

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2015 to December 31, 2015

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
At December 31, 2015
(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
Assets												
Cash and investments	23,250,760.48	2,478,024.66	1,194,271.66	139,623.64	(27,802.35)	(1,075.48)	9,679,835.79	110,633.91	690,615.59	3,250,273.39	3,193,918.83	4,696,479.33
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	625.00	-	625.00
Cash with escrow agent	-	-	-	-	-	-	4,203,031.75	-	-	-	3,447,189.88	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	23,256,910.48	2,478,024.66	1,194,971.66	139,623.64	(27,802.35)	(975.48)	13,882,867.54	110,633.91	690,615.59	3,250,898.39	6,641,108.71	4,697,104.33
Property taxes	16,343,875.54	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	19,656.99	-	-	-	-	5,407.67	-	-	-	461,664.66	-	725,211.26
Other receivables	28,780.73	-	-	-	-	-	-	-	-	-	-	-
Loan receivables	8,411,345.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	146,432.16	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	47,670,672.71	-	22,823,040.00
Future debt requirements	-	-	-	-	-	-	-	-	-	14,469,103.72	-	344,123.08
ESTIMATED REVENUE	104,826,954.24	66,905,045.18	3,470,534.00	5,003,378.00	902,206.25	3,108,690.00	21,829,649.76	1,747,850.67	3,605,067.20	8,741,331.38	3,791,239.58	12,027,725.48
Realized revenue	(57,691,163.92)	(29,323,936.70)	(1,120,013.98)	(1,919,524.38)	(210,704.79)	(1,336,303.77)	(19,481,218.81)	(1,747,850.67)	(2,108,323.20)	(4,864,091.52)	(7,323,239.58)	(6,738,645.20)
Total Assets and Other Debits	95,196,359.06	40,059,133.14	3,545,491.68	3,223,477.26	663,699.11	1,776,818.42	16,231,298.49	110,633.91	2,187,359.59	69,729,579.34	3,255,540.87	34,078,558.95
Liabilities												
Other liabilities	549,938.42	481,192.57	-	-	-	-	-	-	-	51,107.09	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	342,034.50	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	261,479.35	-	175,055.08
Postretirement healthcare benefits	-	-	-	-	-	-	-	-	-	197,891.00	-	169,068.00
Bonds payable	-	-	-	-	-	-	-	-	-	14,009,733.37	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	197,195.20	-	-
Bond deferred refunding charges	-	-	-	-	-	-	-	-	-	(830,267.68)	-	-
Reserve for uncollected receivables	24,403,432.53	-	-	-	-	5,407.67	-	-	-	461,664.66	-	725,211.26
APPROPRIATIONS	104,826,954.24	66,905,045.18	3,470,534.00	5,003,378.00	902,206.25	3,108,690.00	21,829,649.76	1,747,850.67	3,605,067.20	8,741,331.38	3,791,239.58	12,027,725.48
Expenditures	(55,304,609.20)	(32,590,104.10)	(1,555,489.47)	(2,273,598.63)	(183,553.41)	(1,629,222.16)	(5,618,243.15)	(1,637,216.76)	(1,417,707.61)	(4,889,404.48)	(535,698.71)	(5,956,016.52)
Encumbrances	(5,104,364.59)	-	-	(390,607.43)	-	(14,402.40)	(2,025,342.33)	-	(543,086.00)	(65,075.69)	(406,353.43)	(106,253.42)
Total Liabilities and Other Credits	69,371,351.40	34,796,133.65	1,915,044.53	2,339,171.94	718,652.84	1,470,473.11	14,186,064.28	110,633.91	1,644,273.59	18,477,688.70	2,849,187.44	7,034,789.88
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	47,670,672.71	-	22,823,040.00
Fund balance:												
Nonspendable:												
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	146,432.16	-
Bond related costs	-	-	-	-	-	-	-	-	-	633,072.48	-	-
Restricted for:												
Drug forfeiture	251,944.50	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	28,102.00	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
Assigned for:												
Encumbrances	5,104,364.59	-	-	390,607.43	-	14,402.40	2,025,342.33	-	543,086.00	65,075.69	406,353.43	106,253.42
Unappropriated/Unassigned	20,377,194.82	5,262,999.49	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)	4,114,475.65
Total fund balance	25,825,007.66	5,262,999.49	1,630,447.15	884,305.32	(54,953.73)	306,345.31	2,045,234.21	-	543,086.00	3,581,217.93	406,353.43	4,220,729.07
Total Fund Equity	25,825,007.66	5,262,999.49	1,630,447.15	884,305.32	(54,953.73)	306,345.31	2,045,234.21	-	543,086.00	51,251,890.64	406,353.43	27,043,769.07
Total Liabilities and Fund Equity	95,196,359.06	40,059,133.14	3,545,491.68	3,223,477.26	663,699.11	1,776,818.42	16,231,298.49	110,633.91	2,187,359.59	69,729,579.34	3,255,540.87	34,078,558.95

Proprietary Funds														
Enterprise								Internal Service			Agency	Account Groups		Totals
Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Industrial Development Authority	General Fixed Assets	General Long-Term Debt	
1,342,293.00	(1,774.39)	(5,368.55)	5,971,466.04	625,165.90	119,165.45	1,088,092.80	-	235,593.50	(364,994.79)	973,825.84	111,071.92	-	-	58,750,096.17
-	100.00	-	-	-	-	-	-	-	-	-	-	-	-	8,300.00
-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,650,221.63
-	-	-	-	-	-	-	-	-	-	1,153,307.35	-	-	-	1,153,307.35
1,342,293.00	(1,674.39)	(5,368.55)	5,971,466.04	625,165.90	119,165.45	1,088,092.80	-	235,593.50	(364,994.79)	2,127,133.19	111,071.92	-	-	67,561,925.15
-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,343,875.54
-	102,823.00	-	426,900.48	-	-	1,374,003.43	-	4,514.45	-	-	-	-	-	3,120,181.94
-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,780.73
-	-	-	-	-	125,350.62	-	-	-	-	-	-	-	-	8,536,695.62
-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00
-	-	-	-	-	-	-	-	137,117.60	1,337,927.15	-	-	-	-	1,621,476.91
-	13,768,063.46	-	6,087,348.65	-	-	-	-	160,935.34	594,433.57	-	-	302,541,562.90	-	393,646,056.63
-	230,431.35	-	18,789,018.19	-	-	-	-	168,446.91	25,694.12	-	-	-	140,095,534.14	174,122,351.51
1,396,598.51	8,705,118.00	143,089.10	6,604,655.77	862,138.49	50,000.00	1,788,100.00	806,000.00	1,269,756.00	162,894.00	-	-	-	-	257,748,021.61
(1,396,598.51)	(2,508,915.47)	(84,123.10)	(4,574,555.29)	(862,138.49)	(31,559.91)	(1,128,686.99)	-	(628,726.11)	(81,447.00)	(744,010.29)	(18,563.34)	-	-	(145,924,341.02)
1,342,293.00	20,295,845.95	53,597.45	33,304,833.84	625,165.90	262,956.16	3,121,509.24	806,000.00	1,347,637.69	1,674,507.05	1,383,122.90	92,508.58	302,541,562.90	140,095,534.14	777,005,024.62
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,082,238.08
-	-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	200,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	-	342,034.50
-	128,914.35	-	276,234.59	-	-	-	-	83,096.91	14,938.12	-	-	-	4,275,050.26	5,214,768.66
-	101,517.00	-	320,613.00	-	-	-	-	85,350.00	10,756.00	-	-	-	6,047,251.00	6,932,446.00
-	-	-	13,918,935.60	-	-	-	-	-	-	-	-	-	127,651,064.40	155,579,733.37
-	-	-	4,273,235.00	-	-	-	-	-	-	-	-	-	2,122,168.48	6,395,403.48
-	-	-	829,113.01	-	-	-	-	-	-	-	-	-	-	1,026,308.21
-	-	-	(1,354,707.69)	-	-	-	-	-	-	-	-	-	-	(2,184,975.37)
-	102,823.00	-	426,900.48	-	125,350.62	1,374,003.43	-	4,514.45	-	-	-	-	-	27,629,308.10
1,396,598.51	8,705,118.00	143,089.10	6,604,655.77	862,138.49	50,000.00	1,788,100.00	806,000.00	1,269,756.00	162,894.00	-	-	-	-	257,748,021.61
(54,305.51)	(2,676,754.02)	(89,491.65)	(4,774,374.16)	(236,972.59)	(44.70)	(40,594.19)	-	(641,014.80)	(68,767.14)	-	-	-	-	(122,173,182.96)
(24,500.00)	(3,197,893.00)	(32,195.00)	(581,459.70)	(350,499.03)	-	(329,485.00)	(90,834.00)	(54,161.00)	-	-	-	-	-	(13,316,512.02)
1,317,793.00	3,163,725.33	21,402.45	19,939,145.90	274,666.87	175,305.92	2,792,024.24	715,166.00	747,541.56	319,820.98	-	-	-	140,095,534.14	324,475,591.66
-	13,768,063.46	-	6,087,348.65	-	-	-	-	160,935.34	594,433.57	-	-	302,541,562.90	-	393,646,056.63
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	54,402.56	1,307,079.64	-	-	-	-	1,507,914.36
-	-	-	525,594.68	-	-	-	-	-	-	-	-	-	-	1,158,667.16
-	-	-	-	-	-	-	-	-	-	-	-	-	-	251,944.50
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,102.00
-	-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00
-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75
24,500.00	3,197,893.00	32,195.00	581,459.70	350,499.03	-	329,485.00	90,834.00	54,161.00	-	-	-	-	-	13,316,512.02
-	166,164.16	-	3,473,319.91	-	87,650.24	-	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	-	-	39,858,869.54
24,500.00	3,364,057.16	32,195.00	7,278,339.29	350,499.03	87,650.24	329,485.00	90,834.00	439,160.79	760,252.50	1,383,122.90	92,508.58	-	-	58,883,376.33
24,500.00	17,132,120.62	32,195.00	13,365,687.94	350,499.03	87,650.24	329,485.00	90,834.00	600,096.13	1,354,686.07	1,383,122.90	92,508.58	302,541,562.90	-	452,529,432.96
1,342,293.00	20,295,845.95	53,597.45	33,304,833.84	625,165.90	262,956.16	3,121,509.24	806,000.00	1,347,637.69	1,674,507.05	1,383,122.90	92,508.58	302,541,562.90	140,095,534.14	777,005,024.62

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

	Governmental Funds							
	General	Special Revenue				Capital Projects		
		School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects
Receipts:								
General property taxes	24,853,231.19	-	-	-	-	-	-	-
Other local taxes	16,570,841.49	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	207,717.02	-	-	-	-	-	-	-
Fines and forfeitures	230,200.33	-	-	-	-	-	-	-
Use of money and property	43,738.93	-	-	66,535.64	-	(37.85)	1,958.03	-
Charges for services	762,257.01	942,690.85	258,764.83	-	-	1,299,758.79	-	-
Miscellaneous	2,760,546.86	-	-	940,102.50	-	-	-	-
Recovered costs	622,372.94	-	-	44,103.10	-	9,685.83	364,500.00	-
State revenue	6,206,154.33	12,176,870.41	-	201,147.87	-	-	571,158.90	-
Federal revenue	80,430.18	867,567.78	861,249.15	197,584.02	210,704.79	-	263,308.13	-
Nonrevenue receipts	(23,283.61)	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	4,090,000.00	-
Inventory issues	-	-	-	-	-	-	-	-
Other (net)	(595,651.19)	(14,861.61)	-	-	-	-	-	-
Total receipts	51,718,555.48	13,972,267.43	1,120,013.98	1,449,473.13	210,704.79	1,309,406.77	5,290,925.06	-
Disbursements:								
Personal services	10,103,053.65	-	-	869,884.21	30,236.36	648,913.40	-	-
Fringe benefits	3,907,673.56	-	-	284,166.70	10,023.71	270,691.09	-	-
Purchased services	3,860,346.72	-	-	609,370.58	1,113.81	13,994.97	-	-
Internal services	621,927.99	-	-	7,227.29	-	312,738.33	-	-
Other charges	2,967,204.75	-	-	222,945.37	141,014.67	82,720.15	-	-
Materials and supplies	755,029.20	-	-	129,732.35	29.96	7,332.62	-	-
Joint operations	6,048,380.29	-	-	-	-	-	-	-
Capital outlay	849,685.35	-	-	150,272.13	1,134.90	292,831.60	-	-
Debt service	9,076,264.94	-	-	-	-	-	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-
Education	-	32,590,104.10	1,555,489.47	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	5,618,243.15	1,637,216.76
Total disbursements	38,189,566.45	32,590,104.10	1,555,489.47	2,273,598.63	183,553.41	1,629,222.16	5,618,243.15	1,637,216.76
Interfund transfers:								
Transfers from other funds	1,444,013.50	14,947,769.48	-	470,051.25	-	-	367,335.00	1,200,000.00
Transfers to other funds	(17,115,042.75)	(520,613.50)	-	-	-	-	-	-
Net transfers	(15,671,029.25)	14,427,155.98	-	470,051.25	-	-	367,335.00	1,200,000.00
Net increase (decrease) in cash	(2,142,040.22)	(4,190,680.69)	(435,475.49)	(354,074.25)	27,151.38	(319,815.39)	40,016.91	(437,216.76)
Balance July 1, 2015	25,398,950.70	6,668,705.35	1,630,447.15	493,697.89	(54,953.73)	318,839.91	13,842,850.63	547,850.67
Balance December 31, 2015	23,256,910.48	2,478,024.66	1,194,971.66	139,623.64	(27,802.35)	(975.48)	13,882,867.54	110,633.91

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

Proprietary Funds										
Enterprise						Internal Service			Agency	Totals
Water	Sewer	Public Transportation	Sanitation	Business Loan Program	Stormwater	Central Garage	Central Stores	Health Insurance	Industrial Development Authority	
-	-	-	-	-	-	-	-	-	-	24,853,231.19
-	-	-	-	-	-	-	-	-	-	16,570,841.49
121,400.00	176,000.00	-	-	-	-	3,386.00	-	-	-	508,503.02
-	-	-	-	-	-	-	-	-	-	230,200.33
37,652.17	3,584.29	35,536.80	2,680.56	2,945.00	-	163.17	-	668.94	63.34	195,489.02
3,604,523.39	5,236,552.80	910,791.14	2,102,949.07	-	1,128,686.99	609,119.18	-	8,520,982.72	143,750.00	25,520,826.77
2,007.89	1,660.00	39,398.16	24,497.85	16,614.91	-	-	-	-	-	3,784,828.17
31,937.69	17,327.63	(38,504.16)	968,732.06	-	-	13,852.04	-	-	-	2,034,007.13
-	-	585,816.00	-	-	-	-	-	-	-	19,741,147.51
-	-	733,905.00	-	-	-	-	-	-	-	3,214,749.05
-	-	257.51	-	-	-	2,205.72	-	-	-	(20,820.38)
3,532,000.00	-	-	-	-	-	-	-	-	-	7,622,000.00
-	-	-	-	-	-	1,062,692.92	291,940.35	-	-	1,354,633.27
3,189.25	-	33,191.04	-	-	-	-	-	-	-	(574,132.51)
7,332,710.39	5,435,124.72	2,300,391.49	3,098,859.54	19,559.91	1,128,686.99	1,691,419.03	291,940.35	8,521,651.66	143,813.34	105,035,504.06
815,871.53	540,821.92	1,059,249.86	740,428.65	-	21,496.80	331,735.48	38,045.15	-	-	15,199,737.01
301,650.61	220,086.66	298,111.09	271,158.68	-	7,591.42	131,347.08	13,163.61	-	-	5,715,664.21
81,002.72	1,710,429.01	63,838.05	533,313.26	44.70	7,322.05	90,717.41	8,302.00	-	-	6,979,795.28
5,958.02	90,592.80	538,899.44	83,399.90	-	684.55	13,214.00	1,084.98	-	-	1,675,727.30
300,426.51	96,338.54	179,220.62	485,669.76	-	1,435.00	52,251.26	7,364.72	7,777,641.37	125,250.00	12,439,482.72
148,366.59	51,780.91	18,618.96	14,999.54	-	2,064.37	19,564.57	806.68	-	-	1,148,325.75
-	1,402,900.04	-	-	-	-	-	-	-	-	7,451,280.33
104,166.98	90,122.64	410,486.00	42,585.00	-	-	2,185.00	-	-	-	1,943,469.60
591,994.52	-	-	2,402,819.39	-	-	-	-	-	-	12,071,078.85
251,451.00	155,523.00	-	-	-	-	-	-	-	-	406,974.00
-	-	-	-	-	-	-	-	-	-	34,145,593.57
-	-	-	-	-	-	1,145,407.96	322,787.86	-	-	1,468,195.82
535,698.71	54,305.51	89,491.65	236,972.59	-	-	-	-	-	-	9,589,635.98
3,136,587.19	4,412,901.03	2,657,915.67	4,811,346.77	44.70	40,594.19	1,786,422.76	391,555.00	7,777,641.37	125,250.00	110,234,960.42
815,000.00	425,000.00	125,000.02	100,000.00	-	-	-	81,447.00	-	-	19,975,616.25
(1,346,744.00)	(893,216.00)	-	(100,000.00)	-	-	-	-	-	-	(19,975,616.25)
(531,744.00)	(468,216.00)	125,000.02	-	-	-	-	81,447.00	-	-	-
3,664,379.20	554,007.69	(232,524.16)	(1,712,487.23)	19,515.21	1,088,092.80	(95,003.73)	(18,167.65)	744,010.29	18,563.34	(5,199,456.36)
6,227,627.90	5,485,389.64	225,481.22	8,309,119.17	99,650.24	-	330,597.23	(346,827.14)	1,383,122.90	92,508.58	72,761,381.51
9,892,007.10	6,039,397.33	(7,042.94)	6,596,631.94	119,165.45	1,088,092.80	235,593.50	(364,994.79)	2,127,133.19	111,071.92	67,561,925.15

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At December 31, 2015
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		0.00
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		12,628,835.80
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	46,869,969.20	
Virginia State Non-Arbitrage Program (SNAP)	<u>7,650,221.63</u>	54,520,190.83
Total - City Treasurer		67,150,176.63
Departmental Petty Cash (Other than with Treasurer)		7,150.00
City Invoice Check Register (January 6, 2016)		(748,708.83)
Cash with Anthem		<u>1,153,307.35</u>
TOTAL		<u><u>67,561,925.15</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	December Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	4,453,557.25	28,702.39	4,453,557.25	-	100.00%
General property taxes	39,197,900.00	11,927,418.82	24,853,231.19	14,344,668.81	63.40%
Other local taxes	38,949,857.00	2,931,446.84	16,570,841.49	22,379,015.51	42.54%
Permits, privilege fees and regulatory fees	455,270.00	34,167.25	207,717.02	247,552.98	45.63%
Fines and forfeitures	565,000.00	45,743.06	230,200.33	334,799.67	40.74%
Use of money and property	175,000.00	6,660.73	43,738.93	131,261.07	24.99%
Charges for services	1,412,900.00	194,033.96	762,257.01	650,642.99	53.95%
Miscellaneous	5,330,500.00	429,582.72	2,760,546.86	2,569,953.14	51.79%
Recovered costs	999,927.00	50,465.65	622,372.94	377,554.06	62.24%
State revenue	11,206,524.97	1,740,631.08	6,206,154.33	5,000,370.64	55.38%
Federal revenue	198,718.02	28,086.38	80,430.18	118,287.84	40.47%
Nonrevenue receipts	35,000.00	(31,879.93)	(23,283.61)	58,283.61	-66.52%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,846,800.00	153,900.00	923,400.00	923,400.00	50.00%
Total General Fund	104,826,954.24	17,538,958.95	57,691,163.92	47,135,790.32	55.03%
School Fund:					
Amount from fund balance	389,038.18	-	389,038.18	-	100.00%
Charges for services	1,884,675.00	323,549.39	942,690.85	941,984.15	50.02%
State revenue	31,940,551.00	1,150,591.58	12,176,870.41	19,763,680.59	38.12%
Federal revenue	2,795,242.00	10,421.99	867,567.78	1,927,674.22	31.04%
Transfers from other funds	29,895,539.00	2,491,294.92	14,947,769.48	14,947,769.52	50.00%
Total School Fund	66,905,045.18	3,975,857.88	29,323,936.70	37,581,108.48	43.83%
School Nutrition Fund:					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	615,234.00	44,002.42	258,764.83	356,469.17	42.06%
State revenue	78,000.00	-	-	78,000.00	0.00%
Federal revenue	2,777,300.00	14,949.72	861,249.15	1,916,050.85	31.01%
Transfers from other funds	-	-	-	-	0.00%
Total School Nutrition Fund	3,470,534.00	58,952.14	1,120,013.98	2,350,520.02	32.27%
Emergency Communications Center Fund:					
Amount from fund balance	-	-	-	-	0.00%
Use of money and property	148,020.00	14,782.35	66,535.64	81,484.36	44.95%
Miscellaneous	1,880,205.00	-	940,102.50	940,102.50	50.00%
Recovered Costs	250,000.00	21,758.18	44,103.10	205,896.90	17.64%
State revenue	534,948.00	20,132.80	201,147.87	333,800.13	37.60%
Federal revenue	310,000.00	-	197,584.02	112,415.98	63.74%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	1,880,205.00	-	470,051.25	1,410,153.75	25.00%
Total Emerg. Commun. Center Fund	5,003,378.00	56,673.33	1,919,524.38	3,083,853.62	38.36%
Community Development Block Grant Fund:					
Federal revenue	902,206.25	-	210,704.79	691,501.46	23.35%
Total Comm. Develop. Block Grant Fund	902,206.25	-	210,704.79	691,501.46	23.35%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	December Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	26,897.00	-	26,897.00	-	100.00%
Use of money and property	-	(9.08)	(37.85)	37.85	0.00%
Charges for services	3,081,793.00	297,022.34	1,299,758.79	1,782,034.21	42.18%
Recovered costs	-	-	9,685.83	(9,685.83)	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Transportation Fund	3,108,690.00	297,013.26	1,336,303.77	1,772,386.23	42.99%
General Capital Projects Fund:					
Amount from fund balance	13,822,958.75	-	13,822,958.75	-	100.00%
Use of money and property	-	138.11	1,958.03	(1,958.03)	0.00%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	364,500.00	-	364,500.00	-	100.00%
State revenue	6,542,215.88	43,573.69	571,158.90	5,971,056.98	8.73%
Federal revenue	732,640.13	-	263,308.13	469,332.00	35.94%
Debt proceeds	-	4,090,000.00	4,090,000.00	(4,090,000.00)	0.00%
Transfers from other funds	367,335.00	-	367,335.00	-	100.00%
Total General Capital Projects Fund	21,829,649.76	4,133,711.80	19,481,218.81	2,348,430.95	89.24%
School Capital Projects Fund:					
Amount from fund balance	547,850.67	-	547,850.67	-	100.00%
Transfers from other funds	1,200,000.00	-	1,200,000.00	-	100.00%
Total School Capital Projects Fund	1,747,850.67	-	1,747,850.67	-	100.00%
ECC Capital Projects Fund:					
Amount from fund balance	2,108,323.20	-	2,108,323.20	-	100.00%
Miscellaneous	748,372.00	-	-	748,372.00	0.00%
State revenue	-	-	-	-	0.00%
Transfers from other funds	748,372.00	-	-	748,372.00	0.00%
Total ECC Capital Projects Fund	3,605,067.20	-	2,108,323.20	1,496,744.00	58.48%
Water Capital Projects Fund:					
Amount from fund balance	2,976,239.58	-	2,976,239.58	-	100.00%
Long-Term Debt Issued	-	3,532,000.00	3,532,000.00	(3,532,000.00)	0.00%
Transfers from other funds	815,000.00	-	815,000.00	-	100.00%
Total Water Capital Projects Fund	3,791,239.58	3,532,000.00	7,323,239.58	(3,532,000.00)	193.16%
Sewer Capital Projects Fund:					
Amount from fund balance	971,598.51	-	971,598.51	-	100.00%
Transfers from other funds	425,000.00	-	425,000.00	-	100.00%
Total Sewer Capital Projects Fund	1,396,598.51	-	1,396,598.51	-	100.00%
Public Transportation Capital Projects Fund:					
Amount from fund balance	11,410.10	-	11,410.10	-	100.00%
Miscellaneous	-	-	-	-	0.00%
State revenue	17,207.00	-	1,468.00	15,739.00	8.53%
Federal revenue	114,472.00	71,245.00	71,245.00	43,227.00	62.24%
Transfers from other funds	-	-	-	-	0.00%
Total Public Transportation Capital Proj. Fund	143,089.10	71,245.00	84,123.10	58,966.00	58.79%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	December Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	762,138.49	-	762,138.49	-	100.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	100,000.00	-	100,000.00	-	100.00%
Total Sanitation Capital Projects Fund	862,138.49	-	862,138.49	-	100.00%
Stormwater Capital Projects Fund:					
State revenue	303,198.00	-	-	303,198.00	0.00%
Transfers from other funds	502,802.00	-	-	502,802.00	0.00%
Total Stormwater Capital Projects Fund	806,000.00	-	-	806,000.00	0.00%
Water Fund:					
Amount from fund balance	124,798.38	-	124,798.38	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	37,400.00	121,400.00	78,600.00	60.70%
Use of money and property	25,000.00	5,442.84	37,652.17	(12,652.17)	150.61%
Charges for services	6,477,989.00	639,619.52	3,604,523.39	2,873,465.61	55.64%
Miscellaneous	5,000.00	571.25	2,007.89	2,992.11	40.16%
Recovered costs	25,000.00	7,795.01	31,937.69	(6,937.69)	127.75%
State revenue	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,883,544.00	156,962.00	941,772.00	941,772.00	50.00%
Total Water Fund	8,741,331.38	847,790.62	4,864,091.52	3,877,239.86	55.64%
Sewer Fund:					
Amount from fund balance	599,315.48	-	599,315.48	-	100.00%
Permits, privilege fees and regulatory fees	225,000.00	46,000.00	176,000.00	49,000.00	78.22%
Use of money and property	4,000.00	571.46	3,584.29	415.71	89.61%
Charges for services	9,770,000.00	985,180.10	5,236,552.80	4,533,447.20	53.60%
Miscellaneous	1,000.00	-	1,660.00	(660.00)	166.00%
Recovered costs	20,000.00	2,890.56	17,327.63	2,672.37	86.64%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,408,410.00	117,367.50	704,205.00	704,205.00	50.00%
Total Sewer Fund	12,027,725.48	1,152,009.62	6,738,645.20	5,289,080.28	56.03%
Public Transportation Fund:					
Amount from fund balance	81,098.00	-	81,098.00	-	100.00%
Use of money and property	90,000.00	5,287.68	35,536.80	54,463.20	39.49%
Charges for services	1,793,500.00	401,943.43	910,791.14	882,708.86	50.78%
Miscellaneous	-	-	39,398.16	(39,398.16)	0.00%
Recovered costs	99,500.00	-	(38,504.16)	138,004.16	-38.70%
State revenue	1,392,600.00	-	584,348.00	808,252.00	41.96%
Federal revenue	4,781,760.00	253.00	662,660.00	4,119,100.00	13.86%
Nonrevenue receipts	-	-	257.51	(257.51)	0.00%
Transfers from other funds	250,000.00	20,833.33	125,000.02	124,999.98	50.00%
Intrafund transfers	216,660.00	18,055.00	108,330.00	108,330.00	50.00%
Total Public Transportation Fund	8,705,118.00	446,372.44	2,508,915.47	6,196,202.53	28.82%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	December Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	1,375,695.77	-	1,375,695.77	-	100.00%
Use of money and property	4,000.00	373.02	2,680.56	1,319.44	67.01%
Charges for services	4,100,000.00	371,353.19	2,102,949.07	1,997,050.93	51.29%
Miscellaneous	-	4,362.83	24,497.85	(24,497.85)	0.00%
Recovered costs	924,960.00	2,764.64	968,732.06	(43,772.06)	104.73%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	200,000.00	16,666.67	99,999.98	100,000.02	50.00%
Total Sanitation Fund	6,604,655.77	395,520.35	4,574,555.29	2,030,100.48	69.26%
Business Loan Program Fund:					
Amount from fund balance	12,000.00	-	12,000.00	-	100.00%
Use of money and property	3,800.00	372.87	2,945.00	855.00	77.50%
Miscellaneous	34,200.00	2,656.54	16,614.91	17,585.09	48.58%
Transfers from other funds	-	-	-	-	0.00%
Total Business Loan Program Fund	50,000.00	3,029.41	31,559.91	18,440.09	63.12%
Stormwater Fund:					
Charges for services	1,788,100.00	588,153.84	1,128,686.99	659,413.01	63.12%
Transfers from other funds	-	-	-	-	0.00%
Total Stormwater Fund	1,788,100.00	588,153.84	1,128,686.99	659,413.01	63.12%
Central Garage Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	7,000.00	300.00	3,386.00	3,614.00	48.37%
Use of money and property	100.00	22.75	163.17	(63.17)	163.17%
Charges for services	1,262,656.00	102,177.28	609,119.18	653,536.82	48.24%
Recovered costs	-	3,435.68	13,852.04	(13,852.04)	0.00%
Nonrevenue receipts	-	-	2,205.72	(2,205.72)	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Central Garage Fund	1,269,756.00	105,935.71	628,726.11	641,029.89	49.52%
Central Stores Fund:					
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	162,894.00	13,574.50	81,447.00	81,447.00	50.00%
Total Central Stores Fund	162,894.00	13,574.50	81,447.00	81,447.00	50.00%
Total All Funds	257,748,021.61	33,216,798.85	145,161,767.39	112,586,254.22	56.32%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Exhibit E
Page 1 of 4

Fund, Function and Elements	Budget as Amended	December Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	197,709.00	21,711.44	112,111.39	-	85,597.61	56.71%
City manager	506,168.00	38,863.47	257,130.44	-	249,037.56	50.80%
City attorney	196,785.00	14,710.21	95,893.73	-	100,891.27	48.73%
Human resources	410,145.50	27,542.08	173,059.36	22,199.50	214,886.64	47.61%
Independent auditor	21,100.00	(9,680.00)	22,870.00	-	(1,770.00)	108.39%
Commissioner of revenue	427,329.00	29,356.46	212,661.36	-	214,667.64	49.77%
Assessor	315,522.00	21,958.76	144,979.56	-	170,542.44	45.95%
Equalization board	3,025.00	-	-	-	3,025.00	0.00%
Treasurer	553,684.00	40,767.49	289,330.80	-	264,353.20	52.26%
Finance	519,110.00	37,720.75	210,081.13	2,075.00	306,953.87	40.87%
Information technology	1,713,167.12	112,313.84	854,900.87	207,900.25	650,366.00	62.04%
Purchasing agent	147,449.00	11,008.06	71,586.89	-	75,862.11	48.55%
Electoral board	290,054.00	13,974.82	155,027.97	-	135,026.03	53.45%
Total general government administration	5,301,247.62	360,247.38	2,599,633.50	232,174.75	2,469,439.37	53.42%
Public safety:						
Police administration	3,331,508.44	260,344.55	1,408,710.25	219,776.61	1,703,021.58	48.88%
Police operations	3,535,811.50	285,254.19	1,964,662.59	3,566.50	1,567,582.41	55.67%
Police criminal investigation	1,661,451.00	114,597.24	790,332.70	3.30	871,115.00	47.57%
Police special operations	1,816,251.80	87,632.37	655,856.67	22,310.77	1,138,084.36	37.34%
Police grants	133,177.03	11,743.16	11,743.16	-	121,433.87	8.82%
Fire administration	553,400.00	46,346.68	294,797.18	-	258,602.82	53.27%
Fire suppression	6,521,649.67	466,581.01	3,251,531.29	18,410.00	3,251,708.38	50.14%
Fire prevention	460,241.00	39,043.38	267,725.21	-	192,515.79	58.17%
Fire training	249,547.00	21,662.34	146,287.11	-	103,259.89	58.62%
Public safety building	320,049.48	11,899.85	132,486.01	27,332.52	160,230.95	49.94%
Child safety alliance	52,135.00	3,966.32	25,131.49	-	27,003.51	48.20%
City and county jail	85,000.00	5,639.45	35,402.19	-	49,597.81	41.65%
Middle River Regional Jail	1,986,166.00	1,076,298.33	1,513,681.84	398,085.24	74,398.92	96.25%
Building inspection	819,461.00	40,768.70	344,853.00	120.00	474,488.00	42.10%
Animal control	327,182.00	4,393.26	163,218.37	128,510.00	35,453.63	89.16%
Coroner	1,000.00	-	-	-	1,000.00	0.00%
Emergency services	143,637.10	10,484.75	91,760.72	-	51,876.38	63.88%
Total public safety	21,997,668.02	2,486,655.58	11,098,179.78	818,114.94	10,081,373.30	54.17%
Public works:						
General engineering	758,115.65	61,308.17	366,946.83	13,336.65	377,832.17	50.16%
Highway and street maintenance	8,335,533.95	1,119,245.63	4,420,652.24	42,116.45	3,872,765.26	53.54%
Street lights	528,714.00	45,988.71	276,150.71	-	252,563.29	52.23%
Snow and ice removal	291,162.00	2,577.80	21,976.39	5,990.00	263,195.61	9.61%
Traffic engineering	1,261,102.00	87,786.36	580,602.09	-	680,499.91	46.04%
Highway and street beautification	338,029.00	10,011.86	120,676.74	23,547.00	193,805.26	42.67%
Street and road cleaning	474,315.00	28,459.35	192,172.49	-	282,142.51	40.52%
Insect and rodent control	37,903.00	-	396.00	-	37,507.00	1.04%
Harrison Plaza	-	25.45	25.45	-	(25.45)	0.00%
General properties	329,652.00	14,793.97	131,242.48	1,500.00	196,909.52	40.27%
Total public works	12,354,526.60	1,370,197.30	6,110,841.42	86,490.10	6,157,195.08	50.16%
Health and welfare:						
Local health department	430,466.00	-	202,952.00	202,952.00	24,562.00	94.29%
Community services board	655,100.00	(13,051.50)	327,550.00	314,498.50	13,051.50	98.01%
Tax relief for the elderly/disabled vets	110,000.00	-	107,030.70	-	2,969.30	97.30%
Total health and welfare	1,195,566.00	(13,051.50)	637,532.70	517,450.50	40,582.80	96.61%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Exhibit E
Page 2 of 4

Fund, Function and Elements	Budget as Amended	December Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	1,147,850.00	73,121.02	515,616.89	5,215.00	627,018.11	45.37%
Parks	968,472.00	63,799.87	481,195.97	-	487,276.03	49.69%
Recreation center and playgrounds	573,507.00	41,058.15	307,890.05	-	265,616.95	53.69%
National guard armory	102,361.00	6,669.54	41,631.64	-	60,729.36	40.67%
Simms recreation center	340,756.00	22,856.90	169,441.85	-	171,314.15	49.73%
Westover swimming pool	421,935.00	27,472.60	242,134.58	-	179,800.42	57.39%
Athletics	467,288.00	28,323.53	233,509.87	-	233,778.13	49.97%
Blacks run greenway	53,193.00	3,912.98	25,824.38	-	27,368.62	48.55%
Golf course grounds management	674,516.00	54,041.66	399,995.06	-	274,520.94	59.30%
Golf course clubhouse management	433,255.00	24,403.79	257,469.95	13,448.50	162,336.55	62.53%
Total parks, recreation and cultural	5,183,133.00	345,660.04	2,674,710.24	18,663.50	2,489,759.26	51.96%
Community development:						
Planning	200,305.00	16,220.21	101,495.65	-	98,809.35	50.67%
Zoning administration	152,253.00	10,129.30	63,726.85	-	88,526.15	41.86%
Board of zoning appeals	5,686.00	6.00	339.00	-	5,347.00	5.96%
Economic development	1,040,075.00	14,961.11	602,079.79	50,000.00	387,995.21	62.70%
Downtown renaissance	212,270.00	16,455.53	101,079.86	-	111,190.14	47.62%
Tourism and visitors service	422,111.00	30,912.93	199,467.20	-	222,643.80	47.25%
Downtown parking services	216,444.00	13,664.16	96,032.32	-	120,411.68	44.37%
Total community development	2,249,144.00	102,349.24	1,164,220.67	50,000.00	1,034,923.33	53.99%
Other:						
Community and civic organizations	1,432,583.00	14,500.00	695,438.50	231,417.50	505,727.00	64.70%
Joint operations with Rockingham Cty	7,282,798.00	-	4,132,744.70	3,150,053.30	-	100.00%
Reserve for contingencies	202,797.00	-	-	-	202,797.00	0.00%
Debt service	13,276,266.00	646,102.70	9,076,264.94	-	4,200,001.06	68.36%
Transfers to other funds	34,351,225.00	2,512,942.75	17,115,042.75	-	17,236,182.25	49.82%
Total other	56,545,669.00	3,173,545.45	31,019,490.89	3,381,470.80	22,144,707.31	60.84%
Total General Fund	104,826,954.24	7,825,603.49	55,304,609.20	5,104,364.59	44,417,980.45	57.63%
School Fund:						
Instruction	51,508,503.10	3,941,731.20	25,140,969.44	-	26,367,533.66	48.81%
Admin., attendance and health services	3,845,518.65	326,437.96	1,842,575.73	-	2,002,942.92	47.91%
Pupil transportation	3,395,998.00	310,153.79	1,349,201.62	-	2,046,796.38	39.73%
Operations and maintenance	5,130,819.92	366,274.66	2,511,941.83	-	2,618,878.09	48.96%
Technology	3,024,205.51	172,718.84	1,745,415.48	-	1,278,790.03	57.71%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	66,905,045.18	5,117,316.45	32,590,104.10	-	34,314,941.08	48.71%
School Nutrition Fund:						
Food service	3,449,034.00	283,170.47	1,536,912.48	-	1,912,121.52	44.56%
Technology	21,500.00	-	18,576.99	-	2,923.01	86.40%
Total School Nutrition Fund	3,470,534.00	283,170.47	1,555,489.47	-	1,915,044.53	44.82%
Emergency Communications Center Fund:						
Emergency Communications Center	5,003,378.00	322,630.50	2,273,598.63	390,607.43	2,339,171.94	53.25%
Total Emerg. Commun. Ctr. Fund	5,003,378.00	322,630.50	2,273,598.63	390,607.43	2,339,171.94	53.25%
Community Development Block Grant Fund:						
Community development block grant	902,206.25	10,150.48	183,553.41	-	718,652.84	20.34%
Total Comm. Dev. Block Grant Fund	902,206.25	10,150.48	183,553.41	-	718,652.84	20.34%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Fund, Function and Elements	Budget as Amended	December Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	2,571,455.00	162,306.51	1,394,243.25	14,402.40	1,162,809.35	54.78%
Field trips and charters	148,337.00	16,152.42	83,364.02	-	64,972.98	56.20%
Administration	388,898.00	25,343.37	151,614.89	-	237,283.11	38.99%
Total School Transportation Fund	3,108,690.00	203,802.30	1,629,222.16	14,402.40	1,465,065.44	52.87%
General Capital Projects Fund:						
Capital projects	21,829,649.76	585,307.00	5,618,243.15	2,025,342.33	14,186,064.28	35.01%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	21,829,649.76	585,307.00	5,618,243.15	2,025,342.33	14,186,064.28	35.01%
School Capital Projects Fund:						
Capital projects	1,747,850.67	351,040.44	1,637,216.76	-	110,633.91	93.67%
Total School Capital Projects Fund	1,747,850.67	351,040.44	1,637,216.76	-	110,633.91	93.67%
ECC Capital Projects:						
Capital projects	3,605,067.20	200,075.41	1,417,707.61	543,086.00	1,644,273.59	54.39%
Total ECC Capital Projects Fund	3,605,067.20	200,075.41	1,417,707.61	543,086.00	1,644,273.59	54.39%
Water Capital Projects Fund:						
Capital projects	3,791,239.58	114,487.34	535,698.71	406,353.43	2,849,187.44	24.85%
Total Water Capital Projects Fund	3,791,239.58	114,487.34	535,698.71	406,353.43	2,849,187.44	24.85%
Sewer Capital Projects Fund:						
Capital projects	1,396,598.51	33,132.33	54,305.51	24,500.00	1,317,793.00	5.64%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	1,396,598.51	33,132.33	54,305.51	24,500.00	1,317,793.00	5.64%
Public Transportation Capital Projects Fund:						
Capital projects	143,089.10	434.75	89,491.65	32,195.00	21,402.45	85.04%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Capital Proj. Fund	143,089.10	434.75	89,491.65	32,195.00	21,402.45	85.04%
Sanitation Capital Projects Fund:						
Capital projects	862,138.49	100,647.00	236,972.59	350,499.03	274,666.87	68.14%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sanitation Capital Proj. Fund	862,138.49	100,647.00	236,972.59	350,499.03	274,666.87	68.14%
Stormwater Capital Projects Fund:						
Capital projects	806,000.00	-	-	90,834.00	715,166.00	11.27%
Transfers to other funds	-	-	-	-	-	0.00%
Total Stormwater Capital Proj. Fund	806,000.00	-	-	90,834.00	715,166.00	11.27%
Water Fund:						
Administration	449,273.00	28,711.56	242,081.06	-	207,191.94	53.88%
Pumping, storage and monitoring	678,019.80	44,522.21	269,544.07	24,716.14	383,759.59	43.40%
Transmission and distribution	862,664.79	56,082.92	397,034.30	10,138.17	455,492.32	47.20%
Utility billing	458,886.00	34,498.81	213,688.66	-	245,197.34	46.57%
Miscellaneous	2,414,446.00	205,870.50	1,211,177.02	-	1,203,268.98	50.16%
Purification	1,042,290.00	68,110.45	512,973.87	-	529,316.13	49.22%
Capital outlay	177,227.79	11,296.54	104,166.98	30,221.38	42,839.43	75.83%
Debt Service	780,036.00	-	591,994.52	-	188,041.48	75.89%
Transfers to other funds	1,878,488.00	88,624.00	1,346,744.00	-	531,744.00	71.69%
Total Water Fund	8,741,331.38	537,716.99	4,889,404.48	65,075.69	3,786,851.21	56.68%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Fund, Function and Elements	Budget as Amended	December Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	656,541.00	48,950.61	325,830.93	-	330,710.07	49.63%
Treatment and disposal	3,615,000.00	519,144.47	1,684,078.99	-	1,930,921.01	46.59%
Collection and transmission	954,287.00	76,220.68	449,735.27	-	504,551.73	47.13%
Miscellaneous	1,728,856.00	152,588.00	869,128.00	-	859,728.00	50.27%
Utility billing	333,932.00	16,575.22	135,574.14	-	198,357.86	40.60%
Pumping and monitoring	210,743.20	16,232.93	105,430.51	6,368.86	98,943.83	53.05%
Capital outlay	426,934.28	5,451.85	90,122.64	99,884.56	236,927.08	44.51%
Debt service	2,740,000.00	466,954.22	1,402,900.04	-	1,337,099.96	51.20%
Transfers to other funds	1,361,432.00	78,036.00	893,216.00	-	468,216.00	65.61%
Total Sewer Fund	12,027,725.48	1,380,153.98	5,956,016.52	106,253.42	5,965,455.54	50.40%
Public Transportation Fund:						
Transit buses	3,859,848.00	274,356.68	1,734,835.78	-	2,125,012.22	44.95%
Paratransit buses	537,316.00	41,369.98	265,849.67	-	271,466.33	49.48%
Administration	536,468.00	44,242.56	265,582.57	-	270,885.43	49.51%
Capital outlay	3,771,486.00	-	410,486.00	3,197,893.00	163,107.00	95.68%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Fund	8,705,118.00	359,969.22	2,676,754.02	3,197,893.00	2,830,470.98	67.48%
Sanitation Fund:						
Resource recovery facility	566,685.47	83,902.80	982,938.87	268,853.60	(685,107.00)	220.90%
Solid waste collection	1,472,448.00	118,137.94	660,089.75	257,426.92	554,931.33	62.31%
Landfill	208,987.00	7,518.87	57,401.97	12,518.60	139,066.43	33.46%
Miscellaneous	207,437.00	16,666.67	107,186.98	-	100,250.02	51.67%
Solid waste management	1,180,685.00	45,605.03	421,352.20	31,611.28	727,721.52	38.36%
Capital outlay	223,634.30	-	42,585.00	11,049.30	170,000.00	23.98%
Debt service	2,644,779.00	-	2,402,819.39	-	241,959.61	90.85%
Transfers to other funds	100,000.00	-	100,000.00	-	-	100.00%
Total Sanitation Fund	6,604,655.77	271,831.31	4,774,374.16	581,459.70	1,248,821.91	81.09%
Business Loan Program Fund:						
Revolving loan program	50,000.00	-	44.70	-	49,955.30	0.09%
Total Business Loan Program Fund	50,000.00	-	44.70	-	49,955.30	0.09%
Stormwater Fund:						
Stormwater management	515,298.00	7,783.29	40,594.19	-	474,703.81	7.88%
Capital outlay	770,000.00	-	-	329,485.00	440,515.00	42.79%
Transfers to other funds	502,802.00	-	-	-	502,802.00	0.00%
Total Stormwater Fund	1,788,100.00	7,783.29	40,594.19	329,485.00	1,418,020.81	20.70%
Central Garage Fund:						
Operating	1,126,984.00	87,499.51	582,101.81	54,161.00	490,721.19	56.46%
Miscellaneous	-	-	-	-	-	0.00%
Administration	127,772.00	10,000.54	58,912.99	-	68,859.01	46.11%
Capital outlay	15,000.00	-	-	-	15,000.00	0.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Central Garage Fund	1,269,756.00	97,500.05	641,014.80	54,161.00	574,580.20	54.75%
Central Stores Fund:						
Operating	154,894.00	9,617.22	68,767.14	-	86,126.86	44.40%
Capital outlay	8,000.00	-	-	-	8,000.00	0.00%
Total Central Stores Fund	162,894.00	9,617.22	68,767.14	-	94,126.86	42.22%
Total All Funds	257,748,021.61	17,812,370.02	122,173,182.96	13,316,512.02	122,258,326.63	52.57%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (50.00%)
General Fund:					
Revenues	104,826,954.24	57,691,163.92	-	(47,135,790.32)	55.03%
Expenditures	104,826,954.24	55,304,609.20	5,104,364.59	(44,417,980.45)	57.63%
School Fund:					
Revenues	66,905,045.18	29,323,936.70	-	(37,581,108.48)	43.83%
Expenditures	66,905,045.18	32,590,104.10	-	(34,314,941.08)	48.71%
School Nutrition Fund:					
Revenues	3,470,534.00	1,120,013.98	-	(2,350,520.02)	32.27%
Expenditures	3,470,534.00	1,555,489.47	-	(1,915,044.53)	44.82%
Emergency Communications Center Fund:					
Revenues	5,003,378.00	1,919,524.38	-	(3,083,853.62)	38.36%
Expenditures	5,003,378.00	2,273,598.63	390,607.43	(2,339,171.94)	53.25%
Community Development Block Grant Fund:					
Revenues	902,206.25	210,704.79	-	(691,501.46)	23.35%
Expenditures	902,206.25	183,553.41	-	(718,652.84)	20.34%
School Transportation Fund:					
Revenues	3,108,690.00	1,336,303.77	-	(1,772,386.23)	42.99%
Expenditures	3,108,690.00	1,629,222.16	14,402.40	(1,465,065.44)	52.87%
General Capital Projects Fund:					
Revenues	21,829,649.76	19,481,218.81	-	(2,348,430.95)	89.24%
Expenditures	21,829,649.76	5,618,243.15	2,025,342.33	(14,186,064.28)	35.01%
School Capital Projects Fund:					
Revenues	1,747,850.67	1,747,850.67	-	-	100.00%
Expenditures	1,747,850.67	1,637,216.76	-	(110,633.91)	93.67%
ECC Capital Projects Fund:					
Revenues	3,605,067.20	2,108,323.20	-	(1,496,744.00)	58.48%
Expenditures	3,605,067.20	1,417,707.61	543,086.00	(1,644,273.59)	54.39%
Water Capital Projects Fund:					
Revenues	3,791,239.58	7,323,239.58	-	3,532,000.00	193.16%
Expenditures	3,791,239.58	535,698.71	406,353.43	(2,849,187.44)	24.85%
Sewer Capital Projects Fund:					
Revenues	1,396,598.51	1,396,598.51	-	-	100.00%
Expenditures	1,396,598.51	54,305.51	24,500.00	(1,317,793.00)	5.64%
Public Transportation Capital Projects Fund:					
Revenues	143,089.10	84,123.10	-	(58,966.00)	58.79%
Expenditures	143,089.10	89,491.65	32,195.00	(21,402.45)	85.04%
Sanitation Capital Projects Fund:					
Revenues	862,138.49	862,138.49	-	-	100.00%
Expenditures	862,138.49	236,972.59	350,499.03	(274,666.87)	68.14%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (50.00%)
Stormwater Capital Projects Fund:					
Revenues	806,000.00	-	-	(806,000.00)	0.00%
Expenditures	806,000.00	-	90,834.00	(715,166.00)	11.27%
Water Fund:					
Revenues	8,741,331.38	4,864,091.52	-	(3,877,239.86)	55.64%
Expenditures	8,741,331.38	4,889,404.48	65,075.69	(3,786,851.21)	56.68%
Sewer Fund:					
Revenues	12,027,725.48	6,738,645.20	-	(5,289,080.28)	56.03%
Expenditures	12,027,725.48	5,956,016.52	106,253.42	(5,965,455.54)	50.40%
Public Transportation Fund:					
Revenues	8,705,118.00	2,508,915.47	-	(6,196,202.53)	28.82%
Expenditures	8,705,118.00	2,676,754.02	3,197,893.00	(2,830,470.98)	67.48%
Sanitation Fund:					
Revenues	6,604,655.77	4,574,555.29	-	(2,030,100.48)	69.26%
Expenditures	6,604,655.77	4,774,374.16	581,459.70	(1,248,821.91)	81.09%
Business Loan Program Fund:					
Revenues	50,000.00	31,559.91	-	(18,440.09)	63.12%
Expenditures	50,000.00	44.70	-	(49,955.30)	0.09%
Stormwater Fund:					
Revenues	1,788,100.00	1,128,686.99	-	(659,413.01)	63.12%
Expenditures	1,788,100.00	40,594.19	329,485.00	(1,418,020.81)	20.70%
Central Garage Fund:					
Revenues	1,269,756.00	628,726.11	-	(641,029.89)	49.52%
Expenditures	1,269,756.00	641,014.80	54,161.00	(574,580.20)	54.75%
Central Stores Operating Fund:					
Revenues	162,894.00	81,447.00	-	(81,447.00)	50.00%
Expenditures	162,894.00	68,767.14	-	(94,126.86)	42.22%
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Total Revenues	257,748,021.61	145,161,767.39	-	(112,586,254.22)	56.32%
Total Expenditures	257,748,021.61	122,173,182.96	13,316,512.02	(122,258,326.63)	52.57%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Exhibit G
Page 1 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
Amount from fund balance	2,787,844.94	4,453,557.25	1,665,712.31	59.75%
General property taxes	23,846,366.06	24,853,231.19	1,006,865.13	4.22%
Other local taxes	16,013,368.39	16,570,841.49	557,473.10	3.48%
Permits, privilege fees and regulatory fees	290,639.69	207,717.02	(82,922.67)	-28.53%
Fines and forfeitures	259,659.81	230,200.33	(29,459.48)	-11.35%
Use of money and property	33,012.42	43,738.93	10,726.51	32.49%
Charges for services	815,040.59	762,257.01	(52,783.58)	-6.48%
Miscellaneous	2,275,770.47	2,760,546.86	484,776.39	21.30%
Recovered costs	552,696.13	622,372.94	69,676.81	12.61%
State revenue	5,356,322.59	6,206,154.33	849,831.74	15.87%
Federal revenue	175,382.41	80,430.18	(94,952.23)	-54.14%
Nonrevenue receipts	205,535.41	(23,283.61)	(228,819.02)	-111.33%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	888,960.00	923,400.00	34,440.00	3.87%
Total General Fund	53,500,598.91	57,691,163.92	4,190,565.01	7.83%
School Fund:				
Amount from fund balance	609,580.90	389,038.18	(220,542.72)	-36.18%
Charges for services	897,346.51	942,690.85	45,344.34	5.05%
State revenue	11,475,073.99	12,176,870.41	701,796.42	6.12%
Federal revenue	659,810.37	867,567.78	207,757.41	31.49%
Transfers from other funds	14,418,429.98	14,947,769.48	529,339.50	3.67%
Total School Fund	28,060,241.75	29,323,936.70	1,263,694.95	4.50%
School Nutrition Fund:				
Amount from fund balance	-	-	-	0.00%
Charges for services	261,627.44	258,764.83	(2,862.61)	-1.09%
State revenue	-	-	-	0.00%
Federal revenue	841,869.69	861,249.15	19,379.46	2.30%
Transfers from other funds	-	-	-	0.00%
Total School Nutrition Fund	1,103,497.13	1,120,013.98	16,516.85	1.50%
Emergency Communications Center Fund:				
Amount from fund balance	2,593,485.00	-	(2,593,485.00)	-100.00%
Use of money and property	71,093.60	66,535.64	(4,557.96)	-6.41%
Miscellaneous	879,790.00	940,102.50	60,312.50	6.86%
Recovered costs	85,716.16	44,103.10	(41,613.06)	-48.55%
State revenue	195,992.59	201,147.87	5,155.28	2.63%
Federal revenue	9,135.15	197,584.02	188,448.87	2062.90%
Nonrevenue receipts	2,346.38	-	(2,346.38)	-100.00%
Transfers from other funds	879,790.00	470,051.25	(409,738.75)	-46.57%
Total Emerg. Commun. Center Fund	4,717,348.88	1,919,524.38	(2,797,824.50)	-59.31%
Community Development Block Grant Fund:				
Federal revenue	403,649.35	210,704.79	(192,944.56)	-47.80%
Total Community Development Block Grant Fund	403,649.35	210,704.79	(192,944.56)	-47.80%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Fund and Major Revenue Sources	Year-to-Date Realized	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
Amount from fund balance	250,000.00	26,897.00	(223,103.00)	-89.24%
Use of money and property	66.64	(37.85)	(104.49)	-156.80%
Charges for services	1,193,075.54	1,299,758.79	106,683.25	8.94%
Recovered costs	-	9,685.83	9,685.83	0.00%
Nonrevenue receipts	23,975.44	-	(23,975.44)	-100.00%
Transfers from other funds	-	-	-	0.00%
Total School Transportation Fund	1,467,117.62	1,336,303.77	(130,813.85)	-8.92%
General Capital Projects Fund:				
Amount from fund balance	23,168,546.13	13,822,958.75	(9,345,587.38)	-40.34%
Use of money and property	6,199.51	1,958.03	(4,241.48)	-68.42%
Miscellaneous	-	-	-	0.00%
Recovered costs	390,505.58	364,500.00	(26,005.58)	-6.66%
State revenue	2,984,338.64	571,158.90	(2,413,179.74)	-80.86%
Federal revenue	623,045.69	263,308.13	(359,737.56)	-57.74%
Debt proceeds	-	4,090,000.00	4,090,000.00	0.00%
Transfers from other funds	634,000.00	367,335.00	(266,665.00)	-42.06%
Total General Capital Projects Fund	27,806,635.55	19,481,218.81	(8,325,416.74)	-29.94%
School Capital Projects Fund:				
Amount from fund balance	83.13	547,850.67	547,767.54	658928.83%
Transfers from other funds	-	1,200,000.00	1,200,000.00	0.00%
Total School Capital Projects Fund	83.13	1,747,850.67	1,747,767.54	2102451.03%
ECC Capital Projects Fund:				
Amount from fund balance	345,000.00	2,108,323.20	1,763,323.20	511.11%
Miscellaneous	-	-	-	0.00%
State revenue	-	-	-	0.00%
Transfers from other funds	2,600,000.00	-	(2,600,000.00)	-100.00%
Total ECC Capital Projects Fund	2,945,000.00	2,108,323.20	(836,676.80)	-28.41%
Water Capital Projects Fund:				
Amount from fund balance	3,767,753.58	2,976,239.58	(791,514.00)	-21.01%
Long-Term Debt Issued	-	3,532,000.00	3,532,000.00	0.00%
Transfers from other funds	617,485.00	815,000.00	197,515.00	31.99%
Total Water Capital Projects Fund	4,385,238.58	7,323,239.58	2,938,001.00	67.00%
Sewer Capital Projects Fund:				
Amount from fund balance	929,436.26	971,598.51	42,162.25	4.54%
Transfers from other funds	400,000.00	425,000.00	25,000.00	6.25%
Total Sewer Capital Projects Fund	1,329,436.26	1,396,598.51	67,162.25	5.05%
Public Transportation Capital Projects Fund:				
Amount from fund balance	(901,462.48)	11,410.10	912,872.58	-101.27%
Miscellaneous	-	-	-	0.00%
State revenue	527,677.00	1,468.00	(526,209.00)	-99.72%
Federal revenue	849,344.00	71,245.00	(778,099.00)	-91.61%
Transfers from other funds	-	-	-	0.00%
Total Public Transportation Capital Projects Fund	475,558.52	84,123.10	(391,435.42)	-82.31%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Fund and Major Revenue Sources	Year-to-Date Realized	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Capital Projects Fund:				
Amount from fund balance	540,603.56	762,138.49	221,534.93	40.98%
Recovered costs	-	-	-	0.00%
Transfers from other funds	500,000.00	100,000.00	(400,000.00)	-80.00%
Total Sanitation Capital Projects Fund	1,040,603.56	862,138.49	(178,465.07)	-17.15%
Stormwater Capital Projects Fund:				
State revenue	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total Stormwater Capital Projects Fund	-	-	-	0.00%
Water Fund:				
Amount from fund balance	71,545.07	124,798.38	53,253.31	74.43%
Permits, privilege fees and regulatory fees	140,000.00	121,400.00	(18,600.00)	-13.29%
Use of money and property	12,435.31	37,652.17	25,216.86	202.78%
Charges for services	3,391,763.02	3,604,523.39	212,760.37	6.27%
Miscellaneous	4,023.46	2,007.89	(2,015.57)	-50.10%
Recovered costs	12,298.67	31,937.69	19,639.02	159.68%
State revenue	8,500.00	-	(8,500.00)	-100.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	929,602.50	941,772.00	12,169.50	1.31%
Total Water Fund	4,570,168.03	4,864,091.52	293,923.49	6.43%
Sewer Fund:				
Amount from fund balance	257,166.06	599,315.48	342,149.42	133.05%
Permits, privilege fees and regulatory fees	211,000.00	176,000.00	(35,000.00)	-16.59%
Use of money and property	1,921.29	3,584.29	1,663.00	86.56%
Charges for services	5,007,729.48	5,236,552.80	228,823.32	4.57%
Miscellaneous	-	1,660.00	1,660.00	0.00%
Recovered costs	14,284.23	17,327.63	3,043.40	21.31%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	703,125.00	704,205.00	1,080.00	0.15%
Total Sewer Fund	6,195,226.06	6,738,645.20	543,419.14	8.77%
Public Transportation Fund:				
Amount from fund balance	120,555.64	81,098.00	(39,457.64)	-32.73%
Use of money and property	42,668.13	35,536.80	(7,131.33)	-16.71%
Charges for services	909,434.44	910,791.14	1,356.70	0.15%
Miscellaneous	-	39,398.16	39,398.16	0.00%
Recovered costs	-	(38,504.16)	(38,504.16)	0.00%
State revenue	544,767.00	584,348.00	39,581.00	7.27%
Federal revenue	377,265.00	662,660.00	285,395.00	75.65%
Nonrevenue receipts	2,371.15	257.51	(2,113.64)	-89.14%
Transfers from other funds	124,208.48	125,000.02	791.54	0.64%
Intrafund transfers	108,330.00	108,330.00	-	0.00%
Total Public Transportation Fund	2,229,599.84	2,508,915.47	279,315.63	12.53%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
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Fund and Major Revenue Sources	Year-to-Date Realized	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Fund:				
Amount from fund balance	2,946,787.17	1,375,695.77	(1,571,091.40)	-53.32%
Use of money and property	2,409.15	2,680.56	271.41	11.27%
Charges for services	3,104,670.71	2,102,949.07	(1,001,721.64)	-32.26%
Miscellaneous	28,192.49	24,497.85	(3,694.64)	-13.11%
Recovered costs	888,083.08	968,732.06	80,648.98	9.08%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	157,888.00	-	(157,888.00)	-100.00%
Intrafund transfers	618,606.00	99,999.98	(518,606.02)	-83.83%
Total Sanitation Fund	7,746,636.60	4,574,555.29	(3,172,081.31)	-40.95%
Business Loan Program Fund:				
Amount from fund balance	67,000.00	12,000.00	(55,000.00)	-82.09%
Use of money and property	2,182.26	2,945.00	762.74	34.95%
Miscellaneous	15,133.45	16,614.91	1,481.46	9.79%
Transfers from other funds	-	-	-	0.00%
Total Business Loan Program Fund	84,315.71	31,559.91	(52,755.80)	-62.57%
Stormwater Fund:				
Charges for services	-	1,128,686.99	1,128,686.99	0.00%
Transfers from other funds	-	-	-	0.00%
Total Stormwater Fund	-	1,128,686.99	1,128,686.99	0.00%
Central Garage Fund:				
Amount from fund balance	-	-	-	0.00%
Permits, privilege fees and regulatory fees	2,360.00	3,386.00	1,026.00	43.47%
Use of money and property	228.51	163.17	(65.34)	-28.59%
Charges for services	564,909.97	609,119.18	44,209.21	7.83%
Recovered costs	12,165.93	13,852.04	1,686.11	13.86%
Nonrevenue receipts	-	2,205.72	2,205.72	0.00%
Transfers from other funds	23,994.52	-	(23,994.52)	-100.00%
Total Central Garage Fund	603,658.93	628,726.11	25,067.18	4.15%
Central Stores Fund:				
Recovered costs	(2,285.95)	-	2,285.95	-100.00%
Transfers from other funds	75,213.52	81,447.00	6,233.48	8.29%
Total Central Stores Fund	72,927.57	81,447.00	8,519.43	11.68%
Total All Funds	148,737,541.98	145,161,767.39	(3,575,774.59)	-2.40%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
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(Unaudited)

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
General government administration:				
City council	115,667.75	112,111.39	(3,556.36)	-3.07%
City manager	251,279.25	257,130.44	5,851.19	2.33%
City attorney	90,628.94	95,893.73	5,264.79	5.81%
Human resources	169,235.10	173,059.36	3,824.26	2.26%
Independent auditor	22,950.00	22,870.00	(80.00)	-0.35%
Commissioner of revenue	186,577.24	212,661.36	26,084.12	13.98%
Assessor	140,151.79	144,979.56	4,827.77	3.44%
Equalization board	-	-	-	0.00%
Treasurer	295,685.16	289,330.80	(6,354.36)	-2.15%
Finance	215,410.53	210,081.13	(5,329.40)	-2.47%
Information technology	696,031.80	854,900.87	158,869.07	22.82%
Purchasing agent	68,398.46	71,586.89	3,188.43	4.66%
Electoral board	94,955.67	155,027.97	60,072.30	63.26%
Total general government administration	2,346,971.69	2,599,633.50	252,661.81	10.77%
Public safety:				
Police administration	1,636,331.99	1,408,710.25	(227,621.74)	-13.91%
Police operations	1,812,930.95	1,964,662.59	151,731.64	8.37%
Police criminal investigation	804,688.88	790,332.70	(14,356.18)	-1.78%
Police special operations	663,681.65	655,856.67	(7,824.98)	-1.18%
Police grants	-	11,743.16	11,743.16	0.00%
Fire administration	259,642.10	294,797.18	35,155.08	13.54%
Fire suppression	3,483,740.78	3,251,531.29	(232,209.49)	-6.67%
Fire prevention	240,637.12	267,725.21	27,088.09	11.26%
Fire training	132,930.25	146,287.11	13,356.86	10.05%
Public safety building	173,987.40	132,486.01	(41,501.39)	-23.85%
Child safety alliance	24,001.30	25,131.49	1,130.19	4.71%
City and county jail	38,561.50	35,402.19	(3,159.31)	-8.19%
Middle River Regional Jail	-	1,513,681.84	1,513,681.84	0.00%
Building inspection	372,149.90	344,853.00	(27,296.90)	-7.33%
Animal control	161,238.54	163,218.37	1,979.83	1.23%
Coroner	-	-	-	0.00%
Emergency services	133,622.73	91,760.72	(41,862.01)	-31.33%
Total public safety	9,938,145.09	11,098,179.78	1,160,034.69	11.67%
Public works:				
General engineering	360,203.24	366,946.83	6,743.59	1.87%
Highway and street maintenance	3,140,461.58	4,420,652.24	1,280,190.66	40.76%
Street lights	284,372.42	276,150.71	(8,221.71)	-2.89%
Snow and ice removal	129,713.49	21,976.39	(107,737.10)	-83.06%
Traffic engineering	892,069.76	580,602.09	(311,467.67)	-34.92%
Highway and street beautification	148,996.77	120,676.74	(28,320.03)	-19.01%
Street and road cleaning	186,559.82	192,172.49	5,612.67	3.01%
Insect and rodent control	3,923.00	396.00	(3,527.00)	-89.91%
Harrison Plaza	-	25.45	25.45	0.00%
General properties	152,123.84	131,242.48	(20,881.36)	-13.73%
Total public works	5,298,423.92	6,110,841.42	812,417.50	15.33%
Health and welfare:				
Local health department	191,627.50	202,952.00	11,324.50	5.91%
Community services board	231,841.00	327,550.00	95,709.00	41.28%
Tax relief for the elderly/disabled veterans	107,946.78	107,030.70	(916.08)	-0.85%
Total health and welfare	531,415.28	637,532.70	106,117.42	19.97%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
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Fund, Function, Activity and Elements	Year-to-Date Expenditures	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund (continued):				
Parks, recreation and cultural:				
Parks administration	540,719.13	515,616.89	(25,102.24)	-4.64%
Parks	469,865.58	481,195.97	11,330.39	2.41%
Recreation center and playgrounds	297,370.02	307,890.05	10,520.03	3.54%
National guard armory	38,102.90	41,631.64	3,528.74	9.26%
Simms recreation center	151,822.95	169,441.85	17,618.90	11.60%
Westover swimming pool	225,996.39	242,134.58	16,138.19	7.14%
Athletics	212,155.16	233,509.87	21,354.71	10.07%
Blacks run greenway	25,844.04	25,824.38	(19.66)	-0.08%
Golf course grounds management	366,163.35	399,995.06	33,831.71	9.24%
Golf course clubhouse management	256,047.01	257,469.95	1,422.94	0.56%
Total parks, recreation and cultural	2,584,086.53	2,674,710.24	90,623.71	3.51%
Community development:				
Planning	101,492.07	101,495.65	3.58	0.00%
Zoning administration	52,380.94	63,726.85	11,345.91	21.66%
Board of zoning appeals	2,109.62	339.00	(1,770.62)	-83.93%
Economic development	391,480.59	602,079.79	210,599.20	53.80%
Downtown renaissance	99,129.12	101,079.86	1,950.74	1.97%
Tourism and visitors service	193,173.56	199,467.20	6,293.64	3.26%
Downtown parking services	100,560.05	96,032.32	(4,527.73)	-4.50%
Total community development	940,325.95	1,164,220.67	223,894.72	23.81%
Other:				
Community and civic organizations	970,222.50	695,438.50	(274,784.00)	-28.32%
Joint operations with Rockingham Cty	4,537,414.31	4,132,744.70	(404,669.61)	-8.92%
Reserve for contingencies	-	-	-	0.00%
Debt service	8,205,891.01	9,076,264.94	870,373.93	10.61%
Transfers to other funds	16,843,764.00	17,115,042.75	271,278.75	1.61%
Total other	30,557,291.82	31,019,490.89	462,199.07	1.51%
Total General Fund	52,196,660.28	55,304,609.20	3,107,948.92	5.95%
School Fund:				
Instruction	24,058,112.36	25,140,969.44	1,082,857.08	4.50%
Admin., attendance and health services	1,872,376.29	1,842,575.73	(29,800.56)	-1.59%
Pupil transportation	1,257,029.75	1,349,201.62	92,171.87	7.33%
Operations and maintenance	2,355,075.08	2,511,941.83	156,866.75	6.66%
Technology	1,517,546.32	1,745,415.48	227,869.16	15.02%
Transfer of other funds	531,404.00	-	(531,404.00)	-100.00%
Total School Fund	31,591,543.80	32,590,104.10	998,560.30	3.16%
School Nutrition Fund:				
Food service	1,550,237.15	1,536,912.48	(13,324.67)	-0.86%
Technology	28,038.19	18,576.99	(9,461.20)	-33.74%
Total School Nutrition Fund	1,578,275.34	1,555,489.47	(22,785.87)	-1.44%
Emergency Communications Center Fund:				
Emergency Communications Center	4,543,439.78	2,273,598.63	(2,269,841.15)	-49.96%
Total Emergency Communications Center	4,543,439.78	2,273,598.63	(2,269,841.15)	-49.96%
Community Development Block Grant Fund:				
Community development block grant	396,086.03	183,553.41	(212,532.62)	-53.66%
Total Community Development Block Grant Fund	396,086.03	183,553.41	(212,532.62)	-53.66%

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Fund, Function, Activity and Elements	Year-to-Date Expenditures	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
School buses	1,252,918.00	1,394,243.25	141,325.25	11.28%
Field trips and charters	108,070.06	83,364.02	(24,706.04)	-22.86%
Administration	-	151,614.89	151,614.89	0.00%
Total School Transportation Fund	1,360,988.06	1,629,222.16	268,234.10	19.71%
General Capital Projects Fund:				
Capital projects	11,073,475.55	5,618,243.15	(5,455,232.40)	-49.26%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	11,073,475.55	5,618,243.15	(5,455,232.40)	-49.26%
School Capital Projects Fund:				
Capital projects	-	1,637,216.76	1,637,216.76	0.00%
Total School Capital Projects Fund	-	1,637,216.76	1,637,216.76	0.00%
ECC Capital Projects Fund:				
Capital projects	8,256.00	1,417,707.61	1,409,451.61	17071.85%
Total ECC Capital Projects Fund	8,256.00	1,417,707.61	1,409,451.61	17071.85%
Water Capital Projects Fund:				
Capital projects	884,809.61	535,698.71	(349,110.90)	-39.46%
Total Water Capital Projects Fund	884,809.61	535,698.71	(349,110.90)	-39.46%
Sewer Capital Projects Fund:				
Capital projects	154,347.32	54,305.51	(100,041.81)	-64.82%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	154,347.32	54,305.51	(100,041.81)	-64.82%
Public Transportation Capital Projects Fund:				
Capital projects	1,025,383.70	89,491.65	(935,892.05)	-91.27%
Transfers to other funds	-	-	-	0.00%
Total Public Transportation Capital Projects Fund	1,025,383.70	89,491.65	(935,892.05)	-91.27%
Sanitation Capital Projects Fund:				
Capital projects	153,433.32	236,972.59	83,539.27	54.45%
Transfers to other funds	-	-	-	0.00%
Total Sanitation Capital Projects Fund	153,433.32	236,972.59	83,539.27	54.45%
Stormwater Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
Total Stormwater Capital Projects Fund	-	-	-	0.00%
Water Fund:				
Administration	240,169.50	242,081.06	1,911.56	0.80%
Pumping, storage and monitoring	270,191.43	269,544.07	(647.36)	-0.24%
Transmission and distribution	410,058.32	397,034.30	(13,024.02)	-3.18%
Utility billing	167,333.72	213,688.66	46,354.94	27.70%
Miscellaneous	1,188,334.51	1,211,177.02	22,842.51	1.92%
Purification	491,381.69	512,973.87	21,592.18	4.39%
Capital outlay	41,946.81	104,166.98	62,220.17	148.33%
Debt service	592,619.52	591,994.52	(625.00)	-0.11%
Transfers to other funds	1,125,788.50	1,346,744.00	220,955.50	19.63%
Total Water Fund	4,527,824.00	4,889,404.48	361,580.48	7.99%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2015 to December 31, 2015
(Unaudited)

Exhibit H
Page 4 of 4

Fund, Function, Activity and Elements	Year-to-Date Expenditures	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	312,447.16	325,830.93	13,383.77	4.28%
Treatment and disposal	1,687,014.73	1,684,078.99	(2,935.74)	-0.17%
Collection and transmission	458,842.61	449,735.27	(9,107.34)	-1.98%
Miscellaneous	871,719.00	869,128.00	(2,591.00)	-0.30%
Utility billing	140,834.67	135,574.14	(5,260.53)	-3.74%
Pumping and monitoring	94,754.56	105,430.51	10,675.95	11.27%
Capital outlay	10,207.99	90,122.64	79,914.65	782.86%
Debt service	1,381,108.95	1,402,900.04	21,791.09	1.58%
Transfers to other funds	850,417.00	893,216.00	42,799.00	5.03%
Total Sewer Fund	5,807,346.67	5,956,016.52	148,669.85	2.56%
Public Transportation Fund:				
Transit buses	1,929,168.34	1,734,835.78	(194,332.56)	-10.07%
Paratransit Buses	354,374.82	265,849.67	(88,525.15)	-24.98%
Administration	-	265,582.57	265,582.57	0.00%
Capital outlay	121,429.00	410,486.00	289,057.00	238.05%
Transfers to other funds	-	-	-	0.00%
Total Public Transportation Fund	2,404,972.16	2,676,754.02	271,781.86	11.30%
Sanitation Fund:				
Resource recovery facility	1,795,933.24	982,938.87	(812,994.37)	-45.27%
Solid waste collection	613,613.43	660,089.75	46,476.32	7.57%
Landfill	828,715.97	57,401.97	(771,314.00)	-93.07%
Miscellaneous	618,606.00	107,186.98	(511,419.02)	-82.67%
Solid waste management	329,697.19	421,352.20	91,655.01	27.80%
Capital outlay	161,283.08	42,585.00	(118,698.08)	-73.60%
Debt service	2,381,287.12	2,402,819.39	21,532.27	0.90%
Transfers to other funds	500,000.00	100,000.00	(400,000.00)	-80.00%
Total Sanitation Fund	7,229,136.03	4,774,374.16	(2,454,761.87)	-33.96%
Business Loan Program Fund:				
Revolving loan program	25,012.61	44.70	(24,967.91)	-99.82%
Total Business Loan Program Fund	25,012.61	44.70	(24,967.91)	-99.82%
Stormwater Fund:				
Stormwater management	-	40,594.19	40,594.19	0.00%
Capital outlay	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
Total Stormwater Fund	-	40,594.19	40,594.19	0.00%
Central Garage Fund:				
Operating	513,988.73	582,101.81	68,113.08	13.25%
Miscellaneous	-	-	-	0.00%
Administration	-	58,912.99	58,912.99	0.00%
Capital outlay	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
Total Central Garage Fund	513,988.73	641,014.80	127,026.07	24.71%
Central Stores Fund:				
Operating	71,321.49	68,767.14	(2,554.35)	-3.58%
Capital outlay	-	-	-	0.00%
Total Central Stores Fund	71,321.49	68,767.14	(2,554.35)	-3.58%
Juvenile Crime Control Fund:				
Operating	19,011.11	-	-	0.00%
Total Juvenile Crime Control Fund	19,011.11	-	-	0.00%
Total All Funds	125,565,311.59	122,173,182.96	(3,373,117.52)	-2.69%

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, 2015	24,290,512.05	6,172,651.17	1,630,447.15	493,697.89	(54,953.73)	318,839.91	13,842,850.63	547,850.67	2,108,323.20	3,007,868.14	2,829,653.29
Year end entry	-	-	-	-	-	-	-	-	-	-	154.13
Balance budget	(748,372.00)	-	-	-	-	(20,000.00)	-	-	-	-	-
Capital projects carry forward	-	-	-	-	-	-	(13,822,958.75)	(547,850.67)	(2,108,323.20)	-	(2,976,239.58)
Record reserve	(175,937.19)	-	-	-	-	-	-	-	-	-	-
Balance July 30, 2015	23,366,202.86	6,172,651.17	1,630,447.15	493,697.89	(54,953.73)	298,839.91	19,891.88	-	-	3,007,868.14	(146,432.16)
2015 encumbrances	(1,639,621.54)	(389,038.18)	-	-	-	(6,897.00)	-	-	-	(124,798.38)	-
Balance August 31, 2015	21,726,581.32	5,783,612.99	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Balance September 30, 2015	21,726,581.32	5,783,612.99	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
New school A & E	(1,200,000.00)	-	-	-	-	-	-	-	-	-	-
Hotel conf ctr predevelopmnt	(150,000.00)	-	-	-	-	-	-	-	-	-	-
Balance October 31, 2015	20,376,581.32	5,783,612.99	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Real estate tax reduction	(520,000.00)	-	-	-	-	-	-	-	-	-	-
Reduction of school fund balance	520,613.50	(520,613.50)	-	-	-	-	-	-	-	-	-
Balance November 30, 2015	20,377,194.82	5,262,999.49	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Balance December 31, 2015	20,377,194.82	5,262,999.49	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)

Proprietary Funds												
Enterprise								Internal Service			Agency	Total
Sewer	Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Central Garage	Central Stores	Health Insurance	Industrial Development Authority	
4,713,791.13	971,598.51	247,262.16	11,410.10	4,849,015.68	762,138.49	99,650.24	-	387,429.48	(465,479.85)	553,475.29	92,675.46	67,410,707.06
-	-	-	-	-	-	-	-	(56,832.25)	(81,347.29)	829,647.61	(166.88)	691,455.32
(412,367.00)	-	-	-	(1,207,835.00)	-	(12,000.00)	-	-	-	-	-	(2,400,574.00)
-	(971,598.51)	-	(11,410.10)	-	(762,138.49)	-	-	-	-	-	-	(21,200,519.30)
-	-	-	-	-	-	-	-	-	-	-	-	(175,937.19)
4,301,424.13	-	247,262.16	0.00	3,641,180.68	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	44,325,131.89
(186,948.48)	-	(81,098.00)	-	(167,860.77)	-	-	-	-	-	-	-	(2,596,262.35)
4,114,475.65	-	166,164.16	0.00	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	41,728,869.54
4,114,475.65	-	166,164.16	0.00	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	41,728,869.54
-	-	-	-	-	-	-	-	-	-	-	-	(1,200,000.00)
-	-	-	-	-	-	-	-	-	-	-	-	(150,000.00)
4,114,475.65	-	166,164.16	0.00	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	40,378,869.54
-	-	-	-	-	-	-	-	-	-	-	-	(520,000.00)
-	-	-	-	-	-	-	-	-	-	-	-	-
4,114,475.65	-	166,164.16	0.00	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	39,858,869.54
4,114,475.65	-	166,164.16	0.00	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	39,858,869.54

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