

MONTHLY FINANCIAL SYNOPSES

FOR THE PERIOD ENDING ON SEPTEMBER 30, 2023



PREPARED BY THE DEPARTMENT OF FINANCE

WITH ASSISTANCE FROM PARTNER AGENCIES

PRESENTED OCTOBER 13, 2023

LETTER OF TRANSMITTAL -i.-

MAIN REPORT

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IMAGE ATTRIBUTION:

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LETTER OF TRANSMITTAL

Friday, October 13, 2023

The Administration is pleased to present the September Monthly Financial Synopses (MFS) pursuant to City Ordinances 2015-213-207 and 2018-100.

This MFS is intended to provide informative and relevant financial data to City Council. The report includes highlights of the City's financial condition as of September 30, 2023. This financial information includes comparative General Fund revenue and expenditures to date for the period ending September 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 September 30, 2023, General Fund revenues totaled \$83.5 million, or 8.4%, of the budgeted annual revenue.

Figure 1 and Table 2 indicate that as of September 30, 2023, General Fund expenditures totaled \$175.4 million, which is 17.0% of the budgeted expenditures.

Table 3 and Figure 2 provide summary encumbrances by area totaling \$35.6 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 (2023) as well as the debt related activity in fiscal year 2024 through the period ending September 30, 2023. Outstanding General Fund supported debt, including debt for school capital projects, remained the same at \$683.1 million. Additionally, City-wide debt remained the same at \$1.535 billion during the same period.

Figure 5 and Table 6 provide a snap-shot of accounts payable aging as of September 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 unemployment statistics, 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 PY23-FY24 YTD

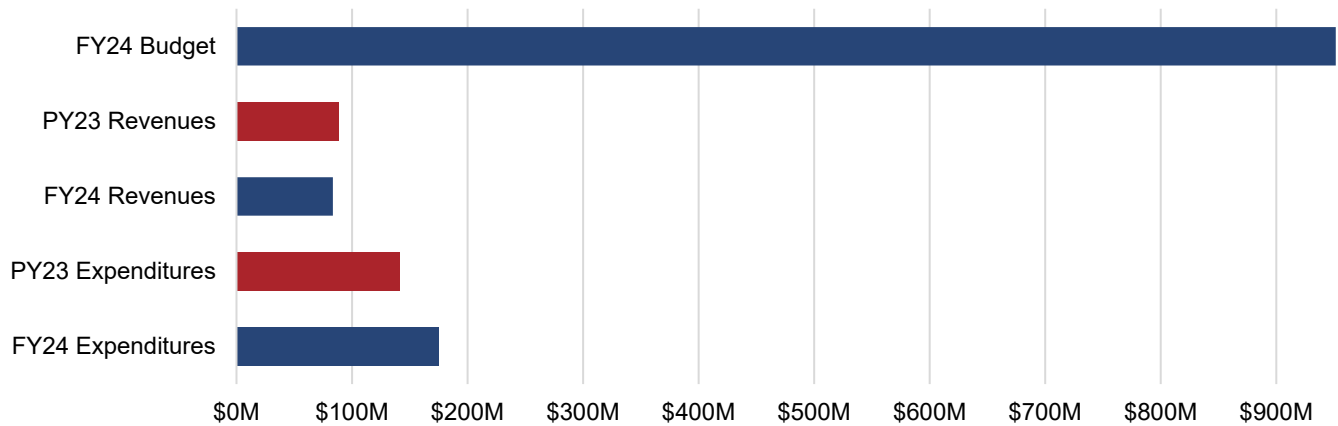


TABLE 1 - GENERAL FUND REVENUES

Source	YTD PY23 Actual	YTD FY24 Actual	YTD FY24 to PY23 Variance	FY24 Budget Operating	FY24 % of Budget
Local Sources	\$ 53,306,865	\$ 52,295,382	\$ (1,011,482)	\$ 799,752,946	6.5%
From Commonwealth	\$ 30,980,192	\$ 26,346,643	\$ (4,633,549)	\$ 90,696,143	29.0%
From Federal Government	\$ 4,629,313	\$ 4,798,287	\$ 168,974	\$ 25,824,911	18.6%
Utilities	\$ 25,084	\$ 24,573	\$ (511)	\$ -	N/A
Subtotal General Fund Revenues	88,941,452	83,464,885	(5,476,568)	916,274,000	9.1%
Encumbrance Reserve (Including ARPA)	\$ -	\$ -	\$ -	\$ 44,772,624	0.0%
Transfers In	\$ -	\$ -	\$ -	\$ 34,329,353	0.0%
Grand Total General Fund Revenues	\$ 88,941,452	\$ 83,464,885	\$ (5,476,568)	\$ 995,375,977	8.4%

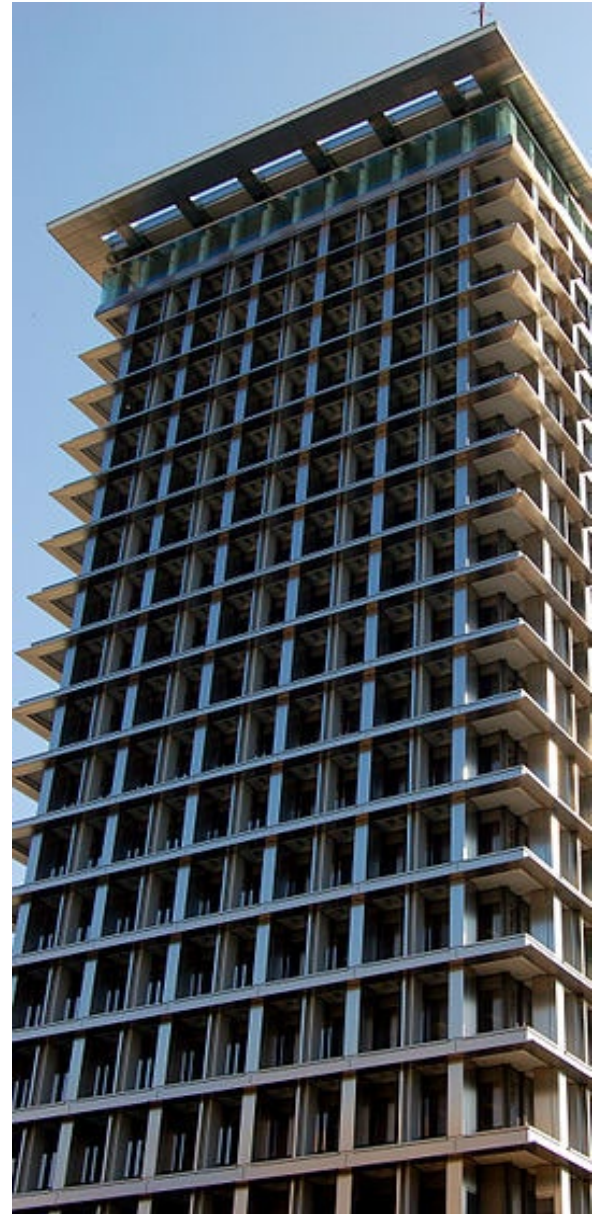
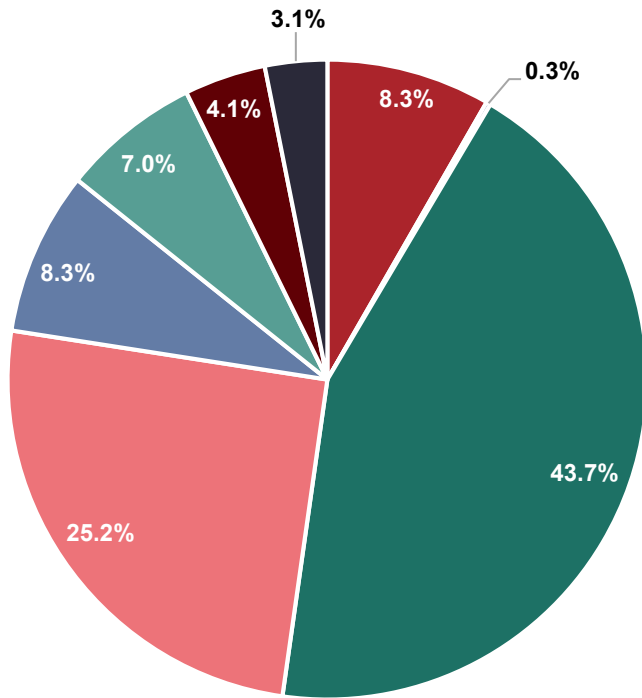
TABLE 2 - GENERAL FUND EXPENDITURES

Source	YTD PY23 Actual	YTD FY24 Actual	YTD FY24 to PY23 Variance	FY24 Budget Operating	FY24 % of Budget
General Government	\$ 9,484,348	\$ 12,115,051	\$ 2,630,703	\$ 80,412,494	15.1%
Judicial	2,798,740	3,124,092	325,352	14,427,748	21.7%
Public Safety	48,103,039	54,025,197	5,922,158	245,323,461	22.0%
Public Works	6,465,756	7,077,356	611,600	52,790,089	13.4%
Health & Welfare	13,823,554	14,470,607	647,053	87,029,640	16.6%
Education	-	55,365,028	55,365,028	221,460,106	25.0%
Recreational & Cultural	6,848,869	6,972,512	123,643	35,761,028	19.5%
Community Development	3,430,514	5,875,066	2,444,552	44,022,737	13.3%
Non-Departmental/Other Public Services	50,509,636	16,416,749	(34,092,887)	251,353,565	6.5%
Grand Total General Fund Expenditures	\$ 141,464,456	\$ 175,441,658	\$ 33,977,201	\$ 1,032,580,868	17.0%

PROCUREMENT ENCUMBRANCES

TABLE 3, FIGURE 2 - FY24 GENERAL FUND ENCUMBRANCES

General Fund Encumbrance Source	Encumbrance Commitment
General Government	\$ 2,957,588
Judicial	78,720
Public Safety	15,586,385
Public Works	8,984,345
Health & Welfare	2,947,596
Recreation & Cultural	2,497,660
Community Development	1,469,439
Non-Departmental/Other Public Services	1,121,316
Grand Total General Fund Encumbrances	\$ 35,643,048



In adherence to Ordinance No. 2015-102; the Director of Procurement Services shall prepare and submit to the City Council, the Mayor, and the Chief Executive Officer a monthly written report identifying all existing contracts procured under City Code §21-68, that, since the last such report, have been:

- (1) modified via change order or contract modification;
- (2) renewed or extended;
- (3) resolicited.

These contracts are identified on the following page.

In adherence to Ordinance No. 2015-102-202; there are no known efficiencies achieved in the procurement of architectural and professional engineering services as a result of the adoption of this ordinance over the year preceding the submission of the report.

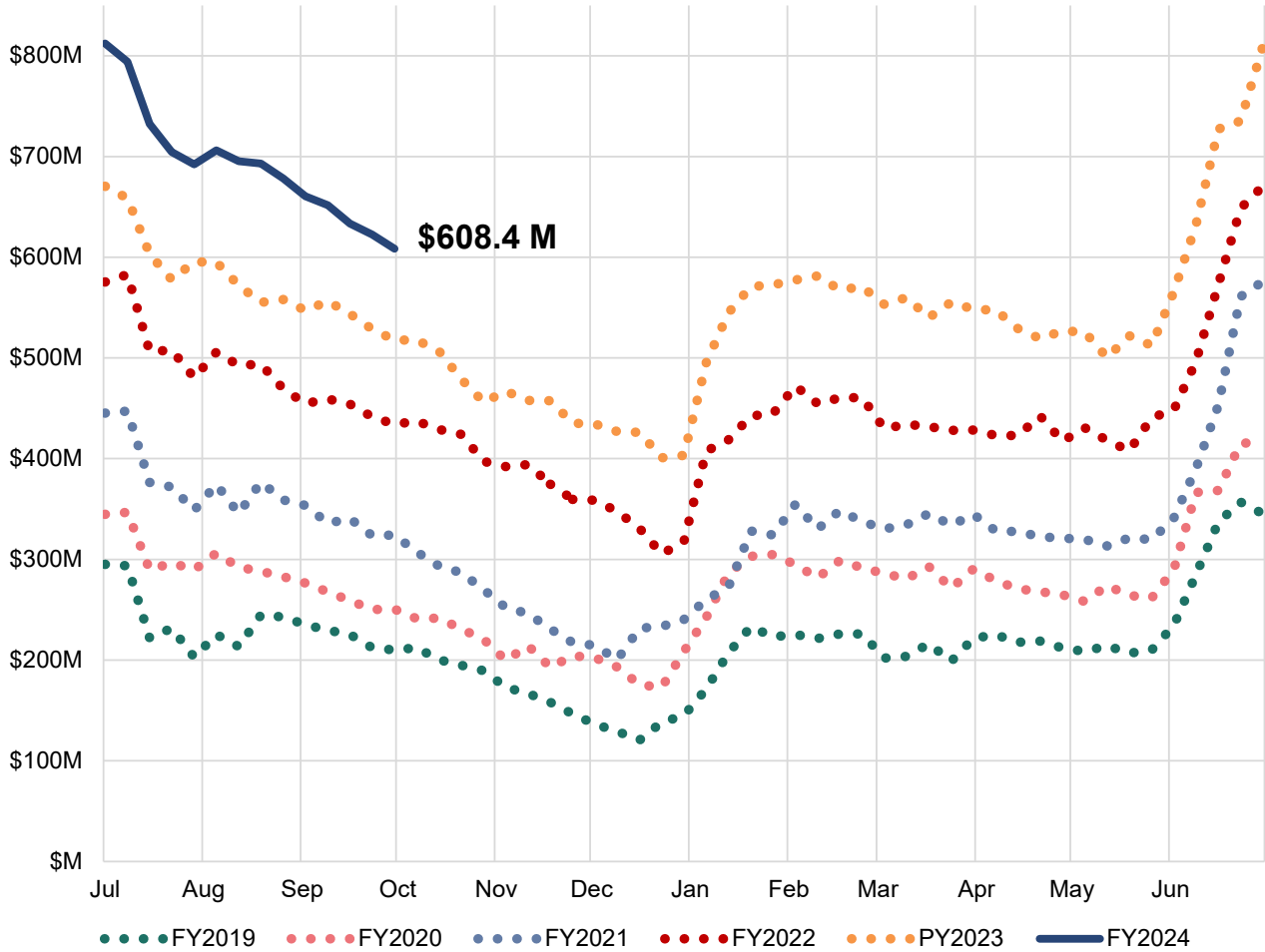
PROCUREMENT CONTRACTS

TABLE 4 - CONTRACTS UPDATED IN SEPTEMBER FY24

Existing Contract Number	Title	Total Contract Amount	Contractor Name	Agency	Agency Contract Administrator	Type	Comments
No changes/additions for the month of September.							

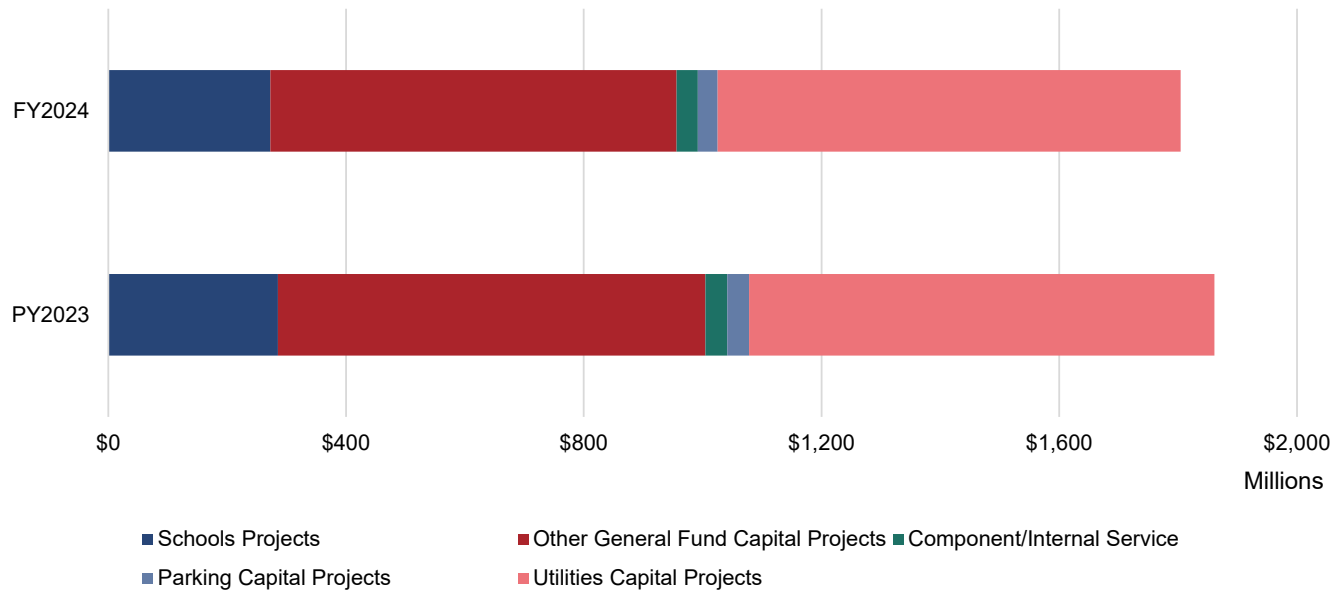
DEBT AND INVESTMENT MANAGEMENT

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



DEBT AND INVESTMENT MANAGEMENT

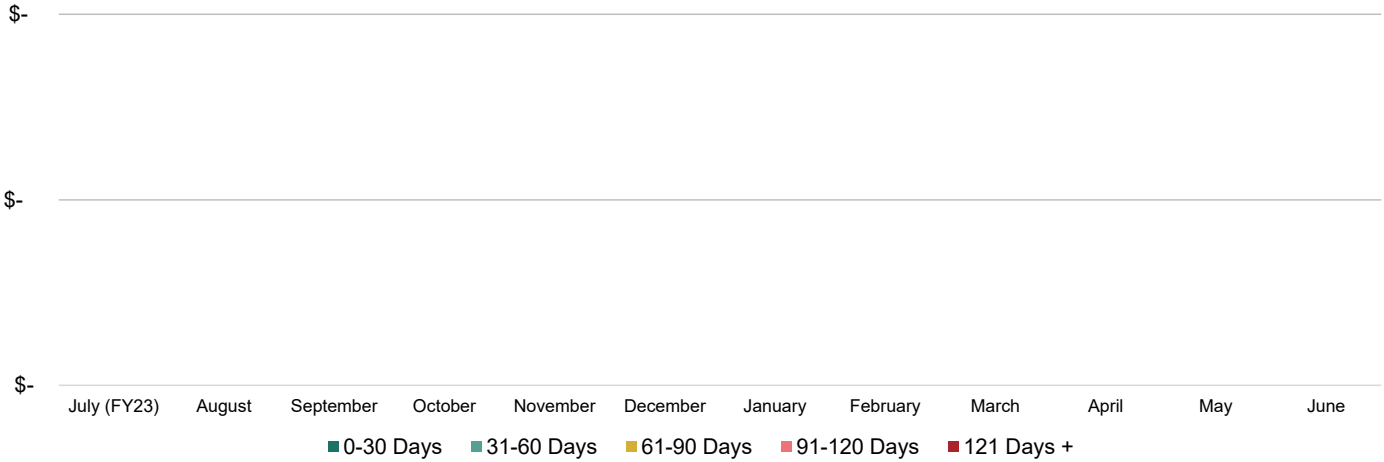
FIGURE 4, TABLE 5 - OUTSTANDING LONG TERM DEBT



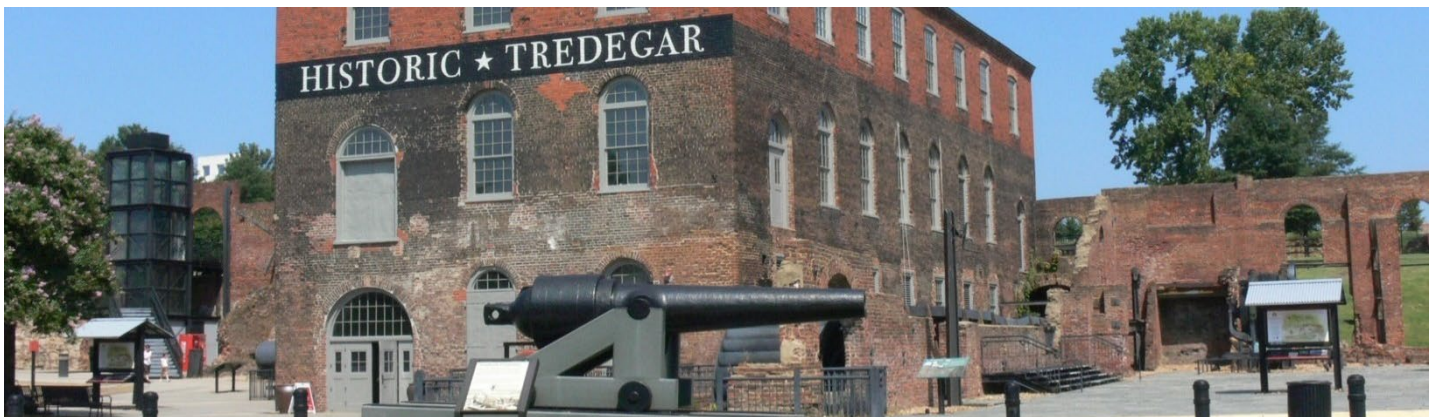
	PY2023		FY2024		
	Debt Outstanding June 30, 2023	FY2024 Payments of Principal	FY2024 New Debt Issued	FY2024 Refunded Debt	Debt Outstanding September 30, 2023
Paid from General Fund					
Schools Capital Projects - GO Bonds	\$ 285,346,928	\$ 12,596,067	\$ -	\$ -	\$ 272,750,861
New Schools-Line of Credit BAN	-	-	-	-	-
General Government Projects-CIP	227,548,442	15,993,457	-	-	211,554,985
Justice Center Project	70,351,256	738,046	-	-	69,613,210
Carpenter Center Project	10,646,790	1,243,955	-	-	9,402,835
Transportation Infrastructure	105,017,376	5,169,209	-	-	99,848,167
Coliseum Project	477,967	477,967	-	-	-
Cemetery Projects	31,299	31,299	-	-	-
730 Theatre Row Building	-	-	-	-	-
EDA - Leigh St Training Camp Project	6,065,000	-	-	-	6,065,000
City CIP Projects-Line of Credit BAN	13,900,000	-	-	-	13,900,000
<i>Subtotal General Fund</i>	<i>719,385,057</i>	<i>36,250,000</i>	<i>-</i>	<i>-</i>	<i>683,135,057</i>
Paid From Internal Service Fund/Component Units					
Fleet Internal Service Fund	9,852,000	-	-	-	9,852,000
Advantage Richmond Corporation	-	-	-	-	-
EDA - Stone Brewery Project	18,385,000	-	-	-	18,385,000
HUD Section 108 Notes	8,426,000	711,000	-	-	7,715,000
<i>Subtotal ISF Funds/Component Units</i>	<i>36,663,000</i>	<i>711,000</i>	<i>-</i>	<i>-</i>	<i>35,952,000</i>
Paid From Enterprise Funds					
Parking - General Obligation Bonds	36,770,000	3,585,000	-	-	33,185,000
<i>Subtotal Parking Enterprise Fund</i>	<i>36,770,000</i>	<i>3,585,000</i>	<i>-</i>	<i>-</i>	<i>33,185,000</i>
Utilities - General Oblig Bonds & Notes	13,539,014	3,826,383	-	-	9,712,631
Utilities - Revenue Bonds	769,415,245	-	-	-	769,415,245
<i>Subtotal Utilities' Enterprise Funds</i>	<i>782,954,259</i>	<i>3,826,383</i>	<i>-</i>	<i>-</i>	<i>779,127,876</i>
Total Debt of the City	\$ 1,575,772,316	\$ 44,372,383	\$ -	\$ -	\$ 1,531,399,933

ACCOUNTS PAYABLE

FIGURE 5, TABLE 6 - ACCOUNTS PAYABLE AGING REPORT

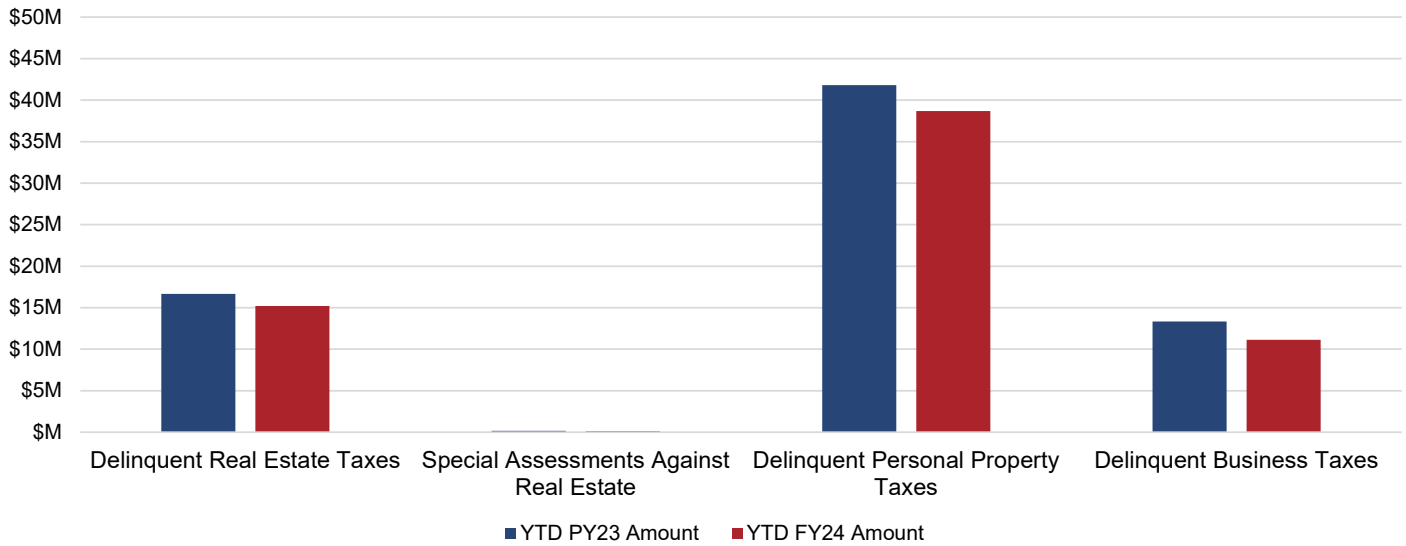


Month	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121 Days +	Total
July (FY23)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
January	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



DELINQUENT TAXES

FIGURE 6, TABLE 7 - OUTSTANDING DELINQUENT TAXES



	YTD PY23 Amount	YTD FY24 Amount
Delinquent Real Estate Taxes	\$ 16,647,397	\$ 15,198,417
Special Assessments Against Real Estate (1)	153,374	133,058
Delinquent Personal Property Taxes (2)	41,816,970	38,690,664
Delinquent Business License Taxes (3)	13,343,921	11,135,392
Total	\$ 71,961,662	\$ 65,157,531

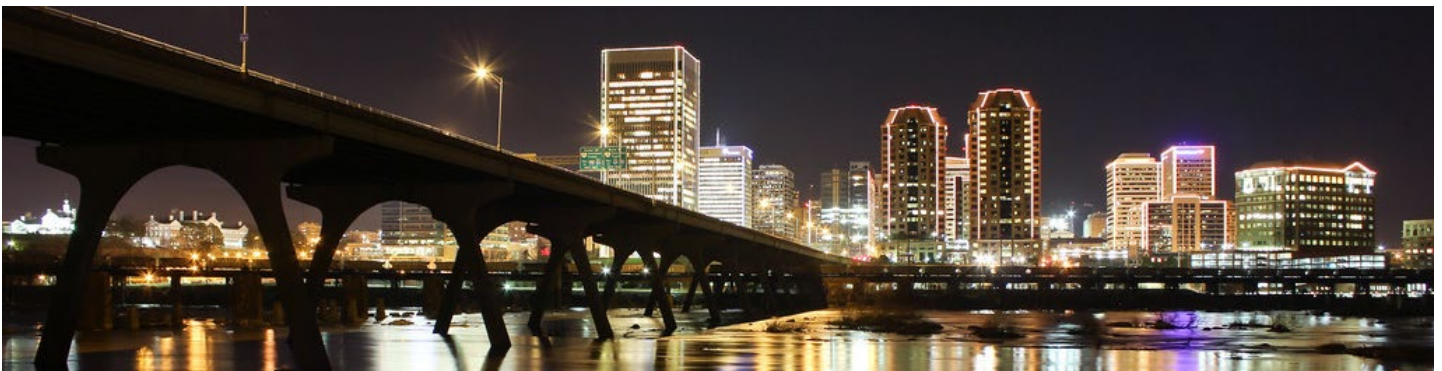
Notes:

(1) Special Assessments Against Real Estate are additional charges billed to property owners because the property has not been kept up to code. Liens can be for the following:

- Weed Clearance: Cutting grass/yard work;
- Refuse Clearance: Cleaning property of trash or other miscellaneous items;
- Boarding: Covering broken doors and windows to deter entry;
- Partial Demolition: Partial removal of structure on property;
- Full Demolition: Complete removal of structure on property;

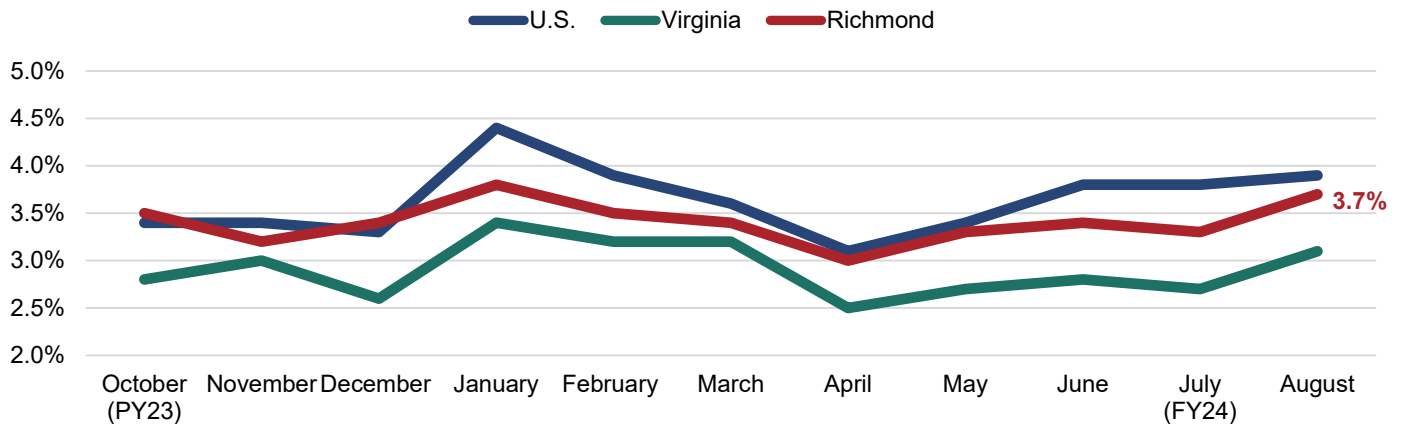
(2) Delinquent Personal Property Tax amount does not include vehicle license fees;

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



ECONOMIC INDICATORS

FIGURE 7 - UNEMPLOYMENT



- The local unemployment rate increased to 3.7% in August.
- 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.

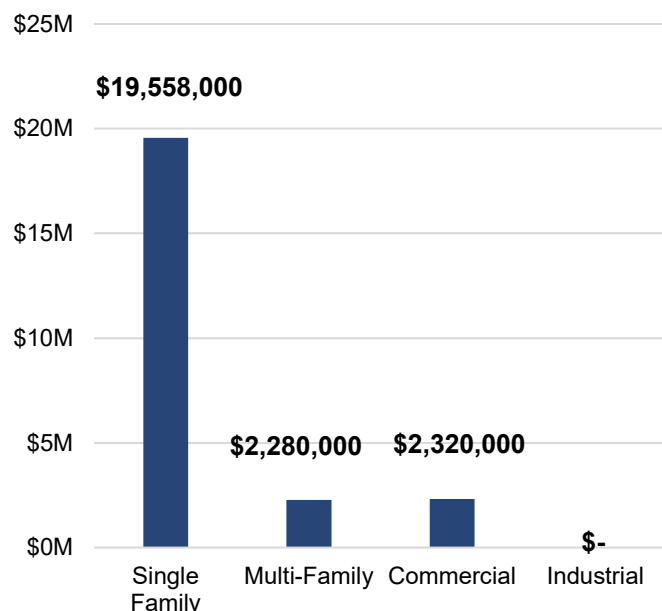
Note: The unemployment rate only counts those who: 1) Do not have a job; 2) have looked for work in the prior 4 weeks and are currently available for work. Individuals who have not submitted resumes, contacted potential employers, placed job advertisements, etc. in the last 4 weeks are not included as 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

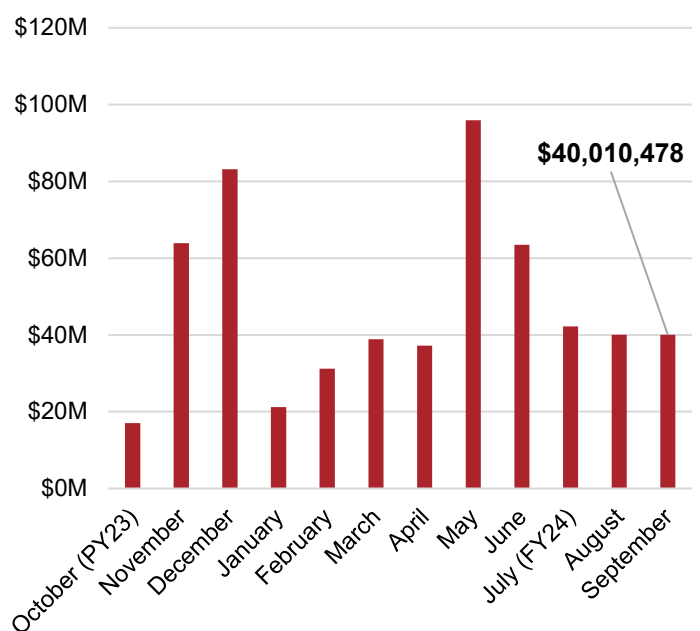
New Business Licenses	Total Value	Average Value per License
50	\$9,032	\$180.64

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

Completed Projects: 101



Arm's Length Residential Sales: 134



APPENDIX A
CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES
FOR THE MONTH ENDING ON SEPTEMBER 30, 2023 (UNAUDITED)

	YTD PY23 Actual	YTD FY24 Actual	YTD FY24 to PY23 Variance	FY24 Budget Operating	FY24 % of Budget
Revenue from Local Sources					
General Property Taxes					
Machinery & Tools Taxes	435,726	(3,083)	(438,809)	15,131,715	0.0%
Penalties and Interest- Interest	555,006	560,692	5,686	3,814,449	14.7%
Penalties and Interest- Penalty	688,227	620,846	(67,381)	3,034,834	20.5%
Personal Property Taxes- Current	6,219,253	(1,215)	(6,220,468)	43,921,839	0.0%
Personal Property Taxes- Delinquent	1,448,306	3,063,606	1,615,301	7,020,886	43.6%
PSC - Personal Property Current	(101,798)	-	101,798	9,144,891	0.0%
PSC - Personal Property Delinquent	12	2,505	2,493	568,553	0.4%
PSC - Real Property Current	15,411	-	(15,411)	2,325,740	0.0%
Real Property Taxes- Current	6,598,896	(344,795)	(6,943,691)	438,464,783	-0.1%
Real Property Taxes- Delinquent	790,759	6,078,423	5,287,665	11,025,175	55.1%
Total General Property Taxes	\$ 16,649,797	\$ 9,976,980	\$ (6,672,817)	\$ 534,452,865	1.9%
Other Local Taxes					
Admission Taxes	856,859	773,687	(83,172)	3,140,078	24.6%
Bank Stock Taxes	(6,650,294)	22,637	6,672,931	11,000,000	0.2%
Business Licenses Taxes	816,640	168,451	(648,190)	43,271,932	0.4%
Cigarette Tax	644,996	375,631	(269,365)	2,453,318	15.3%
Consumer Utility Taxes	3,046,808	934,229	(2,112,579)	18,251,358	5.1%
Local Sales & Use Tax	11,955,459	12,770,749	815,290	49,373,533	25.9%
Motor Vehicle Licenses	953,802	499,938	(453,864)	8,263,502	6.0%
Other Local Taxes	52,608	50,046	(2,562)	325,000	15.4%
Prepared Food Taxes	7,251,386	6,519,210	(732,177)	39,056,802	16.7%
Prepared Food Taxes - School Facilities	1,846,965	1,660,476	(186,489)	9,947,969	16.7%
Short-Term Rental Tax	24,560	-	(24,560)	109,867	0.0%
Transient Lodging Taxes	1,899,841	798,509	(1,101,332)	8,266,145	9.7%
Total Other Local Taxes	\$ 22,699,631	\$ 24,573,561	\$ 1,873,931	\$ 193,459,504	12.7%
Permits, Privilege Fees, and Regulatory Licenses					
Animal Licenses	39,564	30,229	(9,335)	125,000	24.2%
Permits and Other Licenses	3,797,060	2,957,825	(839,235)	12,552,108	23.6%
Total Permits, Privilege Fees, and Regulatory Licenses	\$ 3,836,624	\$ 2,988,054	\$ (848,570)	\$ 12,677,108	23.6%
Fines & Forfeitures					
Fines & Forfeitures	1,178	1,390	212	8,000	17.4%
Total Fines & Forfeitures	\$ 1,178	\$ 1,390	\$ 212	\$ 8,000	17.4%
Revenue from Use of Money and Property					
Revenue from Use of Money	-	4,537,134	4,537,134	3,000,000	151.2%
Revenue from Use of Property	601,977	604,494	2,517	1,962,060	30.8%
Total Revenue from Use of Money and Property	\$ 601,977	\$ 5,141,628	\$ 4,539,651	\$ 4,962,060	103.6%
Charges for Services					
Finance	65,900	61,587	(4,313)	834,985	7.4%
Fire and Rescue Services	17,565	5,610	(11,955)	215,000	2.6%
Information Technology	-	-	-	4,000	0.0%
Law Enforcement and Traffic Control	86,935	10,335	(76,601)	186,000	5.6%
Library	2,493	4,286	1,793	2,000	214.3%
Maintenance of Transportation	-	650	650	-	N/A
Other Protection	39,564	30,229	(9,335)	125,000	24.2%
Parks and Recreation	139,057	77,113	(61,944)	319,400	24.1%
Planning and Community Development	3,136	54,130	50,994	2,000	2706.5%
Sanitation and Waste Removal	4,914,578	4,846,030	(68,548)	18,647,033	26.0%
Court Costs	2,659,319	1,619,286	(1,040,033)	7,683,945	21.1%
Other	5,179	4,343	(837)	32,704	13.3%
Total Charges for Services	\$ 7,933,728	\$ 6,713,598	\$ (1,220,130)	\$ 28,052,067	23.9%
Miscellaneous Revenue					
Miscellaneous	(110,571)	1,409,903	1,520,474	1,155,579	122.0%
PILLOT from Enterprise Activities	1,001,002	783,233	(217,769)	21,211,658	3.7%
Total Miscellaneous Revenue	\$ 890,431	\$ 2,193,136	\$ 1,302,705	\$ 22,367,237	9.8%
Recovered Costs					
Recovered Costs	693,499	707,035	13,536	3,774,105	18.7%
Total Recovered Costs	\$ 693,499	\$ 707,035	\$ 13,536	\$ 3,774,105	18.7%
Revenue from Local Sources Total	\$ 53,306,865	\$ 52,295,382	\$ (1,011,482)	\$ 799,752,946	6.5%

APPENDIX A
CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES
FOR THE MONTH ENDING ON SEPTEMBER 30, 2023 (UNAUDITED)

	YTD PY23 Actual	YTD FY24 Actual	YTD FY24 to PY23 Variance	FY24 Budget Operating	FY24 % of Budget
Non-Categorical Aid					
Auto Rental Tax					
Auto Rental Tax	343,804	313,276	(30,527)	1,104,068	28.4%
Communications Sales and Use Tax	2,924,564	2,709,456	(215,108)	10,411,316	26.0%
Miscellaneous Non-Categorical Aid	306,751	74,071	(232,680)	240,000	30.9%
Mobile Home Titling Taxes	-	-	-	7,850	0.0%
Personal Property Tax Reimbursement	15,090,280	15,090,280	-	16,708,749	90.3%
Rolling Stock Tax	135,808	145,242	9,434	123,311	117.8%
Tax on Deeds	-	-	-	-	N/A
Total Non-Categorical Aid	\$ 18,801,206	\$ 18,332,325	\$ (468,881)	\$ 28,595,294	64.1%
Shared Expenditures (Categorical)					
City Treasurer	40,305	44,744	4,439	155,346	28.8%
Commonwealth Attorney	898,041	639,008	(259,033)	3,787,058	16.9%
Finance	195,571	247,191	51,620	788,615	31.3%
General Registrar	-	-	-	103,458	0.0%
Sheriff	1,401,772	2,135,516	733,744	18,350,000	11.6%
Welfare and Social Services	-	-	-	-	N/A
Total Shared Expenditures (Categorical)	\$ 2,535,689	\$ 3,066,459	\$ 530,770	\$ 23,184,477	13.2%
Categorical Aid					
Education	-	-	-	-	N/A
Library	85,211	59,398	(25,813)	237,016	25.1%
Public Safety	5,017,941	1,252,949	(3,764,992)	20,419,758	6.1%
Public Works	-	-	-	-	N/A
Welfare and Social Services	3,068,337	3,106,507	38,170	14,648,073	21.2%
Total Categorical Aid	\$ 8,171,489	\$ 4,418,854	\$ (3,752,636)	\$ 35,304,847	12.5%
PILOT (Payments in Lieu of Taxes)					
Service Charges	1,471,808	529,005	(942,803)	3,611,525	14.6%
Total PILOT (Payments in Lieu of Taxes)	\$ 1,471,808	\$ 529,005	\$ (942,803)	\$ 3,611,525	14.6%
Revenue from the Commonwealth Total	\$ 30,980,192	\$ 26,346,643	\$ (4,633,549)	\$ 90,696,143	29.0%
Revenue from the Federal Government					
Non-Categorical Aid					
Other Federal Revenue	-	-	-	6,843	0.0%
Total Non-Categorical Aid	\$ -	\$ -	\$ -	\$ 6,843	0.0%
Categorical Aid					
Social Services	4,629,313	4,798,287	168,974	25,818,068	18.6%
Total Categorical Aid	\$ 4,629,313	\$ 4,798,287	\$ 168,974	\$ 25,818,068	18.6%
Revenue from the Federal Government Total	\$ 4,629,313	\$ 4,798,287	\$ 168,974	\$ 25,824,911	18.6%
Utilities					
Utilities					
Utilities	25,084	24,573	(511)	-	N/A
Total Utilities	\$ 25,084	\$ 24,573	\$ (511)	\$ -	N/A
Revenue from Utilities Total	\$ 25,084	\$ 24,573	\$ (511)	\$ -	N/A
Transfers-In					
Transfers-In					
Total Transfers-In	-	-	-	34,329,353	0.0%
Total Transfers-In	\$ -	\$ -	\$ -	\$ 34,329,353	0.0%
Total Transfers-In	\$ -	\$ -	\$ -	\$ 34,329,353	0.0%
General Fund Revenue Grand Total:	\$ 88,941,452	\$ 83,464,885	\$ (5,476,568)	\$ 995,375,977	8.4%

APPENDIX B
CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND EXPENDITURES
FOR THE MONTH ENDING ON SEPTEMBER 30, 2023 (UNAUDITED)

	YTD PY23 Actual	YTD FY24 Actual	YTD FY24 to PY23 Variance	FY24 Budget Operating	FY24 % of Budget
General Government					
Budget and Strategic Planning	305,447	421,939	116,491	2,905,660	14.5%
Chief Administrative Office	327,806	391,562	63,756	1,338,355	29.3%
Citizen Service & Response	496,917	449,824	(47,093)	2,300,571	19.6%
City Assessor	874,305	1,113,178	238,872	6,192,250	18.0%
City Attorney	948,031	1,301,481	353,449	5,932,119	21.9%
City Auditor	352,409	469,878	117,469	2,309,950	20.3%
City Clerk	186,461	236,211	49,750	1,308,665	18.0%
City Council	303,063	394,495	91,432	2,123,494	18.6%
City Treasurer	57,348	52,478	(4,871)	360,183	14.6%
Council Chief of Staff	103,745	362,636	258,890	2,450,281	14.8%
Finance	2,783,020	2,892,364	109,344	27,793,750	10.4%
General Registrar	642,285	1,105,648	463,363	4,827,162	22.9%
Human Resources	916,920	1,117,988	201,068	12,031,787	9.3%
Inspector General	145,811	171,578	25,767	1,111,562	15.4%
Mayor's Office	235,150	318,760	83,609	1,531,487	20.8%
Minority Business Development	255,291	243,795	(11,496)	1,075,004	22.7%
Office of Intergovernmental Affairs	-	50,816	50,816	463,965	11.0%
Office of Strategic Communications & Civic Engagement	120,445	459,530	339,085	1,648,415	27.9%
Press Secretary	34,485	-	(34,485)	-	N/A
Procurement Services	395,409	560,892	165,482	2,707,835	20.7%
General Government Subtotal	\$ 9,484,348	\$ 12,115,051	\$ 2,630,703	\$ 80,412,494	15.1%
Judicial					
13th District Court Services Unit	22,140	37,969	15,829	212,871	17.8%
Adult Drug Court	159,416	132,919	(26,497)	802,788	16.6%
Circuit Court	871,480	1,043,865	172,385	4,549,147	22.9%
Judiciary - Commonwealth Attorney	1,698,694	1,863,774	165,080	8,601,406	21.7%
Juvenile & Domestic Relations Court	47,009	45,564	(1,445)	261,536	17.4%
Judicial Subtotal	\$ 2,798,740	\$ 3,124,092	\$ 325,352	\$ 14,427,748	21.7%
Public Safety					
Animal Care & Control	575,766	609,661	33,895	2,604,735	23.4%
Emergency Communications	1,490,814	1,886,610	395,797	9,179,592	20.6%
Fire & Emergency Management	15,157,850	16,847,405	1,689,555	66,115,571	25.5%
Richmond Police	22,457,005	25,847,927	3,390,922	118,253,411	21.9%
Richmond Sheriff	8,421,605	8,833,593	411,988	49,170,151	18.0%
Public Safety Subtotal	\$ 48,103,039	\$ 54,025,197	\$ 5,922,158	\$ 245,323,461	22.0%
Public Works					
Public Works	6,465,756	7,077,356	611,600	52,790,089	13.4%
Public Works Subtotal	\$ 6,465,756	\$ 7,077,356	\$ 611,600	\$ 52,790,089	13.4%
Health & Welfare					
Human Services	1,156,420	561,288	(595,132)	5,538,201	10.1%
Justice Services	2,057,827	2,304,046	246,219	11,366,351	20.3%
Office of Community Wealth Building	652,534	1,311,396	658,862	5,923,191	22.1%
Richmond City Health District	-	-	-	4,633,490	0.0%
Social Services	9,956,774	10,293,877	337,104	59,568,407	17.3%
Health & Welfare Subtotal	\$ 13,823,554	\$ 14,470,607	\$ 647,053	\$ 87,029,640	16.6%
Education					
Education	-	55,365,028	55,365,028	221,460,106	25.0%
Education	\$ -	\$ 55,365,028	\$ 55,365,028	\$ 221,460,106	25.0%
Recreation & Cultural					
Parks, Recreation & Community Facilities	5,423,907	5,379,132	(44,775)	27,390,902	19.6%
Richmond Public Libraries	1,424,962	1,593,380	168,418	8,370,126	19.0%
Recreation & Cultural Subtotal	\$ 6,848,869	\$ 6,972,512	\$ 123,643	\$ 35,761,028	19.5%
Community Development					
Economic Development	683,027	2,195,198	1,512,171	5,692,464	38.6%
Housing & Community Development	249,718	567,189	317,470	19,302,036	2.9%
Office of Sustainability	55,361	166,507	111,146	1,102,756	15.1%
Planning & Development Review	2,442,408	2,946,172	503,764	17,925,481	16.4%
Community Development Subtotal	\$ 3,430,514	\$ 5,875,066	\$ 2,444,552	\$ 44,022,737	13.3%
Other Public Services					
Non-Departmental	(6,629,399)	16,416,749	23,046,147	113,076,573	14.5%
General Fund Transfer to Debt Service	57,140,642	-	(57,140,642)	138,276,992	0.0%
Capital Projects	-	-	-	-	N/A
Traffic Control Capital Projects	-	-	-	-	N/A
VDOT Urban Projects	-	-	-	-	N/A
Default	(1,608)	-	1,608	-	N/A
Other Public Services Subtotal	\$ 50,509,636	\$ 16,416,749	\$ (34,092,887)	\$ 251,353,565	6.5%
General Fund Encumbrance Total	\$ 141,464,456	\$ 175,441,658	\$ 33,977,201	\$ 1,032,580,868	17.0%

APPENDIX C
CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND ENCUMBRANCES
FOR THE MONTH ENDING ON SEPTEMBER 30, 2023 (UNAUDITED)

	YTD FY24 Encumbrances
General Government	
Budget and Strategic Planning	80,195
Chief Administrative Office	30,713
Citizen Service & Response	33,221
City Assessor	26,616
City Attorney	24,579
City Auditor	(6,522)
City Clerk	69,137
City Council	113,695
City Treasurer	-
Council Chief of Staff	128,590
Finance	1,491,848
General Registrar	492,850
Human Resources	93,768
Inspector General	-
Mayor's Office	2,219
Minority Business Development	106,925
Office of Intergovernmental Affairs	-
Office of Strategic Communications & Civic Eng	180,815
Press Secretary	-
Procurement Services	88,941
General Government Subtotal	\$ 2,957,588
Judicial	
13th District Court Services Unit	11,905
Adult Drug Court	50,292
Circuit Court	1,885
Judiciary - Commonwealth Attorney	10,656
Juvenile & Domestic Relations Court	3,982
Judicial Subtotal	\$ 78,720
Public Safety	
Animal Care & Control	59,389
Emergency Communications	287,621
Fire & Emergency Management	781,418
Richmond Police	3,624,472
Richmond Sheriff	10,833,484
Public Safety Subtotal	\$ 15,586,385
Public Works	
Public Works	-
Public Works Subtotal	\$ 8,984,345
Health & Welfare	
Human Services	88
Justice Services	970,580
Office of Community Wealth Building	560,802
Richmond City Health District	-
Social Services	1,416,126
Health & Welfare Subtotal	\$ 2,947,596
Education	
Education	-
Education	\$ -
Recreation & Cultural	
Parks, Recreation & Community Facilities	-
Richmond Public Libraries	306,401
Recreation & Cultural Subtotal	\$ 2,497,660
Community Development	
Economic Development	270,777
Housing & Community Development	192,882
Office of Sustainability	26,616
Planning & Development Review	1,005,780
Community Development Subtotal	\$ 1,469,439
Other Public Services	
Non-Departmental	1,121,316
General Fund Transfer to Debt Service	-
Capital Projects	-
Traffic Control Capital Projects	-
VDOT Urban Projects	-
Default	-
Other Public Services Subtotal	\$ 1,121,316
General Fund Encumbrance Total	\$ 35,643,048