

# MONTHLY FINANCIAL SYNOPSES

FOR THE PERIOD ENDED SEPTEMBER 30, 2022



**PREPARED BY THE DEPARTMENT OF FINANCE**

WITH ASSISTANCE FROM PARTNER AGENCIES

PRESENTED OCTOBER 14, 2022

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

**MAIN REPORT**

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**IMAGE ATTRIBUTION:**

Cover Page: VisitRichmondVA.com (RVA Image Library)  
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Debt & Investment Management Page: Richmond Region Tourism  
Accounts Payable Page: Morgan Riley (Wikimedia Commons)  
Delinquent Collections Page: Will Fisher (Flickr)

## LETTER OF TRANSMITTAL

**Friday, October 14, 2022**

The Administration is pleased to present the September 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 September 30, 2022. This financial information includes comparative General Fund revenue and expenditures to date for the period ending September 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 September 30, 2022, General Fund revenues totaled \$61.5 million, or 7.3%, of the budgeted annual revenue.

Figure 1 and Table 2 indicate that as of September 30, 2022, General Fund expenditures totaled \$154.3 million, which is 17.7% of the budgeted expenditures.

Table 3 and Figure 2 provide summary encumbrances by area totaling \$29.1 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 September 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 September 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,

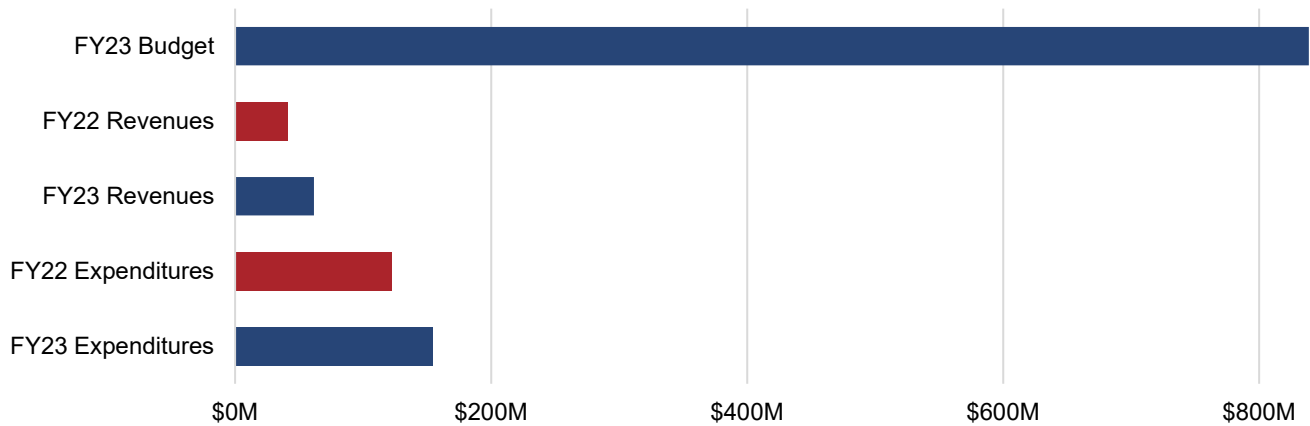


**Sheila White, Director of Finance**



# GENERAL FUND REVENUES AND EXPENDITURES

**FIGURE 1 - GENERAL FUND REVENUES VS. EXPENDITURES 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	\$ 26,547,506	\$ 40,582,315	\$ 14,034,809	\$ 705,548,958	5.8%
From Commonwealth	\$ 12,216,391	\$ 16,288,496	\$ 4,072,106	\$ 95,233,508	17.1%
From Federal Government	\$ 2,235,666	\$ 4,629,313	\$ 2,393,647	\$ 25,230,963	18.3%
Utilities	\$ -	\$ -	\$ -	\$ 4,000	0.0%
<b>Subtotal General Fund Revenues</b>	<b>40,999,562</b>	<b>61,500,124</b>	<b>20,500,562</b>	<b>826,017,429</b>	<b>2.5%</b>
Encumbrance Reserve	\$ -	\$ -	\$ -	\$ -	N/A
Transfers In	\$ -	\$ -	\$ -	\$ 12,698,399	0.0%
<b>Grand Total General Fund Revenues</b>	<b>\$ 40,999,562</b>	<b>\$ 61,500,124</b>	<b>\$ 20,500,562</b>	<b>\$ 838,715,828</b>	<b>7.3%</b>

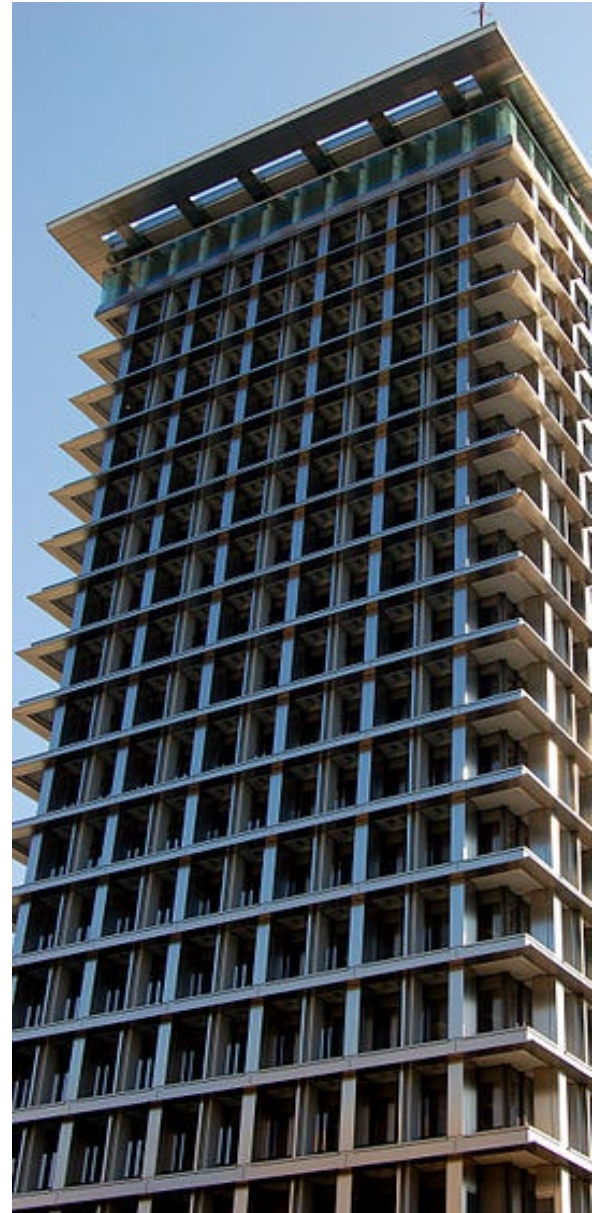
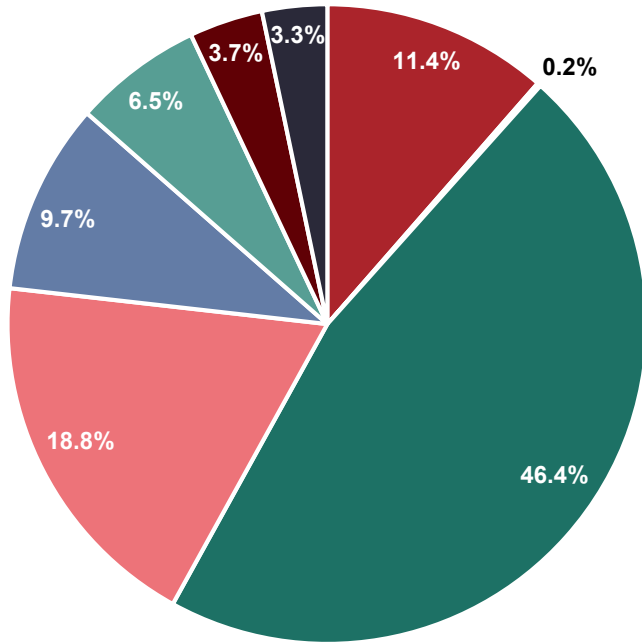
**TABLE 2 - GENERAL FUND EXPENDITURES**

Source	YTD FY22 Actual	YTD FY23 Actual	YTD FY23 to FY22 Variance	FY23 Budget Operating	FY23 % of Budget
General Government	\$ 6,488,204	\$ 8,585,363	\$ 2,097,159	\$ 52,223,961	16.4%
Judicial	2,441,526	2,798,740	357,214	13,413,252	20.9%
Public Safety	35,457,981	48,103,039	12,645,058	226,734,862	21.2%
Public Works	5,436,871	6,465,756	1,028,886	47,657,761	13.6%
Health & Welfare	11,644,080	13,823,554	2,179,474	80,814,684	17.1%
Education	-	-	-	200,307,625	0.0%
Recreational & Cultural	5,368,177	6,848,869	1,480,692	29,101,725	23.5%
Community Development	2,535,108	3,430,514	895,407	30,785,160	11.1%
Non-Departmental/Other Public Services	52,617,653	64,213,451	11,595,798	189,616,771	33.9%
<b>Grand Total General Fund Expenditures</b>	<b>\$ 121,989,600</b>	<b>\$ 154,269,287</b>	<b>\$ 32,279,687</b>	<b>\$ 870,655,801</b>	<b>17.7%</b>

# PROCUREMENT ENCUMBRANCES

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

General Fund Encumbrance Source	Encumbrance Commitment
General Government	\$ 3,330,289
Judicial	53,557
Public Safety	13,524,034
Public Works	5,467,753
Health & Welfare	2,816,985
Recreation & Cultural	1,901,140
Community Development	1,086,506
Non-Departmental/Other Public Services	957,390
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 29,137,654</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.

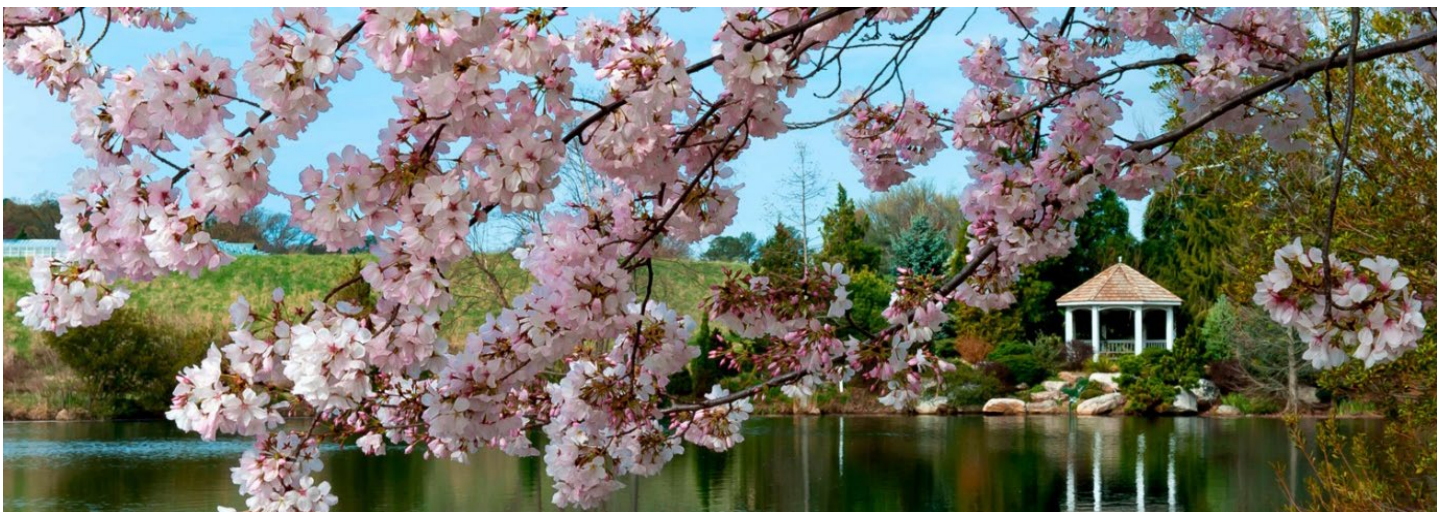
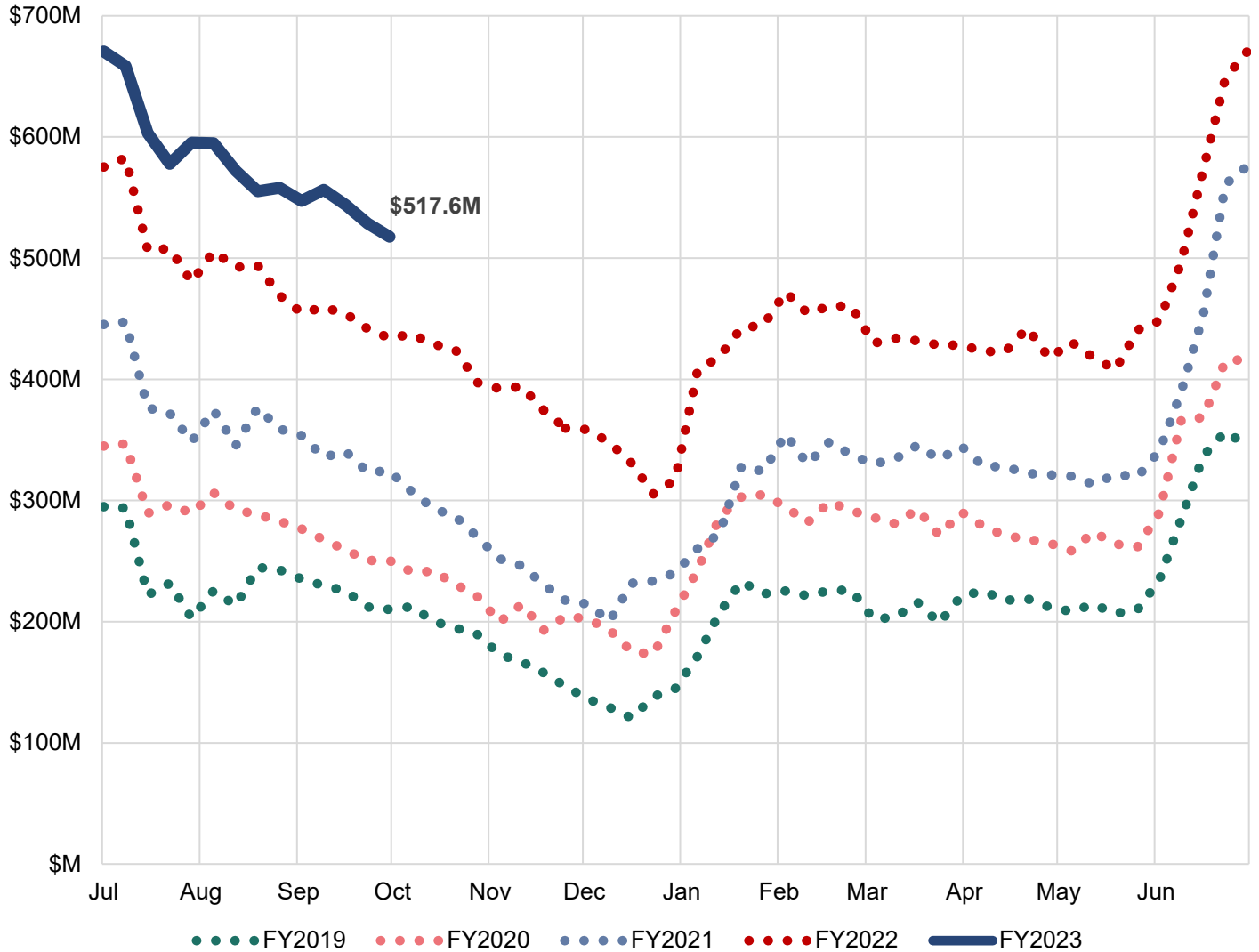
# PROCUREMENT CONTRACTS

## TABLE 4 - CONTRACTS UPDATED IN SEPTEMBER FY23

Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	New	Comments
23000003533	Annual Building Architectural Services/Term: 1 yr base w/ 4 one-yr renewal options/ Requisition 220005491	\$ 2,000,000	HBA ARCHITECTURE & INTERIOR DESIGN	DPW	LYNNE LANCASTER	New	New solicitation in contract execution stage.
23000003534	Annual Building Architectural Services/Term: 1 yr base w/ 4 one-yr renewal options/ Requisition 220005491	\$ 2,000,000	DEWBERRY ENGINEERS INC.	DPW	LYNNE LANCASTER	New	New solicitation in contract execution stage.
23000003535	Annual Building Architectural Services/Term: 1 yr base w/ 4 one-yr renewal options/ Requisition 220005491	\$ 2,000,000	MOSELEY ARCHITECTS	DPW	LYNNE LANCASTER	New	New solicitation in contract execution stage.
23000003536	Annual Building Architectural Services/Term: 1 yr base w/ 4 one-yr renewal options/ Requisition 220005491	\$ 2,000,000	RRMM ARCHITECTS PC	DPW	LYNNE LANCASTER	New	New solicitation in contract execution stage.
23000003537	Annual Building Architectural Services/Term: 1 yr base w/ 4 one-yr renewal options/ Requisition 220005491	\$ 2,000,000	BASKERVILLE	DPW	LYNNE LANCASTER	New	New solicitation in contract execution stage.
23000003762	Annual Engineering and Construction Related Services/Term: 1 yr w/ 4 one-yr renewal options/Requisition 210015937.	\$ 3,000,000	RUMMEL KLEPPER AND KAHL LLC	DPW	ADEL EDWARDS	New	New solicitation in award stage.
23000003763	Annual Engineering and Construction Related Services/Term: 1 yr w/ 4 one-yr renewal options/Requisition 210015937.	\$ 3,000,000	JOHNSON MIRMIRAN AND THOMPSON	DPW	ADEL EDWARDS	New	New solicitation in award stage.
23000003764	Annual Engineering and Construction Related Services/Term: 1 yr w/ 4 one-yr renewal options/Requisition 210015937	\$ 3,000,000	WHITMAN REQUARDT AND ASSOCIATES	DPW	ADEL EDWARDS	New	New solicitation in award stage.

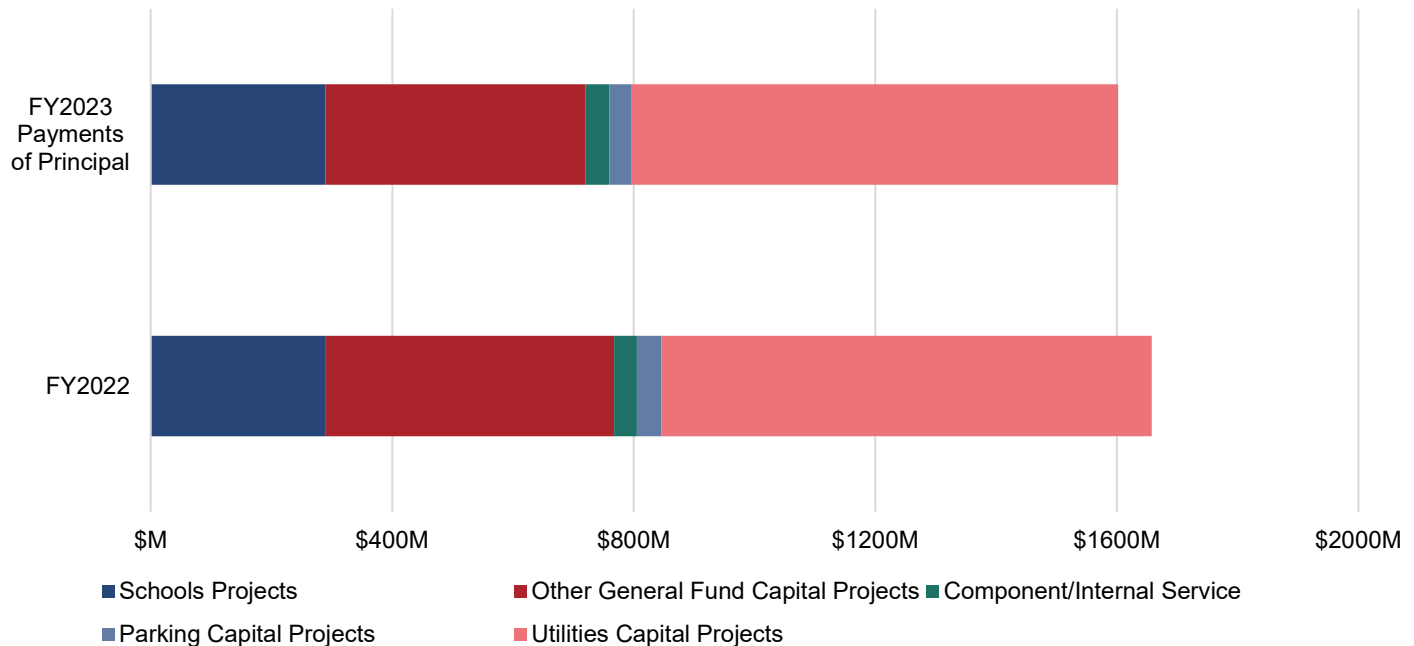
# DEBT AND INVESTMENT MANAGEMENT

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



# DEBT AND INVESTMENT

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

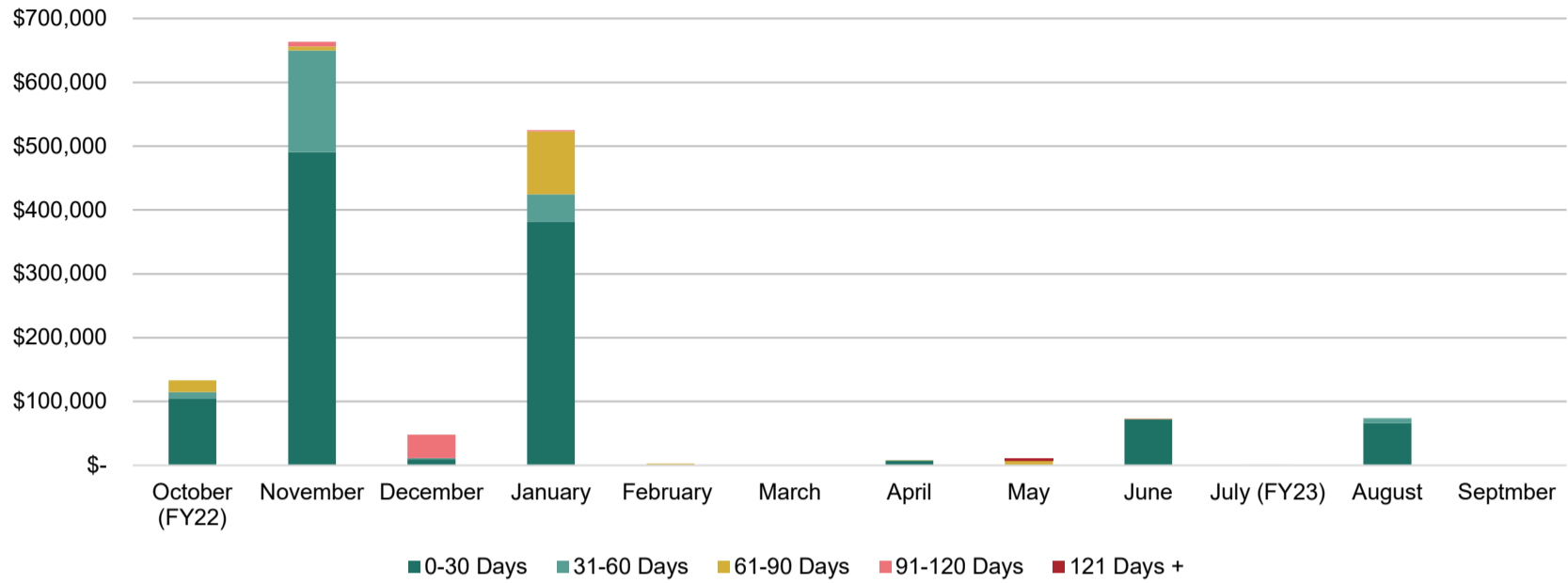


	FY2022	FY2023 Payments of Principal			
	Debt Outstanding June 30, 2022	FY2023 Payments of Principal	FY2023 New Debt Issued	FY2023 Refunded Debt	Debt Outstanding August 31, 2022
<b>Paid from General Fund</b>					
Schools Capital Projects - GO Bonds	\$ 289,841,013	\$ 14,210,816	\$ 13,891,335	\$ -	\$ 289,521,532
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	-
<i>Subtotal General Fund</i>	<i>767,598,464</i>	<i>43,173,465</i>	<i>48,010,000</i>	<i>52,600,000</i>	<i>719,834,999</i>
<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
<i>Subtotal ISF Funds/Component Units</i>	<i>37,416,000</i>	<i>700,000</i>	<i>3,220,000</i>	<i>-</i>	<i>39,936,000</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	4,007,918	6,760,000	7,400,000	13,684,165
Utilities - Revenue Bonds	794,084,475	2,005,233	-	-	792,079,242
<i>Subtotal Utilities' Enterprise Funds</i>	<i>812,416,557</i>	<i>6,013,151</i>	<i>6,760,000</i>	<i>7,400,000</i>	<i>805,763,406</i>
<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>\$ 1,602,304,405</b>

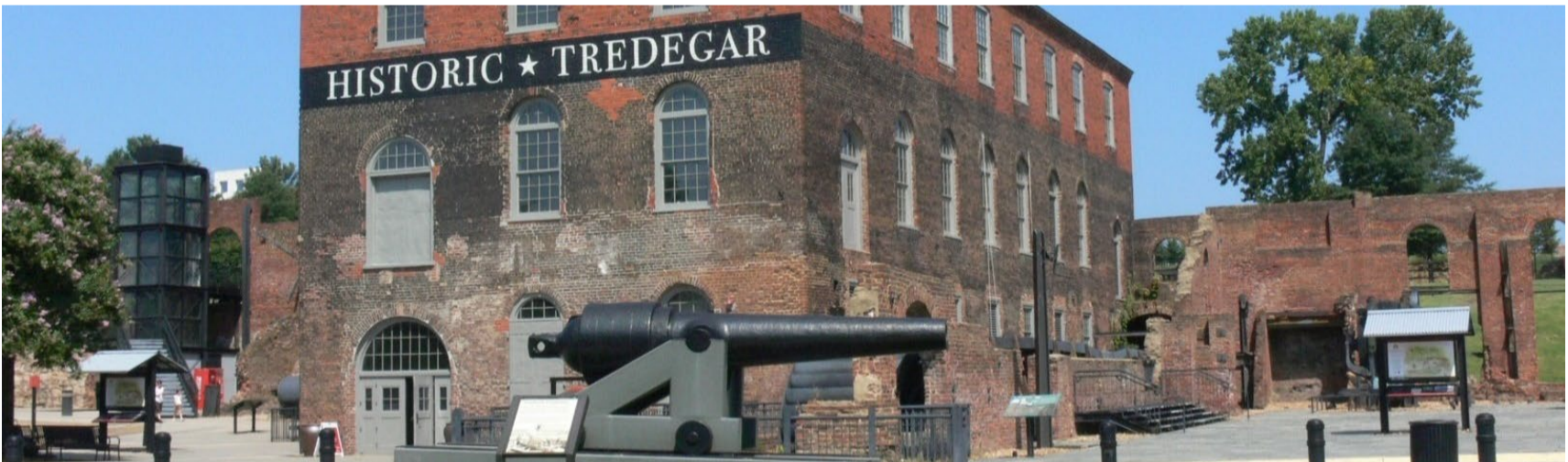


# ACCOUNTS PAYABLE

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

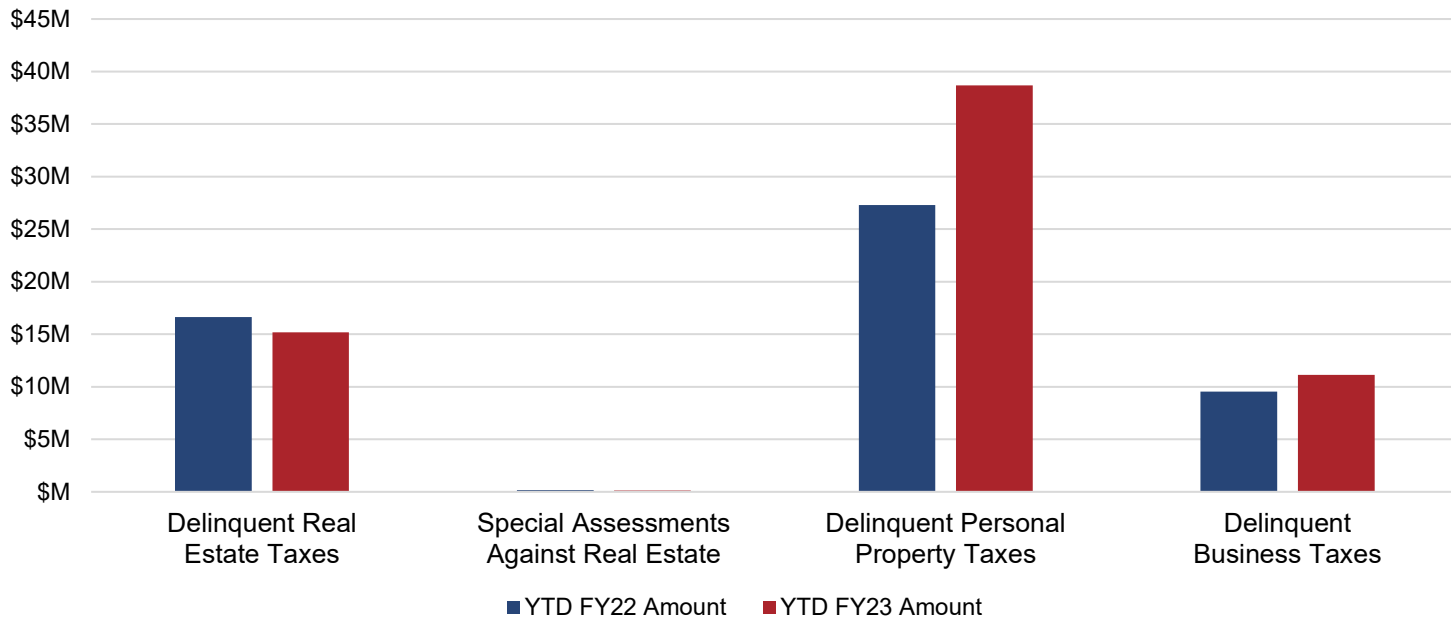


Month	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121 Days +	Total
October (FY22)	\$ 105,087	\$ 9,631	\$ 18,611	\$ -	\$ -	\$ 133,329
November	\$ 491,035	\$ 158,749	\$ 6,490	\$ 7,466	\$ -	\$ 663,740
December	\$ 9,618	\$ 2,036	\$ -	\$ 36,648	\$ -	\$ 48,302
January	\$ 381,318	\$ 43,041	\$ 98,889	\$ 1,586	\$ -	\$ 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
September	\$ 117	\$ -	\$ -	\$ -	\$ -	\$ 117



# DELINQUENT TAXES

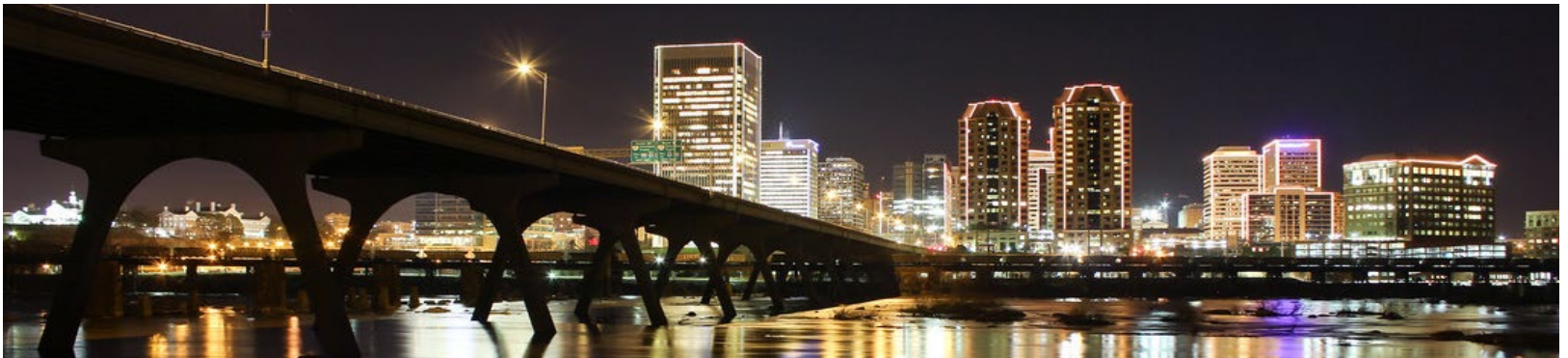
**FIGURE 6, TABLE 7 - OUTSTANDING DELINQUENT TAXES**



	YTD FY22 Amount	YTD FY23 Amount
Delinquent Real Estate Taxes	\$ 16,635,443	\$ 15,198,417
Special Assessments Against Real Estate (1)	165,288	133,058
Delinquent Personal Property Taxes (2)	27,279,944	38,690,664
Delinquent Business License Taxes (3)	9,535,517	11,135,392
<b>Total</b>	<b>\$ 53,616,192</b>	<b>\$ 65,157,531</b>

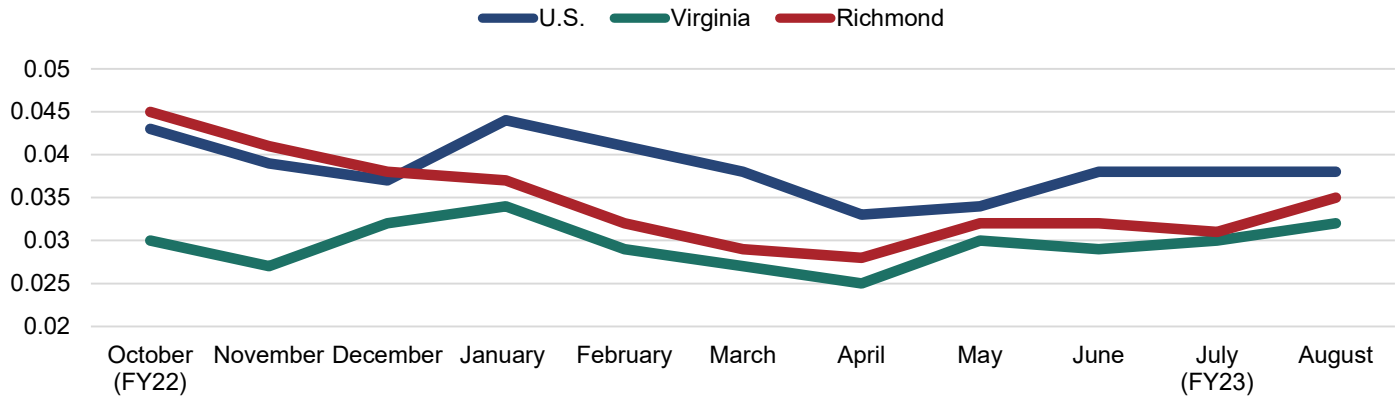
**Notes:**

- (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



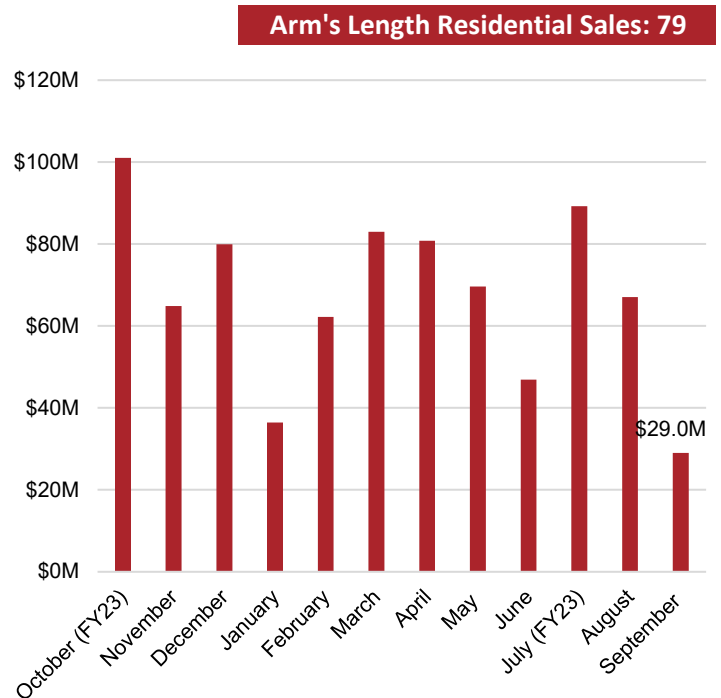
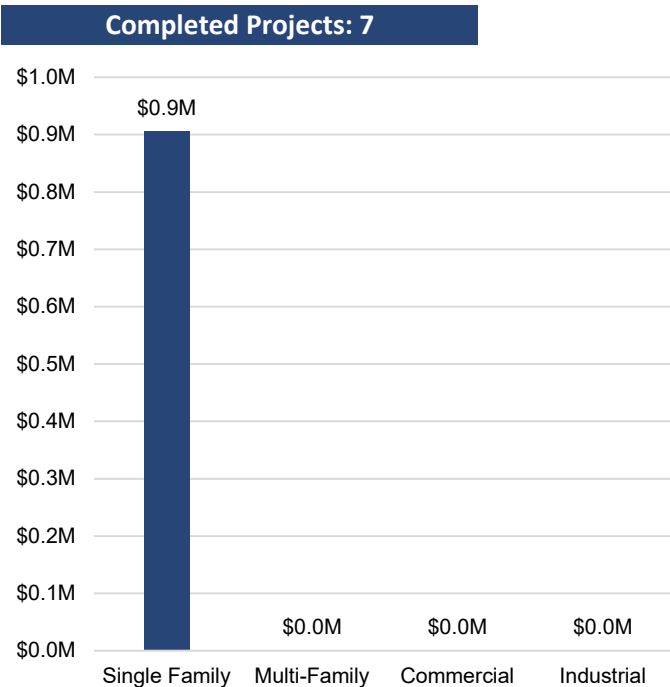
- The local unemployment rate increased to 3.7% in June.
- The Federal Reserve cites a target of 4.5% median unemployment as part of their dual mandate for price stability and maximum sustainable employment. The current rate is below the target.

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
55	\$22,076.00	\$401.38

## 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 SEPTEMBER 30, 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	541,519	435,726	(105,793)	15,046,684	2.9%
Penalties and Interest- Interest	345,644	555,006	209,361	3,709,010	15.0%
Penalties and Interest- Penalty	468,804	688,227	219,423	2,449,995	28.1%
Personal Property Taxes- Current	1,063,746	6,219,253	5,155,507	43,921,839	14.2%
Personal Property Taxes- Delinquent	385,876	1,448,306	1,062,429	7,337,040	19.7%
PSC - Personal Property Current	-	(101,798)	(101,798)	9,045,184	-1.1%
PSC - Personal Property Delinquent	2,761	12	(2,749)	577,750	0.0%
PSC - Real Property Current	-	15,411	15,411	2,159,511	0.7%
Real Property Taxes- Current	1,701,843	6,598,896	4,897,053	376,849,967	1.8%
Real Property Taxes- Delinquent	655,284	790,759	135,474	11,276,323	7.0%
<b>Total General Property Taxes</b>	<b>\$ 5,165,479</b>	<b>\$ 16,649,797</b>	<b>\$ 11,484,318</b>	<b>\$ 472,373,303</b>	<b>3.5%</b>
<b>Other Local Taxes</b>					
Admission Taxes	137,949	856,859	718,909	939,257	91.2%
Bank Stock Taxes	193,262	(6,650,294)	(6,843,556)	9,006,718	-73.8%
Business Licenses Taxes	227,210	816,640	589,431	36,458,418	2.2%
Cigarette Tax	596,657	644,996	48,340	3,212,009	20.1%
Consumer Utility Taxes	2,025,407	3,046,808	1,021,401	17,940,725	17.0%
Local Sales & Use Tax	10,343,572	11,955,459	1,611,886	40,299,142	29.7%
Motor Vehicle Licenses	452,562	953,802	501,240	7,189,770	13.3%
Other Local Taxes	100,824	54,444	(46,379)	1,105,628	4.9%
Prepared Food Taxes	4,111,907	7,251,386	3,139,480	32,757,625	22.1%
Prepared Food Taxes - School Facilities	1,047,324	1,846,965	799,642	8,343,535	22.1%
Short-Term Rental Tax	-	24,560	24,560	100,032	24.6%
Transient Lodging Taxes	939,438	1,899,841	960,403	6,809,609	27.9%
<b>Total Other Local Taxes</b>	<b>\$ 20,176,111</b>	<b>\$ 22,701,467</b>	<b>\$ 2,525,356</b>	<b>\$ 164,162,468</b>	<b>13.8%</b>
<b>Permits, Privilege Fees, and Regulatory Licenses</b>					
Permits and Other Licenses	806,883	815,652	8,769	13,294,618	6.1%
<b>Total Permits, Privilege Fees, and Regulatory Licenses</b>	<b>\$ 806,883</b>	<b>\$ 815,652</b>	<b>\$ 8,769</b>	<b>\$ 13,294,618</b>	<b>6.1%</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	99,000	597,721	498,721	1,877,270	31.8%
<b>Total Revenue from Use of Money and Property</b>	<b>\$ 99,000</b>	<b>\$ 597,721</b>	<b>\$ 498,721</b>	<b>\$ 1,877,270</b>	<b>31.8%</b>
<b>Charges for Services</b>					
Finance	-	-	-	801,192	0.0%
Fire and Rescue Services	14,260	13,790	(470)	240,000	5.7%
Information Technology	-	-	-	4,000	0.0%
Law Enforcement and Traffic Control	2,249	(1,295)	(3,545)	186,000	-0.7%
Library	-	-	-	4,000	0.0%
Maintenance of Transportation	-	-	-	-	N/A
Other Protection	37,486	39,564	2,078	125,000	31.7%
Parks and Recreation	25,077	21,752	(3,325)	208,900	10.4%
Planning and Community Development	-	-	-	4,000	0.0%
Sanitation and Waste Removal	1,950	2,600	650	18,647,033	0.0%
Court Costs	(4,501)	(4,515)	(14)	7,686,261	-0.1%
Other	-	-	-	9,515	0.0%
<b>Total Charges for Services</b>	<b>\$ 76,522</b>	<b>\$ 71,896</b>	<b>\$ (4,626)</b>	<b>\$ 27,915,901</b>	<b>0.3%</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	170,476	(233,428)	(403,903)	1,262,721	-18.5%
PILLOT from Enterprise Activities	-	-	-	20,494,355	0.0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 170,476</b>	<b>\$ (233,428)</b>	<b>\$ (403,903)</b>	<b>\$ 21,757,076</b>	<b>-1.1%</b>
<b>Recovered Costs</b>					
Recovered Costs	53,035	(20,790)	(73,825)	4,160,322	-0.5%
<b>Total Recovered Costs</b>	<b>\$ 53,035</b>	<b>\$ (20,790)</b>	<b>\$ (73,825)</b>	<b>\$ 4,160,322</b>	<b>-0.5%</b>
<b>Revenue from Local Sources Total</b>	<b>\$ 26,547,506</b>	<b>\$ 40,582,315</b>	<b>\$ 14,034,809</b>	<b>\$ 705,548,958</b>	<b>5.8%</b>



**APPENDIX A (CONTINUED)**

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

	YTD FY22 Actual	YTD FY23 Actual	YTD FY23 to FY22 Variance	FY23 Budget Operating	FY23 % of Budget
<b>Revenue from the Commonwealth</b>					
<b>Non-Categorical Aid</b>					
Auto Rental Tax	361,538	343,804	(17,735)	893,846	38.5%
Communications Sales and Use Tax	2,394,166	3,566,541	1,172,375	14,440,680	24.7%
Miscellaneous Non-Categorical Aid	-	(19,541)	(19,541)	240,000	-8.1%
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>\$ 3,969,757</b>	<b>\$ 4,026,611</b>	<b>\$ 56,854</b>	<b>\$ 33,432,721</b>	<b>12.0%</b>
<b>Shared Expenditures (Categorical)</b>					
City Treasurer	24,820	40,305	15,485	155,346	25.9%
Commonwealth Attorney	578,545	898,041	319,496	3,787,058	23.7%
Finance	145,615	195,571	49,955	955,833	20.5%
General Registrar	-	-	-	103,458	0.0%
Sheriff	1,196,796	1,401,772	204,976	18,384,478	7.6%
Welfare and Social Services	-	-	-	-	N/A
<b>Total Shared Expenditures (Categorical)</b>	<b>\$ 1,945,777</b>	<b>\$ 2,535,689</b>	<b>\$ 589,912</b>	<b>\$ 23,386,173</b>	<b>10.8%</b>
<b>Categorical Aid</b>					
Education	-	-	-	-	N/A
Library	52,246	85,211	32,965	210,000	40.6%
Public Safety	4,527,118	5,104,861	577,744	19,857,858	25.7%
Public Works	-	-	-	-	N/A
Welfare and Social Services	1,721,493	3,064,316	1,342,824	14,648,073	20.9%
<b>Total Categorical Aid</b>	<b>\$ 6,300,856</b>	<b>\$ 8,254,389</b>	<b>\$ 1,953,532</b>	<b>\$ 34,715,931</b>	<b>23.8%</b>
<b>PILOT (Payments in Lieu of Taxes)</b>					
Service Charges	-	1,471,808	1,471,808	3,698,683	39.8%
<b>Total PILOT (Payments in Lieu of Taxes)</b>	<b>\$ -</b>	<b>\$ 1,471,808</b>	<b>\$ 1,471,808</b>	<b>\$ 3,698,683</b>	<b>39.8%</b>
<b>Revenue from the Commonwealth Total</b>	<b>\$ 12,216,391</b>	<b>\$ 16,288,496</b>	<b>\$ 4,072,106</b>	<b>\$ 95,233,508</b>	<b>17.1%</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>\$ (4,360)</b>	<b>\$ -</b>	<b>\$ 4,360</b>	<b>\$ 6,843</b>	<b>0.0%</b>
<b>Categorical Aid</b>					
Social Services	2,240,025	4,629,313	2,389,287	25,224,120	18.4%
<b>Total Categorical Aid</b>	<b>\$ 2,240,025</b>	<b>\$ 4,629,313</b>	<b>\$ 2,389,287</b>	<b>\$ 25,224,120</b>	<b>18.4%</b>
<b>Revenue from the Federal Government Total</b>	<b>\$ 2,235,666</b>	<b>\$ 4,629,313</b>	<b>\$ 2,393,647</b>	<b>\$ 25,230,963</b>	<b>18.3%</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>\$ 40,999,562</b>	<b>\$ 61,500,124</b>	<b>\$ 20,500,562</b>	<b>\$ 838,715,828</b>	<b>7.3%</b>

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

	YTD FY22	YTD FY23	YTD FY23 to FY22	FY23 Budget	FY23 % of
	Actual	Actual	Variance	Operating	Budget
<b>General Government</b>					
Budget and Strategic Planning	184,900	305,447	120,547	2,233,986	13.7%
Chief Administrative Office	178,791	327,806	149,015	925,501	35.4%
Citizen Service & Response	335,359	496,917	161,557	2,148,595	23.1%
City Assessor	770,791	874,305	103,515	5,850,171	14.9%
City Attorney	723,157	948,031	224,875	4,793,630	19.8%
City Auditor	273,802	352,409	78,607	2,230,152	15.8%
City Clerk	159,481	186,461	26,980	1,196,919	15.6%
City Council	257,114	303,063	45,949	1,577,370	19.2%
City Treasurer	38,319	57,348	19,029	330,265	17.4%
Council Chief of Staff	144,058	103,745	(40,312)	1,815,073	5.7%
Finance	1,482,241	1,918,520	436,279	13,243,469	14.5%
General Registrar	291,999	642,285	350,286	4,321,330	14.9%
Human Resources	804,003	916,920	112,917	5,470,832	16.8%
Inspector General	112,483	145,811	33,328	902,510	16.2%
Mayor's Office	204,557	235,150	30,593	1,356,513	17.3%
Minority Business Development	177,590	255,291	77,701	1,084,041	23.5%
Office of Strategic Communications & Civic Engagemen	-	120,445	120,445	885,181	13.6%
Press Secretary	45,791	-	(45,791)	-	N/A
Procurement Services	303,770	395,409	91,640	1,858,397	21.3%
<b>General Government Subtotal</b>	<b>\$ 6,488,204</b>	<b>\$ 8,585,363</b>	<b>\$ 2,097,159</b>	<b>\$ 52,223,961</b>	<b>16.4%</b>
<b>Judicial</b>					
13th District Court Services Unit	41,104	22,140	(18,965)	239,289	9.3%
Adult Drug Court	134,135	159,416	25,281	773,365	20.6%
Circuit Court	782,900	871,480	88,580	4,213,813	20.7%
Judiciary - Commonwealth Attorney	1,440,908	1,698,694	257,787	7,931,439	21.4%
Juvenile & Domestic Relations Court	42,479	47,009	4,530	255,346	18.4%
<b>Judicial Subtotal</b>	<b>\$ 2,441,526</b>	<b>\$ 2,798,740</b>	<b>\$ 357,214</b>	<b>\$ 13,413,252</b>	<b>20.9%</b>
<b>Public Safety</b>					
Animal Care & Control	389,142	575,766	186,624	2,171,983	26.5%
Emergency Communications	1,206,522	1,490,814	284,292	6,981,632	21.4%
Fire & Emergency Management	9,987,398	15,157,850	5,170,452	62,248,133	24.4%
Richmond Police	16,902,169	22,457,005	5,554,836	109,884,442	20.4%
Richmond Sheriff	6,972,750	8,421,605	1,448,855	45,448,671	18.5%
<b>Public Safety Subtotal</b>	<b>\$ 35,457,981</b>	<b>\$ 48,103,039</b>	<b>\$ 12,645,058</b>	<b>\$ 226,734,862</b>	<b>21.2%</b>
<b>Public Works</b>					
Public Works	5,436,871	6,465,756	1,028,886	47,657,761	13.6%
<b>Public Works Subtotal</b>	<b>\$ 5,436,871</b>	<b>\$ 6,465,756</b>	<b>\$ 1,028,886</b>	<b>\$ 47,657,761</b>	<b>13.6%</b>
<b>Health &amp; Welfare</b>					
Human Services	673,114	1,156,420	483,305	4,150,109	27.9%
Justice Services	1,551,840	2,057,827	505,987	10,757,486	19.1%
Office of Community Wealth Building	463,384	652,534	189,150	5,916,616	11.0%
Richmond City Health District	-	-	-	4,633,490	0.0%
Social Services	8,955,742	9,956,774	1,001,032	55,356,983	18.0%
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 11,644,080</b>	<b>\$ 13,823,554</b>	<b>\$ 2,179,474</b>	<b>\$ 80,814,684</b>	<b>17.1%</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	4,232,891	5,423,907	1,191,016	22,233,291	24.4%
Richmond Public Libraries	1,135,285	1,424,962	289,676	6,868,434	20.7%
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 5,368,177</b>	<b>\$ 6,848,869</b>	<b>\$ 1,480,692</b>	<b>\$ 29,101,725</b>	<b>23.5%</b>
<b>Community Development</b>					
Economic Development	403,870	683,027	279,158	4,811,935	14.2%
Housing & Community Development	206,224	249,718	43,494	10,924,090	2.3%
Office of Sustainability	-	55,361	55,361	618,088	9.0%
Planning & Development Review	1,925,014	2,442,408	517,394	14,431,048	16.9%
<b>Community Development Subtotal</b>	<b>\$ 2,535,108</b>	<b>\$ 3,430,514</b>	<b>\$ 895,407</b>	<b>\$ 30,785,160</b>	<b>11.1%</b>
<b>Other Public Services</b>					
Non-Departmental	9,781,369	7,074,417	(2,706,953)	84,409,415	8.4%
General Fund Transfer to Debt Service	42,836,284	57,140,642	14,304,358	105,207,356	54.3%
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>\$ 52,617,653</b>	<b>\$ 64,213,451</b>	<b>\$ 11,595,798</b>	<b>\$ 189,616,771</b>	<b>33.9%</b>
<b>General Fund Encumbrance Total</b>	<b>\$ 121,989,600</b>	<b>\$ 154,269,287</b>	<b>\$ 32,279,687</b>	<b>\$ 870,655,801</b>	<b>17.7%</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	(266,714)
Citizen Service & Response	(25,287)
City Assessor	600,703
City Attorney	(51,625)
City Auditor	(330,629)
City Clerk	-
City Council	(194,565)
City Treasurer	-
Council Chief of Staff	98,432
Finance	1,228,765
General Registrar	2,167,341
Human Resources	(233,234)
Inspector General	-
Mayor's Office	(6,701)
Minority Business Development	221,260
Office of Strategic Communications & Civic Eng	3,301
Press Secretary	(6,100)
Procurement Services	56,712
<b>General Government Subtotal</b>	<b>\$ 3,330,289</b>
<b>Judicial</b>	
13th District Court Services Unit	13,475
Adult Drug Court	(151)
Circuit Court	2,382
Judiciary - Commonwealth Attorney	21,396
Juvenile & Domestic Relations Court	16,455
<b>Judicial Subtotal</b>	<b>\$ 53,557</b>
<b>Public Safety</b>	
Animal Care & Control	166
Emergency Communications	476,215
Fire & Emergency Management	951,647
Richmond Police	1,741,860
Richmond Sheriff	10,354,146
<b>Public Safety Subtotal</b>	<b>\$ 13,524,034</b>
<b>Public Works</b>	
Public Works	5,467,753
<b>Public Works Subtotal</b>	<b>\$ 5,467,753</b>
<b>Health &amp; Welfare</b>	
Human Services	416
Justice Services	827,047
Office of Community Wealth Building	935,639
Richmond City Health District	-
Social Services	1,053,884
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 2,816,985</b>
<b>Education</b>	
Education	-
<b>Education Subtotal</b>	<b>\$ -</b>
<b>Recreation &amp; Cultural</b>	
Parks, Recreation & Community Facilities	1,775,516
Richmond Public Libraries	125,624
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 1,901,140</b>
<b>Community Development</b>	
Economic Development	236,221
Housing & Community Development	271,573
Office of Sustainability	9,090
Planning & Development Review	569,621
<b>Community Development Subtotal</b>	<b>\$ 1,086,506</b>
<b>Other Public Services</b>	
Non-Departmental	957,390
General Fund Transfer to Debt Service	-
Capital Projects	-
Traffic Control Capital Projects	-
VDOT Urban Projects	-
Default	-
<b>Other Public Services Subtotal</b>	<b>\$ 957,390</b>
<b>General Fund Encumbrance Total</b>	<b>\$ 29,137,654</b>