

# MONTHLY FINANCIAL SYNOPSES

FOR THE PERIOD ENDED OCTOBER 31, 2021



**PREPARED BY THE DEPARTMENT OF FINANCE**

WITH ASSISTANCE FROM PARTNER AGENCIES

PRESENTED NOVEMBER 15, 2021

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**MAIN REPORT**

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**IMAGE ATTRIBUTION:**

- Cover Page: Will Fisher (Flickr)
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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

**Monday, November 15, 2021**

The Administration is pleased to present the October 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 October, 31 2021. This financial information, which is unaudited, includes comparative General Fund revenue and expenditures to date for the period ending October, 31 2021 and 2022 as comparison to the full year budget.

It should 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 and Table 1 indicate that as of October, 31 2021, General Fund revenues totaled \$58.8 million, or 7.8%, of the budgeted annual revenue. This does not include transfers.

Figure 1 and Table 2 indicate that as of October, 31 2021, General Fund expenditures totaled \$216.4 million, which is 28.0% of the budgeted expenditures. Exhibit 2 provides the budgetary comparison expenditures.

Table 3 and Figure 2 provide summary encumbrances by department totaling \$35.5 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 to 2022.

Figure 4 and Table 5 display's the City's outstanding long term debt as of June 30 for fiscal years 2020 and 2021, as well as the debt related activity for the period ending October, 31 2021. Outstanding General Fund supported debt, including debt for school capital projects has decreased from \$793.7 to \$769.0 million. During the same period the City-wide debt decreased from \$1.719 to \$1.683 billion.

Figure 5 and Table 6 provide a snap-shot of account payable aging as of October, 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.

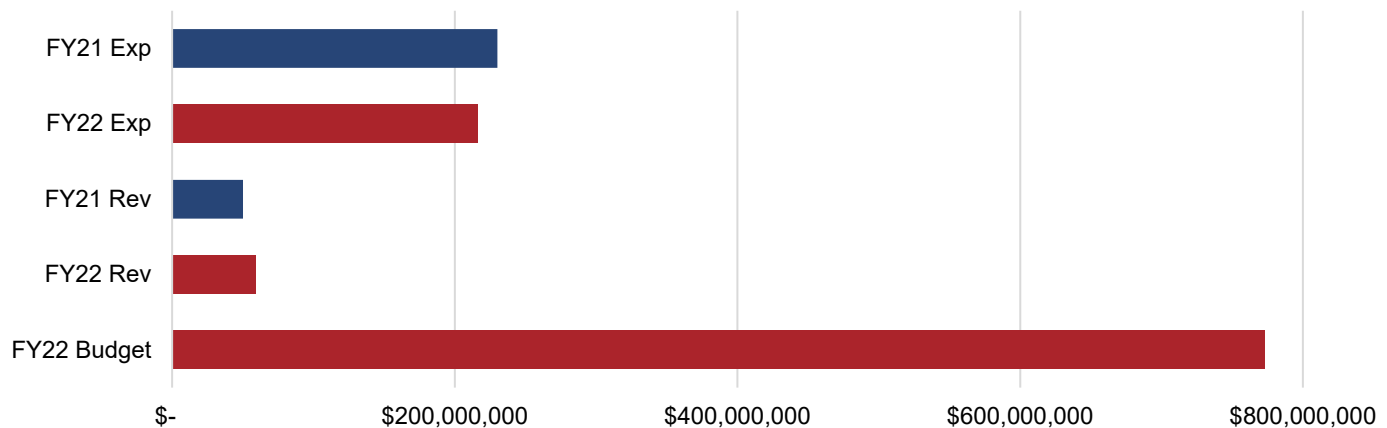
Sincerely,



**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	\$ 29,184,602	\$ 634,294,381	\$ 37,793,883	\$ (596,500,498)	6.0%	\$ 8,609,281
Other Financing	-	-	-	-	N/A	-
From Commonwealth	16,050,433	93,885,587	17,102,208	(76,783,379)	18.2%	1,051,775
From Federal Government	4,956,311	25,240,963	3,928,800	(21,312,163)	15.6%	(1,027,511)
Utilities	(11,795)	4,000	-	(4,000)	0.0%	11,795
<b>Subtotal General Fund Revenues</b>	<b>50,179,550</b>	<b>753,424,931</b>	<b>58,824,890</b>	<b>(694,600,041)</b>	<b>7.8%</b>	<b>8,645,340</b>
Encumbrance Reserve	-	-	-	-	0.0%	-
Transfers In	-	19,407,028	-	(19,407,028)	0.0%	-
<b>Grand Total General Fund Revenues</b>	<b>\$ 50,179,550</b>	<b>\$ 772,831,959</b>	<b>\$ 58,824,890</b>	<b>\$ (714,007,069)</b>	<b>7.6%</b>	<b>\$ 8,645,340</b>

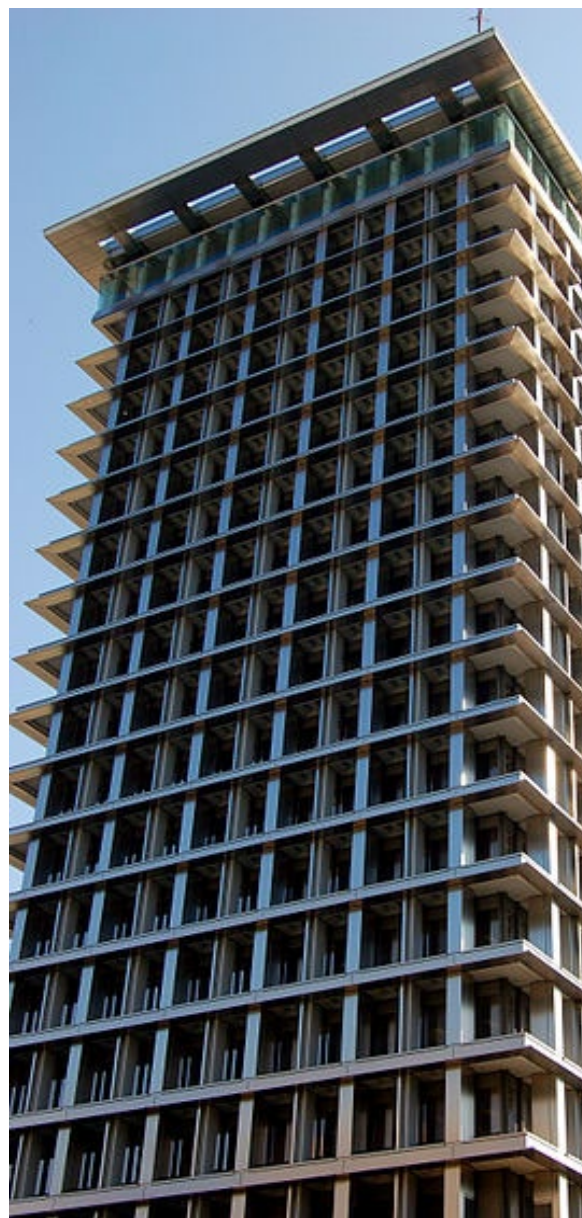
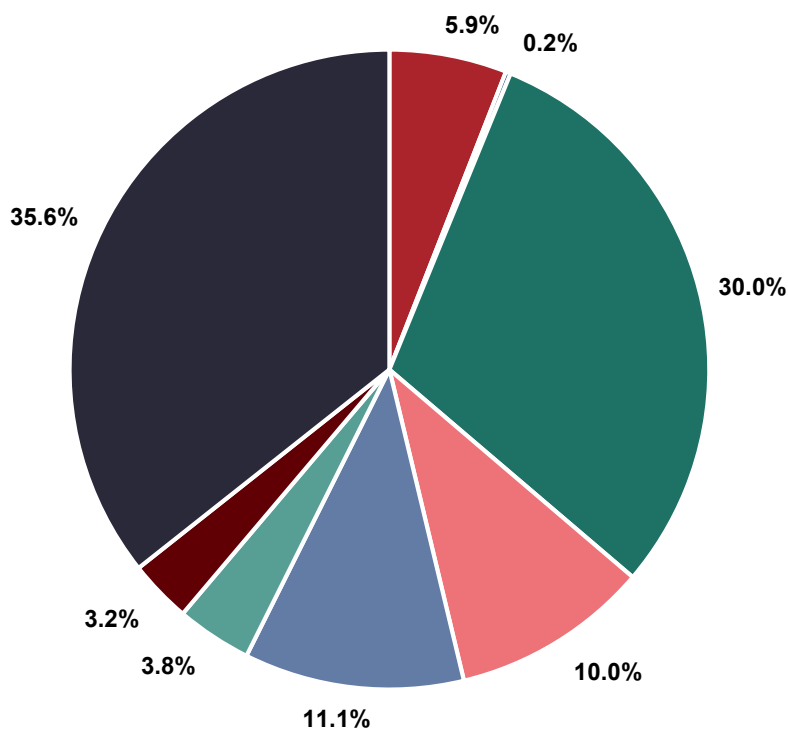
**TABLE 2 - GENERAL FUND DOLLARS OUT**

Source	YTD FY21 Actual	FY22 Budget	YTD FY22 Actual	FY22 Actual to Budget	YTD FY22% of Budget	Actual Variance FY21 vs FY22
General Government	\$ 11,410,823	\$ 42,121,449	\$ 10,321,599	\$ (31,799,850)	24.5%	\$ (1,089,224)
Judicial	3,634,400	12,519,351	3,701,396	(8,817,955)	29.6%	66,995
Public Safety	77,086,434	200,528,261	55,589,717	(144,938,544)	27.7%	(21,496,717)
Public Works	12,917,483	43,408,521	8,574,650	(34,833,871)	19.8%	(4,342,833)
Health & Welfare	16,661,269	71,546,919	19,596,017	(51,950,902)	27.4%	2,934,748
Education	45,423,519	187,142,096	46,785,524	(140,356,572)	25.0%	1,362,005
Recreational & Cultural	6,703,283	24,461,692	8,008,298	(16,453,394)	32.7%	1,305,015
Community Development	4,031,157	16,373,792	3,866,932	(12,506,860)	23.6%	(164,226)
Non-Departmental/Other Public Services	52,357,273	174,729,877	60,003,895	(114,725,982)	34.3%	7,646,622
<b>Grand Total General Fund Expenditures</b>	<b>\$ 230,225,642</b>	<b>\$ 772,831,959</b>	<b>\$ 216,448,027</b>	<b>\$ (556,383,932)</b>	<b>28.0%</b>	<b>\$ (13,777,614)</b>

# PROCUREMENT ENCUMBRANCES

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

General Fund Encumbrance Source	Encumbrance Commitment
General Government	\$ 2,106,439
Judicial	87,747
Public Safety	10,655,116
Public Works	3,553,005
Health & Welfare	3,943,144
Recreation & Cultural	1,350,951
Community Development	1,123,298
Non-Departmental/Other Public Services	12,641,264
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 35,460,965</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.

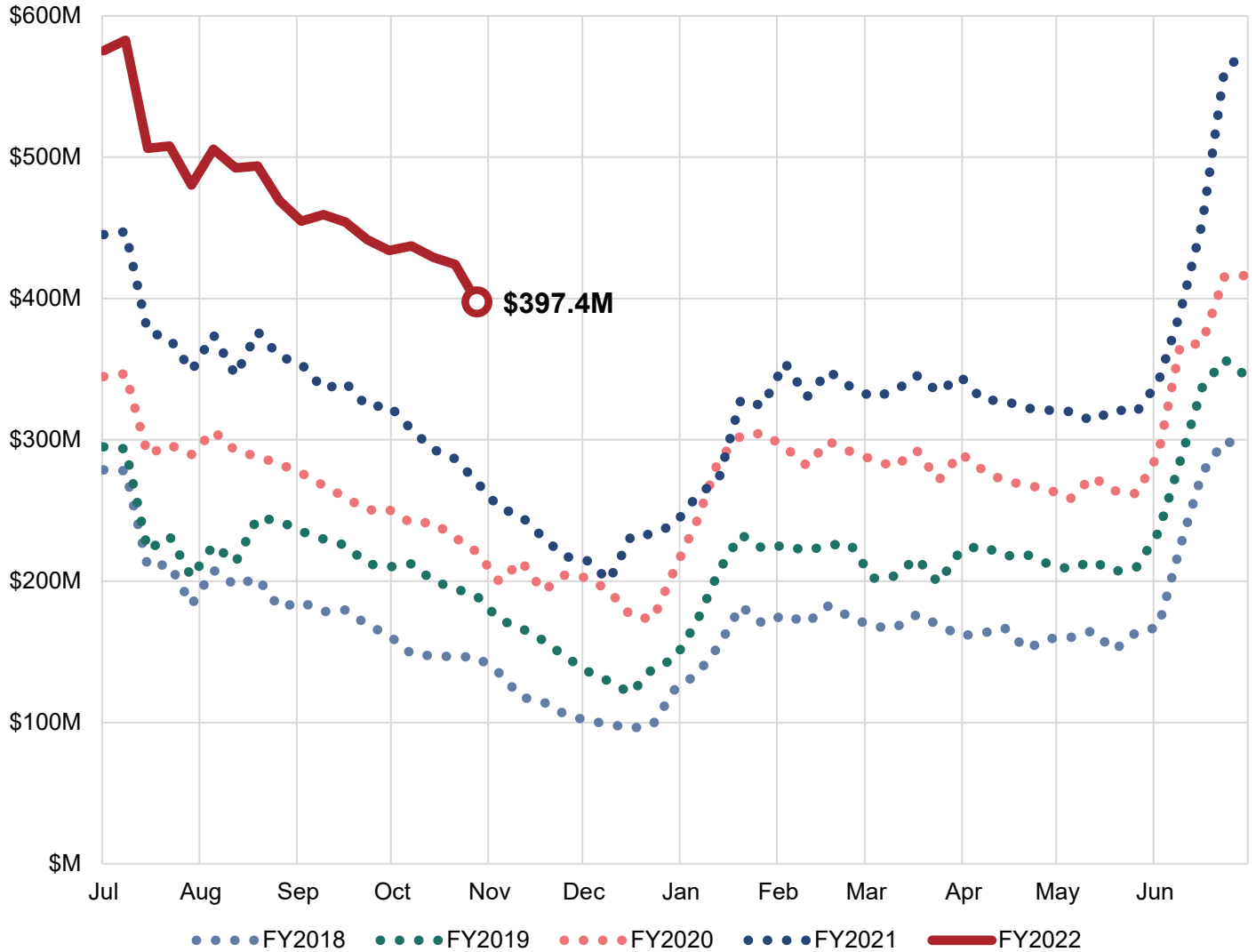
# PROCUREMENT CONTRACTS

**TABLE 4 - CONTRACTS UPDATED IN OCTOBER FY22**

Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Admin	Change Order/ Contract Mod	Renewed / Extended	Resolicited	New Solicitation
18000000935	Annual Civil Engineering and Landscape Architecture Services	\$ 5,000,000	Timmons Group	City Wide	Gregory Salomone	N/A	Yes	N/A	N/A
18000000939	Annual Environmental Engineering Services	\$ 5,000,000	Timmons Group	City Wide	Gregory Salomone	N/A	Yes	N/A	N/A

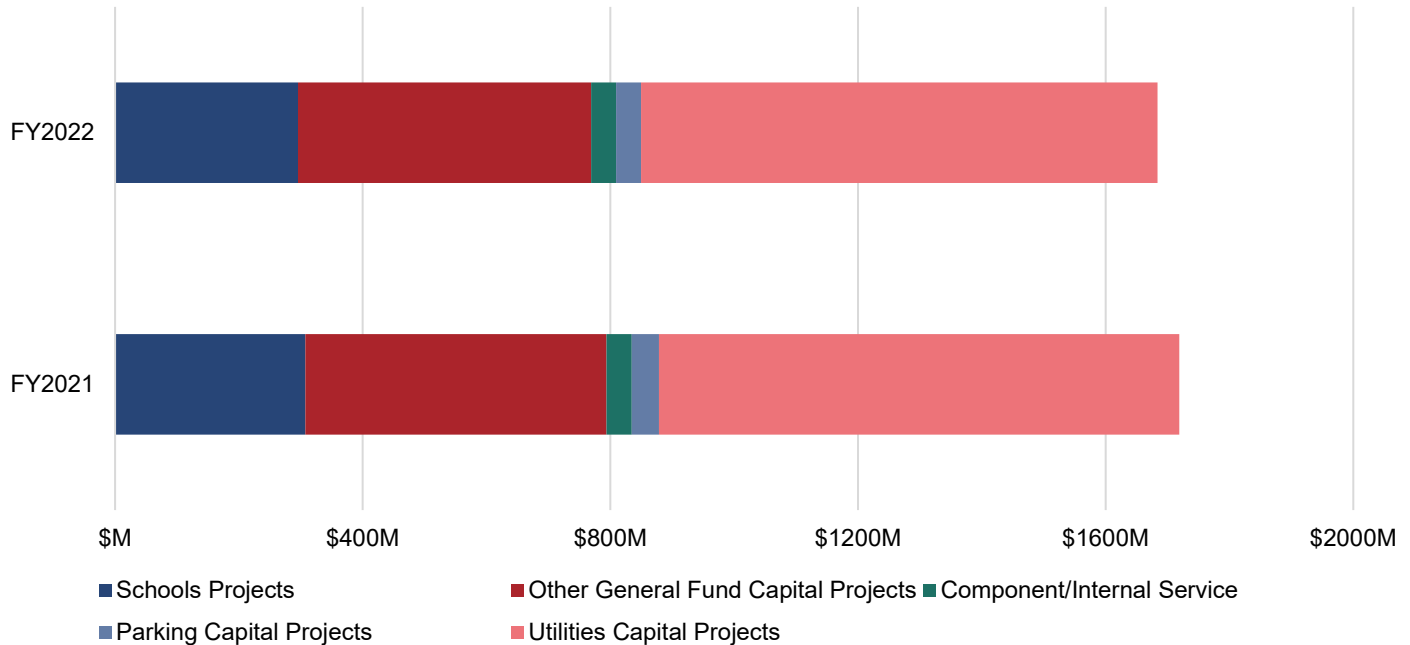
# DEBT AND INVESTMENT MANAGEMENT

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



# DEBT AND INVESTMENT

FIGURE 4, TABLE 5 - OUTSTANDING LONG TERM DEBT

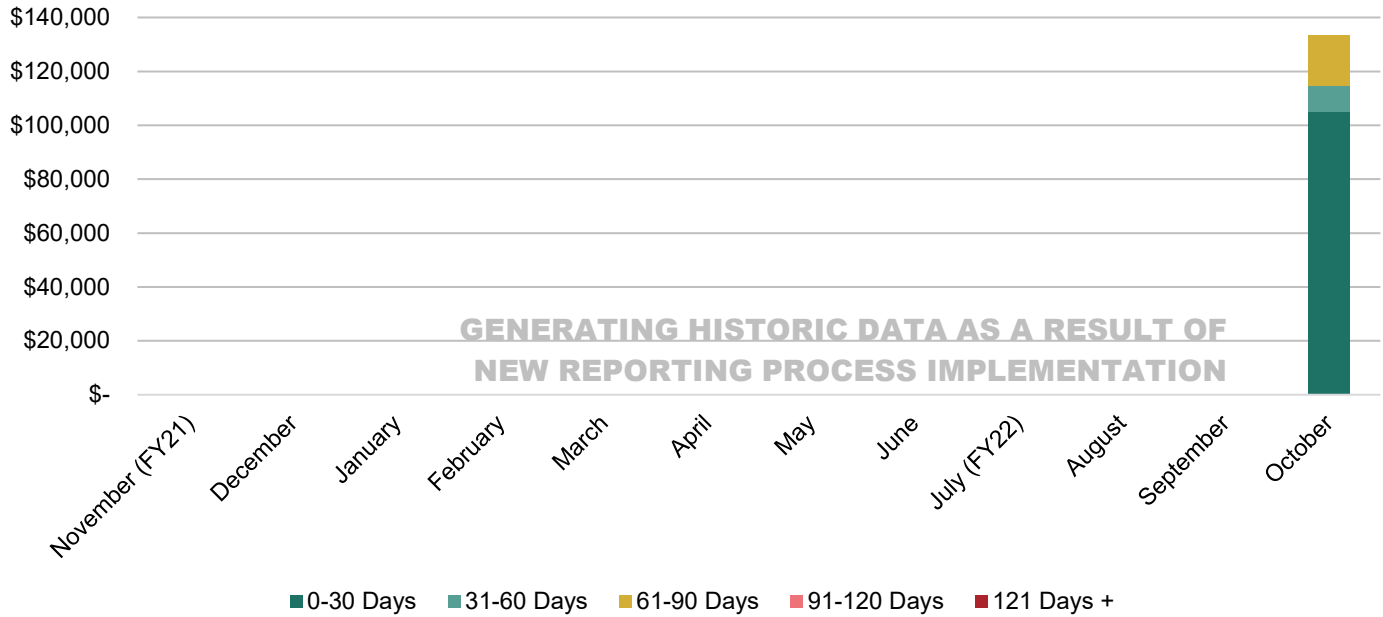


	FY2021	FY2022			Debt Outstanding October 31, 2021
	Debt Outstanding June 30, 2021	FY2022 Payments of Principal	FY2022 New Debt Issued	FY2022 Refunded Debt	
<b>Paid from General Fund</b>					
Schools Capital Projects - GO Bonds	\$ 307,093,400	\$ 11,804,372	\$ -	\$ -	\$ 295,289,028
New Schools-Line of 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	-	9,651,791	-	33,600,000
<b>Subtotal General Fund</b>	<b>793,740,726</b>	<b>34,364,052</b>	<b>9,651,791</b>	<b>-</b>	<b>769,028,465</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	-	-	15,367,700
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>-</b>	<b>-</b>	<b>834,178,736</b>
<b>Total Debt of the City</b>	<b>\$ 1,718,659,450</b>	<b>\$ 44,680,040</b>	<b>\$ 9,651,791</b>	<b>\$ -</b>	<b>\$ 1,683,631,201</b>

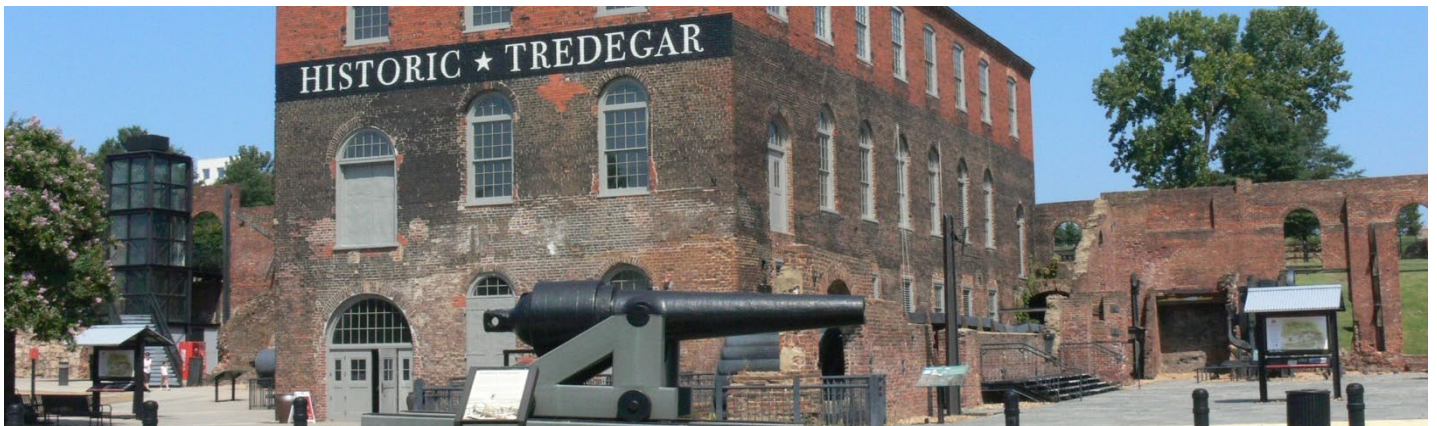


# ACCOUNTS PAYABLE

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

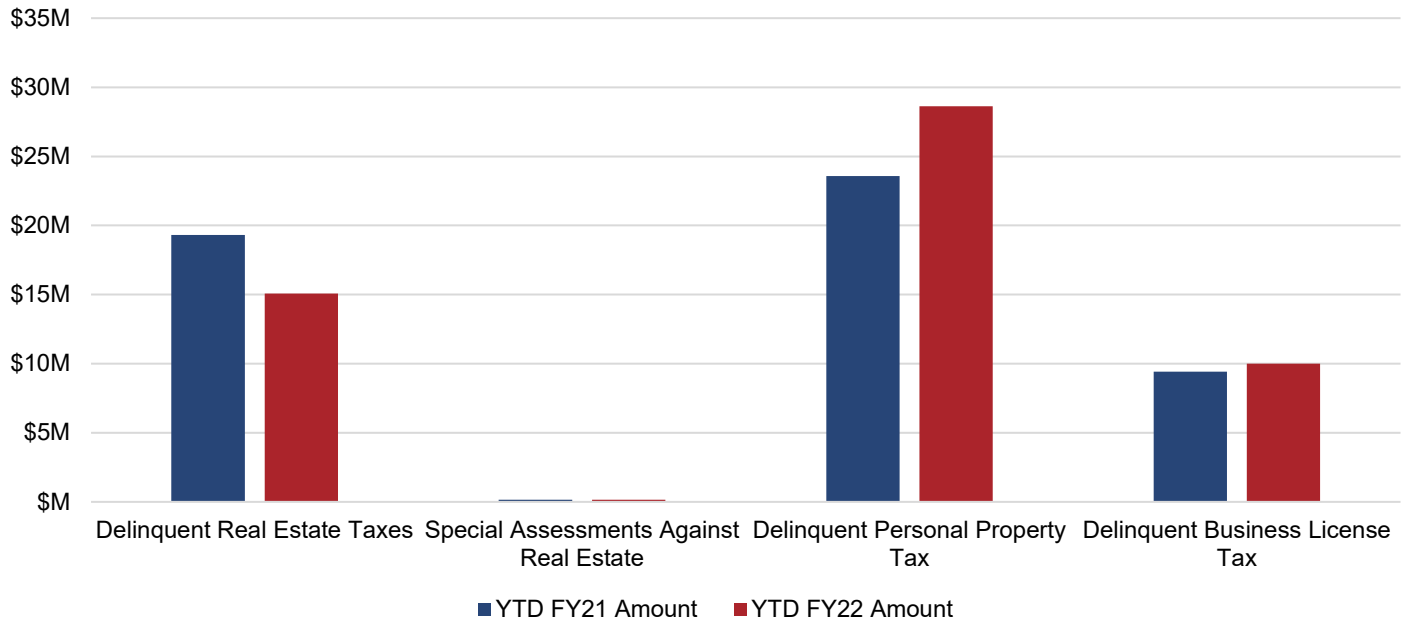


Month	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121 Days +	Total
November (FY21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
January	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
July (FY22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
October	\$ 105,087	\$ 9,631	\$ 18,611	\$ -	\$ -	\$ 133,329



# DELINQUENT TAXES

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



	YTD FY21 Amount	YTD FY22 Amount
Delinquent Real Estate Taxes	\$ 19,310,314	\$ 15,074,124
Special Assessments Against Real Estate (1)	150,708	163,849
Delinquent Personal Property Tax (2)	23,567,726	28,618,629
Delinquent Business License Tax (3)	9,424,272	9,992,226
<b>Total</b>	<b>\$ 52,453,020</b>	<b>\$ 53,848,828</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;

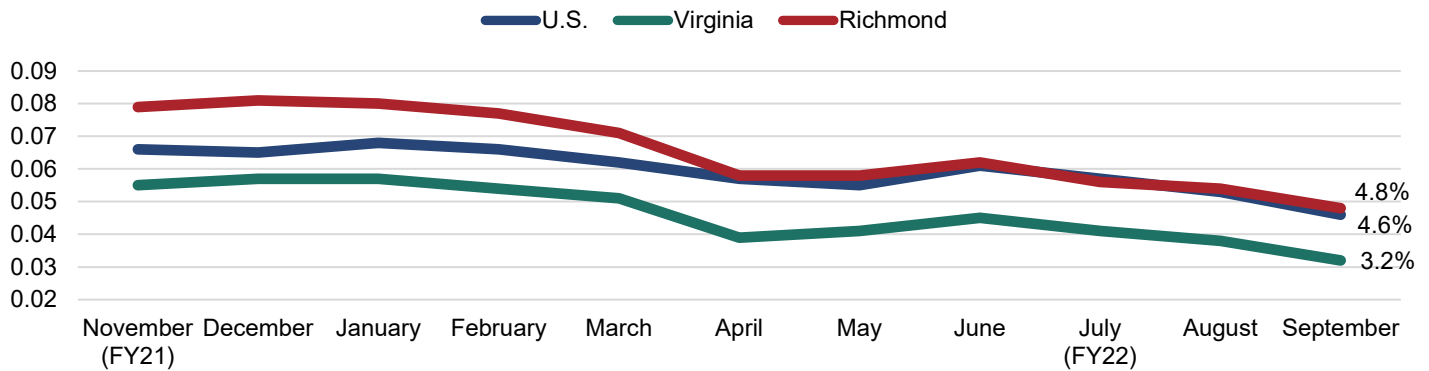
(2) Delinquent Personal Property Tax amount does not include vehicle license fees;

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



# ECONOMIC INDICATORS

## FIGURE 7 - UNEMPLOYMENT



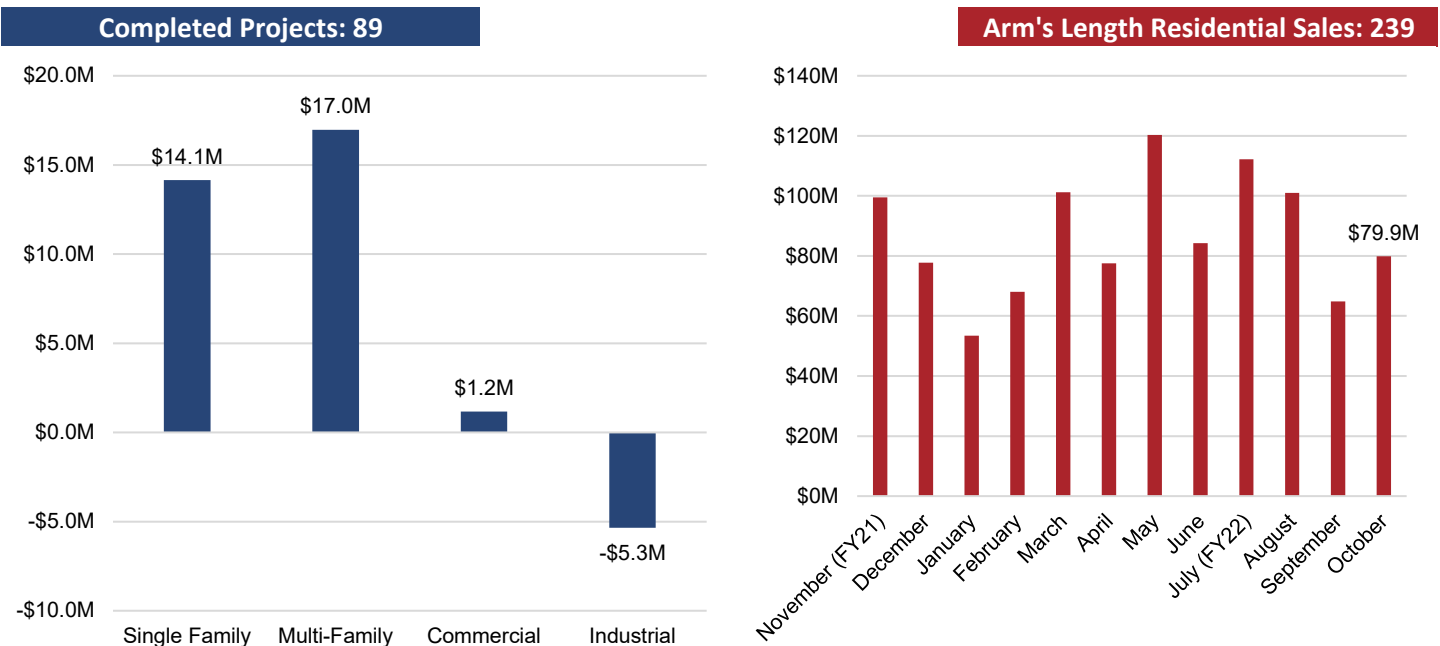
- The local unemployment rate decreased to 4.8% in September 2021. October 2021 information is currently unavailable.
- The local unemployment rate continues to be roughly equal to the national average but was above the state level for September 2021.
- The Federal Reserve cites a target of 4.5% median unemployment as part of their dual mandate for price stability and maximum sustainable employment. The current rate is just above 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
51	\$9,364.97	\$183.63

## 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 OCTOBER 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	11,082	13,899,915	574,401	(13,325,514)	4.1%	563,319
Penalties and Interest- Interest	778,848	2,969,891	613,701	(2,356,190)	20.7%	(165,147)
Penalties and Interest- Penalty	744,293	2,786,614	679,979	(2,106,635)	24.4%	(64,314)
Personal Property Taxes- Current	2,190,490	36,751,456	1,714,923	(35,036,533)	4.7%	(475,567)
Personal Property Taxes- Delinquent	1,272,173	6,959,963	528,600	(6,431,363)	7.6%	(743,573)
PSC - Personal Property Current	343,408	9,151,418	-	(9,151,418)	0.0%	(343,408)
PSC - Personal Property Delinquent	14,264	497,012	2,761	(494,251)	0.6%	(11,503)
PSC - Real Property Current	(13,547)	2,205,476	-	(2,205,476)	0.0%	13,547
Real Property Taxes- Current	2,232,036	330,726,962	2,582,809	(328,144,153)	0.8%	350,773
Real Property Taxes- Delinquent	2,537,820	11,829,380	1,079,009	(10,750,371)	9.1%	(1,458,811)
<b>Total General Property Taxes</b>	<b>\$ 10,110,868</b>	<b>\$ 417,778,087</b>	<b>\$ 7,776,184</b>	<b>\$ (410,001,903)</b>	<b>1.9%</b>	<b>\$ (2,334,684)</b>
<b>Other Local Taxes</b>						
Admission Taxes	42,340	1,405,941	227,360	(1,178,581)	16.2%	185,021
Bank Stock Taxes	-	9,496,071	193,262	(9,302,809)	2.0%	193,262
Business Licenses Taxes	459,627	31,448,626	342,042	(31,106,584)	1.1%	(117,585)
Cigarette Tax	977,633	3,155,000	889,157	(2,265,844)	28.2%	(88,477)
Consumer Utility Taxes	2,012,395	18,316,946	2,318,827	(15,998,119)	12.7%	306,432
Local Sales & Use Tax	6,129,909	36,880,579	13,564,075	(23,316,504)	36.8%	7,434,166
Motor Vehicle Licenses	931,443	6,557,458	747,414	(5,810,044)	11.4%	(184,029)
Other Local Taxes	217,443	525,689	138,043	(387,646)	26.3%	(79,400)
Prepared Food Taxes	5,826,996	28,252,499	7,104,404	(21,148,096)	25.1%	1,277,408
Prepared Food Taxes - School Facilities	1,484,166	7,196,057	1,809,528	(5,386,529)	25.1%	325,362
Short-Term Rental Tax	22,164	125,153	15,066	(110,087)	12.0%	(7,098)
Transient Lodging Taxes	1,072,432	5,762,109	1,453,882	(4,308,227)	25.2%	381,450
<b>Total Other Local Taxes</b>	<b>\$ 19,176,546</b>	<b>\$ 149,122,128</b>	<b>\$ 28,803,058</b>	<b>\$ (120,319,070)</b>	<b>19.3%</b>	<b>\$ 9,626,512</b>
<b>Permits, Privilege Fees, and Regulatory Licenses</b>						
Animal Licenses	-	-	-	-	N/A	-
Permits and Other Licenses	150,913	13,262,601	1,094,795	(12,167,806)	8.3%	943,882
<b>Total Permits, Privilege Fees, and Regulatory Licen:</b>	<b>\$ 150,913</b>	<b>\$ 13,262,601</b>	<b>\$ 1,094,795</b>	<b>\$ (12,167,806)</b>	<b>8.3%</b>	<b>\$ 943,882</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	23,949	208,648	105,750	(102,898)	50.7%	81,801
<b>Total Revenue from Use of Money and Property</b>	<b>\$ 23,949</b>	<b>\$ 208,648</b>	<b>\$ 105,750</b>	<b>\$ (102,898)</b>	<b>50.7%</b>	<b>\$ 81,801</b>
<b>Charges for Services</b>						
Finance	-	801,192	-	(801,192)	0.0%	-
Fire and Rescue Services	50,630	185,000	22,475	(162,525)	12.1%	(28,155)
Information Technology	-	4,000	-	(4,000)	0.0%	-
Law Enforcement and Traffic Control	9,693	161,000	9,185	(151,815)	5.7%	(508)
Library	-	4,000	-	(4,000)	0.0%	-
Maintenance of Transportation	-	-	-	-	N/A	-
Other Protection	44,211	125,000	49,916	(75,084)	39.9%	5,705
Parks and Recreation	5,168	163,400	31,142	(132,258)	19.1%	25,974
Planning and Community Development	-	54,000	-	(54,000)	0.0%	-
Sanitation and Waste Removal	1,800	17,891,033	2,500	(17,888,533)	0.0%	700
Court Costs	(643,253)	6,772,739	(4,501)	(6,777,240)	-0.1%	638,752
Other	-	9,515	-	(9,515)	0.0%	-
<b>Total Charges for Services</b>	<b>\$ (531,750)</b>	<b>\$ 26,170,879</b>	<b>\$ 110,717</b>	<b>\$ (26,060,162)</b>	<b>0.4%</b>	<b>\$ 642,468</b>
<b>Miscellaneous Revenue</b>						
Miscellaneous	124,114	1,048,522	(149,656)	(1,198,178)	-14.3%	(273,770)
PILOT from Enterprise Activities	-	21,078,214	-	(21,078,214)	0.0%	-
<b>Total Miscellaneous Revenue</b>	<b>\$ 124,114</b>	<b>\$ 22,126,736</b>	<b>\$ (149,656)</b>	<b>\$ (22,276,392)</b>	<b>-0.7%</b>	<b>\$ (273,770)</b>
<b>Recovered Costs</b>						
Recovered Costs	129,963	5,617,302	53,035	(5,564,267)	0.9%	(76,927)
<b>Total Recovered Costs</b>	<b>\$ 129,963</b>	<b>\$ 5,617,302</b>	<b>\$ 53,035</b>	<b>\$ (5,564,267)</b>	<b>0.9%</b>	<b>\$ (76,927)</b>
<b>Revenue from Local Sources Total</b>	<b>\$ 29,184,602</b>	<b>\$ 634,294,381</b>	<b>\$ 37,793,883</b>	<b>\$ (596,500,498)</b>	<b>6.0%</b>	<b>\$ 8,609,281</b>

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

	YTD FY21 Actual	FY22 Budget Operating	YTD FY22 Actual	FY22 Actual to Budget	FY22 % of Budget	Variance FY21 vs FY22
<b>Other Financing Sources</b>						
<b>Non-Revenue Receipts</b>						
Insurance Recovery	-	-	-	-	N/A	-
Total Non-Revenue Receipts	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
<b>Revenue from Other Financing Sources Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>
<b>Revenue from the Commonwealth</b>						
<b>Non-Categorical Aid</b>						
Auto Rental Tax	207,515	893,846	480,399	(413,447)	53.7%	272,885
Communications Sales and Use Tax	4,067,309	14,440,680	3,621,911	(10,818,769)	25.1%	(445,398)
Miscellaneous Non-Categorical Aid	(7,935)	240,000	-	(240,000)	0.0%	7,935
Mobile Home Titling Taxes	90	9,807	-	(9,807)	0.0%	(90)
Personal Property Tax Reimbursement	-	16,708,749	1,078,979	(15,629,770)	6.5%	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%	-
Total Non-Categorical Aid	\$ 4,266,979	\$ 33,432,721	\$ 5,316,364	\$ (28,116,357)	15.9%	\$ 1,049,384
<b>Shared Expenditures (Categorical)</b>						
City Treasurer	34,730	147,949	37,472	(110,477)	25.3%	2,742
Commonwealth Attorney	834,662	3,625,970	877,109	(2,748,861)	24.2%	42,447
Finance	210,080	775,802	221,475	(554,327)	28.5%	11,396
General Registrar	-	98,531	-	(98,531)	0.0%	-
Sheriff	2,700,604	17,430,000	2,276,804	(15,153,196)	13.1%	(423,800)
Welfare and Social Services	-	-	-	-	N/A	-
Total Shared Expenditures (Categorical)	\$ 3,780,076	\$ 22,078,252	\$ 3,412,860	\$ (18,665,392)	15.5%	\$ (367,216)
<b>Categorical Aid</b>						
Education	-	-	-	-	N/A	-
Library	49,544	210,000	104,492	(105,508)	49.8%	54,948
Public Safety	4,750,394	19,817,858	5,370,757	(14,447,102)	27.1%	620,363
Public Works	-	-	-	-	N/A	-
Welfare and Social Services	3,203,440	14,648,073	2,897,736	(11,750,337)	19.8%	(305,704)
Total Categorical Aid	\$ 8,003,377	\$ 34,675,931	\$ 8,372,984	\$ (26,302,947)	24.1%	\$ 369,607
<b>PILOT (Payments in Lieu of Taxes)</b>						
Service Charges	-	3,698,683	-	(3,698,683)	0.0%	-
Total PILOT (Payments in Lieu of Taxes)	\$ -	\$ 3,698,683	\$ -	\$ (3,698,683)	0.0%	\$ -
<b>Revenue from the Commonwealth Total</b>	<b>\$ 16,050,433</b>	<b>\$ 93,885,587</b>	<b>\$ 17,102,208</b>	<b>\$ (76,783,379)</b>	<b>18.2%</b>	<b>\$ 1,051,775</b>
<b>Revenue from the Federal Government</b>						
<b>Non-Categorical Aid</b>						
Other Federal Revenue	-	6,843	-	(6,843)	0.0%	-
Total Non-Categorical Aid	\$ -	\$ 6,843	\$ -	\$ (6,843)	0.0%	\$ -
<b>Categorical Aid</b>						
Social Services	4,956,311	25,234,120	3,928,800	(21,305,320)	15.6%	(1,027,511)
Total Categorical Aid	\$ 4,956,311	\$ 25,234,120	\$ 3,928,800	\$ (21,305,320)	15.6%	\$ (1,027,511)
<b>Revenue from the Federal Government Total</b>	<b>\$ 4,956,311</b>	<b>\$ 25,240,963</b>	<b>\$ 3,928,800</b>	<b>\$ (21,312,163)</b>	<b>15.6%</b>	<b>\$ (1,027,511)</b>
<b>Utilities</b>						
<b>Utilities</b>						
Utilities	(11,795)	4,000	-	(4,000)	0.0%	11,795
Total Utilities	\$ (11,795)	\$ 4,000	\$ -	\$ (4,000)	0.0%	\$ 11,795
<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%	-
Total 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>Grand Total:</b>	<b>\$ 50,179,550</b>	<b>\$ 772,831,959</b>	<b>\$ 58,824,890</b>	<b>\$ (714,007,069)</b>	<b>7.6%</b>	<b>\$ 8,645,340</b>
<b>Rolled Encumbrance (General Fund) Total:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ -</b>
<b>General Fund Revenue Grand Total:</b>	<b>\$ 50,179,550</b>	<b>\$ 772,831,959</b>	<b>\$ 58,824,890</b>	<b>\$ (714,007,069)</b>	<b>7.6%</b>	<b>\$ 8,645,340</b>

**APPENDIX B**  
**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND EXPENDITURES**  
**FOR THE MONTH ENDED OCTOBER 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	380,720	1,358,789	297,598	(1,061,191)	22%	(83,122)
Chief Administrative Office	138,961	904,437	275,083	(629,354)	30%	136,122
Citizen Service & Response	539,007	2,479,071	568,537	(1,910,534)	23%	29,530
City Assessor	1,226,166	4,126,549	1,216,783	(2,909,766)	29%	(9,383)
City Attorney	1,139,239	4,298,801	1,148,047	(3,150,754)	27%	8,807
City Auditor	487,232	2,248,018	472,318	(1,775,700)	21%	(14,914)
City Clerk	257,696	947,892	248,523	(699,369)	26%	(9,173)
City Council	376,087	1,347,845	405,966	(941,879)	30%	29,879
City Treasurer	56,318	229,039	60,469	(168,570)	26%	4,151
Council Chief of Staff	400,833	1,131,416	230,234	(901,182)	20%	(170,599)
Finance	2,621,152	10,273,687	2,336,236	(7,937,451)	23%	(284,916)
General Registrar	1,199,571	3,872,008	498,018	(3,373,990)	13%	(701,552)
Human Resources	1,199,520	4,784,088	1,248,382	(3,535,706)	26%	48,862
Inspector General	174,117	582,755	175,298	(407,457)	30%	1,181
Mayor's Office	355,751	1,004,103	309,485	(694,618)	31%	(46,265)
Minority Business Development	232,131	836,001	286,902	(549,099)	34%	54,770
Press Secretary	143,760	139,366	61,408	(77,958)	44%	(82,352)
Procurement Services	482,562	1,557,585	482,313	(1,075,272)	31%	(249)
<b>General Government Subtotal</b>	<b>\$ 11,410,823</b>	<b>\$ 42,121,449</b>	<b>\$ 10,321,599</b>	<b>\$ (31,799,850)</b>	<b>24.5%</b>	<b>\$ (1,089,224)</b>
<b>Judicial</b>						
13th District Court Services Unit	66,663	242,134	60,121	(182,013)	25%	(6,542)
Adult Drug Court	210,554	674,899	204,977	(469,922)	30%	(5,577)
Circuit Court	1,193,406	4,045,029	1,206,666	(2,838,363)	30%	13,260
Judiciary - Commonwealth Attorney	2,098,285	7,325,514	2,165,846	(5,159,668)	30%	67,561
Juvenile & Domestic Relations Court	65,492	231,775	63,786	(167,989)	28%	(1,707)
<b>Judicial Subtotal</b>	<b>\$ 3,634,400</b>	<b>\$ 12,519,351</b>	<b>\$ 3,701,396</b>	<b>\$ (8,817,955)</b>	<b>29.6%</b>	<b>\$ 66,995</b>
<b>Public Safety</b>						
Animal Care & Control	617,769	1,932,887	619,393	(1,313,494)	32%	1,625
Emergency Communications	1,765,671	6,587,923	1,679,205	(4,908,718)	25%	(86,466)
Fire & Emergency Management	30,595,370	54,761,361	15,693,826	(39,067,535)	29%	(14,901,545)
Richmond Police	31,749,947	95,816,200	26,499,255	(69,316,945)	28%	(5,250,693)
Richmond Sheriff	12,357,677	41,429,890	11,098,038	(30,331,852)	27%	(1,259,639)
<b>Public Safety Subtotal</b>	<b>\$ 77,086,434</b>	<b>\$ 200,528,261</b>	<b>\$ 55,589,717</b>	<b>\$ (144,938,544)</b>	<b>27.7%</b>	<b>\$ (21,496,717)</b>
<b>Public Works</b>						
Public Works	12,917,483	43,408,521	8,574,650	(34,833,871)	20%	(4,342,833)
<b>Public Works Subtotal</b>	<b>\$ 12,917,483</b>	<b>\$ 43,408,521</b>	<b>\$ 8,574,650</b>	<b>\$ (34,833,871)</b>	<b>19.8%</b>	<b>\$ (4,342,833)</b>
<b>Health &amp; Welfare</b>						
Human Services	364,115	1,882,381	802,360	(1,080,022)	43%	438,245
Justice Services	2,480,832	9,613,244	2,511,339	(7,101,905)	26%	30,507
Office of Community Wealth Building	564,850	2,191,589	714,527	(1,477,062)	33%	149,677
Richmond City Health District	-	4,633,490	2,316,745	(2,316,745)	50%	2,316,745
Social Services	13,251,473	53,226,215	13,251,047	(39,975,168)	25%	(426)
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 16,661,269</b>	<b>\$ 71,546,919</b>	<b>\$ 19,596,017</b>	<b>\$ (51,950,902)</b>	<b>27.4%</b>	<b>\$ 2,934,748</b>
<b>Education</b>						
Education	45,423,519	187,142,096	46,785,524	(140,356,572)	25%	1,362,005
<b>Education Subtotal</b>	<b>\$ 45,423,519</b>	<b>\$ 187,142,096</b>	<b>\$ 46,785,524</b>	<b>\$ (140,356,572)</b>	<b>25.0%</b>	<b>\$ 1,362,005</b>
<b>Recreation &amp; Cultural</b>						
Parks, Recreation, & Community Facilities	5,038,889	18,805,233	6,336,738	(12,468,495)	34%	1,297,849
Richmond Public Libraries	1,664,394	5,656,459	1,671,560	(3,984,899)	30%	7,166
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 6,703,283</b>	<b>\$ 24,461,692</b>	<b>\$ 8,008,298</b>	<b>\$ (16,453,394)</b>	<b>32.7%</b>	<b>\$ 1,305,015</b>
<b>Community Development</b>						
Economic Development	522,952	3,095,149	674,061	(2,421,088)	22%	151,109
Housing & Community Development	357,561	1,619,229	314,363	(1,304,866)	19%	(43,198)
Planning & Development Review	3,150,644	11,659,415	2,878,507	(8,780,908)	25%	(272,137)
<b>Community Development Subtotal</b>	<b>\$ 4,031,157</b>	<b>\$ 16,373,792</b>	<b>\$ 3,866,932</b>	<b>\$ (12,506,860)</b>	<b>23.6%</b>	<b>\$ (164,226)</b>
<b>Other Public Services</b>						
Non-Departmental	18,147,515	90,307,456	17,167,611	(73,139,845)	19%	(979,904)
General Fund Transfer to Debt Service	34,209,381	84,422,421	42,836,284	(41,586,137)	51%	8,626,903
Capital Projects	-	-	-	-	N/A	-
Traffic Control Capital Projects	78	-	-	-	N/A	(78)
VDOT Urban Projects	-	-	-	-	N/A	-
Default	299	-	-	-	N/A	(299)
<b>Other Public Services Subtotal</b>	<b>\$ 52,357,273</b>	<b>\$ 174,729,877</b>	<b>\$ 60,003,895</b>	<b>\$ (114,725,982)</b>	<b>34.3%</b>	<b>\$ 7,646,622</b>
<b>General Fund Expenditures Total</b>	<b>\$ 230,225,642</b>	<b>\$ 772,831,959</b>	<b>\$ 216,448,027</b>	<b>\$ (556,383,932)</b>	<b>28%</b>	<b>\$ (13,777,614)</b>

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

YTD FY22

Encumbrances

<b>General Government</b>	
Budget and Strategic Planning	1,000
Chief Administrative Office	27,125
Citizen Service & Response	397,774
City Assessor	8,829
City Attorney	56,514
City Auditor	9,674
City Clerk	(21,050)
City Council	113,386
City Treasurer	-
Council Chief of Staff	148,285
Finance	964,914
General Registrar	306,880
Human Resources	18,549
Inspector General	-
Mayor's Office	0
Minority Business Development	66,748
Press Secretary	-
Procurement Services	7,811
<b>General Government Subtotal</b>	<b>\$ 2,106,439</b>
<b>Judicial</b>	
13th District Court Services Unit	10,002
Adult Drug Court	33,454
Circuit Court	2,559
Judiciary - Commonwealth Attorney	11,809
Juvenile & Domestic Relations Court	29,923
<b>Judicial Subtotal</b>	<b>\$ 87,747</b>
<b>Public Safety</b>	
Animal Care & Control	73,764
Emergency Communications	308,291
Fire & Emergency Management	753,387
Richmond Police	965,706
Richmond Sheriff	8,553,967
<b>Public Safety Subtotal</b>	<b>\$ 10,655,116</b>
<b>Public Works</b>	
Public Works	3,553,005
<b>Public Works Subtotal</b>	<b>\$ 3,553,005</b>
<b>Health &amp; Welfare</b>	
Human Services	112
Justice Services	941,469
Office of Community Wealth Building	3,485
Richmond City Health District	2,316,745
Social Services	681,334
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 3,943,144</b>
<b>Education</b>	
Education	-
<b>Education Subtotal</b>	<b>\$ -</b>
<b>Recreation &amp; Cultural</b>	
Parks, Recreation, & Community Facilities	930,591
Richmond Public Libraries	420,361
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 1,350,951</b>
<b>Community Development</b>	
Economic Development	277,504
Housing & Community Development	11,399
Planning & Development Review	834,395
<b>Community Development Subtotal</b>	<b>\$ 1,123,298</b>
<b>Other Public Services</b>	
Non-Departmental	12,641,264
General Fund Transfer to Debt Service	-
Capital Projects	-
Traffic Control Capital Projects	-
VDOT Urban Projects	-
Default	-
<b>Other Public Services Subtotal</b>	<b>\$ 12,641,264</b>
<b>General Fund Expenditures Total</b>	<b>\$ 35,460,965</b>