

# MONTHLY FINANCIAL SYNOPSES

FOR THE PERIOD ENDED JANUARY 31, 2022



**PREPARED BY THE DEPARTMENT OF FINANCE**

WITH ASSISTANCE FROM PARTNER AGENCIES

PRESENTED FEBRUARY 15, 2022

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**MAIN REPORT**

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**IMAGE ATTRIBUTION:**

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

**Tuesday, February 15, 2022**

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

It must be noted that the numbers contained in this MFS are unaudited. The MFS will be impacted by timing differences in receipts and payments from the previous fiscal year. As a reminder, the City has a modified 45-day accrual period.

Figure 1 and Table 1 indicate that as of January 31, 2022, General Fund revenues totaled \$307.1 million, or 39.7%, of the budgeted annual revenue. This does not include transfers.

Figure 1 and Table 2 indicate that as of January 31, 2022, General Fund expenditures totaled \$329.8 million, which is 42.7% of the budgeted expenditures.

Table 3 and Figure 2 provide summary encumbrances by area totaling \$27.2 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 January 31, 2022. Outstanding General Fund supported debt, including debt for school capital projects, has decreased from \$793.7 to \$778.4 million. During the same period the City-wide debt decreased from \$1.719 to \$1.668 billion.

Figure 5 and Table 6 provide a snap-shot of accounts payable aging as of January 31, 2022. 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.

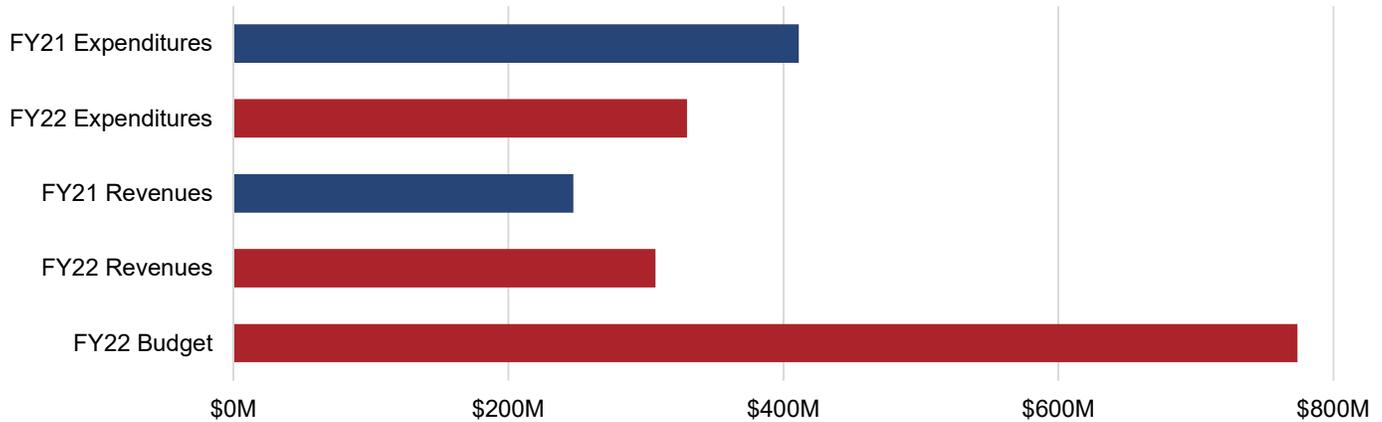
Sincerely,



**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	\$ 198,870,604	\$ 634,294,381	\$ 258,922,028	\$ (375,372,353)	40.8%	\$ 60,051,424
Other Financing	-	-	-	-	N/A	-
From Commonwealth	37,813,791	94,647,749	39,077,379	(55,570,370)	41.3%	1,263,587
From Federal Government	10,508,974	25,498,820	9,070,513	(16,428,307)	35.6%	(1,438,461)
Utilities	(11,795)	4,000	-	(4,000)	0.0%	11,795
<b>Subtotal General Fund Revenues</b>	<b>247,181,575</b>	<b>754,444,950</b>	<b>307,069,920</b>	<b>(447,375,030)</b>	<b>40.7%</b>	<b>59,888,345</b>
Encumbrance Reserve	-	-	-	-	0.0%	-
Transfers In	-	19,407,028	-	(19,407,028)	0.0%	-
<b>Grand Total General Fund Revenues</b>	<b>\$ 247,181,575</b>	<b>\$ 773,851,978</b>	<b>\$ 307,069,920</b>	<b>\$ (466,782,058)</b>	<b>39.7%</b>	<b>\$ 59,888,345</b>

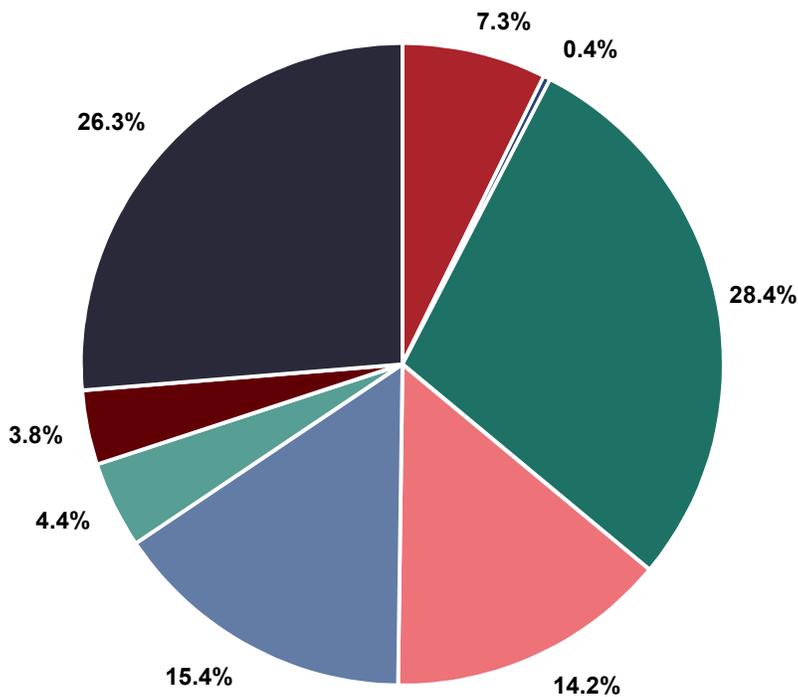
**TABLE 2 - GENERAL FUND DOLLARS OUT**

Source	YTD FY21 Actual	FY22 Budget	YTD FY22 Actual	FY22 Actual to Budget	YTD FY22% of Budget	Actual Variance FY21 vs FY22
General Government	\$ 20,249,051	\$ 42,121,449	\$ 19,385,081	\$ (22,736,368)	46.0%	\$ (863,971)
Judicial	6,323,521	12,519,351	6,526,571	(5,992,780)	52.1%	203,050
Public Safety	143,644,062	200,528,261	103,171,829	(97,356,432)	51.5%	(40,472,233)
Public Works	21,923,074	43,408,521	18,477,309	(24,931,212)	42.6%	(3,445,765)
Health & Welfare	30,975,427	71,546,919	32,758,220	(38,788,699)	45.8%	1,782,793
Education	90,847,038	187,142,096	46,785,524	(140,356,572)	25.0%	(44,061,514)
Recreational & Cultural	11,696,749	24,461,692	14,261,337	(10,200,355)	58.3%	2,564,588
Community Development	6,917,012	16,373,792	6,966,112	(9,407,680)	42.5%	49,099
Non-Departmental/Other Public Services	78,612,989	174,729,877	81,512,112	(93,217,765)	46.7%	2,899,124
<b>Grand Total General Fund Expenditures</b>	<b>\$ 411,188,924</b>	<b>\$ 772,831,959</b>	<b>\$ 329,844,096</b>	<b>\$ (442,987,863)</b>	<b>42.7%</b>	<b>\$ (81,344,828)</b>

# PROCUREMENT ENCUMBRANCES

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

General Fund Encumbrance Source	Encumbrance Commitment
General Government	\$ 1,973,581
Judicial	96,664
Public Safety	7,740,297
Public Works	3,859,231
Health & Welfare	4,181,387
Recreation & Cultural	1,190,348
Community Development	1,022,591
Non-Departmental/Other Public Services	7,156,054
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 27,220,154</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.

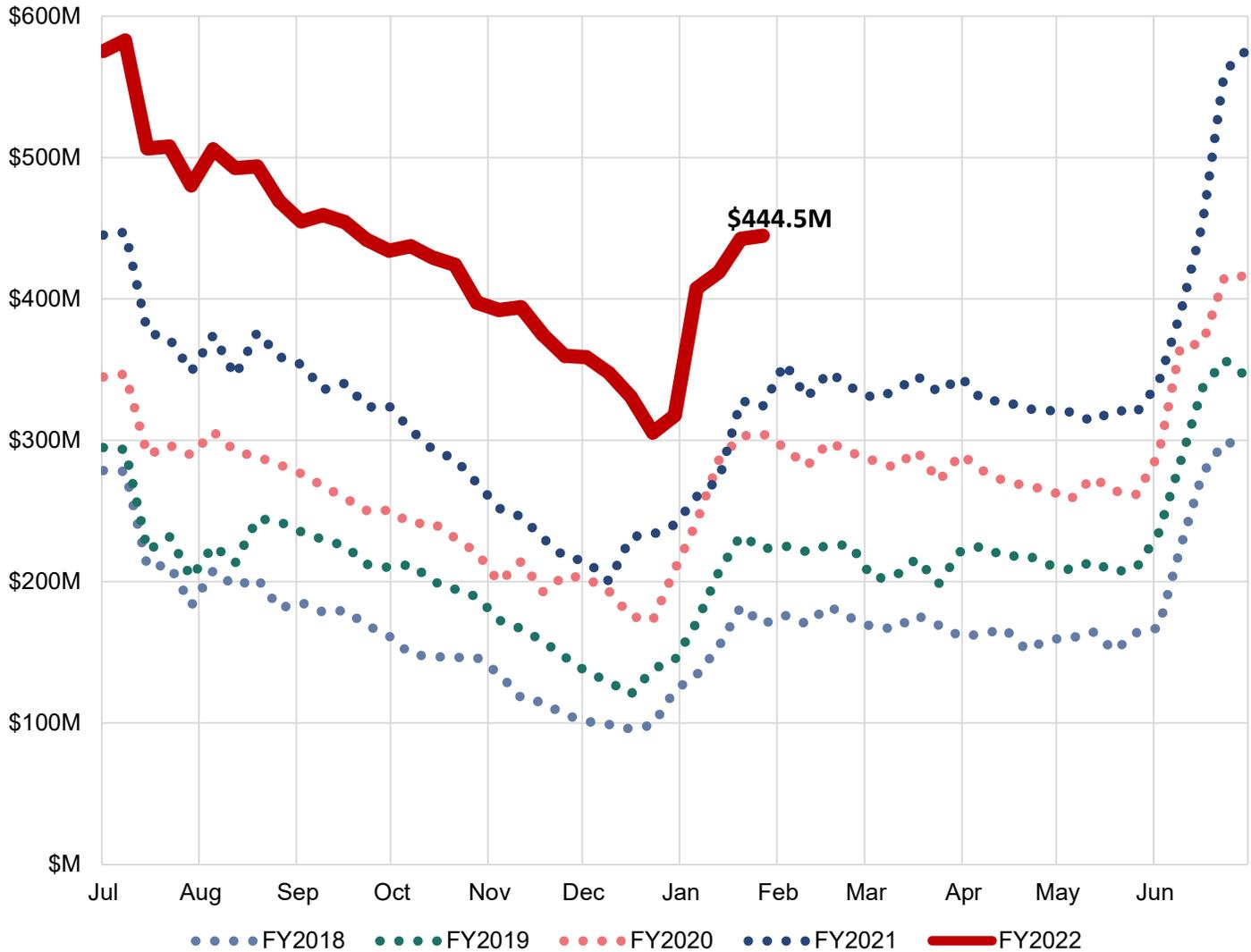
# PROCUREMENT CONTRACTS

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

Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Admin	Change Order/ Contract Mod	Renewed / Extended	Resolicited	New Solicitation
17000006529	Water, Wastewater, and Stormwater Utility Engineering Services	\$ 555,000.00	WHITMAN REQUARDT AND ASSOC	DPU	Robert Stone	Term 5 of 5	Renewed	N/A	N/A
17000023006	City Wide Contract K-DPW-E16	\$9,913,631.54	WHITMAN REQUARDT AND ASSOC	DPW	Lamont Benjamin	Term 4 of 4	Renewed	N/A	N/A

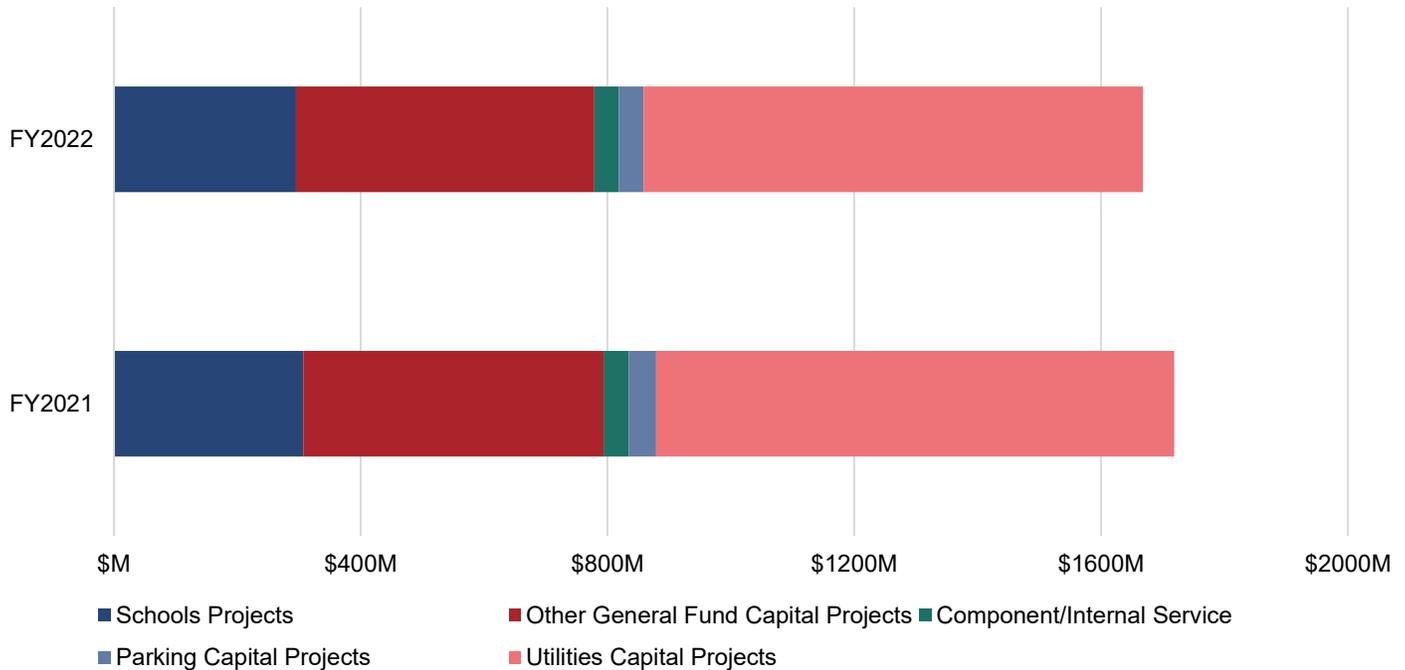
# DEBT AND INVESTMENT MANAGEMENT

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



# DEBT AND INVESTMENT

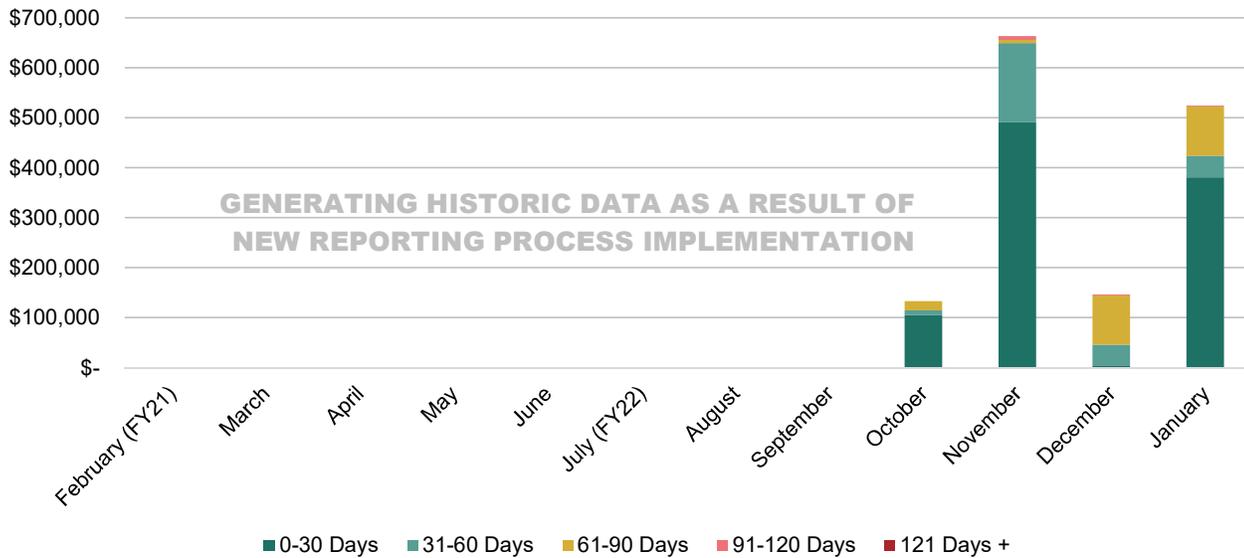
FIGURE 4, TABLE 5 - OUTSTANDING LONG TERM DEBT



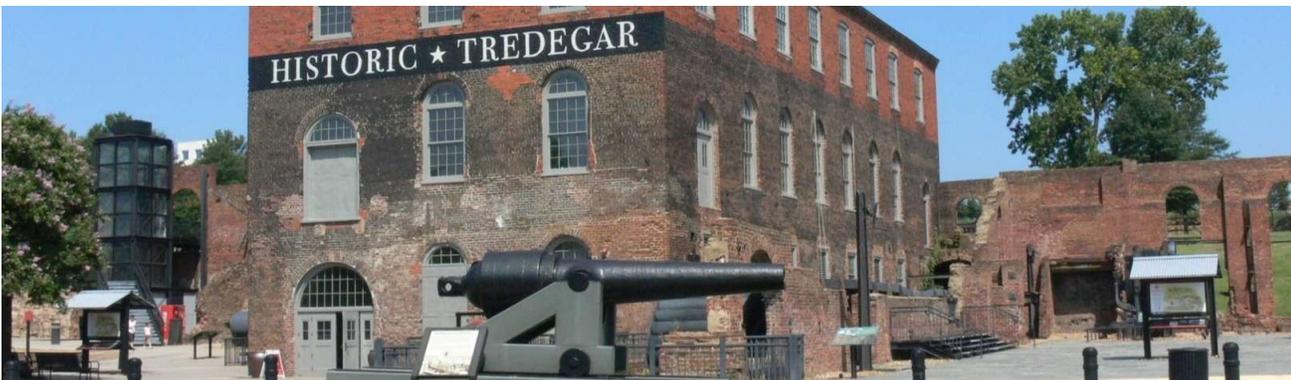
	FY2021	FY2022			
	Debt Outstanding June 30, 2021	FY2022 Payments of Principal	FY2022 New Debt Issued	FY2022 Refunded Debt	Debt Outstanding January 31, 2022
<b>Paid from General Fund</b>					
Schools Capital Projects - GO Bonds	\$ 307,093,400	\$ 11,804,372	\$ -	\$ -	\$ 295,289,028
New Schools-Line of 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	-	19,051,791	-	43,000,000
<i>Subtotal General Fund</i>	<i>793,740,726</i>	<i>34,364,052</i>	<i>19,051,791</i>	<i>-</i>	<i>778,428,465</i>
<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
<i>Subtotal ISF Funds/Component Units</i>	<i>40,869,000</i>	<i>685,000</i>	<i>-</i>	<i>-</i>	<i>40,184,000</i>
<b>Paid From Enterprise Funds</b>					
Parking - General Obligation Bonds	44,128,185	3,888,185	-	-	40,240,000
<i>Subtotal Parking Enterprise Fund</i>	<i>44,128,185</i>	<i>3,888,185</i>	<i>-</i>	<i>-</i>	<i>40,240,000</i>
Utilities-General Oblig Bonds & Notes	19,175,463	3,896,380	3,600,000	-	18,879,083
Utilities - Revenue Bonds	820,746,076	30,529,433	-	-	790,216,643
<i>Subtotal Utilities' Enterprise Funds</i>	<i>839,921,539</i>	<i>34,425,813</i>	<i>3,600,000</i>	<i>-</i>	<i>809,095,726</i>
<b>Total Debt of the City</b>	<b>\$ 1,718,659,450</b>	<b>\$ 73,363,050</b>	<b>\$ 22,651,791</b>	<b>\$ -</b>	<b>\$ 1,667,948,191</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
February (FY21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 4,486	\$ 41,502	\$ 98,889	\$ 1,586	\$ -	\$ 146,463
January	\$ 381,318	\$ 43,041	\$ 98,889	\$ 1,586	\$ -	\$ 524,834



# DELINQUENT TAXES

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



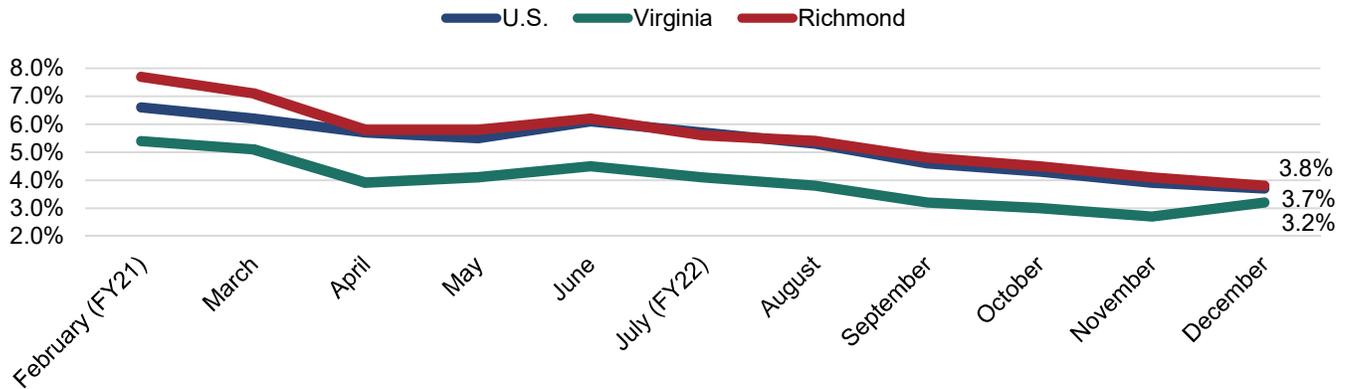
	YTD FY21 Amount	YTD FY22 Amount
Delinquent Real Estate Taxes	\$ 24,518,546	\$ 19,017,064
Special Assessments Against Real Estate (1)	91,471	44,637
Delinquent Personal Property Tax (2)	21,055,983	21,917,249
Delinquent Business License Tax (3)	10,764,949	9,824,344
<b>Total</b>	<b>\$ 56,430,948</b>	<b>\$ 50,803,296</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



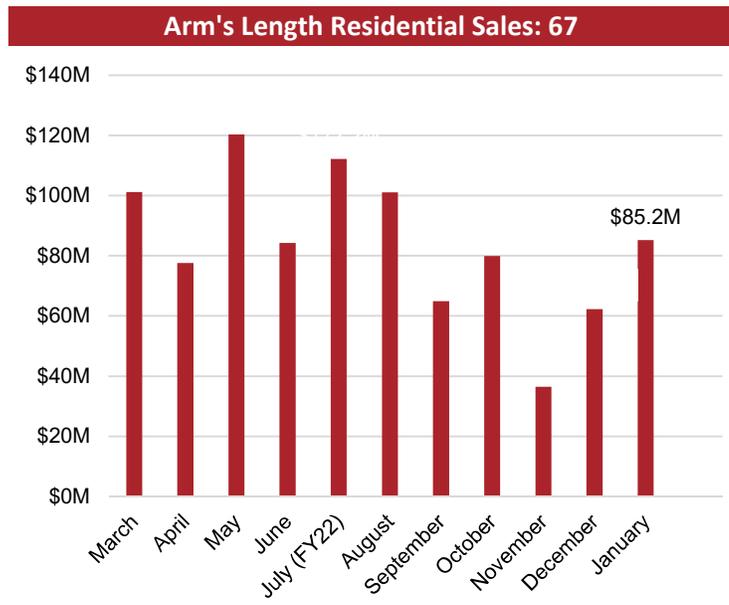
- The local unemployment rate decreased to 3.8% in December. January information is currently unavailable.
- The local unemployment rate continues to be roughly equal to the national average but was above the state level for November 2021.
- The Federal Reserve cites a target of 4.5% median unemployment 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
46	\$40,438.82	\$879.10

## 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 JANUARY 31, 2022 (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	74,912	13,899,915	664,499	(13,235,416)	4.8%	589,587
Penalties and Interest- Interest	1,733,123	2,969,891	1,259,182	(1,710,709)	42.4%	(473,940)
Penalties and Interest- Penalty	1,475,466	2,786,614	1,252,778	(1,533,836)	45.0%	(222,688)
Personal Property Taxes- Current	2,485,472	36,751,456	1,802,318	(34,949,138)	4.9%	(683,154)
Personal Property Taxes- Delinquent	3,250,157	6,959,963	2,909,807	(4,050,156)	41.8%	(340,350)
PSC - Personal Property Current	347,609	9,151,418	(74,533)	(9,225,951)	-0.8%	(422,142)
PSC - Personal Property Delinquent	(684,936)	497,012	847,330	350,318	170.5%	1,532,266
PSC - Real Property Current	(78,202)	2,205,476	3,924	(2,201,552)	0.2%	82,126
Real Property Taxes- Current	137,412,857	330,726,962	165,599,738	(165,127,224)	50.1%	28,186,881
Real Property Taxes- Delinquent	6,906,250	11,829,380	4,407,382	(7,421,998)	37.3%	(2,498,868)
<b>Total General Property Taxes</b>	<b>\$ 152,922,707</b>	<b>\$ 417,778,087</b>	<b>\$ 178,672,426</b>	<b>\$ (239,105,661)</b>	<b>42.8%</b>	<b>\$ 25,749,719</b>
<b>Other Local Taxes</b>						
Admission Taxes	84,282	1,405,941	657,021	(748,920)	46.7%	572,739
Bank Stock Taxes	-	9,496,071	430,925	(9,065,146)	4.5%	430,925
Business Licenses Taxes	1,169,854	31,448,626	2,802,773	(28,645,853)	8.9%	1,632,919
Cigarette Tax	1,879,646	3,155,000	1,515,397	(1,639,603)	48.0%	(364,249)
Consumer Utility Taxes	6,650,716	18,316,946	7,149,474	(11,167,472)	39.0%	498,758
Local Sales & Use Tax	15,793,221	36,880,579	24,508,864	(12,371,715)	66.5%	8,715,643
Motor Vehicle Licenses	1,802,321	6,557,458	1,618,114	(4,939,344)	24.7%	(184,207)
Other Local Taxes	542,857	525,689	232,464	(293,225)	44.2%	(310,393)
Prepared Food Taxes	11,909,179	28,252,499	16,584,515	(11,667,985)	58.7%	4,675,335
Prepared Food Taxes - School Facilities	3,033,329	7,196,057	4,224,161	(2,971,896)	58.7%	1,190,832
Short-Term Rental Tax	45,111	125,153	44,822	(80,331)	35.8%	(289)
Transient Lodging Taxes	1,923,215	5,762,109	3,470,113	(2,291,996)	60.2%	1,546,898
<b>Total Other Local Taxes</b>	<b>\$ 44,833,730</b>	<b>\$ 149,122,128</b>	<b>\$ 63,238,642</b>	<b>\$ (85,883,486)</b>	<b>42.4%</b>	<b>\$ 18,404,912</b>
<b>Permits, Privilege Fees, and Regulatory Licenses</b>						
Permits and Other Licenses	630,661	13,262,601	1,751,668	(11,510,933)	13.2%	1,121,006
<b>Total Permits, Privilege Fees, and Regulatory Licen:</b>	<b>\$ 630,661</b>	<b>\$ 13,262,601</b>	<b>\$ 1,751,668</b>	<b>\$ (11,510,933)</b>	<b>13.2%</b>	<b>\$ 1,121,006</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	32,148	208,648	126,000	(82,648)	60.4%	93,852
<b>Total Revenue from Use of Money and Property</b>	<b>\$ 32,148</b>	<b>\$ 208,648</b>	<b>\$ 126,000</b>	<b>\$ (82,648)</b>	<b>60.4%</b>	<b>\$ 93,852</b>
<b>Charges for Services</b>						
Finance	-	801,192	-	(801,192)	0.0%	-
Fire and Rescue Services	78,398	185,000	32,678	(152,322)	17.7%	(45,720)
Information Technology	-	4,000	-	(4,000)	0.0%	-
Law Enforcement and Traffic Control	21,406	161,000	29,230	(131,770)	18.2%	7,824
Library	-	4,000	-	(4,000)	0.0%	-
Maintenance of Transportation	-	-	-	-	N/A	-
Other Protection	66,305	125,000	74,158	(50,842)	59.3%	7,853
Parks and Recreation	7,480	163,400	41,171	(122,230)	25.2%	33,691
Planning and Community Development	-	54,000	-	(54,000)	0.0%	-
Sanitation and Waste Removal	2,900	17,891,033	3,500	(17,887,533)	0.0%	600
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>\$ (467,869)</b>	<b>\$ 26,170,879</b>	<b>\$ 176,235</b>	<b>\$ (25,994,644)</b>	<b>0.7%</b>	<b>\$ 644,105</b>
<b>Miscellaneous Revenue</b>						
Miscellaneous	693,214	1,048,522	(33,360)	(1,081,882)	-3.2%	(726,574)
PILOT from Enterprise Activities	-	21,078,214	14,864,917	(6,213,297)	70.5%	14,864,917
<b>Total Miscellaneous Revenue</b>	<b>\$ 693,214</b>	<b>\$ 22,126,736</b>	<b>\$ 14,831,557</b>	<b>\$ (7,295,179)</b>	<b>67.0%</b>	<b>\$ 14,138,343</b>
<b>Recovered Costs</b>						
Recovered Costs	226,014	5,617,302	125,500	(5,491,802)	2.2%	(100,514)
<b>Total Recovered Costs</b>	<b>\$ 226,014</b>	<b>\$ 5,617,302</b>	<b>\$ 125,500</b>	<b>\$ (5,491,802)</b>	<b>2.2%</b>	<b>\$ (100,514)</b>
<b>Revenue from Local Sources Total</b>	<b>\$ 198,870,604</b>	<b>\$ 634,294,381</b>	<b>\$ 258,922,028</b>	<b>\$ (375,372,353)</b>	<b>40.8%</b>	<b>\$ 60,051,424</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	512,815	893,846	823,746	(70,100)	92.2%	310,932
Communications Sales and Use Tax	7,855,194	14,440,680	7,345,931	(7,094,749)	50.9%	(509,263)
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>\$ 9,979,442</b>	<b>\$ 33,432,721</b>	<b>\$ 11,002,199</b>	<b>\$ (22,430,522)</b>	<b>32.9%</b>	<b>\$ 1,022,756</b>
<b>Shared Expenditures (Categorical)</b>						
City Treasurer	69,956	147,949	75,429	(72,520)	51.0%	5,472
Commonwealth Attorney	1,683,369	3,625,970	1,775,147	(1,850,823)	49.0%	91,777
Finance	426,678	775,802	449,054	(326,748)	57.9%	22,376
General Registrar	-	98,531	-	(98,531)	0.0%	-
Sheriff	6,815,725	18,192,162	7,648,426	(10,543,736)	42.0%	832,701
Welfare and Social Services	-	-	-	-	N/A	-
<b>Total Shared Expenditures (Categorical)</b>	<b>\$ 8,995,729</b>	<b>\$ 22,840,414</b>	<b>\$ 9,948,056</b>	<b>\$ (12,892,358)</b>	<b>43.6%</b>	<b>\$ 952,327</b>
<b>Categorical Aid</b>						
Education	-	-	-	-	N/A	-
Library	104,942	210,000	156,738	(53,262)	74.6%	51,796
Public Safety	10,097,466	19,817,858	9,986,577	(9,831,281)	50.4%	(110,889)
Public Works	-	-	-	-	N/A	-
Welfare and Social Services	6,689,297	14,648,073	6,275,457	(8,372,616)	42.8%	(413,840)
<b>Total Categorical Aid</b>	<b>\$ 16,891,705</b>	<b>\$ 34,675,931</b>	<b>\$ 16,418,772</b>	<b>\$ (18,257,159)</b>	<b>47.3%</b>	<b>\$ (472,933)</b>
<b>PILOT (Payments in Lieu of Taxes)</b>						
Service Charges	1,946,915	3,698,683	1,708,352	(1,990,331)	46.2%	(238,563)
<b>Total PILOT (Payments in Lieu of Taxes)</b>	<b>\$ 1,946,915</b>	<b>\$ 3,698,683</b>	<b>\$ 1,708,352</b>	<b>\$ (1,990,331)</b>	<b>46.2%</b>	<b>\$ (238,563)</b>
<b>Revenue from the Commonwealth Total</b>	<b>\$ 37,813,791</b>	<b>\$ 94,647,749</b>	<b>\$ 39,077,379</b>	<b>\$ (55,570,370)</b>	<b>41.3%</b>	<b>\$ 1,263,587</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	10,508,974	25,234,120	9,070,513	(16,163,607)	35.9%	(1,438,461)
<b>Total Categorical Aid</b>	<b>\$ 10,508,974</b>	<b>\$ 25,234,120</b>	<b>\$ 9,070,513</b>	<b>\$ (16,163,607)</b>	<b>35.9%</b>	<b>\$ (1,438,461)</b>
<b>Revenue from the Federal Government Total</b>	<b>\$ 10,508,974</b>	<b>\$ 25,498,820</b>	<b>\$ 9,070,513</b>	<b>\$ (16,428,307)</b>	<b>35.6%</b>	<b>\$ (1,438,461)</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>\$ 247,181,575</b>	<b>\$ 773,851,978</b>	<b>\$ 307,069,920</b>	<b>\$ (466,782,058)</b>	<b>39.7%</b>	<b>\$ 59,888,345</b>
<b>General Fund Revenue Grand Total:</b>	<b>\$ 247,181,575</b>	<b>\$ 773,851,978</b>	<b>\$ 307,069,920</b>	<b>\$ (466,782,058)</b>	<b>39.7%</b>	<b>\$ 59,888,345</b>

**APPENDIX B**

**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND EXPENDITURES  
FOR THE MONTH ENDED JANUARY 31, 2022 (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	651,585	1,358,789	508,176	(850,613)	37.4%	(143,409)
Chief Administrative Office	209,380	904,437	492,826	(411,611)	54.5%	283,446
Citizen Service & Response	1,147,680	2,479,071	1,300,773	(1,178,298)	52.5%	153,093
City Assessor	2,159,722	4,126,549	2,041,678	(2,084,871)	49.5%	(118,044)
City Attorney	1,986,732	4,298,801	2,057,828	(2,240,973)	47.9%	71,096
City Auditor	979,548	2,248,018	981,000	(1,267,019)	43.6%	1,452
City Clerk	455,511	947,892	462,283	(485,609)	48.8%	6,772
City Council	681,116	1,347,845	747,879	(599,966)	55.5%	66,763
City Treasurer	99,694	229,039	107,620	(121,419)	47.0%	7,925
Council Chief of Staff	640,063	1,131,416	407,759	(723,657)	36.0%	(232,304)
Finance	4,455,822	10,273,687	4,235,341	(6,038,346)	41.2%	(220,481)
General Registrar	2,214,803	3,872,008	1,369,677	(2,502,331)	35.4%	(845,126)
Human Resources	2,081,104	4,784,088	2,308,426	(2,475,662)	48.3%	227,322
Inspector General	319,062	582,755	326,954	(255,801)	56.1%	7,892
Mayor's Office	712,013	1,004,103	590,294	(413,809)	58.8%	(121,719)
Minority Business Development	431,975	836,001	468,322	(367,679)	56.0%	36,347
Press Secretary	230,522	139,366	100,349	(39,017)	72.0%	(130,173)
Procurement Services	792,718	1,557,585	877,896	(679,689)	56.4%	85,178
<b>General Government Subtotal</b>	<b>\$ 20,249,051</b>	<b>\$ 42,121,449</b>	<b>\$ 19,385,081</b>	<b>\$ (22,736,368)</b>	<b>46.0%</b>	<b>\$ (863,971)</b>
<b>Judicial</b>						
13th District Court Services Unit	111,885	242,134	111,332	(130,802)	46.0%	(554)
Adult Drug Court	364,435	674,899	402,137	(272,762)	59.6%	37,702
Circuit Court	2,091,307	4,045,029	2,110,900	(1,934,129)	52.2%	19,593
Judiciary - Commonwealth Attorney	3,641,165	7,325,514	3,785,637	(3,539,877)	51.7%	144,472
Juvenile & Domestic Relations Court	114,729	231,775	116,566	(115,209)	50.3%	1,837
<b>Judicial Subtotal</b>	<b>\$ 6,323,521</b>	<b>\$ 12,519,351</b>	<b>\$ 6,526,571</b>	<b>\$ (5,992,780)</b>	<b>52.1%</b>	<b>\$ 203,050</b>
<b>Public Safety</b>						
Animal Care & Control	1,139,250	1,932,887	1,223,685	(709,202)	63.3%	84,435
Emergency Communications	2,801,416	6,587,923	2,882,243	(3,705,680)	43.8%	80,828
Fire & Emergency Management	63,967,504	54,761,361	29,434,155	(25,327,206)	53.7%	(34,533,350)
Richmond Police	54,494,957	95,816,200	48,400,531	(47,415,669)	50.5%	(6,094,426)
Richmond Sheriff	21,240,935	41,429,890	21,231,215	(20,198,675)	51.2%	(9,721)
<b>Public Safety Subtotal</b>	<b>\$ 143,644,062</b>	<b>\$ 200,528,261</b>	<b>\$ 103,171,829</b>	<b>\$ (97,356,432)</b>	<b>51.5%</b>	<b>\$ (40,472,233)</b>
<b>Public Works</b>						
Public Works	21,923,074	43,408,521	18,477,309	(24,931,212)	42.6%	(3,445,765)
<b>Public Works Subtotal</b>	<b>\$ 21,923,074</b>	<b>\$ 43,408,521</b>	<b>\$ 18,477,309</b>	<b>\$ (24,931,212)</b>	<b>42.6%</b>	<b>\$ (3,445,765)</b>
<b>Health &amp; Welfare</b>						
Human Services	675,057	1,882,381	1,107,836	(774,545)	58.9%	432,779
Justice Services	4,394,981	9,613,244	4,629,437	(4,983,807)	48.2%	234,456
Office of Community Wealth Building	969,409	2,191,589	1,079,698	(1,111,891)	49.3%	110,289
Richmond City Health District	2,281,745	4,633,490	2,316,745	(2,316,745)	50.0%	35,000
Social Services	22,654,235	53,226,215	23,624,504	(29,601,711)	44.4%	970,269
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 30,975,427</b>	<b>\$ 71,546,919</b>	<b>\$ 32,758,220</b>	<b>\$ (38,788,699)</b>	<b>45.8%</b>	<b>\$ 1,782,793</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	8,764,635	18,805,233	11,206,028	(7,599,205)	59.6%	2,441,394
Richmond Public Libraries	2,932,114	5,656,459	3,055,309	(2,601,150)	54.0%	123,194
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 11,696,749</b>	<b>\$ 24,461,692</b>	<b>\$ 14,261,337</b>	<b>\$ (10,200,355)</b>	<b>58.3%</b>	<b>\$ 2,564,588</b>
<b>Community Development</b>						
Economic Development	1,050,223	3,095,149	1,226,954	(1,868,195)	39.6%	176,731
Housing & Community Development	413,288	1,619,229	488,048	(1,131,181)	30.1%	74,760
Planning & Development Review	5,453,502	11,659,415	5,251,110	(6,408,305)	45.0%	(202,392)
<b>Community Development Subtotal</b>	<b>\$ 6,917,012</b>	<b>\$ 16,373,792</b>	<b>\$ 6,966,112</b>	<b>\$ (9,407,680)</b>	<b>42.5%</b>	<b>\$ 49,099</b>
<b>Other Public Services</b>						
Non-Departmental	44,403,309	90,307,456	37,532,005	(52,775,452)	41.6%	(6,871,305)
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	-	-	403	403	N/A	403
VDOT Urban Projects	-	-	-	-	N/A	-
Default	299	-	-	-	N/A	(299)
<b>Other Public Services Subtotal</b>	<b>\$ 78,612,989</b>	<b>\$ 174,729,877</b>	<b>\$ 81,512,112</b>	<b>\$ (93,217,765)</b>	<b>46.7%</b>	<b>\$ 2,899,124</b>
<b>General Fund Expenditures Total</b>	<b>\$ 411,188,924</b>	<b>\$ 772,831,959</b>	<b>\$ 329,844,096</b>	<b>\$ (442,987,863)</b>	<b>42.7%</b>	<b>\$ (81,344,828)</b>

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

YTD FY22  
Encumbrances

<b>General Government</b>	
Budget and Strategic Planning	902
Chief Administrative Office	63,875
Citizen Service & Response	87,879
City Assessor	7,487
City Attorney	51,162
City Auditor	308,731
City Clerk	(53,847)
City Council	61,885
City Treasurer	-
Council Chief of Staff	145,425
Finance	899,065
General Registrar	299,798
Human Resources	(80,615)
Inspector General	5,511
Mayor's Office	4,504.04
Minority Business Development	162,879
Press Secretary	-
Procurement Services	8,938
<b>General Government Subtotal</b>	<b>\$ 1,973,581</b>
<b>Judicial</b>	
13th District Court Services Unit	14,525
Adult Drug Court	31,826
Circuit Court	(671)
Judiciary - Commonwealth Attorney	23,629
Juvenile & Domestic Relations Court	27,355
<b>Judicial Subtotal</b>	<b>\$ 96,664</b>
<b>Public Safety</b>	
Animal Care & Control	136,552
Emergency Communications	472,932
Fire & Emergency Management	480,412
Richmond Police	877,286
Richmond Sheriff	5,773,115
<b>Public Safety Subtotal</b>	<b>\$ 7,740,297</b>
<b>Public Works</b>	
Public Works	3,859,231
<b>Public Works Subtotal</b>	<b>\$ 3,859,231</b>
<b>Health &amp; Welfare</b>	
Human Services	228
Justice Services	845,444
Office of Community Wealth Building	153,618
Richmond City Health District	2,316,745
Social Services	865,352
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 4,181,387</b>
<b>Education</b>	
Education	-
<b>Education Subtotal</b>	<b>\$ -</b>
<b>Recreation &amp; Cultural</b>	
Parks, Recreation, & Community Facilities	649,397
Richmond Public Libraries	540,951
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 1,190,348</b>
<b>Community Development</b>	
Economic Development	235,000
Housing & Community Development	1,829
Planning & Development Review	785,762
<b>Community Development Subtotal</b>	<b>\$ 1,022,591</b>
<b>Other Public Services</b>	
Non-Departmental	7,156,054
General Fund Transfer to Debt Service	-
Capital Projects	-
Traffic Control Capital Projects	-
VDOT Urban Projects	-
Default	-
<b>Other Public Services Subtotal</b>	<b>\$ 7,156,054</b>
<b>General Fund Expenditures Total</b>	<b>\$ 27,220,154</b>