

# **CITY OF HARRISONBURG, VIRGINIA**

## **FINANCIAL STATEMENTS**

**For the Period July 1, 2025 to February 28, 2026**

**(Unaudited)**



**CITY OF HARRISONBURG, VIRGINIA**

**MONTHLY FINANCIAL STATEMENTS**

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CITY OF HARRISONBURG, VIRGINIA  
 TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS  
 At February 28, 2026  
 (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                       | 64,697,815.61         | 16,860,264.35        | 3,868,647.60        | 7,316,828.36             | (18,950.11)                       | 3,595,109.98          | 20,268,395.69            | 5,138,135.30            | 1,483,509.07         | 3,010,925.17          | 18,112,031.59          | 5,046,276.99         |
| Petty cash                                 | 5,900.00              | -                    | 700.00              | -                        | -                                 | 100.00                | -                        | -                       | -                    | 925.00                | -                      | 925.00               |
| Cash with escrow agent                     | 12,500.00             | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | -                      | -                    |
| Cash with Anthem                           | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | -                      | -                    |
| <b>Subtotal</b>                            | <b>64,716,215.61</b>  | <b>16,860,264.35</b> | <b>3,869,347.60</b> | <b>7,316,828.36</b>      | <b>(18,950.11)</b>                | <b>3,595,209.98</b>   | <b>20,268,395.69</b>     | <b>5,138,135.30</b>     | <b>1,483,509.07</b>  | <b>3,011,850.17</b>   | <b>18,112,031.59</b>   | <b>5,047,201.99</b>  |
| Property taxes                             | 34,373,588.39         | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | -                      | -                    |
| Accounts receivables                       | 59,272.56             | -                    | -                   | -                        | -                                 | 17,269.72             | -                        | -                       | -                    | 965,011.33            | -                      | 1,195,697.71         |
| Other receivables                          | 35,103.96             | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 46,092.82             | -                      | 3,003.89             |
| Loan receivables                           | 4,234,372.33          | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | -                      | -                    |
| Due from other funds                       | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | -                      | 1,656,000.00         |
| Inventory                                  | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | 66,179.87              | -                    |
| Capital assets (net)                       | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 77,621,368.42         | -                      | 19,481,737.58        |
| Future debt requirements                   | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 35,628,180.28         | -                      | 1,477,989.12         |
| Deferred outflows of resources             | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 904,280.33            | -                      | 424,085.00           |
| ESTIMATED REVENUE                          | 189,681,460.93        | 127,116,155.23       | 6,523,581.00        | 12,677,654.36            | 1,177,557.46                      | 9,173,261.12          | 93,350,513.08            | 5,801,696.49            | 1,996,109.07         | 16,721,888.56         | 29,727,836.44          | 18,477,113.05        |
| Realized revenue                           | (131,111,707.62)      | (83,078,351.36)      | (3,622,738.93)      | (9,901,316.45)           | (447,415.31)                      | (6,889,586.14)        | (32,925,375.11)          | (5,801,696.49)          | (1,996,109.07)       | (11,597,475.46)       | (29,789,933.00)        | (12,233,493.50)      |
| <b>Total Assets and Other Debits</b>       | <b>161,988,306.16</b> | <b>60,898,068.22</b> | <b>6,770,189.67</b> | <b>10,093,166.27</b>     | <b>711,192.04</b>                 | <b>5,896,154.68</b>   | <b>80,693,533.66</b>     | <b>5,138,135.30</b>     | <b>1,483,509.07</b>  | <b>123,301,196.45</b> | <b>18,116,114.90</b>   | <b>35,529,334.84</b> |
| <b>Liabilities</b>                         |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                       |                        |                      |
| Other liabilities                          | 3,481,313.19          | 3,358,183.92         | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | -                      | -                    |
| Due to other funds                         | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 1,456,000.00          | -                      | -                    |
| Utility deposits payable                   | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 381,566.49            | -                      | -                    |
| Compensated absences                       | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 416,194.85            | -                      | 249,427.12           |
| Net OPEB liability                         | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 494,698.00            | -                      | 373,510.00           |
| Net pension liability                      | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 1,415,252.00          | -                      | 946,989.00           |
| Bonds payable                              | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 32,010,133.43         | -                      | -                    |
| Other debt                                 | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | -                      | -                    |
| Bond issue premium/discount                | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 3,756,650.43          | -                      | -                    |
| Deferred inflows of resources              | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 468,522.00            | -                      | 332,148.00           |
| Reserve for uncollected receivables        | 38,371,194.28         | -                    | -                   | -                        | -                                 | 17,269.72             | -                        | -                       | -                    | 1,011,104.15          | -                      | 2,854,701.60         |
| APPROPRIATIONS                             | 189,681,460.93        | 127,116,155.23       | 6,523,581.00        | 12,677,654.36            | 1,177,557.46                      | 9,173,261.12          | 93,350,513.08            | 5,801,696.49            | 1,996,109.07         | 16,721,888.56         | 29,727,836.44          | 18,477,113.05        |
| Expenditures                               | (129,370,145.29)      | (80,078,639.33)      | (3,720,214.51)      | (6,509,216.11)           | (447,836.49)                      | (5,860,209.93)        | (12,656,979.42)          | (663,561.19)            | (512,600.00)         | (13,043,807.31)       | (11,724,028.75)        | (12,758,596.66)      |
| Encumbrances                               | (5,607,935.49)        | -                    | -                   | (763,245.52)             | (56,847.00)                       | (694,304.18)          | (11,891,633.28)          | -                       | (341,635.12)         | (387,774.23)          | (8,977,685.83)         | (331,657.88)         |
| <b>Total Liabilities and Other Credits</b> | <b>96,555,887.62</b>  | <b>50,395,699.82</b> | <b>2,803,366.49</b> | <b>5,405,192.73</b>      | <b>672,873.97</b>                 | <b>2,636,016.73</b>   | <b>68,801,900.38</b>     | <b>5,138,135.30</b>     | <b>1,141,873.95</b>  | <b>44,700,428.37</b>  | <b>9,026,121.86</b>    | <b>10,143,634.23</b> |
| <b>Fund Equity</b>                         |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                       |                        |                      |
| Investment in capital assets               | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 77,621,368.42         | -                      | 19,481,737.58        |
| Fund balance:                              |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                       |                        |                      |
| Nonspendable:                              |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                       |                        |                      |
| Inventory                                  | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | 66,179.87              | -                    |
| Bond related costs                         | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | (3,484,990.10)        | -                      | -                    |
| Restricted for:                            |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                       |                        |                      |
| Drug forfeiture                            | 289,926.49            | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | -                      | -                    |
| Fire grants                                | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | -                      | -                    |
| Committed for:                             |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                       |                        |                      |
| Opioid Settlement                          | 421,788.56            | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | -                      | -                    |
| CSA  | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                     | -                      | 450,000.00           |
| Assigned for:                              |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                       |                        |                      |
| Encumbrances                               | 5,607,935.49          | -                    | -                   | 763,245.52               | 56,847.00                         | 694,304.18            | 11,891,633.28            | -                       | 341,635.12           | 387,774.23            | 8,977,685.83           | 331,657.88           |
| <b>Unappropriated/Unassigned</b>           | <b>59,112,768.00</b>  | <b>10,502,368.40</b> | <b>3,966,823.18</b> | <b>3,924,728.02</b>      | <b>(18,528.93)</b>                | <b>2,565,833.77</b>   | <b>-</b>                 | <b>-</b>                | <b>-</b>             | <b>4,076,615.53</b>   | <b>46,127.34</b>       | <b>5,122,305.15</b>  |
| <b>Total fund balance</b>                  | <b>65,432,418.54</b>  | <b>10,502,368.40</b> | <b>3,966,823.18</b> | <b>4,687,973.54</b>      | <b>38,318.07</b>                  | <b>3,260,137.95</b>   | <b>11,891,633.28</b>     | <b>-</b>                | <b>341,635.12</b>    | <b>79,399.66</b>      | <b>9,089,993.04</b>    | <b>5,903,963.03</b>  |
| <b>Total Fund Equity</b>                   | <b>65,432,418.54</b>  | <b>10,502,368.40</b> | <b>3,966,823.18</b> | <b>4,687,973.54</b>      | <b>38,318.07</b>                  | <b>3,260,137.95</b>   | <b>11,891,633.28</b>     | <b>-</b>                | <b>341,635.12</b>    | <b>78,600,768.08</b>  | <b>9,089,993.04</b>    | <b>25,385,700.61</b> |
| <b>Total Liabilities and Fund Equity</b>   | <b>161,988,306.16</b> | <b>60,898,068.22</b> | <b>6,770,189.67</b> | <b>10,093,166.27</b>     | <b>711,192.04</b>                 | <b>5,896,154.68</b>   | <b>80,693,533.66</b>     | <b>5,138,135.30</b>     | <b>1,483,509.07</b>  | <b>123,301,196.45</b> | <b>18,116,114.90</b>   | <b>35,529,334.84</b> |

| Proprietary Funds      |                       |                |                             |                       |                |                             |                |                |                  |                                |                |                | Account Groups   |  | Totals |
|------------------------|-----------------------|----------------|-----------------------------|-----------------------|----------------|-----------------------------|----------------|----------------|------------------|--------------------------------|----------------|----------------|------------------|--|--------|
| Enterprise             |                       |                |                             |                       |                | Internal Service            |                |                | Agency           | General                        |                |                |                  |  |        |
| 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 | Fixed Assets   | Long-Term Debt |                  |  |        |
| 6,097,143.06           | 664,429.88            | 2,117,286.51   | 332,172.92                  | 302,988.24            | 1,707,256.15   | 2,115,794.88                | 1,838,666.23   | 17,834.91      | 9,088,831.98     | 140,787.46                     | -              | -              | 173,802,181.82   |  |        |
| -                      | 100.00                | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | 8,650.00         |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | 12,500.00        |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | (1,797,571.02)   | -                              | -              | -              | (1,797,571.02)   |  |        |
| 6,097,143.06           | 664,529.88            | 2,117,286.51   | 332,172.92                  | 302,988.24            | 1,707,256.15   | 2,115,794.88                | 1,838,666.23   | 17,834.91      | 7,291,260.96     | 140,787.46                     | -              | -              | 172,025,760.80   |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | 34,373,588.39    |  |        |
| -                      | 75,749.52             | 392,595.23     | -                           | -                     | 888,051.60     | -                           | 5,179.86       | -              | -                | -                              | -              | -              | 3,598,827.53     |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | 84,200.67        |  |        |
| -                      | -                     | -              | -                           | 21,130.13             | -              | -                           | -              | -              | -                | -                              | -              | -              | 4,255,502.46     |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | 1,656,000.00     |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | 265,990.24     | 1,237,685.15   | -                | -                              | -              | -              | 1,569,855.26     |  |        |
| -                      | 17,644,979.87         | 3,815,171.19   | -                           | -                     | 7,886,821.35   | -                           | 4,908,462.33   | 382,332.36     | -                | -                              | 331,550,057.85 | -              | 463,290,930.95   |  |        |
| -                      | 1,502,006.52          | 2,529,366.12   | -                           | -                     | 85,999.36      | -                           | 708,733.84     | 288,361.18     | -                | -                              | -              | 266,401,020.26 | 308,621,656.68   |  |        |
| -                      | 593,520.00            | 308,949.00     | -                           | -                     | 36,531.00      | -                           | 253,120.00     | 27,750.00      | -                | -                              | -              | -              | 2,548,235.33     |  |        |
| 7,539,419.23           | 18,668,226.40         | 4,674,814.17   | 332,172.92                  | 100,000.00            | 4,563,928.23   | 2,443,013.94                | 3,329,114.25   | 246,267.32     | -                | -                              | -              | -              | 554,321,783.25   |  |        |
| (7,539,419.23)         | (6,076,250.33)        | (3,438,622.38) | (332,172.92)                | (104,630.52)          | (3,827,211.01) | (2,318,527.65)              | (2,531,316.77) | (165,517.32)   | (16,000,568.26)  | (1,208,488.86)                 | -              | -              | (372,937,923.69) |  |        |
| 6,097,143.06           | 33,072,761.86         | 10,399,559.84  | 332,172.92                  | 319,487.85            | 11,341,376.68  | 2,240,281.17                | 8,777,949.98   | 2,034,713.60   | (8,709,307.30)   | (1,067,701.40)                 | 331,550,057.85 | 266,401,020.26 | 1,173,408,417.63 |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | 6,839,497.11     |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | 200,000.00     | -                | -                              | -              | -              | 1,656,000.00     |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | 381,566.49       |  |        |
| -                      | 170,592.17            | 185,041.12     | -                           | -                     | 14,681.36      | -                           | 122,833.23     | 12,980.18      | -                | -                              | -              | 7,012,242.86   | 8,183,992.89     |  |        |
| -                      | 237,745.00            | 346,944.00     | -                           | -                     | 7,347.00       | -                           | 114,919.00     | 20,835.00      | -                | -                              | -              | 25,687,979.00  | 27,283,977.00    |  |        |
| -                      | 1,336,517.00          | 686,842.00     | -                           | -                     | 82,603.00      | -                           | 569,714.00     | 62,116.00      | -                | -                              | -              | 69,628,217.00  | 74,728,250.00    |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | 159,155,000.00 | 191,165,133.43   |  |        |
| -                      | 9,125.35              | 1,345,195.00   | -                           | -                     | -              | -                           | 2,737.61       | -              | -                | -                              | -              | 4,917,581.40   | 6,274,639.36     |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | 3,756,650.43     |  |        |
| -                      | 341,547.00            | 274,293.00     | -                           | -                     | 17,899.00      | -                           | 151,650.00     | 20,180.00      | -                | -                              | -              | -              | 1,606,239.00     |  |        |
| -                      | 75,749.52             | 392,595.23     | -                           | 21,130.13             | 888,051.60     | -                           | 5,179.86       | -              | -                | -                              | -              | -              | 43,636,976.09    |  |        |
| 7,539,419.23           | 18,668,226.40         | 4,674,814.17   | 332,172.92                  | 100,000.00            | 4,563,928.23   | 2,443,013.94                | 3,329,114.25   | 246,267.32     | -                | -                              | -              | -              | 554,321,783.25   |  |        |
| (1,442,276.17)         | (5,272,369.00)        | (2,634,592.64) | -                           | -                     | (3,665,196.64) | (202,732.77)                | (2,033,219.66) | (151,950.73)   | (17,329,339.51)  | (1,204,665.34)                 | -              | -              | (311,282,177.45) |  |        |
| (860,051.99)           | (179,476.00)          | (833,047.38)   | -                           | -                     | (339,757.89)   | (741,935.38)                | (343,654.64)   | -              | -                | -                              | -              | -              | (32,350,641.81)  |  |        |
| 5,237,091.07           | 15,387,657.44         | 4,438,084.50   | 332,172.92                  | 121,130.13            | 1,569,555.66   | 1,498,345.79                | 1,919,273.65   | 410,427.77     | (17,329,339.51)  | (1,204,665.34)                 | -              | 266,401,020.26 | 576,201,885.79   |  |        |
| -                      | 17,644,979.87         | 3,815,171.19   | -                           | -                     | 7,886,821.35   | -                           | 4,908,462.33   | 382,332.36     | -                | -                              | 331,550,057.85 | -              | 463,290,930.95   |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | 57,042.66      | 1,153,847.99   | -                | -                              | -              | -              | 1,277,070.52     |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | (3,484,990.10)   |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | 289,926.49       |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | -                |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | 421,788.56       |  |        |
| -                      | -                     | -              | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -              | -              | 450,000.00       |  |        |
| 860,051.99             | 179,476.00            | 833,047.38     | -                           | -                     | 339,757.89     | 741,935.38                  | 343,654.64     | -              | -                | -                              | -              | -              | 32,350,641.81    |  |        |
| -                      | (139,351.45)          | 1,313,256.77   | -                           | 198,357.72            | 1,545,241.78   | -                           | 1,549,516.70   | 88,105.48      | 8,620,032.21     | 136,963.94                     | -              | -              | 102,611,163.61   |  |        |
| 860,051.99             | 40,124.55             | 2,146,304.15   | -                           | 198,357.72            | 1,884,999.67   | 741,935.38                  | 1,950,214.00   | 1,241,953.47   | 8,620,032.21     | 136,963.94                     | -              | -              | 133,915,600.89   |  |        |
| 860,051.99             | 17,685,104.42         | 5,961,475.34   | -                           | 198,357.72            | 9,771,821.02   | 741,935.38                  | 6,858,676.33   | 1,624,285.83   | 8,620,032.21     | 136,963.94                     | 331,550,057.85 | -              | 597,206,531.84   |  |        |
| 6,097,143.06           | 33,072,761.86         | 10,399,559.84  | 332,172.92                  | 319,487.85            | 11,341,376.68  | 2,240,281.17                | 8,777,949.98   | 2,034,713.60   | (8,709,307.30)   | (1,067,701.40)                 | 331,550,057.85 | 266,401,020.26 | 1,173,408,417.63 |  |        |

CITY OF HARRISONBURG, VIRGINIA  
**CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)**  
For the Period July 1, 2025 to February 28, 2026  
(Unaudited)

|   | Governmental Funds     |                      |                     |                                |   |                          |                                | General<br>Capital<br>Projects | School<br>Capital<br>Projects |                               |
|---|------------------------|----------------------|---------------------|--------------------------------|---|--------------------------|--------------------------------|--------------------------------|-------------------------------|-------------------------------|
|   | Special Revenue        |                      |                     |                                |   |                          | General<br>Capital<br>Projects |                                |                               | School<br>Capital<br>Projects |
|   | General                | School               | School<br>Nutrition | Emergency<br>Commun.<br>Center | Community<br>Development<br>Block Grant | School<br>Transportation |                                |                                |                               |                               |
| <b>Receipts:</b>                            |                        |                      |                     |                                |   |                          |                                |                                |                               |                               |
| General property taxes                      | 51,675,402.50          | -                    | -                   | -                              | -                                       | -                        | -                              | -                              |                               |                               |
| Other local taxes                           | 38,247,953.75          | -                    | -                   | -                              | -                                       | -                        | -                              | -                              |                               |                               |
| Permits, privilege fees and regulatory fees | 347,721.98             | -                    | -                   | -                              | -                                       | -                        | -                              | -                              |                               |                               |
| Fines and forfeitures                       | 2,216,272.69           | -                    | -                   | -                              | -                                       | -                        | -                              | -                              |                               |                               |
| Use of money and property                   | 2,803,488.39           | -                    | -                   | 351,153.95                     | -                                       | 105,214.31               | -                              | -                              |                               |                               |
| Charges for services                        | 1,415,425.66           | 365,329.06           | 144,222.28          | -                              | -                                       | 3,666,893.76             | -                              | -                              |                               |                               |
| Miscellaneous                               | 4,392,015.59           | -                    | -                   | 3,453,637.83                   | -                                       | 10,296.95                | -                              | -                              |                               |                               |
| Recovered costs                             | 737,182.74             | -                    | -                   | 224,913.75                     | 2,266.60                                | -                        | 17,531.22                      | -                              |                               |                               |
| State revenue                               | 9,078,039.63           | 45,540,722.76        | 90,995.87           | 560,921.56                     | -                                       | -                        | 797,868.58                     | -                              |                               |                               |
| Federal revenue                             | 578,871.02             | 2,709,494.95         | 3,161,535.78        | -                              | 445,148.71                              | 680,000.00               | 5,009,153.13                   | -                              |                               |                               |
| Nonrevenue receipts                         | 58,371.02              | -                    | -                   | -                              | -                                       | -                        | -                              | -                              |                               |                               |
| Debt proceeds                               | -                      | -                    | -                   | -                              | -                                       | -                        | -                              | -                              |                               |                               |
| Inventory issues                            | -                      | -                    | -                   | -                              | -                                       | -                        | -                              | -                              |                               |                               |
| Other (net)                                 | (1,303,237.97)         | (1,795,636.13)       | -                   | -                              | -                                       | 20,742.92                | -                              | -                              |                               |                               |
| <b>Total receipts</b>                       | <b>110,247,507.00</b>  | <b>46,819,910.64</b> | <b>3,396,753.93</b> | <b>4,590,627.09</b>            | <b>447,415.31</b>                       | <b>4,483,147.94</b>      | <b>5,824,552.93</b>            | <b>-</b>                       |                               |                               |
| <b>Disbursements:</b>                       |                        |                      |                     |                                |   |                          |                                |                                |                               |                               |
| Personal services                           | 23,227,351.34          | -                    | -                   | 2,008,397.35                   | 21,996.36                               | 1,873,250.02             | -                              | -                              |                               |                               |
| Fringe benefits                             | 8,828,595.76           | -                    | -                   | 569,490.14                     | 1,692.73                                | 711,109.60               | -                              | -                              |                               |                               |
| Purchased services                          | 5,398,302.60           | -                    | -                   | 2,264,556.32                   | 2,828.90                                | 92,528.94                | -                              | -                              |                               |                               |
| Internal services                           | 1,151,452.64           | -                    | -                   | 9,627.84                       | -                                       | 725,539.08               | -                              | -                              |                               |                               |
| Other charges                               | 6,030,119.44           | -                    | -                   | 514,685.41                     | 421,198.35                              | 118,678.20               | -                              | -                              |                               |                               |
| Materials and supplies                      | 1,760,527.80           | -                    | -                   | 72,409.03                      | 7.99                                    | 25,255.65                | -                              | -                              |                               |                               |
| Joint operations                            | 14,220,761.50          | -                    | -                   | -                              | -                                       | -                        | -                              | -                              |                               |                               |
| Capital outlay                              | 4,424,715.95           | -                    | -                   | 326,617.57                     | 112.16                                  | 2,311,208.32             | -                              | -                              |                               |                               |
| Debt service                                | 19,996,469.26          | -                    | -                   | 143,432.45                     | -                                       | 2,640.12                 | -                              | -                              |                               |                               |
| Payment-in-lieu of taxes                    | -                      | -                    | -                   | -                              | -                                       | -                        | -                              | -                              |                               |                               |
| Education                                   | -                      | 80,078,639.33        | 3,720,214.51        | -                              | -                                       | -                        | -                              | -                              |                               |                               |
| Inventory acquisitions                      | -                      | -                    | -                   | -                              | -                                       | -                        | -                              | -                              |                               |                               |
| Capital projects                            | -                      | -                    | -                   | -                              | -                                       | -                        | 12,656,979.42                  | 663,561.19                     |                               |                               |
| <b>Total disbursements</b>                  | <b>85,038,296.29</b>   | <b>80,078,639.33</b> | <b>3,720,214.51</b> | <b>5,909,216.11</b>            | <b>447,836.49</b>                       | <b>5,860,209.93</b>      | <b>12,656,979.42</b>           | <b>663,561.19</b>              |                               |                               |
| <b>Interfund transfers:</b>                 |                        |                      |                     |                                |   |                          |                                |                                |                               |                               |
| Transfers from other funds                  | 1,340,400.00           | 32,804,570.00        | -                   | 3,108,279.00                   | -                                       | -                        | 4,650,000.00                   | 3,269,000.00                   |                               |                               |
| Transfers to other funds                    | (44,331,849.00)        | -                    | -                   | (600,000.00)                   | -                                       | -                        | -                              | -                              |                               |                               |
| <b>Net transfers</b>                        | <b>(42,991,449.00)</b> | <b>32,804,570.00</b> | <b>-</b>            | <b>2,508,279.00</b>            | <b>-</b>                                | <b>-</b>                 | <b>4,650,000.00</b>            | <b>3,269,000.00</b>            |                               |                               |
| <b>Net increase (decrease) in cash</b>      | <b>(17,782,238.29)</b> | <b>(454,158.69)</b>  | <b>(323,460.58)</b> | <b>1,189,689.98</b>            | <b>(421.18)</b>                         | <b>(1,377,061.99)</b>    | <b>(2,182,426.49)</b>          | <b>2,605,438.81</b>            |                               |                               |
| <b>Balance July 1, 2025</b>                 | <b>82,498,453.90</b>   | <b>17,314,423.04</b> | <b>4,192,808.18</b> | <b>6,127,138.38</b>            | <b>(18,528.93)</b>                      | <b>4,972,271.97</b>      | <b>22,450,822.18</b>           | <b>2,532,696.49</b>            |                               |                               |
| <b>Balance February 28, 2026</b>            | <b>64,716,215.61</b>   | <b>16,860,264.35</b> | <b>3,869,347.60</b> | <b>7,316,828.36</b>            | <b>(18,950.11)</b>                      | <b>3,595,209.98</b>      | <b>20,268,395.69</b>           | <b>5,138,135.30</b>            |                               |                               |

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

| ECC<br>Capital<br>Projects | Proprietary Funds |               |                          |              |                          |              |                   |                   |                     |  | Totals       |                 |
|----------------------------|-------------------|---------------|--------------------------|--------------|--------------------------|--------------|-------------------|-------------------|---------------------|--|--------------|-----------------|
|                            | Enterprise        |               |                          |              |                          |              | Internal Service  |                   |                     | Agency<br>Economic<br>Development<br>Authority |              |                 |
|                            | Water             | Sewer         | Public<br>Transportation | Sanitation   | Business Loan<br>Program | Stormwater   | Central<br>Garage | Central<br>Stores | Health<br>Insurance |  |              |                 |
| -                          | -                 | -             | -                        | -            | -                        | -            | -                 | -                 | -                   | -  | -            | 51,675,402.50   |
| -                          | -                 | -             | -                        | -            | -                        | -            | -                 | -                 | -                   | -  | -            | 38,247,953.75   |
| -                          | 208,020.00        | 128,000.00    | -                        | -            | -                        | -            | -                 | -                 | -                   | -  | -            | 683,741.98      |
| -                          | -                 | -             | -                        | -            | -                        | -            | -                 | -                 | -                   | -  | -            | 2,216,272.69    |
| -                          | 728,264.88        | 321,052.16    | 34,379.69                | 58,067.07    | 8,903.02                 | 132,997.89   | 56,777.43         | -                 | 247,427.05          | 3,823.52                                       | -            | 4,851,549.36    |
| -                          | 8,242,884.11      | 9,125,867.99  | 2,136,327.79             | 2,761,186.44 | -                        | 986,129.89   | 1,733,234.89      | -                 | 15,753,141.21       | -  | -            | 46,330,643.08   |
| -                          | 9,996.73          | -             | 1,166.96                 | 10,920.90    | 6,197.50                 | -            | 1,838.70          | -                 | -                   | -  | 1,204,665.34 | 9,090,736.50    |
| -                          | 52,519.60         | 41,951.00     | 133,719.00               | -            | -                        | -            | 405.00            | -                 | -                   | -  | -            | 1,210,488.91    |
| -                          | -                 | -             | 1,743,880.53             | -            | -                        | -            | -                 | -                 | -                   | -  | -            | 57,812,428.93   |
| -                          | -                 | -             | 1,253,552.23             | -            | -                        | 1,454,625.00 | -                 | -                 | -                   | -  | -            | 15,292,380.82   |
| -                          | 1,378.14          | 3,109.30      | 13,735.73                | 793.80       | -                        | -            | 4,246.50          | -                 | -                   | -  | -            | 81,634.49       |
| -                          | 1,000,000.00      | -             | -                        | -            | -                        | -            | -                 | -                 | -                   | -  | -            | 1,000,000.00    |
| -                          | -                 | -             | -                        | -            | -                        | -            | 1,787,010.39      | 1,704,119.11      | -                   | -  | -            | 3,491,129.50    |
| -                          | 66,985.40         | -             | (85,248.09)              | -            | -                        | -            | (5,246.83)        | -                 | -                   | -  | -            | (3,101,640.70)  |
| -                          | 10,310,048.86     | 9,619,980.45  | 5,231,513.84             | 2,830,968.21 | 15,100.52                | 2,573,752.78 | 3,578,266.08      | 1,704,119.11      | 16,000,568.26       | 1,208,488.86                                   | -            | 228,882,721.81  |
| -                          | 1,890,977.86      | 1,235,909.32  | 2,690,825.38             | 852,254.34   | -                        | 103,478.69   | 679,916.04        | 69,783.82         | -                   | -  | -            | 34,654,140.52   |
| -                          | 738,621.78        | 487,252.09    | 858,645.46               | 380,801.53   | -                        | 44,933.45    | 289,871.07        | 34,848.49         | -                   | -  | -            | 12,945,862.10   |
| -                          | 180,568.77        | 3,638,601.89  | 90,265.63                | 677,133.41   | -                        | 112,666.38   | 374,401.48        | 13,602.31         | -                   | -  | -            | 12,845,456.63   |
| -                          | 12,261.44         | 181,037.45    | 1,177,583.60             | 157,293.75   | -                        | 35,737.60    | 23,690.49         | 3,779.14          | -                   | -  | -            | 3,478,003.03    |
| -                          | 498,740.02        | 163,320.16    | 240,332.97               | 49,047.16    | -                        | 71,513.26    | 78,762.85         | 10,362.77         | 17,329,339.51       | 1,204,665.34                                   | -            | 26,730,765.44   |
| -                          | 471,940.61        | 125,833.60    | 53,153.12                | 38,949.73    | -                        | 1,839.94     | 38,739.55         | 381.97            | -                   | -  | -            | 2,589,038.99    |
| -                          | -                 | -             | -                        | -            | -                        | -            | -                 | -                 | -                   | -  | -            | 14,220,761.50   |
| -                          | 193,634.73        | 36,510.99     | 157,791.24               | 389,246.04   | -                        | 2,925,694.00 | 546,706.70        | 19,192.23         | -                   | -  | -            | 11,331,429.93   |
| -                          | 2,661,335.42      | 1,795,757.84  | 3,771.60                 | -            | -                        | -            | 1,131.48          | -                 | -                   | -  | -            | 24,604,538.17   |
| -                          | 476,000.00        | 350,200.00    | -                        | -            | -                        | -            | -                 | -                 | -                   | -  | -            | 826,200.00      |
| -                          | -                 | -             | -                        | -            | -                        | -            | -                 | -                 | -                   | -  | -            | 83,798,853.84   |
| -                          | -                 | -             | -                        | -            | -                        | -            | 2,030,416.15      | 1,787,956.27      | -                   | -  | -            | 3,818,372.42    |
| 512,600.00                 | 11,724,028.75     | 1,442,276.17  | -                        | -            | -                        | 202,732.77   | -                 | -                 | -                   | -  | -            | 27,202,178.30   |
| 512,600.00                 | 18,848,109.38     | 9,456,699.51  | 5,272,369.00             | 2,544,725.96 | -                        | 3,498,596.09 | 4,063,635.81      | 1,939,907.00      | 17,329,339.51       | 1,204,665.34                                   | -            | 259,045,600.87  |
| 600,000.00                 | -                 | -             | 500,000.00               | -            | -                        | -            | -                 | 161,500.00        | -                   | -  | -            | 46,433,749.00   |
| -                          | (736,726.68)      | (655,973.32)  | -                        | (89,866.68)  | -                        | (19,333.32)  | -                 | -                 | -                   | -  | -            | (46,433,749.00) |
| 600,000.00                 | (736,726.68)      | (655,973.32)  | 500,000.00               | (89,866.68)  | -                        | (19,333.32)  | -                 | 161,500.00        | -                   | -  | -            | -               |
| 87,400.00                  | (9,274,787.20)    | (492,692.38)  | 459,144.84               | 196,375.57   | 15,100.52                | (944,176.63) | (485,369.73)      | (74,287.89)       | (1,328,771.25)      | 3,823.52                                       | -            | (30,162,879.06) |
| 1,396,109.07               | 30,398,668.96     | 11,637,037.43 | 205,385.04               | 2,253,083.86 | 287,887.72               | 4,767,227.66 | 2,324,035.96      | 92,122.80         | 8,620,032.21        | 136,963.94                                     | -            | 202,188,639.86  |
| 1,483,509.07               | 21,123,881.76     | 11,144,345.05 | 664,529.88               | 2,449,459.43 | 302,988.24               | 3,823,051.03 | 1,838,666.23      | 17,834.91         | 7,291,260.96        | 140,787.46                                     | -            | 172,025,760.80  |

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**CITY OF HARRISONBURG, VIRGINIA**  
**CITY TREASURER'S CASH REPORT - RECONCILIATION**  
**At February 28, 2026**  
**(Unaudited)**

**Exhibit C**

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|   |                |                                     |
|---|----------------|-------------------------------------|
| Cash in the Treasurer's Office                            |                | 16,651.93                           |
| Treasurer's Petty Cash and Change Fund                    |                | 1,150.00                            |
| Cash Deposited With:                                      |                |                                     |
| SunTrust Bank   |                | 20,742,537.19                       |
| Investments:  |                |                                     |
| State Treasurer's Local Government Investment Pool (LGIP) | 155,559,626.82 |                                     |
| Virginia State Non-Arbitrage Program (SNAP)               | <u>-</u>       | 155,559,626.82                      |
| <b>Total - City Treasurer</b>                             |                | 176,319,965.94                      |
| Departmental Petty Cash (Other than with Treasurer)       |                | 7,500.00                            |
| City Invoice Check Register (Mar 04, 2026)                |                | (2,516,634.12)                      |
| Cash with Anthem  |                | (1,797,571.02)                      |
| Cash with Escrow Agent                                    |                | <u>-</u>                            |
| <b>TOTAL</b>  |                | <b><u><u>172,013,260.80</u></u></b> |

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(Unaudited)

| Fund and Major Revenue Sources                 | Budget<br>as Amended  | February<br>Receipts | Year-to-Date<br>Realized | Unrealized           | Percentage<br>Realized |
|--|-----------------------|----------------------|--------------------------|----------------------|------------------------|
| <b>General Fund:</b>                           |                       |                      |                          |                      |                        |
| Amount from fund balance                       | 18,220,562.65         | -                    | 18,220,562.65            | -                    | 100.00%                |
| General property taxes                         | 81,751,200.00         | 590,252.31           | 51,675,402.50            | 30,075,797.50        | 63.21%                 |
| Other local taxes                              | 57,886,000.00         | 8,784,767.81         | 38,247,953.75            | 19,638,046.25        | 66.07%                 |
| Permits, privilege fees and regulatory fees    | 567,950.00            | 34,345.60            | 347,721.98               | 220,228.02           | 61.22%                 |
| Fines and forfeitures                          | 595,000.00            | 173,468.23           | 2,216,272.69             | (1,621,272.69)       | 372.48%                |
| Use of money and property                      | 2,232,000.00          | 338,284.05           | 2,803,488.39             | (571,488.39)         | 125.60%                |
| Charges for services                           | 1,843,200.00          | 71,345.50            | 1,415,425.66             | 427,774.34           | 76.79%                 |
| Miscellaneous                                  | 6,077,995.00          | 471,811.40           | 4,392,015.59             | 1,685,979.41         | 72.26%                 |
| Recovered costs                                | 964,702.00            | 28,290.13            | 737,182.74               | 227,519.26           | 76.42%                 |
| State revenue                                  | 15,741,783.30         | 855,048.05           | 9,078,039.63             | 6,663,743.67         | 57.67%                 |
| Federal revenue                                | 1,746,527.98          | 167,431.76           | 578,871.02               | 1,167,656.96         | 33.14%                 |
| Nonrevenue receipts                            | 43,940.00             | -                    | 58,371.02                | (14,431.02)          | 132.84%                |
| Debt proceeds                                  | -                     | -                    | -                        | -                    | 0.00%                  |
| Transfers from other funds                     | 2,010,600.00          | 167,550.00           | 1,340,400.00             | 670,200.00           | 66.67%                 |
| <b>Total General Fund</b>                      | <b>189,681,460.93</b> | <b>11,682,594.84</b> | <b>131,111,707.62</b>    | <b>58,569,753.31</b> | <b>69.12%</b>          |
| <b>School Fund:</b>                            |                       |                      |                          |                      |                        |
| Amount from fund balance                       | 1,658,234.59          | -                    | 1,658,234.59             | -                    | 100.00%                |
| Charges for services                           | 420,000.00            | 28,214.05            | 365,329.06               | 54,670.94            | 86.98%                 |
| State revenue                                  | 72,159,987.64         | 7,107,091.11         | 45,540,722.76            | 26,619,264.88        | 63.11%                 |
| Federal revenue                                | 3,831,928.00          | 728,595.70           | 2,709,494.95             | 1,122,433.05         | 70.71%                 |
| Debt proceeds                                  | -                     | -                    | -                        | -                    | 0.00%                  |
| Transfers from other funds                     | 49,046,005.00         | 4,060,358.75         | 32,804,570.00            | 16,241,435.00        | 66.89%                 |
| <b>Total School Fund</b>                       | <b>127,116,155.23</b> | <b>11,924,259.61</b> | <b>83,078,351.36</b>     | <b>44,037,803.87</b> | <b>65.36%</b>          |
| <b>School Nutrition Fund:</b>                  |                       |                      |                          |                      |                        |
| Amount from fund balance                       | 225,985.00            | -                    | 225,985.00               | -                    | 100.00%                |
| Charges for services                           | 230,000.00            | 26,800.87            | 144,222.28               | 85,777.72            | 62.71%                 |
| State revenue                                  | 212,392.00            | 66,567.73            | 90,995.87                | 121,396.13           | 42.84%                 |
| Federal revenue                                | 5,855,204.00          | 382,582.43           | 3,161,535.78             | 2,693,668.22         | 54.00%                 |
| Transfers from other funds                     | -                     | -                    | -                        | -                    | 0.00%                  |
| <b>Total School Nutrition Fund</b>             | <b>6,523,581.00</b>   | <b>475,951.03</b>    | <b>3,622,738.93</b>      | <b>2,900,842.07</b>  | <b>55.53%</b>          |
| <b>Emergency Communications Center Fund:</b>   |                       |                      |                          |                      |                        |
| Amount from fund balance                       | 2,202,410.36          | -                    | 2,202,410.36             | -                    | 100.00%                |
| Use of money and property                      | 270,000.00            | 47,763.72            | 351,153.95               | (81,153.95)          | 130.06%                |
| Miscellaneous                                  | 4,308,372.00          | -                    | 3,453,637.83             | 854,734.17           | 80.16%                 |
| Recovered Costs                                | 916,000.00            | 19,316.00            | 224,913.75               | 691,086.25           | 24.55%                 |
| State revenue                                  | 746,500.00            | 106,393.32           | 560,921.56               | 185,578.44           | 75.14%                 |
| Federal revenue                                | 90,000.00             | -                    | -                        | 90,000.00            | 0.00%                  |
| Nonrevenue receipts                            | -                     | -                    | -                        | -                    | 0.00%                  |
| Transfers from other funds                     | 4,144,372.00          | -                    | 3,108,279.00             | 1,036,093.00         | 75.00%                 |
| <b>Total Emerg. Commun. Center Fund</b>        | <b>12,677,654.36</b>  | <b>173,473.04</b>    | <b>9,901,316.45</b>      | <b>2,776,337.91</b>  | <b>78.10%</b>          |
| <b>Community Development Block Grant Fund:</b> |                       |                      |                          |                      |                        |
| Recovered Costs                                | -                     | -                    | 2,266.60                 | (2,266.60)           | 0.00%                  |
| Federal revenue                                | 1,177,557.46          | 279,080.54           | 445,148.71               | 732,408.75           | 37.80%                 |
| <b>Total Comm. Develop. Block Grant Fund</b>   | <b>1,177,557.46</b>   | <b>279,080.54</b>    | <b>447,415.31</b>        | <b>730,142.15</b>    | <b>38.00%</b>          |

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(Unaudited)

| Fund and Major Revenue Sources             | Budget<br>as Amended | February<br>Receipts | Year-to-Date<br>Realized | Unrealized           | Percentage<br>Realized |
|--|----------------------|----------------------|--------------------------|----------------------|------------------------|
| <b>School Transportation Fund:</b>         |                      |                      |                          |                      |                        |
| Amount from fund balance                   | 2,427,181.12         | -                    | 2,427,181.12             | -                    | 100.00%                |
| Use of money and property                  | 25,000.00            | 10,942.26            | 105,214.31               | (80,214.31)          | 420.86%                |
| Charges for services                       | 6,106,080.00         | 592,351.84           | 3,666,893.76             | 2,439,186.24         | 60.05%                 |
| Miscellaneous                              | 15,000.00            | -                    | 10,296.95                | 4,703.05             | 68.65%                 |
| Recovered costs                            | -                    | -                    | -                        | -                    | 0.00%                  |
| State revenue                              | -                    | -                    | -                        | -                    | 0.00%                  |
| Federal revenue                            | 600,000.00           | -                    | 680,000.00               | (80,000.00)          | 113.33%                |
| Nonrevenue receipts                        | -                    | -                    | -                        | -                    | 0.00%                  |
| <b>Total School Transportation Fund</b>    | <b>9,173,261.12</b>  | <b>603,294.10</b>    | <b>6,889,586.14</b>      | <b>2,283,674.98</b>  | <b>75.11%</b>          |
| <b>General Capital Projects Fund:</b>      |                      |                      |                          |                      |                        |
| Amount from fund balance                   | 22,450,822.18        | -                    | 22,450,822.18            | -                    | 100.00%                |
| Use of money and property                  | -                    | -                    | -                        | -                    | 0.00%                  |
| Miscellaneous                              | -                    | -                    | -                        | -                    | 0.00%                  |
| Recovered costs                            | 700,000.00           | -                    | 17,531.22                | 682,468.78           | 2.50%                  |
| State revenue                              | 5,929,292.24         | 212,308.88           | 797,868.58               | 5,131,423.66         | 13.46%                 |
| Federal revenue                            | 59,620,398.66        | 710,755.31           | 5,009,153.13             | 54,611,245.53        | 8.40%                  |
| Debt proceeds                              | -                    | -                    | -                        | -                    | 0.00%                  |
| Transfers from other funds                 | 4,650,000.00         | -                    | 4,650,000.00             | -                    | 100.00%                |
| <b>Total General Capital Projects Fund</b> | <b>93,350,513.08</b> | <b>923,064.19</b>    | <b>32,925,375.11</b>     | <b>60,425,137.97</b> | <b>35.27%</b>          |
| <b>School Capital Projects Fund:</b>       |                      |                      |                          |                      |                        |
| Amount from fund balance                   | 2,532,696.49         | -                    | 2,532,696.49             | -                    | 100.00%                |
| Use of money and property                  | -                    | -                    | -                        | -                    | 0.00%                  |
| Debt proceeds                              | -                    | -                    | -                        | -                    | 0.00%                  |
| Transfers from other funds                 | 3,269,000.00         | -                    | 3,269,000.00             | -                    | 100.00%                |
| <b>Total School Capital Projects Fund</b>  | <b>5,801,696.49</b>  | <b>-</b>             | <b>5,801,696.49</b>      | <b>-</b>             | <b>100.00%</b>         |
| <b>ECC Capital Projects Fund:</b>          |                      |                      |                          |                      |                        |
| Amount from fund balance                   | 1,396,109.07         | -                    | 1,396,109.07             | -                    | 100.00%                |
| Miscellaneous Revenues                     | -                    | -                    | -                        | -                    | 0.00%                  |
| Recovered costs                            | -                    | -                    | -                        | -                    | 0.00%                  |
| State Revenue                              | -                    | -                    | -                        | -                    | 0.00%                  |
| Transfers from other funds                 | 600,000.00           | -                    | 600,000.00               | -                    | 100.00%                |
| <b>Total ECC Capital Projects Fund</b>     | <b>1,996,109.07</b>  | <b>-</b>             | <b>1,996,109.07</b>      | <b>-</b>             | <b>100.00%</b>         |
| <b>Water Capital Projects Fund:</b>        |                      |                      |                          |                      |                        |
| Amount from fund balance                   | 24,780,836.44        | -                    | 24,780,836.44            | -                    | 100.00%                |
| Use of money and property                  | -                    | -                    | 62,096.56                | (62,096.56)          | 0.00%                  |
| Federal revenue                            | 1,000,000.00         | -                    | 1,000,000.00             | -                    | 100.00%                |
| Transfers from other funds                 | 3,947,000.00         | -                    | 3,947,000.00             | -                    | 100.00%                |
| <b>Total Water Capital Projects Fund</b>   | <b>29,727,836.44</b> | <b>-</b>             | <b>29,789,933.00</b>     | <b>(62,096.56)</b>   | <b>100.21%</b>         |
| <b>Sewer Capital Projects Fund:</b>        |                      |                      |                          |                      |                        |
| Amount from fund balance                   | 4,264,419.23         | -                    | 4,264,419.23             | -                    | 100.00%                |
| Transfers from other funds                 | 3,275,000.00         | -                    | 3,275,000.00             | -                    | 100.00%                |
| <b>Total Sewer Capital Projects Fund</b>   | <b>7,539,419.23</b>  | <b>-</b>             | <b>7,539,419.23</b>      | <b>-</b>             | <b>100.00%</b>         |

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(Unaudited)

| Fund and Major Revenue Sources                | Budget<br>as Amended | February<br>Receipts | Year-to-Date<br>Realized | Unrealized           | Percentage<br>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                      | 1,968,527.65         | -                    | 1,968,527.65             | -                    | 100.00%                |
| State revenue                                 | 124,486.29           | -                    | -                        | 124,486.29           | 0.00%                  |
| Transfers from other funds                    | 350,000.00           | -                    | 350,000.00               | -                    | 100.00%                |
| <b>Total Stormwater Capital Projects Fund</b> | <b>2,443,013.94</b>  | <b>-</b>             | <b>2,318,527.65</b>      | <b>124,486.29</b>    | <b>94.90%</b>          |
| <b>Water Fund:</b>                            |                      |                      |                          |                      |                        |
| Amount from fund balance                      | 1,180,508.56         | -                    | 1,180,508.56             | -                    | 100.00%                |
| Permits, privilege fees and regulatory fees   | 200,000.00           | 43,000.00            | 208,020.00               | (8,020.00)           | 104.01%                |
| Use of money and property                     | 270,000.00           | 74,794.27            | 666,168.32               | (396,168.32)         | 246.73%                |
| Charges for services                          | 13,206,380.00        | 853,091.25           | 8,242,884.11             | 4,963,495.89         | 62.42%                 |
| Miscellaneous                                 | 1,000.00             | -                    | 9,996.73                 | (8,996.73)           | 999.67%                |
| Recovered costs                               | 10,000.00            | 8,634.52             | 52,519.60                | (42,519.60)          | 525.20%                |
| Federal revenue                               | -                    | -                    | -                        | -                    | 0.00%                  |
| Nonrevenue receipts                           | -                    | -                    | 1,378.14                 | (1,378.14)           | 0.00%                  |
| Debt proceeds                                 | -                    | -                    | -                        | -                    | 0.00%                  |
| Intrafund transfers                           | 1,854,000.00         | 154,500.00           | 1,236,000.00             | 618,000.00           | 66.67%                 |
| <b>Total Water Fund</b>                       | <b>16,721,888.56</b> | <b>1,134,020.04</b>  | <b>11,597,475.46</b>     | <b>5,124,413.10</b>  | <b>69.36%</b>          |
| <b>Sewer Fund:</b>                            |                      |                      |                          |                      |                        |
| Amount from fund balance                      | 1,800,313.05         | -                    | 1,800,313.05             | -                    | 100.00%                |
| Permits, privilege fees and regulatory fees   | 100,000.00           | 27,000.00            | 128,000.00               | (28,000.00)          | 128.00%                |
| Use of money and property                     | 200,000.00           | 35,978.26            | 321,052.16               | (121,052.16)         | 160.53%                |
| Charges for services                          | 15,116,000.00        | 949,439.34           | 9,125,867.99             | 5,990,132.01         | 60.37%                 |
| Miscellaneous                                 | 1,000.00             | -                    | -                        | 1,000.00             | 0.00%                  |
| Recovered costs                               | 40,000.00            | 7,668.39             | 41,951.00                | (1,951.00)           | 104.88%                |
| Federal revenue                               | -                    | -                    | -                        | -                    | 0.00%                  |
| Nonrevenue receipts                           | -                    | -                    | 3,109.30                 | (3,109.30)           | 0.00%                  |
| Intrafund transfers                           | 1,219,800.00         | 101,650.00           | 813,200.00               | 406,600.00           | 66.67%                 |
| <b>Total Sewer Fund</b>                       | <b>18,477,113.05</b> | <b>1,121,735.99</b>  | <b>12,233,493.50</b>     | <b>6,243,619.55</b>  | <b>66.21%</b>          |
| <b>Public Transportation Fund:</b>            |                      |                      |                          |                      |                        |
| Amount from fund balance                      | 259,488.40           | -                    | 259,488.40               | -                    | 100.00%                |
| Use of money and property                     | 40,000.00            | 2,177.54             | 34,379.69                | 5,620.31             | 85.95%                 |
| Charges for services                          | 2,845,963.00         | 1,350,792.50         | 2,136,327.79             | 709,635.21           | 75.07%                 |
| Miscellaneous                                 | -                    | -                    | 1,166.96                 | (1,166.96)           | 0.00%                  |
| Recovered costs                               | 129,824.00           | -                    | 133,719.00               | (3,895.00)           | 103.00%                |
| State revenue                                 | 3,517,756.00         | 557,670.15           | 1,743,880.53             | 1,773,875.47         | 49.57%                 |
| Federal revenue                               | 11,125,195.00        | -                    | 1,253,552.23             | 9,871,642.77         | 11.27%                 |
| Nonrevenue receipts                           | -                    | -                    | 13,735.73                | (13,735.73)          | 0.00%                  |
| Transfers from other funds                    | 750,000.00           | 62,500.00            | 500,000.00               | 250,000.00           | 66.67%                 |
| <b>Total Public Transportation Fund</b>       | <b>18,668,226.40</b> | <b>1,973,140.19</b>  | <b>6,076,250.33</b>      | <b>12,591,976.07</b> | <b>32.55%</b>          |

| Fund and Major Revenue Sources              | Budget<br>as Amended  | February<br>Receipts | Year-to-Date<br>Realized | Unrealized            | Percentage<br>Realized |
|---|-----------------------|----------------------|--------------------------|-----------------------|------------------------|
| <b>Sanitation Fund:</b>                     |                       |                      |                          |                       |                        |
| Amount from fund balance                    | 607,654.17            | -                    | 607,654.17               | -                     | 100.00%                |
| Use of money and property                   | 35,000.00             | 7,509.12             | 58,067.07                | (23,067.07)           | 165.91%                |
| Charges for services                        | 4,032,160.00          | 349,175.61           | 2,761,186.44             | 1,270,973.56          | 68.48%                 |
| Miscellaneous                               | -                     | -                    | 10,920.90                | (10,920.90)           | 0.00%                  |
| Recovered costs                             | -                     | -                    | -                        | -                     | 0.00%                  |
| Federal revenue                             | -                     | -                    | -                        | -                     | 0.00%                  |
| Nonrevenue receipts                         | -                     | -                    | 793.80                   | (793.80)              | 0.00%                  |
| Debt proceeds                               | -                     | -                    | -                        | -                     | 0.00%                  |
| Transfers from other funds                  | -                     | -                    | -                        | -                     | 0.00%                  |
| <b>Total Sanitation Fund</b>                | <b>4,674,814.17</b>   | <b>356,684.73</b>    | <b>3,438,622.38</b>      | <b>1,236,191.79</b>   | <b>73.56%</b>          |
| <b>Business Loan Program Fund:</b>          |                       |                      |                          |                       |                        |
| Amount from fund balance                    | 89,530.00             | -                    | 89,530.00                | -                     | 100.00%                |
| Use of money and property                   | 1,100.00              | 1,054.76             | 8,903.02                 | (7,803.02)            | 809.37%                |
| Miscellaneous                               | 9,370.00              | 785.45               | 6,197.50                 | 3,172.50              | 66.14%                 |
| <b>Total Business Loan Program Fund</b>     | <b>100,000.00</b>     | <b>1,840.21</b>      | <b>104,630.52</b>        | <b>(4,630.52)</b>     | <b>104.63%</b>         |
| <b>Stormwater Fund:</b>                     |                       |                      |                          |                       |                        |
| Amount from fund balance                    | 1,253,458.23          | -                    | 1,253,458.23             | -                     | 100.00%                |
| Use of money and property                   | 11,000.00             | 17,324.15            | 132,997.89               | (121,997.89)          | 1209.07%               |
| Charges for services                        | 1,844,800.00          | 4,104.06             | 986,129.89               | 858,670.11            | 53.45%                 |
| Recovered costs                             | -                     | -                    | -                        | -                     | 0.00%                  |
| State revenue                               | 1,454,670.00          | 1,454,625.00         | 1,454,625.00             | 45.00                 | 100.00%                |
| <b>Total Stormwater Fund</b>                | <b>4,563,928.23</b>   | <b>1,476,053.21</b>  | <b>3,827,211.01</b>      | <b>736,717.22</b>     | <b>83.86%</b>          |
| <b>Central Garage Fund:</b>                 |                       |                      |                          |                       |                        |
| Amount from fund balance                    | 734,814.25            | -                    | 734,814.25               | -                     | 100.00%                |
| Permits, privilege fees and regulatory fees | -                     | -                    | -                        | -                     | 0.00%                  |
| Use of money and property                   | 10,000.00             | 6,006.66             | 56,777.43                | (46,777.43)           | 567.77%                |
| Charges for services                        | 2,582,300.00          | 219,112.79           | 1,733,234.89             | 849,065.11            | 67.12%                 |
| Miscellaneous                               | 500.00                | -                    | 1,838.70                 | (1,338.70)            | 367.74%                |
| Recovered costs                             | 1,500.00              | -                    | 405.00                   | 1,095.00              | 27.00%                 |
| Federal revenue                             | -                     | -                    | -                        | -                     | 0.00%                  |
| Nonrevenue receipts                         | -                     | -                    | 4,246.50                 | (4,246.50)            | 0.00%                  |
| Transfers from other funds                  | -                     | -                    | -                        | -                     | 0.00%                  |
| <b>Total Central Garage Fund</b>            | <b>3,329,114.25</b>   | <b>225,119.45</b>    | <b>2,531,316.77</b>      | <b>797,797.48</b>     | <b>76.04%</b>          |
| <b>Central Stores Fund:</b>                 |                       |                      |                          |                       |                        |
| Amount from fund balance                    | 4,017.32              | -                    | 4,017.32                 | -                     | 100.00%                |
| Recovered costs                             | -                     | -                    | -                        | -                     | 0.00%                  |
| Federal revenue                             | -                     | -                    | -                        | -                     | 0.00%                  |
| Transfers from other funds                  | 242,250.00            | 20,187.50            | 161,500.00               | 80,750.00             | 66.67%                 |
| <b>Total Central Stores Fund</b>            | <b>246,267.32</b>     | <b>20,187.50</b>     | <b>165,517.32</b>        | <b>80,750.00</b>      | <b>67.21%</b>          |
| <b>Total All Funds</b>                      | <b>554,321,783.25</b> | <b>32,370,498.67</b> | <b>355,728,866.57</b>    | <b>198,592,916.68</b> | <b>64.17%</b>          |

**CITY OF HARRISONBURG, VIRGINIA**  
**EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)**  
**For the Period July 1, 2025 to February 28, 2026**  
**(Unaudited)**

| <b>Fund, Function and Elements</b>             | <b>Budget as Amended</b> | <b>February 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                                   | 359,627.00               | 20,228.65                    | 236,466.35                       | -                   | 123,160.65               | 65.75%                     |
| City manager                                   | 977,959.50               | 63,678.42                    | 576,287.47                       | -                   | 401,672.03               | 58.93%                     |
| City communications                            | 466,356.00               | 19,731.30                    | 168,498.06                       | -                   | 297,857.94               | 36.13%                     |
| City attorney                                  | 446,463.00               | 114,179.07                   | 406,218.48                       | -                   | 40,244.52                | 90.99%                     |
| Human resources                                | 1,013,153.00             | 62,415.42                    | 580,110.02                       | -                   | 433,042.98               | 57.26%                     |
| Independent auditor                            | 27,490.00                | -                            | 27,490.00                        | -                   | -                        | 100.00%                    |
| Commissioner of the revenue                    | 752,476.00               | 53,987.81                    | 462,261.00                       | -                   | 290,215.00               | 61.43%                     |
| Assessors                                      | 514,685.00               | 30,373.35                    | 251,529.62                       | -                   | 263,155.38               | 48.87%                     |
| Equalization board                             | 3,300.00                 | -                            | -                                | -                   | 3,300.00                 | 0.00%                      |
| City treasurer                                 | 907,571.00               | 74,554.40                    | 608,217.06                       | -                   | 299,353.94               | 67.02%                     |
| Finance  | 1,060,668.00             | 64,558.67                    | 510,689.08                       | -                   | 549,978.92               | 48.15%                     |
| Information technology                         | 3,441,586.61             | 134,503.84                   | 1,867,376.76                     | 513,697.30          | 1,060,512.55             | 69.19%                     |
| Purchasing                                     | 252,689.00               | 17,624.69                    | 143,347.97                       | 5,335.00            | 104,006.03               | 58.84%                     |
| Office of elections                            | 514,204.00               | 24,468.86                    | 314,265.25                       | -                   | 199,938.75               | 61.12%                     |
| <b>Total general government administration</b> | <b>10,738,228.11</b>     | <b>680,304.48</b>            | <b>6,152,757.12</b>              | <b>519,032.30</b>   | <b>4,066,438.69</b>      | <b>62.13%</b>              |
| Public safety:                                 |                          |                              |                                  |                     |                          |                            |
| Police administration                          | 6,635,503.53             | 328,158.16                   | 4,074,779.10                     | 358,988.58          | 2,201,735.85             | 66.82%                     |
| Police operations                              | 6,775,299.00             | 500,031.17                   | 4,554,350.65                     | -                   | 2,220,948.35             | 67.22%                     |
| Police criminal investigation                  | 2,445,991.00             | 195,812.07                   | 1,705,752.63                     | -                   | 740,238.37               | 69.74%                     |
| Police special operations                      | 2,698,690.00             | 162,602.18                   | 1,647,011.99                     | 307,393.00          | 744,285.01               | 72.42%                     |
| Police grants                                  | 603,836.68               | 48,711.90                    | 400,670.28                       | -                   | 203,166.40               | 66.35%                     |
| Fire administration                            | 1,481,967.00             | 99,649.80                    | 908,453.84                       | 3,825.00            | 569,688.16               | 61.56%                     |
| Fire suppression                               | 15,348,498.87            | 815,991.40                   | 7,868,507.28                     | 3,052,625.19        | 4,427,366.40             | 71.15%                     |
| Fire prevention                                | 958,769.00               | 63,143.29                    | 565,112.06                       | -                   | 393,656.94               | 58.94%                     |
| Fire training                                  | 358,366.00               | 22,372.40                    | 164,918.06                       | -                   | 193,447.94               | 46.02%                     |
| Court appointed attorney                       | 25,000.00                | -                            | 9,760.80                         | -                   | 15,239.20                | 39.04%                     |
| Regional juvenile home                         | 300,090.00               | -                            | 225,072.00                       | -                   | 75,018.00                | 75.00%                     |
| Regional jail                                  | 1,904,892.00             | -                            | 1,428,669.00                     | -                   | 476,223.00               | 75.00%                     |
| Building inspection                            | 1,194,069.00             | 74,792.61                    | 688,544.58                       | -                   | 505,524.42               | 57.66%                     |
| Animal control                                 | 183,808.00               | 13,387.85                    | 120,583.87                       | -                   | 63,224.13                | 65.60%                     |
| Animal control (SPCA)                          | 549,542.00               | -                            | 412,156.50                       | -                   | 137,385.50               | 75.00%                     |
| Emergency management                           | 428,447.81               | 17,061.74                    | 240,146.65                       | 36,219.99           | 152,081.17               | 64.50%                     |
| Community paramedicine                         | 241,167.00               | 231.35                       | 9,926.89                         | -                   | 231,240.11               | 4.12%                      |
| Public safety building                         | 481,105.00               | 31,215.05                    | 326,775.84                       | 23,481.00           | 130,848.16               | 72.80%                     |
| <b>Total public safety</b>                     | <b>42,615,041.89</b>     | <b>2,373,160.97</b>          | <b>25,351,192.02</b>             | <b>3,782,532.76</b> | <b>13,481,317.11</b>     | <b>68.36%</b>              |
| Public works:                                  |                          |                              |                                  |                     |                          |                            |
| General engineering                            | 919,536.00               | 73,055.57                    | 624,646.11                       | 1,040.95            | 293,848.94               | 68.04%                     |
| Public works administration                    | 2,147,540.00             | 160,554.94                   | 1,367,442.72                     | -                   | 780,097.28               | 63.67%                     |
| Highway and street maintenance                 | 6,883,990.10             | 227,206.12                   | 3,520,603.78                     | 228,511.38          | 3,134,874.94             | 54.46%                     |
| Public works grants                            | 3,561,605.67             | 8,044.88                     | 671,188.27                       | -                   | 2,890,417.40             | 18.85%                     |
| Street lights                                  | 588,135.00               | 47,218.03                    | 380,479.56                       | -                   | 207,655.44               | 64.69%                     |
| Snow and ice removal                           | 361,150.00               | 206,147.85                   | 385,309.17                       | 87,106.25           | (111,265.42)             | 130.81%                    |
| Traffic engineering                            | 3,471,010.83             | 144,718.83                   | 2,416,423.40                     | 153,833.00          | 900,754.43               | 74.05%                     |
| Highway and street beautification              | 878,080.00               | 75,451.82                    | 573,607.59                       | 56,574.98           | 247,897.43               | 71.77%                     |
| Downtown parking maintenance                   | 356,607.00               | 8,286.22                     | 102,588.82                       | 69,962.00           | 184,056.18               | 48.39%                     |
| Street and road cleaning                       | 502,696.00               | 30,953.14                    | 285,561.55                       | -                   | 217,134.45               | 56.81%                     |
| General properties                             | 758,791.65               | 33,955.65                    | 406,245.80                       | 97,465.10           | 255,080.75               | 66.38%                     |
| Navigation center facility                     | 97,860.00                | 5,428.18                     | 28,529.49                        | 6,225.00            | 63,105.51                | 35.51%                     |
| <b>Total public works</b>                      | <b>20,527,002.25</b>     | <b>1,021,021.23</b>          | <b>10,762,626.26</b>             | <b>700,718.66</b>   | <b>9,063,657.33</b>      | <b>55.85%</b>              |
| Health and welfare:                            |                          |                              |                                  |                     |                          |                            |
| Local health department                        | 360,470.00               | -                            | 182,319.09                       | -                   | 178,150.91               | 50.58%                     |
| Community services board                       | 1,256,044.00             | -                            | -                                | -                   | 1,256,044.00             | 0.00%                      |
| Tax relief for the elderly/disabled vets       | 390,000.00               | 2,035.18                     | 377,105.64                       | -                   | 12,894.36                | 96.69%                     |
| Navigation Center                              | 150,000.00               | 9,547.00                     | 119,884.00                       | 30,116.00           | -                        | 100.00%                    |
| <b>Total health and welfare</b>                | <b>2,156,514.00</b>      | <b>11,582.18</b>             | <b>679,308.73</b>                | <b>30,116.00</b>    | <b>1,447,089.27</b>      | <b>32.90%</b>              |

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(Unaudited)

| Fund, Function and Elements                    | Budget<br>as Amended  | February<br>Expenditures | Year-to-Date<br>Expenditures | Encumbrances        | Available<br>Balance | Percentage<br>Expended |
|--|-----------------------|--------------------------|------------------------------|---------------------|----------------------|------------------------|
| <b>General Fund (continued):</b>               |                       |                          |                              |                     |                      |                        |
| Parks, recreation and cultural:                |                       |                          |                              |                     |                      |                        |
| Parks administration                           | 1,223,529.00          | 62,502.00                | 579,704.43                   | -                   | 643,824.57           | 47.38%                 |
| Parks  | 2,318,163.55          | 30,203.11                | 1,578,988.13                 | 95,818.30           | 643,357.12           | 72.25%                 |
| Field maintenance                              | 616,589.00            | 42,244.89                | 387,012.20                   | 79,388.71           | 150,188.09           | 75.64%                 |
| Recreation center and playgrounds              | 622,020.80            | 49,017.86                | 388,710.75                   | -                   | 233,310.05           | 62.49%                 |
| Special events and programs                    | 871,647.85            | 62,507.50                | 451,524.55                   | 22,262.00           | 397,861.30           | 54.36%                 |
| Simms recreation center                        | 784,427.62            | 42,582.22                | 401,335.65                   | -                   | 383,091.97           | 51.16%                 |
| Aquatics                                       | 1,161,289.00          | 62,346.22                | 671,316.79                   | 21,735.00           | 468,237.21           | 59.68%                 |
| Athletics                                      | 783,956.71            | 47,485.29                | 554,008.78                   | -                   | 229,947.93           | 70.67%                 |
| Golf course grounds management                 | 1,201,106.50          | 70,014.08                | 800,597.68                   | 15,443.34           | 385,065.48           | 67.94%                 |
| Golf course clubhouse management               | -                     | -                        | -                            | -                   | -                    | 0.00%                  |
| Regional library                               | 696,758.00            | -                        | 522,568.50                   | -                   | 174,189.50           | 75.00%                 |
| <b>Total parks, recreation and cultural</b>    | <b>10,279,488.03</b>  | <b>468,903.17</b>        | <b>6,335,767.46</b>          | <b>234,647.35</b>   | <b>3,709,073.22</b>  | <b>63.92%</b>          |
| Community development:                         |                       |                          |                              |                     |                      |                        |
| Planning                                       | 514,457.55            | 31,402.01                | 275,183.92                   | 70,641.45           | 168,632.18           | 67.22%                 |
| Zoning administration                          | 404,791.00            | 29,291.02                | 259,417.16                   | -                   | 145,373.84           | 64.09%                 |
| Board of zoning appeals                        | 7,444.00              | -                        | -                            | -                   | 7,444.00             | 0.00%                  |
| Economic development                           | 1,349,343.00          | 37,411.86                | 1,020,488.76                 | 15,585.00           | 313,269.24           | 76.78%                 |
| Tourism and visitors service                   | 582,975.00            | 47,332.77                | 341,339.24                   | -                   | 241,635.76           | 58.55%                 |
| Blacks run greenway                            | 108,153.00            | 7,329.17                 | 65,414.65                    | -                   | 42,738.35            | 60.48%                 |
| <b>Total community development</b>             | <b>2,967,163.55</b>   | <b>152,766.83</b>        | <b>1,961,843.73</b>          | <b>86,226.45</b>    | <b>919,093.37</b>    | <b>69.02%</b>          |
| Other:   |                       |                          |                              |                     |                      |                        |
| Community and civic organizations              | 1,159,633.44          | 19,344.91                | 692,628.12                   | 165,932.32          | 301,073.00           | 0.00%                  |
| Joint operations with Rockingham Cty           | 15,865,174.66         | 1,964,984.68             | 11,901,038.25                | 88,729.65           | 3,875,406.76         | 5.41%                  |
| Conference Center (SVCC)                       | 1,300,000.00          | -                        | 1,204,665.34                 | -                   | 95,334.66            | 922.29%                |
| Reserve for contingencies                      | 146,200.00            | -                        | -                            | -                   | 146,200.00           | 823.98%                |
| Debt service                                   | 20,067,638.00         | 775.00                   | 19,996,469.26                | -                   | 71,168.74            | 0.00%                  |
| Transfers to other funds                       | 61,859,377.00         | 4,122,858.75             | 44,331,849.00                | -                   | 17,527,528.00        | 32.33%                 |
| <b>Total other</b>                             | <b>100,398,023.10</b> | <b>6,107,963.34</b>      | <b>78,126,649.97</b>         | <b>254,661.97</b>   | <b>22,016,711.16</b> | <b>78.07%</b>          |
| <b>Total General Fund</b>                      | <b>189,681,460.93</b> | <b>10,815,702.20</b>     | <b>129,370,145.29</b>        | <b>5,607,935.49</b> | <b>54,703,380.15</b> | <b>71.16%</b>          |
| <b>School Fund:</b>                            |                       |                          |                              |                     |                      |                        |
| Instruction                                    | 97,825,598.01         | 7,405,023.58             | 60,931,905.43                | -                   | 36,893,692.58        | 62.29%                 |
| Admin., attendance and health services         | 6,398,468.00          | 548,531.95               | 4,277,364.78                 | -                   | 2,121,103.22         | 66.85%                 |
| Pupil transportation                           | 6,627,932.22          | 597,434.87               | 3,727,972.81                 | -                   | 2,899,959.41         | 56.25%                 |
| Operations and maintenance                     | 9,928,240.99          | 852,052.08               | 6,408,186.35                 | -                   | 3,520,054.64         | 64.55%                 |
| Debt Service                                   | 163,406.00            | 6,711.08                 | 136,066.86                   | -                   | 27,339.14            | 83.27%                 |
| Technology                                     | 6,172,510.01          | 383,368.79               | 4,597,143.10                 | -                   | 1,575,366.91         | 74.48%                 |
| Transfers to other funds                       | -                     | -                        | -                            | -                   | -                    | 0.00%                  |
| <b>Total School Fund</b>                       | <b>127,116,155.23</b> | <b>9,793,122.35</b>      | <b>80,078,639.33</b>         | <b>-</b>            | <b>47,037,515.90</b> | <b>63.00%</b>          |
| <b>School Nutrition Fund:</b>                  |                       |                          |                              |                     |                      |                        |
| Food service                                   | 6,482,581.00          | 434,995.22               | 3,687,016.72                 | -                   | 2,795,564.28         | 56.88%                 |
| Technology                                     | 41,000.00             | 7,255.84                 | 33,197.79                    | -                   | 7,802.21             | 80.97%                 |
| Transfers to other funds                       | -                     | -                        | -                            | -                   | -                    | 0.00%                  |
| <b>Total School Nutrition Fund</b>             | <b>6,523,581.00</b>   | <b>442,251.06</b>        | <b>3,720,214.51</b>          | <b>-</b>            | <b>2,803,366.49</b>  | <b>57.03%</b>          |
| <b>Emergency Communications Center Fund:</b>   |                       |                          |                              |                     |                      |                        |
| Emergency Communications Center                | 10,190,439.46         | 613,118.04               | 4,892,120.30                 | 713,911.02          | 4,584,408.14         | 55.01%                 |
| Comp Aided Dispatch                            | 1,743,782.90          | 30,177.82                | 873,663.36                   | 49,334.50           | 820,785.04           | 52.93%                 |
| Debt Service                                   | 143,432.00            | -                        | 143,432.45                   | -                   | (0.45)               | 100.00%                |
| Transfers to other funds                       | 600,000.00            | -                        | 600,000.00                   | -                   | -                    | 100.00%                |
| <b>Total Emerg. Commun. Ctr. Fund</b>          | <b>12,677,654.36</b>  | <b>643,295.86</b>        | <b>6,509,216.11</b>          | <b>763,245.52</b>   | <b>5,405,192.73</b>  | <b>57.36%</b>          |
| <b>Community Development Block Grant Fund:</b> |                       |                          |                              |                     |                      |                        |
| Community development block grant              | 1,177,557.46          | 253,757.40               | 447,836.49                   | 56,847.00           | 672,873.97           | 42.86%                 |
| <b>Total Comm. Dev. Block Grant Fund</b>       | <b>1,177,557.46</b>   | <b>253,757.40</b>        | <b>447,836.49</b>            | <b>56,847.00</b>    | <b>672,873.97</b>    | <b>42.86%</b>          |

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(Unaudited)

| Fund, Function and Elements                | Budget as Amended    | February Expenditures | Year-to-Date Expenditures | Encumbrances         | Available Balance    | Percentage Expended |
|--|----------------------|-----------------------|---------------------------|----------------------|----------------------|---------------------|
| <b>School Transportation Fund:</b>         |                      |                       |                           |                      |                      |                     |
| School buses                               | 8,153,742.12         | 347,651.54            | 5,285,118.03              | 694,304.18           | 2,174,319.91         | 73.33%              |
| Field trips and charters                   | 273,926.00           | 16,094.25             | 129,877.23                | -                    | 144,048.77           | 47.41%              |
| Administration                             | 742,952.00           | 50,617.41             | 442,574.55                | -                    | 300,377.45           | 59.57%              |
| Debt Service                               | 2,641.00             | -                     | 2,640.12                  | -                    | 0.88                 | 99.97%              |
| <b>Total School Transportation Fund</b>    | <b>9,173,261.12</b>  | <b>414,363.20</b>     | <b>5,860,209.93</b>       | <b>694,304.18</b>    | <b>2,618,747.01</b>  | <b>71.45%</b>       |
| <b>General Capital Projects Fund:</b>      |                      |                       |                           |                      |                      |                     |
| Capital projects                           | 93,350,513.08        | 950,554.65            | 12,656,979.42             | 11,891,633.28        | 68,801,900.38        | 26.30%              |
| Transfers to other funds                   | -                    | -                     | -                         | -                    | -                    | 0.00%               |
| <b>Total General Capital Projects Fund</b> | <b>93,350,513.08</b> | <b>950,554.65</b>     | <b>12,656,979.42</b>      | <b>11,891,633.28</b> | <b>68,801,900.38</b> | <b>26.30%</b>       |
| <b>School Capital Projects Fund:</b>       |                      |                       |                           |                      |                      |                     |
| Capital projects                           | 5,801,696.49         | 265,363.00            | 663,561.19                | -                    | 5,138,135.30         | 11.44%              |
| <b>Total School Capital Projects Fund</b>  | <b>5,801,696.49</b>  | <b>265,363.00</b>     | <b>663,561.19</b>         | <b>-</b>             | <b>5,138,135.30</b>  | <b>11.44%</b>       |
| <b>ECC Capital Projects:</b>               |                      |                       |                           |                      |                      |                     |
| Capital projects                           | 1,996,109.07         | -                     | 512,600.00                | 341,635.12           | 1,141,873.95         | 42.80%              |
| Transfers to other funds                   | -                    | -                     | -                         | -                    | -                    | 0.00%               |
| <b>Total ECC Capital Projects Fund</b>     | <b>1,996,109.07</b>  | <b>-</b>              | <b>512,600.00</b>         | <b>341,635.12</b>    | <b>1,141,873.95</b>  | <b>42.80%</b>       |
| <b>Water Capital Projects Fund:</b>        |                      |                       |                           |                      |                      |                     |
| Capital projects                           | 29,727,836.44        | 1,478,977.89          | 11,724,028.75             | 8,977,685.83         | 9,026,121.86         | 69.64%              |
| <b>Total Water Capital Projects Fund</b>   | <b>29,727,836.44</b> | <b>1,478,977.89</b>   | <b>11,724,028.75</b>      | <b>8,977,685.83</b>  | <b>9,026,121.86</b>  | <b>69.64%</b>       |
| <b>Sewer Capital Projects Fund:</b>        |                      |                       |                           |                      |                      |                     |
| Capital projects                           | 7,539,419.23         | 378,926.93            | 1,442,276.17              | 860,051.99           | 5,237,091.07         | 30.54%              |
| Transfers to other funds                   | -                    | -                     | -                         | -                    | -                    | 0.00%               |
| <b>Total Sewer Capital Projects Fund</b>   | <b>7,539,419.23</b>  | <b>378,926.93</b>     | <b>1,442,276.17</b>       | <b>860,051.99</b>    | <b>5,237,091.07</b>  | <b>30.54%</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                           | 2,443,013.94         | 105,533.94            | 202,732.77                | 741,935.38           | 1,498,345.79         | 38.67%              |
| <b>Total Stormwater Capital Proj. Fund</b> | <b>2,443,013.94</b>  | <b>105,533.94</b>     | <b>202,732.77</b>         | <b>741,935.38</b>    | <b>1,498,345.79</b>  | <b>38.67%</b>       |
| <b>Water Fund:</b>                         |                      |                       |                           |                      |                      |                     |
| Administration                             | 894,690.00           | 58,974.57             | 574,281.56                | -                    | 320,408.44           | 64.19%              |
| Pumping, storage and monitoring            | 967,273.95           | 77,549.80             | 701,844.14                | 14,710.52            | 250,719.29           | 74.08%              |
| Transmission and distribution              | 1,233,147.54         | 88,876.81             | 846,452.33                | 24,814.70            | 361,880.51           | 70.65%              |
| Utility billing                            | 827,687.00           | 49,744.64             | 478,853.69                | 15,000.00            | 333,833.31           | 59.67%              |
| Miscellaneous                              | 2,628,430.00         | 214,000.00            | 1,735,267.29              | -                    | 893,162.71           | 66.02%              |
| Purification                               | 1,944,687.35         | 124,993.09            | 1,168,411.47              | 18,766.29            | 757,509.59           | 61.05%              |
| Capital outlay                             | 512,471.72           | 10,927.29             | 193,634.73                | 314,482.72           | 4,354.27             | 99.15%              |
| Debt Service                               | 2,661,411.00         | -                     | 2,661,335.42              | -                    | 75.58                | 100.00%             |
| Transfers to other funds                   | 5,052,090.00         | 92,090.83             | 4,683,726.68              | -                    | 368,363.32           | 92.71%              |
| <b>Total Water Fund</b>                    | <b>16,721,888.56</b> | <b>717,157.03</b>     | <b>13,043,807.31</b>      | <b>387,774.23</b>    | <b>3,290,307.02</b>  | <b>80.32%</b>       |

| Fund, Function and Elements             | Budget as Amended     | February Expenditures | Year-to-Date Expenditures | Encumbrances         | Available Balance     | Percentage Expended |
|---|-----------------------|-----------------------|---------------------------|----------------------|-----------------------|---------------------|
| <b>Sewer Fund:</b>                      |                       |                       |                           |                      |                       |                     |
| Administration                          | 1,010,650.00          | 69,129.55             | 623,448.62                | 35,850.00            | 351,351.38            | 65.24%              |
| Treatment and disposal                  | 5,400,000.00          | 438,069.04            | 3,553,047.95              | -                    | 1,846,952.05          | 65.80%              |
| Collection and transmission             | 1,381,044.00          | 108,835.83            | 813,435.44                | -                    | 567,608.56            | 58.90%              |
| Miscellaneous                           | 1,778,530.00          | 145,425.00            | 1,178,863.03              | -                    | 599,666.97            | 66.28%              |
| Utility billing                         | 1,064,667.00          | 55,415.38             | 532,678.40                | 100,810.00           | 431,178.60            | 59.50%              |
| Pumping and monitoring                  | 482,262.05            | 35,606.51             | 293,881.07                | 4,639.48             | 183,741.50            | 61.90%              |
| Capital outlay                          | 401,000.00            | -                     | 36,510.99                 | 190,358.40           | 174,130.61            | 56.58%              |
| Debt service                            | 2,700,000.00          | 223,920.26            | 1,795,757.84              | -                    | 904,242.16            | 66.51%              |
| Transfers to other funds                | 4,258,960.00          | 81,996.67             | 3,930,973.32              | -                    | 327,986.68            | 92.30%              |
| <b>Total Sewer Fund</b>                 | <b>18,477,113.05</b>  | <b>1,158,398.24</b>   | <b>12,758,596.66</b>      | <b>331,657.88</b>    | <b>5,386,858.51</b>   | <b>70.85%</b>       |
| <b>Public Transportation Fund:</b>      |                       |                       |                           |                      |                       |                     |
| Transit buses                           | 6,450,965.40          | 437,289.09            | 3,583,369.28              | 31,500.08            | 2,836,096.04          | 56.04%              |
| Miscellaneous                           | 500,000.00            | -                     | -                         | -                    | 500,000.00            | 0.00%               |
| Paratransit buses                       | 1,584,991.00          | 112,951.21            | 898,527.60                | 4,767.92             | 681,695.48            | 56.99%              |
| Administration                          | 1,050,268.00          | 72,640.71             | 628,909.28                | -                    | 421,358.72            | 59.88%              |
| Capital outlay                          | 9,078,230.00          | -                     | 157,791.24                | 143,208.00           | 8,777,230.76          | 3.32%               |
| Debt Service                            | 3,772.00              | -                     | 3,771.60                  | -                    | 0.40                  | 99.99%              |
| Transfers to other funds                | -                     | -                     | -                         | -                    | -                     | 0.00%               |
| <b>Total Public Transportation Fund</b> | <b>18,668,226.40</b>  | <b>622,881.01</b>     | <b>5,272,369.00</b>       | <b>179,476.00</b>    | <b>13,216,381.40</b>  | <b>29.20%</b>       |
| <b>Sanitation Fund:</b>                 |                       |                       |                           |                      |                       |                     |
| Solid waste collection                  | 2,553,815.58          | 168,794.94            | 1,530,926.19              | 339,151.13           | 683,738.26            | 73.23%              |
| Landfill                                | 324,619.36            | 15,818.48             | 124,062.82                | 77,555.25            | 123,001.29            | 62.11%              |
| Miscellaneous                           | -                     | -                     | -                         | -                    | -                     | 0.00%               |
| Solid waste management                  | 819,559.00            | 48,867.87             | 500,490.91                | -                    | 319,068.09            | 61.07%              |
| Capital outlay                          | 842,020.23            | -                     | 389,246.04                | 416,341.00           | 36,433.19             | 95.67%              |
| Debt service                            | -                     | -                     | -                         | -                    | -                     | 0.00%               |
| Transfers to other funds                | 134,800.00            | 11,233.33             | 89,866.68                 | -                    | 44,933.32             | 66.67%              |
| <b>Total Sanitation Fund</b>            | <b>4,674,814.17</b>   | <b>244,714.62</b>     | <b>2,634,592.64</b>       | <b>833,047.38</b>    | <b>1,207,174.15</b>   | <b>74.18%</b>       |
| <b>Business Loan Program Fund:</b>      |                       |                       |                           |                      |                       |                     |
| Revolving loan program                  | 100,000.00            | -                     | -                         | -                    | 100,000.00            | 0.00%               |
| <b>Total Business Loan Program Fund</b> | <b>100,000.00</b>     | <b>-</b>              | <b>-</b>                  | <b>-</b>             | <b>100,000.00</b>     | <b>0.00%</b>        |
| <b>Stormwater Fund:</b>                 |                       |                       |                           |                      |                       |                     |
| Stormwater management                   | 1,059,106.23          | 28,577.14             | 370,169.32                | 339,719.89           | 349,217.02            | 67.03%              |
| Capital outlay                          | 3,125,822.00          | 2,909,250.00          | 2,925,694.00              | 38.00                | 200,090.00            | 93.60%              |
| Transfers to other funds                | 379,000.00            | 2,416.67              | 369,333.32                | -                    | 9,666.68              | 97.45%              |
| <b>Total Stormwater Fund</b>            | <b>4,563,928.23</b>   | <b>2,940,243.81</b>   | <b>3,665,196.64</b>       | <b>339,757.89</b>    | <b>558,973.70</b>     | <b>87.75%</b>       |
| <b>Central Garage Fund:</b>             |                       |                       |                           |                      |                       |                     |
| Operating                               | 2,349,401.00          | 180,298.12            | 1,345,062.27              | 136,994.17           | 867,344.56            | 63.08%              |
| Administration                          | 243,767.00            | 15,811.04             | 140,319.21                | -                    | 103,447.79            | 57.56%              |
| Capital outlay                          | 734,814.25            | 154,532.45            | 546,706.70                | 206,660.47           | (18,552.92)           | 102.52%             |
| Debt service                            | 1,132.00              | -                     | 1,131.48                  | -                    | 0.52                  | 99.95%              |
| <b>Total Central Garage Fund</b>        | <b>3,329,114.25</b>   | <b>350,641.61</b>     | <b>2,033,219.66</b>       | <b>343,654.64</b>    | <b>952,239.95</b>     | <b>71.40%</b>       |
| <b>Central Stores Fund:</b>             |                       |                       |                           |                      |                       |                     |
| Operating                               | 225,500.00            | 9,673.98              | 132,758.50                | -                    | 92,741.50             | 58.87%              |
| Capital outlay                          | 20,767.32             | -                     | 19,192.23                 | -                    | 1,575.09              | 92.42%              |
| <b>Total Central Stores Fund</b>        | <b>246,267.32</b>     | <b>9,673.98</b>       | <b>151,950.73</b>         | <b>-</b>             | <b>94,316.59</b>      | <b>61.70%</b>       |
| <b>Total All Funds</b>                  | <b>554,321,783.25</b> | <b>31,585,558.78</b>  | <b>292,748,172.60</b>     | <b>32,350,641.81</b> | <b>229,222,968.84</b> | <b>58.65%</b>       |

CITY OF HARRISONBURG, VIRGINIA  
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(Unaudited)

| Funds  | Budget<br>as Amended | Year-to-Date<br>Revenues or<br>Expenditures | Encumbrances  | Variance<br>More or<br>(Less) than<br>Budget | Percent<br>Received or<br>Expended<br>(66.67%) |
|--|----------------------|---|---------------|--|--|
| <b>General Fund:</b>                           |                      |   |               |  |  |
| Revenues                                       | 189,681,460.93       | 131,111,707.62                              | -             | (58,569,753.31)                              | 69.12%   |
| Expenditures                                   | 189,681,460.93       | 129,370,145.29                              | 5,607,935.49  | (54,703,380.15)                              | 71.16%   |
| <b>School Fund:</b>                            |                      |   |               |  |  |
| Revenues                                       | 127,116,155.23       | 83,078,351.36                               | -             | (44,037,803.87)                              | 65.36%   |
| Expenditures                                   | 127,116,155.23       | 80,078,639.33                               | -             | (47,037,515.90)                              | 63.00%   |
| <b>School Nutrition Fund:</b>                  |                      |   |               |  |  |
| Revenues                                       | 6,523,581.00         | 3,622,738.93                                | -             | (2,900,842.07)                               | 55.53%   |
| Expenditures                                   | 6,523,581.00         | 3,720,214.51                                | -             | (2,803,366.49)                               | 57.03%   |
| <b>Emergency Communications Center Fund:</b>   |                      |   |               |  |  |
| Revenues                                       | 12,677,654.36        | 9,901,316.45                                | -             | (2,776,337.91)                               | 78.10%   |
| Expenditures                                   | 12,677,654.36        | 6,509,216.11                                | 763,245.52    | (5,405,192.73)                               | 57.36%   |
| <b>Community Development Block Grant Fund:</b> |                      |   |               |  |  |
| Revenues                                       | 1,177,557.46         | 447,415.31                                  | -             | (730,142.15)                                 | 38.00%   |
| Expenditures                                   | 1,177,557.46         | 447,836.49                                  | 56,847.00     | (672,873.97)                                 | 42.86%   |
| <b>School Transportation Fund:</b>             |                      |   |               |  |  |
| Revenues                                       | 9,173,261.12         | 6,889,586.14                                | -             | (2,283,674.98)                               | 75.11%   |
| Expenditures                                   | 9,173,261.12         | 5,860,209.93                                | 694,304.18    | (2,618,747.01)                               | 71.45%   |
| <b>General Capital Projects Fund:</b>          |                      |   |               |  |  |
| Revenues                                       | 93,350,513.08        | 32,925,375.11                               | -             | (60,425,137.97)                              | 35.27%   |
| Expenditures                                   | 93,350,513.08        | 12,656,979.42                               | 11,891,633.28 | (68,801,900.38)                              | 26.30%   |
| <b>School Capital Projects Fund:</b>           |                      |   |               |  |  |
| Revenues                                       | 5,801,696.49         | 5,801,696.49                                | -             | -  | 100.00%  |
| Expenditures                                   | 5,801,696.49         | 663,561.19                                  | -             | (5,138,135.30)                               | 11.44%   |
| <b>ECC Capital Projects Fund:</b>              |                      |   |               |  |  |
| Revenues                                       | 1,996,109.07         | 1,996,109.07                                | -             | -  | 100.00%  |
| Expenditures                                   | 1,996,109.07         | 512,600.00                                  | 341,635.12    | (1,141,873.95)                               | 42.80%   |
| <b>Water Capital Projects Fund:</b>            |                      |   |               |  |  |
| Revenues                                       | 29,727,836.44        | 29,789,933.00                               | -             | 62,096.56                                    | 100.21%  |
| Expenditures                                   | 29,727,836.44        | 11,724,028.75                               | 8,977,685.83  | (9,026,121.86)                               | 69.64%   |
| <b>Sewer Capital Projects Fund:</b>            |                      |   |               |  |  |
| Revenues                                       | 7,539,419.23         | 7,539,419.23                                | -             | -  | 100.00%  |
| Expenditures                                   | 7,539,419.23         | 1,442,276.17                                | 860,051.99    | (5,237,091.07)                               | 30.54%   |
| <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, 2025 to February 28, 2026  
(Unaudited)

| Funds                                    | Budget<br>as Amended | Year-to-Date<br>Revenues or<br>Expenditures | Encumbrances  | Variance<br>More or<br>(Less) than<br>Budget | Percent<br>Received or<br>Expended<br>(66.67%) |
|--|----------------------|---|---------------|--|--|
| <b>Stormwater Capital Projects Fund:</b> |                      |   |               |  |  |
| Revenues                                 | 2,443,013.94         | 2,318,527.65                                | -             | (124,486.29)                                 | 94.90%   |
| Expenditures                             | 2,443,013.94         | 202,732.77                                  | 741,935.38    | (1,498,345.79)                               | 38.67%   |
| <b>Water Fund:</b>                       |                      |   |               |  |  |
| Revenues                                 | 16,721,888.56        | 11,597,475.46                               | -             | (5,124,413.10)                               | 69.36%   |
| Expenditures                             | 16,721,888.56        | 13,043,807.31                               | 387,774.23    | (3,290,307.02)                               | 80.32%   |
| <b>Sewer Fund:</b>                       |                      |   |               |  |  |
| Revenues                                 | 18,477,113.05        | 12,233,493.50                               | -             | (6,243,619.55)                               | 66.21%   |
| Expenditures                             | 18,477,113.05        | 12,758,596.66                               | 331,657.88    | (5,386,858.51)                               | 70.85%   |
| <b>Public Transportation Fund:</b>       |                      |   |               |  |  |
| Revenues                                 | 18,668,226.40        | 6,076,250.33                                | -             | (12,591,976.07)                              | 32.55%   |
| Expenditures                             | 18,668,226.40        | 5,272,369.00                                | 179,476.00    | (13,216,381.40)                              | 29.20%   |
| <b>Sanitation Fund:</b>                  |                      |   |               |  |  |
| Revenues                                 | 4,674,814.17         | 3,438,622.38                                | -             | (1,236,191.79)                               | 73.56%   |
| Expenditures                             | 4,674,814.17         | 2,634,592.64                                | 833,047.38    | (1,207,174.15)                               | 74.18%   |
| <b>Business Loan Program Fund:</b>       |                      |   |               |  |  |
| Revenues                                 | 100,000.00           | 104,630.52                                  | -             | 4,630.52                                     | 104.63%  |
| Expenditures                             | 100,000.00           | -   | -             | (100,000.00)                                 | 0.00%  |
| <b>Stormwater Fund:</b>                  |                      |   |               |  |  |
| Revenues                                 | 4,563,928.23         | 3,827,211.01                                | -             | (736,717.22)                                 | 83.86%   |
| Expenditures                             | 4,563,928.23         | 3,665,196.64                                | 339,757.89    | (558,973.70)                                 | 87.75%   |
| <b>Central Garage Fund:</b>              |                      |   |               |  |  |
| Revenues                                 | 3,329,114.25         | 2,531,316.77                                | -             | (797,797.48)                                 | 76.04%   |
| Expenditures                             | 3,329,114.25         | 2,033,219.66                                | 343,654.64    | (952,239.95)                                 | 71.40%   |
| <b>Central Stores Operating Fund:</b>    |                      |   |               |  |  |
| Revenues                                 | 246,267.32           | 165,517.32                                  | -             | (80,750.00)                                  | 67.21%   |
| Expenditures                             | 246,267.32           | 151,950.73                                  | -             | (94,316.59)                                  | 61.70%   |
| <hr/>                                    |                      |   |               |  |  |
| <b>Total Revenues</b>                    | 554,321,783.25       | 355,728,866.57                              | -             | (198,592,916.68)                             | 64.17%   |
| <b>Total Expenditures</b>                | 554,321,783.25       | 292,748,172.60                              | 32,350,641.81 | (229,222,968.84)                             | 58.65%   |

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(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                            | 18,624,613.90         | 18,220,562.65         | (404,051.25)          | -2.17%            |
| General property taxes                              | 50,433,777.29         | 51,675,402.50         | 1,241,625.21          | 2.46%             |
| Other local taxes                                   | 36,822,503.14         | 38,247,953.75         | 1,425,450.61          | 3.87%             |
| Permits, privilege fees and regulatory fees         | 513,437.28            | 347,721.98            | (165,715.30)          | -32.28%           |
| Fines and forfeitures                               | 2,384,179.14          | 2,216,272.69          | (167,906.45)          | -7.04%            |
| Use of money and property                           | 3,595,068.04          | 2,803,488.39          | (791,579.65)          | -22.02%           |
| Charges for services                                | 1,330,445.20          | 1,415,425.66          | 84,980.46             | 6.39%             |
| Miscellaneous                                       | 4,470,059.15          | 4,392,015.59          | (78,043.56)           | -1.75%            |
| Recovered costs                                     | 911,636.26            | 737,182.74            | (174,453.52)          | -19.14%           |
| State revenue                                       | 8,122,578.57          | 9,078,039.63          | 955,461.06            | 11.76%            |
| Federal revenue                                     | 3,094,507.27          | 578,871.02            | (2,515,636.25)        | -81.29%           |
| Nonrevenue receipts                                 | 114,107.42            | 58,371.02             | (55,736.40)           | -48.85%           |
| Debt proceeds                                       | -                     | -                     | -                     | 0.00%             |
| Transfers from other funds                          | 1,447,066.68          | 1,340,400.00          | (106,666.68)          | -7.37%            |
| <b>Total General Fund</b>                           | <b>131,863,979.34</b> | <b>131,111,707.62</b> | <b>(752,271.72)</b>   | <b>-0.57%</b>     |
| <b>School Fund:</b>                                 |                       |                       |                       |                   |
| Amount from fund balance                            | 4,457,563.80          | 1,658,234.59          | (2,799,329.21)        | -62.80%           |
| Charges for services                                | 725,824.02            | 365,329.06            | (360,494.96)          | -49.67%           |
| State revenue                                       | 42,012,543.62         | 45,540,722.76         | 3,528,179.14          | 8.40%             |
| Federal revenue                                     | 3,779,076.58          | 2,709,494.95          | (1,069,581.63)        | -28.30%           |
| Debt proceeds                                       | -                     | -                     | -                     | 0.00%             |
| Transfers from other funds                          | 31,506,971.32         | 32,804,570.00         | 1,297,598.68          | 4.12%             |
| <b>Total School Fund</b>                            | <b>82,481,979.34</b>  | <b>83,078,351.36</b>  | <b>596,372.02</b>     | <b>0.72%</b>      |
| <b>School Nutrition Fund:</b>                       |                       |                       |                       |                   |
| Amount from fund balance                            | 632,306.11            | 225,985.00            | (406,321.11)          | -64.26%           |
| Charges for services                                | 159,093.17            | 144,222.28            | (14,870.89)           | -9.35%            |
| State revenue                                       | 83,779.78             | 90,995.87             | 7,216.09              | 8.61%             |
| Federal revenue                                     | 3,782,250.69          | 3,161,535.78          | (620,714.91)          | -16.41%           |
| Transfers from other funds                          | -                     | -                     | -                     | 0.00%             |
| <b>Total School Nutrition Fund</b>                  | <b>4,657,429.75</b>   | <b>3,622,738.93</b>   | <b>(1,034,690.82)</b> | <b>-22.22%</b>    |
| <b>Emergency Communications Center Fund:</b>        |                       |                       |                       |                   |
| Amount from fund balance                            | 150,419.59            | 2,202,410.36          | 2,051,990.77          | 1364.18%          |
| Use of money and property                           | 370,860.99            | 351,153.95            | (19,707.04)           | -5.31%            |
| Miscellaneous                                       | 2,948,305.50          | 3,453,637.83          | 505,332.33            | 17.14%            |
| Recovered costs                                     | 91,368.03             | 224,913.75            | 133,545.72            | 146.16%           |
| State revenue                                       | 616,753.31            | 560,921.56            | (55,831.75)           | -9.05%            |
| Federal revenue                                     | 7,442.00              | -                     | (7,442.00)            | -100.00%          |
| Nonrevenue receipts                                 | -                     | -                     | -                     | 0.00%             |
| Transfers from other funds                          | 2,948,295.00          | 3,108,279.00          | 159,984.00            | 5.43%             |
| <b>Total Emerg. Commun. Center Fund</b>             | <b>7,133,444.42</b>   | <b>9,901,316.45</b>   | <b>2,767,872.03</b>   | <b>38.80%</b>     |
| <b>Community Development Block Grant Fund:</b>      |                       |                       |                       |                   |
| Recovered costs                                     | -                     | 2,266.60              | 2,266.60              | 0.00%             |
| Federal revenue                                     | 461,411.82            | 445,148.71            | (16,263.11)           | -3.52%            |
| <b>Total Community Development Block Grant Fund</b> | <b>461,411.82</b>     | <b>447,415.31</b>     | <b>(13,996.51)</b>    | <b>-3.03%</b>     |

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(Unaudited)

| Fund and Major Revenue Sources             | Prior<br>Year-to-Date | Current<br>Year-to-Date | Increase<br>(Decrease) | Percentage<br>Change |
|--|-----------------------|-------------------------|------------------------|----------------------|
| <b>School Transportation Fund:</b>         |                       |                         |                        |                      |
| Amount from fund balance                   | 1,292,088.91          | 2,427,181.12            | 1,135,092.21           | 87.85%               |
| Use of money and property                  | 102,106.17            | 105,214.31              | 3,108.14               | 3.04%                |
| Charges for services                       | 3,611,127.78          | 3,666,893.76            | 55,765.98              | 1.54%                |
| Miscellaneous                              | 100.00                | 10,296.95               | 10,196.95              | 10196.95%            |
| Recovered costs                            | -                     | -                       | -                      | 0.00%                |
| State revenue                              | 570,330.00            | -                       | (570,330.00)           | -100.00%             |
| Federal revenue                            | -                     | 680,000.00              | 680,000.00             | 0.00%                |
| Nonrevenue receipts                        | -                     | -                       | -                      | 0.00%                |
| <b>Total School Transportation Fund</b>    | <b>5,575,752.86</b>   | <b>6,889,586.14</b>     | <b>1,313,833.28</b>    | <b>23.56%</b>        |
| <b>General Capital Projects Fund:</b>      |                       |                         |                        |                      |
| Amount from fund balance                   | 18,184,265.31         | 22,450,822.18           | 4,266,556.87           | 23.46%               |
| Use of money and property                  | 6,089.10              | -                       | (6,089.10)             | -100.00%             |
| Miscellaneous                              | 134,228.00            | -                       | (134,228.00)           | -100.00%             |
| Recovered costs                            | 142,647.81            | 17,531.22               | (125,116.59)           | -87.71%              |
| State revenue                              | 1,013,002.33          | 797,868.58              | (215,133.75)           | -21.24%              |
| Federal revenue                            | 4,627,024.22          | 5,009,153.13            | 382,128.91             | 8.26%                |
| Debt proceeds                              | -                     | -                       | -                      | 0.00%                |
| Transfers from other funds                 | 9,907,130.00          | 4,650,000.00            | (5,257,130.00)         | -53.06%              |
| <b>Total General Capital Projects Fund</b> | <b>34,014,386.77</b>  | <b>32,925,375.11</b>    | <b>(1,089,011.66)</b>  | <b>-3.20%</b>        |
| <b>School Capital Projects Fund:</b>       |                       |                         |                        |                      |
| Amount from fund balance                   | 3,812,645.54          | 2,532,696.49            | (1,279,949.05)         | -33.57%              |
| Use of money and property                  | -                     | -                       | -                      | 0.00%                |
| Debt proceeds                              | -                     | -                       | -                      | 0.00%                |
| Transfers from other funds                 | 1,361,860.00          | 3,269,000.00            | 1,907,140.00           | 140.04%              |
| <b>Total School Capital Projects Fund</b>  | <b>5,174,505.54</b>   | <b>5,801,696.49</b>     | <b>627,190.95</b>      | <b>12.12%</b>        |
| <b>ECC Capital Projects Fund:</b>          |                       |                         |                        |                      |
| Amount from fund balance                   | 2,837,287.85          | 1,396,109.07            | (1,441,178.78)         | -50.79%              |
| Miscellaneous Revenue                      | -                     | -                       | -                      | 0.00%                |
| Recovered costs                            | -                     | -                       | -                      | 0.00%                |
| State Revenue                              | -                     | -                       | -                      | 0.00%                |
| Transfers from other funds                 | -                     | 600,000.00              | 600,000.00             | 0.00%                |
| <b>Total ECC Capital Projects Fund</b>     | <b>2,837,287.85</b>   | <b>1,996,109.07</b>     | <b>(841,178.78)</b>    | <b>-29.65%</b>       |
| <b>Water Capital Projects Fund:</b>        |                       |                         |                        |                      |
| Amount from fund balance                   | 26,911,374.62         | 24,780,836.44           | (2,130,538.18)         | -7.92%               |
| Use of money and property                  | 359,441.24            | 62,096.56               | (297,344.68)           | -82.72%              |
| Federal revenue                            | -                     | 1,000,000.00            | 1,000,000.00           | 0.00%                |
| Transfers from other funds                 | 4,658,718.92          | 3,947,000.00            | (711,718.92)           | -15.28%              |
| <b>Total Water Capital Projects Fund</b>   | <b>31,929,534.78</b>  | <b>29,789,933.00</b>    | <b>(2,139,601.78)</b>  | <b>-6.70%</b>        |
| <b>Sewer Capital Projects Fund:</b>        |                       |                         |                        |                      |
| Amount from fund balance                   | 4,781,259.53          | 4,264,419.23            | (516,840.30)           | -10.81%              |
| Transfers from other funds                 | 1,304,998.00          | 3,275,000.00            | 1,970,002.00           | 150.96%              |
| <b>Total Sewer Capital Projects Fund</b>   | <b>6,086,257.53</b>   | <b>7,539,419.23</b>     | <b>1,453,161.70</b>    | <b>23.88%</b>        |

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(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                      | 2,130,816.26         | 332,172.92           | (1,798,643.34)        | -84.41%           |
| Transfers from other funds                    | -                    | -                    | -                     | 0.00%             |
| <b>Total Sanitation Capital Projects Fund</b> | <b>2,130,816.26</b>  | <b>332,172.92</b>    | <b>(1,798,643.34)</b> | <b>-84.41%</b>    |
| <b>Stormwater Capital Projects Fund:</b>      |                      |                      |                       |                   |
| Amount from fund balance                      | 1,893,237.24         | 1,968,527.65         | 75,290.41             | 3.98%             |
| State revenue                                 | 959,160.32           | -                    | (959,160.32)          | -100.00%          |
| Transfers from other funds                    | 200,000.00           | 350,000.00           | 150,000.00            | 75.00%            |
| <b>Total Stormwater Capital Projects Fund</b> | <b>3,052,397.56</b>  | <b>2,318,527.65</b>  | <b>(733,869.91)</b>   | <b>-21.02%</b>    |
| <b>Water Fund:</b>                            |                      |                      |                       |                   |
| Amount from fund balance                      | 2,318,789.97         | 1,180,508.56         | (1,138,281.41)        | -49.09%           |
| Permits, privilege fees and regulatory fees   | 118,220.00           | 208,020.00           | 89,800.00             | 75.96%            |
| Use of money and property                     | 749,336.07           | 666,168.32           | (83,167.75)           | -11.10%           |
| Charges for services                          | 8,383,724.51         | 8,242,884.11         | (140,840.40)          | -1.68%            |
| Miscellaneous                                 | 12,510.82            | 9,996.73             | (2,514.09)            | -20.10%           |
| Recovered costs                               | 63,934.98            | 52,519.60            | (11,415.38)           | -17.85%           |
| Federal revenue                               | -                    | -                    | -                     | 0.00%             |
| Nonrevenue receipts                           | -                    | 1,378.14             | 1,378.14              | 0.00%             |
| Debt proceeds                                 | -                    | -                    | -                     | 0.00%             |
| Intrafund transfers                           | 1,247,800.00         | 1,236,000.00         | (11,800.00)           | -0.95%            |
| <b>Total Water Fund</b>                       | <b>12,894,316.35</b> | <b>11,597,475.46</b> | <b>(1,296,840.89)</b> | <b>-10.06%</b>    |
| <b>Sewer Fund:</b>                            |                      |                      |                       |                   |
| Amount from fund balance                      | 1,735,502.01         | 1,800,313.05         | 64,811.04             | 3.73%             |
| Permits, privilege fees and regulatory fees   | 53,500.00            | 128,000.00           | 74,500.00             | 139.25%           |
| Use of money and property                     | 366,931.72           | 321,052.16           | (45,879.56)           | -12.50%           |
| Charges for services                          | 9,675,890.21         | 9,125,867.99         | (550,022.22)          | -5.68%            |
| Miscellaneous                                 | 3,980.00             | -                    | (3,980.00)            | -100.00%          |
| Recovered costs                               | 27,826.32            | 41,951.00            | 14,124.68             | 50.76%            |
| Federal revenue                               | -                    | -                    | -                     | 0.00%             |
| Nonrevenue receipts                           | -                    | 3,109.30             | 3,109.30              | 0.00%             |
| Intrafund transfers                           | 764,400.00           | 813,200.00           | 48,800.00             | 6.38%             |
| <b>Total Sewer Fund</b>                       | <b>12,628,030.26</b> | <b>12,233,493.50</b> | <b>(394,536.76)</b>   | <b>-3.12%</b>     |
| <b>Public Transportation Fund:</b>            |                      |                      |                       |                   |
| Amount from fund balance                      | 594,313.81           | 259,488.40           | (334,825.41)          | -56.34%           |
| Use of money and property                     | 19,679.56            | 34,379.69            | 14,700.13             | 74.70%            |
| Charges for services                          | 2,007,169.52         | 2,136,327.79         | 129,158.27            | 6.43%             |
| Miscellaneous                                 | 104,302.00           | 1,166.96             | (103,135.04)          | -98.88%           |
| Recovered costs                               | 129,914.00           | 133,719.00           | 3,805.00              | 2.93%             |
| State revenue                                 | 4,846,118.38         | 1,743,880.53         | (3,102,237.85)        | -64.01%           |
| Federal revenue                               | 4,220,331.05         | 1,253,552.23         | (2,966,778.82)        | -70.30%           |
| Nonrevenue receipts                           | -                    | 13,735.73            | 13,735.73             | 0.00%             |
| Transfers from other funds                    | 440,000.00           | 500,000.00           | 60,000.00             | 13.64%            |
| <b>Total Public Transportation Fund</b>       | <b>12,361,828.32</b> | <b>6,076,250.33</b>  | <b>(6,285,577.99)</b> | <b>-50.85%</b>    |

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(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 Fund:</b>                     |                       |                       |                       |                   |
| Amount from fund balance                    | 1,417,504.17          | 607,654.17            | (809,850.00)          | -57.13%           |
| Use of money and property                   | 50,514.42             | 58,067.07             | 7,552.65              | 14.95%            |
| Charges for services                        | 2,991,092.40          | 2,761,186.44          | (229,905.96)          | -7.69%            |
| Miscellaneous                               | 24,749.10             | 10,920.90             | (13,828.20)           | -55.87%           |
| Recovered costs                             | -                     | -                     | -                     | 0.00%             |
| Federal revenue                             | -                     | -                     | -                     | 0.00%             |
| Nonrevenue receipts                         | 598.20                | 793.80                | -                     | 0.00%             |
| Debt proceeds                               | -                     | -                     | -                     | 0.00%             |
| Transfers from other funds                  | -                     | -                     | -                     | 0.00%             |
| <b>Total Sanitation Fund</b>                | <b>4,484,458.29</b>   | <b>3,438,622.38</b>   | <b>(1,046,031.51)</b> | <b>-23.33%</b>    |
| <b>Business Loan Program Fund:</b>          |                       |                       |                       |                   |
| Amount from fund balance                    | 76,800.00             | 89,530.00             | 12,730.00             | 16.58%            |
| Use of money and property                   | 9,688.77              | 8,903.02              | (785.75)              | -8.11%            |
| Miscellaneous                               | 26,955.54             | 6,197.50              | (20,758.04)           | -77.01%           |
| <b>Total Business Loan Program Fund</b>     | <b>113,444.31</b>     | <b>104,630.52</b>     | <b>(8,813.79)</b>     | <b>-7.77%</b>     |
| <b>Stormwater Fund:</b>                     |                       |                       |                       |                   |
| Amount from fund balance                    | 569,496.33            | 1,253,458.23          | 683,961.90            | 120.10%           |
| Use of money and property                   | 115,172.23            | 132,997.89            | 17,825.66             | 15.48%            |
| Charges for services                        | 764,570.97            | 986,129.89            | 221,558.92            | 28.98%            |
| Recovered costs                             | -                     | -                     | -                     | 0.00%             |
| State revenue                               | -                     | 1,454,625.00          | 1,454,625.00          | 0.00%             |
| <b>Total Stormwater Fund</b>                | <b>1,449,239.53</b>   | <b>3,827,211.01</b>   | <b>2,377,971.48</b>   | <b>164.56%</b>    |
| <b>Central Garage Fund:</b>                 |                       |                       |                       |                   |
| Amount from fund balance                    | 475,738.84            | 734,814.25            | 259,075.41            | 54.46%            |
| Permits, privilege fees and regulatory fees | -                     | -                     | -                     | 0.00%             |
| Use of money and property                   | 69,836.22             | 56,777.43             | (13,058.79)           | -18.70%           |
| Charges for services                        | 1,658,530.96          | 1,733,234.89          | 74,703.93             | 4.50%             |
| Miscellaneous                               | 30,213.97             | 1,838.70              | (28,375.27)           | -93.91%           |
| Recovered costs                             | 817.15                | 405.00                | (412.15)              | -50.44%           |
| Federal revenue                             | -                     | -                     | -                     | 0.00%             |
| Nonrevenue receipts                         | 2,131.00              | 4,246.50              | 2,115.50              | 99.27%            |
| Transfers from other funds                  | -                     | -                     | -                     | 0.00%             |
| <b>Total Central Garage Fund</b>            | <b>2,237,268.14</b>   | <b>2,531,316.77</b>   | <b>294,048.63</b>     | <b>13.14%</b>     |
| <b>Central Stores Fund:</b>                 |                       |                       |                       |                   |
| Amount from fund balance                    | 9,184.97              | 4,017.32              | (5,167.65)            | -56.26%           |
| Recovered costs                             | -                     | -                     | -                     | 0.00%             |
| Federal revenue                             | -                     | -                     | -                     | 0.00%             |
| Transfers from other funds                  | 150,234.64            | 161,500.00            | 11,265.36             | 7.50%             |
| <b>Total Central Stores Fund</b>            | <b>159,419.61</b>     | <b>165,517.32</b>     | <b>6,097.71</b>       | <b>3.82%</b>      |
| <b>Total All Funds</b>                      | <b>363,727,188.63</b> | <b>355,728,866.57</b> | <b>(7,998,517.66)</b> | <b>-2.20%</b>     |

**CITY OF HARRISONBURG, VIRGINIA**  
**EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)**  
**For the Period July 1, 2025 to February 28, 2026**  
**(Unaudited)**

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

| <b>Fund, Function, Activity and Elements</b>   | <b>Prior<br/>Year-to-Date</b> | <b>Current<br/>Year-to-Date</b> | <b>Increase<br/>(Decrease)</b> | <b>Percentage<br/>Change</b> |
|--|-------------------------------|---------------------------------|--------------------------------|------------------------------|
| <b>General Fund:</b>                           |                               |                                 |                                |                              |
| General government administration:             |                               |                                 |                                |                              |
| City council                                   | 215,780.37                    | 236,466.35                      | 20,685.98                      | 9.59%                        |
| City manager                                   | 545,221.85                    | 576,287.47                      | 31,065.62                      | 5.70%                        |
| City communications                            | 140,494.50                    | 168,498.06                      | 28,003.56                      | 19.93%                       |
| City attorney                                  | 303,166.92                    | 406,218.48                      | 103,051.56                     | 33.99%                       |
| Human resources                                | 494,824.43                    | 580,110.02                      | 85,285.59                      | 17.24%                       |
| Independent auditor                            | 28,290.00                     | 27,490.00                       | (800.00)                       | -2.83%                       |
| Commissioner of the revenue                    | 442,407.45                    | 462,261.00                      | 19,853.55                      | 4.49%                        |
| Assessors                                      | 296,135.25                    | 251,529.62                      | (44,605.63)                    | -15.06%                      |
| Equalization board                             | 249.21                        | -                               | (249.21)                       | -100.00%                     |
| City treasurer                                 | 587,696.86                    | 608,217.06                      | 20,520.20                      | 3.49%                        |
| Finance  | 500,962.03                    | 510,689.08                      | 9,727.05                       | 1.94%                        |
| Information technology                         | 1,720,635.52                  | 1,867,376.76                    | 146,741.24                     | 8.53%                        |
| Purchasing                                     | 95,861.57                     | 143,347.97                      | 47,486.40                      | 49.54%                       |
| Office of elections                            | 408,874.04                    | 314,265.25                      | (94,608.79)                    | -23.14%                      |
| <b>Total general government administration</b> | <b>5,780,600.00</b>           | <b>6,152,757.12</b>             | <b>372,157.12</b>              | <b>6.44%</b>                 |
| Public safety:                                 |                               |                                 |                                |                              |
| Police administration                          | 3,592,955.73                  | 4,074,779.10                    | 481,823.37                     | 13.41%                       |
| Police operations                              | 4,566,588.74                  | 4,554,350.65                    | (12,238.09)                    | -0.27%                       |
| Police criminal investigation                  | 1,329,769.30                  | 1,705,752.63                    | 375,983.33                     | 28.27%                       |
| Police special operations                      | 1,054,081.89                  | 1,647,011.99                    | 592,930.10                     | 56.25%                       |
| Police grants                                  | 254,992.00                    | 400,670.28                      | 145,678.28                     | 57.13%                       |
| Fire administration                            | 867,976.52                    | 908,453.84                      | 40,477.32                      | 4.66%                        |
| Fire suppression                               | 9,361,974.97                  | 7,868,507.28                    | (1,493,467.69)                 | -15.95%                      |
| Fire prevention                                | 596,485.76                    | 565,112.06                      | (31,373.70)                    | -5.26%                       |
| Fire training                                  | 198,491.73                    | 164,918.06                      | (33,573.67)                    | -16.91%                      |
| City and county jail                           | 22,037.00                     | 9,760.80                        | (12,276.20)                    | -55.71%                      |
| Regional juvenile home                         | 148,926.00                    | 225,072.00                      | 76,146.00                      | 51.13%                       |
| Regional jail                                  | 2,337,098.58                  | 1,428,669.00                    | (908,429.58)                   | -38.87%                      |
| Building inspection                            | 759,261.41                    | 688,544.58                      | (70,716.83)                    | -9.31%                       |
| Animal control                                 | 120,751.86                    | 120,583.87                      | (167.99)                       | -0.14%                       |
| Animal control (SPCA)                          | 371,444.00                    | 412,156.50                      | 40,712.50                      | 10.96%                       |
| Emergency management                           | 304,665.95                    | 240,146.65                      | (64,519.30)                    | -21.18%                      |
| Community paramedicine                         | 60,639.65                     | 9,926.89                        | (50,712.76)                    | -83.63%                      |
| Public safety building                         | 338,513.50                    | 326,775.84                      | (11,737.66)                    | 0.00%                        |
| <b>Total public safety</b>                     | <b>26,286,654.59</b>          | <b>25,351,192.02</b>            | <b>(935,462.57)</b>            | <b>-3.56%</b>                |
| Public works:                                  |                               |                                 |                                |                              |
| General engineering                            | 476,045.81                    | 624,646.11                      | 148,600.30                     | 31.22%                       |
| Public works administration                    | 1,327,071.81                  | 1,367,442.72                    | 40,370.91                      | 3.04%                        |
| Highway and street maintenance                 | 4,096,914.12                  | 3,520,603.78                    | (576,310.34)                   | -14.07%                      |
| Public works grants                            | -                             | 671,188.27                      | 671,188.27                     | 0.00%                        |
| Street lights                                  | 367,728.86                    | 380,479.56                      | 12,750.70                      | 3.47%                        |
| Snow and ice removal                           | 424,807.81                    | 385,309.17                      | (39,498.64)                    | -9.30%                       |
| Traffic engineering                            | 2,028,152.10                  | 2,416,423.40                    | 388,271.30                     | 19.14%                       |
| Highway and street beautification              | 543,433.87                    | 573,607.59                      | 30,173.72                      | 5.55%                        |
| Downtown parking maintenance                   | 107,312.99                    | 102,588.82                      | (4,724.17)                     | -4.40%                       |
| Street and road cleaning                       | 308,076.82                    | 285,561.55                      | (22,515.27)                    | -7.31%                       |
| General properties                             | 367,753.74                    | 406,245.80                      | 38,492.06                      | 10.47%                       |
| Navigation center facility                     | 14,523.80                     | 28,529.49                       | 14,005.69                      | 96.43%                       |
| <b>Total public works</b>                      | <b>10,061,821.73</b>          | <b>10,762,626.26</b>            | <b>700,804.53</b>              | <b>6.96%</b>                 |
| Health and welfare:                            |                               |                                 |                                |                              |
| Local health department                        | 176,713.50                    | 182,319.09                      | 5,605.59                       | 3.17%                        |
| Community services board                       | 632,166.00                    | -                               | (632,166.00)                   | -100.00%                     |
| Tax relief for the elderly/disabled veterans   | 345,399.26                    | 377,105.64                      | 31,706.38                      | 9.18%                        |
| Navigation Center                              | 92,170.93                     | 119,884.00                      | 27,713.07                      | 30.07%                       |
| <b>Total health and welfare</b>                | <b>1,246,449.69</b>           | <b>679,308.73</b>               | <b>(567,140.96)</b>            | <b>-45.50%</b>               |

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(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                                | 564,181.98            | 579,704.43            | 15,522.45             | 2.75%             |
| Parks   | 1,112,848.41          | 1,578,988.13          | 466,139.72            | 41.89%            |
| Field maintenance                                   | 315,541.78            | 387,012.20            | 71,470.42             | 22.65%            |
| Recreation center and playgrounds                   | 360,081.73            | 388,710.75            | 28,629.02             | 7.95%             |
| Special events and programs                         | 500,158.80            | 451,524.55            | (48,634.25)           | -9.72%            |
| Simms recreation center                             | 353,533.00            | 401,335.65            | 47,802.65             | 13.52%            |
| Aquatics  | 619,085.54            | 671,316.79            | 52,231.25             | 8.44%             |
| Athletics   | 472,159.76            | 554,008.78            | 81,849.02             | 17.34%            |
| Golf course grounds management                      | 767,216.43            | 800,597.68            | 33,381.25             | 4.35%             |
| Golf course clubhouse management                    | -                     | -                     | -                     | 0.00%             |
| Regional library                                    | 512,322.00            | 522,568.50            | 10,246.50             | 2.00%             |
| <b>Total parks, recreation and cultural</b>         | <b>5,577,129.43</b>   | <b>6,335,767.46</b>   | <b>758,638.03</b>     | <b>13.60%</b>     |
| Community development:                              |                       |                       |                       |                   |
| Planning  | 213,688.79            | 275,183.92            | 61,495.13             | 28.78%            |
| Zoning administration                               | 179,352.81            | 259,417.16            | 80,064.35             | 44.64%            |
| Board of zoning appeals                             | 133.94                | -                     | (133.94)              | -100.00%          |
| Economic development                                | 540,523.23            | 1,020,488.76          | 479,965.53            | 88.80%            |
| Tourism and visitors service                        | 370,555.00            | 341,339.24            | (29,215.76)           | -7.88%            |
| Blacks Run Greenway                                 | 53,393.68             | 65,414.65             | 12,020.97             | 22.51%            |
| <b>Total community development</b>                  | <b>1,357,647.45</b>   | <b>1,961,843.73</b>   | <b>604,196.28</b>     | <b>44.50%</b>     |
| Other:  |                       |                       |                       |                   |
| Community and civic organizations                   | 2,503,109.13          | 692,628.12            | (1,810,481.01)        | -72.33%           |
| Joint operations with Rockingham Cty                | 10,650,691.78         | 11,901,038.25         | 1,250,346.47          | 11.74%            |
| Conference center (SVCC)                            | 1,105,761.93          | 1,204,665.34          | 98,903.41             | 8.94%             |
| Reserve for contingencies                           | -                     | -                     | -                     | 0.00%             |
| Debt service  | 20,446,751.36         | 19,996,469.26         | (450,282.10)          | -2.20%            |
| Transfers to other funds                            | 45,322,396.32         | 44,331,849.00         | (990,547.32)          | -2.19%            |
| <b>Total other</b>                                  | <b>80,028,710.52</b>  | <b>78,126,649.97</b>  | <b>(1,902,060.55)</b> | <b>-2.38%</b>     |
| <b>Total General Fund</b>                           | <b>130,339,013.41</b> | <b>129,370,145.29</b> | <b>(968,868.12)</b>   | <b>-0.74%</b>     |
| <b>School Fund:</b>                                 |                       |                       |                       |                   |
| Instruction   | 59,560,616.61         | 60,931,905.43         | 1,371,288.82          | 2.30%             |
| Admin., attendance and health services              | 4,356,348.37          | 4,277,364.78          | (78,983.59)           | -1.81%            |
| Pupil transportation                                | 3,755,355.11          | 3,727,972.81          | (27,382.30)           | -0.73%            |
| Operations and maintenance                          | 5,977,668.48          | 6,408,186.35          | 430,517.87            | 7.20%             |
| Debt service  | 111,394.28            | 136,066.86            | 24,672.58             | 22.15%            |
| Technology  | 4,852,551.67          | 4,597,143.10          | (255,408.57)          | -5.26%            |
| Transfers to other funds                            | 841,860.00            | -                     | (841,860.00)          | -100.00%          |
| <b>Total School Fund</b>                            | <b>79,455,794.52</b>  | <b>80,078,639.33</b>  | <b>622,844.81</b>     | <b>0.78%</b>      |
| <b>School Nutrition Fund:</b>                       |                       |                       |                       |                   |
| Food service  | 3,889,011.06          | 3,687,016.72          | (201,994.34)          | -5.19%            |
| Technology  | 8,041.00              | 33,197.79             | 25,156.79             | 312.86%           |
| Transfers to other funds                            | -                     | -                     | -                     | 0.00%             |
| <b>Total School Nutrition Fund</b>                  | <b>3,897,052.06</b>   | <b>3,720,214.51</b>   | <b>(176,837.55)</b>   | <b>-4.54%</b>     |
| <b>Emergency Communications Center Fund:</b>        |                       |                       |                       |                   |
| Emergency Communications Center                     | 4,607,795.23          | 4,892,120.30          | 284,325.07            | 6.17%             |
| Computer Aided Dispatch                             | 387,243.24            | 873,663.36            | 486,420.12            | 125.61%           |
| Debt service  | 107,785.89            | 143,432.45            | 35,646.56             | 33.07%            |
| Transfer of other funds                             | -                     | 600,000.00            | 600,000.00            | 0.00%             |
| <b>Total Emergency Communications Center</b>        | <b>5,102,824.36</b>   | <b>6,509,216.11</b>   | <b>1,406,391.75</b>   | <b>164.85%</b>    |
| <b>Community Development Block Grant Fund:</b>      |                       |                       |                       |                   |
| Community development block grant                   | 304,614.53            | 447,836.49            | 143,221.96            | 47.02%            |
| <b>Total Community Development Block Grant Fund</b> | <b>304,614.53</b>     | <b>447,836.49</b>     | <b>143,221.96</b>     | <b>47.02%</b>     |

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(Unaudited)

Exhibit H  
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| Fund, Function, Activity and Elements         | Prior<br>Year-to-Date | Current<br>Year-to-Date | Increase<br>(Decrease) | Percentage<br>Change |
|---|-----------------------|-------------------------|------------------------|----------------------|
| <b>School Transportation Fund:</b>            |                       |                         |                        |                      |
| School buses                                  | 2,788,133.87          | 5,285,118.03            | 2,496,984.16           | 89.56%               |
| Field trips and charters                      | 120,807.24            | 129,877.23              | 9,069.99               | 7.51%                |
| Administration                                | 428,229.87            | 442,574.55              | 14,344.68              | 3.35%                |
| Debt service                                  | -                     | 2,640.12                | 2,640.12               | 0.00%                |
| <b>Total School Transportation Fund</b>       | <b>3,337,170.98</b>   | <b>5,860,209.93</b>     | <b>2,523,038.95</b>    | <b>75.60%</b>        |
| <b>General Capital Projects Fund:</b>         |                       |                         |                        |                      |
| Capital projects                              | 15,109,976.14         | 12,656,979.42           | (2,452,996.72)         | -16.23%              |
| Transfers to other funds                      | 860,229.92            | -                       | (860,229.92)           | -100.00%             |
| <b>Total General Capital Projects Fund</b>    | <b>15,970,206.06</b>  | <b>12,656,979.42</b>    | <b>(3,313,226.64)</b>  | <b>-20.75%</b>       |
| <b>School Capital Projects Fund:</b>          |                       |                         |                        |                      |
| Capital projects                              | 2,072,476.40          | 663,561.19              | (1,408,915.21)         | -67.98%              |
| <b>Total School Capital Projects Fund</b>     | <b>2,072,476.40</b>   | <b>663,561.19</b>       | <b>(1,408,915.21)</b>  | <b>-67.98%</b>       |
| <b>ECC Capital Projects Fund:</b>             |                       |                         |                        |                      |
| Capital projects                              | 1,378,915.22          | 512,600.00              | (866,315.22)           | -62.83%              |
| Transfers to other funds                      | -                     | -                       | -                      | 0.00%                |
| <b>Total ECC Capital Projects Fund</b>        | <b>1,378,915.22</b>   | <b>512,600.00</b>       | <b>(866,315.22)</b>    | <b>-62.83%</b>       |
| <b>Water Capital Projects Fund:</b>           |                       |                         |                        |                      |
| Capital projects                              | 3,615,014.38          | 11,724,028.75           | 8,109,014.37           | 224.31%              |
| <b>Total Water Capital Projects Fund</b>      | <b>3,615,014.38</b>   | <b>11,724,028.75</b>    | <b>8,109,014.37</b>    | <b>224.31%</b>       |
| <b>Sewer Capital Projects Fund:</b>           |                       |                         |                        |                      |
| Capital projects                              | 1,224,279.44          | 1,442,276.17            | 217,996.73             | 17.81%               |
| Transfers to other funds                      | -                     | -                       | -                      | 0.00%                |
| <b>Total Sewer Capital Projects Fund</b>      | <b>1,224,279.44</b>   | <b>1,442,276.17</b>     | <b>217,996.73</b>      | <b>17.81%</b>        |
| <b>Sanitation Capital Projects Fund:</b>      |                       |                         |                        |                      |
| Capital projects                              | 899,321.66            | -                       | (899,321.66)           | -100.00%             |
| <b>Total Sanitation Capital Projects Fund</b> | <b>899,321.66</b>     | <b>-</b>                | <b>(899,321.66)</b>    | <b>-100.00%</b>      |
| <b>Stormwater Capital Projects Fund:</b>      |                       |                         |                        |                      |
| Capital projects                              | 583,286.16            | 202,732.77              | (380,553.39)           | -65.24%              |
| <b>Total Stormwater Capital Projects Fund</b> | <b>583,286.16</b>     | <b>202,732.77</b>       | <b>(380,553.39)</b>    | <b>-65.24%</b>       |
| <b>Water Fund:</b>                            |                       |                         |                        |                      |
| Administration                                | 560,594.70            | 574,281.56              | 13,686.86              | 2.44%                |
| Pumping, storage and monitoring               | 592,683.24            | 701,844.14              | 109,160.90             | 18.42%               |
| Transmission and distribution                 | 714,452.89            | 846,452.33              | 131,999.44             | 18.48%               |
| Utility billing                               | 389,739.82            | 478,853.69              | 89,113.87              | 22.86%               |
| Miscellaneous                                 | 1,720,441.61          | 1,735,267.29            | 14,825.68              | 0.86%                |
| Purification                                  | 1,163,217.97          | 1,168,411.47            | 5,193.50               | 0.45%                |
| Capital outlay                                | 72,878.77             | 193,634.73              | 120,755.96             | 165.69%              |
| Debt service                                  | 2,656,300.42          | 2,661,335.42            | 5,035.00               | 0.19%                |
| Transfers to other funds                      | 4,526,764.32          | 4,683,726.68            | 156,962.36             | 3.47%                |
| <b>Total Water Fund</b>                       | <b>12,397,073.74</b>  | <b>13,043,807.31</b>    | <b>646,733.57</b>      | <b>5.22%</b>         |

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2025 to February 28, 2026  
(Unaudited)

Exhibit H  
Page 4 of 4

| Fund, Function, Activity and Elements   | Prior<br>Year-to-Date | Current<br>Year-to-Date | Increase<br>(Decrease) | Percentage<br>Change |
|---|-----------------------|-------------------------|------------------------|----------------------|
| <b>Sewer Fund:</b>                      |                       |                         |                        |                      |
| Administration                          | 603,915.92            | 623,448.62              | 19,532.70              | 3.23%                |
| Treatment and disposal                  | 3,221,282.88          | 3,553,047.95            | 331,765.07             | 10.30%               |
| Collection and transmission             | 816,312.61            | 813,435.44              | (2,877.17)             | -0.35%               |
| Miscellaneous                           | 1,099,380.00          | 1,178,863.03            | 79,483.03              | 7.23%                |
| Utility billing                         | 486,677.13            | 532,678.40              | 46,001.27              | 9.45%                |
| Pumping and monitoring                  | 302,387.59            | 293,881.07              | (8,506.52)             | -2.81%               |
| Capital outlay                          | 311,971.65            | 36,510.99               | (275,460.66)           | -88.30%              |
| Debt service                            | 1,795,757.84          | 1,795,757.84            | -                      | 0.00%                |
| Transfers to other funds                | 1,958,157.32          | 3,930,973.32            | 1,972,816.00           | 100.75%              |
| <b>Total Sewer Fund</b>                 | <b>10,595,842.94</b>  | <b>12,758,596.66</b>    | <b>2,162,753.72</b>    | <b>20.41%</b>        |
| <b>Public Transportation Fund:</b>      |                       |                         |                        |                      |
| Transit buses                           | 3,417,062.44          | 3,583,369.28            | 166,306.84             | 4.87%                |
| Miscellaneous                           | -                     | -                       | -                      | 0.00%                |
| Paratransit Buses                       | 855,162.16            | 898,527.60              | 43,365.44              | 5.07%                |
| Administration                          | 595,161.55            | 628,909.28              | 33,747.73              | 5.67%                |
| Capital outlay                          | 8,303,234.54          | 157,791.24              | (8,145,443.30)         | -98.10%              |
| Debt service                            | -                     | 3,771.60                | 3,771.60               | 0.00%                |
| Transfers to other funds                | 106,666.68            | -                       | (106,666.68)           | -100.00%             |
| <b>Total Public Transportation Fund</b> | <b>13,277,287.37</b>  | <b>5,272,369.00</b>     | <b>(8,004,918.37)</b>  | <b>-60.29%</b>       |
| <b>Sanitation Fund:</b>                 |                       |                         |                        |                      |
| Solid waste collection                  | 1,085,775.56          | 1,530,926.19            | 445,150.63             | 41.00%               |
| Landfill                                | 128,353.97            | 124,062.82              | (4,291.15)             | -3.34%               |
| Miscellaneous                           | -                     | -                       | -                      | 0.00%                |
| Solid waste management                  | 839,377.95            | 500,490.91              | (338,887.04)           | -40.37%              |
| Capital outlay                          | 509,417.72            | 389,246.04              | (120,171.68)           | -23.59%              |
| Debt service                            | 1,506,770.00          | -                       | (1,506,770.00)         | -100.00%             |
| Transfers to other funds                | 89,866.68             | 89,866.68               | -                      | 0.00%                |
| <b>Total Sanitation Fund</b>            | <b>4,159,561.88</b>   | <b>2,634,592.64</b>     | <b>(1,524,969.24)</b>  | <b>-36.66%</b>       |
| <b>Business Loan Program Fund:</b>      |                       |                         |                        |                      |
| Revolving loan program                  | -                     | -                       | -                      | 0.00%                |
| <b>Total Business Loan Program Fund</b> | <b>-</b>              | <b>-</b>                | <b>-</b>               | <b>0.00%</b>         |
| <b>Stormwater Fund:</b>                 |                       |                         |                        |                      |
| Stormwater management                   | 430,644.20            | 370,169.32              | (60,474.88)            | -14.04%              |
| Capital outlay                          | 287,942.98            | 2,925,694.00            | 2,637,751.02           | 916.07%              |
| Transfers to other funds                | 219,333.32            | 369,333.32              | 150,000.00             | 68.39%               |
| <b>Total Stormwater Fund</b>            | <b>937,920.50</b>     | <b>3,665,196.64</b>     | <b>2,727,276.14</b>    | <b>290.78%</b>       |
| <b>Central Garage Fund:</b>             |                       |                         |                        |                      |
| Operating                               | 1,334,942.81          | 1,345,062.27            | 10,119.46              | 0.76%                |
| Administration                          | 133,736.57            | 140,319.21              | 6,582.64               | 4.92%                |
| Capital outlay                          | 3,479.26              | 546,706.70              | 543,227.44             | 15613.30%            |
| Debt service                            | -                     | 1,131.48                | 1,131.48               | 0.00%                |
| <b>Total Central Garage Fund</b>        | <b>1,472,158.64</b>   | <b>2,033,219.66</b>     | <b>561,061.02</b>      | <b>38.11%</b>        |
| <b>Central Stores Fund:</b>             |                       |                         |                        |                      |
| Operating                               | 139,338.50            | 132,758.50              | (6,580.00)             | -4.72%               |
| Capital outlay                          | 11,068.98             | 19,192.23               | 8,123.25               | 73.39%               |
| <b>Total Central Stores Fund</b>        | <b>150,407.48</b>     | <b>151,950.73</b>       | <b>1,543.25</b>        | <b>1.03%</b>         |
| <b>Total All Funds</b>                  | <b>291,170,221.73</b> | <b>292,748,172.60</b>   | <b>1,577,950.87</b>    | <b>0.54%</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 | 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, 2025                | 76,117,585.09        | 13,406,450.91        | 4,192,808.18        | 6,127,138.38             | (18,528.93)           | 4,972,271.97             | 22,450,822.18           | 2,532,696.49         | 1,396,109.07                      | 5,257,124.09        | 24,818,417.19          |
| Balance Budget                      | (7,757,000.00)       | -                    | (225,985.00)        | (1,819,000.00)           | -                     | (930,500.00)             | -                       | -                    | -                                 | (1,000,000.00)      | -                      |
| Capital Projects Carried Forward    | -                    | -                    | -                   | -                        | -                     | -                        | (22,450,822.18)         | (2,532,696.49)       | (1,396,109.07)                    | -                   | (24,780,836.44)        |
| Zero Out Balance Sheet Accounts     | -                    | -                    | -                   | -                        | -                     | -                        | -                       | -                    | -                                 | -                   | 8,546.59               |
| Unexpended Fire/Four-for-Life Funds | (700,718.05)         | -                    | -                   | -                        | -                     | -                        | -                       | -                    | -                                 | -                   | -                      |
| <b>Balance July 31, 2025</b>        | <b>67,659,867.04</b> | <b>13,406,450.91</b> | <b>3,966,823.18</b> | <b>4,308,138.38</b>      | <b>(18,528.93)</b>    | <b>4,041,771.97</b>      | <b>-</b>                | <b>-</b>             | <b>-</b>                          | <b>4,257,124.09</b> | <b>46,127.34</b>       |
| Balance August 31, 2025             | 67,659,867.04        | 13,406,450.91        | 3,966,823.18        | 4,308,138.38             | (18,528.93)           | 4,041,771.97             | -                       | -                    | -                                 | 4,257,124.09        | 46,127.34              |
| Reappropriate encumbrances          | (8,606,677.86)       | (1,658,234.59)       | -                   | (383,410.36)             | -                     | (1,496,681.12)           | -                       | -                    | -                                 | (180,508.56)        | -                      |
| Unexpended prior year grant awards  | (50,000.00)          | -                    | -                   | -                        | -                     | -                        | -                       | -                    | -                                 | -                   | -                      |
| <b>Balance September 30, 2025</b>   | <b>59,003,189.18</b> | <b>11,748,216.32</b> | <b>3,966,823.18</b> | <b>3,924,728.02</b>      | <b>(18,528.93)</b>    | <b>2,545,090.85</b>      | <b>-</b>                | <b>-</b>             | <b>-</b>                          | <b>4,076,615.53</b> | <b>46,127.34</b>       |
| Correct Four-for-Life G/L Balance   | 25,535.90            | -                    | -                   | -                        | -                     | -                        | -                       | -                    | -                                 | -                   | -                      |
| <b>Balance October 31, 2025</b>     | <b>59,028,725.08</b> | <b>11,748,216.32</b> | <b>3,966,823.18</b> | <b>3,924,728.02</b>      | <b>(18,528.93)</b>    | <b>2,545,090.85</b>      | <b>-</b>                | <b>-</b>             | <b>-</b>                          | <b>4,076,615.53</b> | <b>46,127.34</b>       |
| Add'l CSA Funding                   | (1,231,557.00)       | -                    | -                   | -                        | -                     | -                        | -                       | -                    | -                                 | -                   | -                      |
| Funds for Baler Purchase            | -                    | -                    | -                   | -                        | -                     | -                        | -                       | -                    | -                                 | -                   | -                      |
| <b>Balance November 30, 2025</b>    | <b>57,797,168.08</b> | <b>11,748,216.32</b> | <b>3,966,823.18</b> | <b>3,924,728.02</b>      | <b>(18,528.93)</b>    | <b>2,545,090.85</b>      | <b>-</b>                | <b>-</b>             | <b>-</b>                          | <b>4,076,615.53</b> | <b>46,127.34</b>       |
| 2025 ACFR Adjustments               | 69,752.00            | -                    | -                   | -                        | -                     | 20,742.92                | -                       | -                    | -                                 | -                   | -                      |
| Excess School Funds                 | 1,245,847.92         | (1,245,847.92)       | -                   | -                        | -                     | -                        | -                       | -                    | -                                 | -                   | -                      |
| <b>Balance December 31, 2025</b>    | <b>59,112,768.00</b> | <b>10,502,368.40</b> | <b>3,966,823.18</b> | <b>3,924,728.02</b>      | <b>(18,528.93)</b>    | <b>2,565,833.77</b>      | <b>-</b>                | <b>-</b>             | <b>-</b>                          | <b>4,076,615.53</b> | <b>46,127.34</b>       |
| <b>Balance January 31, 2026</b>     | <b>59,112,768.00</b> | <b>10,502,368.40</b> | <b>3,966,823.18</b> | <b>3,924,728.02</b>      | <b>(18,528.93)</b>    | <b>2,565,833.77</b>      | <b>-</b>                | <b>-</b>             | <b>-</b>                          | <b>4,076,615.53</b> | <b>46,127.34</b>       |
| <b>Balance February 28, 2026</b>    | <b>59,112,768.00</b> | <b>10,502,368.40</b> | <b>3,966,823.18</b> | <b>3,924,728.02</b>      | <b>(18,528.93)</b>    | <b>2,565,833.77</b>      | <b>-</b>                | <b>-</b>             | <b>-</b>                          | <b>4,076,615.53</b> | <b>46,127.34</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 |                 |
| 6,922,618.20      | 4,264,419.23           | 205,385.04            | 1,920,910.94 | 332,172.92                  | 287,887.72            | 2,798,700.01   | 1,968,527.65                | 2,418,993.91   | (226,749.70)   | 8,584,068.36     | 130,810.05                     | 190,860,638.95  |
| (1,655,400.00)    | -                      | (115,500.00)          | (76,160.00)  | -                           | (89,530.00)           | (1,060,430.00) | -                           | (250,000.00)   | -              | -                | -                              | (14,979,505.00) |
| -                 | (4,264,419.23)         | -                     | -            | (332,172.92)                | -                     | -              | (1,968,527.65)              | -              | -              | -                | -                              | (57,725,583.98) |
| -                 | -                      | -                     | -            | -                           | -                     | -              | -                           | (129,416.13)   | 318,872.50     | 35,963.85        | 6,153.89                       | 240,120.70      |
| -                 | -                      | -                     | -            | -                           | -                     | -              | -                           | -              | -              | -                | -                              | (700,718.05)    |
| 5,267,218.20      | -                      | 89,885.04             | 1,844,750.94 | -                           | 198,357.72            | 1,738,270.01   | -                           | 2,039,577.78   | 92,122.80      | 8,620,032.21     | 136,963.94                     | 117,694,952.62  |
| 5,267,218.20      | -                      | 89,885.04             | 1,844,750.94 | -                           | 198,357.72            | 1,738,270.01   | -                           | 2,039,577.78   | 92,122.80      | 8,620,032.21     | 136,963.94                     | 117,694,952.62  |
| (144,913.05)      | -                      | (26,554.40)           | (351,494.17) | -                           | -                     | (193,028.23)   | -                           | (484,814.25)   | (4,017.32)     | -                | -                              | (13,530,333.91) |
| -                 | -                      | (117,434.00)          | -            | -                           | -                     | -              | -                           | -              | -              | -                | -                              | (167,434.00)    |
| 5,122,305.15      | -                      | (54,103.36)           | 1,493,256.77 | -                           | 198,357.72            | 1,545,241.78   | -                           | 1,554,763.53   | 88,105.48      | 8,620,032.21     | 136,963.94                     | 103,997,184.71  |
| -                 | -                      | -                     | -            | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -               |
| 5,122,305.15      | -                      | (54,103.36)           | 1,493,256.77 | -                           | 198,357.72            | 1,545,241.78   | -                           | 1,554,763.53   | 88,105.48      | 8,620,032.21     | 136,963.94                     | 104,022,720.61  |
| -                 | -                      | -                     | -            | -                           | -                     | -              | -                           | -              | -              | -                | -                              | (1,231,557.00)  |
| -                 | -                      | -                     | (180,000.00) | -                           | -                     | -              | -                           | -              | -              | -                | -                              | (180,000.00)    |
| 5,122,305.15      | -                      | (54,103.36)           | 1,313,256.77 | -                           | 198,357.72            | 1,545,241.78   | -                           | 1,554,763.53   | 88,105.48      | 8,620,032.21     | 136,963.94                     | 102,611,163.61  |
| -                 | -                      | (85,248.09)           | -            | -                           | -                     | -              | -                           | (5,246.83)     | -              | -                | -                              | 0.00            |
| -                 | -                      | -                     | -            | -                           | -                     | -              | -                           | -              | -              | -                | -                              | -               |
| 5,122,305.15      | -                      | (139,351.45)          | 1,313,256.77 | -                           | 198,357.72            | 1,545,241.78   | -                           | 1,549,516.70   | 88,105.48      | 8,620,032.21     | 136,963.94                     | 102,611,163.61  |
| 5,122,305.15      | -                      | (139,351.45)          | 1,313,256.77 | -                           | 198,357.72            | 1,545,241.78   | -                           | 1,549,516.70   | 88,105.48      | 8,620,032.21     | 136,963.94                     | 102,611,163.61  |
| 5,122,305.15      | -                      | (139,351.45)          | 1,313,256.77 | -                           | 198,357.72            | 1,545,241.78   | -                           | 1,549,516.70   | 88,105.48      | 8,620,032.21     | 136,963.94                     | 102,611,163.61  |

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