

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2023 to October 31, 2023

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

Table of Contents

Exhibit A	Trial Balance - All Funds and Account Groups	1-2
Exhibit B	Cash Receipts and Disbursements - All Fund Types	3-4
Exhibit C	City Treasurer's Cash Report - Reconciliation	5
Exhibit D	Revenues - Budget and Actual	6-9
Exhibit E	Expenditures - Budget and Actual	10-13
Exhibit F	Summary Revenues and Expenditures - Budget and Actual	14-15
Exhibit G	Revenues - Current and Prior Years	16-19
Exhibit H	Expenditures - Current and Prior Years	20-23
Exhibit I	Unappropriated and Unassigned Fund Balance - All Funds	24-25

CITY OF HARRISONBURG, VIRGINIA
TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
At October 31, 2023
(Unaudited)

	Governmental Funds									Proprietary Funds		
	Special Revenue						Capital Projects			Enterprise		
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Water	Capital Projects	Sewer
Assets												
Cash and investments	48,943,701.71	12,295,112.12	3,821,237.66	3,644,770.39	(119,047.71)	2,585,359.28	22,060,935.18	11,610,669.78	4,172,532.85	2,409,681.68	10,895,863.65	5,117,210.62
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	-	-	-	-	-	-	2,626,003.08	1,931,174.07	-	-	17,623,036.21	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	48,949,851.71	12,295,112.12	3,821,937.66	3,644,770.39	(119,047.71)	2,585,459.28	24,686,938.26	13,541,843.85	4,172,532.85	2,410,606.68	28,518,899.86	5,118,135.62
Property taxes	74,497,476.83	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	54,785.31	-	-	-	-	11,011.30	-	-	-	976,329.52	-	1,142,785.68
Other receivables	28,413.10	-	-	-	-	-	-	-	-	12,690.33	-	2,283.87
Loan receivables	5,362,705.67	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	63,352,999.96	-	17,897,756.47
Future debt requirements	-	-	-	-	-	-	-	-	-	38,811,176.66	-	1,619,700.21
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	1,160,017.11	-	518,702.00
ESTIMATED REVENUE	169,463,337.88	116,612,561.72	5,999,426.00	11,455,490.37	1,187,043.28	7,120,510.00	74,070,867.55	21,776,447.03	4,382,532.85	13,352,012.72	29,099,445.45	15,688,273.39
Realized revenue	(40,062,716.20)	(37,797,227.85)	(1,553,875.19)	(6,560,368.34)	(147,993.73)	(2,152,838.40)	(28,570,987.76)	(21,910,530.27)	(4,172,532.85)	(4,997,837.78)	(29,452,913.64)	(6,189,546.56)
Total Assets and Other Debits	258,293,854.30	91,110,445.99	8,267,488.47	8,539,892.42	920,001.84	7,564,142.18	70,186,818.05	13,407,760.61	4,382,532.85	115,077,995.20	28,240,158.13	37,454,090.68
Liabilities												
Other liabilities	21,785,695.80	1,878,216.07	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	1,456,000.00	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	290,901.86	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	321,990.58	-	216,393.21
Net OPEB liability	-	-	-	-	-	-	-	-	-	614,112.00	-	593,992.00
Net pension liability	-	-	-	-	-	-	-	-	-	911,517.00	-	561,650.00
Bonds payable	-	-	-	-	-	-	-	-	-	35,104,800.08	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	4,707,298.05	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	1,192,611.00	-	766,367.00
Reserve for uncollected receivables	79,618,928.81	-	-	-	-	11,011.30	-	-	-	989,019.85	-	2,801,069.55
APPROPRIATIONS	169,463,337.88	116,612,561.72	5,999,426.00	11,455,490.37	1,187,043.28	7,120,510.00	74,070,867.55	21,776,447.03	4,382,532.85	13,352,012.72	29,099,445.45	15,688,273.39
Expenditures	(69,432,010.46)	(37,809,192.57)	(1,447,776.44)	(4,337,115.04)	(137,580.42)	(1,523,093.53)	(4,066,744.57)	(9,411,990.47)	-	(6,572,423.53)	(1,667,740.04)	(5,709,690.77)
Encumbrances	(5,779,282.66)	-	-	(340,429.15)	(146,952.03)	(849,947.00)	(17,490,353.12)	-	(3,020,245.00)	(55,597.74)	(3,468,077.31)	(204,205.75)
Total Liabilities and Other Credits	195,656,669.37	80,681,585.22	4,551,649.56	6,777,946.18	902,510.83	4,758,480.77	52,513,769.86	12,364,456.56	1,362,287.85	52,312,241.87	23,963,628.10	14,713,848.63
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	63,352,999.96	-	17,897,756.47
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Bond related costs	-	-	-	-	-	-	-	-	-	(4,337,134.94)	-	-
Restricted for:												
Drug forfeiture	269,822.87	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
CSA	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	5,779,282.66	-	-	340,429.15	146,952.03	849,947.00	17,490,353.12	-	3,020,245.00	55,597.74	3,468,077.31	204,205.75
Unappropriated/Unassigned	56,524,677.65	10,428,860.77	3,715,838.91	1,421,517.09	(129,461.02)	1,955,714.41	182,695.07	1,043,304.05	-	3,694,290.57	733,726.26	4,188,279.83
Total fund balance	62,637,184.93	10,428,860.77	3,715,838.91	1,761,946.24	17,491.01	2,805,661.41	17,673,048.19	1,043,304.05	3,020,245.00	(587,246.63)	4,276,530.03	4,842,485.58
Total Fund Equity	62,637,184.93	10,428,860.77	3,715,838.91	1,761,946.24	17,491.01	2,805,661.41	17,673,048.19	1,043,304.05	3,020,245.00	62,765,753.33	4,276,530.03	22,740,242.05
Total Liabilities and Fund Equity	258,293,854.30	91,110,445.99	8,267,488.47	8,539,892.42	920,001.84	7,564,142.18	70,186,818.05	13,407,760.61	4,382,532.85	115,077,995.20	28,240,158.13	37,454,090.68

Proprietary Funds													Totals
Enterprise							Internal Service			Agency	Account Groups		Totals
Sewer Capital Projects	Public Transportation	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Economic Development Authority	General Fixed Assets	General Long-Term Debt	
5,351,659.91	290,006.82	1,586,640.38	3,030,137.92	239,420.91	837,839.10	1,884,355.47	1,837,065.04	(408,861.56)	7,990,225.29	126,470.87	-	-	150,202,987.36
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,900.00
-	-	-	-	-	-	-	-	-	-	-	-	-	22,180,213.36
-	-	-	-	-	-	-	-	-	(79,070.79)	-	-	-	(79,070.79)
5,351,659.91	290,106.82	1,586,640.38	3,030,137.92	239,420.91	837,839.10	1,884,355.47	1,837,065.04	(408,861.56)	7,911,154.50	126,470.87	-	-	172,313,029.93
-	-	-	-	-	-	-	-	-	-	-	-	-	74,497,476.83
-	495,720.25	379,879.93	-	-	1,418,421.08	-	16,695.47	-	-	-	-	-	4,495,628.54
-	-	-	-	-	-	-	-	-	-	-	-	-	43,387.30
-	-	-	-	51,815.33	-	-	-	-	-	-	-	-	5,414,521.00
-	-	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	58,526.64	1,596,808.31	-	-	-	-	1,730,061.41
-	11,784,004.72	3,792,850.36	-	-	3,742,412.92	-	5,254,340.46	438,974.19	-	-	396,198,289.57	-	502,461,628.65
-	1,268,019.08	6,727,132.95	-	-	58,181.31	-	756,842.76	302,019.70	-	-	-	282,384,096.92	331,927,169.59
-	500,165.00	538,462.77	-	-	25,305.00	-	281,639.00	35,983.00	-	-	-	-	3,060,273.88
5,613,306.67	18,226,934.07	8,317,852.92	3,030,137.92	100,000.00	2,077,928.19	3,565,436.98	2,435,378.00	233,651.00	-	-	-	-	513,808,573.99
(5,613,306.67)	(2,711,418.67)	(5,359,531.76)	(3,030,137.92)	(86,550.00)	(737,509.04)	(2,095,707.04)	(858,267.46)	(77,883.64)	(7,235,411.19)	(851,018.59)	-	-	(212,226,110.55)
5,351,659.91	29,853,531.27	15,983,287.55	3,030,137.92	304,686.24	7,422,578.56	3,354,085.41	9,782,219.91	2,120,691.00	675,743.31	(724,547.72)	396,198,289.57	282,384,096.92	1,399,181,640.57
-	-	-	-	-	-	-	-	-	-	-	-	-	23,663,911.87
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	290,901.86
-	150,407.08	196,457.95	-	-	6,635.31	-	86,738.76	18,759.70	-	-	-	5,747,079.39	6,744,461.98
-	245,342.00	493,160.00	-	-	5,610.00	-	195,021.00	21,669.00	-	-	-	31,326,756.00	33,495,662.00
-	604,442.00	475,754.00	-	-	31,754.00	-	329,277.00	42,672.00	-	-	-	50,736,358.00	53,693,424.00
-	-	1,470,000.00	-	-	-	-	-	-	-	-	-	186,990,000.00	223,564,800.08
-	-	3,882,322.00	-	-	-	-	-	-	-	-	-	7,583,903.53	11,466,225.53
-	-	275,800.32	-	-	-	-	-	-	-	-	-	-	4,983,098.37
-	767,993.00	646,888.00	-	-	39,487.00	-	427,445.00	54,902.00	-	-	-	-	3,895,693.00
-	495,720.25	379,879.93	-	51,815.33	1,418,421.08	-	16,695.47	-	-	-	-	-	85,782,561.57
5,613,306.67	18,226,934.07	8,317,852.92	3,030,137.92	100,000.00	2,077,928.19	3,565,436.98	2,435,378.00	233,651.00	-	-	-	-	513,808,573.99
(261,646.76)	(2,872,274.58)	(5,402,205.41)	-	-	(489,496.53)	(211,351.57)	(706,706.28)	(74,108.08)	(7,276,996.77)	(848,845.35)	-	-	(160,258,989.17)
(324,963.15)	(8,561,526.32)	(935,984.42)	-	-	(692,617.32)	(1,694,710.91)	(187,824.34)	(1,200.00)	-	-	-	-	(43,753,916.22)
5,026,696.76	9,057,037.50	9,799,925.29	3,030,137.92	151,815.33	2,397,721.73	1,659,374.50	2,596,024.61	496,345.62	(7,276,996.77)	(848,845.35)	-	282,384,096.92	759,032,408.86
-	11,784,004.72	3,792,850.36	-	-	3,742,412.92	-	5,254,340.46	438,974.19	-	-	396,198,289.57	-	502,461,628.65
-	-	-	-	-	-	-	(109,149.13)	1,495,212.37	-	-	-	-	1,460,789.70
-	-	(174,786.55)	-	-	-	-	-	-	-	-	-	-	(4,511,921.49)
-	-	-	-	-	-	-	-	-	-	-	-	-	269,822.87
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00
324,963.15	8,561,526.32	935,984.42	-	-	692,617.32	1,694,710.91	187,824.34	1,200.00	-	-	-	-	43,753,916.22
-	450,962.73	1,629,314.03	-	152,870.91	589,826.59	-	1,853,179.63	(311,041.18)	7,952,740.08	124,297.63	-	-	96,201,594.01
324,963.15	9,012,489.05	2,390,511.90	-	152,870.91	1,282,443.91	1,694,710.91	1,931,854.84	1,185,371.19	7,952,740.08	124,297.63	-	-	137,687,603.06
324,963.15	20,796,493.77	6,183,362.26	-	152,870.91	5,024,856.83	1,694,710.91	7,186,195.30	1,624,345.38	7,952,740.08	124,297.63	396,198,289.57	-	640,149,231.71
5,351,659.91	29,853,531.27	15,983,287.55	3,030,137.92	304,686.24	7,422,578.56	3,354,085.41	9,782,219.91	2,120,691.00	675,743.31	(724,547.72)	396,198,289.57	282,384,096.92	1,399,181,640.57

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

	Governmental Funds							General Capital Projects	School Capital Projects
	General	Special Revenue					School Transportation		
		School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School			
Receipts:									
General property taxes	1,912,884.52	-	-	-	-	-	-	-	
Other local taxes	15,707,817.19	-	-	-	-	-	-	-	
Permits, privilege fees and regulatory fees	208,996.65	-	-	-	-	-	-	-	
Fines and forfeitures	102,819.49	-	-	-	-	-	-	-	
Use of money and property	1,984,443.39	-	-	187,611.25	-	42,889.92	58,121.03	134,083.24	
Charges for services	668,916.40	99,819.00	97,061.58	-	-	1,216,491.48	-	-	
Miscellaneous	2,358,169.74	-	-	1,895,927.50	-	-	-	-	
Recovered costs	714,174.26	-	-	62,289.05	-	-	-	-	
State revenue	2,851,147.12	18,053,050.04	-	222,732.67	-	-	45,684.55	-	
Federal revenue	242,358.32	3,311,629.45	1,018,387.61	-	147,993.73	-	2,178,829.56	-	
Nonrevenue receipts	17,739.32	-	-	-	-	-	-	-	
Debt proceeds	-	-	-	-	-	-	-	-	
Inventory issues	-	-	-	-	-	-	-	-	
Other (net)	(487,374.69)	(72,336.16)	-	-	-	-	-	-	
Total receipts	26,282,091.71	21,392,162.33	1,115,449.19	2,368,560.47	147,993.73	1,259,381.40	2,282,635.14	134,083.24	
Disbursements:									
Personal services	9,479,854.92	-	-	841,676.50	8,224.80	710,369.15	-	-	
Fringe benefits	4,135,931.38	-	-	278,322.37	643.21	283,353.30	-	-	
Purchased services	3,006,871.47	-	-	1,075,688.28	600.04	47,023.20	-	-	
Internal services	555,103.94	-	-	6,722.67	-	342,221.75	-	-	
Other charges	3,709,553.00	-	-	264,998.53	128,075.58	83,114.87	-	-	
Materials and supplies	781,714.57	-	-	51,826.89	36.79	11,604.14	-	-	
Joint operations	5,460,973.96	-	-	-	-	-	-	-	
Capital outlay	787,475.82	-	-	12,525.01	-	45,407.12	-	-	
Debt service	17,096,209.90	-	-	105,354.79	-	-	-	-	
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	
Education	-	34,384,207.57	1,447,776.44	-	-	-	-	-	
Inventory acquisitions	-	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	4,066,744.57	9,411,990.47	
Total disbursements	45,013,688.96	34,384,207.57	1,447,776.44	2,637,115.04	137,580.42	1,523,093.53	4,066,744.57	9,411,990.47	
Interfund transfers:									
Transfers from other funds	723,533.36	14,089,260.64	-	1,895,727.50	-	-	8,300,000.00	3,424,985.00	
Transfers to other funds	(24,418,321.50)	(3,424,985.00)	-	(1,700,000.00)	-	-	-	-	
Net transfers	(23,694,788.14)	10,664,275.64	-	195,727.50	-	-	8,300,000.00	3,424,985.00	
Net increase (decrease) in cash	(42,426,385.39)	(2,327,769.60)	(332,327.25)	(72,827.07)	10,413.31	(263,712.13)	6,515,890.57	(5,852,922.23)	
Balance July 1, 2022	91,376,237.10	14,622,881.72	4,154,264.91	3,717,597.46	(129,461.02)	2,849,171.41	18,171,047.69	19,394,766.08	
Balance October 31, 2023	48,949,851.71	12,295,112.12	3,821,937.66	3,644,770.39	(119,047.71)	2,585,459.28	24,686,938.26	13,541,843.85	

Note:
(1) Enterprise capital projects funds are combined with their respective operating funds for purposes of this statement.

ECC Capital Projects	Proprietary Funds										Totals	
	Enterprise						Internal Service			Agency Economic Development Authority		
	Water	Sewer	Public Transportation	Sanitation	Business Loan Program	Stormwater	Central Garage	Central Stores	Health Insurance			
-	-	-	-	-	-	-	-	-	-	-	-	1,912,884.52
-	-	-	-	-	-	-	-	-	-	-	-	15,707,817.19
-	108,800.00	111,500.00	-	-	-	-	50.00	-	-	-	-	429,346.65
-	-	-	-	-	-	-	-	-	-	-	-	102,819.49
-	594,687.31	172,118.00	38,322.17	35,936.81	4,886.66	44,559.92	31,841.63	-	149,652.85	2,173.24	-	3,481,327.42
-	3,752,379.66	4,168,756.20	637,374.93	1,444,287.98	-	40,974.93	756,524.83	-	7,085,758.34	-	-	19,968,345.33
-	4,251.20	14,250.00	2,450.00	6,454.05	9,163.34	-	614.30	-	-	-	848,845.35	5,140,125.48
-	10,375.08	29,848.97	-	-	-	46,726.00	236.70	-	-	-	-	863,650.06
-	-	-	560,717.00	-	-	276,607.62	-	-	-	-	-	22,009,939.00
-	-	-	812,285.41	-	-	-	-	-	-	-	-	7,711,484.08
-	-	-	5,444.73	-	-	-	-	-	-	-	-	23,184.05
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,088,198.54	585,600.93	-	-	-	1,673,799.47
-	4,631.88	-	-	-	-	-	-	-	-	-	-	(555,078.97)
-	4,475,125.13	4,496,473.17	2,056,594.24	1,486,678.84	14,050.00	408,868.47	1,877,466.00	585,600.93	7,235,411.19	851,018.59	-	78,469,643.77
-	793,516.86	520,596.62	1,032,652.04	397,509.19	-	48,966.42	292,264.59	35,296.99	-	-	-	14,160,928.08
-	354,808.68	232,202.78	339,941.28	224,916.59	-	18,198.64	130,487.69	19,207.67	-	-	-	6,018,013.59
-	57,037.38	1,578,862.88	129,160.20	258,595.44	-	18,949.84	159,639.08	12,092.00	-	-	-	6,344,519.81
-	7,466.90	103,648.90	703,662.38	86,356.10	-	13,238.62	6,580.20	993.46	-	-	-	1,825,994.92
-	269,811.52	94,277.79	112,157.92	32,448.97	-	18,544.71	39,588.59	6,223.74	7,276,996.77	848,845.35	-	12,884,637.34
-	204,835.57	43,159.16	13,450.56	13,475.29	-	1,660.55	12,004.27	294.22	-	-	-	1,134,062.01
-	-	-	-	-	-	-	-	-	-	-	-	5,460,973.96
-	38,436.77	302,124.60	487,916.84	174,235.47	-	1,771.11	66,141.86	-	-	-	-	1,916,034.60
-	2,046,370.21	897,281.04	-	1,471,770.00	-	-	-	-	-	-	-	21,616,985.94
-	216,700.00	151,500.00	-	-	-	-	-	-	-	-	-	368,200.00
-	-	-	-	-	-	-	-	-	-	-	-	35,831,984.01
-	-	-	-	-	-	-	1,255,874.31	687,196.87	-	-	-	1,943,071.18
-	1,667,740.04	261,646.76	-	-	-	211,351.57	-	-	-	-	-	15,619,473.41
-	5,656,723.93	4,185,300.53	2,818,941.22	2,659,307.05	-	332,681.46	1,962,580.59	761,304.95	7,276,996.77	848,845.35	-	125,124,878.85
1,700,000.00	-	-	133,333.36	-	-	-	-	77,883.64	-	-	-	30,344,723.50
-	(366,212.64)	(327,271.00)	(53,333.36)	(44,933.36)	-	(9,666.64)	-	-	-	-	-	(30,344,723.50)
1,700,000.00	(366,212.64)	(327,271.00)	80,000.00	(44,933.36)	-	(9,666.64)	-	77,883.64	-	-	-	-
1,700,000.00	(1,547,811.44)	(16,098.36)	(682,346.98)	(1,217,561.57)	14,050.00	66,520.37	(85,114.59)	(97,820.38)	(41,585.58)	2,173.24	-	(46,655,235.08)
2,472,532.85	32,477,317.98	10,485,893.89	972,453.80	5,834,339.87	225,370.91	2,655,674.20	1,922,179.63	(311,041.18)	7,952,740.08	124,297.63	-	218,968,265.01
4,172,532.85	30,929,506.54	10,469,795.53	290,106.82	4,616,778.30	239,420.91	2,722,194.57	1,837,065.04	(408,861.56)	7,911,154.50	126,470.87	-	172,313,029.93

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At October 31, 2023
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		34,293.16
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		9,015,292.38
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	142,712,323.74	
Virginia State Non-Arbitrage Program (SNAP)	<u>22,180,213.36</u>	164,892,537.10
Total - City Treasurer		173,943,272.64
Departmental Petty Cash (Other than with Treasurer)		7,750.00
City Invoice Check Register (November 01, 2023)		(1,558,921.92)
Cash with Anthem		<u>(79,070.79)</u>
TOTAL		<u><u>172,313,029.93</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	October Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	12,569,716.44	7,569,716.44	12,569,716.44	-	100.00%
General property taxes	72,161,100.00	663,885.99	1,912,884.52	70,248,215.48	2.65%
Other local taxes	54,156,200.00	4,205,799.73	15,707,817.19	38,448,382.81	29.00%
Permits, privilege fees and regulatory fees	577,950.00	56,517.40	208,996.65	368,953.35	36.16%
Fines and forfeitures	285,000.00	18,245.42	102,819.49	182,180.51	36.08%
Use of money and property	3,000,000.00	461,725.70	1,984,443.39	1,015,556.61	66.15%
Charges for services	1,550,800.00	136,448.88	668,916.40	881,883.60	43.13%
Miscellaneous	6,027,271.00	437,251.55	2,358,169.74	3,669,101.26	39.12%
Recovered costs	928,973.00	164,832.29	714,174.26	214,798.74	76.88%
State revenue	11,175,533.00	599,108.41	2,851,147.12	8,324,385.88	25.51%
Federal revenue	4,810,194.44	149,789.87	242,358.32	4,567,836.12	5.04%
Nonrevenue receipts	50,000.00	4,738.23	17,739.32	32,260.68	35.48%
Transfers from other funds	2,170,600.00	180,883.33	723,533.36	1,447,066.64	33.33%
Total General Fund	169,463,337.88	14,648,943.24	40,062,716.20	129,400,621.68	23.64%
School Fund:					
Amount from fund balance	2,243,468.72	2,243,468.72	2,243,468.72	-	100.00%
Charges for services	478,542.00	8,548.76	99,819.00	378,723.00	20.86%
State revenue	62,054,181.00	4,565,129.20	18,053,050.04	44,001,130.96	29.09%
Federal revenue	9,568,588.00	452,557.28	3,311,629.45	6,256,958.55	34.61%
Transfers from other funds	42,267,782.00	3,522,315.17	14,089,260.64	28,178,521.36	33.33%
Total School Fund	116,612,561.72	10,792,019.13	37,797,227.85	78,815,333.87	32.41%
School Nutrition Fund:					
Amount from fund balance	438,426.00	-	438,426.00	-	100.00%
Charges for services	141,000.00	29,831.32	97,061.58	43,938.42	68.84%
State revenue	185,000.00	-	-	185,000.00	0.00%
Federal revenue	5,235,000.00	747,589.13	1,018,387.61	4,216,612.39	19.45%
Total School Nutrition Fund	5,999,426.00	777,420.45	1,553,875.19	4,445,550.81	25.90%
Emergency Communications Center Fund:					
Amount from fund balance	2,296,080.37	806,080.37	2,296,080.37	-	100.00%
Use of money and property	240,000.00	46,961.15	187,611.25	52,388.75	78.17%
Miscellaneous	3,791,455.00	947,863.75	1,895,927.50	1,895,527.50	50.01%
Recovered Costs	553,500.00	50,548.65	62,289.05	491,210.95	11.25%
State revenue	693,000.00	44,868.61	222,732.67	470,267.33	32.14%
Federal revenue	90,000.00	-	-	90,000.00	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	3,791,455.00	947,863.75	1,895,727.50	1,895,727.50	50.00%
Total Emerg. Commun. Center Fund	11,455,490.37	2,844,186.28	6,560,368.34	4,895,122.03	57.27%
Community Development Block Grant Fund:					
Federal revenue	1,187,043.28	147,993.73	147,993.73	1,039,049.55	12.47%
Total Comm. Develop. Block Grant Fund	1,187,043.28	147,993.73	147,993.73	1,039,049.55	12.47%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	October Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	893,457.00	293,457.00	893,457.00	-	100.00%
Use of money and property	19,760.00	10,527.96	42,889.92	(23,129.92)	217.05%
Charges for services	5,621,963.00	550,815.95	1,216,491.48	4,405,471.52	21.64%
Miscellaneous	15,000.00	-	-	15,000.00	0.00%
Recovered costs	-	-	-	-	0.00%
State revenue	570,330.00	-	-	570,330.00	0.00%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Total School Transportation Fund	7,120,510.00	854,800.91	2,152,838.40	4,967,671.60	30.23%
General Capital Projects Fund:					
Amount from fund balance	17,988,352.62	-	17,988,352.62	-	100.00%
Use of money and property	-	14,090.77	58,121.03	(58,121.03)	0.00%
Miscellaneous	114,228.00	-	-	114,228.00	0.00%
Recovered costs	3,538,200.88	-	-	3,538,200.88	0.00%
State revenue	6,723,665.32	45,684.55	45,684.55	6,677,980.77	0.68%
Federal revenue	37,406,420.73	1,117,878.51	2,178,829.56	35,227,591.17	5.82%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	8,300,000.00	-	8,300,000.00	-	100.00%
Total General Capital Projects Fund	74,070,867.55	1,177,653.83	28,570,987.76	45,499,879.79	38.57%
School Capital Projects Fund:					
Amount from fund balance	18,351,462.03	-	18,351,462.03	-	100.00%
Use of money and property	-	18,943.74	134,083.24	(134,083.24)	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	3,424,985.00	424,985.00	3,424,985.00	-	100.00%
Total School Capital Projects Fund	21,776,447.03	443,928.74	21,910,530.27	(134,083.24)	100.62%
ECC Capital Projects Fund:					
Amount from fund balance	2,472,532.85	-	2,472,532.85	-	100.00%
Miscellaneous Revenues	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
State Revenue	210,000.00	-	-	210,000.00	0.00%
Transfers from other funds	1,700,000.00	300,000.00	1,700,000.00	-	100.00%
Total ECC Capital Projects Fund	4,382,532.85	300,000.00	4,172,532.85	210,000.00	95.21%
Water Capital Projects Fund:					
Amount from fund balance	27,492,818.45	-	27,492,818.45	-	100.00%
Use of money and property	-	88,044.56	353,468.19	(353,468.19)	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,606,627.00	-	1,606,627.00	-	100.00%
Total Water Capital Projects Fund	29,099,445.45	88,044.56	29,452,913.64	(353,468.19)	101.21%
Sewer Capital Projects Fund:					
Amount from fund balance	4,539,640.67	-	4,539,640.67	-	100.00%
Transfers from other funds	1,073,666.00	-	1,073,666.00	-	100.00%
Total Sewer Capital Projects Fund	5,613,306.67	-	5,613,306.67	-	100.00%

Fund and Major Revenue Sources	Budget as Amended	October Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	332,172.92	-	332,172.92	-	100.00%
Transfers from other funds	2,697,965.00	-	2,697,965.00	-	100.00%
Total Sanitation Capital Projects Fund	3,030,137.92	-	3,030,137.92	-	100.00%
Stormwater Capital Projects Fund:					
Amount from fund balance	1,460,599.42	-	1,460,599.42	-	100.00%
State revenue	1,746,337.56	276,607.62	276,607.62	1,469,729.94	15.84%
Transfers from other funds	358,500.00	-	358,500.00	-	100.00%
Total Stormwater Capital Projects Fund	3,565,436.98	276,607.62	2,095,707.04	1,469,729.94	58.78%
Water Fund:					
Amount from fund balance	270,212.72	28,132.72	270,212.72	-	100.00%
Permits, privilege fees and regulatory fees	100,000.00	46,700.00	108,800.00	(8,800.00)	108.80%
Use of money and property	175,000.00	58,527.08	241,219.12	(66,219.12)	137.84%
Charges for services	10,870,000.00	957,690.10	3,752,379.66	7,117,620.34	34.52%
Miscellaneous	5,000.00	1,003.06	4,251.20	748.80	85.02%
Recovered costs	100,000.00	142.04	10,375.08	89,624.92	10.38%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Intrafund transfers	1,831,800.00	152,650.00	610,600.00	1,221,200.00	33.33%
Total Water Fund	13,352,012.72	1,244,845.00	4,997,837.78	8,354,174.94	37.43%
Sewer Fund:					
Amount from fund balance	1,307,973.39	427,853.39	1,307,973.39	-	100.00%
Permits, privilege fees and regulatory fees	110,000.00	39,500.00	111,500.00	(1,500.00)	101.36%
Use of money and property	125,000.00	43,401.11	172,118.00	(47,118.00)	137.69%
Charges for services	12,925,000.00	1,020,628.62	4,168,756.20	8,756,243.80	32.25%
Miscellaneous	5,000.00	1,500.00	14,250.00	(9,250.00)	285.00%
Recovered costs	60,000.00	3,749.85	29,848.97	30,151.03	49.75%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,155,300.00	96,275.00	385,100.00	770,200.00	33.33%
Total Sewer Fund	15,688,273.39	1,632,907.97	6,189,546.56	9,498,726.83	39.45%
Public Transportation Fund:					
Amount from fund balance	521,491.07	361,491.07	521,491.07	-	100.00%
Use of money and property	90,000.00	5,911.96	38,322.17	51,677.83	42.58%
Charges for services	2,308,775.00	71,099.18	637,374.93	1,671,400.07	27.61%
Miscellaneous	-	475.00	2,450.00	(2,450.00)	0.00%
Recovered costs	122,372.00	-	-	122,372.00	0.00%
State revenue	7,146,233.00	-	560,717.00	6,585,516.00	7.85%
Federal revenue	7,638,063.00	-	812,285.41	6,825,777.59	10.63%
Nonrevenue receipts	-	3,442.89	5,444.73	(5,444.73)	0.00%
Transfers from other funds	400,000.00	33,333.33	133,333.36	266,666.64	33.33%
Total Public Transportation Fund	18,226,934.07	475,753.43	2,711,418.67	15,515,515.40	14.88%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	October Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	3,872,852.92	452,044.92	3,872,852.92	-	100.00%
Use of money and property	35,000.00	7,862.75	35,936.81	(936.81)	102.68%
Charges for services	4,410,000.00	356,127.81	1,444,287.98	2,965,712.02	32.75%
Miscellaneous	-	1,814.00	6,454.05	(6,454.05)	0.00%
Recovered costs	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sanitation Fund	8,317,852.92	817,849.48	5,359,531.76	2,958,321.16	64.43%
Business Loan Program Fund:					
Amount from fund balance	72,500.00	-	72,500.00	-	100.00%
Use of money and property	2,300.00	1,244.63	4,886.66	(2,586.66)	212.46%
Miscellaneous	25,200.00	2,232.98	9,163.34	16,036.66	36.36%
Total Business Loan Program Fund	100,000.00	3,477.61	86,550.00	13,450.00	86.55%
Stormwater Fund:					
Amount from fund balance	605,248.19	605,248.19	605,248.19	-	100.00%
Use of money and property	45,000.00	10,691.15	44,559.92	440.08	99.02%
Charges for services	1,427,680.00	9,165.12	40,974.93	1,386,705.07	2.87%
Recovered costs	-	-	46,726.00	(46,726.00)	0.00%
Federal revenue	-	-	-	-	0.00%
Total Stormwater Fund	2,077,928.19	625,104.46	737,509.04	1,340,419.15	35.49%
Central Garage Fund:					
Amount from fund balance	69,000.00	-	69,000.00	-	100.00%
Permits, privilege fees and regulatory fees	-	-	50.00	(50.00)	0.00%
Use of money and property	10,000.00	7,807.27	31,841.63	(21,841.63)	318.42%
Charges for services	2,354,878.00	191,136.88	756,524.83	1,598,353.17	32.13%
Miscellaneous	-	292.30	614.30	(614.30)	0.00%
Recovered costs	1,500.00	-	236.70	1,263.30	15.78%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Central Garage Fund	2,435,378.00	199,236.45	858,267.46	1,577,110.54	35.24%
Central Stores Fund:					
Amount from fund balance	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Transfers from other funds	233,651.00	19,470.92	77,883.64	155,767.36	33.33%
Total Central Stores Fund	233,651.00	19,470.92	77,883.64	155,767.36	33.33%
Total All Funds	513,808,573.99	37,370,243.81	204,139,680.77	309,668,893.22	39.73%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Fund, Function and Elements	Budget as Amended	October Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	325,189.00	42,377.61	154,365.09	-	170,823.91	47.47%
City manager	924,357.28	61,053.97	245,355.68	364.28	678,637.32	26.58%
City attorney	387,331.00	33,877.72	141,786.35	-	245,544.65	36.61%
Human resources	845,881.26	53,502.16	261,679.73	18,806.26	565,395.27	33.16%
Independent auditor	23,520.00	-	15,000.00	8,520.00	-	100.00%
Commissioner of the revenue	587,890.00	47,853.34	205,882.69	-	382,007.31	35.02%
Assessors	367,199.00	36,704.04	132,294.98	-	234,904.02	36.03%
Equalization board	3,300.00	-	-	-	3,300.00	0.00%
City treasurer	802,560.00	86,260.47	275,028.88	-	527,531.12	34.27%
Finance	890,895.00	51,587.32	210,829.11	11,470.00	668,595.89	24.95%
Information technology	2,687,991.16	188,210.76	841,124.55	156,571.22	1,690,295.39	37.12%
Purchasing	202,214.00	11,640.30	43,782.23	-	158,431.77	21.65%
Electoral board	434,790.00	33,114.27	110,366.47	-	324,423.53	25.38%
Total general government administration	8,483,117.70	646,181.96	2,637,495.76	195,731.76	5,649,890.18	33.40%
Public safety:						
Police administration	5,231,449.35	311,055.71	1,566,356.48	630,313.74	3,034,779.13	41.99%
Police operations	6,241,316.09	516,060.41	2,250,877.51	23,274.09	3,967,164.49	36.44%
Police criminal investigation	2,032,866.00	132,919.80	600,605.40	-	1,432,260.60	29.54%
Police special operations	1,762,048.00	144,351.50	599,551.97	-	1,162,496.03	34.03%
Police grants	401,637.20	63,766.45	96,019.17	49,000.00	256,618.03	36.11%
Fire administration	1,164,375.00	99,124.93	431,178.76	3,371.38	729,824.86	37.32%
Fire suppression	13,543,871.98	703,609.27	3,100,213.40	3,476,291.42	6,967,367.16	48.56%
Fire prevention	850,055.00	71,307.77	301,288.32	-	548,766.68	35.44%
Fire training	328,705.00	22,712.50	102,062.22	-	226,642.78	31.05%
Court appointed attorney	60,000.00	2,709.00	12,842.33	-	47,157.67	21.40%
Regional juvenile home	233,639.00	56,312.00	112,624.00	-	121,015.00	48.20%
Regional jail	2,935,444.00	464,841.00	929,682.00	-	2,005,762.00	31.67%
Building inspection	1,097,923.00	90,590.64	380,982.08	-	716,940.92	34.70%
Animal control	159,549.00	17,750.59	59,187.26	-	100,361.74	37.10%
Animal control (SPCA)	432,306.00	108,076.00	216,152.00	-	216,154.00	50.00%
Emergency management	458,284.83	12,705.75	174,021.18	31,863.38	252,400.27	44.93%
Community paramedicine	237,894.50	10,020.32	93,225.59	-	144,668.91	39.19%
Public safety building	455,788.00	43,576.28	161,523.65	14,238.01	280,026.34	38.56%
Total public safety	37,627,151.95	2,871,489.92	11,188,393.32	4,228,352.02	22,210,406.61	40.97%
Public works:						
General engineering	887,377.00	58,374.59	224,807.44	-	662,569.56	25.33%
Public works administration	1,795,070.14	144,936.19	590,738.27	20,412.14	1,183,919.73	34.05%
Highway and street maintenance	7,128,942.37	248,958.63	2,420,024.16	678,182.27	4,030,735.94	43.46%
Street lights	560,063.00	47,907.78	193,766.04	-	366,296.96	34.60%
Snow and ice removal	399,057.00	2,847.69	80,785.47	9,173.00	309,098.53	22.54%
Traffic engineering	2,113,565.39	211,127.30	738,952.77	47,764.72	1,326,847.90	37.22%
Highway and street beautification	746,037.00	75,410.95	218,460.67	-	527,576.33	29.28%
Downtown parking maintenance	265,844.00	8,552.73	45,540.49	-	220,303.51	17.13%
Street and road cleaning	421,932.00	29,371.13	133,322.15	-	288,609.85	31.60%
General properties	653,364.80	42,362.99	182,615.61	120,886.80	349,862.39	46.45%
Shelter facility	100,000.00	472.40	2,902.84	-	97,097.16	2.90%
Total public works	15,071,252.70	870,322.38	4,831,915.91	876,418.93	9,362,917.86	37.88%
Health and welfare:						
Local health department	313,410.00	50,619.34	134,996.34	-	178,413.66	43.07%
Community services board	1,185,773.00	296,443.25	296,443.25	-	889,329.75	25.00%
Tax relief for the elderly/disabled vets	260,000.00	(3,113.68)	265,906.46	-	(5,906.46)	102.27%
Total health and welfare	1,759,183.00	343,948.91	697,346.05	-	1,061,836.95	39.64%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Fund, Function and Elements	Budget as Amended	October Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	774,390.00	68,763.96	278,902.59	25,652.58	469,834.83	39.33%
Parks	1,533,318.36	134,097.92	552,170.50	53,395.03	927,752.83	39.49%
Field maintenance	415,589.00	46,522.97	149,989.75	-	265,599.25	36.09%
Recreation center and playgrounds	491,263.00	36,630.53	144,043.79	8,365.00	338,854.21	31.02%
Special Events/Programs	618,371.00	46,994.14	201,959.15	-	416,411.85	32.66%
Simms recreation center	529,213.00	30,895.36	163,088.68	-	366,124.32	30.82%
Westover swimming pool	739,947.07	46,541.70	279,585.48	67,369.16	392,992.43	46.89%
Athletics	459,195.50	29,793.22	148,673.10	14,420.00	296,102.40	35.52%
Golf course grounds management	574,832.00	43,519.14	209,128.12	6,286.81	359,417.07	37.47%
Golf course clubhouse management	341,677.75	33,112.18	154,184.42	13,877.75	173,615.58	49.19%
Regional library	618,663.00	-	309,331.50	-	309,331.50	50.00%
Total parks, recreation and cultural	7,096,459.68	516,871.12	2,591,057.08	189,366.33	4,316,036.27	39.18%
Community development:						
Planning	404,194.62	22,124.37	101,569.35	78,163.62	224,461.65	44.47%
Zoning administration	317,639.00	21,907.74	63,153.21	-	254,485.79	19.88%
Board of zoning appeals	5,761.00	-	1,146.42	-	4,614.58	19.90%
Economic development	931,974.00	32,442.75	289,744.56	200,000.00	442,229.44	52.55%
Tourism and visitors service	542,788.00	51,983.10	183,571.67	-	359,216.33	33.82%
Blacks run greenway	108,571.00	8,170.99	31,176.08	-	77,394.92	28.71%
Total community development	2,310,927.62	136,628.95	670,361.29	278,163.62	1,362,402.71	41.05%
Other:						
Community and civic organizations	3,876,305.23	36,536.59	452,481.34	11,250.00	3,412,573.89	11.96%
Joint operations with Rockingham Cty	12,409,696.00	2,863,382.96	3,999,582.96	-	8,410,113.04	32.23%
Conference Center (SVCC)	1,200,000.00	-	848,845.35	-	351,154.65	70.74%
Reserve for contingencies	4,387,200.00	-	-	-	4,387,200.00	0.00%
Debt service	20,482,807.00	1,390.00	17,096,209.90	-	3,386,597.10	83.47%
Transfers to other funds	54,759,237.00	4,503,512.25	24,418,321.50	-	30,340,915.50	44.59%
Total other	97,115,245.23	7,404,821.80	46,815,441.05	11,250.00	50,288,554.18	48.22%
Total General Fund	169,463,337.88	12,790,265.04	69,432,010.46	5,779,282.66	94,252,044.76	44.38%
School Fund:						
Instruction	85,550,866.07	6,812,609.18	26,073,499.97	-	59,477,366.10	30.48%
Admin., attendance and health services	6,516,056.21	536,339.17	2,080,626.14	-	4,435,430.07	31.93%
Pupil transportation	6,089,721.21	563,091.58	1,269,720.39	-	4,820,000.82	20.85%
Operations and maintenance	8,196,846.20	706,987.51	2,557,768.36	-	5,639,077.84	31.20%
Debt Service	234,679.00	6,450.48	77,555.74	-	157,123.26	33.05%
Technology	6,599,408.03	353,473.52	2,325,036.97	-	4,274,371.06	35.23%
Transfers to other funds	3,424,985.00	424,985.00	3,424,985.00	-	-	100.00%
Total School Fund	116,612,561.72	9,403,936.44	37,809,192.57	-	78,803,369.15	32.42%
School Nutrition Fund:						
Food service	5,969,426.00	515,120.58	1,447,776.44	-	4,521,649.56	24.25%
Technology	30,000.00	-	-	-	30,000.00	0.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Nutrition Fund	5,999,426.00	515,120.58	1,447,776.44	-	4,551,649.56	24.13%
Emergency Communications Center Fund:						
Emergency Communications Center	8,212,873.91	373,061.20	2,033,674.84	274,185.66	5,905,013.41	28.10%
Comp Aided Dispatch	1,437,262.46	2,466.28	498,085.41	66,243.49	872,933.56	39.26%
Debt Service	105,354.00	-	105,354.79	-	(0.79)	100.00%
Transfers to other funds	1,700,000.00	300,000.00	1,700,000.00	-	-	100.00%
Total Emerg. Commun. Ctr. Fund	11,455,490.37	675,527.48	4,337,115.04	340,429.15	6,777,946.18	40.83%
Community Development Block Grant Fund:						
Community development block grant	1,187,043.28	82,755.70	137,580.42	146,952.03	902,510.83	23.97%
Total Comm. Dev. Block Grant Fund	1,187,043.28	82,755.70	137,580.42	146,952.03	902,510.83	23.97%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Fund, Function and Elements	Budget as Amended	October Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	6,279,626.00	328,079.72	1,278,966.99	846,787.00	4,153,872.01	33.85%
Field trips and charters	210,793.00	16,279.53	53,626.77	-	157,166.23	25.44%
Administration	630,091.00	46,394.75	190,499.77	3,160.00	436,431.23	30.74%
Total School Transportation Fund	7,120,510.00	390,754.00	1,523,093.53	849,947.00	4,747,469.47	33.33%
General Capital Projects Fund:						
Capital projects	74,070,867.55	1,503,182.43	4,066,744.57	17,490,353.12	52,513,769.86	29.10%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	74,070,867.55	1,503,182.43	4,066,744.57	17,490,353.12	52,513,769.86	29.10%
School Capital Projects Fund:						
Capital projects	21,776,447.03	2,093,583.86	9,411,990.47	-	12,364,456.56	43.22%
Total School Capital Projects Fund	21,776,447.03	2,093,583.86	9,411,990.47	-	12,364,456.56	43.22%
ECC Capital Projects:						
Capital projects	4,382,532.85	-	-	3,020,245.00	1,362,287.85	68.92%
Total ECC Capital Projects Fund	4,382,532.85	-	-	3,020,245.00	1,362,287.85	68.92%
Water Capital Projects Fund:						
Capital projects	29,099,445.45	224,765.43	1,667,740.04	3,468,077.31	23,963,628.10	17.65%
Total Water Capital Projects Fund	29,099,445.45	224,765.43	1,667,740.04	3,468,077.31	23,963,628.10	17.65%
Sewer Capital Projects Fund:						
Capital projects	5,613,306.67	29,049.07	261,646.76	324,963.15	5,026,696.76	10.45%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	5,613,306.67	29,049.07	261,646.76	324,963.15	5,026,696.76	10.45%
Sanitation Capital Projects Fund:						
Capital projects	3,030,137.92	-	-	-	3,030,137.92	0.00%
Total Sanitation Capital Proj. Fund	3,030,137.92	-	-	-	3,030,137.92	0.00%
Stormwater Capital Projects Fund:						
Capital projects	3,565,436.98	-	211,351.57	1,694,710.91	1,659,374.50	53.46%
Total Stormwater Capital Proj. Fund	3,565,436.98	-	211,351.57	1,694,710.91	1,659,374.50	53.46%
Water Fund:						
Administration	873,245.00	54,385.93	293,883.66	-	579,361.34	33.65%
Pumping, storage and monitoring	894,377.40	89,886.51	307,784.37	17,716.25	568,876.78	36.39%
Transmission and distribution	1,107,074.70	70,279.03	331,968.45	11,253.34	763,852.91	31.00%
Utility billing	620,129.00	38,148.27	187,941.87	-	432,187.13	30.31%
Miscellaneous	2,752,350.00	215,919.83	836,394.83	12,450.00	1,903,505.17	30.84%
Purification	1,570,558.00	123,491.23	556,803.73	14,178.15	999,576.12	36.36%
Capital outlay	166,227.62	15,901.62	38,436.77	-	127,790.85	23.12%
Debt Service	2,662,786.00	190.00	2,046,370.21	-	616,415.79	76.85%
Transfers to other funds	2,705,265.00	91,553.17	1,972,839.64	-	732,425.36	72.93%
Total Water Fund	13,352,012.72	699,755.59	6,572,423.53	55,597.74	6,723,991.45	49.64%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Fund, Function and Elements	Budget as Amended	October Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	930,335.00	62,538.97	270,129.66	8,680.00	651,525.34	29.97%
Treatment and disposal	4,860,000.00	391,081.57	1,560,864.11	-	3,299,135.89	32.12%
Collection and transmission	1,235,221.00	86,083.07	381,107.41	-	854,113.59	30.85%
Miscellaneous	1,799,050.00	134,150.00	536,600.00	12,450.00	1,250,000.00	30.52%
Utility billing	692,069.00	46,330.18	214,199.67	30,000.00	447,869.33	35.29%
Pumping and monitoring	441,383.60	33,405.63	146,447.28	6,198.75	288,737.57	34.58%
Capital outlay	974,735.79	4,736.93	302,124.60	146,877.00	525,734.19	46.06%
Debt service	2,700,000.00	225,520.26	897,281.04	-	1,802,718.96	33.23%
Transfers to other funds	2,055,479.00	81,817.75	1,400,937.00	-	654,542.00	68.16%
Total Sewer Fund	15,688,273.39	1,065,664.36	5,709,690.77	204,205.75	9,774,376.87	37.70%
Public Transportation Fund:						
Transit buses	6,943,149.91	435,745.36	1,709,122.03	289,711.00	4,944,316.88	28.79%
Miscellaneous	359,900.00	-	-	-	359,900.00	0.00%
Paratransit buses	1,218,391.00	83,528.02	358,145.10	9,989.32	850,256.58	30.21%
Administration	861,101.00	65,362.69	263,757.25	4,515.00	592,828.75	31.15%
Capital outlay	8,684,392.16	25,779.74	487,916.84	8,257,311.00	(60,835.68)	100.70%
Transfers to other funds	160,000.00	13,333.33	53,333.36	-	106,666.64	33.33%
Total Public Transportation Fund	18,226,934.07	623,749.14	2,872,274.58	8,561,526.32	6,793,133.17	62.73%
Sanitation Fund:						
Solid waste collection	1,551,519.00	137,634.07	547,079.45	-	1,004,439.55	35.26%
Landfill	281,314.12	7,644.79	58,807.18	100,690.44	121,816.50	56.70%
Miscellaneous	196,900.00	-	-	-	196,900.00	0.00%
Solid waste management	1,280,603.00	93,274.70	407,414.95	401,211.61	471,976.44	63.14%
Capital outlay	666,151.80	643.47	174,235.47	434,082.37	57,833.96	91.32%
Debt service	1,508,600.00	20.00	1,471,770.00	-	36,830.00	97.56%
Transfers to other funds	2,832,765.00	11,233.33	2,742,898.36	-	89,866.64	96.83%
Total Sanitation Fund	8,317,852.92	250,450.36	5,402,205.41	935,984.42	1,979,663.09	76.20%
Business Loan Program Fund:						
Revolving loan program	100,000.00	-	-	-	100,000.00	0.00%
Total Business Loan Program Fund	100,000.00	-	-	-	100,000.00	0.00%
Stormwater Fund:						
Stormwater management	835,464.19	23,148.91	119,558.78	146,951.32	568,954.09	31.90%
Capital outlay	854,964.00	903.38	1,771.11	545,666.00	307,526.89	64.03%
Transfers to other funds	387,500.00	2,416.67	368,166.64	-	19,333.36	95.01%
Total Stormwater Fund	2,077,928.19	26,468.96	489,496.53	692,617.32	895,814.34	56.89%
Central Garage Fund:						
Operating	2,147,753.00	133,977.72	579,289.33	186,469.34	1,381,994.33	35.65%
Administration	208,333.00	15,267.80	61,275.09	1,355.00	145,702.91	30.06%
Capital outlay	79,292.00	3,646.40	66,141.86	-	13,150.14	83.42%
Total Central Garage Fund	2,435,378.00	152,891.92	706,706.28	187,824.34	1,540,847.38	36.73%
Central Stores Fund:						
Operating	225,651.00	24,453.37	74,108.08	1,200.00	150,342.92	33.37%
Capital outlay	8,000.00	-	-	-	8,000.00	0.00%
Total Central Stores Fund	233,651.00	24,453.37	74,108.08	1,200.00	158,342.92	32.23%
Total All Funds	513,808,573.99	30,552,373.73	152,133,147.05	43,753,916.22	317,921,510.72	38.12%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (33.33%)
General Fund:					
Revenues	169,463,337.88	40,062,716.20	-	(129,400,621.68)	23.64%
Expenditures	169,463,337.88	69,432,010.46	5,779,282.66	(94,252,044.76)	44.38%
School Fund:					
Revenues	116,612,561.72	37,797,227.85	-	(78,815,333.87)	32.41%
Expenditures	116,612,561.72	37,809,192.57	-	(78,803,369.15)	32.42%
School Nutrition Fund:					
Revenues	5,999,426.00	1,553,875.19	-	(4,445,550.81)	25.90%
Expenditures	5,999,426.00	1,447,776.44	-	(4,551,649.56)	24.13%
Emergency Communications Center Fund:					
Revenues	11,455,490.37	6,560,368.34	-	(4,895,122.03)	57.27%
Expenditures	11,455,490.37	4,337,115.04	340,429.15	(6,777,946.18)	40.83%
Community Development Block Grant Fund:					
Revenues	1,187,043.28	147,993.73	-	(1,039,049.55)	12.47%
Expenditures	1,187,043.28	137,580.42	146,952.03	(902,510.83)	23.97%
School Transportation Fund:					
Revenues	7,120,510.00	2,152,838.40	-	(4,967,671.60)	30.23%
Expenditures	7,120,510.00	1,523,093.53	849,947.00	(4,747,469.47)	33.33%
General Capital Projects Fund:					
Revenues	74,070,867.55	28,570,987.76	-	(45,499,879.79)	38.57%
Expenditures	74,070,867.55	4,066,744.57	17,490,353.12	(52,513,769.86)	29.10%
School Capital Projects Fund:					
Revenues	21,776,447.03	21,910,530.27	-	134,083.24	100.62%
Expenditures	21,776,447.03	9,411,990.47	-	(12,364,456.56)	43.22%
ECC Capital Projects Fund:					
Revenues	4,382,532.85	4,172,532.85	-	(210,000.00)	95.21%
Expenditures	4,382,532.85	-	3,020,245.00	(1,362,287.85)	68.92%
Water Capital Projects Fund:					
Revenues	29,099,445.45	29,452,913.64	-	353,468.19	101.21%
Expenditures	29,099,445.45	1,667,740.04	3,468,077.31	(23,963,628.10)	17.65%
Sewer Capital Projects Fund:					
Revenues	5,613,306.67	5,613,306.67	-	-	100.00%
Expenditures	5,613,306.67	261,646.76	324,963.15	(5,026,696.76)	10.45%
Sanitation Capital Projects Fund:					
Revenues	3,030,137.92	3,030,137.92	-	-	100.00%
Expenditures	3,030,137.92	-	-	(3,030,137.92)	0.00%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (33.33%)
Stormwater Capital Projects Fund:					
Revenues	3,565,436.98	2,095,707.04	-	(1,469,729.94)	58.78%
Expenditures	3,565,436.98	211,351.57	1,694,710.91	(1,659,374.50)	53.46%
Water Fund:					
Revenues	13,352,012.72	4,997,837.78	-	(8,354,174.94)	37.43%
Expenditures	13,352,012.72	6,572,423.53	55,597.74	(6,723,991.45)	49.64%
Sewer Fund:					
Revenues	15,688,273.39	6,189,546.56	-	(9,498,726.83)	39.45%
Expenditures	15,688,273.39	5,709,690.77	204,205.75	(9,774,376.87)	37.70%
Public Transportation Fund:					
Revenues	18,226,934.07	2,711,418.67	-	(15,515,515.40)	14.88%
Expenditures	18,226,934.07	2,872,274.58	8,561,526.32	(6,793,133.17)	62.73%
Sanitation Fund:					
Revenues	8,317,852.92	5,359,531.76	-	(2,958,321.16)	64.43%
Expenditures	8,317,852.92	5,402,205.41	935,984.42	(1,979,663.09)	76.20%
Business Loan Program Fund:					
Revenues	100,000.00	86,550.00	-	(13,450.00)	86.55%
Expenditures	100,000.00	-	-	(100,000.00)	0.00%
Stormwater Fund:					
Revenues	2,077,928.19	737,509.04	-	(1,340,419.15)	35.49%
Expenditures	2,077,928.19	489,496.53	692,617.32	(895,814.34)	56.89%
Central Garage Fund:					
Revenues	2,435,378.00	858,267.46	-	(1,577,110.54)	35.24%
Expenditures	2,435,378.00	706,706.28	187,824.34	(1,540,847.38)	36.73%
Central Stores Operating Fund:					
Revenues	233,651.00	77,883.64	-	(155,767.36)	33.33%
Expenditures	233,651.00	74,108.08	1,200.00	(158,342.92)	32.23%
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Total Revenues	513,808,573.99	204,139,680.77	-	(309,668,893.22)	39.73%
Total Expenditures	513,808,573.99	152,133,147.05	43,753,916.22	(317,921,510.72)	38.12%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Exhibit G
Page 1 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
Amount from fund balance	11,664,463.89	12,569,716.44	905,252.55	7.76%
General property taxes	2,774,416.31	1,912,884.52	(861,531.79)	-31.05%
Other local taxes	15,221,775.17	15,707,817.19	486,042.02	3.19%
Permits, privilege fees and regulatory fees	219,714.80	208,996.65	(10,718.15)	-4.88%
Fines and forfeitures	99,763.38	102,819.49	3,056.11	3.06%
Use of money and property	538,620.40	1,984,443.39	1,445,822.99	268.43%
Charges for services	549,645.49	668,916.40	119,270.91	21.70%
Miscellaneous	2,632,645.81	2,358,169.74	(274,476.07)	-10.43%
Recovered costs	697,511.55	714,174.26	16,662.71	2.39%
State revenue	2,681,878.07	2,851,147.12	169,269.05	6.31%
Federal revenue	161,867.09	242,358.32	80,491.23	49.73%
Nonrevenue receipts	31,710.31	17,739.32	(13,970.99)	-44.06%
Transfers from other funds	3,189,100.00	723,533.36	(2,465,566.64)	-77.31%
Total General Fund	40,463,112.27	40,062,716.20	(400,396.07)	-0.99%
School Fund:				
Amount from fund balance	2,227,916.99	2,243,468.72	15,551.73	0.70%
Charges for services	54,937.68	99,819.00	44,881.32	81.69%
State revenue	17,544,127.36	18,053,050.04	508,922.68	2.90%
Federal revenue	2,761,104.43	3,311,629.45	550,525.02	19.94%
Transfers from other funds	12,478,391.00	14,089,260.64	1,610,869.64	12.91%
Total School Fund	35,066,477.46	37,797,227.85	2,730,750.39	7.79%
School Nutrition Fund:				
Amount from fund balance	-	438,426.00	438,426.00	0.00%
Charges for services	45,669.39	97,061.58	51,392.19	112.53%
State revenue	-	-	-	0.00%
Federal revenue	818,800.46	1,018,387.61	199,587.15	24.38%
Total School Nutrition Fund	864,469.85	1,553,875.19	689,405.34	79.75%
Emergency Communications Center Fund:				
Amount from fund balance	820,835.72	2,296,080.37	1,475,244.65	179.72%
Use of money and property	95,072.38	187,611.25	92,538.87	97.34%
Miscellaneous	1,753,731.65	1,895,927.50	142,195.85	8.11%
Recovered costs	57,832.08	62,289.05	4,456.97	7.71%
State revenue	351,566.28	222,732.67	(128,833.61)	-36.65%
Federal revenue	99,575.85	-	(99,575.85)	-100.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	1,753,380.50	1,895,727.50	142,347.00	8.12%
Total Emerg. Commun. Center Fund	4,931,994.46	6,560,368.34	1,628,373.88	33.02%
Community Development Block Grant Fund:				
Federal revenue	239,432.51	147,993.73	(91,438.78)	-38.19%
Total Community Development Block Grant Fund	239,432.51	147,993.73	(91,438.78)	-38.19%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
Amount from fund balance	883,899.00	893,457.00	9,558.00	1.08%
Use of money and property	10,615.39	42,889.92	32,274.53	304.04%
Charges for services	1,136,188.03	1,216,491.48	80,303.45	7.07%
Miscellaneous	-	-	-	0.00%
Recovered costs	44.03	-	(44.03)	-100.00%
State revenue	-	-	-	0.00%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Total School Transportation Fund	2,030,746.45	2,152,838.40	122,091.95	6.01%
General Capital Projects Fund:				
Amount from fund balance	12,908,136.10	17,988,352.62	5,080,216.52	39.36%
Use of money and property	36,423.33	58,121.03	21,697.70	59.57%
Miscellaneous	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
State revenue	159,672.80	45,684.55	(113,988.25)	-71.39%
Federal revenue	728,140.15	2,178,829.56	1,450,689.41	199.23%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	7,159,700.00	8,300,000.00	1,140,300.00	15.93%
Total General Capital Projects Fund	20,992,072.38	28,570,987.76	7,578,915.38	36.10%
School Capital Projects Fund:				
Amount from fund balance	50,409,207.24	18,351,462.03	(32,057,745.21)	-63.60%
Use of money and property	268,509.08	134,083.24	(134,425.84)	-50.06%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	600,000.00	3,424,985.00	2,824,985.00	470.83%
Total School Capital Projects Fund	51,277,716.32	21,910,530.27	(29,367,186.05)	-57.27%
ECC Capital Projects Fund:				
Amount from fund balance	1,822,532.85	2,472,532.85	650,000.00	35.66%
Miscellaneous Revenue	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
State Revenue	-	-	-	0.00%
Transfers from other funds	650,000.00	1,700,000.00	1,050,000.00	161.54%
Total ECC Capital Projects Fund	2,472,532.85	4,172,532.85	1,700,000.00	68.76%
Water Capital Projects Fund:				
Amount from fund balance	31,244,106.19	27,492,818.45	(3,751,287.74)	-12.01%
Use of money and property	149,122.01	353,468.19	204,346.18	137.03%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	3,037,659.00	1,606,627.00	(1,431,032.00)	-47.11%
Total Water Capital Projects Fund	34,430,887.20	29,452,913.64	(4,977,973.56)	-14.46%
Sewer Capital Projects Fund:				
Amount from fund balance	4,318,991.79	4,539,640.67	220,648.88	5.11%
Transfers from other funds	1,914,307.00	1,073,666.00	(840,641.00)	-43.91%
Total Sewer Capital Projects Fund	6,233,298.79	5,613,306.67	(619,992.12)	-9.95%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Capital Projects Fund:				
Amount from fund balance	332,172.92	332,172.92	-	0.00%
Transfers from other funds	-	2,697,965.00	2,697,965.00	0.00%
Total Sanitation Capital Projects Fund	332,172.92	3,030,137.92	2,697,965.00	812.22%
Stormwater Capital Projects Fund:				
Amount from fund balance	3,616,585.94	1,460,599.42	(2,155,986.52)	-59.61%
State revenue	-	276,607.62	276,607.62	0.00%
Transfers from other funds	-	358,500.00	358,500.00	0.00%
Total Stormwater Capital Projects Fund	3,616,585.94	2,095,707.04	(1,520,878.90)	-59.61%
Water Fund:				
Amount from fund balance	2,088,519.21	270,212.72	(1,818,306.49)	-87.06%
Permits, privilege fees and regulatory fees	40,000.00	108,800.00	68,800.00	172.00%
Use of money and property	81,995.82	241,219.12	159,223.30	194.18%
Charges for services	3,751,438.01	3,752,379.66	941.65	0.03%
Miscellaneous	350.48	4,251.20	3,900.72	1112.97%
Recovered costs	35,202.94	10,375.08	(24,827.86)	-70.53%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	201.20	-	(201.20)	-100.00%
Debt proceeds	-	-	-	0.00%
Intrafund transfers	588,900.00	610,600.00	21,700.00	3.68%
Total Water Fund	6,586,607.66	4,997,837.78	(1,588,769.88)	-24.12%
Sewer Fund:				
Amount from fund balance	1,503,287.67	1,307,973.39	(195,314.28)	-12.99%
Permits, privilege fees and regulatory fees	53,500.00	111,500.00	58,000.00	108.41%
Use of money and property	56,562.59	172,118.00	115,555.41	204.30%
Charges for services	4,409,412.92	4,168,756.20	(240,656.72)	-5.46%
Miscellaneous	-	14,250.00	14,250.00	0.00%
Recovered costs	18,913.06	29,848.97	10,935.91	57.82%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	201.20	-	(201.20)	-100.00%
Intrafund transfers	397,800.00	385,100.00	(12,700.00)	-3.19%
Total Sewer Fund	6,439,677.44	6,189,546.56	(250,130.88)	-3.88%
Public Transportation Fund:				
Amount from fund balance	393,398.53	521,491.07	128,092.54	32.56%
Use of money and property	23,019.62	38,322.17	15,302.55	66.48%
Charges for services	1,190,482.78	637,374.93	(553,107.85)	-46.46%
Miscellaneous	-	2,450.00	2,450.00	0.00%
Recovered costs	309.28	-	(309.28)	-100.00%
State revenue	771,003.00	560,717.00	(210,286.00)	-27.27%
Federal revenue	810,269.90	812,285.41	2,015.51	0.25%
Nonrevenue receipts	6,219.51	5,444.73	(774.78)	-12.46%
Transfers from other funds	-	133,333.36	133,333.36	0.00%
Total Public Transportation Fund	3,194,702.62	2,711,418.67	(483,283.95)	-15.13%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Exhibit G
Page 4 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Fund:				
Amount from fund balance	732,074.68	3,872,852.92	3,140,778.24	429.02%
Use of money and property	11,514.11	35,936.81	24,422.70	212.11%
Charges for services	1,471,971.02	1,444,287.98	(27,683.04)	-1.88%
Miscellaneous	7,801.10	6,454.05	(1,347.05)	-17.27%
Recovered costs	-	-	-	0.00%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total Sanitation Fund	2,223,360.91	5,359,531.76	3,136,170.85	141.06%
Business Loan Program Fund:				
Amount from fund balance	69,500.00	72,500.00	3,000.00	4.32%
Use of money and property	2,330.73	4,886.66	2,555.93	109.66%
Miscellaneous	11,122.65	9,163.34	(1,959.31)	-17.62%
Total Business Loan Program Fund	82,953.38	86,550.00	3,596.62	4.34%
Stormwater Fund:				
Amount from fund balance	137,823.19	605,248.19	467,425.00	339.15%
Use of money and property	20,085.97	44,559.92	24,473.95	121.85%
Charges for services	135,154.86	40,974.93	(94,179.93)	-69.68%
Recovered costs	-	46,726.00	46,726.00	0.00%
Federal revenue	-	-	-	0.00%
Total Stormwater Fund	293,064.02	737,509.04	444,445.02	391.31%
Central Garage Fund:				
Amount from fund balance	132,519.42	69,000.00	(63,519.42)	-47.93%
Permits, privilege fees and regulatory fees	165.00	50.00	(115.00)	-69.70%
Use of money and property	8,761.55	31,841.63	23,080.08	263.42%
Charges for services	671,028.95	756,524.83	85,495.88	12.74%
Miscellaneous	-	614.30	614.30	0.00%
Recovered costs	1,046.09	236.70	(809.39)	-77.37%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total Central Garage Fund	813,521.01	858,267.46	44,746.45	5.50%
Central Stores Fund:				
Amount from fund balance	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
Federal revenue	-	-	-	0.00%
Transfers from other funds	69,258.64	77,883.64	8,625.00	12.45%
Total Central Stores Fund	69,258.64	77,883.64	8,625.00	12.45%
Total All Funds	222,654,645.08	204,139,680.77	(18,514,964.31)	-8.32%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Exhibit H
Page 1 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
General government administration:				
City council	125,747.99	154,365.09	28,617.10	22.76%
City manager	229,556.07	245,355.68	15,799.61	6.88%
City attorney	118,018.97	141,786.35	23,767.38	20.14%
Human resources	212,859.57	261,679.73	48,820.16	22.94%
Independent auditor	17,710.00	15,000.00	(2,710.00)	-15.30%
Commissioner of the revenue	144,178.59	205,882.69	61,704.10	42.80%
Assessors	109,333.94	132,294.98	22,961.04	21.00%
Equalization board	-	-	-	0.00%
City treasurer	266,942.98	275,028.88	8,085.90	3.03%
Finance	199,361.00	210,829.11	11,468.11	5.75%
Information technology	1,009,758.94	841,124.55	(168,634.39)	-16.70%
Purchasing	37,089.59	43,782.23	6,692.64	18.04%
Electoral board	89,658.95	110,366.47	20,707.52	23.10%
Total general government administration	2,560,216.59	2,637,495.76	77,279.17	3.02%
Public safety:				
Police administration	1,152,665.85	1,566,356.48	413,690.63	35.89%
Police operations	1,729,561.16	2,250,877.51	521,316.35	30.14%
Police criminal investigation	572,196.50	600,605.40	28,408.90	4.96%
Police special operations	639,697.71	599,551.97	(40,145.74)	-6.28%
Police grants	58,576.66	96,019.17	37,442.51	63.92%
Fire administration	375,118.22	431,178.76	56,060.54	14.94%
Fire suppression	2,963,372.39	3,100,213.40	136,841.01	4.62%
Fire prevention	228,015.27	301,288.32	73,273.05	32.14%
Fire training	99,701.82	102,062.22	2,360.40	2.37%
City and county jail	11,901.75	12,842.33	940.58	7.90%
Regional juvenile home	98,014.00	112,624.00	14,610.00	14.91%
Regional jail	1,051,439.00	929,682.00	(121,757.00)	-11.58%
Building inspection	253,541.14	380,982.08	127,440.94	50.26%
Animal control	53,301.01	59,187.26	5,886.25	11.04%
Animal control (SPCA)	-	216,152.00	216,152.00	0.00%
Emergency management	111,023.85	174,021.18	62,997.33	56.74%
Community paramedicine	138,164.88	93,225.59	(44,939.29)	-32.53%
Public safety building	157,290.15	161,523.65	4,233.50	0.00%
Total public safety	9,693,581.36	11,188,393.32	1,494,811.96	15.42%
Public works:				
General engineering	196,703.48	224,807.44	28,103.96	14.29%
Public works administration	481,857.12	590,738.27	108,881.15	22.60%
Highway and street maintenance	2,679,663.44	2,420,024.16	(259,639.28)	-9.69%
Street lights	197,208.15	193,766.04	(3,442.11)	-1.75%
Snow and ice removal	47,751.59	80,785.47	33,033.88	69.18%
Traffic engineering	417,837.36	738,952.77	321,115.41	76.85%
Highway and street beautification	222,794.57	218,460.67	(4,333.90)	-1.95%
Downtown parking maintenance	82,368.35	45,540.49	(36,827.86)	-44.71%
Street and road cleaning	67,270.66	133,322.15	66,051.49	98.19%
General properties	151,045.93	182,615.61	31,569.68	20.90%
Shelter facility	-	2,902.84	2,902.84	0.00%
Total public works	4,544,500.65	4,831,915.91	287,415.26	6.32%
Health and welfare:				
Local health department	174,396.67	134,996.34	(39,400.33)	-22.59%
Community services board	510,386.50	296,443.25	(213,943.25)	-41.92%
Tax relief for the elderly/disabled veterans	167,846.35	265,906.46	98,060.11	58.42%
Total health and welfare	852,629.52	697,346.05	(155,283.47)	-18.21%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Exhibit H
Page 2 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund (continued):				
Parks, recreation and cultural:				
Parks administration	211,249.90	278,902.59	67,652.69	32.02%
Parks	676,154.99	552,170.50	(123,984.49)	-18.34%
Field maintenance	167,678.76	149,989.75	(17,689.01)	-10.55%
Recreation center and playgrounds	152,300.77	144,043.79	(8,256.98)	-5.42%
Special Events/Programs	165,878.61	201,959.15	36,080.54	21.75%
Simms recreation center	118,557.09	163,088.68	44,531.59	37.56%
Westover swimming pool	232,559.17	279,585.48	47,026.31	20.22%
Athletics	152,674.92	148,673.10	(4,001.82)	-2.62%
Golf course grounds management	181,302.85	209,128.12	27,825.27	15.35%
Golf course clubhouse management	158,884.47	154,184.42	(4,700.05)	-2.96%
Regional library	303,266.00	309,331.50	6,065.50	2.00%
Total parks, recreation and cultural	2,520,507.53	2,591,057.08	70,549.55	2.80%
Community development:				
Planning	62,923.96	101,569.35	38,645.39	61.42%
Zoning administration	46,330.66	63,153.21	16,822.55	36.31%
Board of zoning appeals	472.37	1,146.42	674.05	142.70%
Economic development	297,016.50	289,744.56	(7,271.94)	-2.45%
Tourism and visitors service	275,706.92	183,571.67	(92,135.25)	-33.42%
Blacks Run Greenway	7,269.76	31,176.08	23,906.32	328.85%
Total community development	689,720.17	670,361.29	(19,358.88)	-2.81%
Other:				
Community and civic organizations	377,188.50	452,481.34	75,292.84	19.96%
Joint operations with Rockingham Cty	3,574,422.80	3,999,582.96	425,160.16	11.89%
Conference center (SVCC)	631,631.34	848,845.35	217,214.01	34.39%
Reserve for contingencies	-	-	-	0.00%
Debt service	17,057,479.14	17,096,209.90	38,730.76	0.23%
Transfers to other funds	21,391,471.50	24,418,321.50	3,026,850.00	14.15%
Total other	43,032,193.28	46,815,441.05	3,783,247.77	8.79%
Total General Fund	63,893,349.10	69,432,010.46	5,538,661.36	8.67%
School Fund:				
Instruction	24,272,159.27	26,073,499.97	1,801,340.70	7.42%
Admin., attendance and health services	1,938,348.48	2,080,626.14	142,277.66	7.34%
Pupil transportation	1,159,056.55	1,269,720.39	110,663.84	9.55%
Operations and maintenance	2,831,245.48	2,557,768.36	(273,477.12)	-9.66%
Debt service	-	77,555.74	77,555.74	0.00%
Technology	2,558,696.72	2,325,036.97	(233,659.75)	-9.13%
Transfers to other funds	3,000,000.00	3,424,985.00	424,985.00	14.17%
Total School Fund	35,759,506.50	37,809,192.57	2,049,686.07	5.73%
School Nutrition Fund:				
Food service	1,428,922.58	1,447,776.44	18,853.86	1.32%
Technology	18,120.46	-	(18,120.46)	-100.00%
Transfers to other funds	-	-	-	0.00%
Total School Nutrition Fund	1,447,043.04	1,447,776.44	733.40	0.05%
Emergency Communications Center Fund:				
Emergency Communications Center	2,286,839.56	2,033,674.84	(253,164.72)	-11.07%
Computer Aided Dispatch	186,437.42	498,085.41	311,647.99	167.16%
Debt service	-	105,354.79	105,354.79	0.00%
Transfer of other funds	650,000.00	1,700,000.00	1,050,000.00	161.54%
Total Emergency Communications Center	3,123,276.98	4,337,115.04	1,213,838.06	317.63%
Community Development Block Grant Fund:				
Community development block grant	357,706.50	137,580.42	(220,126.08)	-61.54%
Total Community Development Block Grant Fund	357,706.50	137,580.42	(220,126.08)	-61.54%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Exhibit H
Page 3 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
School buses	1,113,322.11	1,278,966.99	165,644.88	14.88%
Field trips and charters	42,090.51	53,626.77	11,536.26	27.41%
Administration	167,801.29	190,499.77	22,698.48	13.53%
Total School Transportation Fund	1,323,213.91	1,523,093.53	199,879.62	15.11%
General Capital Projects Fund:				
Capital projects	1,540,188.35	4,066,744.57	2,526,556.22	164.04%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	1,540,188.35	4,066,744.57	2,526,556.22	164.04%
School Capital Projects Fund:				
Capital projects	13,689,555.58	9,411,990.47	(4,277,565.11)	-31.25%
Total School Capital Projects Fund	13,689,555.58	9,411,990.47	(4,277,565.11)	-31.25%
ECC Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Total ECC Capital Projects Fund	-	-	-	0.00%
Water Capital Projects Fund:				
Capital projects	2,177,309.91	1,667,740.04	(509,569.87)	-23.40%
Total Water Capital Projects Fund	2,177,309.91	1,667,740.04	(509,569.87)	-23.40%
Sewer Capital Projects Fund:				
Capital projects	668,063.63	261,646.76	(406,416.87)	-60.84%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	668,063.63	261,646.76	(406,416.87)	-60.84%
Sanitation Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Total Sanitation Capital Projects Fund	-	-	-	0.00%
Stormwater Capital Projects Fund:				
Capital projects	1,061,831.40	211,351.57	(850,479.83)	-80.10%
Total Stormwater Capital Projects Fund	1,061,831.40	211,351.57	(850,479.83)	-80.10%
Water Fund:				
Administration	279,397.02	293,883.66	14,486.64	5.18%
Pumping, storage and monitoring	284,167.37	307,784.37	23,617.00	8.31%
Transmission and distribution	271,989.59	331,968.45	59,978.86	22.05%
Utility billing	153,790.11	187,941.87	34,151.76	22.21%
Miscellaneous	793,170.00	836,394.83	43,224.83	5.45%
Purification	470,368.25	556,803.73	86,435.48	18.38%
Capital outlay	42,631.55	38,436.77	(4,194.78)	-9.84%
Debt service	2,004,370.21	2,046,370.21	42,000.00	2.10%
Transfers to other funds	3,397,403.00	1,972,839.64	(1,424,563.36)	-41.93%
Total Water Fund	7,697,287.10	6,572,423.53	(1,124,863.57)	-14.61%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2023 to October 31, 2023
(Unaudited)

Exhibit H
Page 4 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	247,262.28	270,129.66	22,867.38	9.25%
Treatment and disposal	1,417,174.97	1,560,864.11	143,689.14	10.14%
Collection and transmission	365,097.61	381,107.41	16,009.80	4.39%
Miscellaneous	542,410.00	536,600.00	(5,810.00)	-1.07%
Utility billing	157,348.89	214,199.67	56,850.78	36.13%
Pumping and monitoring	138,123.90	146,447.28	8,323.38	6.03%
Capital outlay	3,037.84	302,124.60	299,086.76	9845.38%
Debt service	887,319.23	897,281.04	9,961.81	1.12%
Transfers to other funds	2,239,421.64	1,400,937.00	(838,484.64)	-37.44%
Total Sewer Fund	5,997,196.36	5,709,690.77	(287,505.59)	-4.79%
Public Transportation Fund:				
Transit buses	1,359,466.76	1,709,122.03	349,655.27	25.72%
Miscellaneous	-	-	-	0.00%
Paratransit Buses	304,962.79	358,145.10	53,182.31	17.44%
Administration	231,272.78	263,757.25	32,484.47	14.05%
Capital outlay	151,676.89	487,916.84	336,239.95	221.68%
Transfers to other funds	120,000.00	53,333.36	(66,666.64)	-55.56%
Total Public Transportation Fund	2,167,379.22	2,872,274.58	704,895.36	32.52%
Sanitation Fund:				
Solid waste collection	487,256.98	547,079.45	59,822.47	12.28%
Landfill	48,320.70	58,807.18	10,486.48	21.70%
Miscellaneous	-	-	-	0.00%
Solid waste management	377,179.91	407,414.95	30,235.04	8.02%
Capital outlay	-	174,235.47	174,235.47	0.00%
Debt service	1,435,020.00	1,471,770.00	36,750.00	2.56%
Transfers to other funds	46,000.00	2,742,898.36	2,696,898.36	5862.82%
Total Sanitation Fund	2,393,777.59	5,402,205.41	3,008,427.82	125.68%
Business Loan Program Fund:				
Revolving loan program	25,000.00	-	(25,000.00)	-100.00%
Total Business Loan Program Fund	25,000.00	-	(25,000.00)	-100.00%
Stormwater Fund:				
Stormwater management	227,236.74	119,558.78	(107,677.96)	-47.39%
Capital outlay	-	1,771.11	1,771.11	0.00%
Transfers to other funds	7,500.00	368,166.64	360,666.64	4808.89%
Total Stormwater Fund	234,736.74	489,496.53	254,759.79	108.53%
Central Garage Fund:				
Operating	506,213.47	579,289.33	73,075.86	14.44%
Administration	53,137.16	61,275.09	8,137.93	15.31%
Capital outlay	70,091.80	66,141.86	(3,949.94)	-5.64%
Total Central Garage Fund	629,442.43	706,706.28	77,263.85	12.27%
Central Stores Fund:				
Operating	66,386.12	74,108.08	7,721.96	11.63%
Capital outlay	-	-	-	0.00%
Total Central Stores Fund	66,386.12	74,108.08	7,721.96	11.63%
Total All Funds	144,252,250.46	152,133,147.05	7,880,896.59	5.46%

CITY OF HARRISONBURG, VIRGINIA
 UNAPPROPRIATED AND UNASSIGNED FUND BALANCE - ALL FUNDS
 For the Periods Noted Below
 (Unaudited)

	Governmental Funds						Capital Projects			Proprietary Funds	
	General	Special Revenue			School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Enterprise		
		School	School Nutrition	Emergency Commun. Center					Community Development Block Grant	Water	Water Capital Projects
Balance July 1, 2023	68,819,394.09	12,672,329.49	4,154,264.91	3,717,597.46	(129,461.02)	2,849,171.41	18,171,047.69	19,394,766.08	2,472,532.85	3,964,503.29	28,226,544.71
Balance Budget	(5,000,000.00)	-	(438,426.00)	(690,000.00)	-	(600,000.00)	-	-	-	(242,080.00)	-
Capital Projects Carried Forward	-	-	-	-	-	-	(17,988,352.62)	(18,351,462.03)	(2,472,532.85)	-	(27,492,818.45)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	-
Unexpended Fire/Four-for-Life Funds	(383,494.49)	-	-	-	-	-	-	-	-	-	-
Balance July 31, 2023	63,435,899.60	12,672,329.49	3,715,838.91	3,027,597.46	(129,461.02)	2,249,171.41	182,695.07	1,043,304.05	-	3,722,423.29	733,726.26
Balance August 31, 2023	63,435,899.60	12,672,329.49	3,715,838.91	3,027,597.46	(129,461.02)	2,249,171.41	182,695.07	1,043,304.05	-	3,722,423.29	733,726.26
Approp. For Radio System Upgrade	-	-	-	(800,000.00)	-	-	-	-	-	-	-
Balance September 30, 2023	63,435,899.60	12,672,329.49	3,715,838.91	2,227,597.46	(129,461.02)	2,249,171.41	182,695.07	1,043,304.05	-	3,722,423.29	733,726.26
Reappropriate Encumbrances	(6,811,221.95)	(1,818,483.72)	-	(506,080.37)	-	(293,457.00)	-	-	-	(28,132.72)	-
Reappropriate Unexp. Grant Funds	-	-	-	-	-	-	-	-	-	-	-
Approp. For Various Purposes	(100,000.00)	-	-	(300,000.00)	-	-	-	-	-	-	-
Funds for Boiler Replacement	-	(424,985.00)	-	-	-	-	-	-	-	-	-
Balance October 31, 2023	56,524,677.65	10,428,860.77	3,715,838.91	1,421,517.09	(129,461.02)	1,955,714.41	182,695.07	1,043,304.05	-	3,694,290.57	733,726.26

Proprietary Funds												
Enterprise							Internal Service				Agency	
Sewer	Sewer Capital Projects	Public Transportation	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Economic Development Authority	Total
5,496,253.22	4,539,640.67	972,453.80	2,804,201.95	332,172.92	225,370.91	1,195,074.78	1,460,599.42	1,927,921.85	(136,289.53)	9,494,574.01	120,394.26	192,745,059.22
(880,120.00)	-	(160,000.00)	(722,843.00)	-	(72,500.00)	-	-	(69,000.00)	-	-	-	(8,874,969.00)
-	(4,539,640.67)	-	-	(332,172.92)	-	-	(1,460,599.42)	-	-	-	-	(72,637,578.96)
-	-	-	-	-	-	-	-	(5,742.22)	(174,751.65)	(1,541,833.93)	3,903.37	(1,718,424.43)
-	-	-	-	-	-	-	-	-	-	-	-	(383,494.49)
4,616,133.22	-	812,453.80	2,081,358.95	-	152,870.91	1,195,074.78	-	1,853,179.63	(311,041.18)	7,952,740.08	124,297.63	109,130,592.34
4,616,133.22	-	812,453.80	2,081,358.95	-	152,870.91	1,195,074.78	-	1,853,179.63	(311,041.18)	7,952,740.08	124,297.63	109,130,592.34
-	-	-	-	-	-	-	-	-	-	-	-	(800,000.00)
4,616,133.22	-	812,453.80	2,081,358.95	-	152,870.91	1,195,074.78	-	1,853,179.63	(311,041.18)	7,952,740.08	124,297.63	108,330,592.34
(427,853.39)	-	(54,491.07)	(452,044.92)	-	-	(605,248.19)	-	-	-	-	-	(10,997,013.33)
-	-	(307,000.00)	-	-	-	-	-	-	-	-	-	(307,000.00)
-	-	-	-	-	-	-	-	-	-	-	-	(400,000.00)
-	-	-	-	-	-	-	-	-	-	-	-	(424,985.00)
4,188,279.83	-	450,962.73	1,629,314.03	-	152,870.91	589,826.59	-	1,853,179.63	(311,041.18)	7,952,740.08	124,297.63	96,201,594.01

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