

# **CITY OF HARRISONBURG, VIRGINIA**

## **FINANCIAL STATEMENTS**

**For the Period July 1, 2022 to June 30, 2023**

**(Unaudited)**

**(Includes the Effect of Year End Closing Entries)**



**CITY OF HARRISONBURG, VIRGINIA**

**MONTHLY FINANCIAL STATEMENTS**

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CITY OF HARRISONBURG, VIRGINIA  
 TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS  
 At June 30, 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	Water Capital Projects	Sewer
<b>Assets</b>												
Cash and investments	91,370,087.10	14,622,881.72	4,153,564.91	3,717,597.46	(129,461.02)	2,849,071.41	15,081,203.39	9,081,157.89	2,472,532.85	4,249,848.27	10,165,785.02	5,945,328.22
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	-	-	-	-	-	-	3,089,844.30	10,313,608.19	-	-	18,060,759.69	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>91,376,237.10</b>	<b>14,622,881.72</b>	<b>4,154,264.91</b>	<b>3,717,597.46</b>	<b>(129,461.02)</b>	<b>2,849,171.41</b>	<b>18,171,047.69</b>	<b>19,394,766.08</b>	<b>2,472,532.85</b>	<b>4,250,773.27</b>	<b>28,226,544.71</b>	<b>5,946,253.22</b>
Property taxes	3,029,100.38	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	49,988.74	-	-	-	-	57,585.01	-	-	-	690,276.22	-	742,608.86
Other receivables	29,035.57	-	-	-	-	-	-	-	-	14,446.95	-	14,407.82
Loan receivables	5,802,705.67	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	40,225,109.99	-	1,619,700.21
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	1,160,017.11	-	518,702.00
<b>Total Assets and Other Debits</b>	<b>100,287,067.46</b>	<b>14,622,881.72</b>	<b>4,154,264.91</b>	<b>3,717,597.46</b>	<b>(129,461.02)</b>	<b>2,906,756.42</b>	<b>18,171,047.69</b>	<b>19,394,766.08</b>	<b>2,472,532.85</b>	<b>109,693,623.50</b>	<b>28,301,271.17</b>	<b>28,395,428.58</b>
<b>Liabilities</b>												
Other liabilities	22,273,965.79	1,950,552.23	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	1,456,000.00	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	286,269.98	-	-
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	-	-	-	-	-	-	-	-	-	36,518,733.41	-	-
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	8,585,755.79	-	-	-	-	57,585.01	-	-	-	704,723.17	-	2,413,016.68
<b>Total Liabilities and Other Credits</b>	<b>30,859,721.58</b>	<b>1,950,552.23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,585.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,713,255.19</b>	<b>-</b>	<b>4,551,418.89</b>
<b>Fund Equity</b>												
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	269,550.04	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
CSA	275,000.00	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	7,729,655.39	-	-	537,831.41	31,524.73	863,787.00	12,908,274.95	-	70,245.00	28,132.72	1,621,553.03	427,853.39
<b>Unappropriated/Unassigned</b>	<b>61,089,738.70</b>	<b>12,672,329.49</b>	<b>4,154,264.91</b>	<b>3,179,766.05</b>	<b>(160,985.75)</b>	<b>1,985,384.41</b>	<b>5,262,772.74</b>	<b>19,394,766.08</b>	<b>2,402,287.85</b>	<b>3,936,370.57</b>	<b>26,604,991.68</b>	<b>5,068,399.83</b>
<b>Total fund balance</b>	<b>69,427,345.88</b>	<b>12,672,329.49</b>	<b>4,154,264.91</b>	<b>3,717,597.46</b>	<b>(129,461.02)</b>	<b>2,849,171.41</b>	<b>18,171,047.69</b>	<b>19,394,766.08</b>	<b>2,472,532.85</b>	<b>(372,631.65)</b>	<b>28,301,271.17</b>	<b>5,946,253.22</b>
<b>Total Fund Equity</b>	<b>69,427,345.88</b>	<b>12,672,329.49</b>	<b>4,154,264.91</b>	<b>3,717,597.46</b>	<b>(129,461.02)</b>	<b>2,849,171.41</b>	<b>18,171,047.69</b>	<b>19,394,766.08</b>	<b>2,472,532.85</b>	<b>62,980,368.31</b>	<b>28,301,271.17</b>	<b>23,844,009.69</b>
<b>Total Liabilities and Fund Equity</b>	<b>100,287,067.46</b>	<b>14,622,881.72</b>	<b>4,154,264.91</b>	<b>3,717,597.46</b>	<b>(129,461.02)</b>	<b>2,906,756.42</b>	<b>18,171,047.69</b>	<b>19,394,766.08</b>	<b>2,472,532.85</b>	<b>109,693,623.50</b>	<b>28,301,271.17</b>	<b>28,395,428.58</b>

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	
4,539,640.67	972,353.80	5,502,166.95	332,172.92	225,370.91	1,195,074.78	1,460,599.42	1,922,179.63	(311,041.18)	9,287,188.45	124,297.63	-	-	188,829,601.20
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,900.00
-	-	-	-	-	-	-	-	-	-	-	-	-	31,464,212.18
-	-	-	-	-	-	-	-	-	(1,334,448.37)	-	-	-	(1,334,448.37)
4,539,640.67	972,453.80	5,502,166.95	332,172.92	225,370.91	1,195,074.78	1,460,599.42	1,922,179.63	(311,041.18)	7,952,740.08	124,297.63	-	-	218,968,265.01
-	-	-	-	-	-	-	-	-	-	-	-	-	3,029,100.38
-	-	345,718.26	-	-	71,999.38	-	-	-	-	-	-	-	1,958,176.47
-	-	-	-	-	-	-	-	-	-	-	-	-	57,890.34
-	-	-	-	60,978.67	-	-	-	-	-	-	-	-	5,863,684.34
-	-	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	(109,149.13)	1,495,212.37	-	-	-	-	1,460,789.70
-	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	8,127,132.95	-	-	58,181.31	-	756,842.76	302,019.70	-	-	-	295,820,861.44	348,177,867.44
-	500,165.00	538,462.77	-	-	25,305.00	-	281,639.00	35,983.00	-	-	-	-	3,060,273.88
4,539,640.67	14,524,642.60	18,306,331.29	332,172.92	286,349.58	5,092,973.39	1,460,599.42	8,105,852.72	1,961,148.08	7,952,740.08	124,297.63	396,198,289.57	295,820,861.44	1,086,693,676.21
-	-	-	-	-	-	-	-	-	-	-	-	-	24,224,518.02
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	286,269.98
-	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
-	-	2,870,000.00	-	-	-	-	-	-	-	-	-	200,200,000.00	239,588,733.41
-	-	3,882,322.00	-	-	-	-	-	-	-	-	-	7,810,668.05	11,692,990.05
-	-	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
-	-	345,718.26	-	60,978.67	71,999.38	-	-	-	-	-	-	-	12,239,776.96
-	1,768,184.08	9,186,100.53	-	60,978.67	155,485.69	-	1,038,481.76	338,002.70	-	-	-	295,820,861.44	392,500,627.77
-	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
-	-	-	-	-	-	-	(114,891.35)	1,320,460.72	-	-	-	-	1,280,295.83
-	-	(174,786.55)	-	-	-	-	-	-	-	-	-	-	(4,511,921.49)
-	-	-	-	-	-	-	-	-	-	-	-	-	269,550.04
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75
-	-	-	-	-	-	-	-	-	-	-	-	-	725,000.00
482,693.57	955,423.07	452,044.92	-	-	605,248.19	1,906,062.48	-	-	-	-	-	-	28,620,329.85
4,056,947.10	17,030.73	2,352,157.03	332,172.92	225,370.91	589,826.59	(445,463.06)	1,927,921.85	(136,289.53)	7,952,740.08	124,297.63	-	-	162,586,798.81
4,539,640.67	972,453.80	5,327,380.40	332,172.92	225,370.91	1,195,074.78	1,460,599.42	1,813,030.50	1,184,171.19	7,952,740.08	124,297.63	-	-	191,731,419.79
4,539,640.67	12,756,458.52	9,120,230.76	332,172.92	225,370.91	4,937,487.70	1,460,599.42	7,067,370.96	1,623,145.38	7,952,740.08	124,297.63	396,198,289.57	-	694,193,048.44
4,539,640.67	14,524,642.60	18,306,331.29	332,172.92	286,349.58	5,092,973.39	1,460,599.42	8,105,852.72	1,961,148.08	7,952,740.08	124,297.63	396,198,289.57	295,820,861.44	1,086,693,676.21

CITY OF HARRISONBURG, VIRGINIA  
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

	Governmental Funds								
	Special Revenue					Capital Projects			
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects
<b>Receipts:</b>									
General property taxes	64,911,577.75	-	-	-	-	-	-	-	-
Other local taxes	55,191,503.82	-	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	636,857.75	-	-	-	-	-	-	-	-
Fines and forfeitures	311,974.21	-	-	-	-	-	-	-	-
Use of money and property	3,445,894.16	-	-	421,683.65	-	79,153.18	172,970.36	941,854.60	-
Charges for services	1,659,085.75	640,689.56	229,851.54	-	-	5,169,246.21	-	-	-
Miscellaneous	6,492,521.93	-	-	3,506,761.00	-	-	-	-	-
Recovered costs	1,139,785.86	-	-	299,544.60	-	44.03	1,073,632.00	-	-
State revenue	11,706,524.49	62,314,107.11	194,947.33	709,727.44	-	-	398,129.88	-	-
Federal revenue	725,001.66	11,404,793.55	5,168,637.76	108,816.72	739,429.99	-	1,421,078.27	-	-
Nonrevenue receipts	87,617.58	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-
Inventory issues	-	-	-	-	-	-	-	-	-
Other (net)	345,400.68	(1,962,314.69)	-	(115,766.11)	(1,666.03)	(64,040.00)	-	-	-
<b>Total receipts</b>	<b>146,653,745.64</b>	<b>72,397,275.53</b>	<b>5,593,436.63</b>	<b>4,930,767.30</b>	<b>737,763.96</b>	<b>5,184,403.42</b>	<b>3,065,810.51</b>	<b>941,854.60</b>	<b>-</b>
<b>Disbursements:</b>									
Personal services	25,649,854.11	-	-	2,807,294.02	34,319.78	1,993,126.31	-	-	-
Fringe benefits	9,287,873.63	-	-	840,728.32	3,568.36	657,438.19	-	-	-
Purchased services	7,374,189.54	-	-	1,487,452.17	6,696.11	58,469.50	-	-	-
Internal services	1,745,699.65	-	-	23,496.51	-	1,125,134.60	-	-	-
Other charges	7,741,473.42	-	-	602,825.45	777,328.56	111,411.41	-	-	-
Materials and supplies	1,974,128.67	-	-	308,226.47	222.61	23,042.54	-	-	-
Joint operations	14,994,683.21	-	-	-	-	-	-	-	-
Capital outlay	2,990,748.08	-	-	193,935.55	1,272.37	674,282.46	-	-	-
Debt service	20,942,719.04	-	-	102,994.54	-	-	-	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	-
Education	-	102,674,291.42	5,677,563.00	-	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	7,901,885.63	36,296,581.45	-
<b>Total disbursements</b>	<b>92,701,369.35</b>	<b>102,674,291.42</b>	<b>5,677,563.00</b>	<b>6,366,953.03</b>	<b>823,407.79</b>	<b>4,642,905.01</b>	<b>7,901,885.63</b>	<b>36,296,581.45</b>	<b>-</b>
<b>Interfund transfers:</b>									
Transfers from other funds	4,767,300.00	37,435,173.00	-	3,506,761.00	-	-	10,089,262.00	4,238,836.24	650,000.00
Transfers to other funds	(50,749,246.00)	(5,921,152.00)	(717,684.24)	(931,950.00)	-	-	-	-	-
<b>Net transfers</b>	<b>(45,981,946.00)</b>	<b>31,514,021.00</b>	<b>(717,684.24)</b>	<b>2,574,811.00</b>	<b>-</b>	<b>-</b>	<b>10,089,262.00</b>	<b>4,238,836.24</b>	<b>650,000.00</b>
<b>Net increase (decrease) in cash</b>	<b>7,970,430.29</b>	<b>1,237,005.11</b>	<b>(801,810.61)</b>	<b>1,138,625.27</b>	<b>(85,643.83)</b>	<b>541,498.41</b>	<b>5,253,186.88</b>	<b>(31,115,890.61)</b>	<b>650,000.00</b>
<b>Balance July 1, 2021</b>	<b>83,405,806.81</b>	<b>13,385,876.61</b>	<b>4,956,075.52</b>	<b>2,578,972.19</b>	<b>(43,817.19)</b>	<b>2,307,673.00</b>	<b>12,917,860.81</b>	<b>50,510,656.69</b>	<b>1,822,532.85</b>
<b>Balance June 30, 2023</b>	<b>91,376,237.10</b>	<b>14,622,881.72</b>	<b>4,154,264.91</b>	<b>3,717,597.46</b>	<b>(129,461.02)</b>	<b>2,849,171.41</b>	<b>18,171,047.69</b>	<b>19,394,766.08</b>	<b>2,472,532.85</b>

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

Proprietary Funds										
Enterprise						Internal Service			Agency	Totals
Water	Sewer	Public Transportation	Sanitation	Business Loan Program	Stormwater	Central Garage	Central Stores	Health Insurance	Economic Development Authority	
-	-	-	-	-	-	-	-	-	-	64,911,577.75
-	-	-	-	-	-	-	-	-	-	55,191,503.82
196,500.00	296,000.00	-	-	-	-	320.00	-	-	-	1,129,677.75
-	-	-	-	-	-	-	-	-	-	311,974.21
1,227,580.41	319,465.72	101,384.18	79,897.66	10,170.09	90,249.61	55,076.98	-	293,274.85	3,903.37	7,242,558.82
10,443,543.50	12,679,987.06	2,257,426.68	4,427,481.35	-	1,403,810.27	2,019,395.10	-	19,558,616.13	-	60,489,133.15
6,387.34	3,560.00	-	21,340.85	31,782.53	-	901.60	-	-	870,679.20	10,933,934.45
116,275.51	50,780.31	122,825.38	-	-	-	1,332.74	-	-	-	2,804,220.43
-	-	2,932,614.00	-	-	309,852.44	-	-	-	-	78,565,902.69
-	-	2,267,135.26	-	-	-	-	-	-	-	21,834,893.21
5,535.20	201.20	21,852.69	-	-	-	-	-	-	-	115,206.67
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,513,167.94	1,485,462.52	-	-	4,998,630.46
(163,804.39)	(57,152.00)	(201,136.82)	(46,312.26)	-	(6,876.75)	(32,818.63)	(4,788.37)	-	-	(2,311,275.37)
<b>11,832,017.57</b>	<b>13,292,842.29</b>	<b>7,502,101.37</b>	<b>4,482,407.60</b>	<b>41,952.62</b>	<b>1,797,035.57</b>	<b>5,557,375.73</b>	<b>1,480,674.15</b>	<b>19,851,890.98</b>	<b>874,582.57</b>	<b>306,217,938.04</b>
2,252,286.40	1,502,041.85	2,903,117.77	1,092,499.26	-	142,626.65	807,826.74	77,744.04	-	-	39,262,736.93
852,746.62	580,886.16	785,481.23	490,553.96	-	45,319.03	317,579.26	34,455.35	-	-	13,896,630.11
192,664.84	4,340,221.36	154,451.73	794,959.54	-	173,101.74	390,843.11	11,649.56	-	-	14,984,699.20
21,190.21	276,459.57	1,845,649.28	280,763.24	-	91,870.29	12,367.25	3,772.39	-	-	5,426,402.99
603,805.84	157,946.62	250,316.32	46,730.39	25,000.00	63,186.16	118,707.85	14,842.16	21,393,724.91	870,679.20	32,777,978.29
413,269.18	195,099.95	60,472.72	40,858.31	-	30,939.56	34,310.74	1,525.32	-	-	3,082,096.07
-	-	-	-	-	-	-	-	-	-	14,994,683.21
205,849.36	183,090.58	1,372,929.48	35,313.06	-	87,310.60	97,245.18	-	-	-	5,841,976.72
2,655,550.42	2,671,006.64	-	1,506,770.00	-	-	-	-	-	-	27,879,040.64
611,400.00	433,500.00	-	-	-	-	-	-	-	-	1,044,900.00
-	-	-	-	-	-	-	-	-	-	108,351,854.42
-	-	-	-	-	-	3,518,910.16	1,660,214.17	-	-	5,179,124.33
6,788,946.74	1,693,658.12	-	-	-	2,465,838.96	-	-	-	-	55,146,910.90
<b>14,597,709.61</b>	<b>12,033,910.85</b>	<b>7,372,418.53</b>	<b>4,288,447.76</b>	<b>25,000.00</b>	<b>3,100,192.99</b>	<b>5,297,790.29</b>	<b>1,804,202.99</b>	<b>21,393,724.91</b>	<b>870,679.20</b>	<b>327,869,033.81</b>
-	-	-	-	-	-	-	207,776.00	-	-	60,895,108.24
(1,079,232.00)	(975,344.00)	(360,000.00)	(138,000.00)	-	(22,500.00)	-	-	-	-	(60,895,108.24)
(1,079,232.00)	(975,344.00)	(360,000.00)	(138,000.00)	-	(22,500.00)	-	207,776.00	-	-	-
(3,844,924.04)	283,587.44	(230,317.16)	55,959.84	16,952.62	(1,325,657.42)	259,585.44	(115,752.84)	(1,541,833.93)	3,903.37	(21,651,095.77)
36,322,242.02	10,202,306.45	1,202,770.96	5,778,380.03	208,418.29	3,981,331.62	1,662,594.19	(195,288.34)	9,494,574.01	120,394.26	240,619,360.78
<b>32,477,317.98</b>	<b>10,485,893.89</b>	<b>972,453.80</b>	<b>5,834,339.87</b>	<b>225,370.91</b>	<b>2,655,674.20</b>	<b>1,922,179.63</b>	<b>(311,041.18)</b>	<b>7,952,740.08</b>	<b>124,297.63</b>	<b>218,968,265.01</b>

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**CITY OF HARRISONBURG, VIRGINIA**  
**CITY TREASURER'S CASH REPORT - RECONCILIATION**  
**At June 30, 2023**  
**(Unaudited)**

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**Exhibit C**

Cash in the Treasurer's Office		6,020.18
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		13,908,571.41
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	174,915,009.61	
Virginia State Non-Arbitrage Program (SNAP)	<u>31,464,212.18</u>	206,379,221.79
<b>Total - City Treasurer</b>		220,294,963.38
Departmental Petty Cash (Other than with Treasurer)		7,750.00
Cash with Anthem		<u>(1,334,448.37)</u>
<b>TOTAL</b>		<b><u><u>218,968,265.01</u></u></b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>General Fund:</b>					
Amount from fund balance	11,389,463.89	(275,000.00)	11,389,463.89	-	100.00%
General property taxes	63,871,100.00	5,897,679.31	64,911,577.75	(1,040,477.75)	101.63%
Other local taxes	49,777,400.00	4,477,914.52	55,191,503.82	(5,414,103.82)	110.88%
Permits, privilege fees and regulatory fees	577,950.00	60,454.94	636,857.75	(58,907.75)	110.19%
Fines and forfeitures	485,000.00	38,023.65	311,974.21	173,025.79	64.32%
Use of money and property	1,950,800.00	484,834.19	3,445,894.16	(1,495,094.16)	176.64%
Charges for services	1,450,500.00	163,415.91	1,659,085.75	(208,585.75)	114.38%
Miscellaneous	6,193,010.00	902,569.79	6,492,521.93	(299,511.93)	104.84%
Recovered costs	1,075,749.00	189,893.34	1,139,785.86	(64,036.86)	105.95%
State revenue	11,357,328.85	2,305,741.77	11,706,524.49	(349,195.64)	103.07%
Federal revenue	5,442,311.88	98,567.34	725,001.66	4,717,310.22	13.32%
Nonrevenue receipts	50,000.00	33,269.69	87,617.58	(37,617.58)	175.24%
Transfers from other funds	4,767,300.00	197,275.00	4,767,300.00	-	100.00%
<b>Total General Fund</b>	<b>158,387,913.62</b>	<b>14,574,639.45</b>	<b>162,465,108.85</b>	<b>(4,077,195.23)</b>	<b>102.57%</b>
<b>School Fund:</b>					
Amount from fund balance	2,574,419.99	-	2,574,419.99	-	100.00%
Charges for services	430,542.00	526,002.73	640,689.56	(210,147.56)	148.81%
State revenue	62,054,128.19	7,672,330.46	62,314,107.11	(259,978.92)	100.42%
Federal revenue	10,103,826.00	961,784.80	11,404,793.55	(1,300,967.55)	112.88%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	37,435,173.00	3,119,597.75	37,435,173.00	-	100.00%
<b>Total School Fund</b>	<b>112,598,089.18</b>	<b>12,279,715.74</b>	<b>114,369,183.21</b>	<b>(1,771,094.03)</b>	<b>101.57%</b>
<b>School Nutrition Fund:</b>					
Amount from fund balance	1,217,684.24	1,217,684.24	1,217,684.24	-	100.00%
Charges for services	201,000.00	19,300.55	229,851.54	(28,851.54)	114.35%
State revenue	155,000.00	48,201.70	194,947.33	(39,947.33)	125.77%
Federal revenue	5,021,692.00	647,370.50	5,168,637.76	(146,945.76)	102.93%
<b>Total School Nutrition Fund</b>	<b>6,595,376.24</b>	<b>1,932,556.99</b>	<b>6,811,120.87</b>	<b>(215,744.63)</b>	<b>103.27%</b>
<b>Emergency Communications Center Fund:</b>					
Amount from fund balance	904,835.72	-	904,835.72	-	100.00%
Use of money and property	214,376.00	40,966.58	421,683.65	(207,307.65)	196.70%
Miscellaneous	3,506,761.00	-	3,506,761.00	-	100.00%
Recovered Costs	565,500.00	21,537.15	299,544.60	265,955.40	52.97%
State revenue	605,548.00	37,375.94	709,727.44	(104,179.44)	117.20%
Federal revenue	100,000.00	6,607.72	108,816.72	(8,816.72)	108.82%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	3,506,761.00	-	3,506,761.00	-	100.00%
<b>Total Emerg. Commun. Center Fund</b>	<b>9,403,781.72</b>	<b>106,487.39</b>	<b>9,458,130.13</b>	<b>(54,348.41)</b>	<b>100.58%</b>
<b>Community Development Block Grant Fund:</b>					
Federal revenue	1,503,505.07	21,038.68	739,429.99	764,075.08	49.18%
<b>Total Comm. Develop. Block Grant Fund</b>	<b>1,503,505.07</b>	<b>21,038.68</b>	<b>739,429.99</b>	<b>764,075.08</b>	<b>49.18%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>School Transportation Fund:</b>					
Amount from fund balance	883,899.00	-	883,899.00	-	100.00%
Use of money and property	500.00	11,219.73	79,153.18	(78,653.18)	15830.64%
Charges for services	5,126,400.00	514,802.90	5,169,246.21	(42,846.21)	100.84%
Miscellaneous	15,000.00	-	-	15,000.00	0.00%
Recovered costs	-	-	44.03	(44.03)	0.00%
State revenue	570,330.00	-	-	570,330.00	0.00%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
<b>Total School Transportation Fund</b>	<b>6,596,129.00</b>	<b>526,022.63</b>	<b>6,132,342.42</b>	<b>463,786.58</b>	<b>92.97%</b>
<b>General Capital Projects Fund:</b>					
Amount from fund balance	12,908,136.10	-	12,908,136.10	-	100.00%
Use of money and property	-	15,607.47	172,970.36	(172,970.36)	0.00%
Miscellaneous	114,228.00	-	-	114,228.00	0.00%
Recovered costs	4,611,832.88	-	1,073,632.00	3,538,200.88	23.28%
State revenue	7,121,795.20	-	398,129.88	6,723,665.32	5.59%
Federal revenue	38,827,499.00	22,593.93	1,421,078.27	37,406,420.73	3.66%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	10,089,262.00	-	10,089,262.00	-	100.00%
<b>Total General Capital Projects Fund</b>	<b>73,672,753.18</b>	<b>38,201.40</b>	<b>26,063,208.61</b>	<b>47,609,544.57</b>	<b>35.38%</b>
<b>School Capital Projects Fund:</b>					
Amount from fund balance	50,409,207.24	-	50,409,207.24	-	100.00%
Use of money and property	-	62,520.04	941,854.60	(941,854.60)	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	4,238,836.24	717,684.24	4,238,836.24	-	100.00%
<b>Total School Capital Projects Fund</b>	<b>54,648,043.48</b>	<b>780,204.28</b>	<b>55,589,898.08</b>	<b>(941,854.60)</b>	<b>101.72%</b>
<b>ECC Capital Projects Fund:</b>					
Amount from fund balance	1,822,532.85	-	1,822,532.85	-	100.00%
Miscellaneous Revenues	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
State Revenue	210,000.00	-	-	210,000.00	0.00%
Transfers from other funds	650,000.00	-	650,000.00	-	100.00%
<b>Total ECC Capital Projects Fund</b>	<b>2,682,532.85</b>	<b>-</b>	<b>2,472,532.85</b>	<b>210,000.00</b>	<b>92.17%</b>
<b>Water Capital Projects Fund:</b>					
Amount from fund balance	31,244,106.19	-	31,244,106.19	-	100.00%
Use of money and property	-	87,498.60	767,255.71	(767,255.71)	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	3,037,659.00	-	3,037,659.00	-	100.00%
<b>Total Water Capital Projects Fund</b>	<b>34,281,765.19</b>	<b>87,498.60</b>	<b>35,049,020.90</b>	<b>(767,255.71)</b>	<b>102.24%</b>
<b>Sewer Capital Projects Fund:</b>					
Amount from fund balance	4,318,991.79	-	4,318,991.79	-	100.00%
Transfers from other funds	1,914,307.00	-	1,914,307.00	-	100.00%
<b>Total Sewer Capital Projects Fund</b>	<b>6,233,298.79</b>	<b>-</b>	<b>6,233,298.79</b>	<b>-</b>	<b>100.00%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>Sanitation Capital Projects Fund:</b>					
Amount from fund balance	332,172.92	-	332,172.92	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>332,172.92</b>	<b>-</b>	<b>332,172.92</b>	<b>-</b>	<b>100.00%</b>
<b>Stormwater Capital Projects Fund:</b>					
Amount from fund balance	3,616,585.94	-	3,616,585.94	-	100.00%
State revenue	2,056,190.00	-	309,852.44	1,746,337.56	15.07%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>5,672,775.94</b>	<b>-</b>	<b>3,926,438.38</b>	<b>1,746,337.56</b>	<b>69.22%</b>
<b>Water Fund:</b>					
Amount from fund balance	2,088,519.21	-	2,088,519.21	-	100.00%
Permits, privilege fees and regulatory fees	100,000.00	6,000.00	196,500.00	(96,500.00)	196.50%
Use of money and property	50,000.00	58,017.30	460,324.70	(410,324.70)	920.65%
Charges for services	10,195,000.00	844,482.69	10,443,543.50	(248,543.50)	102.44%
Miscellaneous	5,000.00	111.22	6,387.34	(1,387.34)	127.75%
Recovered costs	20,000.00	44,823.94	116,275.51	(96,275.51)	581.38%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	5,535.20	(5,535.20)	0.00%
Debt proceeds	-	-	-	-	0.00%
Intrafund transfers	1,766,700.00	147,225.00	1,766,700.00	-	100.00%
<b>Total Water Fund</b>	<b>14,225,219.21</b>	<b>1,100,660.15</b>	<b>15,083,785.46</b>	<b>(858,566.25)</b>	<b>106.04%</b>
<b>Sewer Fund:</b>					
Amount from fund balance	1,503,287.67	-	1,503,287.67	-	100.00%
Permits, privilege fees and regulatory fees	110,000.00	-	296,000.00	(186,000.00)	269.09%
Use of money and property	5,000.00	37,295.54	319,465.72	(314,465.72)	6389.31%
Charges for services	12,250,000.00	1,066,521.94	12,679,987.06	(429,987.06)	103.51%
Miscellaneous	5,000.00	-	3,560.00	1,440.00	71.20%
Recovered costs	45,000.00	1,026.75	50,780.31	(5,780.31)	112.85%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	201.20	(201.20)	0.00%
Intrafund transfers	1,193,400.00	99,450.00	1,193,400.00	-	100.00%
<b>Total Sewer Fund</b>	<b>15,111,687.67</b>	<b>1,204,294.23</b>	<b>16,046,681.96</b>	<b>(934,994.29)</b>	<b>106.19%</b>
<b>Public Transportation Fund:</b>					
Amount from fund balance	393,398.53	-	393,398.53	-	100.00%
Use of money and property	81,000.00	9,217.02	101,384.18	(20,384.18)	125.17%
Charges for services	2,494,927.00	(30,593.00)	2,257,426.68	237,500.32	90.48%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	-	30,593.00	122,825.38	(122,825.38)	0.00%
State revenue	5,932,293.00	-	2,932,614.00	2,999,679.00	49.43%
Federal revenue	9,121,800.29	-	2,267,135.26	6,854,665.03	24.85%
Nonrevenue receipts	-	1,135.16	21,852.69	(21,852.69)	0.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Public Transportation Fund</b>	<b>18,023,418.82</b>	<b>10,352.18</b>	<b>8,096,636.72</b>	<b>9,926,782.10</b>	<b>44.92%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>Sanitation Fund:</b>					
Amount from fund balance	732,074.68	-	732,074.68	-	100.00%
Use of money and property	10,200.00	11,571.46	79,897.66	(69,697.66)	783.31%
Charges for services	4,410,000.00	377,134.45	4,427,481.35	(17,481.35)	100.40%
Miscellaneous	-	1,663.50	21,340.85	(21,340.85)	0.00%
Recovered costs	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Sanitation Fund</b>	<b>5,152,274.68</b>	<b>390,369.41</b>	<b>5,260,794.54</b>	<b>(108,519.86)</b>	<b>102.11%</b>
<b>Business Loan Program Fund:</b>					
Amount from fund balance	69,500.00	-	69,500.00	-	100.00%
Use of money and property	2,600.00	1,095.01	10,170.09	(7,570.09)	391.16%
Miscellaneous	27,900.00	2,617.22	31,782.53	(3,882.53)	113.92%
<b>Total Business Loan Program Fund</b>	<b>100,000.00</b>	<b>3,712.23</b>	<b>111,452.62</b>	<b>(11,452.62)</b>	<b>111.45%</b>
<b>Stormwater Fund:</b>					
Amount from fund balance	137,823.19	-	137,823.19	-	100.00%
Use of money and property	3,500.00	10,469.52	90,249.61	(86,749.61)	2578.56%
Charges for services	1,327,680.00	184,069.57	1,403,810.27	(76,130.27)	105.73%
Federal revenue	-	-	-	-	0.00%
<b>Total Stormwater Fund</b>	<b>1,469,003.19</b>	<b>194,539.09</b>	<b>1,631,883.07</b>	<b>(162,879.88)</b>	<b>111.09%</b>
<b>Central Garage Fund:</b>					
Amount from fund balance	132,519.42	-	132,519.42	-	100.00%
Permits, privilege fees and regulatory fees	1,000.00	120.00	320.00	680.00	32.00%
Use of money and property	1,000.00	6,957.49	55,076.98	(54,076.98)	5507.70%
Charges for services	2,055,392.00	168,337.71	2,019,395.10	35,996.90	98.25%
Miscellaneous	-	422.00	901.60	(901.60)	0.00%
Recovered costs	1,000.00	-	1,332.74	(332.74)	133.27%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Central Garage Fund</b>	<b>2,190,911.42</b>	<b>175,837.20</b>	<b>2,209,545.84</b>	<b>(18,634.42)</b>	<b>100.85%</b>
<b>Central Stores Fund:</b>					
Amount from fund balance	-	-	-	-	0.00%
Recovered costs	-	(1.26)	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Transfers from other funds	207,776.00	17,314.67	207,776.00	-	100.00%
<b>Total Central Stores Fund</b>	<b>207,776.00</b>	<b>17,313.41</b>	<b>207,776.00</b>	<b>-</b>	<b>100.00%</b>
<b>Total All Funds</b>	<b>529,088,428.17</b>	<b>33,443,443.06</b>	<b>478,290,442.21</b>	<b>50,797,985.96</b>	<b>90.40%</b>

**CITY OF HARRISONBURG, VIRGINIA**  
**EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)**  
**For the Period July 1, 2022 to June 30, 2023**  
**(Unaudited)**

<b>Fund, Function and Elements</b>	<b>Budget as Amended</b>	<b>June Expenditures</b>	<b>Year-to-Date Expenditures</b>	<b>Encumbrances</b>	<b>Available Balance</b>	<b>Percentage Expended</b>
<b>General Fund:</b>						
General government administration:						
City council	326,369.14	39,347.91	322,333.85	-	4,035.29	98.76%
City manager	906,464.83	82,204.74	781,327.59	7,004.28	118,132.96	86.97%
City attorney	383,386.00	40,996.31	375,219.24	-	8,166.76	97.87%
Human resources	880,661.00	87,917.65	715,515.60	38,549.26	126,596.14	85.62%
Independent auditor	24,895.00	-	24,895.00	-	-	100.00%
Commissioner of the revenue	562,392.00	68,783.50	512,304.46	-	50,087.54	91.09%
Assessors	391,183.00	34,072.97	383,581.98	-	7,601.02	98.06%
Equalization board	3,300.00	-	3,145.05	-	154.95	95.30%
City treasurer	786,940.00	74,200.99	783,069.19	-	3,870.81	99.51%
Finance	715,896.00	63,284.62	661,897.90	8,500.00	45,498.10	93.64%
Information technology	2,824,201.55	186,060.86	2,560,355.62	213,710.16	50,135.77	98.22%
Purchasing	195,964.00	13,265.42	126,365.00	-	69,599.00	64.48%
Electoral board	291,282.00	32,152.01	286,188.16	-	5,093.84	98.25%
<b>Total general government administration</b>	<b>8,292,934.52</b>	<b>722,286.98</b>	<b>7,536,198.64</b>	<b>267,763.70</b>	<b>488,972.18</b>	<b>94.10%</b>
Public safety:						
Police administration	4,552,326.39	528,082.67	3,769,708.61	643,823.05	138,794.73	96.95%
Police operations	5,271,741.00	552,845.52	5,175,144.67	11,014.09	85,582.24	98.38%
Police criminal investigation	1,843,125.00	174,124.02	1,683,406.40	-	159,718.60	91.33%
Police special operations	2,040,909.50	189,688.17	1,803,841.66	10,376.92	226,690.92	88.89%
Police grants	165,362.10	21,372.66	159,507.36	-	5,854.74	96.46%
Fire administration	1,162,754.00	116,585.75	1,146,383.70	-	16,370.30	98.59%
Fire suppression	12,240,281.17	846,714.09	8,495,024.76	3,313,699.00	431,557.41	96.47%
Fire prevention	787,770.00	81,855.41	742,387.12	-	45,382.88	94.24%
Fire training	315,992.00	29,564.03	309,383.61	-	6,608.39	97.91%
Court appointed attorney	60,000.00	2,698.78	34,303.38	-	25,696.62	57.17%
Regional juvenile home	196,028.00	-	196,028.00	-	-	100.00%
Regional jail	3,179,177.00	-	3,179,176.33	-	0.67	100.00%
Building inspection	1,132,043.10	115,440.56	915,856.12	19,454.00	196,732.98	82.62%
Animal control	153,090.00	16,001.79	147,459.42	-	5,630.58	96.32%
Animal control (SPCA)	463,917.00	-	463,916.58	-	0.42	100.00%
Emergency services	308,548.85	16,213.68	180,580.68	-	127,968.17	58.53%
Community Paramedic	394,931.00	18,573.88	203,714.51	23,612.50	167,603.99	57.56%
Public safety building	465,730.00	76,090.21	442,379.03	12,600.00	10,750.97	97.69%
<b>Total public safety</b>	<b>34,733,726.11</b>	<b>2,785,851.22</b>	<b>29,048,201.94</b>	<b>4,034,579.56</b>	<b>1,650,944.61</b>	<b>95.25%</b>
Public works:						
General engineering	867,034.00	74,249.94	653,814.54	-	213,219.46	75.41%
PW Administration	1,734,403.00	179,920.33	1,590,557.34	20,412.14	123,433.52	92.88%
Highway and street maintenance	7,961,673.84	835,886.04	5,699,855.98	2,020,149.50	241,668.36	96.96%
Street lights	619,703.00	47,904.11	599,812.23	-	19,890.77	96.79%
Snow and ice removal	311,076.00	4,464.32	164,682.21	79,492.00	66,901.79	78.49%
Traffic engineering	2,117,063.98	247,230.29	1,587,753.97	267,126.39	262,183.62	87.62%
Highway and street beautification	707,758.85	54,082.84	698,601.75	-	9,157.10	98.71%
Downtown parking maintenance	173,727.00	9,580.06	166,045.56	-	7,681.44	95.58%
Street and road cleaning	382,014.00	29,442.05	210,325.59	-	171,688.41	55.06%
General properties	513,675.00	29,778.32	450,600.99	44,030.80	19,043.21	96.29%
<b>Total public works</b>	<b>15,388,128.67</b>	<b>1,512,538.30</b>	<b>11,822,050.16</b>	<b>2,431,210.83</b>	<b>1,134,867.68</b>	<b>92.63%</b>
Health and welfare:						
Local health department	344,470.00	6,960.00	344,470.00	-	-	100.00%
Community services board	1,020,773.00	255,193.25	1,020,773.00	-	-	100.00%
Tax relief for the elderly/disabled vets	177,000.00	(2,038.33)	172,635.00	-	4,365.00	97.53%
<b>Total health and welfare</b>	<b>1,542,243.00</b>	<b>260,114.92</b>	<b>1,537,878.00</b>	<b>-</b>	<b>4,365.00</b>	<b>99.72%</b>

CITY OF HARRISONBURG, VIRGINIA  
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
 For the Period July 1, 2022 to June 30, 2023  
 (Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>General Fund (continued):</b>						
Parks, recreation and cultural:						
Parks administration	731,010.81	105,971.73	726,293.45	-	4,717.36	99.35%
Parks	1,891,972.64	203,038.93	1,770,010.22	107,708.36	14,254.06	99.25%
Field maintenance	512,550.00	72,509.02	487,957.06	18,782.00	5,810.94	98.87%
Recreation center and playgrounds	466,924.08	45,881.85	449,838.80	13,065.00	4,020.28	99.14%
Special Events/Programs	537,183.00	67,461.12	535,447.80	-	1,735.20	99.68%
Simms recreation center	443,726.00	114,385.76	441,070.41	-	2,655.59	99.40%
Westover swimming pool	716,937.00	86,237.52	653,919.94	56,458.07	6,558.99	99.09%
Athletics	427,647.17	33,151.48	414,805.82	9,912.50	2,928.85	99.32%
Golf course grounds management	533,625.00	44,605.65	529,302.61	-	4,322.39	99.19%
Golf course clubhouse management	350,543.00	(5,786.84)	339,235.03	5,761.75	5,546.22	98.42%
Regional library	606,532.00	-	606,532.00	-	-	100.00%
<b>Total parks, recreation and cultural</b>	<b>7,218,650.70</b>	<b>767,456.22</b>	<b>6,954,413.14</b>	<b>211,687.68</b>	<b>52,549.88</b>	<b>99.27%</b>
Community development:						
Planning	375,985.62	27,212.95	234,995.99	78,163.62	62,826.01	83.29%
Zoning administration	298,477.00	17,486.54	145,667.44	-	152,809.56	48.80%
Board of zoning appeals	5,878.00	161.50	1,795.37	-	4,082.63	30.54%
Economic development	1,199,986.00	262,492.71	792,338.82	200,000.00	207,647.18	82.70%
Tourism and visitors service	707,100.00	46,382.43	595,137.14	-	111,962.86	84.17%
Blacks run greenway	108,782.00	6,299.08	65,047.64	-	43,734.36	59.80%
<b>Total community development</b>	<b>2,696,208.62</b>	<b>360,035.21</b>	<b>1,834,982.40</b>	<b>278,163.62</b>	<b>583,062.60</b>	<b>78.37%</b>
Other:						
Community and civic organizations	4,319,264.00	186,530.37	1,277,526.95	11,250.00	3,030,487.05	29.84%
Joint operations with Rockingham Cty	11,565,691.00	-	10,876,719.88	495,000.00	193,971.12	98.32%
Conference Center (SVCC)	936,812.00	114,154.82	870,679.20	-	66,132.80	92.94%
Reserve for contingencies	-	-	-	-	-	0.00%
CARES Act Funds	-	-	-	-	-	0.00%
Debt service	20,945,009.00	189,648.64	20,942,719.04	-	2,289.96	99.99%
Transfers to other funds	50,749,246.00	3,119,597.75	50,749,246.00	-	-	100.00%
<b>Total other</b>	<b>88,516,022.00</b>	<b>3,609,931.58</b>	<b>84,716,891.07</b>	<b>506,250.00</b>	<b>3,292,880.93</b>	<b>96.28%</b>
<b>Total General Fund</b>	<b>158,387,913.62</b>	<b>10,018,214.43</b>	<b>143,450,615.35</b>	<b>7,729,655.39</b>	<b>7,207,642.88</b>	<b>95.45%</b>
<b>School Fund:</b>						
Instruction	79,156,250.49	7,337,532.77	76,718,614.08	-	2,437,636.41	96.92%
Admin., attendance and health services	6,271,970.96	671,812.12	6,092,431.00	-	179,539.96	97.14%
Pupil transportation	5,653,501.80	545,561.04	5,405,023.72	-	248,478.08	95.60%
Operations and maintenance	8,669,031.74	686,920.87	8,096,239.52	-	572,792.22	93.39%
Debt Service	266,301.80	266,301.80	266,301.80	-	-	100.00%
Technology	6,659,880.39	1,174,286.26	6,095,681.30	-	564,199.09	91.53%
Transfers to other funds	5,921,152.00	-	5,921,152.00	-	-	100.00%
<b>Total School Fund</b>	<b>112,598,089.18</b>	<b>10,682,414.86</b>	<b>108,595,443.42</b>	<b>-</b>	<b>4,002,645.76</b>	<b>96.45%</b>
<b>School Nutrition Fund:</b>						
Food service	5,847,692.00	643,051.80	5,655,380.19	-	192,311.81	96.71%
Technology	30,000.00	-	22,182.81	-	7,817.19	73.94%
Transfers to other funds	717,684.24	717,684.24	717,684.24	-	-	100.00%
<b>Total School Nutrition Fund</b>	<b>6,595,376.24</b>	<b>1,360,736.04</b>	<b>6,395,247.24</b>	<b>-</b>	<b>200,129.00</b>	<b>96.97%</b>
<b>Emergency Communications Center Fund:</b>						
Emergency Communications Center	7,096,219.56	479,317.69	5,860,639.91	149,765.95	1,085,813.70	84.70%
Comp Aided Dispatch	1,272,617.16	72,044.52	403,318.58	388,065.46	481,233.12	62.19%
Debt Service	102,995.00	102,994.54	102,994.54	-	0.46	100.00%
Transfers to other funds	931,950.00	-	931,950.00	-	-	100.00%
<b>Total Emerg. Commun. Ctr. Fund</b>	<b>9,403,781.72</b>	<b>654,356.75</b>	<b>7,298,903.03</b>	<b>537,831.41</b>	<b>1,567,047.28</b>	<b>83.34%</b>
<b>Community Development Block Grant Fund:</b>						
Community development block grant	1,503,505.07	104,817.62	823,407.79	31,524.73	648,572.55	56.86%
<b>Total Comm. Dev. Block Grant Fund</b>	<b>1,503,505.07</b>	<b>104,817.62</b>	<b>823,407.79</b>	<b>31,524.73</b>	<b>648,572.55</b>	<b>56.86%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>School Transportation Fund:</b>						
School buses	5,778,472.00	572,177.21	3,973,238.77	863,787.00	941,446.23	83.71%
Field trips and charters	219,671.00	13,164.86	143,761.49	-	75,909.51	65.44%
Administration	597,986.00	57,600.32	525,904.75	-	72,081.25	87.95%
<b>Total School Transportation Fund</b>	<b>6,596,129.00</b>	<b>642,942.39</b>	<b>4,642,905.01</b>	<b>863,787.00</b>	<b>1,089,436.99</b>	<b>83.48%</b>
<b>General Capital Projects Fund:</b>						
Capital projects	73,672,753.18	1,143,117.54	7,901,885.63	12,908,274.95	52,862,592.60	28.25%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>73,672,753.18</b>	<b>1,143,117.54</b>	<b>7,901,885.63</b>	<b>12,908,274.95</b>	<b>52,862,592.60</b>	<b>28.25%</b>
<b>School Capital Projects Fund:</b>						
Capital projects	54,648,043.48	3,542,122.90	36,296,581.45	-	18,351,462.03	66.42%
<b>Total School Capital Projects Fund</b>	<b>54,648,043.48</b>	<b>3,542,122.90</b>	<b>36,296,581.45</b>	<b>-</b>	<b>18,351,462.03</b>	<b>66.42%</b>
<b>ECC Capital Projects:</b>						
Capital projects	2,682,532.85	-	-	70,245.00	2,612,287.85	2.62%
<b>Total ECC Capital Projects Fund</b>	<b>2,682,532.85</b>	<b>-</b>	<b>-</b>	<b>70,245.00</b>	<b>2,612,287.85</b>	<b>2.62%</b>
<b>Water Capital Projects Fund:</b>						
Capital projects	34,281,765.19	564,762.27	6,788,946.74	1,621,553.03	25,871,265.42	24.53%
<b>Total Water Capital Projects Fund</b>	<b>34,281,765.19</b>	<b>564,762.27</b>	<b>6,788,946.74</b>	<b>1,621,553.03</b>	<b>25,871,265.42</b>	<b>24.53%</b>
<b>Sewer Capital Projects Fund:</b>						
Capital projects	6,233,298.79	10,052.19	1,693,658.12	482,693.57	4,056,947.10	34.91%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>6,233,298.79</b>	<b>10,052.19</b>	<b>1,693,658.12</b>	<b>482,693.57</b>	<b>4,056,947.10</b>	<b>34.91%</b>
<b>Sanitation Capital Projects Fund:</b>						
Capital projects	332,172.92	-	-	-	332,172.92	0.00%
<b>Total Sanitation Capital Proj. Fund</b>	<b>332,172.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>332,172.92</b>	<b>0.00%</b>
<b>Stormwater Capital Projects Fund:</b>						
Capital projects	5,672,775.94	226,571.90	2,465,838.96	1,906,062.48	1,300,874.50	77.07%
<b>Total Stormwater Capital Proj. Fund</b>	<b>5,672,775.94</b>	<b>226,571.90</b>	<b>2,465,838.96</b>	<b>1,906,062.48</b>	<b>1,300,874.50</b>	<b>77.07%</b>
<b>Water Fund:</b>						
Administration	814,377.00	73,243.54	704,846.96	-	109,530.04	86.55%
Pumping, storage and monitoring	906,583.43	77,728.41	828,515.13	2,882.40	75,185.90	91.71%
Transmission and distribution	1,072,622.78	97,408.00	857,714.02	13,022.70	201,886.06	81.18%
Utility billing	544,184.00	62,791.60	500,309.68	-	43,874.32	91.94%
Miscellaneous	2,434,230.00	198,175.00	2,411,369.88	-	22,860.12	99.06%
Purification	1,411,670.00	146,455.91	1,411,307.42	-	362.58	99.97%
Capital outlay	269,000.00	16,078.72	205,849.36	12,227.62	50,923.02	81.07%
Debt Service	2,655,661.00	-	2,655,550.42	-	110.58	100.00%
Transfers to other funds	4,116,891.00	89,936.00	4,116,891.00	-	-	100.00%
<b>Total Water Fund</b>	<b>14,225,219.21</b>	<b>761,817.18</b>	<b>13,692,353.87</b>	<b>28,132.72</b>	<b>504,732.62</b>	<b>96.45%</b>



CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>Sewer Fund:</b>						
Administration	810,752.00	77,096.28	745,148.64	-	65,603.36	91.91%
Treatment and disposal	4,290,000.00	353,925.87	4,272,787.17	-	17,212.83	99.60%
Collection and transmission	1,137,887.00	104,699.87	1,054,302.17	-	83,584.83	92.65%
Miscellaneous	1,658,030.00	135,575.00	1,638,430.00	-	19,600.00	98.82%
Utility billing	589,025.00	72,830.92	558,809.72	30,000.00	215.28	99.96%
Pumping and monitoring	439,472.57	43,135.07	410,077.81	117.60	29,277.16	93.34%
Capital outlay	596,870.10	77,883.71	183,090.58	397,735.79	16,043.73	97.31%
Debt service	2,700,000.00	211,849.83	2,671,006.64	-	28,993.36	98.93%
Transfers to other funds	2,889,651.00	81,278.67	2,889,651.00	-	-	100.00%
<b>Total Sewer Fund</b>	<b>15,111,687.67</b>	<b>1,158,275.22</b>	<b>14,423,303.73</b>	<b>427,853.39</b>	<b>260,530.55</b>	<b>98.28%</b>
<b>Public Transportation Fund:</b>						
Transit buses	5,979,941.29	381,262.26	4,338,362.86	338,088.37	1,303,490.06	78.20%
Paratransit buses	959,970.00	92,765.98	934,877.87	1,450.54	23,641.59	97.54%
Administration	841,563.00	82,302.30	726,248.32	-	115,314.68	86.30%
Capital outlay	9,881,944.53	-	1,372,929.48	615,884.16	7,893,130.89	20.13%
Transfers to other funds	360,000.00	30,000.00	360,000.00	-	-	100.00%
<b>Total Public Transportation Fund</b>	<b>18,023,418.82</b>	<b>586,330.54</b>	<b>7,732,418.53</b>	<b>955,423.07</b>	<b>9,335,577.22</b>	<b>48.20%</b>
<b>Sanitation Fund:</b>						
Solid waste collection	1,485,250.00	157,891.68	1,484,749.45	-	500.55	99.97%
Landfill	305,503.68	16,783.19	149,813.21	36,793.12	118,897.35	61.08%
Miscellaneous	-	-	-	-	-	0.00%
Solid waste management	1,261,179.00	108,513.55	1,111,802.04	-	149,376.96	88.16%
Capital outlay	455,092.00	18,277.00	35,313.06	415,251.80	4,527.14	99.01%
Debt service	1,507,250.00	-	1,506,770.00	-	480.00	99.97%
Transfers to other funds	138,000.00	11,500.00	138,000.00	-	-	100.00%
<b>Total Sanitation Fund</b>	<b>5,152,274.68</b>	<b>312,965.42</b>	<b>4,426,447.76</b>	<b>452,044.92</b>	<b>273,782.00</b>	<b>94.69%</b>
<b>Business Loan Program Fund:</b>						
Revolving loan program	100,000.00	-	25,000.00	-	75,000.00	25.00%
<b>Total Business Loan Program Fund</b>	<b>100,000.00</b>	<b>-</b>	<b>25,000.00</b>	<b>-</b>	<b>75,000.00</b>	<b>25.00%</b>
<b>Stormwater Fund:</b>						
Stormwater management	749,153.19	78,086.29	547,043.43	59,582.19	142,527.57	80.97%
Capital outlay	697,350.00	-	87,310.60	545,666.00	64,373.40	90.77%
Transfers to other funds	22,500.00	1,875.00	22,500.00	-	-	100.00%
<b>Total Stormwater Fund</b>	<b>1,469,003.19</b>	<b>79,961.29</b>	<b>656,854.03</b>	<b>605,248.19</b>	<b>206,900.97</b>	<b>85.92%</b>
<b>Central Garage Fund:</b>						
Operating	1,838,358.00	145,822.21	1,524,580.21	-	313,777.79	82.93%
Administration	204,034.00	18,981.26	157,054.74	-	46,979.26	76.97%
Capital outlay	148,519.42	-	97,245.18	-	51,274.24	65.48%
<b>Total Central Garage Fund</b>	<b>2,190,911.42</b>	<b>164,803.47</b>	<b>1,778,880.13</b>	<b>-</b>	<b>412,031.29</b>	<b>81.19%</b>
<b>Central Stores Fund:</b>						
Operating	207,776.00	18,032.49	143,988.82	-	63,787.18	69.30%
Capital outlay	-	-	-	-	-	0.00%
<b>Total Central Stores Fund</b>	<b>207,776.00</b>	<b>18,032.49</b>	<b>143,988.82</b>	<b>-</b>	<b>63,787.18</b>	<b>69.30%</b>
<b>Total All Funds</b>	<b>529,088,428.17</b>	<b>32,032,294.50</b>	<b>369,232,679.61</b>	<b>28,620,329.85</b>	<b>131,235,418.71</b>	<b>75.20%</b>

CITY OF HARRISONBURG, VIRGINIA  
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
<b>General Fund:</b>					
Revenues	158,387,913.62	162,465,108.85	-	4,077,195.23	102.57%
Expenditures	158,387,913.62	143,450,615.35	7,729,655.39	(7,207,642.88)	95.45%
<b>School Fund:</b>					
Revenues	112,598,089.18	114,369,183.21	-	1,771,094.03	101.57%
Expenditures	112,598,089.18	108,595,443.42	-	(4,002,645.76)	96.45%
<b>School Nutrition Fund:</b>					
Revenues	6,595,376.24	6,811,120.87	-	215,744.63	103.27%
Expenditures	6,595,376.24	6,395,247.24	-	(200,129.00)	96.97%
<b>Emergency Communications Center Fund:</b>					
Revenues	9,403,781.72	9,458,130.13	-	54,348.41	100.58%
Expenditures	9,403,781.72	7,298,903.03	537,831.41	(1,567,047.28)	83.34%
<b>Community Development Block Grant Fund:</b>					
Revenues	1,503,505.07	739,429.99	-	(764,075.08)	49.18%
Expenditures	1,503,505.07	823,407.79	31,524.73	(648,572.55)	56.86%
<b>School Transportation Fund:</b>					
Revenues	6,596,129.00	6,132,342.42	-	(463,786.58)	92.97%
Expenditures	6,596,129.00	4,642,905.01	863,787.00	(1,089,436.99)	83.48%
<b>General Capital Projects Fund:</b>					
Revenues	73,672,753.18	26,063,208.61	-	(47,609,544.57)	35.38%
Expenditures	73,672,753.18	7,901,885.63	12,908,274.95	(52,862,592.60)	28.25%
<b>School Capital Projects Fund:</b>					
Revenues	54,648,043.48	55,589,898.08	-	941,854.60	101.72%
Expenditures	54,648,043.48	36,296,581.45	-	(18,351,462.03)	66.42%
<b>ECC Capital Projects Fund:</b>					
Revenues	2,682,532.85	2,472,532.85	-	(210,000.00)	92.17%
Expenditures	2,682,532.85	-	70,245.00	(2,612,287.85)	2.62%
<b>Water Capital Projects Fund:</b>					
Revenues	34,281,765.19	35,049,020.90	-	767,255.71	102.24%
Expenditures	34,281,765.19	6,788,946.74	1,621,553.03	(25,871,265.42)	24.53%
<b>Sewer Capital Projects Fund:</b>					
Revenues	6,233,298.79	6,233,298.79	-	-	100.00%
Expenditures	6,233,298.79	1,693,658.12	482,693.57	(4,056,947.10)	34.91%
<b>Sanitation Capital Projects Fund:</b>					
Revenues	332,172.92	332,172.92	-	-	100.00%
Expenditures	332,172.92	-	-	(332,172.92)	0.00%

CITY OF HARRISONBURG, VIRGINIA  
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
<b>Stormwater Capital Projects Fund:</b>					
Revenues	5,672,775.94	3,926,438.38	-	(1,746,337.56)	69.22%
Expenditures	5,672,775.94	2,465,838.96	1,906,062.48	(1,300,874.50)	77.07%
<b>Water Fund:</b>					
Revenues	14,225,219.21	15,083,785.46	-	858,566.25	106.04%
Expenditures	14,225,219.21	13,692,353.87	28,132.72	(504,732.62)	96.45%
<b>Sewer Fund:</b>					
Revenues	15,111,687.67	16,046,681.96	-	934,994.29	106.19%
Expenditures	15,111,687.67	14,423,303.73	427,853.39	(260,530.55)	98.28%
<b>Public Transportation Fund:</b>					
Revenues	18,023,418.82	8,096,636.72	-	(9,926,782.10)	44.92%
Expenditures	18,023,418.82	7,732,418.53	955,423.07	(9,335,577.22)	48.20%
<b>Sanitation Fund:</b>					
Revenues	5,152,274.68	5,260,794.54	-	108,519.86	102.11%
Expenditures	5,152,274.68	4,426,447.76	452,044.92	(273,782.00)	94.69%
<b>Business Loan Program Fund:</b>					
Revenues	100,000.00	111,452.62	-	11,452.62	111.45%
Expenditures	100,000.00	25,000.00	-	(75,000.00)	25.00%
<b>Stormwater Fund:</b>					
Revenues	1,469,003.19	1,631,883.07	-	162,879.88	111.09%
Expenditures	1,469,003.19	656,854.03	605,248.19	(206,900.97)	85.92%
<b>Central Garage Fund:</b>					
Revenues	2,190,911.42	2,209,545.84	-	18,634.42	100.85%
Expenditures	2,190,911.42	1,778,880.13	-	(412,031.29)	81.19%
<b>Central Stores Operating Fund:</b>					
Revenues	207,776.00	207,776.00	-	-	100.00%
Expenditures	207,776.00	143,988.82	-	(63,787.18)	69.30%
<hr/>					
<b>Total Revenues</b>	529,088,428.17	478,290,442.21	-	(50,797,985.96)	90.40%
<b>Total Expenditures</b>	529,088,428.17	369,232,679.61	28,620,329.85	(131,235,418.71)	75.20%

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Exhibit G  
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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>General Fund:</b>				
Amount from fund balance	9,190,144.47	11,389,463.89	2,199,319.42	23.93%
General property taxes	57,634,787.19	64,911,577.75	7,276,790.56	12.63%
Other local taxes	53,104,377.96	55,191,503.82	2,087,125.86	3.93%
Permits, privilege fees and regulatory fees	490,855.26	636,857.75	146,002.49	29.74%
Fines and forfeitures	395,023.87	311,974.21	(83,049.66)	-21.02%
Use of money and property	163,303.08	3,445,894.16	3,282,591.08	2010.12%
Charges for services	1,497,539.96	1,659,085.75	161,545.79	10.79%
Miscellaneous	5,997,348.29	6,492,521.93	495,173.64	8.26%
Recovered costs	972,049.67	1,139,785.86	167,736.19	17.26%
State revenue	10,837,688.58	11,706,524.49	868,835.91	8.02%
Federal revenue	2,496,074.36	725,001.66	(1,771,072.70)	-70.95%
Nonrevenue receipts	40,290,465.05	87,617.58	(40,202,847.47)	-99.78%
Transfers from other funds	2,310,400.00	4,767,300.00	2,456,900.00	106.34%
<b>Total General Fund</b>	<b>185,380,057.74</b>	<b>162,465,108.85</b>	<b>(22,914,948.89)</b>	<b>-12.36%</b>
<b>School Fund:</b>				
Amount from fund balance	2,310,941.05	2,574,419.99	263,478.94	11.40%
Charges for services	1,354,900.08	640,689.56	(714,210.52)	-52.71%
State revenue	52,280,088.16	62,314,107.11	10,034,018.95	19.19%
Federal revenue	8,054,901.70	11,404,793.55	3,349,891.85	41.59%
Nonrevenue receipts	1,211,380.67	-	(1,211,380.67)	-100.00%
Transfers from other funds	36,008,259.00	37,435,173.00	1,426,914.00	3.96%
<b>Total School Fund</b>	<b>101,220,470.66</b>	<b>114,369,183.21</b>	<b>13,148,712.55</b>	<b>12.99%</b>
<b>School Nutrition Fund:</b>				
Amount from fund balance	122,738.80	1,217,684.24	1,094,945.44	892.09%
Charges for services	81,284.14	229,851.54	148,567.40	182.78%
State revenue	168,986.32	194,947.33	25,961.01	15.36%
Federal revenue	6,166,106.93	5,168,637.76	(997,469.17)	-16.18%
<b>Total School Nutrition Fund</b>	<b>6,539,116.19</b>	<b>6,811,120.87</b>	<b>272,004.68</b>	<b>4.16%</b>
<b>Emergency Communications Center Fund:</b>				
Amount from fund balance	1,012,717.20	904,835.72	(107,881.48)	-10.65%
Use of money and property	208,643.85	421,683.65	213,039.80	102.11%
Miscellaneous	3,239,024.75	3,506,761.00	267,736.25	8.27%
Recovered costs	313,883.93	299,544.60	(14,339.33)	-4.57%
State revenue	664,117.87	709,727.44	45,609.57	6.87%
Federal revenue	82,689.60	108,816.72	26,127.12	31.60%
Nonrevenue receipts	16,000.00	-	(16,000.00)	-100.00%
Transfers from other funds	3,237,099.75	3,506,761.00	269,661.25	8.33%
<b>Total Emerg. Commun. Center Fund</b>	<b>8,774,176.95</b>	<b>9,458,130.13</b>	<b>683,953.18</b>	<b>7.80%</b>
<b>Community Development Block Grant Fund:</b>				
Federal revenue	654,879.12	739,429.99	84,550.87	12.91%
<b>Total Community Development Block Grant Fund</b>	<b>654,879.12</b>	<b>739,429.99</b>	<b>84,550.87</b>	<b>12.91%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>School Transportation Fund:</b>				
Amount from fund balance	478,800.45	883,899.00	405,098.55	84.61%
Use of money and property	2,429.78	79,153.18	76,723.40	3157.63%
Charges for services	4,471,512.54	5,169,246.21	697,733.67	15.60%
Miscellaneous	960.00	-	(960.00)	-100.00%
Recovered costs	-	44.03	44.03	0.00%
State revenue	-	-	-	0.00%
Federal revenue	204,524.28	-	(204,524.28)	-100.00%
Nonrevenue receipts	2,118.60	-	(2,118.60)	-100.00%
<b>Total School Transportation Fund</b>	<b>5,160,345.65</b>	<b>6,132,342.42</b>	<b>971,996.77</b>	<b>18.84%</b>
<b>General Capital Projects Fund:</b>				
Amount from fund balance	9,707,500.02	12,908,136.10	3,200,636.08	32.97%
Use of money and property	9,935.86	172,970.36	163,034.50	1640.87%
Miscellaneous	-	-	-	0.00%
Recovered costs	172,884.12	1,073,632.00	900,747.88	521.01%
State revenue	1,115,336.06	398,129.88	(717,206.18)	-64.30%
Federal revenue	370,135.72	1,421,078.27	1,050,942.55	283.93%
Debt proceeds	6,146,932.00	-	(6,146,932.00)	-100.00%
Transfers from other funds	625,000.00	10,089,262.00	9,464,262.00	1514.28%
<b>Total General Capital Projects Fund</b>	<b>18,147,723.78</b>	<b>26,063,208.61</b>	<b>7,915,484.83</b>	<b>43.62%</b>
<b>School Capital Projects Fund:</b>				
Amount from fund balance	365,348.35	50,409,207.24	50,043,858.89	13697.57%
Use of money and property	101,449.45	941,854.60	840,405.15	828.40%
Debt proceeds	86,144,731.00	-	(86,144,731.00)	-100.00%
Transfers from other funds	5,300,000.00	4,238,836.24	(1,061,163.76)	-20.02%
<b>Total School Capital Projects Fund</b>	<b>91,911,528.80</b>	<b>55,589,898.08</b>	<b>(36,321,630.72)</b>	<b>-39.52%</b>
<b>ECC Capital Projects Fund:</b>				
Amount from fund balance	1,806,039.30	1,822,532.85	16,493.55	0.91%
Miscellaneous Revenue	-	-	-	0.00%
Recovered costs	116,927.07	-	(116,927.07)	-100.00%
State Revenue	-	-	-	0.00%
Transfers from other funds	850,000.00	650,000.00	(200,000.00)	-23.53%
<b>Total ECC Capital Projects Fund</b>	<b>2,772,966.37</b>	<b>2,472,532.85</b>	<b>(300,433.52)</b>	<b>-10.83%</b>
<b>Water Capital Projects Fund:</b>				
Amount from fund balance	5,712,417.26	31,244,106.19	25,531,688.93	446.95%
Use of money and property	41,197.01	767,255.71	726,058.70	1762.41%
Debt proceeds	26,916,574.70	-	(26,916,574.70)	-100.00%
Transfers from other funds	2,004,908.00	3,037,659.00	1,032,751.00	51.51%
<b>Total Water Capital Projects Fund</b>	<b>34,675,096.97</b>	<b>35,049,020.90</b>	<b>373,923.93</b>	<b>1.08%</b>
<b>Sewer Capital Projects Fund:</b>				
Amount from fund balance	5,224,283.50	4,318,991.79	(905,291.71)	-17.33%
Transfers from other funds	-	1,914,307.00	1,914,307.00	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>5,224,283.50</b>	<b>6,233,298.79</b>	<b>1,009,015.29</b>	<b>19.31%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Exhibit G  
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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sanitation Capital Projects Fund:</b>				
Amount from fund balance	332,172.92	332,172.92	-	0.00%
Transfers from other funds	-	-	-	0.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>332,172.92</b>	<b>332,172.92</b>	<b>-</b>	<b>0.00%</b>
<b>Stormwater Capital Projects Fund:</b>				
Amount from fund balance	2,172,002.48	3,616,585.94	1,444,583.46	66.51%
State revenue	-	309,852.44	309,852.44	0.00%
Transfers from other funds	2,324,242.00	-	(2,324,242.00)	-100.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>4,496,244.48</b>	<b>3,926,438.38</b>	<b>(569,806.10)</b>	<b>-33.49%</b>
<b>Water Fund:</b>				
Amount from fund balance	284,289.02	2,088,519.21	1,804,230.19	634.65%
Permits, privilege fees and regulatory fees	120,200.00	196,500.00	76,300.00	63.48%
Use of money and property	55,621.31	460,324.70	404,703.39	727.60%
Charges for services	10,309,325.53	10,443,543.50	134,217.97	1.30%
Miscellaneous	9,304.39	6,387.34	(2,917.05)	-31.35%
Recovered costs	104,416.00	116,275.51	11,859.51	11.36%
Federal revenue	116,262.00	-	-	0.00%
Nonrevenue receipts	4,316.94	5,535.20	1,218.26	28.22%
Debt proceeds	15,218,103.90	-	(15,218,103.90)	-100.00%
Intrafund transfers	2,144,523.00	1,766,700.00	(377,823.00)	-17.62%
<b>Total Water Fund</b>	<b>28,366,362.09</b>	<b>15,083,785.46</b>	<b>(13,166,314.63)</b>	<b>-46.42%</b>
<b>Sewer Fund:</b>				
Amount from fund balance	867,388.16	1,503,287.67	635,899.51	73.31%
Permits, privilege fees and regulatory fees	172,500.00	296,000.00	123,500.00	71.59%
Use of money and property	13,307.78	319,465.72	306,157.94	2300.59%
Charges for services	12,452,659.75	12,679,987.06	227,327.31	1.83%
Miscellaneous	22,780.00	3,560.00	(19,220.00)	-84.37%
Recovered costs	39,539.25	50,780.31	11,241.06	28.43%
Federal revenue	72,663.75	-	(72,663.75)	0.00%
Nonrevenue receipts	5,316.94	201.20	(5,115.74)	-96.22%
Intrafund transfers	1,192,500.00	1,193,400.00	900.00	0.08%
<b>Total Sewer Fund</b>	<b>14,838,655.63</b>	<b>16,046,681.96</b>	<b>1,208,026.33</b>	<b>8.14%</b>
<b>Public Transportation Fund:</b>				
Amount from fund balance	497,296.66	393,398.53	(103,898.13)	-20.89%
Use of money and property	73,808.03	101,384.18	27,576.15	37.36%
Charges for services	1,839,156.92	2,257,426.68	418,269.76	22.74%
Miscellaneous	55,275.00	-	(55,275.00)	-100.00%
Recovered costs	115,606.50	122,825.38	7,218.88	6.24%
State revenue	1,813,431.00	2,932,614.00	1,119,183.00	61.72%
Federal revenue	3,648,860.79	2,267,135.26	(1,381,725.53)	-37.87%
Nonrevenue receipts	28,498.39	21,852.69	(6,645.70)	-23.32%
Transfers from other funds	-	-	-	0.00%
<b>Total Public Transportation Fund</b>	<b>8,071,933.29</b>	<b>8,096,636.72</b>	<b>24,703.43</b>	<b>0.31%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sanitation Fund:</b>				
Amount from fund balance	479,988.84	732,074.68	252,085.84	52.52%
Use of money and property	3,650.08	79,897.66	76,247.58	2088.93%
Charges for services	4,364,517.55	4,427,481.35	62,963.80	1.44%
Miscellaneous	31,133.55	21,340.85	(9,792.70)	-31.45%
Recovered costs	111.78	-	(111.78)	-100.00%
Federal revenue	72,663.75	-	(72,663.75)	-100.00%
Nonrevenue receipts	2,510.58	-	-	0.00%
Debt proceeds	4,574,863.30	-	(4,574,863.30)	-100.00%
Transfers from other funds	-	-	-	0.00%
<b>Total Sanitation Fund</b>	<b>9,529,439.43</b>	<b>5,260,794.54</b>	<b>(4,266,134.31)</b>	<b>-44.77%</b>
<b>Business Loan Program Fund:</b>				
Amount from fund balance	59,400.00	69,500.00	10,100.00	17.00%
Use of money and property	3,678.68	10,170.09	6,491.41	176.46%
Miscellaneous	35,818.18	31,782.53	(4,035.65)	-11.27%
<b>Total Business Loan Program Fund</b>	<b>98,896.86</b>	<b>111,452.62</b>	<b>12,555.76</b>	<b>12.70%</b>
<b>Stormwater Fund:</b>				
Amount from fund balance	2,026,319.85	137,823.19	(1,888,496.66)	-93.20%
Use of money and property	5,587.38	90,249.61	84,662.23	1515.24%
Charges for services	1,285,808.34	1,403,810.27	118,001.93	9.18%
Federal revenue	8,073.75	-	(8,073.75)	-100.00%
<b>Total Stormwater Fund</b>	<b>3,325,789.32</b>	<b>1,631,883.07</b>	<b>(1,693,906.25)</b>	<b>1331.22%</b>
<b>Central Garage Fund:</b>				
Amount from fund balance	-	132,519.42	132,519.42	0.00%
Permits, privilege fees and regulatory fees	100.00	320.00	220.00	220.00%
Use of money and property	1,868.07	55,076.98	53,208.91	2848.34%
Charges for services	2,039,530.90	2,019,395.10	(20,135.80)	-0.99%
Miscellaneous	6,775.00	901.60	(5,873.40)	-86.69%
Recovered costs	2,030.71	1,332.74	(697.97)	-34.37%
Federal revenue	49,572.87	-	(49,572.87)	-100.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	96,580.89	-	(96,580.89)	-100.00%
<b>Total Central Garage Fund</b>	<b>2,196,458.44</b>	<b>2,209,545.84</b>	<b>13,087.40</b>	<b>0.60%</b>
<b>Central Stores Fund:</b>				
Amount from fund balance	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
Federal revenue	6,459.00	-	(6,459.00)	-100.00%
Transfers from other funds	190,427.00	207,776.00	17,349.00	9.11%
<b>Total Central Stores Fund</b>	<b>196,886.00</b>	<b>207,776.00</b>	<b>10,890.00</b>	<b>5.53%</b>
<b>Total All Funds</b>	<b>531,913,484.19</b>	<b>478,290,442.21</b>	<b>(53,504,269.40)</b>	<b>-10.06%</b>

**CITY OF HARRISONBURG, VIRGINIA**  
**EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)**  
**For the Period July 1, 2022 to June 30, 2023**  
**(Unaudited)**

**Exhibit H**  
**Page 1 of 4**

<b>Fund, Function, Activity and Elements</b>	<b>Prior Year-to-Date</b>	<b>Current Year-to-Date</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
<b>General Fund:</b>				
General government administration:				
City council	294,440.68	322,333.85	27,893.17	9.47%
City manager	830,920.86	781,327.59	(49,593.27)	-5.97%
City attorney	371,382.60	375,219.24	3,836.64	1.03%
Human resources	576,484.82	715,515.60	139,030.78	24.12%
Independent auditor	22,280.00	24,895.00	2,615.00	11.74%
Commissioner of the revenue	511,954.18	512,304.46	350.28	0.07%
Assessors	335,451.95	383,581.98	48,130.03	14.35%
Equalization board	2,951.23	3,145.05	193.82	6.57%
City treasurer	739,409.79	783,069.19	43,659.40	5.90%
Finance	618,066.14	661,897.90	43,831.76	7.09%
Information technology	2,327,647.49	2,560,355.62	232,708.13	10.00%
Purchasing	165,704.97	126,365.00	(39,339.97)	-23.74%
Electoral board	340,386.56	286,188.16	(54,198.40)	-15.92%
<b>Total general government administration</b>	<b>7,137,081.27</b>	<b>7,536,198.64</b>	<b>399,117.37</b>	<b>5.59%</b>
Public safety:				
Police administration	4,187,506.03	3,769,708.61	(417,797.42)	-9.98%
Police operations	4,750,663.65	5,175,144.67	424,481.02	8.94%
Police criminal investigation	1,720,484.73	1,683,406.40	(37,078.33)	-2.16%
Police special operations	1,857,123.81	1,803,841.66	(53,282.15)	-2.87%
Police grants	190,929.56	159,507.36	(31,422.20)	-16.46%
Fire administration	1,038,952.47	1,146,383.70	107,431.23	10.34%
Fire suppression	8,042,357.98	8,495,024.76	452,666.78	5.63%
Fire prevention	663,516.41	742,387.12	78,870.71	11.89%
Fire training	270,366.62	309,383.61	39,016.99	14.43%
City and county jail	41,910.77	34,303.38	(7,607.39)	-18.15%
Regional juvenile home	228,304.00	196,028.00	(32,276.00)	-14.14%
Regional jail	3,150,517.32	3,179,176.33	28,659.01	0.91%
Building inspection	989,019.25	915,856.12	(73,163.13)	-7.40%
Animal control	480,945.42	147,459.42	(333,486.00)	-69.34%
Animal control (SPCA)	-	463,916.58	463,916.58	0.00%
Emergency services	359,085.06	180,580.68	(178,504.38)	-49.71%
Community Paramedic	-	203,714.51	203,714.51	0.00%
Public safety building	369,023.64	442,379.03	73,355.39	0.00%
<b>Total public safety</b>	<b>28,340,706.72</b>	<b>29,048,201.94</b>	<b>707,495.22</b>	<b>2.50%</b>
Public works:				
General engineering	680,216.34	653,814.54	(26,401.80)	-3.88%
PW Administration	-	1,590,557.34	1,590,557.34	0.00%
Highway and street maintenance	4,533,931.52	5,699,855.98	1,165,924.46	25.72%
Street lights	561,459.59	599,812.23	38,352.64	6.83%
Snow and ice removal	423,248.36	164,682.21	(258,566.15)	-61.09%
Traffic engineering	2,026,434.78	1,587,753.97	(438,680.81)	-21.65%
Highway and street beautification	708,152.38	698,601.75	(9,550.63)	-1.35%
Downtown parking maintenance	171,602.66	166,045.56	(5,557.10)	-3.24%
Street and road cleaning	354,535.55	210,325.59	(144,209.96)	-40.68%
General properties	342,597.84	450,600.99	108,003.15	31.52%
<b>Total public works</b>	<b>9,802,179.02</b>	<b>11,822,050.16</b>	<b>2,019,871.14</b>	<b>20.61%</b>
Health and welfare:				
Local health department	366,060.00	344,470.00	(21,590.00)	-5.90%
Community services board	870,773.00	1,020,773.00	150,000.00	17.23%
Tax relief for the elderly/disabled veterans	139,930.76	172,635.00	32,704.24	23.37%
<b>Total health and welfare</b>	<b>1,376,763.76</b>	<b>1,537,878.00</b>	<b>161,114.24</b>	<b>11.70%</b>



CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2022 to June 30, 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
<b>General Fund (continued):</b>				
Parks, recreation and cultural:				
Parks administration	526,203.70	726,293.45	200,089.75	38.03%
Parks	1,706,868.89	1,770,010.22	63,141.33	3.70%
Field maintenance	391,289.34	487,957.06	96,667.72	24.70%
Recreation center and playgrounds	1,025,947.56	449,838.80	(576,108.76)	-56.15%
Special Events/Programs	-	535,447.80	535,447.80	0.00%
Simms recreation center	390,034.14	441,070.41	51,036.27	13.09%
Westover swimming pool	591,020.28	653,919.94	62,899.66	10.64%
Athletics	413,512.58	414,805.82	1,293.24	0.31%
Golf course grounds management	419,470.28	529,302.61	109,832.33	26.18%
Golf course clubhouse management	362,764.91	339,235.03	(23,529.88)	-6.49%
Regional library	588,866.00	606,532.00	17,666.00	3.00%
<b>Total parks, recreation and cultural</b>	<b>6,415,977.68</b>	<b>6,954,413.14</b>	<b>538,435.46</b>	<b>8.39%</b>
Community development:				
Planning	288,307.28	234,995.99	(53,311.29)	-18.49%
Zoning administration	109,340.62	145,667.44	36,326.82	33.22%
Board of zoning appeals	2,185.82	1,795.37	(390.45)	-17.86%
Economic development	765,573.69	792,338.82	26,765.13	3.50%
Tourism and visitors service	570,299.41	595,137.14	24,837.73	4.36%
Blacks Run Greenway	30,841.17	65,047.64	34,206.47	110.91%
<b>Total community development</b>	<b>1,766,547.99</b>	<b>1,834,982.40</b>	<b>68,434.41</b>	<b>3.87%</b>
Other:				
Community and civic organizations	1,127,830.17	1,277,526.95	149,696.78	13.27%
Joint operations with Rockingham Cty	9,752,177.21	10,876,719.88	1,124,542.67	11.53%
Conference center (SVCC)	1,100,000.00	870,679.20	(229,320.80)	-20.85%
Reserve for contingencies	-	-	-	0.00%
Cares act funds	-	-	-	0.00%
Debt service	57,263,848.09	20,942,719.04	(36,321,129.05)	-63.43%
Transfers to other funds	42,266,939.64	50,749,246.00	8,482,306.36	20.07%
<b>Total other</b>	<b>111,510,795.11</b>	<b>84,716,891.07</b>	<b>(26,793,904.04)</b>	<b>-24.03%</b>
<b>Total General Fund</b>	<b>166,350,051.55</b>	<b>143,450,615.35</b>	<b>(22,899,436.20)</b>	<b>-13.77%</b>
<b>School Fund:</b>				
Instruction	70,526,789.30	76,718,614.08	6,191,824.78	8.78%
Admin., attendance and health services	5,087,338.03	6,092,431.00	1,005,092.97	19.76%
Pupil transportation	4,622,452.57	5,405,023.72	782,571.15	16.93%
Operations and maintenance	8,679,125.37	8,096,239.52	(582,885.85)	-6.72%
Debt service	-	266,301.80	266,301.80	0.00%
Technology	5,256,262.00	6,095,681.30	839,419.30	15.97%
Transfers to other funds	3,000,000.00	5,921,152.00	2,921,152.00	97.37%
<b>Total School Fund</b>	<b>97,171,967.27</b>	<b>108,595,443.42</b>	<b>11,423,476.15</b>	<b>11.76%</b>
<b>School Nutrition Fund:</b>				
Food service	4,600,937.62	5,655,380.19	1,054,442.57	22.92%
Technology	995.00	22,182.81	21,187.81	2129.43%
Transfers to other funds	-	717,684.24	717,684.24	0.00%
<b>Total School Nutrition Fund</b>	<b>4,601,932.62</b>	<b>6,395,247.24</b>	<b>1,793,314.62</b>	<b>38.97%</b>
<b>Emergency Communications Center Fund:</b>				
Emergency Communications Center	5,914,806.70	5,860,639.91	(54,166.79)	-0.92%
Computer Aided Dispatch	658,433.97	403,318.58	(255,115.39)	-38.75%
Debt service	-	102,994.54	102,994.54	0.00%
Transfer of other funds	850,000.00	931,950.00	81,950.00	9.64%
<b>Total Emergency Communications Center</b>	<b>7,423,240.67</b>	<b>7,298,903.03</b>	<b>(124,337.64)</b>	<b>-30.02%</b>
<b>Community Development Block Grant Fund:</b>				
Community development block grant	700,316.82	823,407.79	123,090.97	17.58%
<b>Total Community Development Block Grant Fund</b>	<b>700,316.82</b>	<b>823,407.79</b>	<b>123,090.97</b>	<b>17.58%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Exhibit H  
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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>School Transportation Fund:</b>				
School buses	3,359,507.14	3,973,238.77	613,731.63	18.27%
Field trips and charters	141,825.55	143,761.49	1,935.94	1.37%
Administration	496,336.25	525,904.75	29,568.50	5.96%
<b>Total School Transportation Fund</b>	<b>3,997,668.94</b>	<b>4,642,905.01</b>	<b>645,236.07</b>	<b>16.14%</b>
<b>General Capital Projects Fund:</b>				
Capital projects	5,229,862.97	7,901,885.63	2,672,022.66	51.09%
Transfers to other funds	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>5,229,862.97</b>	<b>7,901,885.63</b>	<b>2,672,022.66</b>	<b>51.09%</b>
<b>School Capital Projects Fund:</b>				
Capital projects	41,400,872.11	36,296,581.45	(5,104,290.66)	-12.33%
<b>Total School Capital Projects Fund</b>	<b>41,400,872.11</b>	<b>36,296,581.45</b>	<b>(5,104,290.66)</b>	<b>-12.33%</b>
<b>ECC Capital Projects Fund:</b>				
Capital projects	950,433.52	-	(950,433.52)	-100.00%
<b>Total ECC Capital Projects Fund</b>	<b>950,433.52</b>	<b>-</b>	<b>(950,433.52)</b>	<b>-100.00%</b>
<b>Water Capital Projects Fund:</b>				
Capital projects	3,389,793.77	6,788,946.74	3,399,152.97	100.28%
<b>Total Water Capital Projects Fund</b>	<b>3,389,793.77</b>	<b>6,788,946.74</b>	<b>3,399,152.97</b>	<b>100.28%</b>
<b>Sewer Capital Projects Fund:</b>				
Capital projects	905,291.71	1,693,658.12	788,366.41	87.08%
Transfers to other funds	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>905,291.71</b>	<b>1,693,658.12</b>	<b>788,366.41</b>	<b>87.08%</b>
<b>Sanitation Capital Projects Fund:</b>				
Capital projects	-	-	-	0.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Stormwater Capital Projects Fund:</b>				
Capital projects	879,658.54	2,465,838.96	1,586,180.42	180.32%
<b>Total Stormwater Capital Projects Fund</b>	<b>879,658.54</b>	<b>2,465,838.96</b>	<b>1,586,180.42</b>	<b>180.32%</b>
<b>Water Fund:</b>				
Administration	485,278.98	704,846.96	219,567.98	45.25%
Pumping, storage and monitoring	826,771.21	828,515.13	1,743.92	0.21%
Transmission and distribution	972,965.13	857,714.02	(115,251.11)	-11.85%
Utility billing	516,679.36	500,309.68	(16,369.68)	-3.17%
Miscellaneous	2,355,695.73	2,411,369.88	55,674.15	2.36%
Purification	1,209,194.54	1,411,307.42	202,112.88	16.71%
Capital outlay	199,960.92	205,849.36	5,888.44	2.94%
Debt service	16,886,785.79	2,655,550.42	(14,231,235.37)	-84.27%
Transfers to other funds	3,099,718.00	4,116,891.00	1,017,173.00	32.82%
<b>Total Water Fund</b>	<b>26,553,049.66</b>	<b>13,692,353.87</b>	<b>(12,860,695.79)</b>	<b>-48.43%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2022 to June 30, 2023  
(Unaudited)

Exhibit H  
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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sewer Fund:</b>				
Administration	731,758.93	745,148.64	13,389.71	1.83%
Treatment and disposal	3,905,027.78	4,272,787.17	367,759.39	9.42%
Collection and transmission	1,014,445.44	1,054,302.17	39,856.73	3.93%
Miscellaneous	1,608,207.60	1,638,430.00	30,222.40	1.88%
Utility billing	325,897.98	558,809.72	232,911.74	71.47%
Pumping and monitoring	386,703.14	410,077.81	23,374.67	6.04%
Capital outlay	60,155.37	183,090.58	122,935.21	204.36%
Debt service	2,737,578.68	2,671,006.64	(66,572.04)	-2.43%
Transfers to other funds	942,417.00	2,889,651.00	1,947,234.00	206.62%
<b>Total Sewer Fund</b>	<b>11,712,191.92</b>	<b>14,423,303.73</b>	<b>2,711,111.81</b>	<b>23.15%</b>
<b>Public Transportation Fund:</b>				
Transit buses	4,486,668.84	4,338,362.86	(148,305.98)	-3.31%
Paratransit Buses	805,669.28	934,877.87	129,208.59	16.04%
Administration	658,564.02	726,248.32	67,684.30	10.28%
Capital outlay	1,776,443.62	1,372,929.48	(403,514.14)	-22.71%
Transfers to other funds	336,000.00	360,000.00	24,000.00	7.14%
<b>Total Public Transportation Fund</b>	<b>8,063,345.76</b>	<b>7,732,418.53</b>	<b>(330,927.23)</b>	<b>-4.10%</b>
<b>Sanitation Fund:</b>				
Solid waste collection	1,383,319.34	1,484,749.45	101,430.11	7.33%
Landfill	198,898.56	149,813.21	(49,085.35)	-24.68%
Miscellaneous	6,300.00	-	(6,300.00)	-100.00%
Solid waste management	1,063,831.38	1,111,802.04	47,970.66	4.51%
Capital outlay	24,972.30	35,313.06	10,340.76	41.41%
Debt service	6,153,892.39	1,506,770.00	(4,647,122.39)	-75.52%
Transfers to other funds	107,200.00	138,000.00	30,800.00	28.73%
<b>Total Sanitation Fund</b>	<b>8,938,413.97</b>	<b>4,426,447.76</b>	<b>(4,511,966.21)</b>	<b>-50.48%</b>
<b>Business Loan Program Fund:</b>				
Revolving loan program	21,500.00	25,000.00	3,500.00	16.28%
<b>Total Business Loan Program Fund</b>	<b>21,500.00</b>	<b>25,000.00</b>	<b>3,500.00</b>	<b>16.28%</b>
<b>Stormwater Fund:</b>				
Stormwater management	262,905.23	547,043.43	284,138.20	108.08%
Capital outlay	420,062.06	87,310.60	(332,751.46)	-79.21%
Transfers to other funds	2,344,642.00	22,500.00	(2,322,142.00)	-99.04%
<b>Total Stormwater Fund</b>	<b>3,027,609.29</b>	<b>656,854.03</b>	<b>(2,370,755.26)</b>	<b>-78.30%</b>
<b>Central Garage Fund:</b>				
Operating	1,513,787.30	1,524,580.21	10,792.91	0.71%
Administration	146,392.69	157,054.74	10,662.05	7.28%
Capital outlay	32,751.39	97,245.18	64,493.79	196.92%
<b>Total Central Garage Fund</b>	<b>1,692,931.38</b>	<b>1,778,880.13</b>	<b>85,948.75</b>	<b>5.08%</b>
<b>Central Stores Fund:</b>				
Operating	189,129.24	143,988.82	(45,140.42)	-23.87%
Capital outlay	3,377.36	-	(3,377.36)	-100.00%
<b>Total Central Stores Fund</b>	<b>192,506.60</b>	<b>143,988.82</b>	<b>(48,517.78)</b>	<b>-25.20%</b>
<b>Total All Funds</b>	<b>393,202,639.07</b>	<b>369,232,679.61</b>	<b>(23,969,959.46)</b>	<b>-6.10%</b>

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	School Capital Projects	ECC Capital Projects	Enterprise			
		School	School Nutrition	Emergency Commun. Center				Community Development Block Grant	Water	Water Capital Projects	
Balance July 1, 2022	59,136,515.19	11,703,721.98	4,956,075.52	2,463,206.08	(45,483.22)	2,230,537.05	12,917,860.81	50,510,656.69	1,822,532.85	4,661,590.91	31,210,576.74
Balance Budget	(6,300,000.00)	-	-	(650,000.00)	-	(476,980.00)	-	-	-	(2,067,455.00)	-
Capital Projects Carried Forward	-	-	-	-	-	-	(12,908,136.10)	(50,409,207.24)	(1,822,532.85)	-	(31,244,106.19)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	-
Unexpended Fire/Four-for-Life Funds	(407,156.43)	-	-	-	-	-	-	-	-	-	-
<b>Balance July 31, 2022</b>	<b>52,429,358.76</b>	<b>11,703,721.98</b>	<b>4,956,075.52</b>	<b>1,813,206.08</b>	<b>(45,483.22)</b>	<b>1,753,557.05</b>	<b>9,724.71</b>	<b>101,449.45</b>	<b>-</b>	<b>2,594,135.91</b>	<b>(33,529.45)</b>
Balance August 31, 2022	52,429,358.76	11,703,721.98	4,956,075.52	1,813,206.08	(45,483.22)	1,753,557.05	9,724.71	101,449.45	-	2,594,135.91	(33,529.45)
Reappropriate Encumbrances	(4,957,307.46)	(2,227,916.99)	-	(170,835.72)	-	(406,919.00)	-	-	-	(21,064.21)	-
Reappropriate Unexpended Grant Funds	-	-	-	-	-	-	-	-	-	-	-
<b>Balance September 30, 2022</b>	<b>47,472,051.30</b>	<b>9,475,804.99</b>	<b>4,956,075.52</b>	<b>1,642,370.36</b>	<b>(45,483.22)</b>	<b>1,346,638.05</b>	<b>9,724.71</b>	<b>101,449.45</b>	<b>-</b>	<b>2,573,071.70</b>	<b>(33,529.45)</b>
Balance October 31, 2022	47,472,051.30	9,475,804.99	4,956,075.52	1,642,370.36	(45,483.22)	1,346,638.05	9,724.71	101,449.45	-	2,573,071.70	(33,529.45)
Balance November 30, 2022	47,472,051.30	9,475,804.99	4,956,075.52	1,642,370.36	(45,483.22)	1,346,638.05	9,724.71	101,449.45	-	2,573,071.70	(33,529.45)
Return Unexpended School Funds	2,230,712.29	(2,230,712.29)	-	-	-	-	-	-	-	-	-
2022 ACFR Adjustments	102,137.00	-	-	-	-	13,095.95	-	-	-	-	-
State Grant for School Construction	-	(346,503.00)	-	-	-	-	-	-	-	-	-
Funds for PSB Elevator	-	-	-	(84,000.00)	-	-	-	-	-	-	-
<b>Balance December 31, 2022</b>	<b>49,804,900.59</b>	<b>6,898,589.70</b>	<b>4,956,075.52</b>	<b>1,558,370.36</b>	<b>(45,483.22)</b>	<b>1,359,734.00</b>	<b>9,724.71</b>	<b>101,449.45</b>	<b>-</b>	<b>2,573,071.70</b>	<b>(33,529.45)</b>
Balance January 31, 2023	49,804,900.59	6,898,589.70	4,956,075.52	1,558,370.36	(45,483.22)	1,359,734.00	9,724.71	101,449.45	-	2,573,071.70	(33,529.45)
Balance February 28, 2023	49,804,900.59	6,898,589.70	4,956,075.52	1,558,370.36	(45,483.22)	1,359,734.00	9,724.71	101,449.45	-	2,573,071.70	(33,529.45)
Balance March 31, 2023	49,804,900.59	6,898,589.70	4,956,075.52	1,558,370.36	(45,483.22)	1,359,734.00	9,724.71	101,449.45	-	2,573,071.70	(33,529.45)
Balance April 30, 2023	49,804,900.59	6,898,589.70	4,956,075.52	1,558,370.36	(45,483.22)	1,359,734.00	9,724.71	101,449.45	-	2,573,071.70	(33,529.45)
Balance May 31, 2023	49,804,900.59	6,898,589.70	4,956,075.52	1,558,370.36	(45,483.22)	1,359,734.00	9,724.71	101,449.45	-	2,573,071.70	(33,529.45)
Add'l. Funds For School Food & Equip.	-	-	(1,217,684.24)	-	-	-	-	-	-	-	-
Revenue	162,465,108.85	114,369,183.21	6,811,120.87	9,458,130.13	739,429.99	6,132,342.42	26,063,208.61	55,589,898.08	2,472,532.85	15,083,785.46	35,049,020.90
Expenditures	(143,450,615.35)	(108,595,443.42)	(6,395,247.24)	(7,298,903.03)	(823,407.79)	(4,642,905.01)	(7,901,885.63)	(36,296,581.45)	-	(13,692,353.87)	(6,788,946.74)
Encumbrances	(7,729,655.39)	-	-	(537,831.41)	(31,524.73)	(863,787.00)	(12,908,274.95)	-	(70,245.00)	(28,132.72)	(1,621,553.03)
<b>Balance June 30, 2023</b>	<b>61,089,738.70</b>	<b>12,672,329.49</b>	<b>4,154,264.91</b>	<b>3,179,766.05</b>	<b>(160,985.75)</b>	<b>1,985,384.41</b>	<b>5,262,772.74</b>	<b>19,394,766.08</b>	<b>2,402,287.85</b>	<b>3,936,370.57</b>	<b>26,604,991.68</b>

Proprietary Funds												
Enterprise							Internal Service			Agency		Total
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	
5,376,162.66	4,318,991.79	1,119,088.05	2,701,929.85	332,172.92	208,418.29	357,868.93	3,616,585.94	1,649,884.56	(31,512.55)	9,392,764.04	120,226.47	210,730,371.55
(1,473,070.00)	-	(163,800.00)	(519,387.00)	-	(69,500.00)	-	-	(50,000.00)	-	-	-	(11,770,192.00)
-	(4,318,991.79)	-	-	(332,172.92)	-	-	(3,616,585.94)	-	-	-	-	(104,651,733.03)
-	-	-	-	-	-	-	-	(22,329.96)	(168,564.16)	101,809.97	167.79	(88,916.36)
-	-	-	-	-	-	-	-	-	-	-	-	(407,156.43)
3,903,092.66	-	955,288.05	2,182,542.85	-	138,918.29	357,868.93	-	1,577,554.60	(200,076.71)	9,494,574.01	120,394.26	93,812,373.73
3,903,092.66	-	955,288.05	2,182,542.85	-	138,918.29	357,868.93	-	1,577,554.60	(200,076.71)	9,494,574.01	120,394.26	93,812,373.73
(30,217.67)	-	(69,598.53)	(212,687.68)	-	-	(137,823.19)	-	(82,519.42)	-	-	-	(8,316,889.87)
-	-	(160,000.00)	-	-	-	-	-	-	-	-	-	(160,000.00)
3,872,874.99	-	725,689.52	1,969,855.17	-	138,918.29	220,045.74	-	1,495,035.18	(200,076.71)	9,494,574.01	120,394.26	85,335,483.86
3,872,874.99	-	725,689.52	1,969,855.17	-	138,918.29	220,045.74	-	1,495,035.18	(200,076.71)	9,494,574.01	120,394.26	85,335,483.86
3,872,874.99	-	725,689.52	1,969,855.17	-	138,918.29	220,045.74	-	1,495,035.18	(200,076.71)	9,494,574.01	120,394.26	85,335,483.86
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	(117,453.91)	-	-	-	-	-	2,220.96	-	-	-	(0.00)
-	-	-	-	-	-	-	-	-	-	-	-	(346,503.00)
-	-	-	-	-	-	-	-	-	-	-	-	(84,000.00)
3,872,874.99	-	608,235.61	1,969,855.17	-	138,918.29	220,045.74	-	1,497,256.14	(200,076.71)	9,494,574.01	120,394.26	84,904,980.86
3,872,874.99	-	608,235.61	1,969,855.17	-	138,918.29	220,045.74	-	1,497,256.14	(200,076.71)	9,494,574.01	120,394.26	84,904,980.86
3,872,874.99	-	608,235.61	1,969,855.17	-	138,918.29	220,045.74	-	1,497,256.14	(200,076.71)	9,494,574.01	120,394.26	84,904,980.86
3,872,874.99	-	608,235.61	1,969,855.17	-	138,918.29	220,045.74	-	1,497,256.14	(200,076.71)	9,494,574.01	120,394.26	84,904,980.86
3,872,874.99	-	608,235.61	1,969,855.17	-	138,918.29	220,045.74	-	1,497,256.14	(200,076.71)	9,494,574.01	120,394.26	84,904,980.86
16,046,681.96	6,233,298.79	8,096,636.72	5,260,794.54	332,172.92	111,452.62	1,631,883.07	3,926,438.38	2,209,545.84	207,776.00	19,851,890.98	874,582.57	499,016,915.76
(14,423,303.73)	(1,693,658.12)	(7,732,418.53)	(4,426,447.76)	-	(25,000.00)	(656,854.03)	(2,465,838.96)	(1,778,880.13)	(143,988.82)	(21,393,724.91)	(870,679.20)	(391,497,083.72)
(427,853.39)	(482,693.57)	(955,423.07)	(452,044.92)	-	-	(605,248.19)	(1,906,062.48)	-	-	-	-	(28,620,329.85)
5,068,399.83	4,056,947.10	17,030.73	2,352,157.03	332,172.92	225,370.91	589,826.59	(445,463.06)	1,927,921.85	(136,289.53)	7,952,740.08	124,297.63	162,586,798.81

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