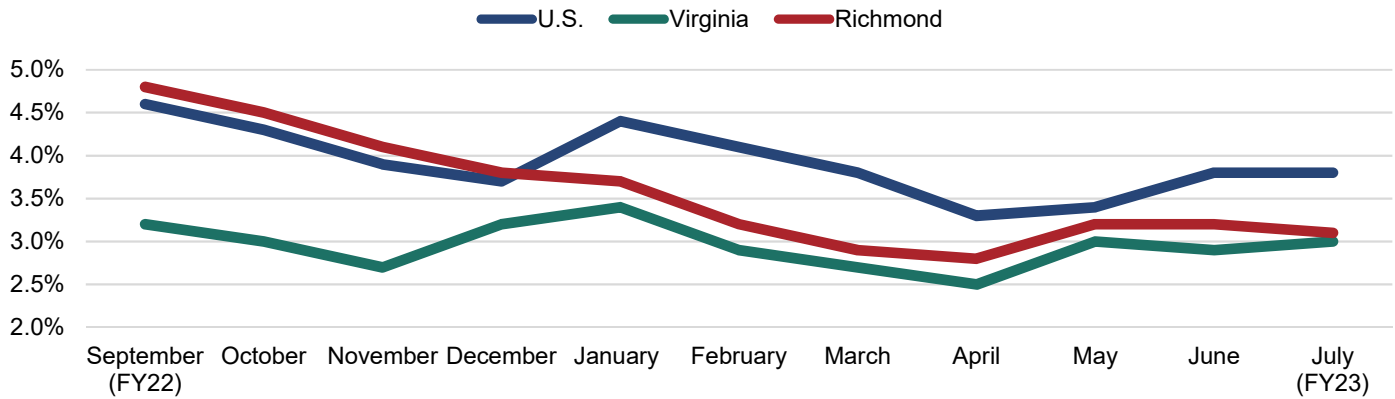
**Notes:**

- (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



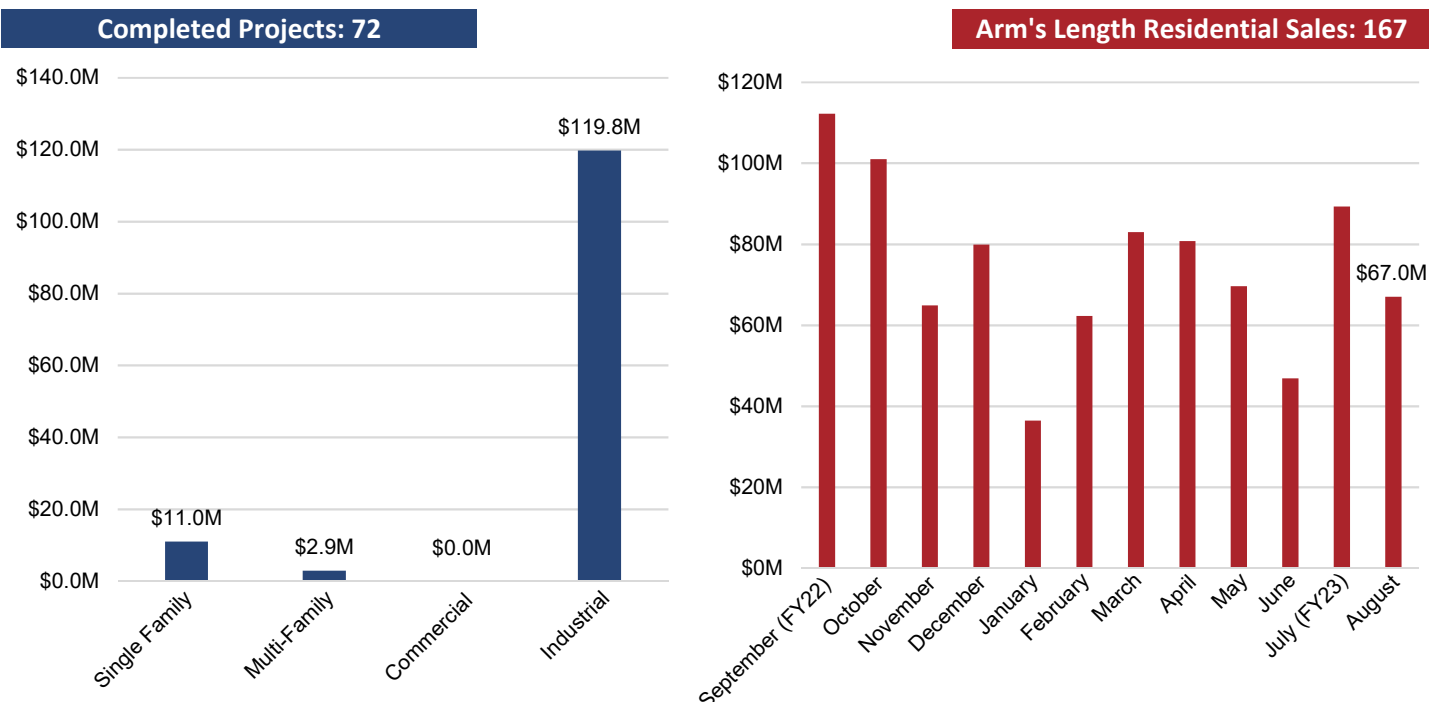
- The local unemployment rate decreased to 3.1% in July.
- The Federal Reserve cites a target of 4.5% median unemployment as part of their dual mandate for price stability and maximum sustainable employment. The current rate is below the target.

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
54	\$11,266.67	\$208.64

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



**APPENDIX A**

**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES  
FOR THE MONTH ENDED AUGUST 31, 2022 (UNAUDITED)**

	YTD FY22 Actual	YTD FY23 Actual	YTD FY23 to FY22 Variance	FY23 Budget Operating	FY23 % of Budget
<b>Revenue from Local Sources</b>					
<b>General Property Taxes</b>					
Machinery & Tools Taxes	10,840	442,186	431,346	15,046,684	2.9%
Penalties and Interest- Interest	69,574	616,075	546,501	3,709,010	16.6%
Penalties and Interest- Penalty	137,224	796,348	659,124	2,449,995	32.5%
Personal Property Taxes- Current	48,060	9,699,960	9,651,900	43,921,839	22.1%
Personal Property Taxes- Delinquent	166,523	1,223,860	1,057,336	7,337,040	16.7%
PSC - Personal Property Current	-	653,580	653,580	9,045,184	7.2%
PSC - Personal Property Delinquent	2,761	12	(2,749)	577,750	0.0%
PSC - Real Property Current	-	38,578	38,578	2,159,511	1.8%
Real Property Taxes- Current	272,189	12,100,843	11,828,654	376,849,967	3.2%
Real Property Taxes- Delinquent	320,794	759,856	439,063	11,276,323	6.7%
<b>Total General Property Taxes</b>	\$ 1,027,964	\$ 26,331,298	\$ 25,303,334	\$ 472,373,303	5.6%
<b>Other Local Taxes</b>					
Admission Taxes	5,799	695,611	689,812	939,257	74.1%
Bank Stock Taxes	193,262	(6,650,294)	(6,843,556)	9,006,718	-73.8%
Business Licenses Taxes	(10,595)	1,045,132	1,055,726	36,458,418	2.9%
Cigarette Tax	509,980	471,976	(38,004)	3,212,009	14.7%
Consumer Utility Taxes	583,352	2,699,964	2,116,612	17,940,725	15.0%
Local Sales & Use Tax	6,816,645	7,911,009	1,094,364	40,299,142	19.6%
Motor Vehicle Licenses	28,334	1,247,814	1,219,480	7,189,770	17.4%
Other Local Taxes	1,499	53,758	52,259	1,105,628	4.9%
Prepared Food Taxes	752,336	7,088,873	6,336,537	32,757,625	21.6%
Prepared Food Taxes - School Facilities	191,624	1,805,572	1,613,948	8,343,535	21.6%
Short-Term Rental Tax	-	47,877	47,877	100,032	47.9%
Transient Lodging Taxes	35,581	2,250,105	2,214,524	6,809,609	33.0%
<b>Total Other Local Taxes</b>	\$ 9,107,816	\$ 18,667,396	\$ 9,559,580	\$ 164,162,468	11.4%
<b>Permits, Privilege Fees, and Regulatory Licenses</b>					
Permits and Other Licenses	533,297	622,396	89,099	13,294,618	4.7%
<b>Total Permits, Privilege Fees, and Regulatory Licenses</b>	\$ 533,297	\$ 622,396	\$ 89,099	\$ 13,294,618	4.7%
<b>Fines &amp; Forfeitures</b>					
Fines & Forfeitures	-	-	-	8,000	0.0%
<b>Total Fines &amp; Forfeitures</b>	\$ -	\$ -	\$ -	\$ 8,000	0.0%
<b>Revenue from Use of Money and Property</b>					
Revenue from Use of Money	-	-	-	-	N/A
Revenue from Use of Property	66,000	520,053	454,053	1,877,270	27.7%
<b>Total Revenue from Use of Money and Property</b>	\$ 66,000	\$ 520,053	\$ 454,053	\$ 1,877,270	27.7%
<b>Charges for Services</b>					
Finance	-	-	-	801,192	0.0%
Fire and Rescue Services	8,465	2,300	(6,165)	240,000	1.0%
Information Technology	-	-	-	4,000	0.0%
Law Enforcement and Traffic Control	1,656	556	(1,100)	186,000	0.3%
Library	-	-	-	4,000	0.0%
Maintenance of Transportation	-	-	-	-	N/A
Other Protection	26,463	25,910	(553)	125,000	20.7%
Parks and Recreation	18,606	4,820	(13,786)	208,900	2.3%
Planning and Community Development	-	-	-	4,000	0.0%
Sanitation and Waste Removal	1,350	750	(600)	18,647,033	0.0%
Court Costs	(4,501)	-	4,501	7,686,261	0.0%
Other	-	-	-	9,515	0.0%
<b>Total Charges for Services</b>	\$ 52,038	\$ 34,336	\$ (17,703)	\$ 27,915,901	0.1%
<b>Miscellaneous Revenue</b>					
Miscellaneous	(158,476)	52,151	210,627	1,262,721	4.1%
PILOT from Enterprise Activities	-	-	-	20,494,355	0.0%
<b>Total Miscellaneous Revenue</b>	\$ (158,476)	\$ 52,151	\$ 210,627	\$ 21,757,076	0.2%
<b>Recovered Costs</b>					
Recovered Costs	(21,960)	(586)	21,374	4,160,322	0.0%
<b>Total Recovered Costs</b>	\$ (21,960)	\$ (586)	\$ 21,374	\$ 4,160,322	0.0%
<b>Revenue from Local Sources Total</b>	\$ 10,606,680	\$ 46,227,044	\$ 35,620,364	\$ 705,548,958	6.6%

**APPENDIX A (CONTINUED)**

**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES  
FOR THE MONTH ENDED AUGUST 31, 2022 (UNAUDITED)**

	YTD FY22	YTD FY23	YTD FY23 to	FY23 Budget	FY23 % of
	Actual	Actual	FY22 Variance	Operating	Budget
<b>Revenue from the Commonwealth</b>					
<b>Non-Categorical Aid</b>					
Auto Rental Tax	243,647	214,391	(29,255)	893,846	24.0%
Communications Sales and Use Tax	1,122,552	2,344,681	1,222,128	14,440,680	16.2%
Miscellaneous Non-Categorical Aid	-	-	-	240,000	0.0%
Mobile Home Titling Taxes	-	-	-	9,807	0.0%
Personal Property Tax Reimbursement	1,078,979	-	(1,078,979)	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>	<b>\$ 2,580,251</b>	<b>\$ 2,694,879</b>	<b>\$ 114,628</b>	<b>\$ 33,432,721</b>	<b>8.1%</b>
<b>Shared Expenditures (Categorical)</b>					
City Treasurer	12,168	25,872	13,703	155,346	16.7%
Commonwealth Attorney	279,084	583,610	304,526	3,787,058	15.4%
Finance	69,756	126,167	56,412	955,833	13.2%
General Registrar	-	-	-	103,458	0.0%
Sheriff	118,027	1,322,249	1,204,222	18,384,478	7.2%
Welfare and Social Services	-	-	-	-	N/A
<b>Total Shared Expenditures (Categorical)</b>	<b>\$ 479,035</b>	<b>\$ 2,057,898</b>	<b>\$ 1,578,863</b>	<b>\$ 23,386,173</b>	<b>8.8%</b>
<b>Categorical Aid</b>					
Education	-	-	-	-	N/A
Library	52,246	59,378	7,132	210,000	28.3%
Public Safety	663,395	4,681,620	4,018,226	19,857,858	23.6%
Public Works	-	-	-	-	N/A
Welfare and Social Services	862,643	1,968,494	1,105,851	14,648,073	13.4%
<b>Total Categorical Aid</b>	<b>\$ 1,578,284</b>	<b>\$ 6,709,492</b>	<b>\$ 5,131,208</b>	<b>\$ 34,715,931</b>	<b>19.3%</b>
<b>PILOT (Payments in Lieu of Taxes)</b>					
Service Charges	-	1,709,070	1,709,070	3,698,683	46.2%
<b>Total PILOT (Payments in Lieu of Taxes)</b>	<b>\$ -</b>	<b>\$ 1,709,070</b>	<b>\$ 1,709,070</b>	<b>\$ 3,698,683</b>	<b>46.2%</b>
<b>Revenue from the Commonwealth Total</b>	<b>\$ 4,637,571</b>	<b>\$ 13,171,340</b>	<b>\$ 8,533,769</b>	<b>\$ 95,233,508</b>	<b>13.8%</b>
<b>Revenue from the Federal Government</b>					
<b>Non-Categorical Aid</b>					
Other Federal Revenue	-	-	-	-	0.0%
<b>Total Non-Categorical Aid</b>	<b>\$ (3,238)</b>	<b>\$ -</b>	<b>\$ 3,238</b>	<b>\$ 6,843</b>	<b>0.0%</b>
<b>Categorical Aid</b>					
Social Services	1,117,587	2,849,670	1,732,083	25,224,120	11.3%
<b>Total Categorical Aid</b>	<b>\$ 1,117,587</b>	<b>\$ 2,849,670</b>	<b>\$ 1,732,083</b>	<b>\$ 25,224,120</b>	<b>11.3%</b>
<b>Revenue from the Federal Government Total</b>	<b>\$ 1,114,350</b>	<b>\$ 2,849,670</b>	<b>\$ 1,735,320</b>	<b>\$ 25,230,963</b>	<b>11.3%</b>
<b>Utilities</b>					
<b>Utilities</b>					
Utilities	-	-	-	4,000	0.0%
<b>Total Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>0.0%</b>
<b>Revenue from Utilities Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>0.0%</b>
<b>Transfers-In</b>					
<b>Transfers-In</b>					
Transfers-In	-	-	-	12,698,399	0.0%
<b>Total Transfers-In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,698,399</b>	<b>0.0%</b>
<b>Total Transfers-In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,698,399</b>	<b>0.0%</b>
<b>General Fund Revenue Grand Total:</b>	<b>\$ 16,358,601</b>	<b>\$ 62,248,054</b>	<b>\$ 45,889,453</b>	<b>\$ 838,715,828</b>	<b>7.4%</b>

**APPENDIX B**  
**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND EXPENDITURES**  
**FOR THE MONTH ENDED AUGUST 31, 2022 (UNAUDITED)**

	YTD FY22 Actual	YTD FY23 Actual	YTD FY23 to FY22 Variance	FY23 Budget Operating	FY23 % of Budget
<b>General Government</b>					
Budget and Strategic Planning	116,861	158,225	41,364	1,951,922	8.1%
Chief Administrative Office	114,491	140,225	25,734	931,751	15.0%
Citizen Service & Response	199,197	292,155	92,957	2,148,595	13.6%
City Assessor	469,290	452,889	(16,401)	4,475,246	10.1%
City Attorney	440,791	483,837	43,045	4,772,392	10.1%
City Auditor	167,606	149,849	(17,757)	2,212,152	6.8%
City Clerk	102,349	102,859	509	1,196,919	8.6%
City Council	164,837	154,715	(10,122)	1,565,340	9.9%
City Treasurer	23,346	32,074	8,727	330,265	9.7%
Council Chief of Staff	86,458	92,146	5,688	1,568,280	5.9%
Finance	946,893	974,119	27,226	12,841,153	7.6%
General Registrar	165,721	204,595	38,875	4,043,400	5.1%
Human Resources	515,453	452,904	(62,549)	5,233,237	8.7%
Inspector General	68,457	74,165	5,708	902,510	8.2%
Mayor's Office	131,704	120,467	(11,238)	1,297,271	9.3%
Minority Business Development	85,621	134,175	48,554	962,824	13.9%
Office of Strategic Communications & Civic Engagemen	-	32,735	32,735	885,181	3.7%
Press Secretary	35,447	-	(35,447)	-	N/A
Procurement Services	185,470	206,495	21,025	1,748,524	11.8%
<b>General Government Subtotal</b>	<b>\$ 4,019,994</b>	<b>\$ 4,258,628</b>	<b>\$ 238,634</b>	<b>\$ 49,066,988</b>	<b>8.7%</b>
<b>Judicial</b>					
13th District Court Services Unit	26,532	14,546	(11,986)	239,289	6.1%
Adult Drug Court	81,514	87,775	6,261	773,365	11.3%
Circuit Court	476,765	447,356	(29,409)	4,213,813	10.6%
Judiciary - Commonwealth Attorney	894,748	859,163	(35,585)	7,931,439	10.8%
Juvenile & Domestic Relations Court	32,923	24,763	(8,160)	255,346	9.7%
<b>Judicial Subtotal</b>	<b>\$ 1,512,482</b>	<b>\$ 1,433,603</b>	<b>\$ (78,879)</b>	<b>\$ 13,413,252</b>	<b>10.7%</b>
<b>Public Safety</b>					
Animal Care & Control	259,580	279,226	19,645	2,171,983	12.9%
Emergency Communications	903,062	946,587	43,524	6,355,577	14.9%
Fire & Emergency Management	5,762,202	7,864,794	2,102,592	61,473,988	12.8%
Richmond Police	10,085,906	11,706,891	1,620,985	109,246,739	10.7%
Richmond Sheriff	3,735,289	4,412,193	676,904	43,506,112	10.1%
<b>Public Safety Subtotal</b>	<b>\$ 20,746,040</b>	<b>\$ 25,209,690</b>	<b>\$ 4,463,651</b>	<b>\$ 222,754,399</b>	<b>11.3%</b>
<b>Public Works</b>					
Public Works	3,427,960	3,052,073	(375,887)	47,162,007	6.5%
<b>Public Works Subtotal</b>	<b>\$ 3,427,960</b>	<b>\$ 3,052,073</b>	<b>\$ (375,887)</b>	<b>\$ 47,162,007</b>	<b>6.5%</b>
<b>Health &amp; Welfare</b>					
Human Services	144,178	233,251	89,073	4,150,109	5.6%
Justice Services	935,763	1,047,850	112,087	10,614,497	9.9%
Office of Community Wealth Building	264,326	362,217	97,892	5,616,616	6.4%
Richmond City Health District	-	-	-	4,633,490	0.0%
Social Services	5,675,221	5,618,433	(56,788)	55,070,864	10.2%
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 7,019,488</b>	<b>\$ 7,261,752</b>	<b>\$ 242,264</b>	<b>\$ 80,085,576</b>	<b>9.1%</b>
<b>Education</b>					
Education	-	-	-	200,307,625	0.0%
<b>Education Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,307,625</b>	<b>0.0%</b>
<b>Recreation &amp; Cultural</b>					
Parks, Recreation & Community Facilities	2,511,788	2,670,121	158,334	22,233,291	12.0%
Richmond Public Libraries	708,196	739,813	31,617	6,863,984	10.8%
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 3,219,983</b>	<b>\$ 3,409,935</b>	<b>\$ 189,951</b>	<b>\$ 29,097,275</b>	<b>11.7%</b>
<b>Community Development</b>					
Economic Development	236,466	363,226	126,760	4,629,372	7.8%
Housing & Community Development	100,501	141,339	40,838	10,487,490	1.3%
Office of Sustainability	-	4,298	4,298	618,088	0.7%
Planning & Development Review	1,136,196	1,301,249	165,054	13,183,977	9.9%
<b>Community Development Subtotal</b>	<b>\$ 1,473,162</b>	<b>\$ 1,810,112</b>	<b>\$ 336,950</b>	<b>\$ 28,918,926</b>	<b>6.3%</b>
<b>Other Public Services</b>					
Non-Departmental	6,022,311	65,568	(5,956,743)	78,534,546	0.1%
General Fund Transfer to Debt Service	42,836,284	-	(42,836,284)	105,207,356	0.0%
Capital Projects	-	-	-	-	N/A
Traffic Control Capital Projects	-	-	-	-	N/A
VDOT Urban Projects	-	-	-	-	N/A
Default	-	(1,608)	(1,608)	-	N/A
<b>Other Public Services Subtotal</b>	<b>\$ 48,858,595</b>	<b>\$ 63,960</b>	<b>\$ (48,794,635)</b>	<b>\$ 183,741,902</b>	<b>0.0%</b>
<b>General Fund Encumbrance Total</b>	<b>\$ 90,277,705</b>	<b>\$ 46,499,752</b>	<b>\$ (43,777,952)</b>	<b>\$ 854,547,951</b>	<b>5.4%</b>

**APPENDIX C**  
**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND ENCUMBRANCES**  
**FOR THE MONTH ENDED AUGUST 31, 2022 (UNAUDITED)**

YTD FY23  
Encumbrances

<b>General Government</b>	
Budget and Strategic Planning	68,634
Chief Administrative Office	(206,721)
Citizen Service & Response	12,220
City Assessor	608,148
City Attorney	(29,017)
City Auditor	(280,112)
City Clerk	-
City Council	(180,925)
City Treasurer	-
Council Chief of Staff	31,184
Finance	1,303,913
General Registrar	2,383,522
Human Resources	(174,154)
Inspector General	-
Mayor's Office	(3,455)
Minority Business Development	226,712
Office of Strategic Communications & Civic En	3,301
Press Secretary	(6,100)
Procurement Services	56,712
<b>General Government Subtotal</b>	<b>\$ 3,813,859</b>
<b>Judicial</b>	
13th District Court Services Unit	13,836
Adult Drug Court	2,775
Circuit Court	5,164
Judiciary - Commonwealth Attorney	18,993
Juvenile & Domestic Relations Court	11,174
<b>Judicial Subtotal</b>	<b>\$ 51,942</b>
<b>Public Safety</b>	
Animal Care & Control	166
Emergency Communications	501,691
Fire & Emergency Management	881,008
Richmond Police	1,493,510
Richmond Sheriff	11,235,367
<b>Public Safety Subtotal</b>	<b>\$ 14,111,743</b>
<b>Public Works</b>	
Public Works	4,525,699
<b>Public Works Subtotal</b>	<b>\$ 4,525,699</b>
<b>Health &amp; Welfare</b>	
Human Services	423
Justice Services	816,189
Office of Community Wealth Building	904,531
Richmond City Health District	-
Social Services	1,154,256
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 2,875,399</b>
<b>Education</b>	
Education	-
<b>Education Subtotal</b>	<b>\$ -</b>
<b>Recreation &amp; Cultural</b>	
Parks, Recreation & Community Facilities	2,029,446
Richmond Public Libraries	107,667
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 2,137,113</b>
<b>Community Development</b>	
Economic Development	224,372
Housing & Community Development	271,613
Office of Sustainability	12,090
Planning & Development Review	394,584
<b>Community Development Subtotal</b>	<b>\$ 902,660</b>
<b>Other Public Services</b>	
Non-Departmental	882,632
General Fund Transfer to Debt Service	-
Capital Projects	-
Traffic Control Capital Projects	-
VDOT Urban Projects	-
Default	-
<b>Other Public Services Subtotal</b>	<b>\$ 882,632</b>
<b>General Fund Encumbrance Total</b>	<b>\$ 29,301,046</b>