

# MONTHLY FINANCIAL SYNOPSES

FOR THE PERIOD ENDED FEBRUARY 28, 2023



**PREPARED BY THE DEPARTMENT OF FINANCE**

WITH ASSISTANCE FROM PARTNER AGENCIES

PRESENTED MARCH 15, 2023

**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:**

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

# LETTER OF TRANSMITTAL

**Wednesday, March 15, 2023**

The Administration is pleased to present the February 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 February 28, 2023. This financial information includes comparative General Fund revenue and expenditures to date for the period ending February 28, 2023 and 2022 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 February 28, 2023, General Fund revenues totaled \$395.1 million, or 42.8%, of the budgeted annual revenue.

Figure 1 and Table 2 indicate that as of February 28, 2023, General Fund expenditures totaled \$468.3 million, which is 52.6% of the budgeted expenditures.

Table 3 and Figure 2 provide summary encumbrances by area totaling \$29.6 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 February 28, 2023. Outstanding General Fund supported debt, including debt for school capital projects, dropped from 767.6 million to \$733.7 million. Similarly, during the same period the City-wide debt fell from \$1.658 billion to \$1.595 billion.

Figure 5 and Table 6 provide a snap-shot of accounts payable aging as of February 28, 2023.

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.

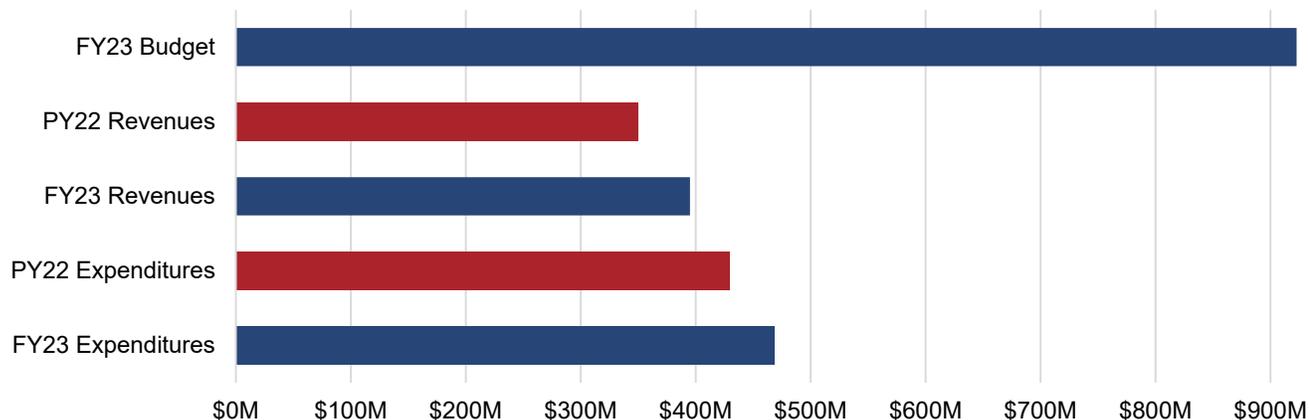
Sincerely,



**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	\$ 297,830,367	\$ 324,269,754	\$ 26,439,386	\$ 726,577,062	44.6%
From Commonwealth	\$ 41,543,918	\$ 57,418,421	\$ 15,874,504	\$ 95,233,508	60.3%
From Federal Government	\$ 10,421,791	\$ 13,420,236	\$ 2,998,445	\$ 25,230,963	53.2%
Utilities	\$ -	\$ -	\$ -	\$ 4,000	0.0%
<b>Subtotal General Fund Revenues</b>	<b>349,796,076</b>	<b>395,108,411</b>	<b>45,312,335</b>	<b>847,045,533</b>	<b>46.6%</b>
Encumbrance Reserve (Including ARPA)	\$ -	\$ -	\$ -	\$ 44,772,624	0.0%
Transfers In	\$ -	\$ -	\$ -	\$ 30,750,399	0.0%
<b>Grand Total General Fund Revenues</b>	<b>\$ 349,796,076</b>	<b>\$ 395,108,411</b>	<b>\$ 45,312,335</b>	<b>\$ 922,568,556</b>	<b>42.8%</b>

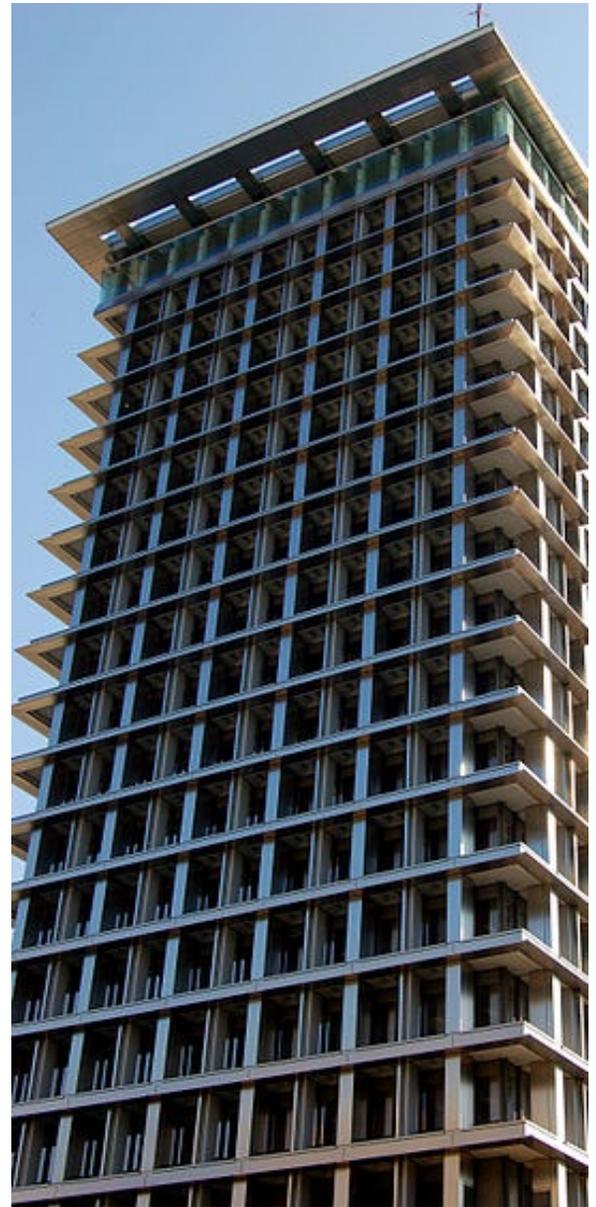
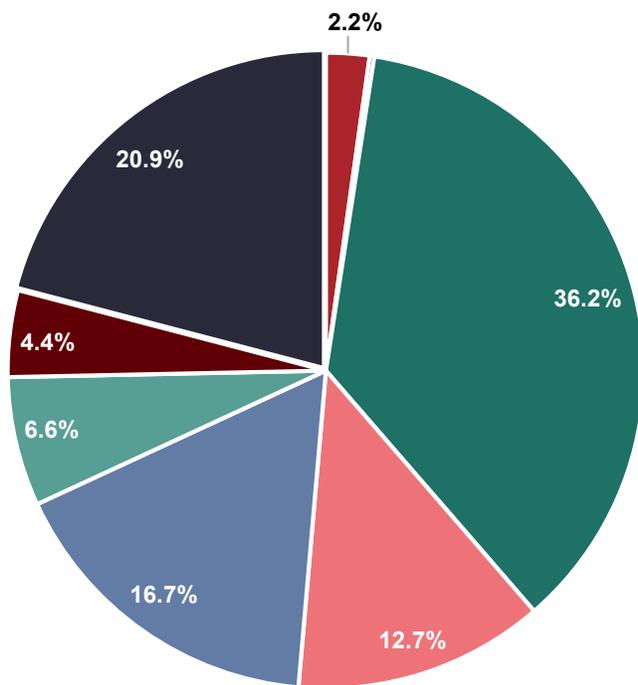
**TABLE 2 - GENERAL FUND EXPENDITURES**

Source	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
General Government	\$ 23,827,966	\$ 27,343,249	\$ 3,515,282	\$ 52,983,279	51.6%
Judicial	7,636,172	7,825,263	189,091	13,413,252	58.3%
Public Safety	119,289,804	134,781,875	15,492,072	231,412,698	58.2%
Public Works	22,397,214	24,210,413	1,813,199	50,257,761	48.2%
Health & Welfare	38,232,146	39,736,061	1,503,915	80,834,565	49.2%
Education	93,571,048	100,496,754	6,925,706	200,307,625	50.2%
Recreational & Cultural	16,878,831	18,763,354	1,884,523	29,101,725	64.5%
Community Development	8,650,152	11,430,445	2,780,293	41,945,160	27.3%
Non-Departmental/Other Public Services	99,425,467	103,761,287	4,335,820	190,538,809	54.5%
<b>Grand Total General Fund Expenditures</b>	<b>\$ 429,908,800</b>	<b>\$ 468,348,701</b>	<b>\$ 38,439,901</b>	<b>\$ 890,794,874</b>	<b>52.6%</b>

# PROCUREMENT ENCUMBRANCES

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

General Fund Encumbrance Source	Encumbrance Commitment
General Government	\$ 652,369
Judicial	68,405
Public Safety	10,712,550
Public Works	3,767,968
Health & Welfare	4,947,873
Recreation & Cultural	1,944,801
Community Development	1,301,848
Non-Departmental/Other Public Services	6,191,370
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 29,587,184</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.

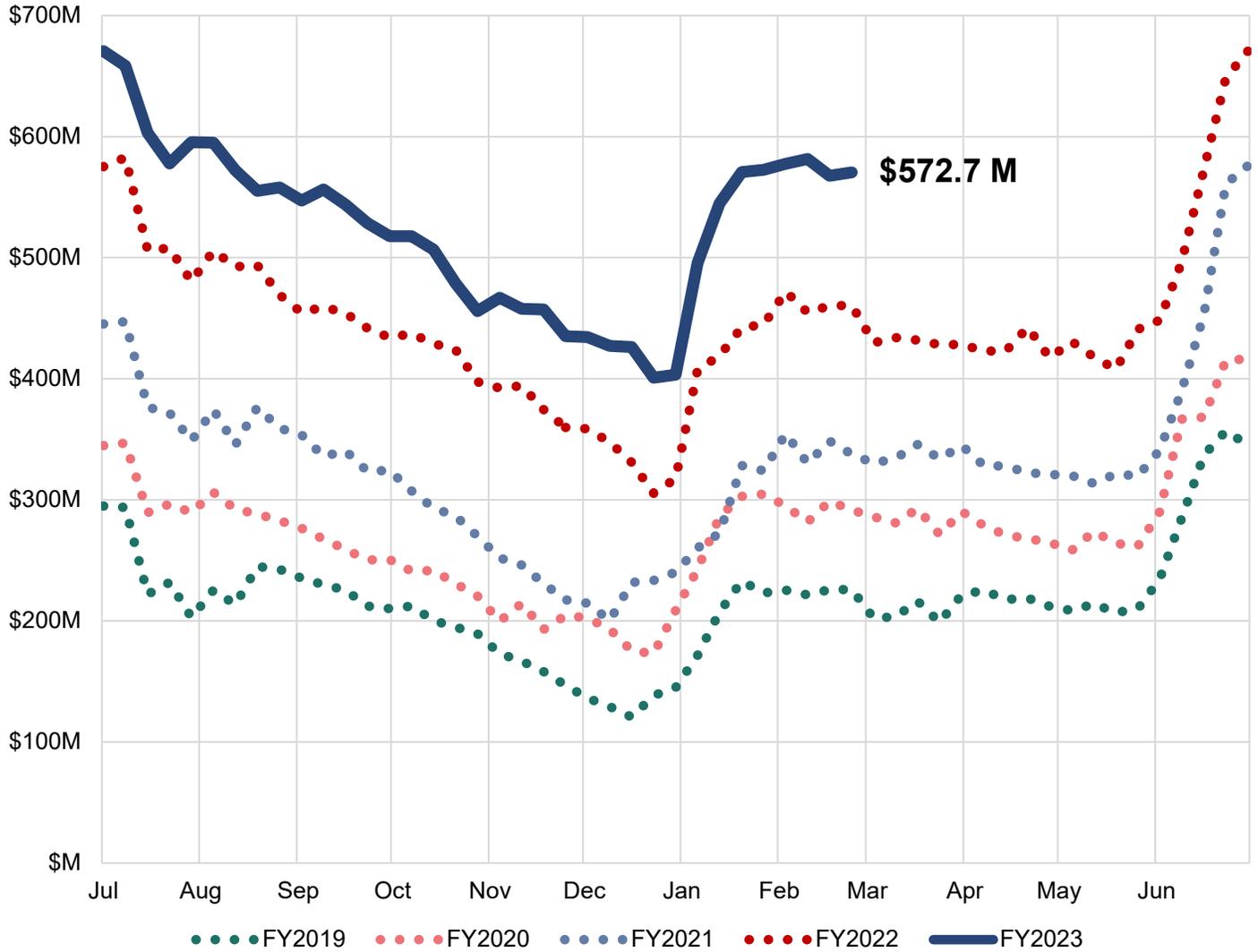
# PROCUREMENT CONTRACTS

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

Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Type	Comments
N/A	Actuarial Services for Retirement System	\$ 13,886	Sageview Consulting Group	Retirement	Graham Smithson	N/A	N/A

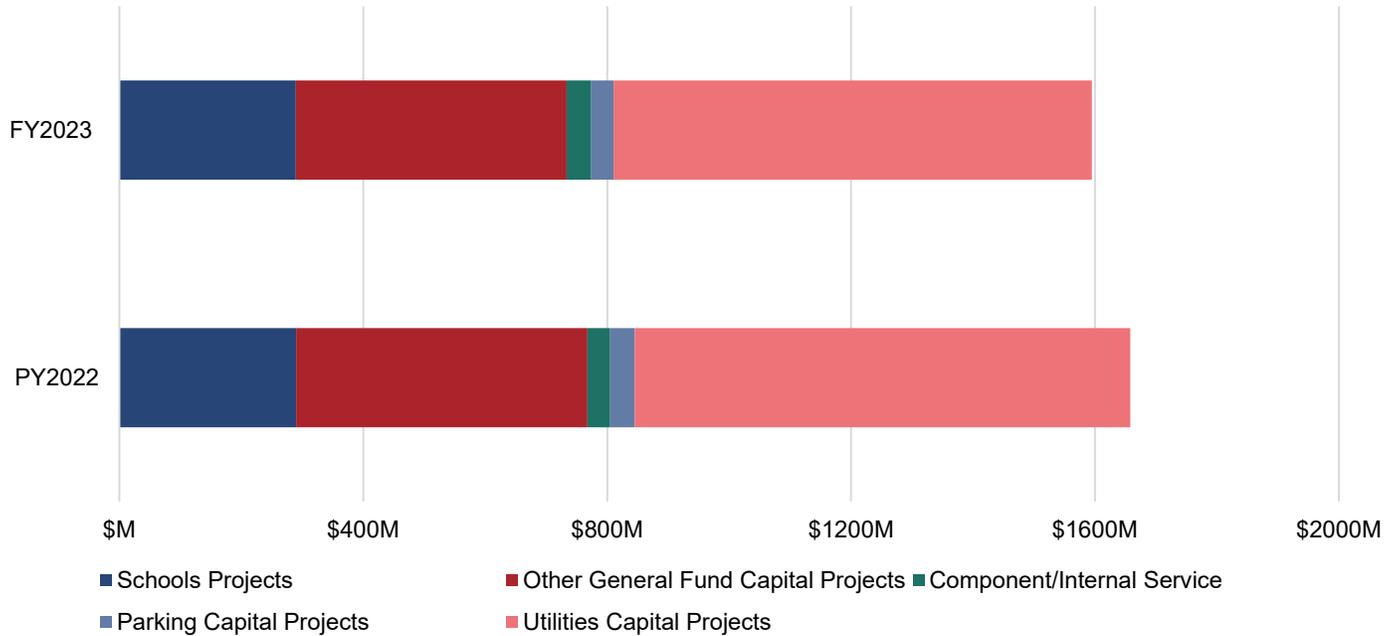
# DEBT AND INVESTMENT MANAGEMENT

## FIGURE 3 - OPERATING CASH & INVESTMENT BALANCES AS OF FEBRUARY 28, 2023



# DEBT AND INVESTMENT MANAGEMENT

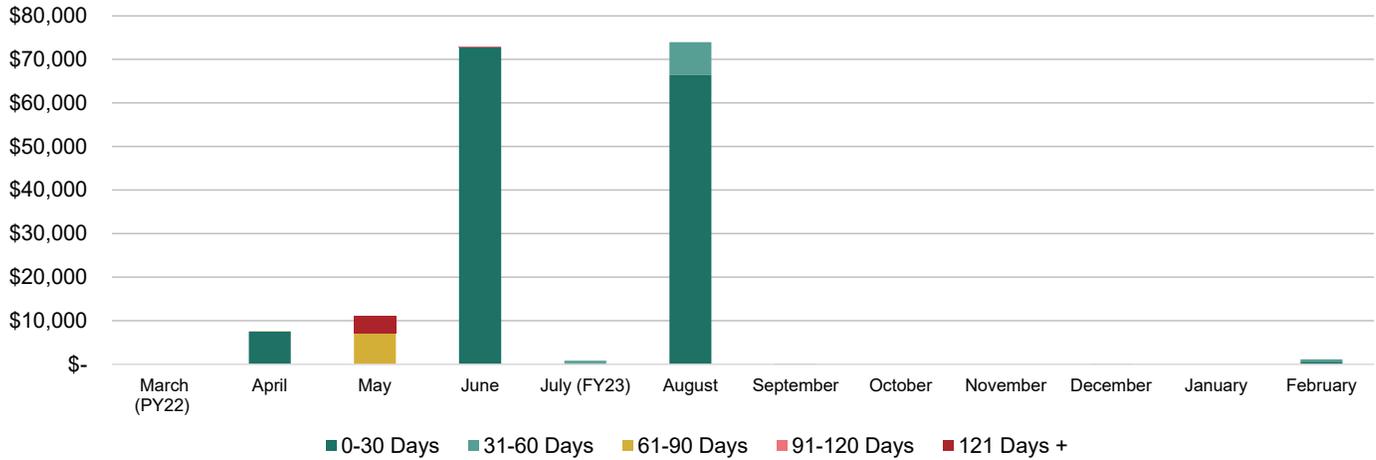
FIGURE 4, TABLE 5 - OUTSTANDING LONG TERM DEBT



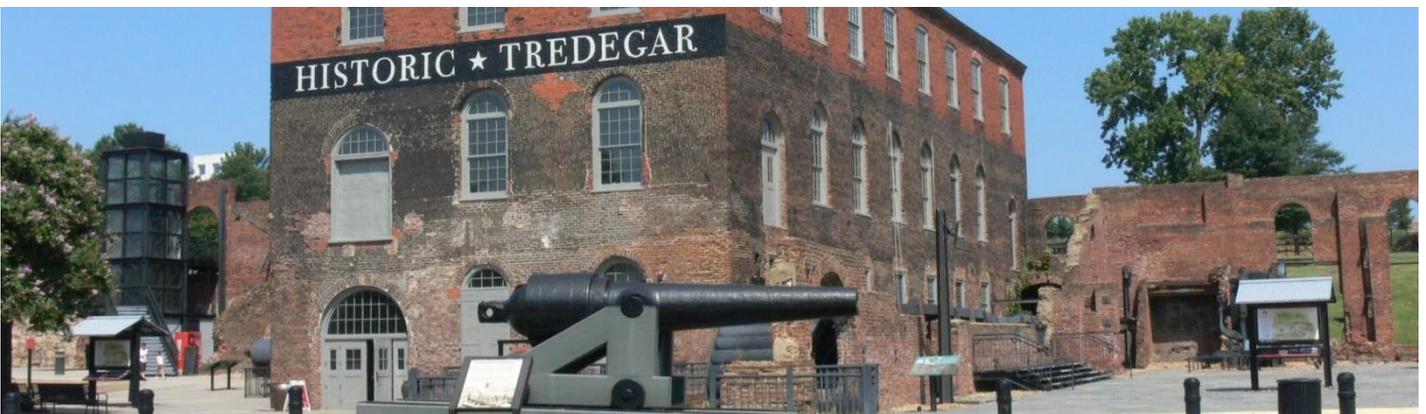
	PY2022	FY2023			Debt Outstanding February 28, 2023
	Debt Outstanding June 30, 2022	FY2023 Payments of Principal	FY2023 New Debt Issued	FY2023 Refunded Debt	
<b>Paid from General Fund</b>					
Schools Capital Projects - GO Bonds	\$ 289,841,013	\$ 14,210,816	\$ 13,891,335	\$ -	\$ 289,521,532
New Schools-Line 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	-	13,900,000	52,600,000	13,900,000
<b>Subtotal General Fund</b>	<b>767,598,464</b>	<b>43,173,465</b>	<b>61,910,000</b>	<b>52,600,000</b>	<b>733,734,999</b>
<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
<b>Subtotal ISF Funds/Component Units</b>	<b>37,416,000</b>	<b>700,000</b>	<b>3,220,000</b>	<b>-</b>	<b>39,936,000</b>
<b>Paid From Enterprise Funds</b>					
Parking - General Obligation Bonds	40,240,000	3,470,000	-	-	36,770,000
<b>Subtotal Parking Enterprise Fund</b>	<b>40,240,000</b>	<b>3,470,000</b>	<b>-</b>	<b>-</b>	<b>36,770,000</b>
Utilities-General Oblig Bonds & Notes	18,332,083	4,055,161	8,360,000	7,400,000	15,236,921
Utilities - Revenue Bonds	794,084,478	30,861,375	6,061,348	-	769,284,451
<b>Subtotal Utilities' Enterprise Funds</b>	<b>812,416,557</b>	<b>34,916,536</b>	<b>14,421,348</b>	<b>7,400,000</b>	<b>784,521,372</b>
<b>Total Debt of the City</b>	<b>\$ 1,657,671,021</b>	<b>\$ 82,260,001</b>	<b>\$ 79,551,348</b>	<b>\$ 60,000,000</b>	<b>\$ 1,594,962,371</b>

## ACCOUNTS PAYABLE

FIGURE 5, TABLE 6- ACCOUNTS PAYABLE AGING REPORT

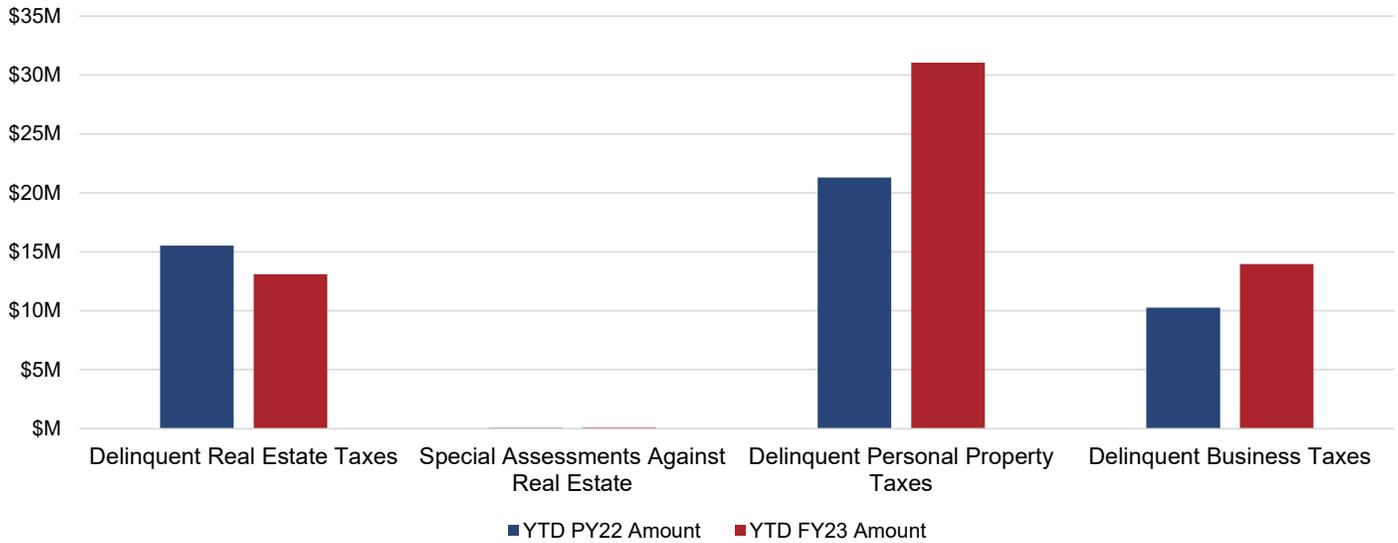


Month	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121 Days +	Total
March (PY22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	7,544	-	42	-	-	7,587
May	-	-	7,023	-	4,000	11,023
June	72,784	-	111	51	-	72,946
July (FY23)	260	587	-	-	-	847
August	66,509	7,478	-	-	-	73,987
September	117	-	-	-	-	117
October	-	-	-	-	-	-
November	-	-	-	-	-	-
December	80	-	-	-	-	80
January	-	-	-	-	-	-
February	617	539	-	-	-	1,156



# DELINQUENT TAXES

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



	YTD PY22 Amount	YTD FY23 Amount
Delinquent Real Estate Taxes	\$ 15,519,395	\$ 13,108,294
Special Assessments Against Real Estate (1)	51,305	84,963
Delinquent Personal Property Taxes (2)	21,300,901	31,047,516
Delinquent Business License Taxes (3)	10,259,726	13,952,121
<b>Total</b>	<b>\$ 47,131,327</b>	<b>\$ 58,192,894</b>

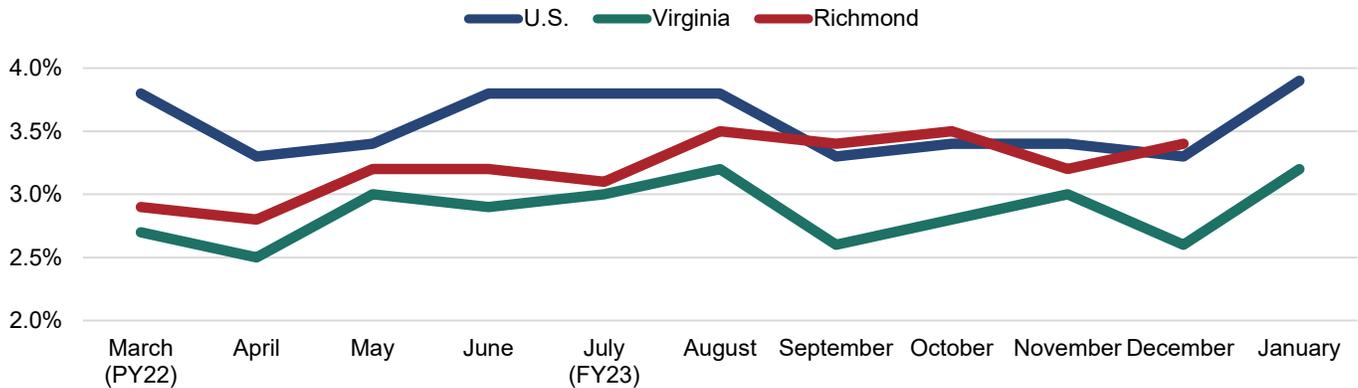
**Notes:**

- (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



- January local unemployment is currently unavailable for Virginia from the VEC LAUS database.
- 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.

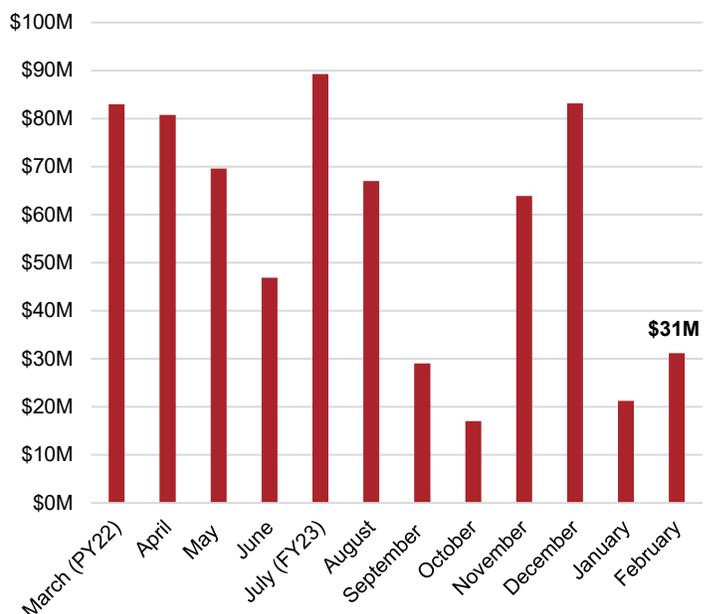
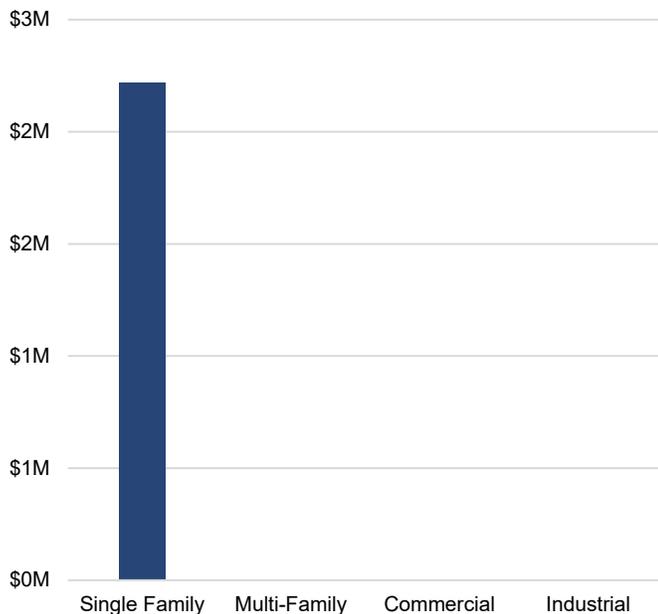
## TABLE 8 - NEW BUSINESS LICENSES

New Business Licenses	Total Value	Average Value per License
61	\$25,491.00	\$417.89

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

Completed Projects: 11

Arm's Length Residential Sales: 86



**APPENDIX A**

**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES  
FOR THE MONTH ENDED FEBRUARY 28, 2023 (UNAUDITED)**

	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
<b>Revenue from Local Sources</b>					
<b>General Property Taxes</b>					
Machinery & Tools Taxes	686,087	1,368,462	682,375	15,046,684	9.1%
Penalties and Interest- Interest	1,470,354	1,629,001	158,646	3,709,010	43.9%
Penalties and Interest- Penalty	1,521,257	1,675,786	154,529	2,449,995	68.4%
Personal Property Taxes- Current	1,783,307	5,370,047	3,586,741	43,921,839	12.2%
Personal Property Taxes- Delinquent	3,622,474	1,536,008	(2,086,466)	7,337,040	20.9%
PSC - Personal Property Current	(74,533)	1,277,679	1,352,212	9,045,184	14.1%
PSC - Personal Property Delinquent	847,330	23	(847,307)	577,750	0.0%
PSC - Real Property Current	3,924	360,633	356,709	2,159,511	16.7%
Real Property Taxes- Current	177,529,671	202,668,168	25,138,497	397,878,071	50.9%
Real Property Taxes- Delinquent	3,157,505	2,069,542	(1,087,963)	11,276,323	18.4%
<b>Total General Property Taxes</b>	<b>\$ 190,547,377</b>	<b>\$ 217,955,348</b>	<b>\$ 27,407,971</b>	<b>\$ 493,401,407</b>	<b>44.2%</b>
<b>Other Local Taxes</b>					
Admission Taxes	891,558	1,834,551	942,993	939,257	195.3%
Bank Stock Taxes	430,925	3,897	(427,028)	9,006,718	0.0%
Business Licenses Taxes	17,576,855	14,852,358	(2,724,497)	36,458,418	40.7%
Cigarette Tax	1,607,227	1,780,302	173,076	3,212,009	55.4%
Consumer Utility Taxes	10,068,611	8,267,755	(1,800,857)	17,940,725	46.1%
Local Sales & Use Tax	29,054,698	33,964,767	4,910,069	40,299,142	84.3%
Motor Vehicle Licenses	1,890,752	1,956,165	65,413	7,189,770	27.2%
Other Local Taxes	260,272	191,489	(68,783)	1,105,628	17.3%
Prepared Food Taxes	19,337,768	20,994,264	1,656,496	32,757,625	64.1%
Prepared Food Taxes - School Facilities	4,925,429	5,347,347	421,918	8,343,535	64.1%
Short-Term Rental Tax	59,556	143,285	83,729	100,032	143.2%
Transient Lodging Taxes	3,834,193	4,787,489	953,296	6,809,609	70.3%
<b>Total Other Local Taxes</b>	<b>\$ 89,937,844</b>	<b>\$ 94,123,668</b>	<b>\$ 4,185,824</b>	<b>\$ 164,162,468</b>	<b>57.3%</b>
<b>Permits, Privilege Fees, and Regulatory Licenses</b>					
Permits and Other Licenses	2,011,919	1,786,000	(225,919)	13,294,618	13.4%
<b>Total Permits, Privilege Fees, and Regulatory Licenses</b>	<b>\$ 2,011,919</b>	<b>\$ 1,786,000</b>	<b>\$ (225,919)</b>	<b>\$ 13,294,618</b>	<b>13.4%</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	-	1,959,445	1,959,445	-	N/A
Revenue from Use of Property	132,750	643,621	510,871	1,877,270	34.3%
<b>Total Revenue from Use of Money and Property</b>	<b>\$ 132,750</b>	<b>\$ 2,603,066</b>	<b>\$ 2,470,316</b>	<b>\$ 1,877,270</b>	<b>138.7%</b>
<b>Charges for Services</b>					
Finance	-	-	-	801,192	0.0%
Fire and Rescue Services	40,908	94,670	53,762	240,000	39.4%
Information Technology	-	-	-	4,000	0.0%
Law Enforcement and Traffic Control	34,993	13,247	(21,746)	186,000	7.1%
Library	-	-	-	4,000	0.0%
Maintenance of Transportation	-	-	-	-	N/A
Other Protection	78,680	81,584	2,903	125,000	65.3%
Parks and Recreation	65,271	(249,298)	(314,568)	208,900	-119.3%
Planning and Community Development	-	-	-	4,000	0.0%
Sanitation and Waste Removal	4,150	4,450	300	18,647,033	0.0%
Court Costs	(4,501)	(15,394)	(10,893)	7,686,261	-0.2%
Other	-	-	-	9,515	0.0%
<b>Total Charges for Services</b>	<b>\$ 219,501</b>	<b>\$ (70,741)</b>	<b>\$ (290,242)</b>	<b>\$ 27,915,901</b>	<b>-0.3%</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	(7,573)	7,894,192	7,901,765	1,262,721	625.2%
PILLOT from Enterprise Activities	14,864,917	-	(14,864,917)	20,494,355	0.0%
<b>Total Miscellaneous Revenue</b>	<b>\$ 14,857,344</b>	<b>\$ 7,894,192</b>	<b>\$ (6,963,152)</b>	<b>\$ 21,757,076</b>	<b>36.3%</b>
<b>Recovered Costs</b>					
Recovered Costs	123,633	(21,780)	(145,412)	4,160,322	-0.5%
<b>Total Recovered Costs</b>	<b>\$ 123,633</b>	<b>\$ (21,780)</b>	<b>\$ (145,412)</b>	<b>\$ 4,160,322</b>	<b>-0.5%</b>
<b>Revenue from Local Sources Total</b>	<b>\$ 297,830,367</b>	<b>\$ 324,269,754</b>	<b>\$ 26,439,386</b>	<b>\$ 726,577,062</b>	<b>44.6%</b>

**APPENDIX A**

**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES  
FOR THE MONTH ENDED FEBRUARY 28, 2023 (UNAUDITED)**

	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
<b>Revenue from the Commonwealth</b>					
<b>Non-Categorical Aid</b>					
Auto Rental Tax	934,180	872,942	(61,238)	893,846	97.7%
Communications Sales and Use Tax	7,014,608	7,805,093	790,485	14,440,680	54.0%
Miscellaneous Non-Categorical Aid	-	66,337	66,337	240,000	27.6%
Mobile Home Titling Taxes	-	-	-	9,807	0.0%
Personal Property Tax Reimbursement	2,697,448	16,708,749	14,011,301	16,708,749	100.0%
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>	\$ 10,781,309	\$ 25,588,928	\$ 14,807,619	\$ 33,432,721	76.5%
<b>Shared Expenditures (Categorical)</b>					
City Treasurer	88,081	426,395	338,314	155,346	274.5%
Commonwealth Attorney	2,074,613	2,155,789	81,177	3,787,058	56.9%
Finance	524,914	542,586	17,672	955,833	56.8%
General Registrar	-	-	-	103,458	0.0%
Sheriff	8,685,186	7,977,541	(707,646)	18,384,478	43.4%
Welfare and Social Services	-	-	-	-	N/A
<b>Total Shared Expenditures (Categorical)</b>	\$ 11,372,794	\$ 11,102,311	\$ (270,482)	\$ 23,386,173	47.5%
<b>Categorical Aid</b>					
Education	-	-	-	-	N/A
Library	156,738	203,967	47,229	210,000	97.1%
Public Safety	9,988,227	10,441,087	452,860	19,857,858	52.6%
Public Works	-	-	-	-	N/A
Welfare and Social Services	7,434,115	8,542,178	1,108,063	14,648,073	58.3%
<b>Total Categorical Aid</b>	\$ 17,579,080	\$ 19,187,232	\$ 1,608,152	\$ 34,715,931	55.3%
<b>PILOT (Payments in Lieu of Taxes)</b>					
Service Charges	1,810,736	1,539,950	(270,786)	3,698,683	41.6%
<b>Total PILOT (Payments in Lieu of Taxes)</b>	\$ 1,810,736	\$ 1,539,950	\$ (270,786)	\$ 3,698,683	41.6%
<b>Revenue from the Commonwealth Total</b>	\$ 41,543,918	\$ 57,418,421	\$ 15,874,504	\$ 95,233,508	60.3%
<b>Revenue from the Federal Government</b>					
<b>Non-Categorical Aid</b>					
Other Federal Revenue	-	-	-	-	0.0%
<b>Total Non-Categorical Aid</b>	\$ (370,758)	\$ -	\$ 370,758	\$ 6,843	0.0%
<b>Categorical Aid</b>					
Social Services	10,792,549	13,420,236	2,627,687	25,224,120	53.2%
<b>Total Categorical Aid</b>	\$ 10,792,549	\$ 13,420,236	\$ 2,627,687	\$ 25,224,120	53.2%
<b>Revenue from the Federal Government Total</b>	\$ 10,421,791	\$ 13,420,236	\$ 2,998,445	\$ 25,230,963	53.2%
<b>Utilities</b>					
<b>Utilities</b>					
Utilities	-	-	-	4,000	0.0%
<b>Total Utilities</b>	\$ -	\$ -	\$ -	\$ 4,000	0.0%
<b>Revenue from Utilities Total</b>	\$ -	\$ -	\$ -	\$ 4,000	0.0%
<b>Transfers-In</b>					
<b>Transfers-In</b>					
Transfers-In	-	-	-	30,750,399	0.0%
<b>Total Transfers-In</b>	\$ -	\$ -	\$ -	\$ 30,750,399	0.0%
<b>Total Transfers-In</b>	\$ -	\$ -	\$ -	\$ 30,750,399	0.0%
<b>General Fund Revenue Grand Total:</b>	\$ 349,796,076	\$ 395,108,411	\$ 45,312,335	\$ 922,568,556	42.8%

**APPENDIX B**  
**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND EXPENDITURES**  
**FOR THE MONTH ENDED FEBRUARY 28, 2023 (UNAUDITED)**

	YTD FY22 Actual	YTD FY23 Actual	YTD FY23 to FY22 Variance	FY23 Budget Operating	FY23 % of Budget
<b>General Government</b>					
Budget and Strategic Planning	604,356	856,001	251,645	2,233,986	38.3%
Chief Administrative Office	569,144	843,082	273,938	925,501	91.1%
Citizen Service & Response	1,581,724	1,308,027	(273,697)	2,148,595	60.9%
City Assessor	2,438,796	2,394,339	(44,458)	5,850,171	40.9%
City Attorney	2,491,045	2,677,311	186,266	4,793,630	55.9%
City Auditor	1,147,471	1,164,272	16,801	2,230,152	52.2%
City Clerk	555,847	542,978	(12,869)	1,196,919	45.4%
City Council	871,486	882,110	10,624	1,781,569	49.5%
City Treasurer	122,881	203,757	80,876	330,265	61.7%
Council Chief of Staff	498,727	504,503	5,777	1,815,073	27.8%
Finance	5,513,817	6,586,577	1,072,759	13,243,469	49.7%
General Registrar	1,737,280	3,118,268	1,380,988	4,321,330	72.2%
Human Resources	2,893,885	2,486,552	(407,333)	5,970,832	41.6%
Inspector General	388,102	411,651	23,549	902,510	45.6%
Mayor's Office	671,317	758,611	87,294	1,356,513	55.9%
Minority Business Development	554,840	853,027	298,187	1,084,041	78.7%
Office of Strategic Communications & Civic Engagemen	-	682,548	682,548	940,300	72.6%
Press Secretary	117,646	-	(117,646)	-	N/A
Procurement Services	1,069,602	1,069,636	33	1,858,397	57.6%
<b>General Government Subtotal</b>	<b>\$ 23,827,966</b>	<b>\$ 27,343,249</b>	<b>\$ 3,515,282</b>	<b>\$ 52,983,279</b>	<b>51.6%</b>
<b>Judicial</b>					
13th District Court Services Unit	133,393	77,639	(55,753)	239,289	32.4%
Adult Drug Court	480,148	440,356	(39,791)	773,365	56.9%
Circuit Court	2,447,538	2,495,117	47,580	4,213,813	59.2%
Judiciary - Commonwealth Attorney	4,438,036	4,668,501	230,465	7,931,439	58.9%
Juvenile & Domestic Relations Court	137,058	143,649	6,591	255,346	56.3%
<b>Judicial Subtotal</b>	<b>\$ 7,636,172</b>	<b>\$ 7,825,263</b>	<b>\$ 189,091</b>	<b>\$ 13,413,252</b>	<b>58.3%</b>
<b>Public Safety</b>					
Animal Care & Control	1,487,048	1,695,633	208,585	2,171,983	78.1%
Emergency Communications	3,355,435	3,951,258	595,823	7,540,632	52.4%
Fire & Emergency Management	33,576,404	41,655,493	8,079,089	63,754,969	65.3%
Richmond Police	56,275,113	62,710,169	6,435,056	112,496,442	55.7%
Richmond Sheriff	24,595,803	24,769,322	173,519	45,448,671	54.5%
<b>Public Safety Subtotal</b>	<b>\$ 119,289,804</b>	<b>\$ 134,781,875</b>	<b>\$ 15,492,072</b>	<b>\$ 231,412,698</b>	<b>58.2%</b>
<b>Public Works</b>					
Public Works	22,397,214	24,210,413	1,813,199	50,257,761	48.2%
<b>Public Works Subtotal</b>	<b>\$ 22,397,214</b>	<b>\$ 24,210,413</b>	<b>\$ 1,813,199</b>	<b>\$ 50,257,761</b>	<b>48.2%</b>
<b>Health &amp; Welfare</b>					
Human Services	1,276,824	2,749,699	1,472,875	4,225,109	65.1%
Justice Services	5,280,556	5,884,529	603,973	10,757,486	54.7%
Office of Community Wealth Building	1,212,121	2,012,946	800,825	5,861,497	34.3%
Richmond City Health District	2,316,745	2,316,745	-	4,633,490	50.0%
Social Services	28,145,900	26,772,142	(1,373,758)	55,356,983	48.4%
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 38,232,146</b>	<b>\$ 39,736,061</b>	<b>\$ 1,503,915</b>	<b>\$ 80,834,565</b>	<b>49.2%</b>
<b>Education</b>					
Education	93,571,048	100,496,754	6,925,706	200,307,625	50.2%
<b>Education Subtotal</b>	<b>\$ 93,571,048</b>	<b>\$ 100,496,754</b>	<b>\$ 6,925,706</b>	<b>\$ 200,307,625</b>	<b>50.2%</b>
<b>Recreation &amp; Cultural</b>					
Parks, Recreation & Community Facilities	13,130,303	14,557,490	1,427,187	22,233,291	65.5%
Richmond Public Libraries	3,748,527	4,205,864	457,336	6,868,434	61.2%
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 16,878,831</b>	<b>\$ 18,763,354</b>	<b>\$ 1,884,523</b>	<b>\$ 29,101,725</b>	<b>64.5%</b>
<b>Community Development</b>					
Economic Development	1,497,843	2,459,700	961,857	6,661,935	36.9%
Housing & Community Development	607,641	1,468,794	861,152	20,234,090	7.3%
Office of Sustainability	-	238,999	238,999	618,088	38.7%
Planning & Development Review	6,544,668	7,262,953	718,285	14,431,048	50.3%
<b>Community Development Subtotal</b>	<b>\$ 8,650,152</b>	<b>\$ 11,430,445</b>	<b>\$ 2,780,293</b>	<b>\$ 41,945,160</b>	<b>27.3%</b>
<b>Other Public Services</b>					
Non-Departmental	55,445,359	45,481,381	(9,963,978)	85,331,453	53.3%
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	403	-	(403)	-	N/A
VDOT Urban Projects	-	-	-	-	N/A
Default	-	(4,157)	(4,157)	-	N/A
<b>Other Public Services Subtotal</b>	<b>\$ 99,425,467</b>	<b>\$ 103,761,287</b>	<b>\$ 4,335,820</b>	<b>\$ 190,538,809</b>	<b>54.5%</b>
<b>General Fund Encumbrance Total</b>	<b>\$ 429,908,800</b>	<b>\$ 468,348,701</b>	<b>\$ 38,439,901</b>	<b>\$ 890,794,874</b>	<b>52.6%</b>

**APPENDIX C**  
**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND ENCUMBRANCES**  
**FOR THE MONTH ENDED FEBRUARY 28, 2023 (UNAUDITED)**

YTD FY23

Encumbrances

<b>General Government</b>	
Budget and Strategic Planning	72,254
Chief Administrative Office	(256,714)
Citizen Service & Response	(213,268)
City Assessor	1,286,782
City Attorney	(68,827)
City Auditor	(427,171)
City Clerk	-
City Council	(199,538)
City Treasurer	-
Council Chief of Staff	(130,640)
Finance	788,356
General Registrar	98,929
Human Resources	(302,186)
Inspector General	-
Mayor's Office	(648)
Minority Business Development	23,809
Office of Strategic Communications & Civic En	(69,379)
Press Secretary	(6,100)
Procurement Services	56,712
<b>General Government Subtotal</b>	<b>\$ 652,369</b>
<b>Judicial</b>	
13th District Court Services Unit	11,788
Adult Drug Court	43,474
Circuit Court	(4,389)
Judiciary - Commonwealth Attorney	13,812
Juvenile & Domestic Relations Court	3,720
<b>Judicial Subtotal</b>	<b>\$ 68,405</b>
<b>Public Safety</b>	
Animal Care & Control	30,482
Emergency Communications	1,038,735
Fire & Emergency Management	1,769,545
Richmond Police	1,945,885
Richmond Sheriff	5,927,903
<b>Public Safety Subtotal</b>	<b>\$ 10,712,550</b>
<b>Public Works</b>	
Public Works	3,767,968
<b>Public Works Subtotal</b>	<b>\$ 3,767,968</b>
<b>Health &amp; Welfare</b>	
Human Services	304
Justice Services	892,856
Office of Community Wealth Building	910,419
Richmond City Health District	2,316,745
Social Services	827,549
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 4,947,873</b>
<b>Education</b>	
Education	-
<b>Education Subtotal</b>	<b>\$ -</b>
<b>Recreation &amp; Cultural</b>	
Parks, Recreation & Community Facilities	1,674,164
Richmond Public Libraries	270,637
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 1,944,801</b>
<b>Community Development</b>	
Economic Development	225,175
Housing & Community Development	240,972
Office of Sustainability	13,053
Planning & Development Review	822,647
<b>Community Development Subtotal</b>	<b>\$ 1,301,848</b>
<b>Other Public Services</b>	
Non-Departmental	6,191,370
General Fund Transfer to Debt Service	-
Capital Projects	-
Traffic Control Capital Projects	-
VDOT Urban Projects	-
Default	-
<b>Other Public Services Subtotal</b>	<b>\$ 6,191,370</b>
<b>General Fund Encumbrance Total</b>	<b>\$ 29,587,184</b>