

# MONTHLY FINANCIAL SYNOPSES

FOR THE PERIOD ENDED DECEMBER 31, 2021



**PREPARED BY THE DEPARTMENT OF FINANCE**

WITH ASSISTANCE FROM PARTNER AGENCIES

PRESENTED JANUARY 14, 2022

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

**MAIN REPORT**

General Fund Revenues and Expenditures ..... -1.-  
    Procurement ..... -2.-  
Debt and Investment Management ..... -4.-  
    Accounts Payable ..... -6.-  
    Delinquent Taxes ..... -7.-  
    Economic Indicators ..... -8.-

**APPENDIX**

Appendix A: General Fund Revenues ..... -i.-  
Appendix B: General Fund Expenses ..... -iii.-  
Appendix C: General Fund Encumbrances ..... -iv.-

**IMAGE ATTRIBUTION:**

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

**Friday, January 14, 2022**

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, 2021. This financial information includes comparative General Fund revenue and expenditures to date for the period ending December 31, 2021 and 2020 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 December 31, 2021, General Fund revenues totaled \$117.3 million, or 15.2%, of the budgeted annual revenue. This does not include transfers.

Figure 1 and Table 2 indicate that as of December 31, 2021, General Fund expenditures totaled \$293.0 million, which is 37.9% of the budgeted expenditures.

Table 3 and Figure 2 provide summary encumbrances by area totaling \$30.9 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 2018 through the reporting period.

Figure 4 and Table 5 display the City's outstanding long term debt as of June 30 for fiscal years 2021 and 2022, as well as the debt related activity for the period ending December 31, 2021. Outstanding General Fund supported debt, including debt for school capital projects, has decreased from \$793.7 to \$776.3 million. During the same period the City-wide debt decreased from \$1.719 to \$1.693 billion.

Figure 5 and Table 6 provide a snap-shot of accounts payable aging as of December 31, 2021. With the new, enhanced MFS processes this will build historic data month-to-month.

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.

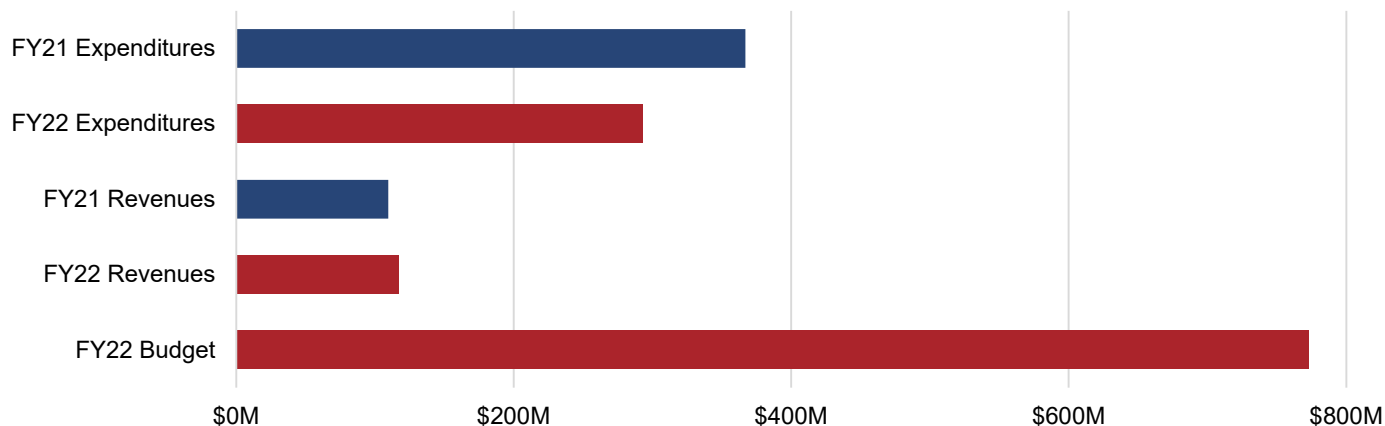
Sincerely,



**Sheila White, Director of Finance**

# GENERAL FUND REVENUES AND EXPENDITURES

**FIGURE 1 - GENERAL FUND REVENUES VS. EXPENDITURES FY21-22 YTD**



**TABLE 1 - GENERAL FUND DOLLARS IN**

Source	YTD FY21 Actual	FY22 Budget	YTD FY22 Actual	FY22 Actual to Budget	YTD FY22% of Budget	Actual Variance FY21 vs FY22
Local Sources	\$ 69,171,006	\$ 634,294,381	\$ 78,119,807	\$ (556,174,574)	12.3%	\$ 8,948,801
Other Financing	-	-	-	-	N/A	-
From Commonwealth	31,742,100	93,885,587	31,948,696	(61,936,891)	34.0%	206,597
From Federal Government	8,800,544	25,498,820	7,190,638	(18,308,181)	28.2%	(1,609,906)
Utilities	(11,795)	4,000	-	(4,000)	0.0%	11,795
<b>Subtotal General Fund Revenues</b>	<b>109,701,855</b>	<b>753,682,788</b>	<b>117,259,142</b>	<b>(636,423,646)</b>	<b>15.6%</b>	<b>7,557,287</b>
Encumbrance Reserve	-	-	-	-	0.0%	-
Transfers In	-	19,407,028	-	(19,407,028)	0.0%	-
<b>Grand Total General Fund Revenues</b>	<b>\$ 109,701,855</b>	<b>\$ 773,089,816</b>	<b>\$ 117,259,142</b>	<b>\$ (655,830,674)</b>	<b>15.2%</b>	<b>\$ 7,557,287</b>

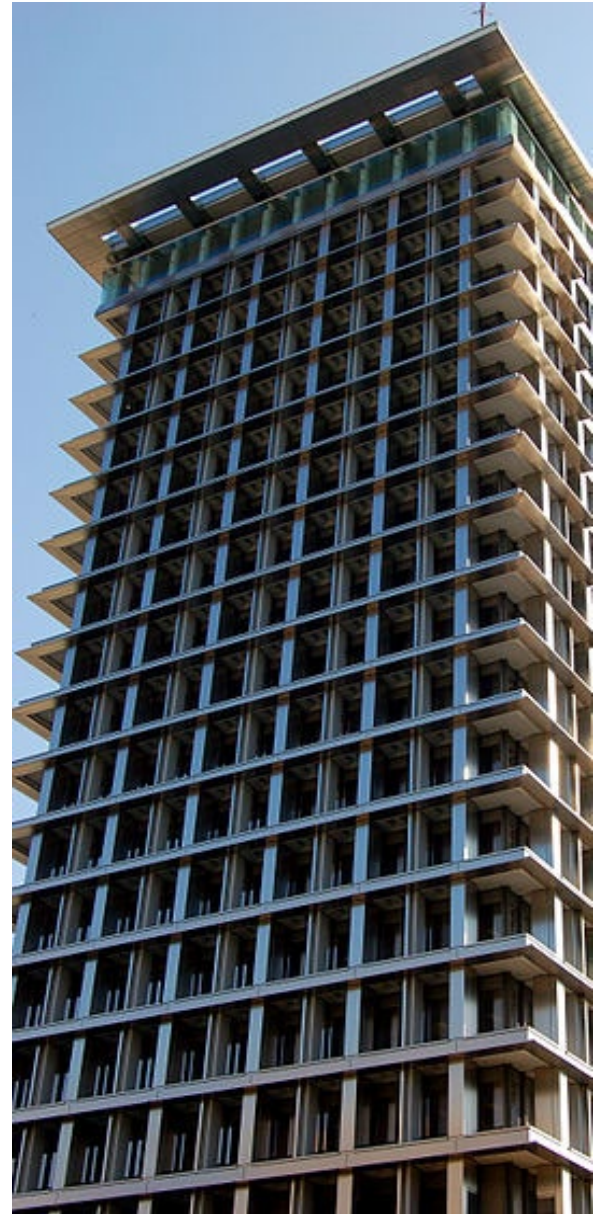
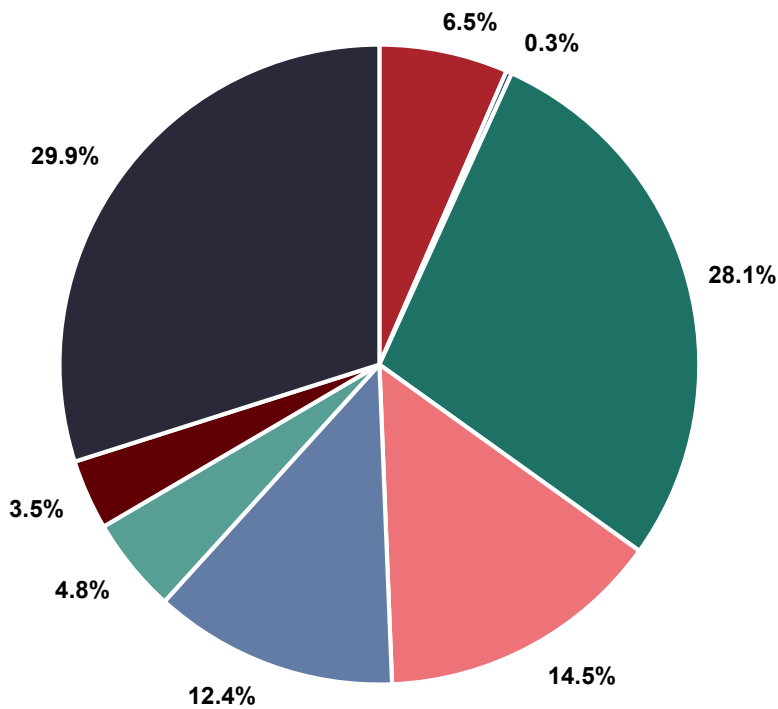
**TABLE 2 - GENERAL FUND DOLLARS OUT**

Source	YTD FY21 Actual	FY22 Budget	YTD FY22 Actual	FY22 Actual to Budget	YTD FY22% of Budget	Actual Variance FY21 vs FY22
General Government	\$ 17,368,215	\$ 42,121,449	\$ 16,276,770	\$ (25,844,679)	38.6%	\$ (1,091,445)
Judicial	5,424,274	12,519,351	5,558,246	(6,961,105)	44.4%	133,971
Public Safety	128,651,904	200,528,261	88,195,240	(112,333,021)	44.0%	(40,456,664)
Public Works	18,637,249	43,408,521	15,603,631	(27,804,890)	35.9%	(3,033,618)
Health & Welfare	26,935,466	71,546,919	28,484,947	(43,061,972)	39.8%	1,549,481
Education	90,847,038	187,142,096	46,785,524	(140,356,572)	25.0%	(44,061,514)
Recreational & Cultural	10,105,967	24,461,692	12,088,712	(12,372,980)	49.4%	1,982,744
Community Development	5,960,867	16,373,792	5,919,130	(10,454,662)	36.2%	(41,736)
Non-Departmental/Other Public Services	63,078,649	174,729,877	74,047,207	(100,682,670)	42.4%	10,968,558
<b>Grand Total General Fund Expenditures</b>	<b>\$ 367,009,631</b>	<b>\$ 772,831,959</b>	<b>\$ 292,959,407</b>	<b>\$ (479,872,552)</b>	<b>37.9%</b>	<b>\$ (74,050,223)</b>

# PROCUREMENT ENCUMBRANCES

**TABLE 3, FIGURE 2 - FY22 GENERAL FUND ENCUMBRANCES**

General Fund Encumbrance Source	Encumbrance Commitment
General Government	\$ 2,013,056
Judicial	87,936
Public Safety	8,691,190
Public Works	4,476,745
Health & Welfare	3,822,139
Recreation & Cultural	1,491,429
Community Development	1,096,709
Non-Departmental/Other Public Services	9,249,580
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 30,928,784</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.

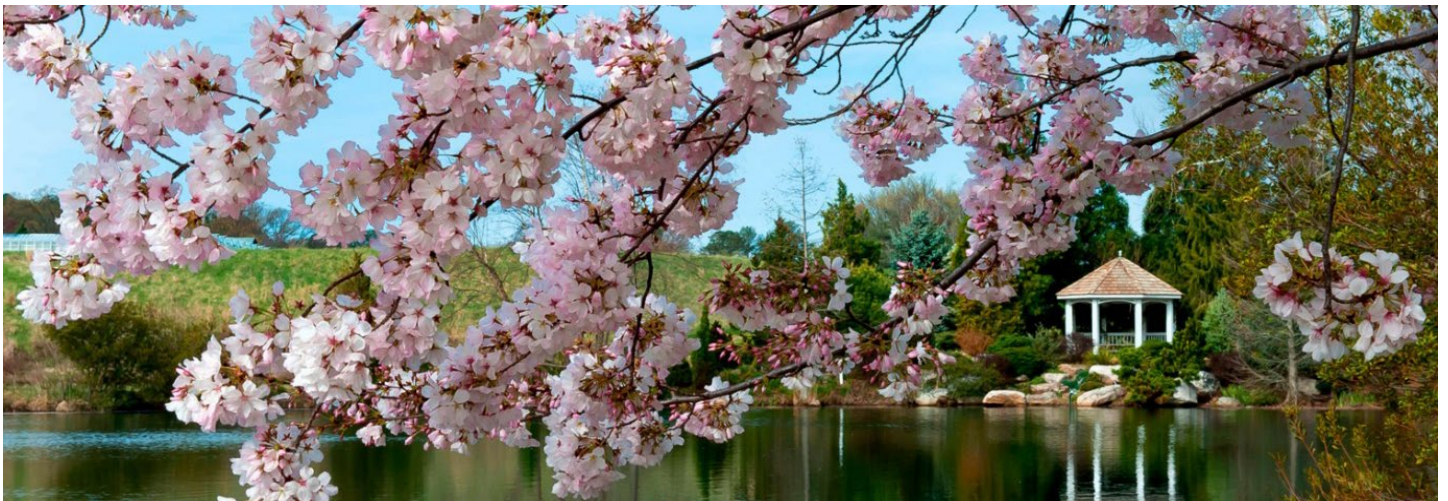
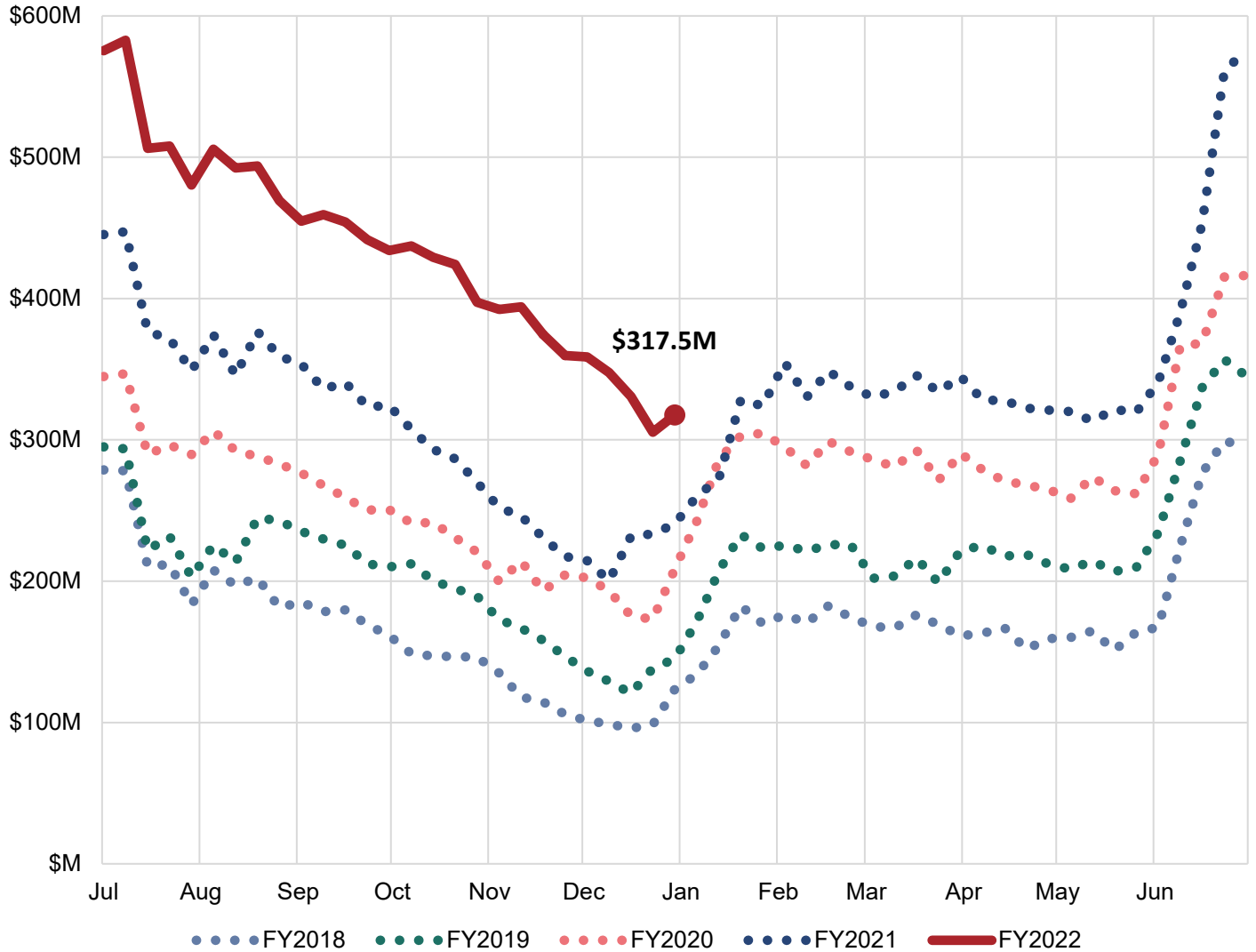
# PROCUREMENT CONTRACTS

## TABLE 4 - CONTRACTS UPDATED IN DECEMBER FY22

Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Admin	Change Order/ Contract Mod	Renewed / Extended	Resolicited	New Solicitation
20000013092	<i>Codification Services</i>	\$44,000	<i>Municode LLC</i>	<i>City Attorney</i>	<i>Tabrica Rentz</i>	<i>Mod No. 3</i>	<i>Renewed</i>	<i>N/A</i>	<i>N/A</i>

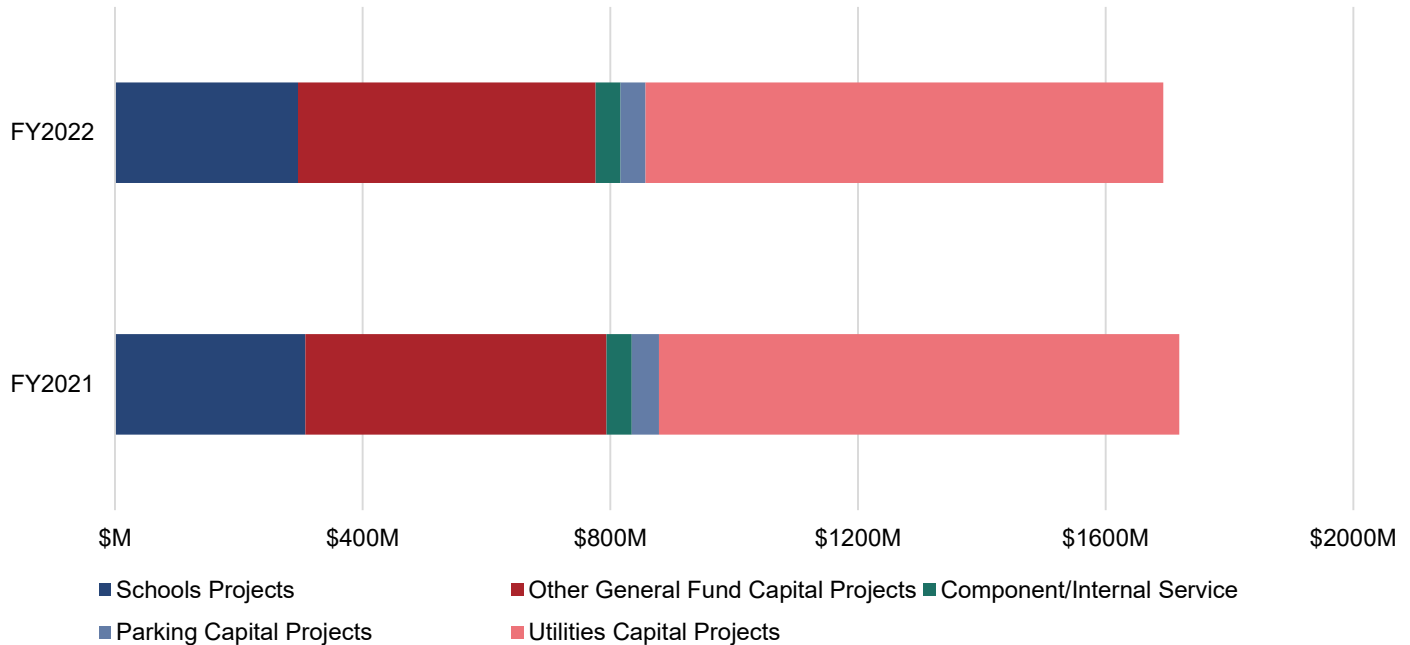
# DEBT AND INVESTMENT MANAGEMENT

## FIGURE 3 - OPERATING CASH & INVESTMENT BALANCES AS OF DECEMBER 31, 2021



# DEBT AND INVESTMENT

FIGURE 4, TABLE 5 - OUTSTANDING LONG TERM DEBT

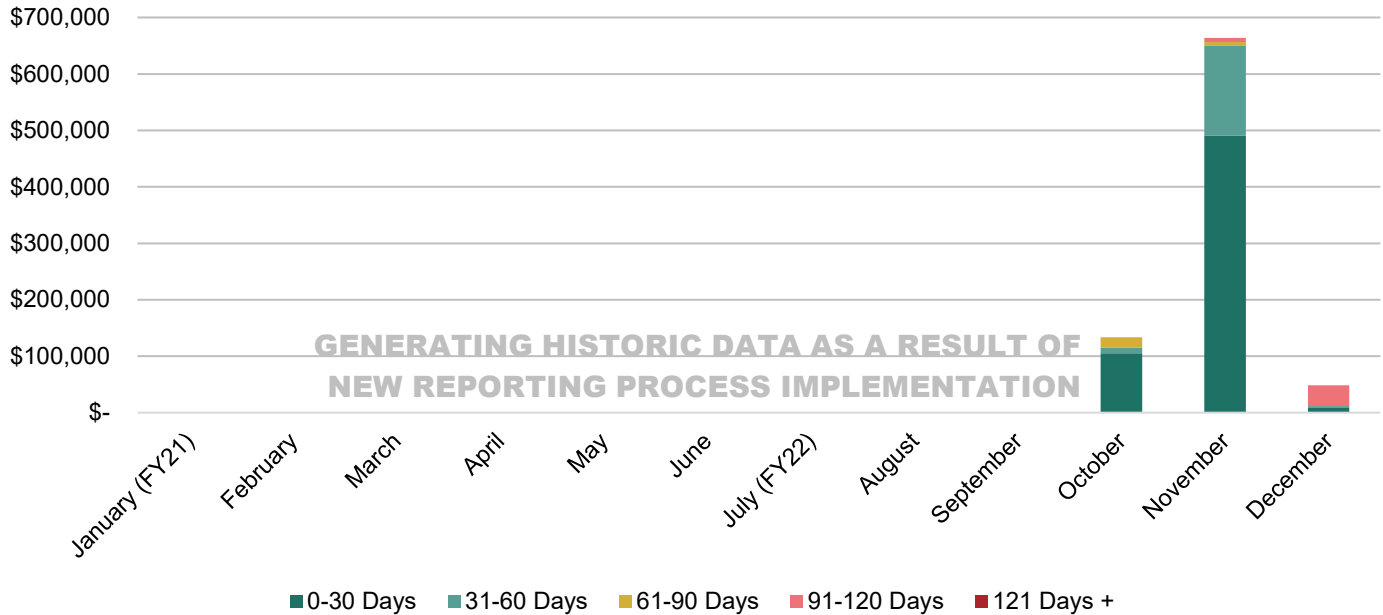


	FY2021	FY2022			Debt Outstanding December 31, 2021
	Debt Outstanding June 30, 2021	FY2022 Payments of Principal	FY2022 New Debt Issued	FY2022 Refunded Debt	
<b>Paid from General Fund</b>					
Schools Capital Projects - GO Bonds	\$ 307,093,400	\$ 11,804,372	\$ -	\$ -	\$ 295,289,028
New Schools-Line of Credit BAN	-	-	-	-	-
General Government Projects-CIP	253,762,610	15,147,651	-	-	238,614,959
Justice Center Project	79,748,143	105,292	-	-	79,642,851
Carpenter Center Project	13,071,070	1,118,287	-	-	11,952,783
Transportation Infrastructure	106,572,552	4,684,901	-	-	101,887,651
Coliseum Project	1,410,087	466,426	-	-	943,661
Cemetery Projects	93,765	31,233	-	-	62,532
730 Theatre Row Building	1,005,890	1,005,890	-	-	-
EDA - Leigh St Training Camp Project	7,035,000	-	-	-	7,035,000
City CIP Projects-Line of Credit BAN	23,948,209	-	16,951,791	-	40,900,000
<b>Subtotal General Fund</b>	<b>793,740,726</b>	<b>34,364,052</b>	<b>16,951,791</b>	<b>-</b>	<b>776,328,465</b>
<b>Paid From Internal Service Fund/Component Units</b>					
Fleet Internal Service Fund	11,233,000	-	-	-	11,233,000
Advantage Richmond Corporation	-	-	-	-	-
EDA - Stone Brewery Project	19,825,000	-	-	-	19,825,000
HUD Section 108 Notes	9,811,000	685,000	-	-	9,126,000
<b>Subtotal ISF Funds/Component Units</b>	<b>40,869,000</b>	<b>685,000</b>	<b>-</b>	<b>-</b>	<b>40,184,000</b>
<b>Paid From Enterprise Funds</b>					
Parking - General Obligation Bonds	44,128,185	3,888,185	-	-	40,240,000
<b>Subtotal Parking Enterprise Fund</b>	<b>44,128,185</b>	<b>3,888,185</b>	<b>-</b>	<b>-</b>	<b>40,240,000</b>
Utilities-General Oblig Bonds & Notes	19,175,463	3,807,763	2,300,000	-	17,667,700
Utilities - Revenue Bonds	820,746,076	1,935,040	-	-	818,811,036
<b>Subtotal Utilities' Enterprise Funds</b>	<b>839,921,539</b>	<b>5,742,803</b>	<b>2,300,000</b>	<b>-</b>	<b>836,478,736</b>
<b>Total Debt of the City</b>	<b>\$ 1,718,659,450</b>	<b>\$ 44,680,040</b>	<b>\$ 19,251,791</b>	<b>\$ -</b>	<b>\$ 1,693,231,201</b>

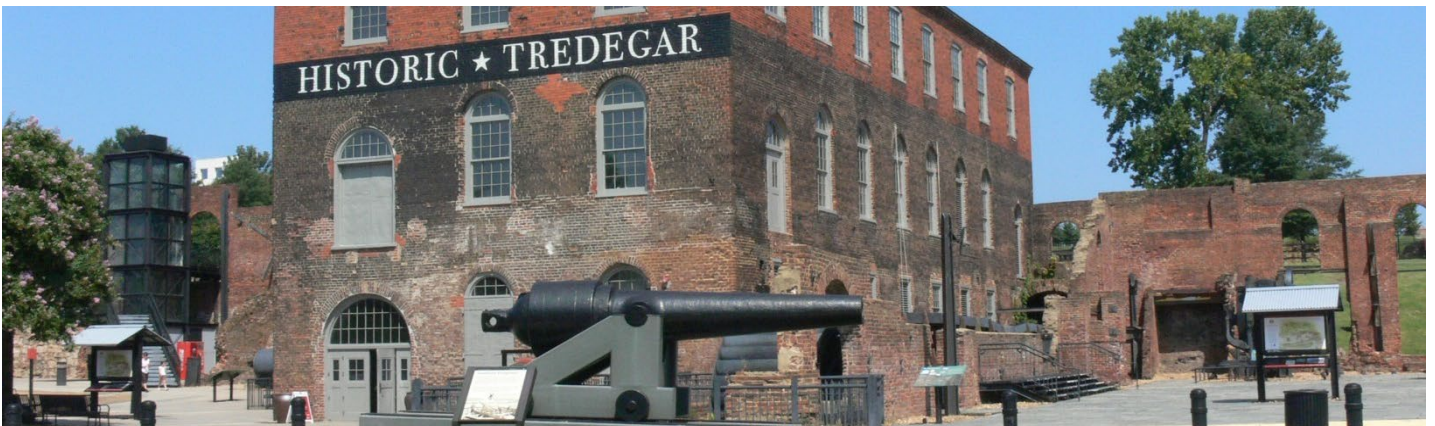


# ACCOUNTS PAYABLE

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



Month	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121 Days +	Total
January (FY21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
July (FY22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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



# DELINQUENT TAXES

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



	YTD FY21 Amount	YTD FY22 Amount
Delinquent Real Estate Taxes	\$ 15,626,061	\$ 13,536,069
Special Assessments Against Real Estate (1)	39,801	3,752
Delinquent Personal Property Tax (2)	29,217,982	23,749,745
Delinquent Business License Tax (3)	9,488,671	4,084,312
<b>Total</b>	<b>\$ 54,372,515</b>	<b>\$ 41,373,877</b>

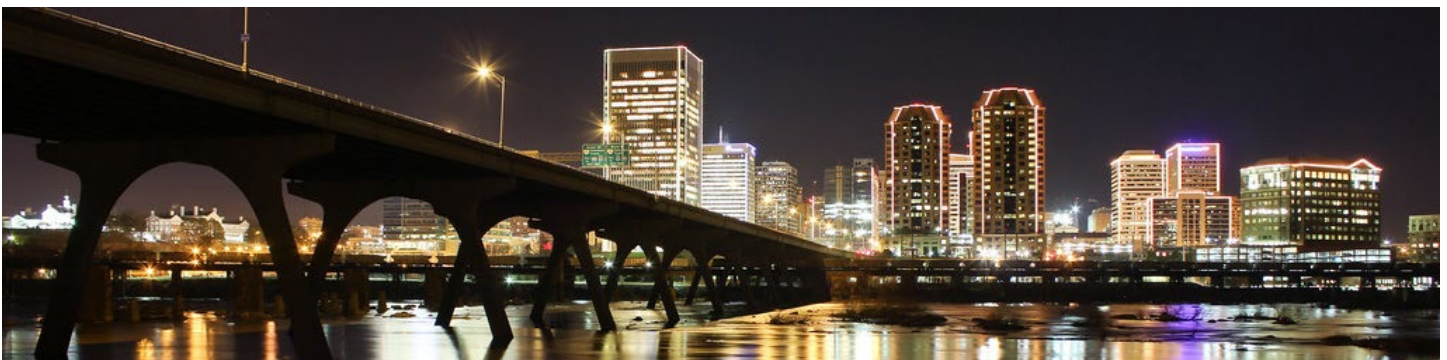
**Notes:**

(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;

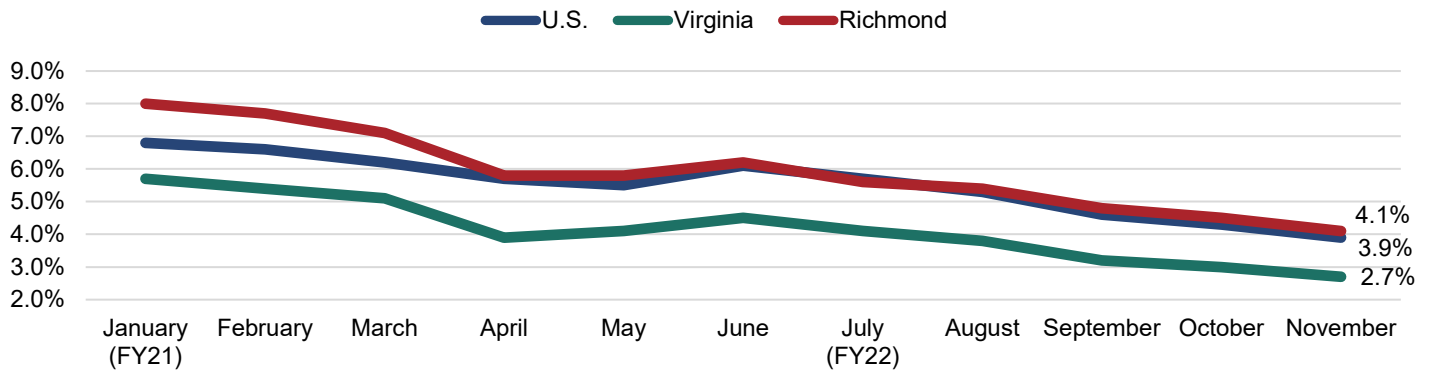
(2) Delinquent Personal Property Tax amount does not include vehicle license fees;

(3) Includes Admissions, Lodging, and Meals (ALM) tax categories in addition to BPOL.



# ECONOMIC INDICATORS

## FIGURE 7 - UNEMPLOYMENT



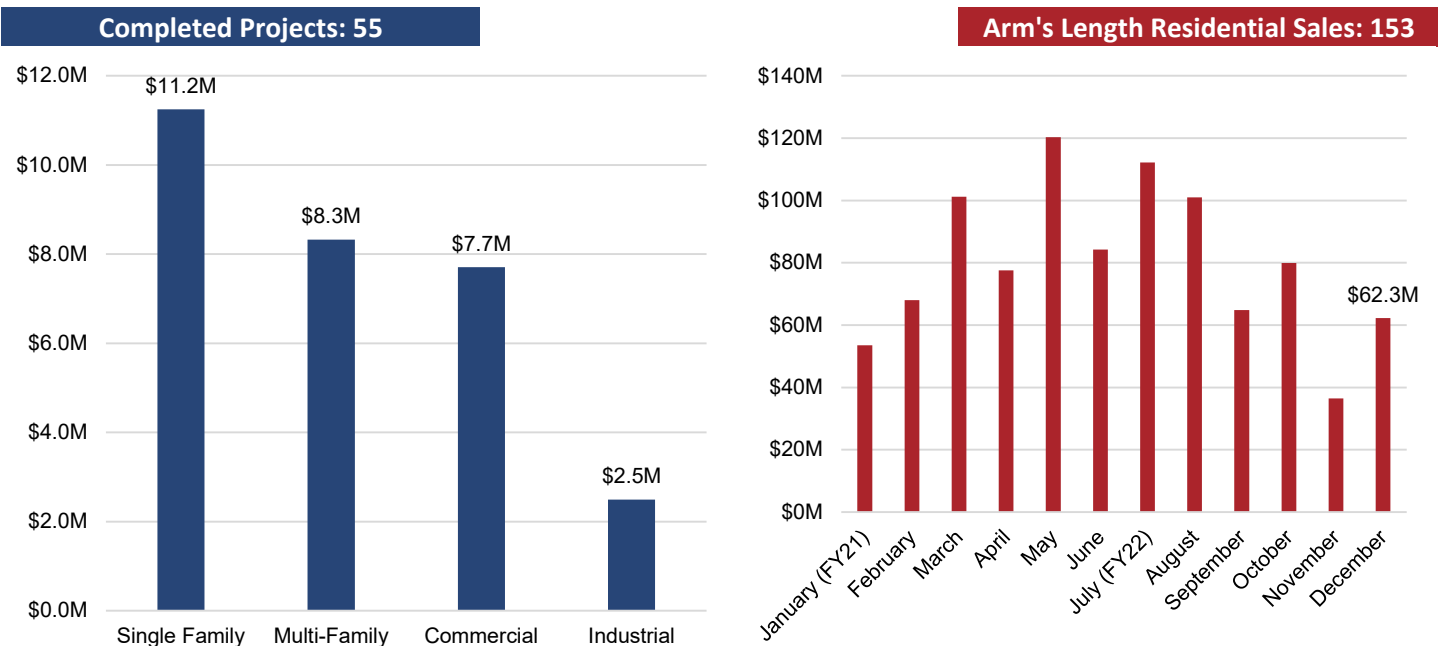
- The local unemployment rate decreased to 4.1% in November. December 2021 information is currently unavailable.
- The local unemployment rate continues to be roughly equal to the national average but was above the state level for November 2021.
- The Federal Reserve cites a target of 4.5% median unemployment 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
22	\$1,990.70	\$90.49

## 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, 2021 (UNAUDITED)**

	YTD FY21 Actual	FY22 Budget Operating	YTD FY22 Actual	FY22 Actual to Budget	FY22 % of Budget	Variance FY21 vs FY22
<b>Revenue from Local Sources</b>						
<b>General Property Taxes</b>						
Machinery & Tools Taxes	72,012	13,899,915	632,836	(13,267,079)	4.6%	560,824
Penalties and Interest- Interest	1,389,478	2,969,891	999,928	(1,969,963)	33.7%	(389,551)
Penalties and Interest- Penalty	1,132,247	2,786,614	927,564	(1,859,050)	33.3%	(204,683)
Personal Property Taxes- Current	2,483,578	36,751,456	1,756,899	(34,994,557)	4.8%	(726,678)
Personal Property Taxes- Delinquent	2,448,602	6,959,963	1,739,354	(5,220,609)	25.0%	(709,248)
PSC - Personal Property Current	347,609	9,151,418	-	(9,151,418)	0.0%	(347,609)
PSC - Personal Property Delinquent	(691,932)	497,012	461,016	(35,996)	92.8%	1,152,948
PSC - Real Property Current	(79,347)	2,205,476	(44,000)	(2,249,476)	-2.0%	35,348
Real Property Taxes- Current	20,110,760	330,726,962	16,954,481	(313,772,481)	5.1%	(3,156,279)
Real Property Taxes- Delinquent	4,601,476	11,829,380	3,165,855	(8,663,525)	26.8%	(1,435,621)
<b>Total General Property Taxes</b>	<b>\$ 31,814,482</b>	<b>\$ 417,778,087</b>	<b>\$ 26,593,934</b>	<b>\$ (391,184,153)</b>	<b>6.4%</b>	<b>\$ (5,220,548)</b>
<b>Other Local Taxes</b>						
Admission Taxes	71,480	1,405,941	422,846	(983,095)	30.1%	351,367
Bank Stock Taxes	-	9,496,071	430,925	(9,065,146)	4.5%	430,925
Business Licenses Taxes	848,248	31,448,626	1,912,667	(29,535,959)	6.1%	1,064,419
Cigarette Tax	1,738,586	3,155,000	1,268,756	(1,886,244)	40.2%	(469,829)
Consumer Utility Taxes	4,968,054	18,316,946	3,827,849	(14,489,097)	20.9%	(1,140,206)
Local Sales & Use Tax	12,568,961	36,880,579	20,651,415	(16,229,164)	56.0%	8,082,453
Motor Vehicle Licenses	1,540,115	6,557,458	1,283,613	(5,273,845)	19.6%	(256,501)
Other Local Taxes	410,282	525,689	195,089	(330,600)	37.1%	(215,193)
Prepared Food Taxes	10,080,267	28,252,499	13,264,498	(14,988,001)	46.9%	3,184,231
Prepared Food Taxes - School Facilities	2,567,496	7,196,057	3,378,536	(3,817,521)	46.9%	811,040
Short-Term Rental Tax	30,210	125,153	24,621	(100,532)	19.7%	(5,589)
Transient Lodging Taxes	1,677,354	5,762,109	2,799,353	(2,962,756)	48.6%	1,121,998
<b>Total Other Local Taxes</b>	<b>\$ 36,501,054</b>	<b>\$ 149,122,128</b>	<b>\$ 49,460,169</b>	<b>\$ (99,661,959)</b>	<b>33.2%</b>	<b>\$ 12,959,115</b>
<b>Permits, Privilege Fees, and Regulatory Licenses</b>						
Permits and Other Licenses	479,916	13,262,601	1,699,894	(11,562,707)	12.8%	1,219,978
<b>Total Permits, Privilege Fees, and Regulatory Licen:</b>	<b>\$ 479,916</b>	<b>\$ 13,262,601</b>	<b>\$ 1,699,894</b>	<b>\$ (11,562,707)</b>	<b>12.8%</b>	<b>\$ 1,219,978</b>
<b>Fines &amp; Forfeitures</b>						
Fines & Forfeitures	-	8,000	-	(8,000)	0.0%	-
<b>Total Fines &amp; Forfeitures</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ (8,000)</b>	<b>0.0%</b>	<b>\$ -</b>
<b>Revenue from Use of Money and Property</b>						
Revenue from Use of Money	-	-	-	-	N/A	-
Revenue from Use of Property	25,398	208,648	119,250	(89,398)	57.2%	93,852
<b>Total Revenue from Use of Money and Property</b>	<b>\$ 25,398</b>	<b>\$ 208,648</b>	<b>\$ 119,250</b>	<b>\$ (89,398)</b>	<b>57.2%</b>	<b>\$ 93,852</b>
<b>Charges for Services</b>						
Finance	-	801,192	-	(801,192)	0.0%	-
Fire and Rescue Services	68,180	185,000	29,735	(155,265)	16.1%	(38,445)
Information Technology	-	4,000	-	(4,000)	0.0%	-
Law Enforcement and Traffic Control	20,015	161,000	29,025	(131,975)	18.0%	9,010
Library	-	4,000	-	(4,000)	0.0%	-
Maintenance of Transportation	-	-	-	-	N/A	-
Other Protection	57,891	125,000	64,696	(60,304)	51.8%	6,805
Parks and Recreation	7,480	163,400	41,006	(122,395)	25.1%	33,526
Planning and Community Development	-	54,000	-	(54,000)	0.0%	-
Sanitation and Waste Removal	2,550	17,891,033	3,450	(17,887,583)	0.0%	900
Court Costs	(644,358)	6,772,739	(4,501)	(6,777,240)	-0.1%	639,857
Other	-	9,515	-	(9,515)	0.0%	-
<b>Total Charges for Services</b>	<b>\$ (488,242)</b>	<b>\$ 26,170,879</b>	<b>\$ 163,412</b>	<b>\$ (26,007,467)</b>	<b>0.6%</b>	<b>\$ 651,653</b>
<b>Miscellaneous Revenue</b>						
Miscellaneous	687,385	1,048,522	(42,350)	(1,090,872)	-4.0%	(729,735)
PILLOT from Enterprise Activities	-	21,078,214	-	(21,078,214)	0.0%	-
<b>Total Miscellaneous Revenue</b>	<b>\$ 687,385</b>	<b>\$ 22,126,736</b>	<b>\$ (42,350)</b>	<b>\$ (22,169,086)</b>	<b>-0.2%</b>	<b>\$ (729,735)</b>
<b>Recovered Costs</b>						
Recovered Costs	151,014	5,617,302	125,500	(5,491,802)	2.2%	(25,514)
<b>Total Recovered Costs</b>	<b>\$ 151,014</b>	<b>\$ 5,617,302</b>	<b>\$ 125,500</b>	<b>\$ (5,491,802)</b>	<b>2.2%</b>	<b>\$ (25,514)</b>
<b>Revenue from Local Sources Total</b>	<b>\$ 69,171,006</b>	<b>\$ 634,294,381</b>	<b>\$ 78,119,807</b>	<b>\$ (556,174,574)</b>	<b>12.3%</b>	<b>\$ 8,948,801</b>

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

	YTD FY21 Actual	FY22 Budget Operating	YTD FY22 Actual	FY22 Actual to Budget	FY22 % of Budget	Variance FY21 vs FY22
<b>Revenue from the Commonwealth</b>						
<b>Non-Categorical Aid</b>						
Auto Rental Tax	390,558	893,846	709,860	(183,986)	79.4%	319,302
Communications Sales and Use Tax	6,633,486	14,440,680	6,120,991	(8,319,689)	42.4%	(512,495)
Miscellaneous Non-Categorical Aid	(7,935)	240,000	-	(240,000)	0.0%	7,935
Mobile Home Titling Taxes	900	9,807	-	(9,807)	0.0%	(900)
Personal Property Tax Reimbursement	1,618,469	16,708,749	2,697,448	(14,011,301)	16.1%	1,078,979
Rolling Stock Tax	-	139,639	135,074	(4,565)	96.7%	135,074
Tax on Deeds	-	1,000,000	-	(1,000,000)	0.0%	-
<b>Total Non-Categorical Aid</b>	<b>\$ 8,635,478</b>	<b>\$ 33,432,721</b>	<b>\$ 9,663,372</b>	<b>\$ (23,769,349)</b>	<b>28.9%</b>	<b>\$ 1,027,895</b>
<b>Shared Expenditures (Categorical)</b>						
City Treasurer	58,214	147,949	62,777	(85,172)	42.4%	4,562
Commonwealth Attorney	1,405,072	3,625,970	1,476,031	(2,149,939)	40.7%	70,959
Finance	354,478	775,802	373,194	(402,608)	48.1%	18,716
General Registrar	-	98,531	-	(98,531)	0.0%	-
Sheriff	5,438,604	17,430,000	5,469,539	(11,960,461)	31.4%	30,936
Welfare and Social Services	-	-	-	-	N/A	-
<b>Total Shared Expenditures (Categorical)</b>	<b>\$ 7,256,368</b>	<b>\$ 22,078,252</b>	<b>\$ 7,381,541</b>	<b>\$ (14,696,711)</b>	<b>33.4%</b>	<b>\$ 125,172</b>
<b>Categorical Aid</b>						
Education	-	-	-	-	N/A	-
Library	49,544	210,000	104,492	(105,508)	49.8%	54,948
Public Safety	8,613,595	19,817,858	9,235,330	(10,582,529)	46.6%	621,735
Public Works	-	-	-	-	N/A	-
Welfare and Social Services	5,585,445	14,648,073	5,180,309	(9,467,764)	35.4%	(405,136)
<b>Total Categorical Aid</b>	<b>\$ 14,248,584</b>	<b>\$ 34,675,931</b>	<b>\$ 14,520,131</b>	<b>\$ (20,155,800)</b>	<b>41.9%</b>	<b>\$ 271,547</b>
<b>PILOT (Payments in Lieu of Taxes)</b>						
Service Charges	1,601,670	3,698,683	383,652	(3,315,031)	10.4%	(1,218,017)
<b>Total PILOT (Payments in Lieu of Taxes)</b>	<b>\$ 1,601,670</b>	<b>\$ 3,698,683</b>	<b>\$ 383,652</b>	<b>\$ (3,315,031)</b>	<b>10.4%</b>	<b>\$ (1,218,017)</b>
<b>Revenue from the Commonwealth Total</b>	<b>\$ 31,742,100</b>	<b>\$ 93,885,587</b>	<b>\$ 31,948,696</b>	<b>\$ (61,936,891)</b>	<b>34.0%</b>	<b>\$ 206,597</b>
<b>Revenue from the Federal Government</b>						
<b>Non-Categorical Aid</b>						
Other Federal Revenue	-	264,700	-	(264,700)	0.0%	-
<b>Total Non-Categorical Aid</b>	<b>\$ -</b>	<b>\$ 264,700</b>	<b>\$ -</b>	<b>\$ (264,700)</b>	<b>0.0%</b>	<b>\$ -</b>
<b>Categorical Aid</b>						
Social Services	8,800,544	25,234,120	7,190,638	(18,043,482)	28.5%	(1,609,906)
<b>Total Categorical Aid</b>	<b>\$ 8,800,544</b>	<b>\$ 25,234,120</b>	<b>\$ 7,190,638</b>	<b>\$ (18,043,482)</b>	<b>28.5%</b>	<b>\$ (1,609,906)</b>
<b>Revenue from the Federal Government Total</b>	<b>\$ 8,800,544</b>	<b>\$ 25,498,820</b>	<b>\$ 7,190,638</b>	<b>\$ (18,308,181)</b>	<b>28.2%</b>	<b>\$ (1,609,906)</b>
<b>Utilities</b>						
<b>Utilities</b>						
Utilities	(11,795)	4,000	-	(4,000)	0.0%	11,795
<b>Total Utilities</b>	<b>\$ (11,795)</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ (4,000)</b>	<b>0.0%</b>	<b>\$ 11,795</b>
<b>Revenue from Utilities Total</b>	<b>\$ (11,795)</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ (4,000)</b>	<b>0.0%</b>	<b>\$ 11,795</b>
<b>Transfers-In</b>						
<b>Transfers-In</b>						
Transfers-In	-	19,407,028	-	(19,407,028)	0.0%	-
<b>Total Transfers-In</b>	<b>\$ -</b>	<b>\$ 19,407,028</b>	<b>\$ -</b>	<b>\$ (19,407,028)</b>	<b>0.0%</b>	<b>\$ -</b>
<b>Total Transfers-In</b>	<b>\$ -</b>	<b>\$ 19,407,028</b>	<b>\$ -</b>	<b>\$ (19,407,028)</b>	<b>0.0%</b>	<b>\$ -</b>
<b>Grand Total:</b>	<b>\$ 109,701,855</b>	<b>\$ 773,089,816</b>	<b>\$ 117,259,142</b>	<b>\$ (655,830,674)</b>	<b>15.2%</b>	<b>\$ 7,557,287</b>
<b>General Fund Revenue Grand Total:</b>	<b>\$ 109,701,855</b>	<b>\$ 773,089,816</b>	<b>\$ 117,259,142</b>	<b>\$ (655,830,674)</b>	<b>15.2%</b>	<b>\$ 7,557,287</b>

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

	YTD FY21 Actual	FY22 Budget Operating	YTD FY22 Actual	FY22 Actual to Budget	YTD FY22 % of Budget	Variance FY21 vs FY22
<b>General Government</b>						
Budget and Strategic Planning	564,098	1,358,789	437,924	(920,865)	32.2%	(126,173)
Chief Administrative Office	186,166	904,437	414,093	(490,344)	45.8%	227,927
Citizen Service & Response	976,234	2,479,071	1,111,296	(1,367,775)	44.8%	135,063
City Assessor	1,842,690	4,126,549	1,749,736	(2,376,813)	42.4%	(92,955)
City Attorney	1,695,021	4,298,801	1,750,345	(2,548,456)	40.7%	55,324
City Auditor	840,177	2,248,018	798,292	(1,449,726)	35.5%	(41,885)
City Clerk	379,752	947,892	385,825	(562,067)	40.7%	6,073
City Council	563,403	1,347,845	610,986	(736,859)	45.3%	47,583
City Treasurer	84,402	229,039	90,459	(138,580)	39.5%	6,058
Council Chief of Staff	563,490	1,131,416	346,306	(785,110)	30.6%	(217,184)
Finance	3,830,514	10,273,687	3,601,376	(6,672,311)	35.1%	(229,138)
General Registrar	2,008,515	3,872,008	1,097,517	(2,774,491)	28.3%	(910,998)
Human Resources	1,782,691	4,784,088	1,928,405	(2,855,683)	40.3%	145,714
Inspector General	265,603	582,755	265,762	(316,993)	45.6%	158
Mayor's Office	527,136	1,004,103	459,372	(544,731)	45.7%	(67,764)
Minority Business Development	372,645	836,001	407,157	(428,844)	48.7%	34,512
Press Secretary	199,016	139,366	89,572	(49,794)	64.3%	(109,444)
Procurement Services	686,664	1,557,585	732,348	(825,237)	47.0%	45,684
<b>General Government Subtotal</b>	<b>\$ 17,368,215</b>	<b>\$ 42,121,449</b>	<b>\$ 16,276,770</b>	<b>\$ (25,844,679)</b>	<b>38.6%</b>	<b>\$ (1,091,445)</b>
<b>Judicial</b>						
13th District Court Services Unit	96,422	242,134	95,890	(146,244)	39.6%	(532)
Adult Drug Court	313,735	674,899	321,744	(353,155)	47.7%	8,010
Circuit Court	1,797,805	4,045,029	1,810,342	(2,234,687)	44.8%	12,537
Judiciary - Commonwealth Attorney	3,116,830	7,325,514	3,230,888	(4,094,626)	44.1%	114,058
Juvenile & Domestic Relations Court	99,483	231,775	99,381	(132,394)	42.9%	(101)
<b>Judicial Subtotal</b>	<b>\$ 5,424,274</b>	<b>\$ 12,519,351</b>	<b>\$ 5,558,246</b>	<b>\$ (6,961,105)</b>	<b>44.4%</b>	<b>\$ 133,971</b>
<b>Public Safety</b>						
Animal Care & Control	938,917	1,932,887	1,053,089	(879,798)	54.5%	114,172
Emergency Communications	2,381,163	6,587,923	2,499,209	(4,088,714)	37.9%	118,046
Fire & Emergency Management	59,397,449	54,761,361	25,088,231	(29,673,130)	45.8%	(34,309,218)
Richmond Police	47,150,770	95,816,200	41,471,966	(54,344,234)	43.3%	(5,678,804)
Richmond Sheriff	18,783,606	41,429,890	18,082,745	(23,347,145)	43.6%	(700,861)
<b>Public Safety Subtotal</b>	<b>\$ 128,651,904</b>	<b>\$ 200,528,261</b>	<b>\$ 88,195,240</b>	<b>\$ (112,333,021)</b>	<b>44.0%</b>	<b>\$ (40,456,664)</b>
<b>Public Works</b>						
Public Works	18,637,249	43,408,521	15,603,631	(27,804,890)	35.9%	(3,033,618)
<b>Public Works Subtotal</b>	<b>\$ 18,637,249</b>	<b>\$ 43,408,521</b>	<b>\$ 15,603,631</b>	<b>\$ (27,804,890)</b>	<b>35.9%</b>	<b>\$ (3,033,618)</b>
<b>Health &amp; Welfare</b>						
Human Services	577,227	1,882,381	1,011,254	(871,127)	53.7%	434,026
Justice Services	3,698,197	9,613,244	3,927,885	(5,685,359)	40.9%	229,688
Office of Community Wealth Building	840,686	2,191,589	950,902	(1,240,687)	43.4%	110,216
Richmond City Health District	2,281,745	4,633,490	2,316,745	(2,316,745)	50.0%	35,000
Social Services	19,537,610	53,226,215	20,278,162	(32,948,053)	38.1%	740,552
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 26,935,466</b>	<b>\$ 71,546,919</b>	<b>\$ 28,484,947</b>	<b>\$ (43,061,972)</b>	<b>39.8%</b>	<b>\$ 1,549,481</b>
<b>Education</b>						
Education	90,847,038	187,142,096	46,785,524	(140,356,572)	25.0%	(44,061,514)
<b>Education Subtotal</b>	<b>\$ 90,847,038</b>	<b>\$ 187,142,096</b>	<b>\$ 46,785,524</b>	<b>\$ (140,356,572)</b>	<b>25.0%</b>	<b>\$ (44,061,514)</b>
<b>Recreation &amp; Cultural</b>						
Parks, Recreation, & Community Facilities	7,639,098	18,805,233	9,518,038	(9,287,195)	50.6%	1,878,940
Richmond Public Libraries	2,466,870	5,656,459	2,570,674	(3,085,785)	45.4%	103,804
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 10,105,967</b>	<b>\$ 24,461,692</b>	<b>\$ 12,088,712</b>	<b>\$ (12,372,980)</b>	<b>49.4%</b>	<b>\$ 1,982,744</b>
<b>Community Development</b>						
Economic Development	898,717	3,095,149	1,069,760	(2,025,389)	34.6%	171,043
Housing & Community Development	376,280	1,619,229	408,729	(1,210,500)	25.2%	32,448
Planning & Development Review	4,685,870	11,659,415	4,440,642	(7,218,773)	38.1%	(245,228)
<b>Community Development Subtotal</b>	<b>\$ 5,960,867</b>	<b>\$ 16,373,792</b>	<b>\$ 5,919,130</b>	<b>\$ (10,454,662)</b>	<b>36.2%</b>	<b>\$ (41,736)</b>
<b>Other Public Services</b>						
Non-Departmental	28,868,970	90,307,456	30,067,502	(60,239,954)	33.3%	1,198,532
General Fund Transfer to Debt Service	34,209,381	84,422,421	43,979,705	(40,442,716)	52.1%	9,770,324
Capital Projects	-	-	-	-	N/A	-
Traffic Control Capital Projects	-	-	-	-	N/A	-
VDOT Urban Projects	-	-	-	-	N/A	-
Default	299	-	-	-	N/A	(299)
<b>Other Public Services Subtotal</b>	<b>\$ 63,078,649</b>	<b>\$ 174,729,877</b>	<b>\$ 74,047,207</b>	<b>\$ (100,682,670)</b>	<b>42.4%</b>	<b>\$ 10,968,558</b>
<b>General Fund Expenditures Total</b>	<b>\$ 367,009,631</b>	<b>\$ 772,831,959</b>	<b>\$ 292,959,407</b>	<b>\$ (479,872,552)</b>	<b>37.9%</b>	<b>\$ (74,050,223)</b>

**APPENDIX C**

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

YTD FY22

Encumbrances

<b>General Government</b>	
Budget and Strategic Planning	902
Chief Administrative Office	19,375
Citizen Service & Response	130,359
City Assessor	6,579
City Attorney	55,659
City Auditor	69,358
City Clerk	(45,972)
City Council	102,323
City Treasurer	-
Council Chief of Staff	145,425
Finance	978,596
General Registrar	351,508
Human Resources	20,327
Inspector General	5,511
Mayor's Office	0.04
Minority Business Development	165,295
Press Secretary	-
Procurement Services	7,811
<b>General Government Subtotal</b>	<b>\$ 2,013,056</b>
<b>Judicial</b>	
13th District Court Services Unit	14,804
Adult Drug Court	39,485
Circuit Court	(391)
Judiciary - Commonwealth Attorney	7,788
Juvenile & Domestic Relations Court	26,250
<b>Judicial Subtotal</b>	<b>\$ 87,936</b>
<b>Public Safety</b>	
Animal Care & Control	145,193
Emergency Communications	458,795
Fire & Emergency Management	436,660
Richmond Police	943,866
Richmond Sheriff	6,706,675
<b>Public Safety Subtotal</b>	<b>\$ 8,691,190</b>
<b>Public Works</b>	
Public Works	4,476,745
<b>Public Works Subtotal</b>	<b>\$ 4,476,745</b>
<b>Health &amp; Welfare</b>	
Human Services	228
Justice Services	912,370
Office of Community Wealth Building	3,345
Richmond City Health District	2,316,745
Social Services	589,452
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 3,822,139</b>
<b>Education</b>	
Education	-
<b>Education Subtotal</b>	<b>\$ -</b>
<b>Recreation &amp; Cultural</b>	
Parks, Recreation, & Community Facilities	888,480
Richmond Public Libraries	602,948
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 1,491,429</b>
<b>Community Development</b>	
Economic Development	249,253
Housing & Community Development	14,724
Planning & Development Review	832,732
<b>Community Development Subtotal</b>	<b>\$ 1,096,709</b>
<b>Other Public Services</b>	
Non-Departmental	9,249,580
General Fund Transfer to Debt Service	-
Capital Projects	-
Traffic Control Capital Projects	-
VDOT Urban Projects	-
Default	-
<b>Other Public Services Subtotal</b>	<b>\$ 9,249,580</b>
<b>General Fund Expenditures Total</b>	<b>\$ 30,928,784</b>