

MONTHLY FINANCIAL SYNOPSES

FOR THE PERIOD ENDED DECEMBER 31, 2023



PREPARED BY THE DEPARTMENT OF FINANCE

WITH ASSISTANCE FROM PARTNER AGENCIES

PRESENTED JANUARY 15, 2024

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IMAGE ATTRIBUTION:

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LETTER OF TRANSMITTAL

Monday, January 15, 2024

The Administration is pleased to present the December 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 December 31, 2023. This financial information includes comparative General Fund revenue and expenditures to date for the period ending December 31, 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 December 31, 2023, General Fund revenues totaled \$213.4 million, or 21.4%, of the budgeted annual revenue.

Figure 1 and Table 2 indicate that as of December 31, 2023, General Fund expenditures totaled \$431.1 million, which is 41.5% of the budgeted expenditures.

Table 3 and Figure 2 provide summary encumbrances by area totaling \$43.1 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 December 31, 2023. Outstanding General Fund supported debt, including debt for school capital projects, remained the same at \$706.7 million. Additionally, City-wide debt remained the same at \$1.692 billion during the same period.

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

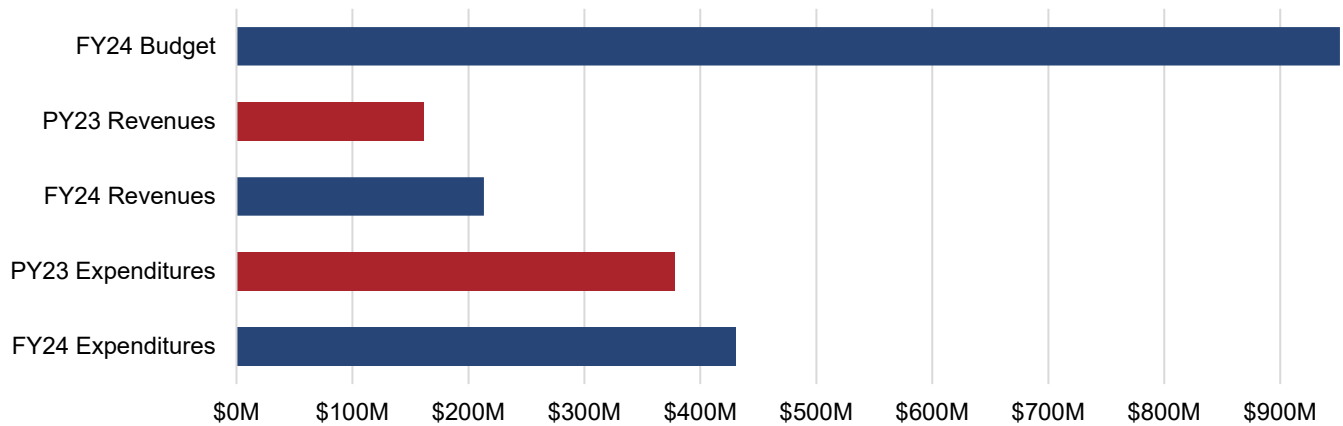


TABLE 1 - GENERAL FUND REVENUES

Source	YTD PY23 Actual	YTD FY24 Actual	YTD FY24 to PY23 Variance	FY24 Budget Operating	FY24 % of Budget
Local Sources	\$ 104,714,643	\$ 150,911,954	\$ 46,197,311	\$ 799,752,946	18.9%
From Commonwealth	48,213,818	50,655,365	2,441,548	90,696,143	55.9%
From Federal Government	8,512,846	11,697,206	3,184,360	25,824,911	45.3%
Utilities	40,861	109,798	68,937	-	N/A
Subtotal General Fund Revenues	161,482,167	213,374,322	51,892,155	916,274,000	23.3%
Encumbrance Reserve (Including ARPA)	\$ -	\$ -	\$ -	\$ 44,772,624	0.0%
Transfers In	-	-	-	35,590,631	0.0%
Grand Total General Fund Revenues	\$ 161,482,167	\$ 213,374,322	\$ 51,892,155	\$ 996,637,255	21.4%

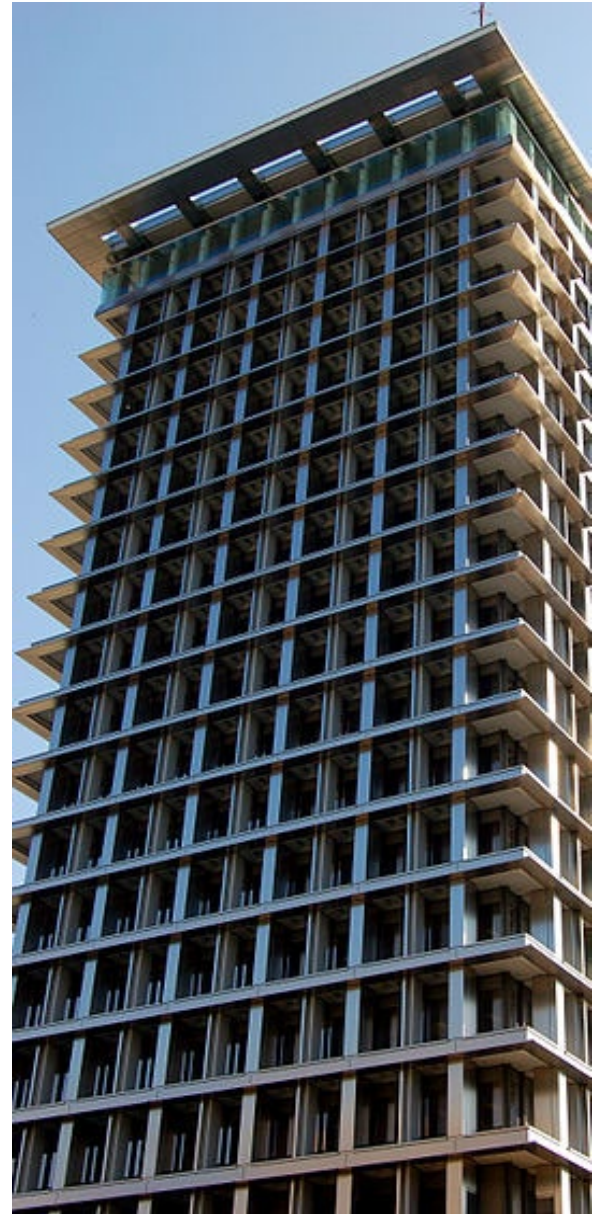
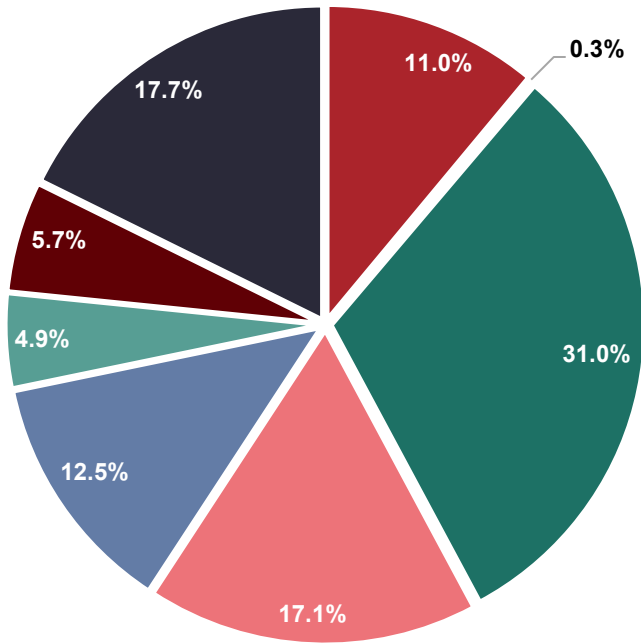
TABLE 2 - GENERAL FUND EXPENDITURES

Source	YTD PY23 Actual	YTD FY24 Actual	YTD FY24 to PY23 Variance	FY24 Budget Operating	FY24 % of Budget
General Government	\$ 21,098,555	\$ 27,569,014	\$ 6,470,459	\$ 83,760,293	32.9%
Judicial	5,810,092	6,305,187	495,095	14,427,749	43.7%
Public Safety	98,996,795	111,643,603	12,646,808	245,755,953	45.4%
Public Works	17,746,764	18,235,342	488,578	52,790,089	34.5%
Health & Welfare	28,127,352	31,880,081	3,752,728	87,798,877	36.3%
Education	100,496,754	110,730,056	10,233,302	221,460,106	50.0%
Recreational & Cultural	14,382,168	15,671,336	1,289,168	35,761,046	43.8%
Community Development	7,688,617	11,026,834	3,338,217	45,262,743	24.4%
Non-Departmental/Other Public Services	84,079,841	98,047,743	13,967,902	252,493,043	38.8%
Grand Total General Fund Expenditures	\$ 378,426,938	\$ 431,109,197	\$ 52,682,258	\$ 1,039,509,899	41.5%

PROCUREMENT ENCUMBRANCES

TABLE 3, FIGURE 2 - FY24 GENERAL FUND ENCUMBRANCES

General Fund Encumbrance Source	Encumbrance Commitment
General Government	\$ 4,760,278
Judicial	66,903
Public Safety	13,339,224
Public Works	7,354,533
Health & Welfare	5,400,143
Recreation & Cultural	2,090,600
Community Development	2,450,080
Non-Departmental/Other Public Services	7,628,360
Grand Total General Fund Encumbrances	\$ 43,090,120



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 DECEMBER FY24

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

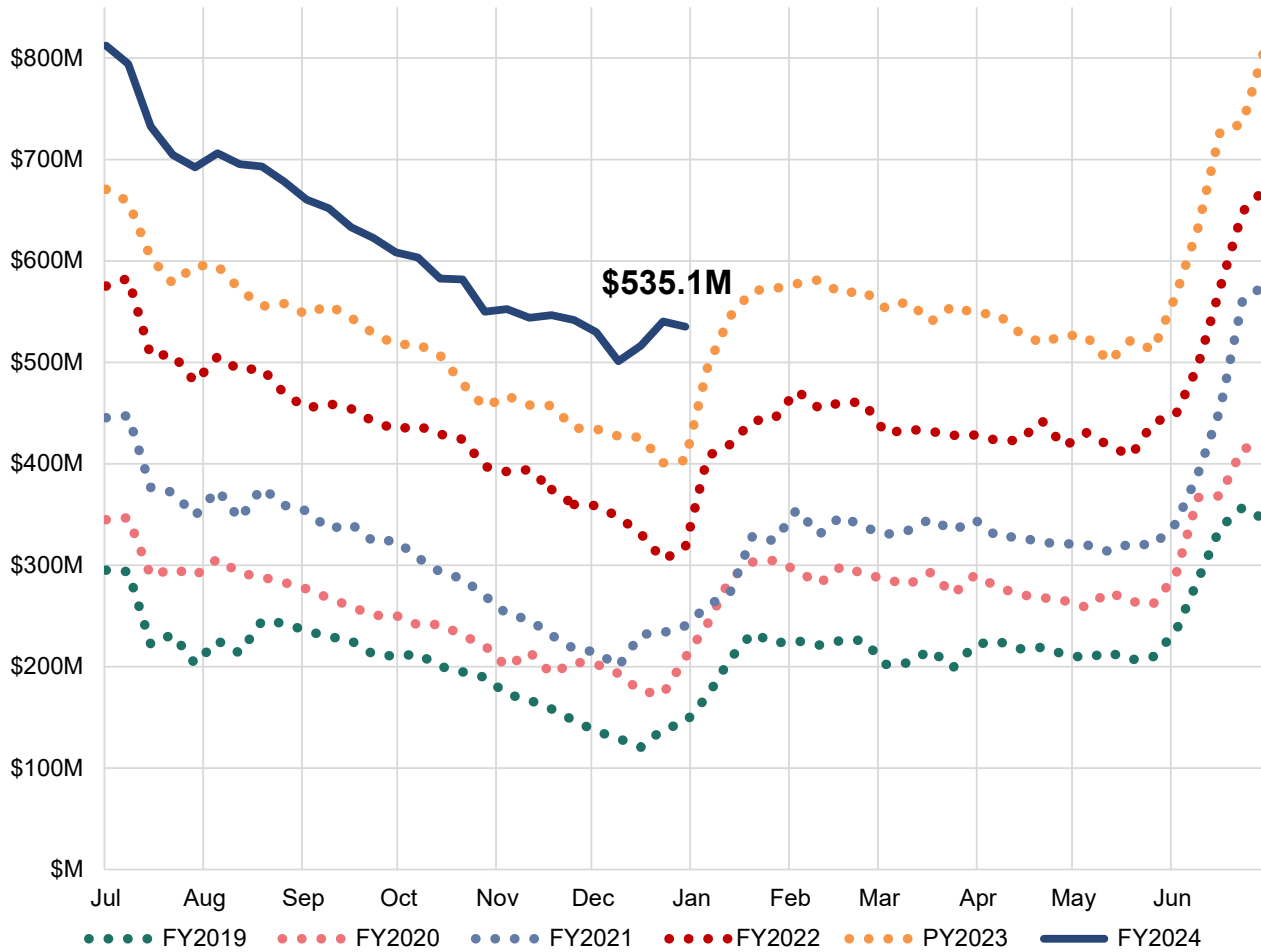
In adherence to Ordinance No. 2015-102; the Director of Procurement Services shall prepare and submit to the City Council, the Mayor, and the Chief Executive Officer a monthly written report identifying all existing contracts procured under City Code §21-68 (formerly §74-72), that, since the last such 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. A list of reportable procurement actions for December 2023 are listed above.

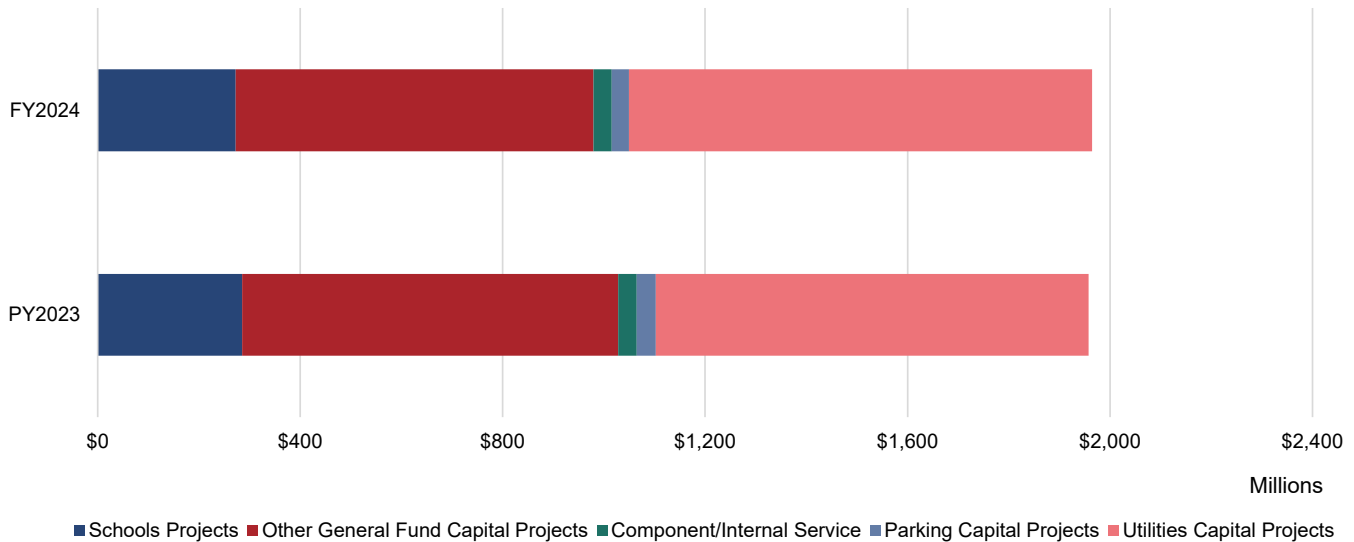
DEBT AND INVESTMENT MANAGEMENT

FIGURE 3 - OPERATING CASH & INVESTMENT BALANCES AS OF DECEMBER 31, 2023



DEBT AND INVESTMENT MANAGEMENT

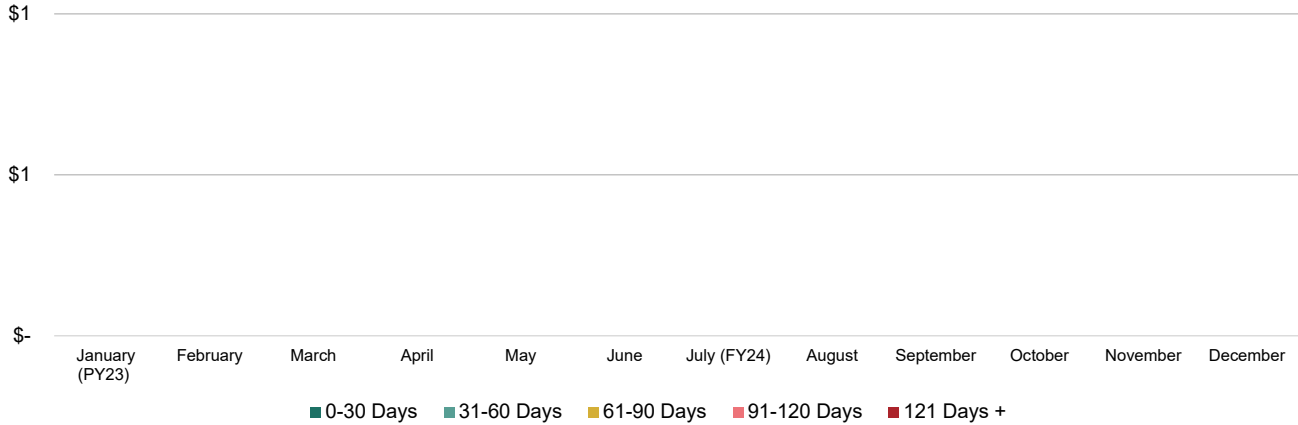
FIGURE 4, TABLE 5 - OUTSTANDING LONG TERM DEBT



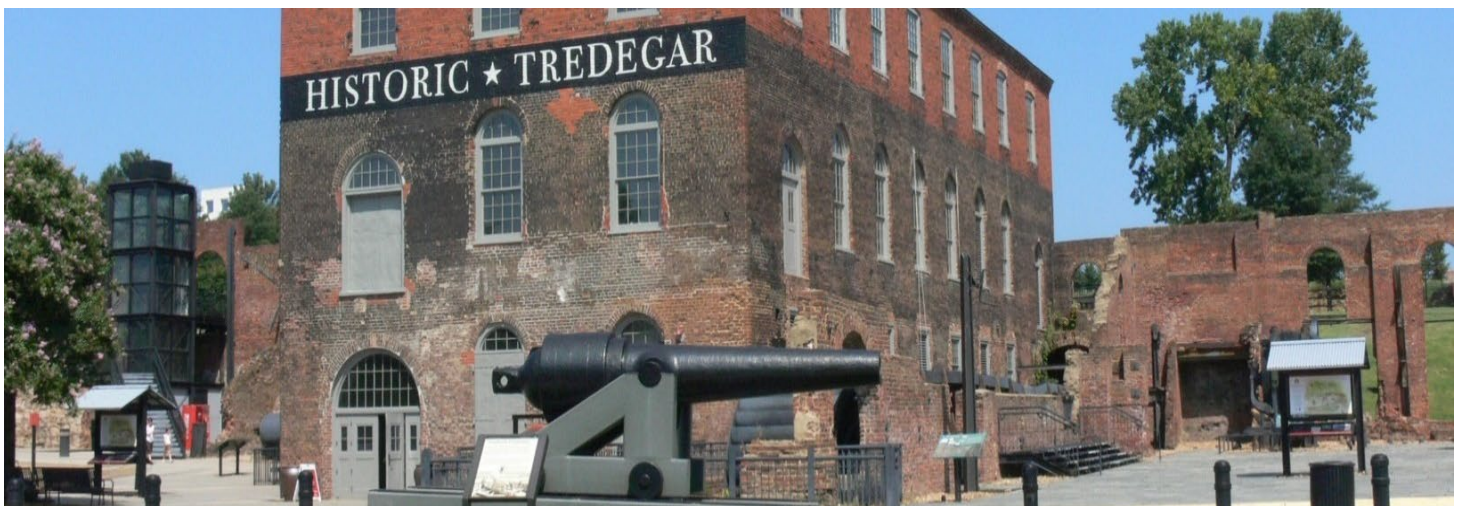
	PY2023	FY2024			Debt Outstanding December 31, 2023
	Debt Outstanding June 30, 2023	Payments of Principal	New Debt Issued	Refunded Debt	
Paid from General Fund					
Schools Capital Projects - GO Bonds	\$ 285,346,928	\$ 12,596,067	\$ -	\$ -	\$ 272,750,861
New Schools-Line of Credit BAN	-	-	-	-	-
General Government Projects-CIP	233,587,712	16,007,783	-	-	217,579,929
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	-	-	-
City CIP Projects-Line of Credit BAN	37,500,000	-	-	-	37,500,000
Subtotal General Fund	742,959,328	36,264,326	-	-	706,695,002
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
Subtotal ISF Funds/Component Units	36,663,000	711,000	-	-	35,952,000
Paid From Enterprise Funds					
Non-Major Enterprise Fund - GO Bonds & Notes	37,560,594	3,585,000	-	-	33,975,594
Subtotal Non-Major Enterprise Fund	37,560,594	3,585,000	-	-	33,975,594
Utilities - GO Bonds & Notes	29,260,493	3,755,674	-	-	25,504,819
Utilities - Revenue Bonds	825,577,276	-	320,675,000	256,800,000	889,452,276
Subtotal Utilities' Enterprise Funds	854,837,769	3,755,674	320,675,000	256,800,000	914,957,095
Total Debt of the City	\$ 1,672,020,691	\$ 44,316,000	\$ 320,675,000	\$ 256,800,000	\$ 1,691,579,691

ACCOUNTS PAYABLE

FIGURE 5, TABLE 6 - ACCOUNTS PAYABLE AGING REPORT

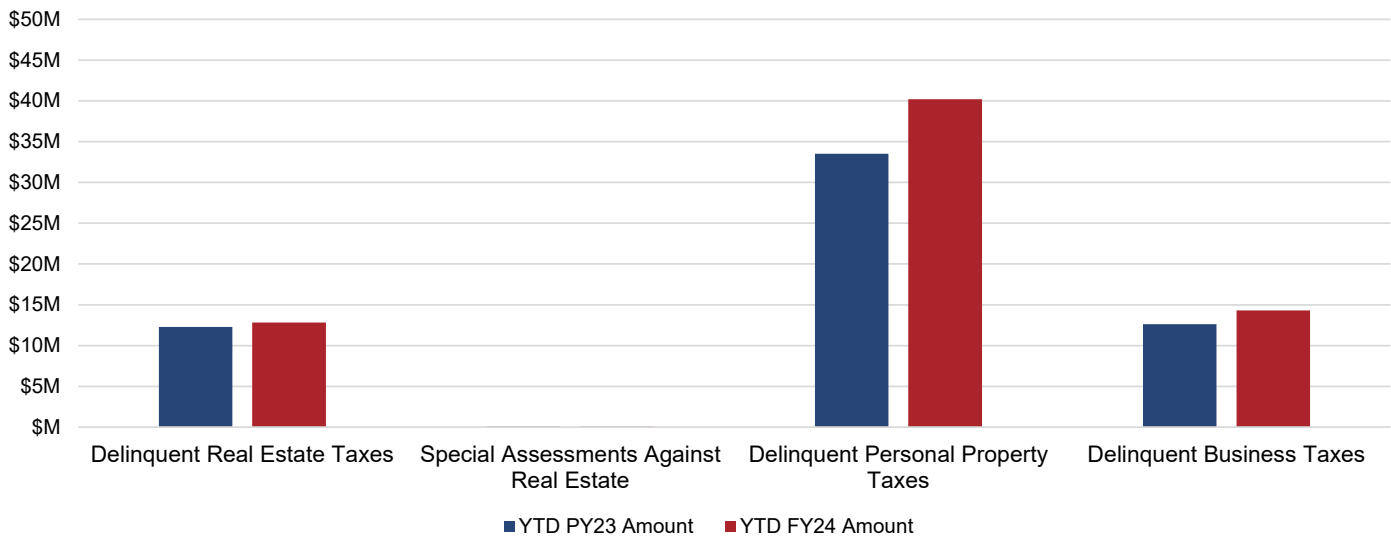


Month	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121 Days +	Total
January (PY23)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
March	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
April	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
June	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
July (FY24)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
August	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
September	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
October	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
November	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
December	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



DELINQUENT TAXES

FIGURE 6, TABLE 7 - OUTSTANDING DELINQUENT TAXES



	YTD PY23 Amount	YTD FY24 Amount
Delinquent Real Estate Taxes	\$ 12,288,303	\$ 12,828,814
Special Assessments Against Real Estate (1)	51,781	56,731
Delinquent Personal Property Taxes (2)	33,522,059	40,206,400
Delinquent Business License Taxes (3)	12,603,432	14,315,947
Total	\$ 58,465,575	\$ 67,407,892

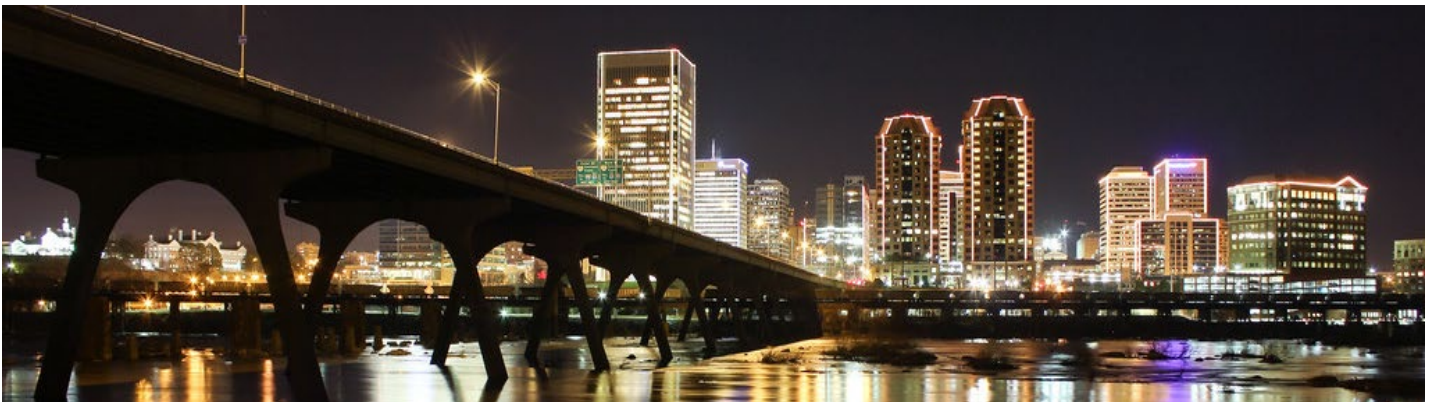
Notes:

(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;

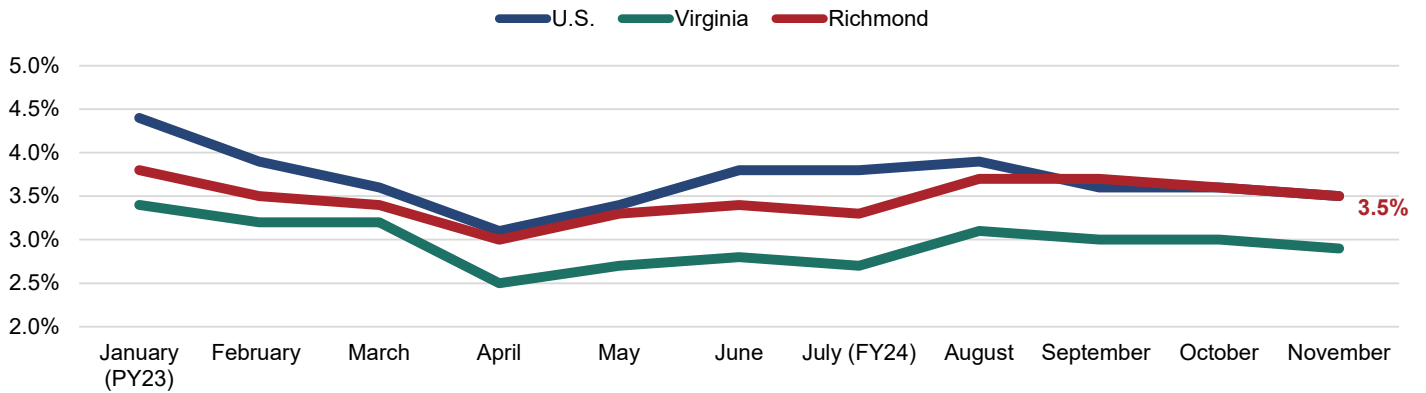
(2) Delinquent Personal Property Tax amount does not include vehicle license fees;

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



ECONOMIC INDICATORS

FIGURE 7 - UNEMPLOYMENT



- The local unemployment rate decreased in the month of November to 3.5%.
- 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.

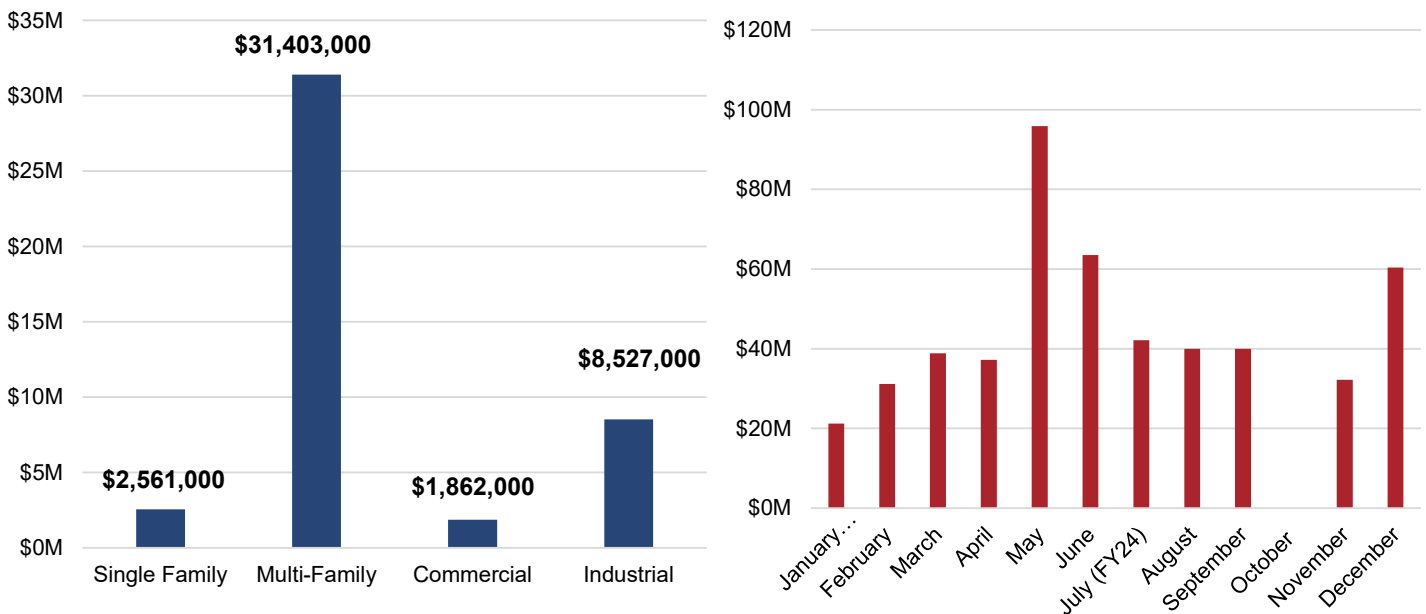
Note: The unemployment rate only counts those who: 1) Do not have a job; 2) have looked for work in the prior 4 weeks and are currently available for work. Individuals who have not submitted resumes, contacted potential employers, placed job advertisements, etc. in the last 4 weeks are not included as 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
29	\$3,223	\$111

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

Completed Projects: 23 Arm's Length Residential Sales: 133



APPENDIX A
CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES
FOR THE MONTH ENDED DECEMBER 31, 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	585,713	434,305	(151,408)	15,131,715	2.9%
Penalties and Interest- Interest	1,163,582	1,178,103	14,521	3,814,449	30.9%
Penalties and Interest- Penalty	1,015,522	930,050	(85,472)	3,034,834	30.6%
Personal Property Taxes- Current	4,300,821	(8,922)	(4,309,743)	43,921,839	0.0%
Personal Property Taxes- Delinquent	1,239,018	4,160,624	2,921,607	7,020,886	59.3%
PSC - Personal Property Current	988,257	-	(988,257)	9,144,891	0.0%
PSC - Personal Property Delinquent	23	2,441,022	2,440,999	568,553	429.3%
PSC - Real Property Current	317,251	142,596	(174,655)	2,325,740	6.1%
Real Property Taxes- Current	12,139,325	32,088,486	19,949,162	438,464,783	7.3%
Real Property Taxes- Delinquent	1,630,677	7,998,423	6,367,746	11,025,175	72.5%
Total General Property Taxes	\$ 23,380,188	\$ 49,364,687	\$ 25,984,499	\$ 534,452,865	9.2%
Other Local Taxes					
Admission Taxes	1,467,326	1,324,525	(142,801)	3,140,078	42.2%
Bank Stock Taxes	101,073	31,397	(69,676)	11,000,000	0.3%
Business Licenses Taxes	(213,197)	1,004,835	1,218,032	43,271,932	2.3%
Cigarette Tax	1,278,022	967,311	(310,711)	2,453,318	39.4%
Consumer Utility Taxes	5,813,816	8,006,785	2,192,969	18,251,358	43.9%
Local Sales & Use Tax	24,711,133	26,055,387	1,344,254	49,373,533	52.8%
Motor Vehicle Licenses	1,582,157	931,416	(650,742)	8,263,502	11.3%
Other Local Taxes	135,600	126,614	(8,986)	325,000	39.0%
Prepared Food Taxes	13,472,462	16,995,397	3,522,935	39,056,802	43.5%
Prepared Food Taxes - School Facilities	3,431,505	4,328,815	897,310	9,947,969	43.5%
Short-Term Rental Tax	72,163	-	(72,163)	109,867	0.0%
Transient Lodging Taxes	3,862,685	6,950,189	3,087,505	8,266,145	84.1%
Total Other Local Taxes	\$ 55,714,745	\$ 66,722,671	\$ 11,007,926	\$ 193,459,504	34.5%
Permits, Privilege Fees, and Regulatory Licenses					
Animal Licenses	62,648	77,525	14,878	125,000	62.0%
Permits and Other Licenses	5,399,301	6,988,678	1,589,377	12,552,108	55.7%
Total Permits, Privilege Fees, and Regulatory Licenses	\$ 5,461,948	\$ 7,066,203	\$ 1,604,254	\$ 12,677,108	55.7%
Fines & Forfeitures					
Fines & Forfeitures	2,071	2,737	666	8,000	34.2%
Total Fines & Forfeitures	\$ 2,071	\$ 2,737	\$ 666	\$ 8,000	34.2%
Revenue from Use of Money and Property					
Revenue from Use of Money	-	8,354,570	8,354,570	3,000,000	278.5%
Revenue from Use of Property	634,682	644,190	9,507	1,962,060	32.8%
Total Revenue from Use of Money and Property	\$ 634,682	\$ 8,998,760	\$ 8,364,078	\$ 4,962,060	181.4%
Charges for Services					
Finance	271,638	124,520	(147,118)	834,985	14.9%
Fire and Rescue Services	79,945	42,547	(37,398)	215,000	19.8%
Information Technology	-	-	-	4,000	0.0%
Law Enforcement and Traffic Control	261,306	149,616	(111,689)	186,000	80.4%
Library	3,709	4,286	577	2,000	214.3%
Maintenance of Transportation	-	900	900	-	N/A
Other Protection	61,943	76,605	14,661	125,000	61.3%
Parks and Recreation	(111,206)	181,997	293,203	319,400	57.0%
Planning and Community Development	4,226	57,479	53,252	2,000	2873.9%
Sanitation and Waste Removal	9,836,390	9,812,769	(23,621)	18,647,033	52.6%
Court Costs	4,666,154	3,017,414	(1,648,740)	7,683,945	39.3%
Other	13,981	5,835	(8,146)	32,704	17.8%
Total Charges for Services	\$ 15,088,088	\$ 13,473,969	\$ (1,614,118)	\$ 28,052,067	48.0%
Miscellaneous Revenue					
Miscellaneous	1,120,643	1,889,856	769,213	1,155,579	163.5%
PILOT from Enterprise Activities	1,901,548	1,945,624	44,076	21,211,658	9.2%
Total Miscellaneous Revenue	\$ 3,022,191	\$ 3,835,480	\$ 813,289	\$ 22,367,237	17.1%
Recovered Costs					
Recovered Costs	1,410,730	1,447,447	36,717	3,774,105	38.4%
Total Recovered Costs	\$ 1,410,730	\$ 1,447,447	\$ 36,717	\$ 3,774,105	38.4%
Revenue from Local Sources Total	\$ 104,714,643	\$ 150,911,954	\$ 46,197,311	\$ 799,752,946	18.9%

APPENDIX A
CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND REVENUES
FOR THE MONTH ENDED DECEMBER 31, 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	682,343	614,447	(67,896)	1,104,068	55.7%
Communications Sales and Use Tax	5,854,662	5,528,487	(326,176)	10,411,316	53.1%
Miscellaneous Non-Categorical Aid	555,450	203,152	(352,299)	240,000	84.6%
Mobile Home Titling Taxes	-	-	-	7,850	0.0%
Personal Property Tax Reimbursement	16,708,749	16,708,749	-	16,708,749	100.0%
Rolling Stock Tax	135,808	145,242	9,434	123,311	117.8%
Tax on Deeds	-	-	-	-	N/A
Total Non-Categorical Aid	\$ 23,937,012	\$ 23,200,076	\$ (736,936)	\$ 28,595,294	81.1%
Shared Expenditures (Categorical)					
City Treasurer	83,606	89,615	6,009	155,346	57.7%
Commonwealth Attorney	1,841,333	1,931,868	90,535	3,787,058	51.0%
Finance	403,780	492,374	88,594	788,615	62.4%
General Registrar	-	-	-	103,458	0.0%
Sheriff	4,926,221	6,663,886	1,737,665	18,350,000	36.3%
Welfare and Social Services	-	-	-	-	N/A
Total Shared Expenditures (Categorical)	\$ 7,254,941	\$ 9,177,743	\$ 1,922,802	\$ 23,184,477	39.6%
Categorical Aid					
Education	-	-	-	-	N/A
Library	144,589	132,535	(12,054)	237,016	55.9%
Public Safety	9,601,436	10,531,680	930,245	20,419,758	51.6%
Public Works	-	-	-	-	N/A
Welfare and Social Services	5,741,877	7,026,808	1,284,931	14,648,073	48.0%
Total Categorical Aid	\$ 15,487,902	\$ 17,691,023	\$ 2,203,122	\$ 35,304,847	50.1%
PILOT (Payments in Lieu of Taxes)					
Service Charges	1,533,963	586,523	(947,441)	3,611,525	16.2%
Total PILOT (Payments in Lieu of Taxes)	\$ 1,533,963	\$ 586,523	\$ (947,441)	\$ 3,611,525	16.2%
Revenue from the Commonwealth Total	\$ 48,213,818	\$ 50,655,365	\$ 2,441,548	\$ 90,696,143	55.9%
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	8,512,846	11,697,206	3,184,360	25,818,068	45.3%
Total Categorical Aid	\$ 8,512,846	\$ 11,697,206	\$ 3,184,360	\$ 25,818,068	45.3%
Revenue from the Federal Government Total	\$ 8,512,846	\$ 11,697,206	\$ 3,184,360	\$ 25,824,911	45.3%
Utilities					
Utilities					
Utilities	40,861	109,798	68,937	-	N/A
Total Utilities	\$ 40,861	\$ 109,798	\$ 68,937	\$ -	N/A
Revenue from Utilities Total	\$ 40,861	\$ 109,798	\$ 68,937	\$ -	N/A
Transfers-In					
Transfers-In					
Total Transfers-In	-	-	-	35,590,631	0.0%
Total Transfers-In	\$ -	\$ -	\$ -	\$ 35,590,631	0.0%
Total Transfers-In	\$ -	\$ -	\$ -	\$ 35,590,631	0.0%
General Fund Revenue Grand Total:	\$ 161,482,167	\$ 213,374,322	\$ 51,892,155	\$ 996,637,255	21.4%

APPENDIX B
CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND EXPENDITURES
FOR THE MONTH ENDED DECEMBER 31, 2023 (UNAUDITED)

	YTD PY23 Actual	YTD FY24 Actual	YTD FY24 to PY23 Variance	FY24 Budget Operating	FY23 % of Budget
General Government					
Budget and Strategic Planning	632,345	1,017,167	384,823	2,905,661	35.0%
Chief Administrative Office	669,660	1,244,620	574,960	3,381,318	36.8%
Citizen Service & Response	1,021,116	1,097,723	76,607	2,300,571	47.7%
City Assessor	1,776,053	2,359,303	583,250	6,192,251	38.1%
City Attorney	1,992,451	2,670,251	677,800	5,932,120	45.0%
City Auditor	817,409	1,138,827	321,418	2,309,950	49.3%
City Clerk	379,429	529,868	150,439	1,308,664	40.5%
City Council	637,434	798,721	161,287	2,123,493	37.6%
City Treasurer	134,110	110,109	(24,001)	360,183	30.6%
Council Chief of Staff	304,436	733,710	429,274	2,450,282	29.9%
Finance	6,003,135	6,814,103	810,968	27,793,750	24.5%
General Registrar	2,129,921	2,341,569	211,648	4,827,163	48.5%
Human Resources	1,948,183	2,889,943	941,760	12,031,787	24.0%
Inspector General	298,371	358,111	59,739	1,111,562	32.2%
Mayor's Office	527,064	649,029	121,965	1,531,487	42.4%
Minority Business Development	606,174	478,389	(127,785)	1,075,004	44.5%
Office of Intergovernmental Affairs	-	99,333	99,333	463,965	21.4%
Office of Strategic Communications & Civic Engagement	401,768	1,108,971	707,203	2,953,247	37.6%
Press Secretary	28,904	19,145	(9,759)	-	N/A
Procurement Services	790,593	1,110,123	319,530	2,707,836	41.0%
General Government Subtotal	\$ 21,098,555	\$ 27,569,014	\$ 6,470,459	\$ 83,760,293	32.9%
Judicial					
13th District Court Services Unit	52,488	80,752	28,264	212,872	37.9%
Adult Drug Court	326,066	280,330	(45,737)	802,788	34.9%
Circuit Court	1,849,062	2,091,483	242,421	4,549,147	46.0%
Judiciary - Commonwealth Attorney	3,474,336	3,761,335	286,999	8,601,406	43.7%
Juvenile & Domestic Relations Court	108,140	91,287	(16,853)	261,536	34.9%
Judicial Subtotal	\$ 5,810,092	\$ 6,305,187	\$ 495,095	\$ 14,427,749	43.7%
Public Safety					
Animal Care & Control	1,222,715	1,349,408	126,693	2,604,735	51.8%
Emergency Communications	2,836,804	4,005,963	1,169,159	9,612,084	41.7%
Fire & Emergency Management	30,934,454	33,280,655	2,346,201	66,115,571	50.3%
Richmond Police	46,298,329	53,995,313	7,696,984	118,253,411	45.7%
Richmond Sheriff	17,704,493	19,012,264	1,307,771	49,170,151	38.7%
Public Safety Subtotal	\$ 98,996,795	\$ 111,643,603	\$ 12,646,808	\$ 245,755,953	45.4%
Public Works					
Public Works	17,746,764	18,235,342	488,578	52,790,089	34.5%
Public Works Subtotal	\$ 17,746,764	\$ 18,235,342	\$ 488,578	\$ 52,790,089	34.5%
Health & Welfare					
Human Services	2,352,127	1,359,083	(993,044)	5,660,001	24.0%
Justice Services	4,388,302	4,733,264	344,962	11,585,045	40.9%
Office of Community Wealth Building	1,438,013	2,255,790	817,777	6,351,937	35.5%
Richmond City Health District	-	2,316,745	2,316,745	4,633,490	50.0%
Social Services	19,948,910	21,215,197	1,266,288	59,568,404	35.6%
Health & Welfare Subtotal	\$ 28,127,352	\$ 31,880,081	\$ 3,752,728	\$ 87,798,877	36.3%
Education					
Education	100,496,754	110,730,056	10,233,302	221,460,106	50.0%
Education	\$ 100,496,754	\$ 110,730,056	\$ 10,233,302	\$ 221,460,106	50.0%
Recreation & Cultural					
Parks, Recreation & Community Facilities	11,336,413	12,180,564	844,151	27,390,921	44.5%
Richmond Public Libraries	3,045,756	3,490,772	445,017	8,370,125	41.7%
Recreation & Cultural Subtotal	\$ 14,382,168	\$ 15,671,336	\$ 1,289,168	\$ 35,761,046	43.8%
Community Development					
Economic Development	1,486,439	3,374,222	1,887,782	5,692,470	59.3%
Housing & Community Development	870,757	1,268,134	397,377	19,302,036	6.6%
Office of Sustainability	168,736	364,650	195,914	2,342,756	15.6%
Planning & Development Review	5,162,685	6,019,828	857,144	17,925,481	33.6%
Community Development Subtotal	\$ 7,688,617	\$ 11,026,834	\$ 3,338,217	\$ 45,262,743	24.4%
Other Public Services					
Non-Departmental	25,799,935	46,187,146	20,387,211	114,216,051	40.4%
General Fund Transfer to Debt Service	58,284,063	51,892,487	(6,391,576)	138,276,992	37.5%
Capital Projects	-	-	-	-	N/A
Traffic Control Capital Projects	-	-	-	-	N/A
VDOT Urban Projects	-	-	-	-	N/A
Default	(4,157)	(31,890)	(27,732)	-	N/A
Other Public Services Subtotal	\$ 84,079,841	\$ 98,047,743	\$ 13,967,902	\$ 252,493,043	38.8%
General Fund Encumbrance Total	\$ 378,426,938	\$ 431,109,197	\$ 52,682,258	\$ 1,039,509,899	41.5%

APPENDIX C
CITY OF RICHMOND, VIRGINIA BUDGETARY COMPARISON SCHEDULE GENERAL FUND ENCUMBRANCES
FOR THE MONTH ENDED DECEMBER 31, 2023 (UNAUDITED)

	YTD FY24 Encumbrances
General Government	
Budget and Strategic Planning	66,316
Chief Administrative Office	20,363
Citizen Service & Response	25,095
City Assessor	716,653
City Attorney	24,579
City Auditor	(6,571)
City Clerk	(5,363)
City Council	87,632
City Treasurer	-
Council Chief of Staff	112,840
Finance	2,241,521
General Registrar	408,212
Human Resources	644,804
Inspector General	-
Mayor's Office	25,352
Minority Business Development	145,188
Office of Intergovernmental Affairs	100,500
Office of Strategic Communications & Civic Eng	147,845
Press Secretary	-
Procurement Services	5,314
General Government Subtotal	\$ 4,760,278
Judicial	
13th District Court Services Unit	10,399
Adult Drug Court	44,537
Circuit Court	(3,330)
Judiciary - Commonwealth Attorney	11,316
Juvenile & Domestic Relations Court	3,982
Judicial Subtotal	\$ 66,903
Public Safety	
Animal Care & Control	37,799
Emergency Communications	1,084,152
Fire & Emergency Management	922,751
Richmond Police	2,953,094
Richmond Sheriff	8,341,428
Public Safety Subtotal	\$ 13,339,224
Public Works	
Public Works	-
Public Works Subtotal	\$ 7,354,533
Health & Welfare	
Human Services	479,916
Justice Services	727,293
Office of Community Wealth Building	574,211
Richmond City Health District	2,316,745
Social Services	1,301,979
Health & Welfare Subtotal	\$ 5,400,143
Education	
Education	-
Education	\$ -
Recreation & Cultural	
Parks, Recreation & Community Facilities	-
Richmond Public Libraries	350,943
Recreation & Cultural Subtotal	\$ 2,090,600
Community Development	
Economic Development	404,729
Housing & Community Development	581,691
Office of Sustainability	716,653
Planning & Development Review	1,443,785
Community Development Subtotal	\$ 2,450,080
Other Public Services	
Non-Departmental	7,628,360
General Fund Transfer to Debt Service	-
Capital Projects	-
Traffic Control Capital Projects	-
VDOT Urban Projects	-
Default	-
Other Public Services Subtotal	\$ 7,628,360
General Fund Encumbrance Total	\$ 43,090,120