

# **MONTHLY FINANCIAL SYNOPSES**

FOR THE PERIOD ENDED APRIL 30, 2023



**PREPARED BY THE DEPARTMENT OF FINANCE**

WITH ASSISTANCE FROM PARTNER AGENCIES

PRESENTED MAY 12, 2023

<b>LETTER OF TRANSMITTAL</b> .....	<b>-I.-</b>
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#### **IMAGE ATTRIBUTION:**

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# LETTER OF TRANSMITTAL

**Friday, May 12, 2023**

The Administration is pleased to present the April 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 April 30, 2023. This financial information includes comparative General Fund revenue and expenditures to date for the period ending April 30, 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 April 30, 2023, General Fund revenues totaled \$549.1 million, or 59.5%, of the budgeted annual revenue.

Figure 1 and Table 2 indicate that as of April 30, 2023, General Fund expenditures totaled \$614.6 million, which is 69.0% of the budgeted expenditures.

Table 3 and Figure 2 provide summary encumbrances by area totaling \$25.9 million.

Figure 3 shows a graphical depiction of the City-wide operating cash and investment balances on a month-to-month basis for the fiscal years 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 April 30, 2023. Outstanding General Fund supported debt, including debt for school capital projects, remained the same at \$719.3 million. Similarly, during the same period the City-wide debt remained the same at \$1.588 billion.

Figure 5 and Table 6 provide a snap-shot of accounts payable aging as of April 30, 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.

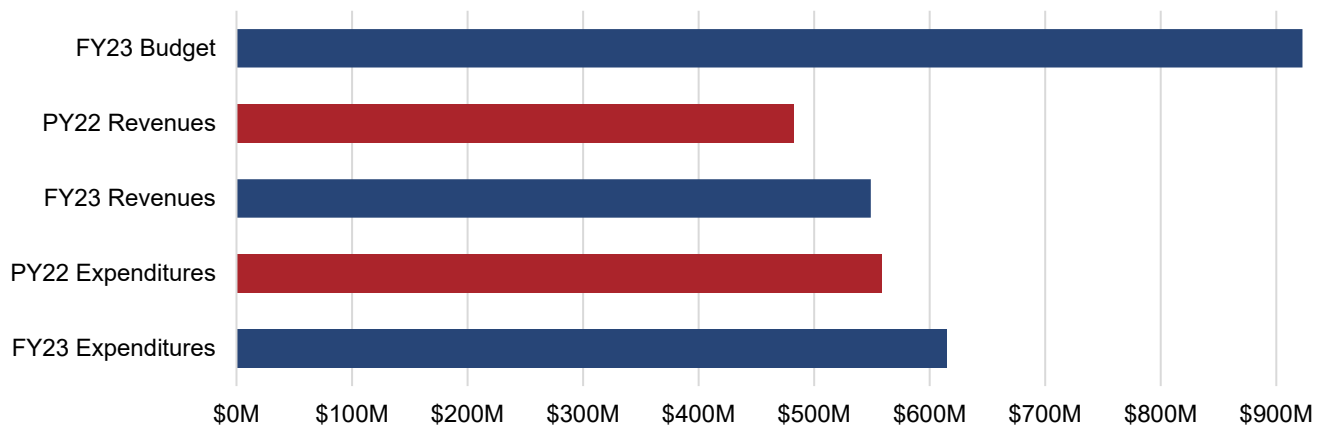
Sincerely,



**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	\$ 401,199,307	\$ 452,954,788	\$ 51,755,481	\$ 726,706,062	62.3%
From Commonwealth	\$ 56,566,069	\$ 76,281,015	\$ 19,714,946	\$ 95,233,508	80.1%
From Federal Government	\$ 15,430,322	\$ 16,997,449	\$ 1,567,126	\$ 25,230,963	67.4%
Utilities	\$ 26,669	\$ 49,772	\$ 23,103	\$ 4,000	1244.3%
<b>Subtotal General Fund Revenues</b>	<b>473,222,367</b>	<b>546,283,024</b>	<b>73,060,657</b>	<b>847,174,533</b>	<b>64.5%</b>
Encumbrance Reserve (Including ARPA)	\$ -	\$ -	\$ -	\$ 44,772,624	0.0%
Transfers In	\$ 9,528,247	\$ 2,814,602	\$ (6,713,645)	\$ 30,750,399	9.2%
<b>Grand Total General Fund Revenues</b>	<b>\$ 482,750,614</b>	<b>\$ 549,097,626</b>	<b>\$ 66,347,012</b>	<b>\$ 922,697,556</b>	<b>59.5%</b>

**TABLE 2 - GENERAL FUND EXPENDITURES**

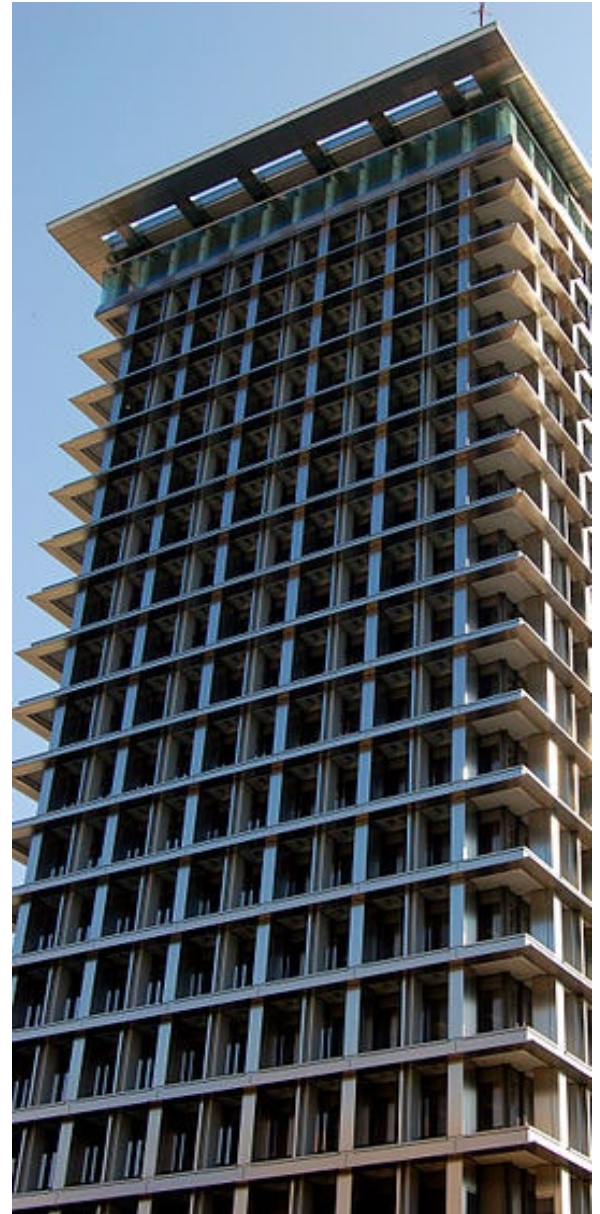
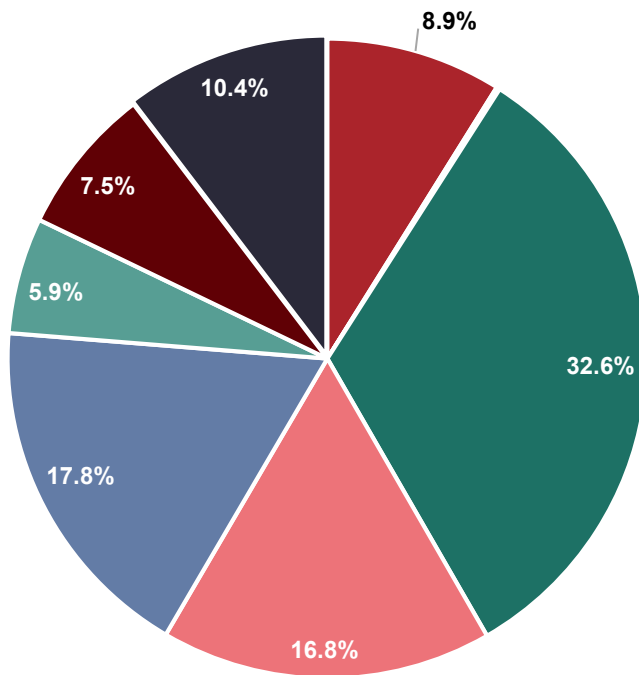
Source	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
General Government	\$ 31,339,775	\$ 36,940,922	\$ 5,601,147	\$ 52,987,279	69.7%
Judicial	10,186,870	10,263,569	76,699	13,413,252	76.5%
Public Safety	154,318,138	176,825,275	22,507,136	231,423,698	76.4%
Public Works	29,721,758	30,951,219	1,229,461	50,182,761	61.7%
Health & Welfare	47,815,393	49,800,921	1,985,528	80,834,565	61.6%
Education	140,356,572	150,745,131	10,388,559	200,307,625	75.3%
Recreational & Cultural	21,580,697	24,439,601	2,858,903	29,101,725	84.0%
Community Development	12,065,342	15,730,634	3,665,291	41,945,160	37.5%
Non-Departmental/Other Public Services	111,602,635	118,897,006	7,294,371	190,277,809	62.5%
<b>Grand Total General Fund Expenditures</b>	<b>\$ 558,987,180</b>	<b>\$ 614,594,276</b>	<b>\$ 55,607,096</b>	<b>\$ 890,473,874</b>	<b>69.0%</b>



# PROCUREMENT ENCUMBRANCES

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

General Fund Encumbrance Source	Encumbrance Commitment
General Government	\$ 2,307,503
Judicial	44,799
Public Safety	8,471,442
Public Works	4,350,311
Health & Welfare	4,632,805
Recreation & Cultural	1,523,313
Community Development	1,945,891
Non-Departmental/Other Public Services	2,692,382
<b>Grand Total General Fund Encumbrances</b>	<b>\$ 25,968,445</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.

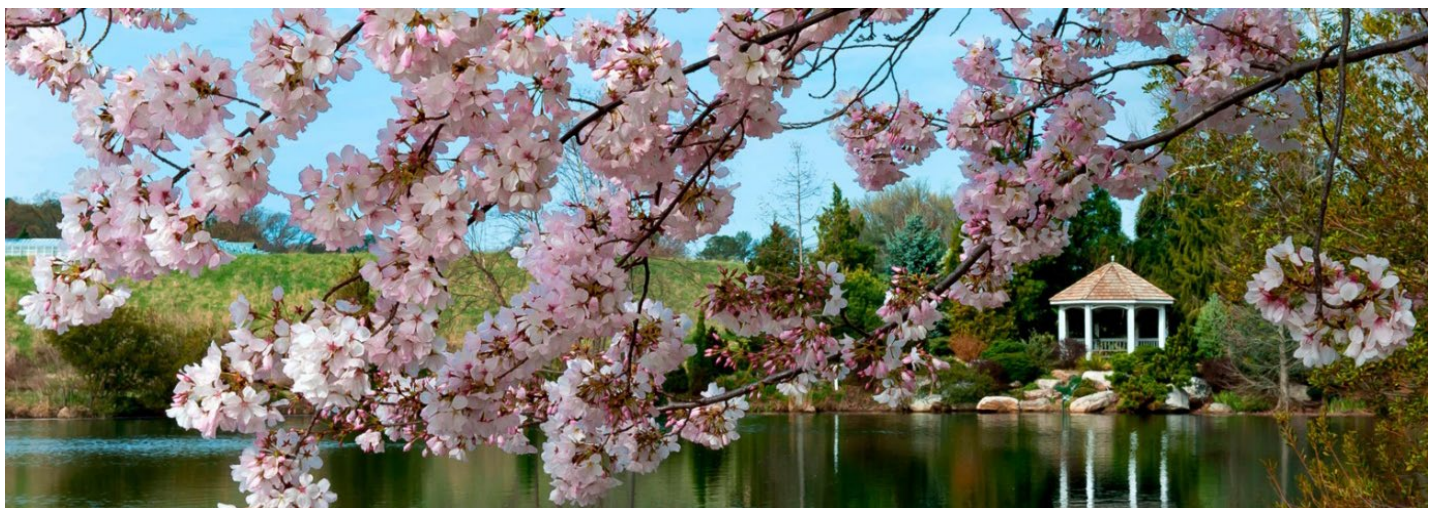
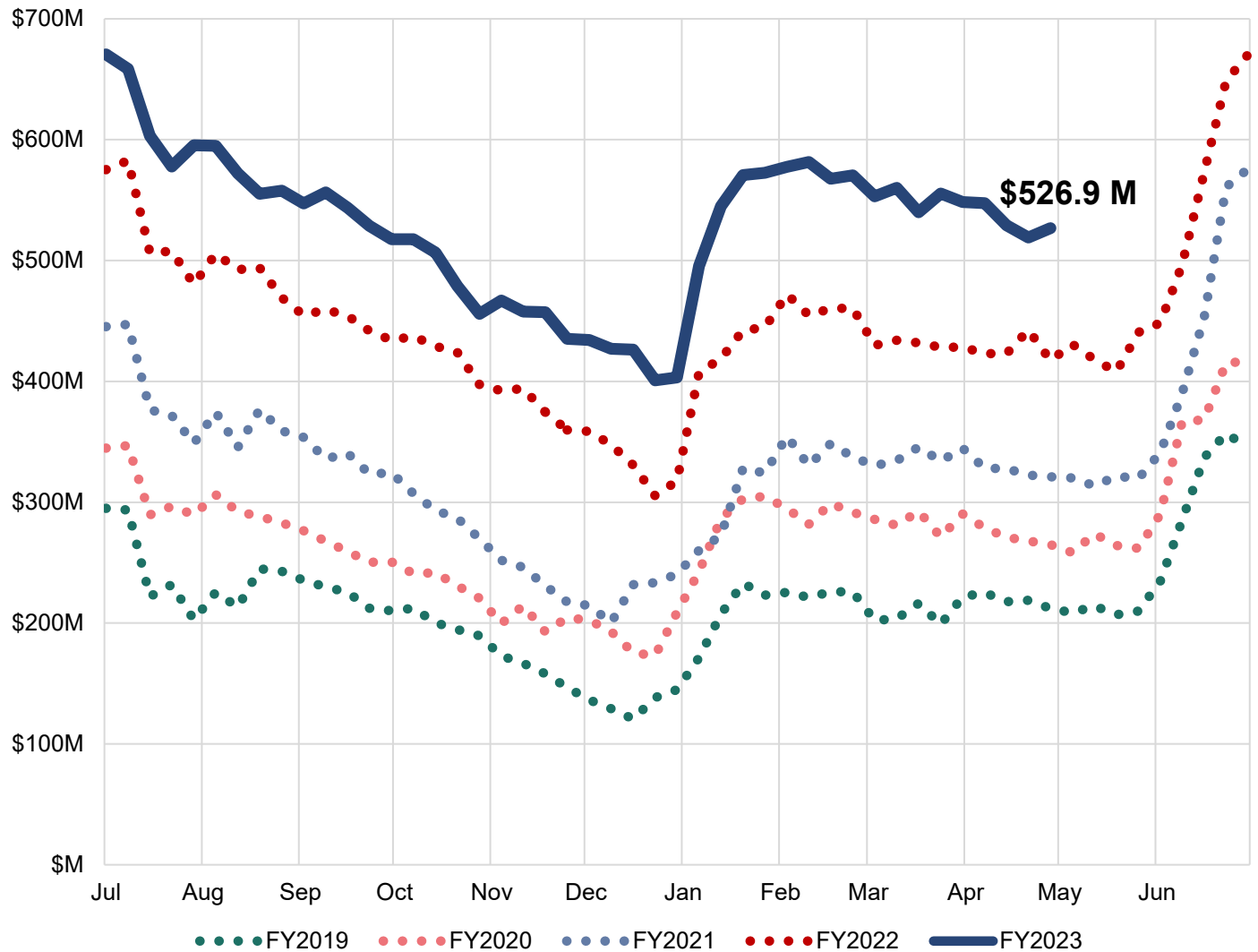
## PROCUREMENT CONTRACTS

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

Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Type	Comments
23000009873	Consulting Services HOME-ARP per quote of 14 Feb 2023	\$87,000.00	Urban Design Ventures LLC	HCD	Sherrill Hampton		Small Purchase: Request for Quote

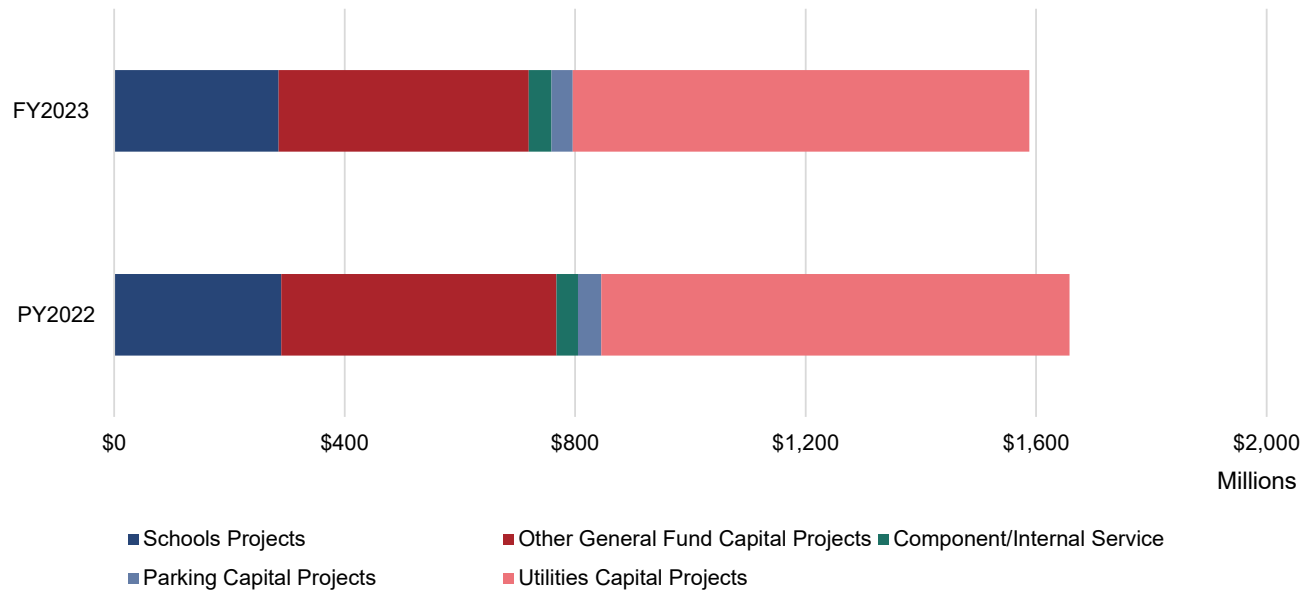
## DEBT AND INVESTMENT MANAGEMENT

**FIGURE 3 - OPERATING CASH & INVESTMENT  
BALANCES AS OF APRIL 30, 2023**



## DEBT AND INVESTMENT

FIGURE 4, TABLE 5 - OUTSTANDING LONG TERM DEBT

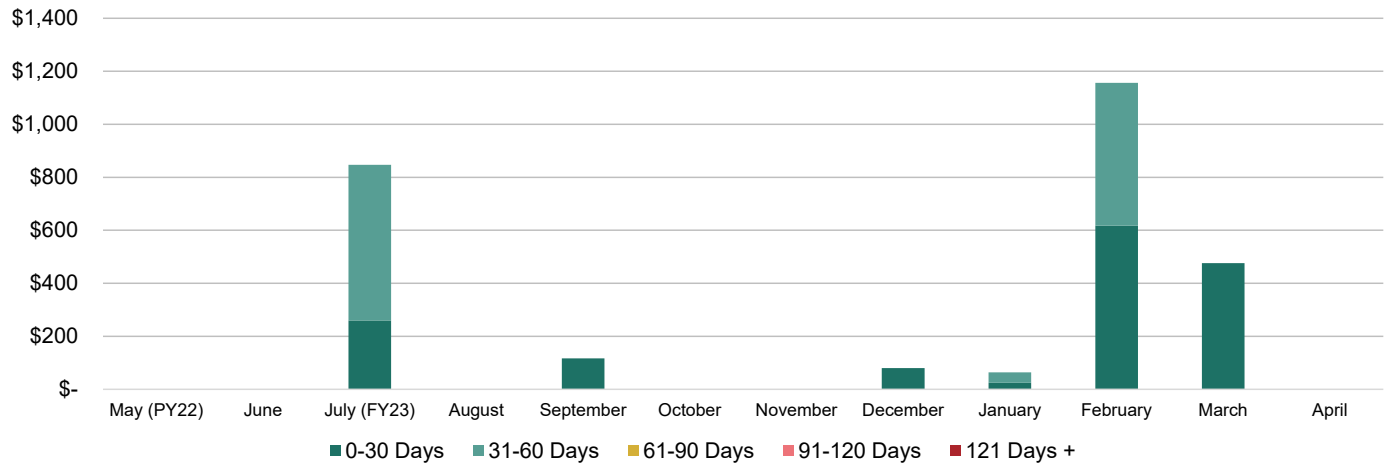


	PY2022	FY2023			
	Debt Outstanding June 30, 2022	FY2023 Payments of Principal	FY2023 New Debt Issued	FY2023 Refunded Debt	Debt Outstanding April 30, 2023
<b>Paid from General Fund</b>					
Schools Capital Projects - GO Bonds	\$ 289,841,013	\$ 18,385,421	\$ 13,891,335	\$ -	\$ 285,346,928
New Schools-Line of Credit BAN	-	-	-	-	-
General Government Projects-CIP	231,018,436	24,231,440	20,721,388	-	227,508,384
Justice Center Project	75,136,473	4,785,218	-	-	70,351,256
Carpenter Center Project	11,952,783	1,305,993	-	-	10,646,790
Transportation Infrastructure	99,483,566	7,863,467	13,397,277	-	105,017,376
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	495,000	-	-	6,065,000
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>57,563,465</b>	<b>61,910,000</b>	<b>52,600,000</b>	<b>719,344,999</b>
<b>Paid From Internal Service Fund/Component Units</b>					
Fleet Internal Service Fund	9,175,000	465,000	3,220,000	-	11,930,000
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>1,165,000</b>	<b>3,220,000</b>	<b>-</b>	<b>39,471,000</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	4,410,161	16,771,094	7,400,000	23,293,015
Utilities - Revenue Bonds	794,084,478	30,861,375	6,192,142	-	769,415,245
<b>Subtotal Utilities' Enterprise Funds</b>	<b>812,416,557</b>	<b>35,271,536</b>	<b>22,963,236</b>	<b>7,400,000</b>	<b>792,708,260</b>
<b>Total Debt of the City</b>	<b>\$ 1,657,671,021</b>	<b>\$ 97,470,001</b>	<b>\$ 88,093,236</b>	<b>\$ 60,000,000</b>	<b>\$ 1,588,294,259</b>

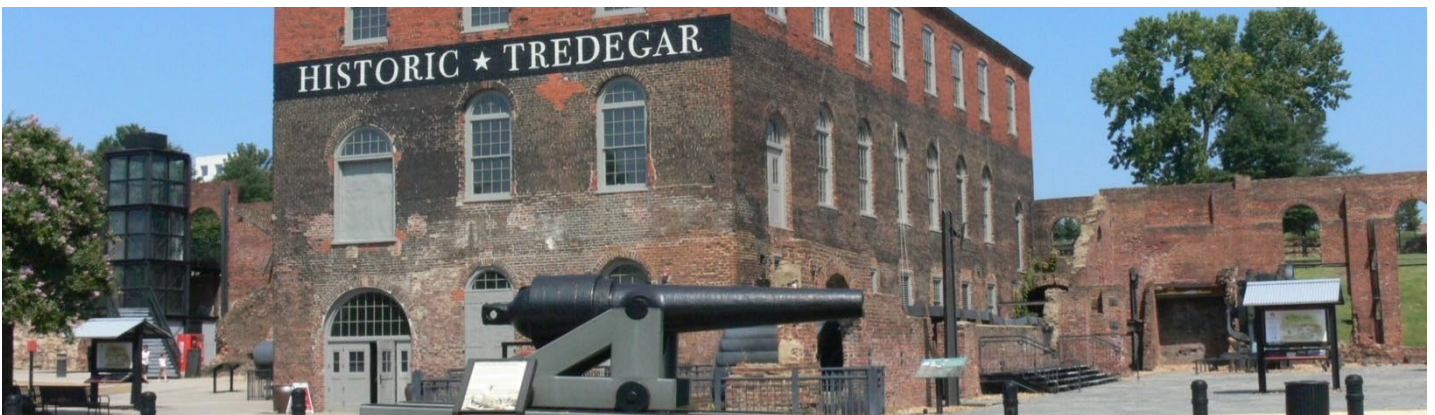


## ACCOUNTS PAYABLE

FIGURE 5, TABLE 6- ACCOUNTS PAYABLE AGING REPORT

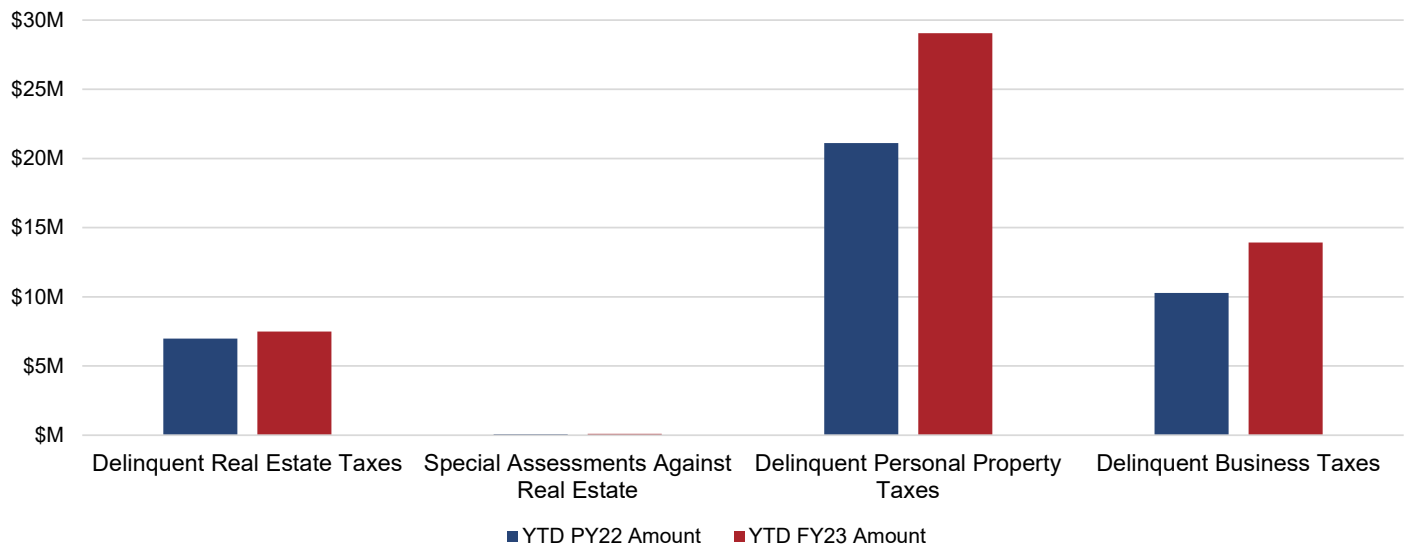


Month	0-30 Days		31-60 Days		61-90 Days		91-120 Days		121 Days +		Total
May (PY22)	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
June	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
July (FY23)	\$	260	\$	587	\$	-	\$	-	\$	-	\$ 847
August	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
September	\$	117	\$	-	\$	-	\$	-	\$	-	\$ 117
October	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
November	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
December	\$	80	\$	-	\$	-	\$	-	\$	-	\$ 80
January	\$	25	\$	39	\$	-	\$	-	\$	-	\$ 64
February	\$	617	\$	539	\$	-	\$	-	\$	-	\$ 1,156
March	\$	476	\$	-	\$	-	\$	-	\$	-	\$ 476
April	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -



## DELINQUENT TAXES

FIGURE 6, TABLE 7 - OUTSTANDING DELINQUENT TAXES



	YTD PY22 Amount	YTD FY23 Amount
Delinquent Real Estate Taxes	\$ 6,988,557	\$ 7,497,599
Special Assessments Against Real Estate (1)	84,383	91,013
Delinquent Personal Property Taxes (2)	21,119,967	29,058,324
Delinquent Business License Taxes (3)	10,276,184	13,922,726
<b>Total</b>	<b>\$ 38,469,091</b>	<b>\$ 50,569,662</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;

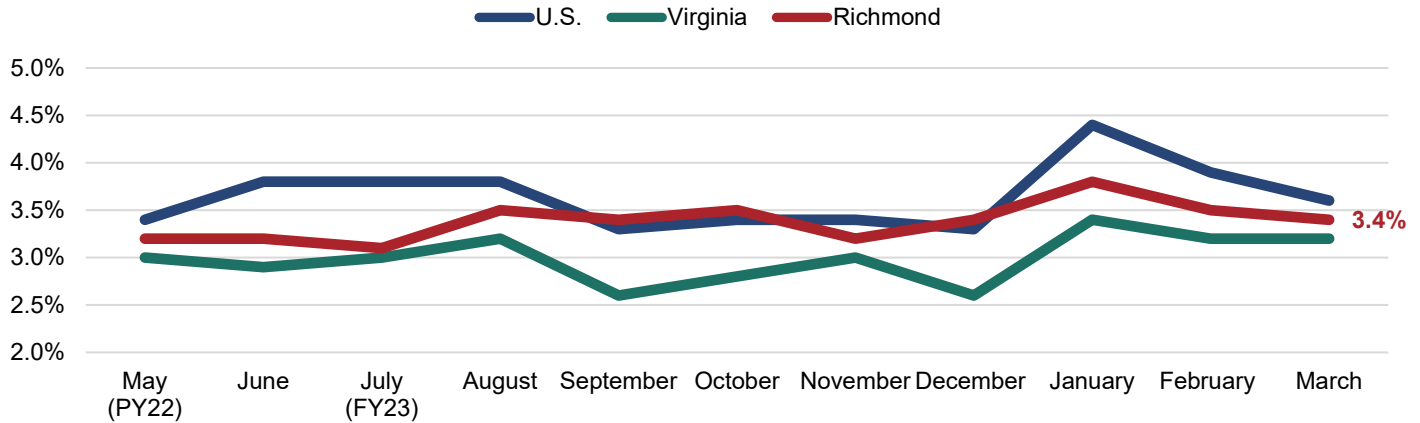
(2) Delinquent Personal Property Tax amount does not include vehicle license fees;

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



## ECONOMIC INDICATORS

FIGURE 7 - UNEMPLOYMENT



- The local unemployment rate decreased to 3.4% in March.
- 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.

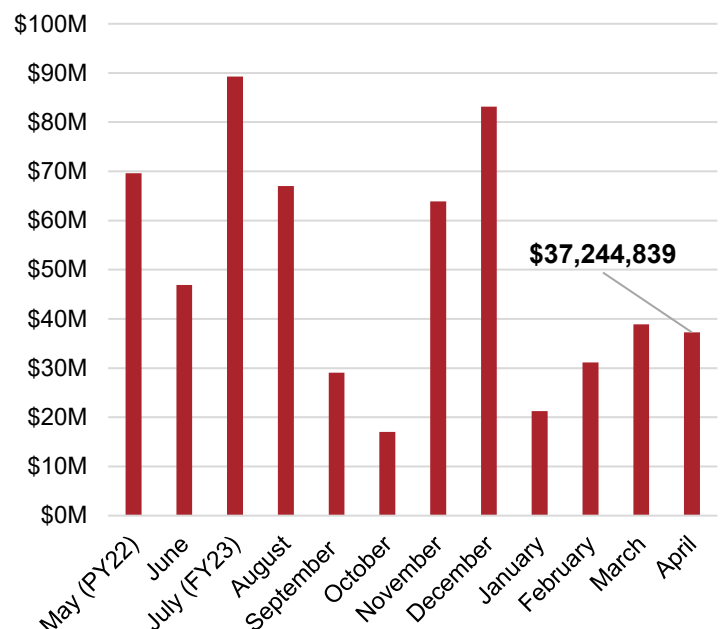
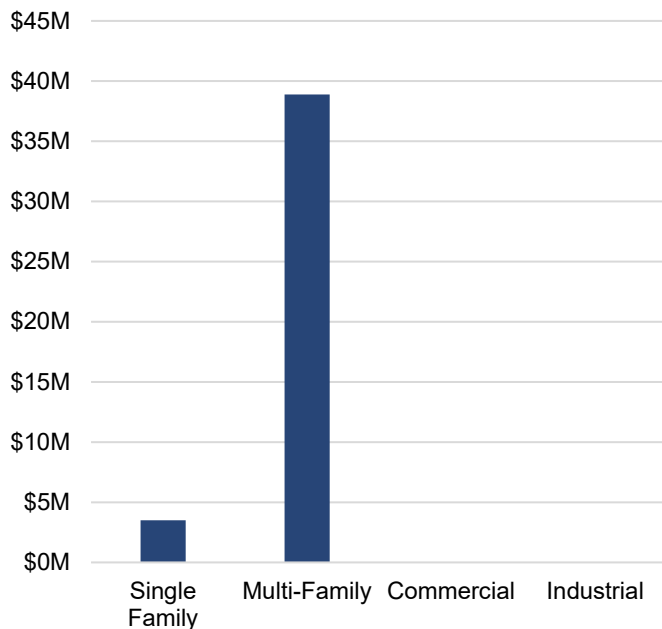
TABLE 8 - NEW BUSINESS LICENSES

New Business Licenses	Total Value	Average Value per License
55	\$11,359.00	\$206.53

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

Completed Projects: 21

Arm's Length Residential Sales: 103



**APPENDIX A**  
**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES**  
**FOR THE MONTH ENDED APRIL 30, 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	714,420	1,675,149	960,729	15,046,684	11.1%
Penalties and Interest- Interest	2,023,795	2,468,403	444,607	3,709,010	66.6%
Penalties and Interest- Penalty	2,149,290	2,358,328	209,038	2,449,995	96.3%
Personal Property Taxes- Current	1,838,315	7,138,189	5,299,875	43,921,839	16.3%
Personal Property Taxes- Delinquent	4,793,390	2,033,454	(2,759,937)	7,337,040	27.7%
PSC - Personal Property Current	(111,803)	1,278,061	1,389,865	9,045,184	14.1%
PSC - Personal Property Delinquent	844,532	129	(844,402)	577,750	0.0%
PSC - Real Property Current	3,842	360,633	356,791	2,159,511	16.7%
Real Property Taxes- Current	184,296,487	208,331,764	24,035,277	397,878,071	52.4%
Real Property Taxes- Delinquent	4,676,290	2,738,486	(1,937,804)	11,276,323	24.3%
<b>Total General Property Taxes</b>	<b>\$ 201,228,558</b>	<b>\$ 228,382,596</b>	<b>\$ 27,154,038</b>	<b>\$ 493,401,407</b>	<b>46.3%</b>
<b>Other Local Taxes</b>					
Admission Taxes	1,159,443	2,353,482	1,194,039	939,257	250.6%
Bank Stock Taxes	7,190,514	6,657,767	(532,747)	9,006,718	73.9%
Business Licenses Taxes	39,079,565	36,718,219	(2,361,346)	36,458,418	100.7%
Cigarette Tax	2,051,447	1,971,896	(79,551)	3,212,009	61.4%
Consumer Utility Taxes	13,402,762	13,595,120	192,357	17,940,725	75.8%
Local Sales & Use Tax	36,088,221	41,990,986	5,902,765	40,299,142	104.2%
Motor Vehicle Licenses	2,670,565	3,180,162	509,597	7,189,770	44.2%
Other Local Taxes	321,650	243,172	(78,478)	1,105,628	22.0%
Prepared Food Taxes	25,279,710	28,332,978	3,053,268	32,757,625	86.5%
Prepared Food Taxes - School Facilities	6,438,872	7,216,555	777,683	8,343,535	86.5%
Short-Term Rental Tax	70,854	193,742	122,888	100,032	193.7%
Transient Lodging Taxes	5,396,048	6,479,288	1,083,240	6,809,609	95.1%
<b>Total Other Local Taxes</b>	<b>\$ 139,149,651</b>	<b>\$ 148,933,367</b>	<b>\$ 9,783,716</b>	<b>\$ 164,162,468</b>	<b>90.7%</b>
<b>Permits, Privilege Fees, and Regulatory Licenses</b>					
Permits and Other Licenses	13,331,090	10,601,046	(2,730,044)	13,294,618	79.7%
<b>Total Permits, Privilege Fees, and Regulatory Licenses</b>	<b>\$ 13,430,985</b>	<b>\$ 10,704,175</b>	<b>\$ (2,726,810)</b>	<b>\$ 13,419,618</b>	<b>79.8%</b>
<b>Fines &amp; Forfeitures</b>					
Fines & Forfeitures	8,839	3,959	(4,880)	8,000	49.5%
<b>Total Fines &amp; Forfeitures</b>	<b>\$ 8,839</b>	<b>\$ 3,959</b>	<b>\$ (4,880)</b>	<b>\$ 8,000</b>	<b>49.5%</b>
<b>Revenue from Use of Money and Property</b>					
Revenue from Use of Money	-	7,576,739	7,576,739	-	N/A
Revenue from Use of Property	683,891	686,647	2,756	1,877,270	36.6%
<b>Total Revenue from Use of Money and Property</b>	<b>\$ 683,891</b>	<b>\$ 8,263,385</b>	<b>\$ 7,579,495</b>	<b>\$ 1,877,270</b>	<b>440.2%</b>
<b>Charges for Services</b>					
Finance	492,238	421,895	(70,342)	801,192	52.7%
Fire and Rescue Services	73,695	119,196	45,501	240,000	49.7%
Information Technology	-	-	-	4,000	0.0%
Law Enforcement and Traffic Control	313,972	281,017	(32,955)	186,000	151.1%
Library	4,774	6,227	1,453	4,000	155.7%
Maintenance of Transportation	-	-	-	-	N/A
Other Protection	98,443	102,425	3,982	125,000	81.9%
Parks and Recreation	190,332	129,010	(61,322)	208,900	61.8%
Planning and Community Development	9,662	9,096	(566)	4,000	227.4%
Sanitation and Waste Removal	15,558,714	16,440,884	882,170	18,647,033	88.2%
Court Costs	6,582,594	6,556,428	(26,167)	7,686,261	85.3%
Other	21,666	28,238	6,572	9,515	296.8%
<b>Total Charges for Services</b>	<b>\$ 23,346,090</b>	<b>\$ 24,094,416</b>	<b>\$ 748,326</b>	<b>\$ 27,915,901</b>	<b>86.3%</b>
<b>Miscellaneous Revenue</b>					
Miscellaneous	2,104,051	10,083,505	7,979,454	1,266,721	796.0%
PILOT from Enterprise Activities	18,909,292	19,330,510	421,219	20,494,355	94.3%
<b>Total Miscellaneous Revenue</b>	<b>\$ 21,013,343</b>	<b>\$ 29,414,015</b>	<b>\$ 8,400,672</b>	<b>\$ 21,761,076</b>	<b>135.2%</b>
<b>Recovered Costs</b>					
Recovered Costs	2,337,950	3,158,875	820,925	4,160,322	75.9%
<b>Total Recovered Costs</b>	<b>\$ 2,337,950</b>	<b>\$ 3,158,875</b>	<b>\$ 820,925</b>	<b>\$ 4,160,322</b>	<b>75.9%</b>
<b>Revenue from Local Sources Total</b>	<b>\$ 401,199,307</b>	<b>\$ 452,954,788</b>	<b>\$ 51,755,481</b>	<b>\$ 726,706,062</b>	<b>62.3%</b>



**APPENDIX A**  
**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES**  
**FOR THE MONTH ENDED APRIL 30, 2023 (UNAUDITED)**

	YTD PY22 Actual	YTD FY23 Actual	YTD FY23 to PY22 Variance	FY23 Budget Operating	FY23 % of Budget
<b>Non-Categorical Aid</b>					
<b>Auto Rental Tax</b>					
Auto Rental Tax	8,993,270	9,806,286	813,016	14,440,680	67.9%
Communications Sales and Use Tax	1,257,646	1,606,557	348,912	240,000	669.4%
Miscellaneous Non-Categorical Aid	179,400	184,100	4,700	240,000	76.7%
Mobile Home Titling Taxes	2,697,448	16,708,749	14,011,301	16,708,749	100.0%
Personal Property Tax Reimbursement	135,074	135,808	734	139,639	97.3%
Rolling Stock Tax	-	-	-	1,000,000	0.0%
Tax on Deeds	14,197,135	29,294,449	15,097,314	33,432,721	87.6%
<b>Total Non-Categorical Aid</b>	<b>\$ 14,197,135</b>	<b>\$ 29,294,449</b>	<b>\$ 15,097,314</b>	<b>\$ 33,432,721</b>	<b>87.6%</b>
<b>Shared Expenditures (Categorical)</b>					
City Treasurer	113,385	141,341	27,956	155,346	91.0%
Commonwealth Attorney	2,664,423	3,090,666	426,242	3,787,058	81.6%
Finance	657,123	681,392	24,270	955,833	71.3%
General Registrar	80,599	-	(80,599)	103,458	0.0%
Sheriff	12,211,737	13,894,320	1,682,583	18,384,478	75.6%
Welfare and Social Services	-	-	-	-	N/A
<b>Total Shared Expenditures (Categorical)</b>	<b>\$ 15,727,267</b>	<b>\$ 17,807,719</b>	<b>\$ 2,080,451</b>	<b>\$ 23,386,173</b>	<b>76.1%</b>
<b>Categorical Aid</b>					
Education	-	-	-	-	N/A
Library	208,984	263,345	54,361	210,000	125.4%
Public Safety	14,370,239	15,364,017	993,778	19,857,858	77.4%
Public Works	-	-	-	-	N/A
Welfare and Social Services	10,251,708	10,785,174	533,466	14,648,073	73.6%
<b>Total Categorical Aid</b>	<b>\$ 24,830,931</b>	<b>\$ 26,412,536</b>	<b>\$ 1,581,605</b>	<b>\$ 34,715,931</b>	<b>76.1%</b>
<b>PILOT (Payments in Lieu of Taxes)</b>					
Service Charges	1,810,736	2,766,311	955,576	3,698,683	74.8%
<b>Total PILOT (Payments in Lieu of Taxes)</b>	<b>\$ 1,810,736</b>	<b>\$ 2,766,311</b>	<b>\$ 955,576</b>	<b>\$ 3,698,683</b>	<b>74.8%</b>
<b>Revenue from the Commonwealth Total</b>	<b>\$ 56,566,069</b>	<b>\$ 76,281,015</b>	<b>\$ 19,714,946</b>	<b>\$ 95,233,508</b>	<b>80.1%</b>
<b>Revenue from the Federal Government</b>					
<b>Non-Categorical Aid</b>					
Other Federal Revenue	35,382	-	(35,382)	6,843	0.0%
<b>Total Non-Categorical Aid</b>	<b>\$ 35,382</b>	<b>\$ -</b>	<b>\$ (35,382)</b>	<b>\$ 6,843</b>	<b>0.0%</b>
<b>Categorical Aid</b>					
Social Services	15,394,940	16,997,449	1,602,508	25,224,120	67.4%
<b>Total Categorical Aid</b>	<b>\$ 15,394,940</b>	<b>\$ 16,997,449</b>	<b>\$ 1,602,508</b>	<b>\$ 25,224,120</b>	<b>67.4%</b>
<b>Revenue from the Federal Government Total</b>	<b>\$ 15,430,322</b>	<b>\$ 16,997,449</b>	<b>\$ 1,567,126</b>	<b>\$ 25,230,963</b>	<b>67.4%</b>
<b>Utilities</b>					
<b>Utilities</b>					
Utilities	26,669	49,772	23,103	4,000	1244.3%
<b>Total Utilities</b>	<b>\$ 26,669</b>	<b>\$ 49,772</b>	<b>\$ 23,103</b>	<b>\$ 4,000</b>	<b>1244.3%</b>
<b>Revenue from Utilities Total</b>	<b>\$ 26,669</b>	<b>\$ 49,772</b>	<b>\$ 23,103</b>	<b>\$ 4,000</b>	<b>1244.3%</b>
<b>Transfers-In</b>					
<b>Transfers-In</b>					
Total Transfers-In	9,528,247	2,814,602	(6,713,645)	30,750,399	9.2%
<b>Total Transfers-In</b>	<b>\$ 9,528,247</b>	<b>\$ 2,814,602</b>	<b>\$ (6,713,645)</b>	<b>\$ 30,750,399</b>	<b>9.2%</b>
<b>Total Transfers-In</b>	<b>\$ 9,528,247</b>	<b>\$ 2,814,602</b>	<b>\$ (6,713,645)</b>	<b>\$ 30,750,399</b>	<b>9.2%</b>
<b>General Fund Revenue Grand Total:</b>	<b>\$ 482,750,614</b>	<b>\$ 549,097,626</b>	<b>\$ 66,347,012</b>	<b>\$ 922,697,556</b>	<b>59.5%</b>

# APPENDIX B

## CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND EXPENDITURES FOR THE MONTH ENDED APRIL 30, 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	787,830	1,185,760	397,930	2,233,986	53.1%
Chief Administrative Office	812,919	1,073,992	261,073	925,501	116.0%
Citizen Service & Response	1,990,765	1,657,215	(333,550)	2,148,595	77.1%
City Assessor	3,135,955	3,169,592	33,637	5,850,171	54.2%
City Attorney	3,236,825	4,277,609	1,040,784	4,793,630	89.2%
City Auditor	1,709,460	1,429,562	(279,898)	2,230,152	64.1%
City Clerk	718,528	729,373	10,845	1,196,919	60.9%
City Council	1,189,617	1,194,696	5,079	1,781,569	67.1%
City Treasurer	166,139	246,396	80,257	330,265	74.6%
Council Chief of Staff	647,469	866,806	219,337	1,815,073	47.8%
Finance	7,278,560	8,623,964	1,345,404	13,243,469	65.1%
General Registrar	2,380,449	4,332,246	1,951,797	4,321,330	100.3%
Human Resources	3,725,676	3,186,774	(538,902)	5,970,832	53.4%
Inspector General	502,793	542,336	39,542	902,510	60.1%
Mayor's Office	844,696	986,244	141,547	1,356,513	72.7%
Minority Business Development	692,628	1,113,926	421,298	1,084,041	102.8%
Office of Strategic Communications & Civic Engagemen	-	919,496	919,496	940,300	97.8%
Press Secretary	144,567	-	(144,567)	-	N/A
Procurement Services	1,374,898	1,404,936	30,038	1,862,397	75.4%
<b>General Government Subtotal</b>	<b>\$ 31,339,775</b>	<b>\$ 36,940,922</b>	<b>\$ 5,601,147</b>	<b>\$ 52,987,279</b>	<b>69.7%</b>
<b>Judicial</b>					
13th District Court Services Unit	165,048	104,804	(60,244)	239,289	43.8%
Adult Drug Court	639,838	601,271	(38,567)	773,365	77.7%
Circuit Court	3,294,297	3,260,977	(33,320)	4,213,813	77.4%
Judiciary - Commonwealth Attorney	5,911,317	6,112,502	201,185	7,931,439	77.1%
Juvenile & Domestic Relations Court	176,370	184,015	7,645	255,346	72.1%
<b>Judicial Subtotal</b>	<b>\$ 10,186,870</b>	<b>\$ 10,263,569</b>	<b>\$ 76,699</b>	<b>\$ 13,413,252</b>	<b>76.5%</b>
<b>Public Safety</b>					
Animal Care & Control	1,837,768	2,106,800	269,032	2,171,983	97.0%
Emergency Communications	4,401,442	5,143,704	742,262	7,540,632	68.2%
Fire & Emergency Management	44,021,582	54,461,153	10,439,571	63,754,969	85.4%
Richmond Police	72,311,412	82,969,253	10,657,841	112,507,442	73.7%
Richmond Sheriff	31,745,934	32,144,365	398,431	45,448,671	70.7%
<b>Public Safety Subtotal</b>	<b>\$ 154,318,138</b>	<b>\$ 176,825,275</b>	<b>\$ 22,507,136</b>	<b>\$ 231,423,698</b>	<b>76.4%</b>
<b>Public Works</b>					
Public Works	29,721,758	30,951,219	1,229,461	50,182,761	61.7%
<b>Public Works Subtotal</b>	<b>\$ 29,721,758</b>	<b>\$ 30,951,219</b>	<b>\$ 1,229,461</b>	<b>\$ 50,182,761</b>	<b>61.7%</b>
<b>Health &amp; Welfare</b>					
Human Services	1,586,064	3,291,138	1,705,074	4,225,109	77.9%
Justice Services	6,982,410	7,452,941	470,531	10,757,486	69.3%
Office of Community Wealth Building	1,327,461	2,708,468	1,381,007	5,861,497	46.2%
Richmond City Health District	2,316,745	2,316,745	-	4,633,490	50.0%
Social Services	35,602,713	34,031,630	(1,571,084)	55,356,983	61.5%
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 47,815,393</b>	<b>\$ 49,800,921</b>	<b>\$ 1,985,528</b>	<b>\$ 80,834,565</b>	<b>61.6%</b>
<b>Education</b>					
Education	140,356,572	150,745,131	10,388,559	200,307,625	75.3%
<b>Education Subtotal</b>	<b>\$ 140,356,572</b>	<b>\$ 150,745,131</b>	<b>\$ 10,388,559</b>	<b>\$ 200,307,625</b>	<b>75.3%</b>
<b>Recreation &amp; Cultural</b>					
Parks, Recreation & Community Facilities	16,651,198	18,861,470	2,210,272	22,233,291	84.8%
Richmond Public Libraries	4,929,499	5,578,131	648,631	6,868,434	81.2%
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 21,580,697</b>	<b>\$ 24,439,601</b>	<b>\$ 2,858,903</b>	<b>\$ 29,101,725</b>	<b>84.0%</b>
<b>Community Development</b>					
Economic Development	2,635,276	3,831,172	1,195,896	6,661,935	57.5%
Housing & Community Development	853,242	1,820,816	967,575	20,234,090	9.0%
Office of Sustainability	-	351,210	351,210	618,088	56.8%
Planning & Development Review	8,576,825	9,727,435	1,150,610	14,431,048	67.4%
<b>Community Development Subtotal</b>	<b>\$ 12,065,342</b>	<b>\$ 15,730,634</b>	<b>\$ 3,665,291</b>	<b>\$ 41,945,160</b>	<b>37.5%</b>
<b>Other Public Services</b>					
Non-Departmental	67,622,248	60,617,100	(7,005,148)	85,070,453	71.3%
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	682	-	(682)	-	N/A
VDOT Urban Projects	-	-	-	-	N/A
Default	-	(4,157)	(4,157)	-	N/A
<b>Other Public Services Subtotal</b>	<b>\$ 111,602,635</b>	<b>\$ 118,897,006</b>	<b>\$ 7,294,371</b>	<b>\$ 190,277,809</b>	<b>62.5%</b>
<b>General Fund Encumbrance Total</b>	<b>\$ 558,987,180</b>	<b>\$ 614,594,276</b>	<b>\$ 55,607,096</b>	<b>\$ 890,473,874</b>	<b>69.0%</b>

**APPENDIX C**  
**CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND ENCUMBRANCES**  
**FOR THE MONTH ENDED APRIL 30, 2023 (UNAUDITED)**

	YTD FY23 Encumbrances
<b>General Government</b>	
Budget and Strategic Planning	61,169
Chief Administrative Office	40,000
Citizen Service & Response	47,817
City Assessor	11,889
City Attorney	45,711
City Auditor	1,919
City Clerk	(51,346)
City Council	36,606
City Treasurer	-
Council Chief of Staff	170,000
Finance	993,596
General Registrar	723,062
Human Resources	8,153
Inspector General	-
Mayor's Office	3,425
Minority Business Development	91,210
Office of Strategic Communications & Civic En	10,582
Press Secretary	-
Procurement Services	113,710
<b>General Government Subtotal</b>	<b>\$ 2,307,503</b>
<b>Judicial</b>	
13th District Court Services Unit	9,886
Adult Drug Court	7,043
Circuit Court	(3,396)
Judiciary - Commonwealth Attorney	24,938
Juvenile & Domestic Relations Court	6,328
<b>Judicial Subtotal</b>	<b>\$ 44,799</b>
<b>Public Safety</b>	
Animal Care & Control	20,028
Emergency Communications	788,452
Fire & Emergency Management	1,442,832
Richmond Police	2,290,569
Richmond Sheriff	3,929,561
<b>Public Safety Subtotal</b>	<b>\$ 8,471,442</b>
<b>Public Works</b>	
Public Works	4,350,311
<b>Public Works Subtotal</b>	<b>\$ 4,350,311</b>
<b>Health &amp; Welfare</b>	
Human Services	714
Justice Services	811,281
Office of Community Wealth Building	866,091
Richmond City Health District	2,316,745
Social Services	637,974
<b>Health &amp; Welfare Subtotal</b>	<b>\$ 4,632,805</b>
<b>Education</b>	
Education	-
<b>Education Subtotal</b>	<b>\$ -</b>
<b>Recreation &amp; Cultural</b>	
Parks, Recreation & Community Facilities	1,195,748
Richmond Public Libraries	327,565
<b>Recreation &amp; Cultural Subtotal</b>	<b>\$ 1,523,313</b>
<b>Community Development</b>	
Economic Development	201,331
Housing & Community Development	281,501
Office of Sustainability	13,053
Planning & Development Review	1,450,006
<b>Community Development Subtotal</b>	<b>\$ 1,945,891</b>
<b>Other Public Services</b>	
Non-Departmental	2,692,382
General Fund Transfer to Debt Service	-
Capital Projects	-
Traffic Control Capital Projects	-
VDOT Urban Projects	-
Default	-
<b>Other Public Services Subtotal</b>	<b>\$ 2,692,382</b>
<b>General Fund Encumbrance Total</b>	<b>\$ 25,968,445</b>