

MONTHLY FINANCIAL SYNOPSES

FOR THE PERIOD ENDED DECEMBER 31, 2022



PREPARED BY THE DEPARTMENT OF FINANCE

WITH ASSISTANCE FROM PARTNER AGENCIES

PRESENTED JANUARY 13, 2023

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MAIN REPORT

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IMAGE ATTRIBUTION:

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LETTER OF TRANSMITTAL

Friday, January 13, 2023

The Administration is pleased to present the December 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 December 31, 2022. This financial information includes comparative General Fund revenue and expenditures to date for the period ending December 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 prior fiscal year (PY). As a reminder, the City has a modified 45-day accrual period.

Figure 1 and Table 1 indicate that as of December 31, 2022, General Fund revenues totaled \$122.6 million, or 14.5%, of the budgeted annual revenue.

Figure 1 and Table 2 indicate that as of December 31, 2022, General Fund expenditures totaled \$373.0 million, which is 41.9% of the budgeted expenditures.

Table 3 and Figure 2 provide summary encumbrances by area totaling \$35.8 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 the prior fiscal year 2022 as well as the debt related activity in fiscal year 2023 through the period ending December 31, 2022. Outstanding General Fund supported debt, including debt for school capital projects, decreased to \$733.7 million. During the same period the City-wide debt decreased from \$1.658 to \$1.618 billion.

Figure 5 and Table 6 provide a snap-shot of accounts payable aging as of December 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 PY22-FY23 YTD

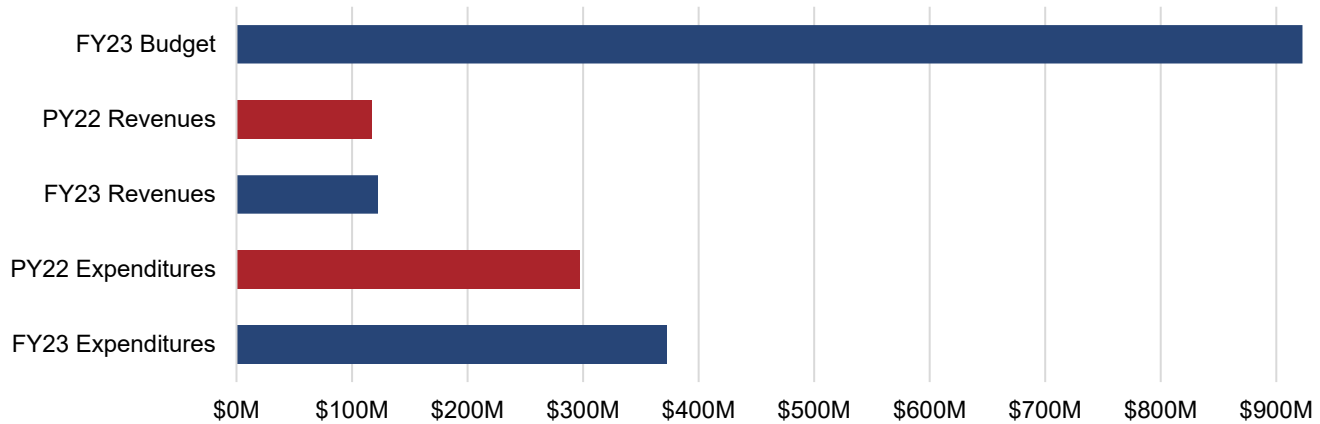


TABLE 1 - GENERAL FUND REVENUES

Source	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
Local Sources	\$ 78,119,719	\$ 81,749,245	\$ 3,629,526	\$ 726,577,062	11.3%
From Commonwealth	\$ 31,948,696	\$ 32,332,913	\$ 384,217	\$ 95,233,508	34.0%
From Federal Government	\$ 6,996,980	\$ 8,512,846	\$ 1,515,867	\$ 25,230,963	33.7%
Utilities	\$ -	\$ -	\$ -	\$ 4,000	0.0%
Subtotal General Fund Revenues	117,065,394	122,595,004	5,529,609	847,045,533	14.5%
Encumbrance Reserve (Including ARPA)	\$ -	\$ -	\$ -	\$ 44,772,624	0.0%
Transfers In	\$ -	\$ -	\$ -	\$ 30,750,399	0.0%
Grand Total General Fund Revenues	\$ 117,065,394	\$ 122,595,004	\$ 5,529,609	\$ 922,568,556	13.3%

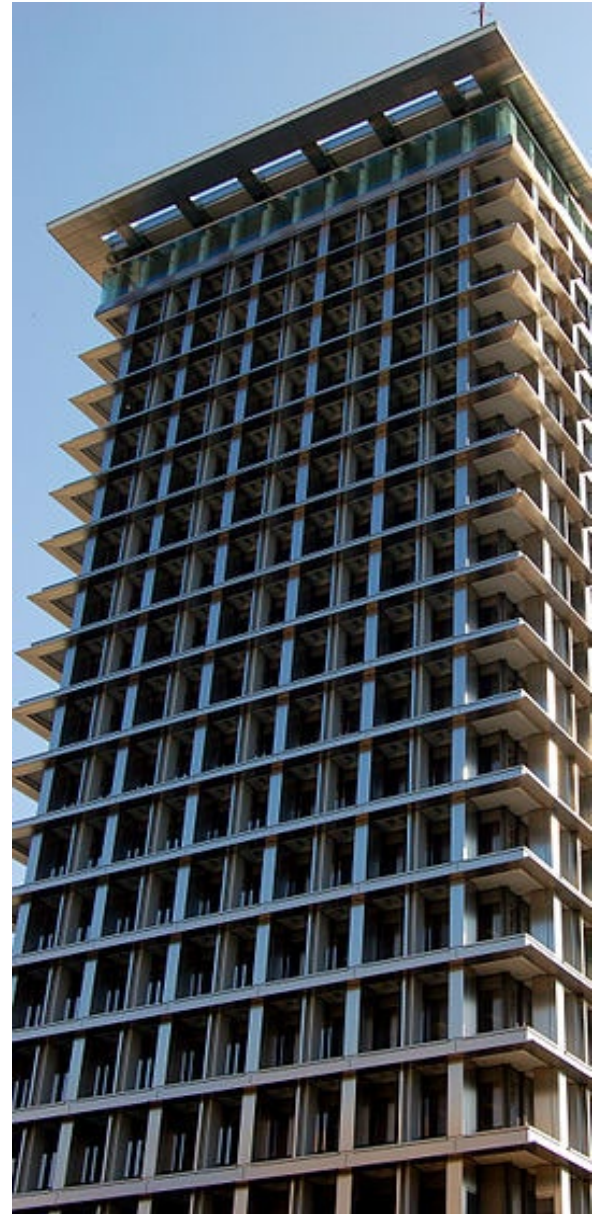
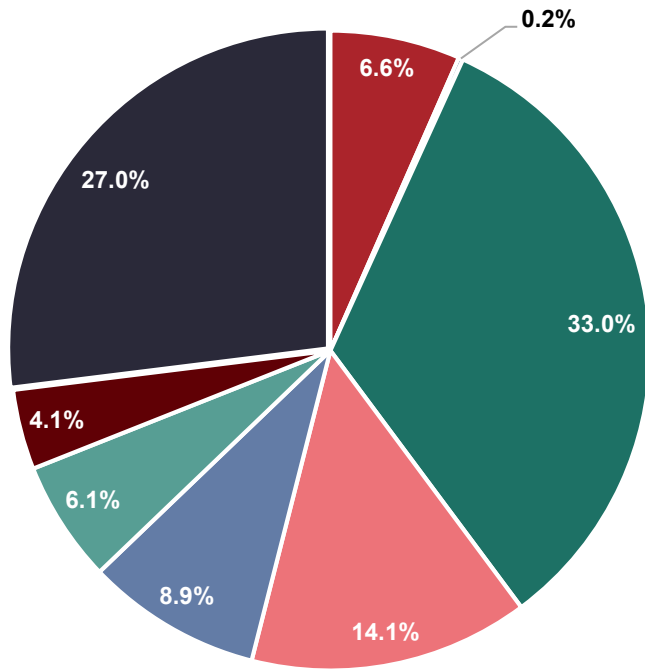
TABLE 2 - GENERAL FUND EXPENDITURES

Source	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
General Government	\$ 16,275,266	\$ 19,902,596	\$ 3,627,330	\$ 52,483,279	37.9%
Judicial	5,632,974	5,810,092	177,118	13,413,252	43.3%
Public Safety	88,195,240	98,993,823	10,798,583	231,412,698	42.8%
Public Works	15,603,631	17,746,764	2,143,133	50,257,761	35.3%
Health & Welfare	28,484,947	28,127,352	(357,595)	80,834,565	34.8%
Education	46,785,524	100,496,754	53,711,230	200,307,625	50.2%
Recreational & Cultural	12,088,712	14,079,046	1,990,335	29,101,725	48.4%
Community Development	5,919,130	7,688,617	1,769,487	41,945,160	18.3%
Non-Departmental/Other Public Services	78,079,207	80,068,054	1,988,847	190,927,171	41.9%
Grand Total General Fund Expenditures	\$ 297,064,632	\$ 372,913,099	\$ 75,848,467	\$ 890,683,236	41.9%

PROCUREMENT ENCUMBRANCES

TABLE 3, FIGURE 2 - FY23 GENERAL FUND ENCUMBRANCES

General Fund Encumbrance Source	Encumbrance Commitment
General Government	\$ 2,358,452
Judicial	80,618
Public Safety	11,831,322
Public Works	5,069,966
Health & Welfare	3,181,491
Recreation & Cultural	2,202,033
Community Development	1,452,232
Non-Departmental/Other Public Services	9,663,464
Grand Total General Fund Encumbrances	\$ 35,839,577



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.

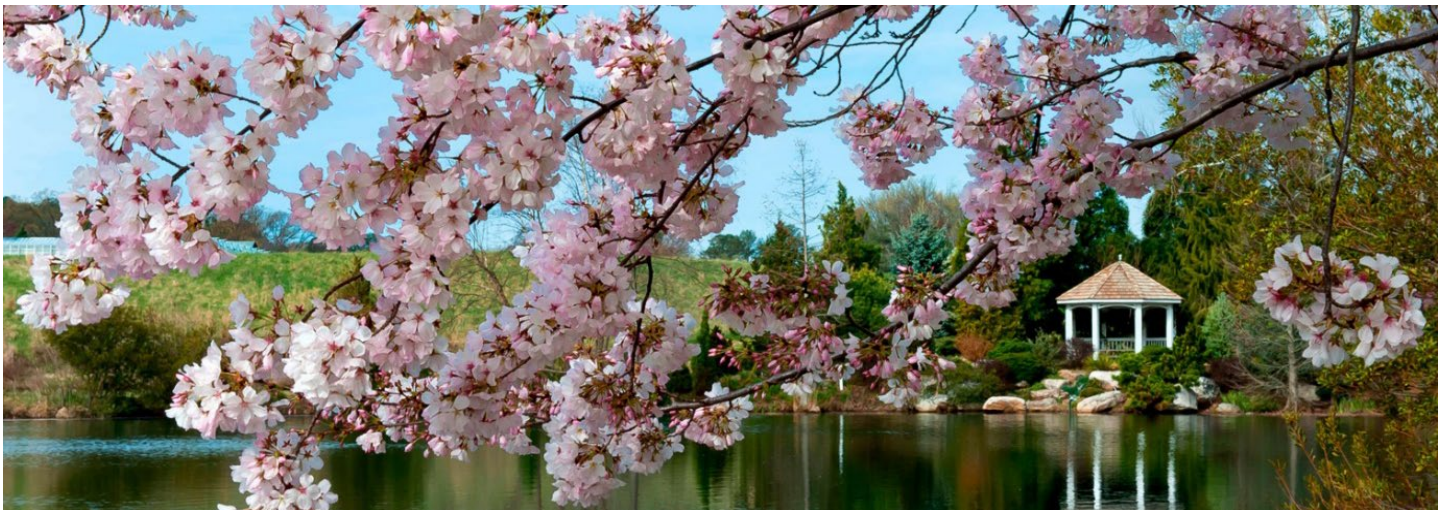
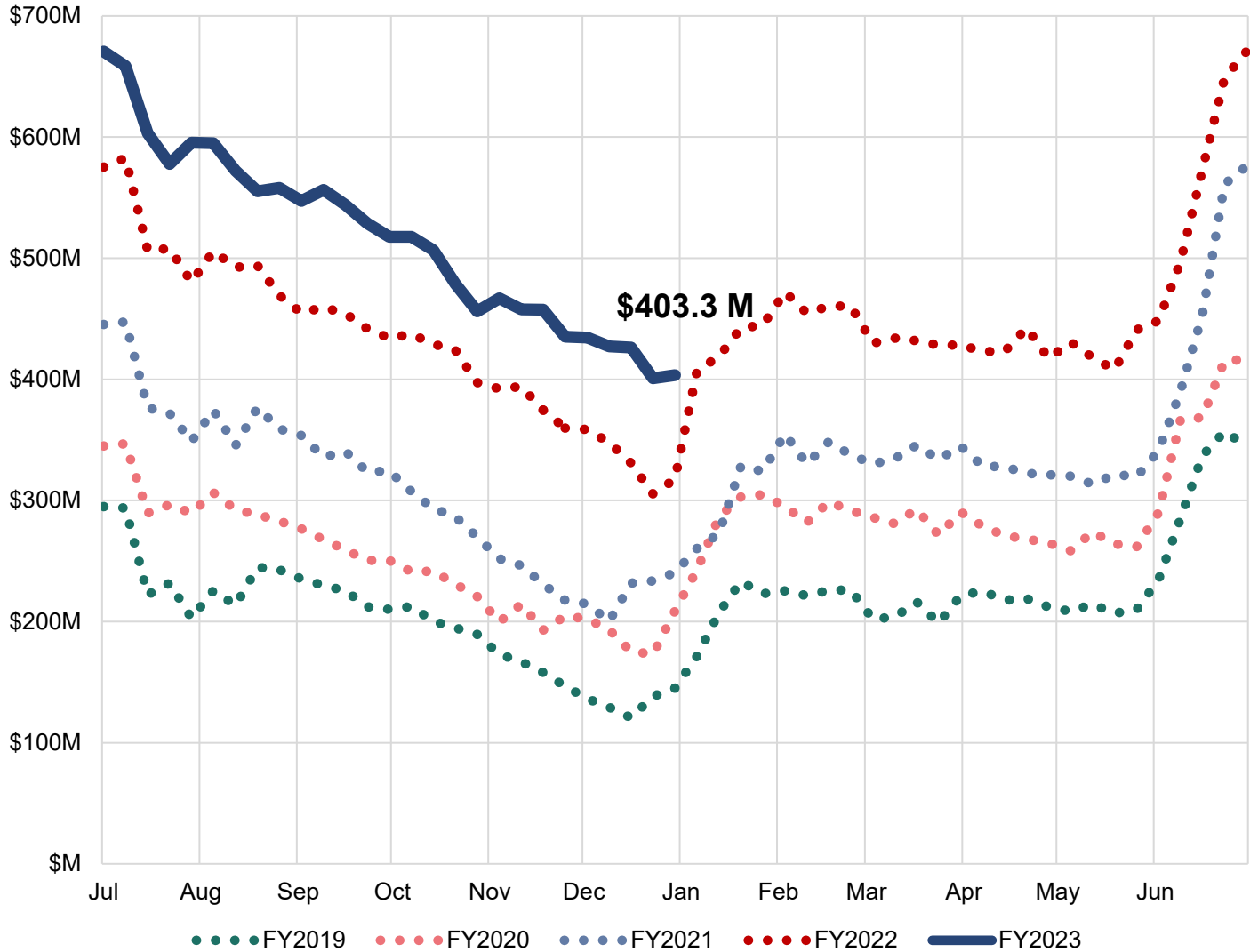
PROCUREMENT CONTRACTS

TABLE 4 - CONTRACTS UPDATED IN DECEMBER 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.							

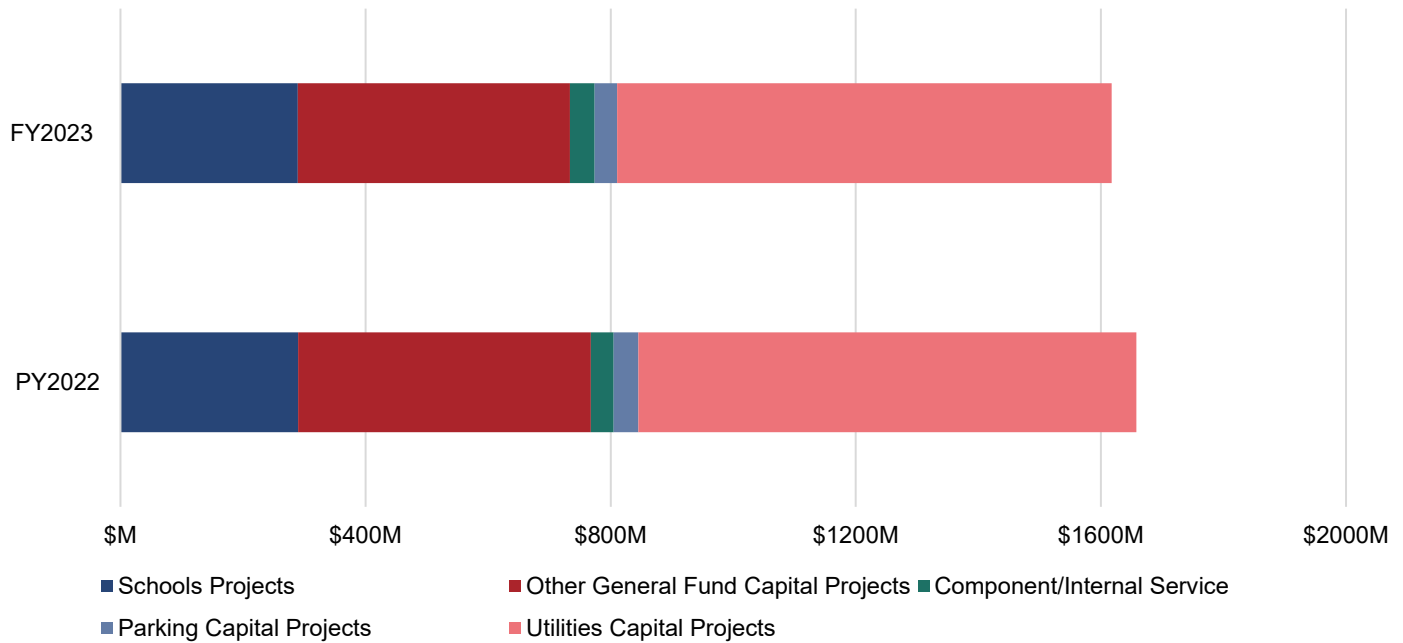
DEBT AND INVESTMENT MANAGEMENT

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



DEBT AND INVESTMENT

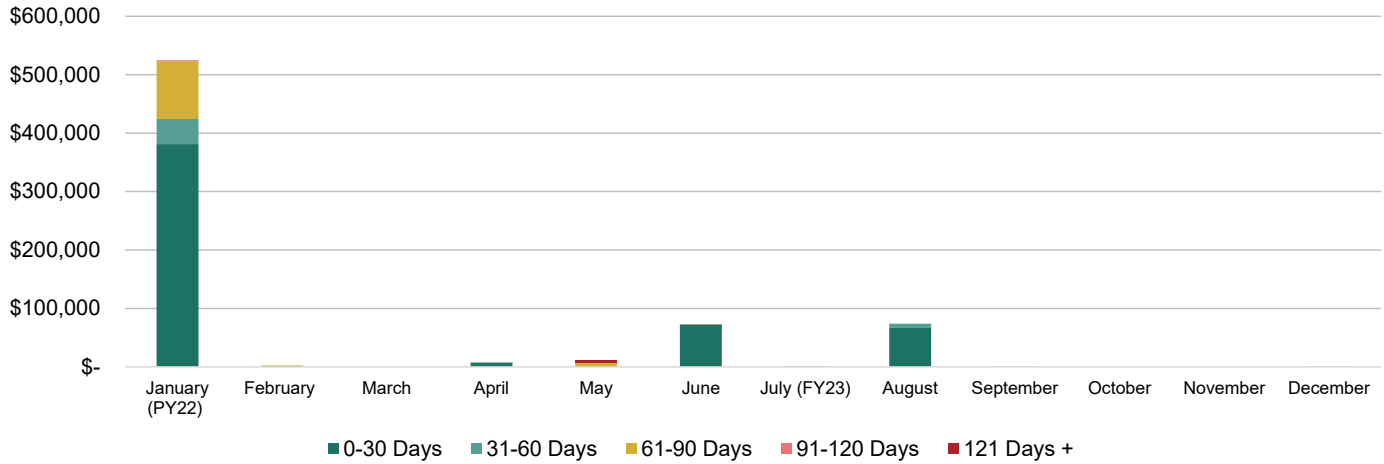
FIGURE 4, TABLE 5 - OUTSTANDING LONG TERM DEBT



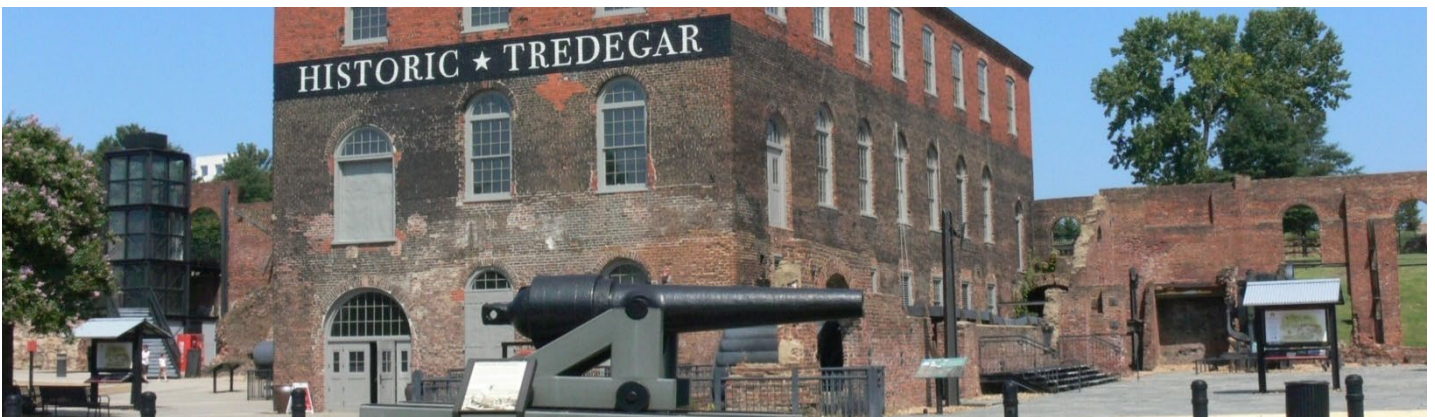
	PY2022	FY2023			Debt Outstanding December 31, 2022
	Debt Outstanding June 30, 2022	FY2023 Payments of Principal	FY2023 New Debt Issued	FY2023 Refunded Debt	
Paid from General Fund					
Schools Capital Projects - GO Bonds	\$ 289,841,013	\$ 14,210,816	\$ 13,891,335	\$ -	\$ 289,521,532
New Schools-Line 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	-	13,900,000	52,600,000	13,900,000
Subtotal General Fund	767,598,464	43,173,465	61,910,000	52,600,000	733,734,999
Paid From Internal Service Fund/Component Units					
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
Subtotal ISF Funds/Component Units	37,416,000	700,000	3,220,000	-	39,936,000
Paid From Enterprise Funds					
Parking - General Obligation Bonds	40,240,000	3,470,000	-	-	36,770,000
Subtotal Parking Enterprise Fund	40,240,000	3,470,000	-	-	36,770,000
Utilities-General Oblig Bonds & Notes	18,332,083	4,007,918	8,360,000	7,400,000	15,284,165
Utilities - Revenue Bonds	794,084,475	2,005,233	-	-	792,079,242
Subtotal Utilities' Enterprise Funds	812,416,557	6,013,151	8,360,000	7,400,000	807,363,407
Total Debt of the City	\$ 1,657,671,021	\$ 53,356,616	\$ 73,490,000	\$ 60,000,000	\$ 1,617,804,406

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
January (PY22)	\$ 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
September	117	-	-	-	-	117
October	-	-	-	-	-	-
November	-	-	-	-	-	-
December	80	-	-	-	-	80



DELINQUENT TAXES

FIGURE 6, TABLE 7 - OUTSTANDING DELINQUENT TAXES



	YTD PY22 Amount	YTD FY23 Amount
Delinquent Real Estate Taxes	\$ 13,536,069	\$ 12,288,303
Special Assessments Against Real Estate (1)	3,752	51,781
Delinquent Personal Property Taxes (2)	23,749,745	33,522,059
Delinquent Business License Taxes (3)	4,084,312	12,603,432
Total	\$ 41,373,878	\$ 58,465,575

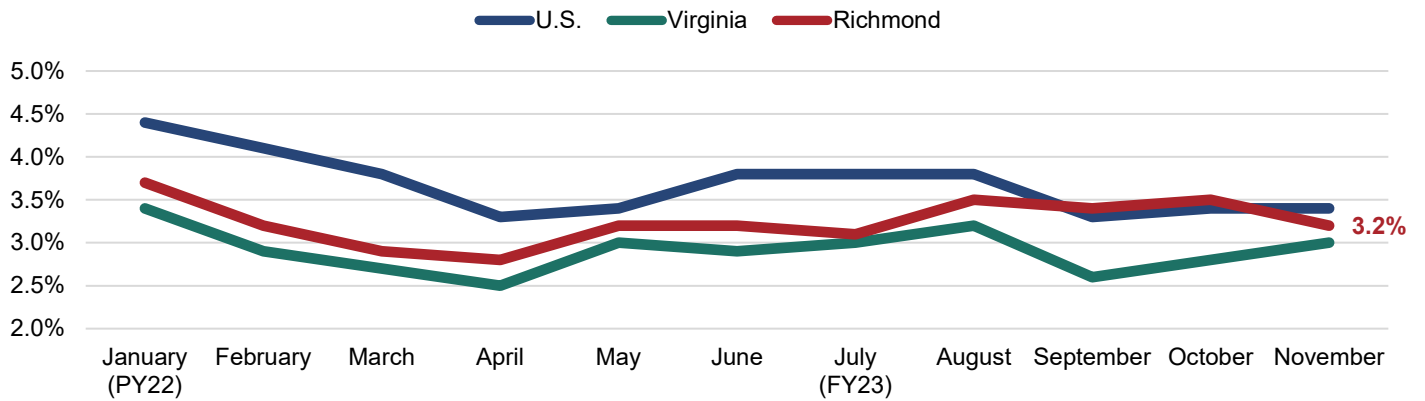
Notes:

- (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



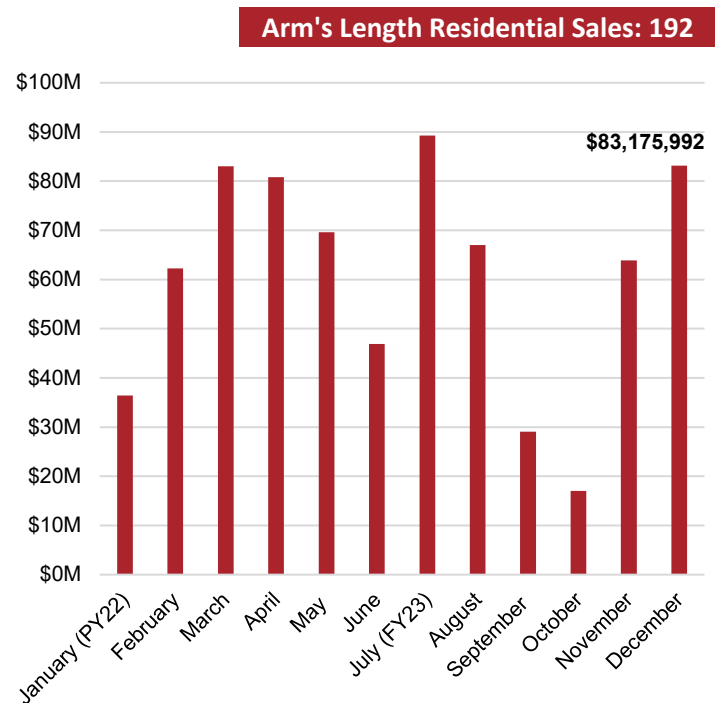
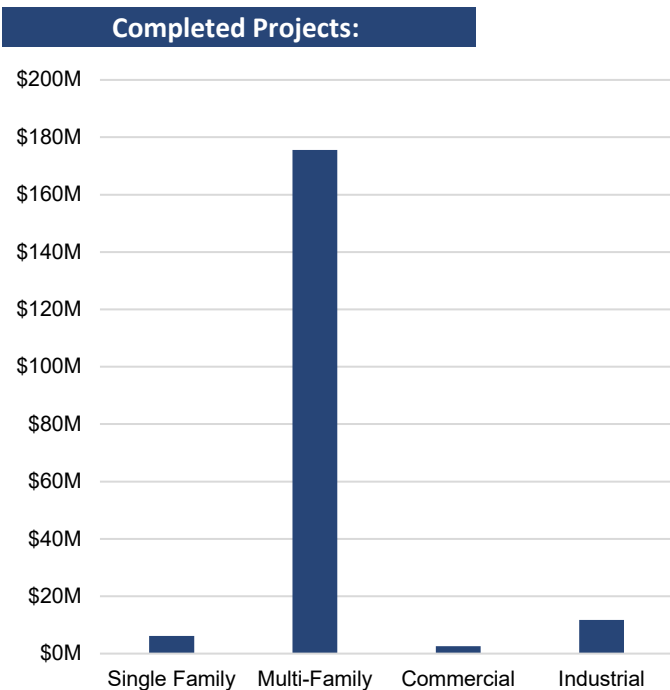
- The local unemployment rate decreased to 3.2% in November.
- The Federal Reserve cites a target of 4.5% median unemployment as part of their dual mandate for price stability and maximum sustainable employment. The current rate is below the target.

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
23	\$1,485.00	\$64.57

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 DECEMBER 31, 2022 (UNAUDITED)

	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
Revenue from Local Sources					
General Property Taxes					
Machinery & Tools Taxes	632,836	585,713	(47,123)	15,046,684	3.9%
Penalties and Interest- Interest	999,839	1,163,582	163,743	3,709,010	31.4%
Penalties and Interest- Penalty	927,564	1,015,522	87,958	2,449,995	41.4%
Personal Property Taxes- Current	1,756,899	4,300,821	2,543,922	43,921,839	9.8%
Personal Property Taxes- Delinquent	1,739,354	1,239,018	(500,336)	7,337,040	16.9%
PSC - Personal Property Current	-	988,257	988,257	9,045,184	10.9%
PSC - Personal Property Delinquent	461,016	23	(460,993)	577,750	0.0%
PSC - Real Property Current	(44,000)	317,251	361,251	2,159,511	14.7%
Real Property Taxes- Current	16,954,481	12,139,325	(4,815,157)	397,878,071	3.1%
Real Property Taxes- Delinquent	3,165,855	1,630,677	(1,535,178)	11,276,323	14.5%
Total General Property Taxes	\$ 26,593,845	\$ 23,380,188	\$ (3,213,657)	\$ 493,401,407	4.7%
Other Local Taxes					
Admission Taxes	422,846	1,467,326	1,044,480	939,257	156.2%
Bank Stock Taxes	430,925	101,073	(329,852)	9,006,718	1.1%
Business Licenses Taxes	1,912,667	(213,197)	(2,125,864)	36,458,418	-0.6%
Cigarette Tax	1,268,756	1,278,022	9,266	3,212,009	39.8%
Consumer Utility Taxes	3,827,849	5,813,816	1,985,967	17,940,725	32.4%
Local Sales & Use Tax	20,651,415	24,711,133	4,059,718	40,299,142	61.3%
Motor Vehicle Licenses	1,283,613	1,582,157	298,544	7,189,770	22.0%
Other Local Taxes	195,089	139,705	(55,384)	1,105,628	12.6%
Prepared Food Taxes	13,264,498	13,472,462	207,963	32,757,625	41.1%
Prepared Food Taxes - School Facilities	3,378,536	3,431,505	52,969	8,343,535	41.1%
Short-Term Rental Tax	24,621	72,163	47,542	100,032	72.1%
Transient Lodging Taxes	2,799,353	3,862,685	1,063,332	6,809,609	56.7%
Total Other Local Taxes	\$ 49,460,169	\$ 55,718,849	\$ 6,258,681	\$ 164,162,468	33.9%
Permits, Privilege Fees, and Regulatory Licenses					
Permits and Other Licenses	1,699,894	1,282,845	(417,049)	13,294,618	9.6%
Total Permits, Privilege Fees, and Regulatory Licenses	\$ 1,699,894	\$ 1,282,845	\$ (417,049)	\$ 13,294,618	9.6%
Fines & Forfeitures					
Fines & Forfeitures	-	-	-	8,000	0.0%
Total Fines & Forfeitures	\$ -	\$ -	\$ -	\$ 8,000	0.0%
Revenue from Use of Money and Property					
Revenue from Use of Money	-	-	-	-	N/A
Revenue from Use of Property	119,250	625,221	505,971	1,877,270	33.3%
Total Revenue from Use of Money and Property	\$ 119,250	\$ 625,221	\$ 505,971	\$ 1,877,270	33.3%
Charges for Services					
Finance	-	-	-	801,192	0.0%
Fire and Rescue Services	29,735	75,990	46,255	240,000	31.7%
Information Technology	-	-	-	4,000	0.0%
Law Enforcement and Traffic Control	29,025	13,247	(15,778)	186,000	7.1%
Library	-	-	-	4,000	0.0%
Maintenance of Transportation	-	-	-	-	N/A
Other Protection	64,696	61,943	(2,753)	125,000	49.6%
Parks and Recreation	41,006	(254,558)	(295,563)	208,900	-121.9%
Planning and Community Development	-	-	-	4,000	0.0%
Sanitation and Waste Removal	3,450	3,550	100	18,647,033	0.0%
Court Costs	(4,501)	(15,394)	(10,893)	7,686,261	-0.2%
Other	-	-	-	9,515	0.0%
Total Charges for Services	\$ 163,412	\$ (115,221)	\$ (278,632)	\$ 27,915,901	-0.4%
Miscellaneous Revenue					
Miscellaneous	(42,350)	879,142	921,492	1,262,721	69.6%
PILLOT from Enterprise Activities	-	-	-	20,494,355	0.0%
Total Miscellaneous Revenue	\$ (42,350)	\$ 879,142	\$ 921,492	\$ 21,757,076	4.0%
Recovered Costs					
Recovered Costs	125,500	(21,780)	(147,280)	4,160,322	-0.5%
Total Recovered Costs	\$ 125,500	\$ (21,780)	\$ (147,280)	\$ 4,160,322	-0.5%
Revenue from Local Sources Total	\$ 78,119,719	\$ 81,749,245	\$ 3,629,526	\$ 726,577,062	11.3%

APPENDIX A (CONTINUED)
CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES
FOR THE MONTH ENDED DECEMBER 31, 2022 (UNAUDITED)

	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
Revenue from the Commonwealth					
Non-Categorical Aid					
Auto Rental Tax	709,860	682,343	(27,517)	893,846	76.3%
Communications Sales and Use Tax	6,120,991	7,139,832	1,018,841	14,440,680	49.4%
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%
Total Non-Categorical Aid	\$ 9,663,372	\$ 8,024,069	\$ (1,639,303)	\$ 33,432,721	24.0%
Shared Expenditures (Categorical)					
City Treasurer	62,777	83,606	20,829	155,346	53.8%
Commonwealth Attorney	1,476,031	1,841,333	365,303	3,787,058	48.6%
Finance	373,194	403,780	30,586	955,833	42.2%
General Registrar	-	-	-	103,458	0.0%
Sheriff	5,469,539	4,877,276	(592,263)	18,384,478	26.5%
Welfare and Social Services	-	-	-	-	N/A
Total Shared Expenditures (Categorical)	\$ 7,381,541	\$ 7,205,995	\$ (175,545)	\$ 23,386,173	30.8%
Categorical Aid					
Education	-	-	-	-	N/A
Library	104,492	144,589	40,097	210,000	68.9%
Public Safety	9,235,330	9,688,356	453,026	19,857,858	48.8%
Public Works	-	-	-	-	N/A
Welfare and Social Services	5,180,309	5,735,940	555,631	14,648,073	39.2%
Total Categorical Aid	\$ 14,520,131	\$ 15,568,885	\$ 1,048,754	\$ 34,715,931	44.8%
PILOT (Payments in Lieu of Taxes)					
Service Charges	383,652	1,533,963	1,150,311	3,698,683	41.5%
Total PILOT (Payments in Lieu of Taxes)	\$ 383,652	\$ 1,533,963	\$ 1,150,311	\$ 3,698,683	41.5%
Revenue from the Commonwealth Total	\$ 31,948,696	\$ 32,332,913	\$ 384,217	\$ 95,233,508	34.0%
Revenue from the Federal Government					
Non-Categorical Aid					
Other Federal Revenue	-	-	-	-	0.0%
Total Non-Categorical Aid	\$ (193,659)	\$ -	\$ 193,659	\$ 6,843	0.0%
Categorical Aid					
Social Services	7,190,638	8,512,846	1,322,208	25,224,120	33.7%
Total Categorical Aid	\$ 7,190,638	\$ 8,512,846	\$ 1,322,208	\$ 25,224,120	33.7%
Revenue from the Federal Government Total	\$ 6,996,980	\$ 8,512,846	\$ 1,515,867	\$ 25,230,963	33.7%
Utilities					
Utilities					
Utilities	-	-	-	4,000	0.0%
Total Utilities	\$ -	\$ -	\$ -	\$ 4,000	0.0%
Revenue from Utilities Total	\$ -	\$ -	\$ -	\$ 4,000	0.0%
Transfers-In					
Transfers-In					
Transfers-In	-	-	-	30,750,399	0.0%
Total Transfers-In	\$ -	\$ -	\$ -	\$ 30,750,399	0.0%
Total Transfers-In	\$ -	\$ -	\$ -	\$ 30,750,399	0.0%
General Fund Revenue Grand Total:	\$ 117,065,394	\$ 122,595,004	\$ 5,529,609	\$ 922,568,556	13.3%

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

	YTD FY22 Actual	YTD FY23 Actual	YTD FY23 to FY22 Variance	FY23 Budget Operating	FY23 % of Budget
General Government					
Budget and Strategic Planning	437,924	632,345	194,420	2,233,986	28.3%
Chief Administrative Office	414,093	669,660	255,567	925,501	72.4%
Citizen Service & Response	1,111,296	1,021,116	(90,180)	2,148,595	47.5%
City Assessor	1,749,736	1,776,053	26,317	5,850,171	30.4%
City Attorney	1,750,345	1,992,451	242,106	4,793,630	41.6%
City Auditor	798,292	817,409	19,117	2,230,152	36.7%
City Clerk	385,825	379,429	(6,396)	1,196,919	31.7%
City Council	610,986	637,434	26,448	1,781,569	35.8%
City Treasurer	90,459	134,110	43,651	330,265	40.6%
Council Chief of Staff	346,306	304,436	(41,870)	1,815,073	16.8%
Finance	3,599,872	4,836,080	1,236,208	13,243,469	36.5%
General Registrar	1,097,517	2,129,921	1,032,404	4,321,330	49.3%
Human Resources	1,928,405	1,948,183	19,778	5,470,832	35.6%
Inspector General	265,762	298,371	32,610	902,510	33.1%
Mayor's Office	459,372	527,064	67,692	1,356,513	38.9%
Minority Business Development	407,157	606,174	199,018	1,084,041	55.9%
Office of Strategic Communications & Civic Engagemen	-	401,768	401,768	940,300	42.7%
Press Secretary	89,572	-	(89,572)	-	N/A
Procurement Services	732,348	790,593	58,245	1,858,397	42.5%
General Government Subtotal	\$ 16,275,266	\$ 19,902,596	\$ 3,627,330	\$ 52,483,279	37.9%
Judicial					
13th District Court Services Unit	95,890	52,488	(43,402)	239,289	21.9%
Adult Drug Court	321,744	326,066	4,322	773,365	42.2%
Circuit Court	1,810,342	1,849,062	38,720	4,213,813	43.9%
Judiciary - Commonwealth Attorney	3,305,616	3,474,336	168,719	7,931,439	43.8%
Juvenile & Domestic Relations Court	99,381	108,140	8,759	255,346	42.4%
Judicial Subtotal	\$ 5,632,974	\$ 5,810,092	\$ 177,118	\$ 13,413,252	43.3%
Public Safety					
Animal Care & Control	1,053,089	1,222,715	169,626	2,171,983	56.3%
Emergency Communications	2,499,209	2,833,833	334,624	7,540,632	37.6%
Fire & Emergency Management	25,088,231	30,934,454	5,846,222	63,754,969	48.5%
Richmond Police	41,471,966	46,298,329	4,826,363	112,496,442	41.2%
Richmond Sheriff	18,082,745	17,704,493	(378,252)	45,448,671	39.0%
Public Safety Subtotal	\$ 88,195,240	\$ 98,993,823	\$ 10,798,583	\$ 231,412,698	42.8%
Public Works					
Public Works	15,603,631	17,746,764	2,143,133	50,257,761	35.3%
Public Works Subtotal	\$ 15,603,631	\$ 17,746,764	\$ 2,143,133	\$ 50,257,761	35.3%
Health & Welfare					
Human Services	1,011,254	2,352,127	1,340,874	4,225,109	55.7%
Justice Services	3,927,885	4,388,302	460,418	10,757,486	40.8%
Office of Community Wealth Building	950,902	1,438,013	487,111	5,861,497	24.5%
Richmond City Health District	2,316,745	-	(2,316,745)	4,633,490	0.0%
Social Services	20,278,162	19,948,910	(329,252)	55,356,983	36.0%
Health & Welfare Subtotal	\$ 28,484,947	\$ 28,127,352	\$ (357,595)	\$ 80,834,565	34.8%
Education					
Education	46,785,524	100,496,754	53,711,230	200,307,625	50.2%
Education Subtotal	\$ 46,785,524	\$ 100,496,754	\$ 53,711,230	\$ 200,307,625	50.2%
Recreation & Cultural					
Parks, Recreation & Community Facilities	9,518,038	11,033,291	1,515,253	22,233,291	49.6%
Richmond Public Libraries	2,570,674	3,045,756	475,082	6,868,434	44.3%
Recreation & Cultural Subtotal	\$ 12,088,712	\$ 14,079,046	\$ 1,990,335	\$ 29,101,725	48.4%
Community Development					
Economic Development	1,069,760	1,486,439	416,680	6,661,935	22.3%
Housing & Community Development	408,729	870,757	462,028	20,234,090	4.3%
Office of Sustainability	-	168,736	168,736	618,088	27.3%
Planning & Development Review	4,440,642	5,162,685	722,043	14,431,048	35.8%
Community Development Subtotal	\$ 5,919,130	\$ 7,688,617	\$ 1,769,487	\$ 41,945,160	18.3%
Other Public Services					
Non-Departmental	34,099,502	21,788,149	(12,311,354)	85,719,815	25.4%
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
Other Public Services Subtotal	\$ 78,079,207	\$ 80,068,054	\$ 1,988,847	\$ 190,927,171	41.9%
General Fund Encumbrance Total	\$ 297,064,632	\$ 372,913,099	\$ 75,848,467	\$ 890,683,236	41.9%

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

YTD FY23

Encumbrances

General Government	
Budget and Strategic Planning	75,733
Chief Administrative Office	(256,714)
Citizen Service & Response	(200,738)
City Assessor	1,296,894
City Attorney	(40,698)
City Auditor	(328,710)
City Clerk	-
City Council	(152,864)
City Treasurer	-
Council Chief of Staff	(82,154)
Finance	1,300,269
General Registrar	754,937
Human Resources	(198,438)
Inspector General	-
Mayor's Office	(740)
Minority Business Development	148,518
Office of Strategic Communications & Civic En	(7,456)
Press Secretary	(6,100)
Procurement Services	56,712
General Government Subtotal	\$ 2,358,452
Judicial	
13th District Court Services Unit	11,788
Adult Drug Court	51,794
Circuit Court	(595)
Judiciary - Commonwealth Attorney	12,274
Juvenile & Domestic Relations Court	5,357
Judicial Subtotal	\$ 80,618
Public Safety	
Animal Care & Control	34,060
Emergency Communications	1,273,412
Fire & Emergency Management	1,204,403
Richmond Police	1,537,837
Richmond Sheriff	7,781,609
Public Safety Subtotal	\$ 11,831,322
Public Works	
Public Works	5,069,966
Public Works Subtotal	\$ 5,069,966
Health & Welfare	
Human Services	354
Justice Services	1,067,319
Office of Community Wealth Building	1,084,413
Richmond City Health District	-
Social Services	1,029,406
Health & Welfare Subtotal	\$ 3,181,491
Education	
Education	-
Education Subtotal	\$ -
Recreation & Cultural	
Parks, Recreation & Community Facilities	1,902,879
Richmond Public Libraries	299,155
Recreation & Cultural Subtotal	\$ 2,202,033
Community Development	
Economic Development	285,158
Housing & Community Development	294,640
Office of Sustainability	14,090
Planning & Development Review	858,344
Community Development Subtotal	\$ 1,452,232
Other Public Services	
Non-Departmental	9,663,464
General Fund Transfer to Debt Service	-
Capital Projects	-
Traffic Control Capital Projects	-
VDOT Urban Projects	-
Default	-
Other Public Services Subtotal	\$ 9,663,464
General Fund Encumbrance Total	\$ 35,839,577