

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2016 to September 30, 2016

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
 At September 30, 2016
 (Unaudited)

	Governmental Funds									Proprietary Funds		
	Special Revenue						Capital Projects			Enterprise		
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Water	Capital Projects	Sewer
Assets												
Cash and investments	8,322,449.51	5,376,937.19	1,391,502.73	284,305.49	(161,749.19)	89,784.58	9,958,743.06	(330,321.41)	1,504,524.57	2,906,535.23	3,560,180.69	3,513,215.49
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	625.00	-	625.00
Cash with escrow agent	-	-	-	-	-	-	5,796,220.28	31,067,383.05	-	-	2,958,973.10	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	8,328,599.51	5,376,937.19	1,392,202.73	284,305.49	(161,749.19)	89,884.58	15,754,963.34	30,737,061.64	1,504,524.57	2,907,160.23	6,519,153.79	3,513,840.49
Property taxes	44,116,375.16	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	21,375.95	-	-	-	-	6,428.40	-	-	-	691,064.26	-	854,091.06
Other receivables	28,721.48	-	-	-	-	-	-	-	-	8,509.47	-	17,723.33
Loan receivables	7,939,601.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	147,513.56	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	47,946,617.29	-	21,811,792.32
Future debt requirements	-	-	-	-	-	-	-	-	-	13,883,515.64	-	367,454.27
ESTIMATED REVENUE	107,535,334.76	70,829,252.25	3,651,639.14	5,258,897.77	1,083,464.90	3,369,640.00	24,371,793.88	36,271,641.93	1,578,527.99	9,377,371.17	6,775,874.89	13,317,727.14
Realized revenue	(17,436,588.71)	(16,606,594.42)	(377,281.92)	(1,422,830.15)	(78,006.13)	(506,362.72)	(16,774,466.22)	(36,318,943.65)	(1,578,527.99)	(2,557,774.84)	(6,780,187.90)	(4,396,568.48)
Total Assets and Other Debits	150,533,419.15	59,599,595.02	4,666,559.95	4,120,373.11	843,709.58	2,959,590.26	23,352,291.00	30,689,759.92	1,504,524.57	72,256,463.22	6,662,354.34	35,686,060.13
Liabilities												
Other liabilities	1,160,735.66	527,310.14	-	-	-	-	-	-	-	54,256.83	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	348,393.81	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	286,544.93	-	176,145.27
Postretirement healthcare benefits	-	-	-	-	-	-	-	-	-	221,104.00	-	191,309.00
Bonds payable	-	-	-	-	-	-	-	-	-	13,375,866.71	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	186,356.62	-	-
Bond deferred refunding charges	-	-	-	-	-	-	-	-	-	(786,573.98)	-	-
Reserve for uncollected receivables	51,732,751.11	-	-	-	-	6,428.40	-	-	-	699,573.73	-	871,814.39
APPROPRIATIONS	107,535,334.76	70,829,252.25	3,651,639.14	5,258,897.77	1,083,464.90	3,369,640.00	24,371,793.88	36,271,641.93	1,578,527.99	9,377,371.17	6,775,874.89	13,317,727.14
Expenditures	(34,728,624.17)	(17,623,111.92)	(719,770.11)	(1,478,384.17)	(219,513.85)	(830,264.41)	(1,020,327.14)	(5,589,780.65)	(74,003.42)	(3,513,458.03)	(113,520.55)	(4,251,620.25)
Encumbrances	(2,232,667.48)	-	-	(604,537.71)	(145,485.95)	(272,860.71)	(10,847,597.23)	-	(1,485,668.08)	(72,790.00)	(2,217,526.73)	(126,471.04)
Total Liabilities and Other Credits	123,467,529.88	53,733,450.47	2,931,869.03	3,175,975.89	718,465.10	2,272,943.28	12,503,869.51	30,681,861.28	18,856.49	20,176,645.79	4,444,827.61	10,178,904.51
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	47,946,617.29	-	21,811,792.32
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	147,513.56	-
Bond related costs	-	-	-	-	-	-	-	-	-	600,217.36	-	-
Restricted for:												
Drug forfeiture	228,263.10	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	28,380.00	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
Assigned for:												
Encumbrances	2,232,667.48	-	-	604,537.71	145,485.95	272,860.71	10,847,597.23	-	1,485,668.08	72,790.00	2,217,526.73	126,471.04
Unappropriated/Unassigned	24,513,176.94	5,866,144.55	1,734,690.92	339,859.51	(20,241.47)	413,786.27	824.26	7,898.64	-	3,460,192.78	(147,513.56)	3,568,892.26
Total fund balance	27,065,889.27	5,866,144.55	1,734,690.92	944,397.22	125,244.48	686,646.98	10,848,421.49	7,898.64	1,485,668.08	4,133,200.14	2,217,526.73	3,695,363.30
Total Fund Equity	27,065,889.27	5,866,144.55	1,734,690.92	944,397.22	125,244.48	686,646.98	10,848,421.49	7,898.64	1,485,668.08	52,079,817.43	2,217,526.73	25,507,155.62
Total Liabilities and Fund Equity	150,533,419.15	59,599,595.02	4,666,559.95	4,120,373.11	843,709.58	2,959,590.26	23,352,291.00	30,689,759.92	1,504,524.57	72,256,463.22	6,662,354.34	35,686,060.13

Proprietary Funds													Agency Economic Development Authority	Account Groups		Totals
Enterprise			Internal Service				General Fixed Assets	General Long-Term Debt								
Sewer Capital Projects	Public Transportation	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance							
2,600,772.10	(2,673,007.27)	787,630.81	3,154,974.60	138,947.11	450,141.99	1,230,847.50	199,503.45	(9,134.14)	1,675,930.74	113,247.97	-	-	44,085,962.80			
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,300.00			
-	-	-	-	-	-	-	-	-	-	-	-	-	39,822,576.43			
-	-	-	-	-	-	-	-	-	281,935.21	-	-	-	281,935.21			
2,600,772.10	(2,672,907.27)	787,630.81	3,154,974.60	138,947.11	450,141.99	1,230,847.50	199,503.45	(9,134.14)	1,957,865.95	113,247.97	-	-	84,198,774.44			
-	-	-	-	-	-	-	-	-	-	-	-	-	44,116,375.16			
-	428.00	325,635.01	-	-	74,325.48	-	9,989.03	-	-	-	-	-	1,983,337.19			
-	-	-	-	-	-	-	-	-	-	-	-	-	54,954.28			
-	-	-	-	109,837.91	-	-	-	-	-	-	-	-	8,049,438.91			
-	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00			
-	-	-	-	-	-	-	76,752.71	958,237.12	-	-	-	-	1,182,503.39			
-	13,801,356.02	4,085,242.24	-	-	329,485.00	-	6,359,722.66	572,904.26	-	-	304,965,243.88	-	399,872,363.67			
-	268,955.86	17,124,369.65	-	-	-	-	182,627.90	22,845.58	-	-	-	171,990,697.55	203,840,466.45			
2,604,873.15	8,797,584.00	8,780,917.57	3,746,331.38	125,000.00	1,913,817.75	1,534,045.50	1,351,575.00	160,540.00	-	-	-	-	312,435,850.17			
(2,604,873.15)	(1,372,095.26)	(2,348,372.48)	(3,746,331.38)	(94,910.30)	(639,544.70)	(1,230,847.50)	(349,928.70)	(40,135.03)	(4,245,661.41)	(2,430.43)	-	-	(121,509,263.47)			
2,600,772.10	18,823,321.35	28,755,422.80	3,154,974.60	278,874.72	2,128,225.52	1,534,045.50	7,830,242.05	1,665,257.79	(2,287,795.46)	110,817.54	304,965,243.88	171,990,697.55	934,424,800.19			
-	-	-	-	-	-	-	-	-	-	-	-	-	1,742,302.63			
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	200,000.00			
-	-	-	-	-	-	-	-	-	-	-	-	-	348,393.81			
-	152,514.86	265,400.87	-	-	-	-	87,124.90	10,751.58	-	-	-	4,716,247.23	5,694,729.64			
-	116,441.00	359,558.00	-	-	-	-	95,503.00	12,094.00	-	-	-	6,664,158.00	7,660,167.00			
-	-	12,202,546.78	-	-	-	-	-	-	-	-	-	158,577,453.22	184,155,866.71			
-	-	4,296,864.00	-	-	-	-	-	-	-	-	-	2,032,839.10	6,329,703.10			
-	-	740,686.01	-	-	-	-	-	-	-	-	-	-	927,042.63			
-	-	(1,193,787.43)	-	-	-	-	-	-	-	-	-	-	(1,980,361.41)			
-	428.00	325,635.01	-	109,837.91	74,325.48	-	9,989.03	-	-	-	-	-	53,830,783.06			
2,604,873.15	8,797,584.00	8,780,917.57	3,746,331.38	125,000.00	1,913,817.75	1,534,045.50	1,351,575.00	160,540.00	-	-	-	-	312,435,850.17			
(4,101.05)	(4,291,215.47)	(5,457,802.09)	(591,356.78)	-	(871,925.14)	-	(371,336.64)	(38,269.88)	(4,328,214.61)	(450.00)	-	-	(86,117,050.33)			
(38,459.63)	(6,374.69)	(907,582.30)	(444,116.18)	-	(472,052.98)	(12,624.00)	(92,616.77)	(1,000.00)	-	-	-	-	(19,980,431.48)			
2,562,312.47	4,769,377.70	19,412,436.42	2,710,858.42	234,837.91	644,165.11	1,521,421.50	1,080,238.52	344,115.70	(4,328,214.61)	(450.00)	-	171,990,697.55	465,246,995.53			
-	13,801,356.02	4,085,242.24	-	-	329,485.00	-	6,359,722.66	572,904.26	-	-	304,965,243.88	-	399,872,363.67			
-	-	-	-	-	-	-	40,646.32	1,016,113.88	-	-	-	-	1,204,273.76			
-	-	453,101.42	-	-	-	-	-	-	-	-	-	-	1,053,318.78			
-	-	-	-	-	-	-	-	-	-	-	-	-	228,263.10			
-	-	-	-	-	-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-	-	-	-	-	28,380.00			
-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00			
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75			
38,459.63	6,374.69	907,582.30	444,116.18	-	472,052.98	12,624.00	92,616.77	1,000.00	-	-	-	-	19,980,431.48			
-	246,212.94	1,199,095.42	-	44,036.81	682,522.43	-	257,017.78	(268,876.05)	2,040,419.15	111,267.54	-	-	44,049,407.12			
38,459.63	252,587.63	5,257,744.14	444,116.18	44,036.81	1,154,575.41	12,624.00	390,280.87	748,237.83	2,040,419.15	111,267.54	-	-	69,305,440.99			
38,459.63	14,053,943.65	9,342,986.38	444,116.18	44,036.81	1,484,060.41	12,624.00	6,750,003.53	1,321,142.09	2,040,419.15	111,267.54	304,965,243.88	-	469,177,804.66			
2,600,772.10	18,823,321.35	28,755,422.80	3,154,974.60	278,874.72	2,128,225.52	1,534,045.50	7,830,242.05	1,665,257.79	(2,287,795.46)	110,817.54	304,965,243.88	171,990,697.55	934,424,800.19			

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2016 to September 30, 2016
(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	ECC Capital Projects
Receipts:									
General property taxes	759,109.43	-	-	-	-	-	-	-	
Other local taxes	7,960,621.97	-	-	-	-	-	-	-	
Permits, privilege fees and regulatory fees	205,666.47	-	-	-	-	-	-	-	
Fines and forfeitures	166,806.24	-	-	-	-	-	-	-	
Use of money and property	64,878.45	-	-	38,852.68	-	277.38	8,035.95	47,301.72	
Charges for services	365,706.90	486,591.07	107,982.31	-	-	456,085.34	-	-	
Miscellaneous	1,441,269.39	-	-	521,342.00	-	-	-	-	
Recovered costs	626,387.03	-	-	98,976.02	-	-	-	-	
State revenue	2,640,124.12	8,062,508.08	38,612.45	100,543.68	-	-	619,937.28	-	
Federal revenue	155,421.82	183,674.24	205,021.02	-	78,006.13	-	-	-	
Nonrevenue receipts	11,359.92	-	-	-	-	-	-	-	
Debt proceeds	-	-	-	-	-	-	-	-	
Inventory issues	-	-	-	-	-	-	-	-	
Other (net)	(566,587.95)	(23,112.70)	-	-	-	-	-	-	
Total receipts	13,830,763.79	8,709,660.69	351,615.78	759,714.38	78,006.13	456,362.72	627,973.23	47,301.72	-
Disbursements:									
Personal services	5,858,558.78	-	-	542,005.96	8,880.34	420,864.35	-	-	
Fringe benefits	1,910,062.22	-	-	151,488.39	1,611.30	130,420.07	-	-	
Purchased services	2,061,923.46	-	-	393,886.41	10,064.13	18,256.48	-	-	
Internal services	243,427.83	-	-	4,191.51	-	178,595.57	-	-	
Other charges	2,181,609.46	-	-	122,496.78	198,958.08	66,325.29	-	-	
Materials and supplies	455,413.98	-	-	93,835.97	-	2,695.80	-	-	
Joint operations	2,374,260.88	-	-	-	-	-	-	-	
Capital outlay	490,242.17	-	-	170,479.15	-	13,106.85	-	-	
Debt service	10,200,688.58	-	-	-	-	-	-	-	
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	
Education	-	17,623,111.92	719,770.11	-	-	-	-	-	
Inventory acquisitions	-	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	1,020,327.14	5,589,780.65	74,003.42
Total disbursements	25,776,187.36	17,623,111.92	719,770.11	1,478,384.17	219,513.85	830,264.41	1,020,327.14	5,589,780.65	74,003.42
Interfund transfers:									
Transfers from other funds	461,700.00	7,515,634.78	-	521,302.00	-	-	853,000.00	-	-
Transfers to other funds	(8,952,436.81)	-	-	-	-	-	-	-	-
Net transfers	(8,490,736.81)	7,515,634.78	-	521,302.00	-	-	853,000.00	-	-
Net increase (decrease) in cash	(20,436,160.38)	(1,397,816.45)	(368,154.33)	(197,367.79)	(141,507.72)	(373,901.69)	460,646.09	(5,542,478.93)	(74,003.42)
Balance July 1, 2016	28,764,759.89	6,774,753.64	1,760,357.06	481,673.28	(20,241.47)	463,786.27	15,294,317.25	36,279,540.57	1,578,527.99
Balance September 30, 2016	8,328,599.51	5,376,937.19	1,392,202.73	284,305.49	(161,749.19)	89,884.58	15,754,963.34	30,737,061.64	1,504,524.57

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	
-	-	-	-	-	-	-	-	-	-	759,109.43
-	-	-	-	-	-	-	-	-	-	7,960,621.97
79,900.00	117,000.00	-	-	-	-	1,315.00	-	-	-	403,881.47
-	-	-	-	-	-	-	-	-	-	166,806.24
21,452.31	7,143.28	14,424.27	2,446.67	1,426.10	1,984.67	275.91	-	1,970.42	130.43	210,600.24
1,864,101.91	2,490,301.52	499,251.96	1,035,166.16	-	33,355.28	347,879.52	-	4,243,690.99	2,300.00	11,932,412.96
4,547.09	-	-	1,142.40	9,484.20	-	-	-	-	-	1,977,785.08
6,193.87	13,480.54	-	116,216.71	-	-	458.27	-	-	-	861,712.44
-	-	345,883.00	-	-	-	-	-	-	-	11,807,608.61
-	-	269,434.00	-	-	-	-	-	-	-	891,557.21
-	-	-	-	-	-	-	-	-	-	11,359.92
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	433,902.04	174,558.58	-	-	608,460.62
11,463.69	-	-	-	-	-	-	-	-	-	(578,236.96)
1,987,658.87	2,627,925.34	1,128,993.23	1,154,971.94	10,910.30	35,339.95	783,830.74	174,558.58	4,245,661.41	2,430.43	37,013,679.23
487,778.51	305,694.87	509,024.20	241,630.85	-	18,186.80	178,810.76	21,884.80	-	-	8,593,320.22
147,028.03	101,615.22	134,125.29	82,843.01	-	4,099.41	60,297.17	8,772.09	-	-	2,732,362.20
34,574.53	901,970.45	21,696.60	197,064.50	-	17,389.93	74,492.46	1,955.73	-	-	3,733,274.68
5,532.51	62,463.02	252,866.08	30,922.63	-	556.07	4,202.50	846.57	-	-	783,604.29
201,175.43	75,046.51	117,808.01	65,004.79	-	4,775.09	39,757.53	4,649.51	4,328,214.61	450.00	7,406,271.09
126,857.16	33,600.86	4,204.59	844.16	-	1,917.84	9,407.27	161.18	-	-	728,938.81
-	-	-	-	-	-	-	-	-	-	2,374,260.88
76,374.79	115,706.53	3,197,325.70	230,769.00	-	-	4,368.95	-	-	-	4,298,373.14
833,842.82	708,843.51	-	1,958,723.18	-	-	-	-	-	-	13,702,098.09
125,758.50	81,472.50	-	-	-	-	-	-	-	-	207,231.00
-	-	-	-	-	-	-	-	-	-	18,342,882.03
-	-	-	-	-	-	470,008.43	116,681.82	-	-	586,690.25
113,520.55	4,101.05	-	591,356.78	-	-	-	-	-	-	7,393,089.59
2,152,442.83	2,390,514.52	4,237,050.47	3,399,158.90	-	46,925.14	841,345.07	154,951.70	4,328,214.61	450.00	70,882,396.27
725,000.00	1,275,000.00	62,500.03	2,600,000.00	-	825,000.00	-	40,135.03	-	-	14,879,271.84
(992,416.25)	(1,509,418.78)	-	(2,600,000.00)	-	(825,000.00)	-	-	-	-	(14,879,271.84)
(267,416.25)	(234,418.78)	62,500.03	-	-	-	-	40,135.03	-	-	-
(432,200.21)	2,992.04	(3,045,557.21)	(2,244,186.96)	10,910.30	(11,585.19)	(57,514.33)	59,741.91	(82,553.20)	1,980.43	(33,868,717.04)
9,858,514.23	6,111,620.55	372,649.94	6,186,792.37	128,036.81	1,692,574.68	257,017.78	(68,876.05)	2,040,419.15	111,267.54	118,067,491.48
9,426,314.02	6,114,612.59	(2,672,907.27)	3,942,605.41	138,947.11	1,680,989.49	199,503.45	(9,134.14)	1,957,865.95	113,247.97	84,198,774.44

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At September 30, 2016
(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		4,290,756.19
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	42,552,461.12	
Virginia State Non-Arbitrage Program (SNAP)	<u>39,822,576.43</u>	82,375,037.55
Total - City Treasurer		86,666,943.74
Departmental Petty Cash (Other than with Treasurer)		7,150.00
City Invoice Check Register (October 5, 2016)		(2,757,254.51)
Cash with Anthem		<u>281,935.21</u>
TOTAL		<u><u>84,198,774.44</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to September 30, 2016
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	September Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	2,577,536.97	225,449.63	2,577,536.97	-	100.00%
General property taxes	42,704,300.00	458,582.87	759,109.43	41,945,190.57	1.78%
Other local taxes	41,263,158.00	2,602,139.57	7,960,621.97	33,302,536.03	19.29%
Permits, privilege fees and regulatory fees	476,600.00	102,020.65	205,666.47	270,933.53	43.15%
Fines and forfeitures	585,000.00	48,701.50	166,806.24	418,193.76	28.51%
Use of money and property	137,500.00	16,898.39	64,878.45	72,621.55	47.18%
Charges for services	1,459,400.00	96,499.41	365,706.90	1,093,693.10	25.06%
Miscellaneous	5,336,500.00	432,267.70	1,441,269.39	3,895,230.61	27.01%
Recovered costs	957,394.00	63,420.05	626,387.03	331,006.97	65.43%
State revenue	9,892,466.38	1,853,598.57	2,640,124.12	7,252,342.26	26.69%
Federal revenue	248,679.41	58,096.41	155,421.82	93,257.59	62.50%
Nonrevenue receipts	50,000.00	5,021.26	11,359.92	38,640.08	22.72%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,846,800.00	153,900.00	461,700.00	1,385,100.00	25.00%
Total General Fund	107,535,334.76	6,116,596.01	17,436,588.71	90,098,746.05	16.21%
School Fund:					
Amount from fund balance	358,186.25	-	358,186.25	-	100.00%
Charges for services	1,894,675.00	26,090.41	486,591.07	1,408,083.93	25.68%
State revenue	35,682,078.00	2,498,680.18	8,062,508.08	27,619,569.92	22.60%
Federal revenue	2,831,774.00	59,629.60	183,674.24	2,648,099.76	6.49%
Transfers from other funds	30,062,539.00	2,505,211.58	7,515,634.78	22,546,904.22	25.00%
Total School Fund	70,829,252.25	5,089,611.77	16,606,594.42	54,222,657.83	23.45%
School Nutrition Fund:					
Amount from fund balance	25,666.14	-	25,666.14	-	100.00%
Charges for services	630,973.00	53,928.57	107,982.31	522,990.69	17.11%
State revenue	91,000.00	38,612.45	38,612.45	52,387.55	42.43%
Federal revenue	2,904,000.00	72,063.13	205,021.02	2,698,978.98	7.06%
Transfers from other funds	-	-	-	-	0.00%
Total School Nutrition Fund	3,651,639.14	164,604.15	377,281.92	3,274,357.22	10.33%
Emergency Communications Center Fund:					
Amount from fund balance	141,813.77	-	141,813.77	-	100.00%
Use of money and property	133,720.00	11,715.88	38,852.68	94,867.32	29.06%
Miscellaneous	2,085,208.00	-	521,342.00	1,563,866.00	25.00%
Recovered Costs	250,000.00	1,860.97	98,976.02	151,023.98	39.59%
State revenue	412,948.00	20,019.33	100,543.68	312,404.32	24.35%
Federal revenue	150,000.00	-	-	150,000.00	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	2,085,208.00	-	521,302.00	1,563,906.00	25.00%
Total Emerg. Commun. Center Fund	5,258,897.77	33,596.18	1,422,830.15	3,836,067.62	27.06%
Community Development Block Grant Fund:					
Federal revenue	1,083,464.90	-	78,006.13	1,005,458.77	7.20%
Total Comm. Develop. Block Grant Fund	1,083,464.90	-	78,006.13	1,005,458.77	7.20%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to September 30, 2016
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	September Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	50,000.00	-	50,000.00	-	100.00%
Use of money and property	-	25.95	277.38	(277.38)	0.00%
Charges for services	3,319,640.00	315,986.44	456,085.34	2,863,554.66	13.74%
Recovered costs	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Transportation Fund	3,369,640.00	316,012.39	506,362.72	2,863,277.28	15.03%
General Capital Projects Fund:					
Amount from fund balance	15,293,492.99	-	15,293,492.99	-	100.00%
Use of money and property	-	2,401.79	8,035.95	(8,035.95)	0.00%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
State revenue	7,756,028.89	-	619,937.28	7,136,091.61	7.99%
Federal revenue	469,272.00	-	-	469,272.00	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	853,000.00	-	853,000.00	-	100.00%
Total General Capital Projects Fund	24,371,793.88	2,401.79	16,774,466.22	7,597,327.66	68.83%
School Capital Projects Fund:					
Amount from fund balance	36,271,641.93	-	36,271,641.93	-	100.00%
Use of money and property	-	13,694.88	47,301.72	(47,301.72)	0.00%
Interfund loan	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Capital Projects Fund	36,271,641.93	13,694.88	36,318,943.65	(47,301.72)	100.13%
ECC Capital Projects Fund:					
Amount from fund balance	1,578,527.99	-	1,578,527.99	-	100.00%
Miscellaneous	-	-	-	-	0.00%
State revenue	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total ECC Capital Projects Fund	1,578,527.99	-	1,578,527.99	-	100.00%
Water Capital Projects Fund:					
Amount from fund balance	6,050,874.89	-	6,050,874.89	-	100.00%
Use of money and property	-	1,213.60	4,313.01	(4,313.01)	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	725,000.00	-	725,000.00	-	100.00%
Total Water Capital Projects Fund	6,775,874.89	1,213.60	6,780,187.90	(4,313.01)	100.06%
Sewer Capital Projects Fund:					
Amount from fund balance	1,329,873.15	-	1,329,873.15	-	100.00%
Transfers from other funds	1,275,000.00	-	1,275,000.00	-	100.00%
Total Sewer Capital Projects Fund	2,604,873.15	-	2,604,873.15	-	100.00%
Public Transportation Capital Projects Fund:					
Amount from fund balance	-	-	-	-	0.00%
State revenue	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Total Public Transportation Capital Proj. Fund	-	-	-	-	0.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to September 30, 2016
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	September Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	1,146,331.38	-	1,146,331.38	-	100.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	2,600,000.00	-	2,600,000.00	-	100.00%
Total Sanitation Capital Projects Fund	3,746,331.38	-	3,746,331.38	-	100.00%
Stormwater Capital Projects Fund:					
Amount from fund balance	405,847.50	-	405,847.50	-	100.00%
State revenue	303,198.00	-	-	303,198.00	0.00%
Transfers from other funds	825,000.00	-	825,000.00	-	100.00%
Total Stormwater Capital Projects Fund	1,534,045.50	-	1,230,847.50	303,198.00	80.24%
Water Fund:					
Amount from fund balance	103,773.17	-	103,773.17	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	12,000.00	79,900.00	120,100.00	39.95%
Use of money and property	38,000.00	7,457.24	17,139.30	20,860.70	45.10%
Charges for services	7,077,120.00	658,032.09	1,864,101.91	5,213,018.09	26.34%
Miscellaneous	5,000.00	1,607.89	4,547.09	452.91	90.94%
Recovered costs	25,000.00	1,959.45	6,193.87	18,806.13	24.78%
State revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,928,478.00	160,706.50	482,119.50	1,446,358.50	25.00%
Total Water Fund	9,377,371.17	841,763.17	2,557,774.84	6,819,596.33	27.28%
Sewer Fund:					
Amount from fund balance	1,412,855.14	-	1,412,855.14	-	100.00%
Permits, privilege fees and regulatory fees	225,000.00	19,500.00	117,000.00	108,000.00	52.00%
Use of money and property	7,000.00	2,534.57	7,143.28	(143.28)	102.05%
Charges for services	10,228,720.00	828,288.40	2,490,301.52	7,738,418.48	24.35%
Miscellaneous	1,000.00	-	-	1,000.00	0.00%
Recovered costs	20,000.00	5,289.43	13,480.54	6,519.46	67.40%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,423,152.00	118,596.00	355,788.00	1,067,364.00	25.00%
Total Sewer Fund	13,317,727.14	974,208.40	4,396,568.48	8,921,158.66	33.01%
Public Transportation Fund:					
Amount from fund balance	126,437	-	126,437.00	-	100.00%
Use of money and property	90,000.00	3,713.47	14,424.27	75,575.73	16.03%
Charges for services	1,820,436.00	462,708.25	499,251.96	1,321,184.04	27.42%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	105,560.00	-	-	105,560.00	0.00%
State revenue	3,292,786.00	953.00	345,883.00	2,946,903.00	10.50%
Federal revenue	2,895,705.00	262,400.00	269,434.00	2,626,271.00	9.30%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	250,000.00	20,833.33	62,500.03	187,499.97	25.00%
Intrafund transfers	216,660.00	18,055.00	54,165.00	162,495.00	25.00%
Total Public Transportation Fund	8,797,584.00	768,663.05	1,372,095.26	7,425,488.74	15.60%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to September 30, 2016
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	September Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	1,143,400.57	-	1,143,400.57	-	100.00%
Use of money and property	6,000.00	617.74	2,446.67	3,553.33	40.78%
Charges for services	4,220,000.00	337,402.39	1,035,166.16	3,184,833.84	24.53%
Miscellaneous	25,000.00	-	1,142.40	23,857.60	4.57%
Recovered costs	686,517.00	-	116,216.71	570,300.29	16.93%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	2,500,000.00	-	-	2,500,000.00	0.00%
Intrafund transfers	200,000.00	16,666.67	49,999.97	150,000.03	25.00%
Total Sanitation Fund	8,780,917.57	354,686.80	2,348,372.48	6,432,545.09	26.74%
Business Loan Program Fund:					
Amount from fund balance	84,000.00	-	84,000.00	-	100.00%
Use of money and property	3,800.00	480.05	1,426.10	2,373.90	37.53%
Miscellaneous	37,200.00	3,259.89	9,484.20	27,715.80	25.50%
Transfers from other funds	-	-	-	-	0.00%
Total Business Loan Program Fund	125,000.00	3,739.94	94,910.30	30,089.70	75.93%
Stormwater Fund:					
Amount from fund balance	604,204.75	-	604,204.75	-	100.00%
Use of money and property	-	695.34	1,984.67	(1,984.67)	0.00%
Charges for services	1,309,613.00	461.47	33,355.28	1,276,257.72	2.55%
Transfers from other funds	-	-	-	-	0.00%
Total Stormwater Fund	1,913,817.75	1,156.81	639,544.70	1,274,273.05	1.03
Central Garage Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	7,000.00	305.00	1,315.00	5,685.00	18.79%
Use of money and property	100.00	105.31	275.91	(175.91)	275.91%
Charges for services	1,339,475.00	118,137.16	347,879.52	991,595.48	25.97%
Recovered costs	5,000.00	(4,210.54)	458.27	4,541.73	9.17%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Central Garage Fund	1,351,575.00	114,336.93	349,928.70	1,001,646.30	25.89%
Central Stores Fund:					
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	160,540.00	13,378.33	40,135.03	120,404.97	25.00%
Total Central Stores Fund	160,540.00	13,378.33	40,135.03	120,404.97	25.00%
Total All Funds	312,435,850.17	14,809,664.20	117,261,171.63	195,174,678.54	37.53%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2016 to September 30, 2016
 (Unaudited)

Exhibit E
 Page 1 of 4

Fund, Function and Elements	Budget as Amended	September Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	209,066.00	14,601.04	60,696.59	-	148,369.41	29.03%
City manager	560,109.00	46,568.81	117,774.05	-	442,334.95	21.03%
City attorney	315,798.00	24,486.42	57,106.50	1,407.36	257,284.14	18.53%
Human resources	440,360.00	40,255.12	96,666.83	18,825.50	324,867.67	26.23%
Independent auditor	20,600.00	-	12,000.00	8,300.00	300.00	98.54%
Commissioner of revenue	426,614.00	59,473.72	142,363.94	-	284,250.06	33.37%
Assessor	329,792.00	33,247.18	78,458.66	-	251,333.34	23.79%
Equalization board	3,025.00	-	-	-	3,025.00	0.00%
Treasurer	577,528.00	54,452.77	154,340.89	20,822.40	402,364.71	30.33%
Finance	578,060.00	48,762.01	118,744.73	6,000.00	453,315.27	21.58%
Information technology	1,831,424.60	127,038.30	532,959.71	32,349.48	1,266,115.41	30.87%
Purchasing agent	151,906.00	19,558.05	42,439.15	-	109,466.85	27.94%
Electoral board	233,690.00	22,075.45	47,179.81	-	186,510.19	20.19%
Total general government administration	5,677,972.60	490,518.87	1,460,730.86	87,704.74	4,129,537.00	27.27%
Public safety:						
Police administration	3,513,430.00	254,863.30	769,484.98	41,058.75	2,702,886.27	23.07%
Police operations	4,379,643.00	504,690.33	1,297,333.29	3,566.50	3,078,743.21	29.70%
Police criminal investigation	1,233,993.00	125,237.54	368,238.30	9,831.00	855,923.70	30.64%
Police special operations	1,523,755.13	118,668.05	284,395.39	-	1,239,359.74	18.66%
Police grants	327,056.90	34,597.29	87,424.75	15,498.00	224,134.15	31.47%
Fire administration	582,729.00	54,709.66	175,148.43	-	407,580.57	30.06%
Fire suppression	6,833,145.86	685,926.22	1,733,919.34	184,363.97	4,914,862.55	28.07%
Fire prevention	573,310.00	62,039.70	150,154.73	-	423,155.27	26.19%
Fire training	260,600.00	29,521.42	73,439.50	-	187,160.50	28.18%
Public safety building	260,646.00	45,030.65	96,784.86	-	163,861.14	37.13%
Child safety alliance	56,855.00	6,618.44	15,046.84	-	41,808.16	26.47%
City and county jail	85,000.00	5,830.39	21,329.49	-	63,670.51	25.09%
Middle River Regional Jail	2,009,208.00	237,262.38	237,262.38	-	1,771,945.62	11.81%
Building inspection	775,179.00	71,585.35	169,270.52	-	605,908.48	21.84%
Animal control	405,372.00	6,636.26	88,202.32	203,909.25	113,260.43	72.06%
Coroner	-	-	-	-	-	0.00%
Emergency services	130,087.95	8,784.10	43,995.56	-	86,092.39	33.82%
Total public safety	22,950,010.84	2,252,001.08	5,611,430.68	458,227.47	16,880,352.69	26.45%
Public works:						
General engineering	791,011.00	104,468.93	232,490.94	-	558,520.06	29.39%
Highway and street maintenance	7,459,554.42	497,202.49	2,303,391.53	536,514.98	4,619,647.91	38.07%
Street lights	530,028.00	44,426.75	134,988.07	-	395,039.93	25.47%
Snow and ice removal	266,739.00	2,187.46	9,201.17	-	257,537.83	3.45%
Traffic engineering	1,437,362.75	129,446.12	359,867.90	15,200.00	1,062,294.85	26.09%
Highway and street beautification	307,041.00	31,864.35	83,633.85	-	223,407.15	27.24%
Street and road cleaning	490,426.00	34,467.52	88,495.89	-	401,930.11	18.04%
Insect and rodent control	-	-	-	-	-	0.00%
General properties	415,733.00	22,362.22	89,148.53	4,900.00	321,684.47	22.62%
Total public works	11,697,895.17	866,425.84	3,301,217.88	556,614.98	7,840,062.31	32.98%
Health and welfare:						
Local health department	438,360.00	196,448.00	196,448.00	-	241,912.00	44.81%
Community services board	722,710.00	-	180,677.50	-	542,032.50	25.00%
Tax relief for the elderly/disabled vets	112,000.00	113,647.94	113,647.94	-	(1,647.94)	101.47%
Total health and welfare	1,273,070.00	310,095.94	490,773.44	-	782,296.56	38.55%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2016 to September 30, 2016
 (Unaudited)

Fund, Function and Elements	Budget as Amended	September Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	1,055,293.71	85,074.41	286,496.70	17,586.00	751,211.01	28.81%
Parks	1,074,232.00	114,576.54	313,396.93	-	760,835.07	29.17%
Recreation center and playgrounds	616,469.00	57,588.39	160,975.25	3,000.00	452,493.75	26.60%
National guard armory	83,755.00	7,616.36	22,038.86	-	61,716.14	26.31%
Simms recreation center	355,300.44	34,123.54	105,981.64	2,784.54	246,534.26	30.61%
Westover swimming pool	427,560.00	40,060.13	158,950.84	-	268,609.16	37.18%
Athletics	471,497.00	53,708.34	139,046.62	-	332,450.38	29.49%
Blacks run greenway	53,917.00	5,623.76	13,659.40	-	40,257.60	25.33%
Golf course grounds management	656,078.00	88,414.02	216,686.55	18,358.00	421,033.45	35.83%
Golf course clubhouse management	450,372.00	53,450.88	186,303.33	6,724.25	257,344.42	42.86%
Total parks, recreation and cultural	5,244,474.15	540,236.37	1,603,536.12	48,452.79	3,592,485.24	31.50%
Community development:						
Planning	222,334.00	20,603.18	51,463.07	-	170,870.93	23.15%
Zoning administration	180,184.00	15,683.37	57,288.36	-	122,895.64	31.79%
Board of zoning appeals	5,547.00	-	-	-	5,547.00	0.00%
Economic development	872,543.00	335,362.40	454,475.31	50,000.00	368,067.69	57.82%
Downtown renaissance	-	-	-	-	-	0.00%
Tourism and visitors service	464,388.00	50,876.63	118,237.04	-	346,150.96	25.46%
Downtown parking services	236,825.00	19,747.53	57,780.89	-	179,044.11	24.40%
Total community development	1,981,821.00	442,273.11	739,244.67	50,000.00	1,192,576.33	39.82%
Other:						
Community and civic organizations	1,620,234.00	157,238.51	583,350.63	248,394.50	788,488.87	51.33%
Joint operations with Rockingham Cty	9,336,483.00	892,607.25	1,785,214.50	783,273.00	6,767,995.50	27.51%
Reserve for contingencies	221,925.00	-	-	-	221,925.00	0.00%
Debt service	14,280,702.00	110,953.63	10,200,688.58	-	4,080,013.42	71.43%
Transfers to other funds	33,250,747.00	2,526,044.91	8,952,436.81	-	24,298,310.19	26.92%
Total other	58,710,091.00	3,686,844.30	21,521,690.52	1,031,667.50	36,156,732.98	38.41%
Total General Fund	107,535,334.76	8,588,395.51	34,728,624.17	2,232,667.48	70,574,043.11	34.37%
School Fund:						
Instruction	54,367,059	4,422,323.71	13,307,353.14	-	41,059,706.07	24.48%
Admin., attendance and health services	4,106,009	331,414.89	942,535.22	-	3,163,473.78	22.96%
Pupil transportation	3,546,548	320,362.53	457,637.51	-	3,088,910.49	12.90%
Operations and maintenance	5,317,695	531,112.80	1,367,735.32	-	3,949,960.09	25.72%
Technology	3,491,941	563,948.98	1,547,850.73	-	1,944,089.90	44.33%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	70,829,252.25	6,169,162.91	17,623,111.92	-	53,206,140.33	24.88%
School Nutrition Fund:						
Food service	3,637,639.14	395,248.27	702,867.83	-	2,934,771.31	19.32%
Technology	14,000.00	15,260.78	16,902.28	-	(2,902.28)	120.73%
Total School Nutrition Fund	3,651,639.14	410,509.05	719,770.11	-	2,931,869.03	19.71%
Emergency Communications Center Fund:						
Emergency Communications Center	5,258,897.77	562,434.67	1,478,384.17	604,537.71	3,175,975.89	39.61%
Transfers to other funds	-	-	-	-	-	0.00%
Total Emerg. Commun. Ctr. Fund	5,258,897.77	562,434.67	1,478,384.17	604,537.71	3,175,975.89	39.61%
Community Development Block Grant Fund:						
Community development block grant	1,083,464.90	126,889.34	219,513.85	145,485.95	718,465.10	33.69%
Total Comm. Dev. Block Grant Fund	1,083,464.90	126,889.34	219,513.85	145,485.95	718,465.10	33.69%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2016 to September 30, 2016
 (Unaudited)

Fund, Function and Elements	Budget as Amended	September Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	2,826,392.00	221,324.06	664,941.95	268,146.00	1,893,304.05	33.01%
Field trips and charters	181,105.00	16,419.24	45,831.18	-	135,273.82	25.31%
Administration	362,143.00	51,625.76	119,491.28	4,714.71	237,937.01	34.30%
Total School Transportation Fund	3,369,640.00	289,369.06	830,264.41	272,860.71	2,266,514.88	32.74%
General Capital Projects Fund:						
Capital projects	24,371,793.88	234,862.64	1,020,327.14	10,847,597.23	12,503,869.51	48.70%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	24,371,793.88	234,862.64	1,020,327.14	10,847,597.23	12,503,869.51	48.70%
School Capital Projects Fund:						
Capital projects	36,271,641.93	2,135,763.84	5,589,780.65	-	30,681,861.28	15.41%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Capital Projects Fund	36,271,641.93	2,135,763.84	5,589,780.65	-	30,681,861.28	15.41%
ECC Capital Projects:						
Capital projects	1,578,527.99	1,796.25	74,003.42	1,485,668.08	18,856.49	98.81%
Total ECC Capital Projects Fund	1,578,527.99	1,796.25	74,003.42	1,485,668.08	18,856.49	98.81%
Water Capital Projects Fund:						
Capital projects	6,775,874.89	47,748.04	113,520.55	2,217,526.73	4,444,827.61	34.40%
Total Water Capital Projects Fund	6,775,874.89	47,748.04	113,520.55	2,217,526.73	4,444,827.61	34.40%
Sewer Capital Projects Fund:						
Capital projects	2,604,873.15	2,736.64	4,101.05	38,459.63	2,562,312.47	1.63%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	2,604,873.15	2,736.64	4,101.05	38,459.63	2,562,312.47	1.63%
Public Transportation Capital Projects Fund:						
Capital projects	-	-	-	-	-	0.00%
Total Public Transportation Capital Proj.	-	-	-	-	-	0.00%
Sanitation Capital Projects Fund:						
Capital projects	3,746,331.38	154,407.94	591,356.78	444,116.18	2,710,858.42	27.64%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sanitation Capital Proj. Fund	3,746,331.38	154,407.94	591,356.78	444,116.18	2,710,858.42	27.64%
Stormwater Capital Projects Fund:						
Capital projects	1,534,045.50	-	-	12,624.00	1,521,421.50	0.82%
Transfers to other funds	-	-	-	-	-	0.00%
Total Stormwater Capital Proj. Fund	1,534,045.50	-	-	12,624.00	1,521,421.50	0.82%
Water Fund:						
Administration	504,658.00	42,620.32	154,741.95	-	349,916.05	30.66%
Pumping, storage and monitoring	737,532.34	53,511.29	209,322.28	11,244.76	516,965.30	29.91%
Transmission and distribution	844,798.55	89,500.43	241,845.11	5,793.24	597,160.20	29.31%
Utility billing	456,798.00	42,984.50	114,556.19	-	342,241.81	25.08%
Miscellaneous	2,459,712.00	202,626.00	607,878.00	9,600.00	1,842,234.00	25.10%
Purification	1,061,594.00	107,171.80	282,480.64	38,932.00	740,181.36	30.28%
Capital outlay	462,948.28	49,996.37	76,374.79	7,220.00	379,353.49	18.06%
Debt Service	1,054,665.00	226.81	833,842.82	-	220,822.18	79.06%
Transfers to other funds	1,794,665.00	89,138.75	992,416.25	-	802,248.75	55.30%
Total Water Fund	9,377,371.17	677,776.27	3,513,458.03	72,790.00	5,791,123.14	38.24%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to September 30, 2016
(Unaudited)

Exhibit E
Page 4 of 4

Fund, Function and Elements	Budget as Amended	September Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	737,580.00	66,370.34	177,383.99	-	560,196.01	24.05%
Treatment and disposal	3,515,000.00	297,986.82	894,114.55	-	2,620,885.45	25.44%
Collection and transmission	943,197.10	88,010.66	258,872.23	2,765.10	681,559.77	27.74%
Miscellaneous	1,758,642.00	145,753.50	437,260.50	9,600.00	1,311,781.50	25.41%
Utility billing	413,867.28	34,339.54	83,925.36	17,562.28	312,379.64	24.52%
Pumping and monitoring	219,426.66	21,195.34	66,094.80	1,584.66	151,747.20	30.84%
Capital outlay	647,339.10	49,713.76	115,706.53	94,959.00	436,673.57	32.54%
Debt service	2,870,000.00	236,378.14	708,843.51	-	2,161,156.49	24.70%
Transfers to other funds	2,212,675.00	78,139.58	1,509,418.78	-	703,256.22	68.22%
Total Sewer Fund	13,317,727.14	1,017,887.68	4,251,620.25	126,471.04	8,939,635.85	32.87%
Public Transportation Fund:						
Transit buses	3,848,931.00	373,989.79	812,435.55	-	3,036,495.45	21.11%
Paratransit buses	575,636.00	58,172.18	140,847.23	-	434,788.77	24.47%
Administration	590,121.00	58,781.26	140,606.99	6,374.69	443,139.32	24.91%
Capital outlay	3,782,896.00	3,162,374.10	3,197,325.70	-	585,570.30	84.52%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Fund	8,797,584.00	3,653,317.33	4,291,215.47	6,374.69	4,499,993.84	48.85%
Sanitation Fund:						
Resource recovery facility	-	-	-	-	-	0.00%
Solid waste collection	1,222,837.00	102,281.07	270,983.19	-	951,853.81	22.16%
Landfill	228,192.00	11,129.19	21,845.35	71,610.00	134,736.65	40.95%
Miscellaneous	207,325.00	16,666.67	51,175.97	6,100.00	150,049.03	27.63%
Solid waste management	2,018,152.57	97,599.61	324,305.40	730,072.30	963,774.87	52.24%
Capital outlay	329,800.00	230,769.00	230,769.00	99,800.00	(769.00)	100.23%
Debt service	2,174,611.00	438.31	1,958,723.18	-	215,887.82	90.07%
Transfers to other funds	2,600,000.00	-	2,600,000.00	-	-	100.00%
Total Sanitation Fund	8,780,917.57	458,883.85	5,457,802.09	907,582.30	2,415,533.18	72.49%
Business Loan Program Fund:						
Revolving loan program	125,000.00	-	-	-	125,000.00	0.00%
Total Business Loan Program Fund	125,000.00	-	-	-	125,000.00	0.00%
Stormwater Fund:						
Stormwater management	603,881.75	12,264.28	46,925.14	17,951.00	539,005.61	10.74%
Capital outlay	484,936.00	-	-	454,101.98	30,834.02	93.64%
Transfers to other funds	825,000.00	-	825,000.00	-	-	100.00%
Total Stormwater Fund	1,913,817.75	12,264.28	871,925.14	472,052.98	569,839.63	70.22%
Central Garage Fund:						
Operating	1,202,962.00	142,363.67	333,703.70	91,051.00	778,207.30	35.31%
Administration	133,613.00	13,383.09	33,263.99	1,565.77	98,783.24	26.07%
Capital outlay	15,000.00	-	4,368.95	-	10,631.05	29.13%
Transfers to other funds	-	-	-	-	-	0.00%
Total Central Garage Fund	1,351,575.00	155,746.76	371,336.64	92,616.77	887,621.59	34.33%
Central Stores Fund:						
Operating	158,540.00	15,570.73	38,269.88	1,000.00	119,270.12	24.77%
Capital outlay	2,000.00	-	-	-	2,000.00	0.00%
Total Central Stores Fund	160,540.00	15,570.73	38,269.88	1,000.00	121,270.12	24.46%
Total All Funds	312,435,850.17	24,715,522.79	81,788,385.72	19,980,431.48	210,667,032.97	32.57%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to September 30, 2016
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (25.00%)
General Fund:					
Revenues	107,535,334.76	17,436,588.71	-	(90,098,746.05)	16.21%
Expenditures	107,535,334.76	34,728,624.17	2,232,667.48	(70,574,043.11)	34.37%
School Fund:					
Revenues	70,829,252.25	16,606,594.42	-	(54,222,657.83)	23.45%
Expenditures	70,829,252.25	17,623,111.92	-	(53,206,140.33)	24.88%
School Nutrition Fund:					
Revenues	3,651,639.14	377,281.92	-	(3,274,357.22)	10.33%
Expenditures	3,651,639.14	719,770.11	-	(2,931,869.03)	19.71%
Emergency Communications Center Fund:					
Revenues	5,258,897.77	1,422,830.15	-	(3,836,067.62)	27.06%
Expenditures	5,258,897.77	1,478,384.17	604,537.71	(3,175,975.89)	39.61%
Community Development Block Grant Fund:					
Revenues	1,083,464.90	78,006.13	-	(1,005,458.77)	7.20%
Expenditures	1,083,464.90	219,513.85	145,485.95	(718,465.10)	33.69%
School Transportation Fund:					
Revenues	3,369,640.00	506,362.72	-	(2,863,277.28)	15.03%
Expenditures	3,369,640.00	830,264.41	272,860.71	(2,266,514.88)	32.74%
General Capital Projects Fund:					
Revenues	24,371,793.88	16,774,466.22	-	(7,597,327.66)	68.83%
Expenditures	24,371,793.88	1,020,327.14	10,847,597.23	(12,503,869.51)	48.70%
School Capital Projects Fund:					
Revenues	36,271,641.93	36,318,943.65	-	47,301.72	100.13%
Expenditures	36,271,641.93	5,589,780.65	-	(30,681,861.28)	15.41%
ECC Capital Projects Fund:					
Revenues	1,578,527.99	1,578,527.99	-	-	100.00%
Expenditures	1,578,527.99	74,003.42	1,485,668.08	(18,856.49)	98.81%
Water Capital Projects Fund:					
Revenues	6,775,874.89	6,780,187.90	-	4,313.01	100.06%
Expenditures	6,775,874.89	113,520.55	2,217,526.73	(4,444,827.61)	34.40%
Sewer Capital Projects Fund:					
Revenues	2,604,873.15	2,604,873.15	-	-	100.00%
Expenditures	2,604,873.15	4,101.05	38,459.63	(2,562,312.47)	1.63%
Sanitation Capital Projects Fund:					
Revenues	3,746,331.38	3,746,331.38	-	-	100.00%
Expenditures	3,746,331.38	591,356.78	444,116.18	(2,710,858.42)	27.64%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to September 30, 2016
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (25.00%)
Stormwater Capital Projects Fund:					
Revenues	1,534,045.50	1,230,847.50	-	(303,198.00)	80.24%
Expenditures	1,534,045.50	-	12,624.00	(1,521,421.50)	0.82%
Water Fund:					
Revenues	9,377,371.17	2,557,774.84	-	(6,819,596.33)	27.28%
Expenditures	9,377,371.17	3,513,458.03	72,790.00	(5,791,123.14)	38.24%
Sewer Fund:					
Revenues	13,317,727.14	4,396,568.48	-	(8,921,158.66)	33.01%
Expenditures	13,317,727.14	4,251,620.25	126,471.04	(8,939,635.85)	32.87%
Public Transportation Fund:					
Revenues	8,797,584.00	1,372,095.26	-	(7,425,488.74)	15.60%
Expenditures	8,797,584.00	4,291,215.47	6,374.69	(4,499,993.84)	48.85%
Sanitation Fund:					
Revenues	8,780,917.57	2,348,372.48	-	(6,432,545.09)	26.74%
Expenditures	8,780,917.57	5,457,802.09	907,582.30	(2,415,533.18)	72.49%
Business Loan Program Fund:					
Revenues	125,000.00	94,910.30	-	(30,089.70)	75.93%
Expenditures	125,000.00	-	-	(125,000.00)	0.00%
Stormwater Fund:					
Revenues	1,913,817.75	639,544.70	-	(1,274,273.05)	33.42%
Expenditures	1,913,817.75	871,925.14	472,052.98	(569,839.63)	70.22%
Central Garage Fund:					
Revenues	1,351,575.00	349,928.70	-	(1,001,646.30)	25.89%
Expenditures	1,351,575.00	371,336.64	92,616.77	(887,621.59)	34.33%
Central Stores Operating Fund:					
Revenues	160,540.00	40,135.03	-	(120,404.97)	25.00%
Expenditures	160,540.00	38,269.88	1,000.00	(121,270.12)	24.46%
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Total Revenues	312,435,850.17	117,261,171.63	-	(195,174,678.54)	37.53%
Total Expenditures	312,435,850.17	81,788,385.72	19,980,431.48	(210,667,032.97)	32.57%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2016 to September 30, 2016
(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	2,548,438.86	2,577,536.97	29,098.11	1.14%
General property taxes	651,683.52	759,109.43	107,425.91	16.48%
Other local taxes	7,474,325.28	7,960,621.97	486,296.69	6.51%
Permits, privilege fees and regulatory fees	124,351.72	205,666.47	81,314.75	65.39%
Fines and forfeitures	104,479.55	166,806.24	62,326.69	59.65%
Use of money and property	24,500.91	64,878.45	40,377.54	164.80%
Charges for services	390,016.89	365,706.90	(24,309.99)	-6.23%
Miscellaneous	1,014,822.46	1,441,269.39	426,446.93	42.02%
Recovered costs	541,117.53	626,387.03	85,269.50	15.76%
State revenue	2,784,107.48	2,640,124.12	(143,983.36)	-5.17%
Federal revenue	15,396.62	155,421.82	140,025.20	909.45%
Nonrevenue receipts	5,546.82	11,359.92	5,813.10	104.80%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	461,700.00	461,700.00	-	0.00%
Total General Fund	16,140,487.64	17,436,588.71	1,296,101.07	8.03%
School Fund:				
Amount from fund balance	389,038.18	358,186.25	(30,851.93)	-7.93%
Charges for services	341,005.34	486,591.07	145,585.73	42.69%
State revenue	6,715,868.30	8,062,508.08	1,346,639.78	20.05%
Federal revenue	421,924.42	183,674.24	(238,250.18)	-56.47%
Transfers from other funds	7,473,884.72	7,515,634.78	41,750.06	0.56%
Total School Fund	15,341,720.96	16,606,594.42	1,264,873.46	8.24%
School Nutrition Fund:				
Amount from fund balance	-	25,666.14	25,666.14	0.00%
Charges for services	102,289.51	107,982.31	5,692.80	5.57%
State revenue	-	38,612.45	38,612.45	0.00%
Federal revenue	106,687.65	205,021.02	98,333.37	92.17%
Transfers from other funds	-	-	-	0.00%
Total School Nutrition Fund	208,977.16	377,281.92	168,304.76	80.54%
Emergency Communications Center Fund:				
Amount from fund balance	-	141,813.77	141,813.77	0.00%
Use of money and property	30,326.39	38,852.68	8,526.29	28.12%
Miscellaneous	470,051.25	521,342.00	51,290.75	10.91%
Recovered costs	11,665.75	98,976.02	87,310.27	748.43%
State revenue	101,196.05	100,543.68	(652.37)	-0.64%
Federal revenue	33,763.04	-	(33,763.04)	-100.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	470,051.25	521,302.00	51,250.75	10.90%
Total Emerg. Commun. Center Fund	1,117,053.73	1,422,830.15	305,776.42	27.37%
Community Development Block Grant Fund:				
Federal revenue	69,526.40	78,006.13	8,479.73	12.20%
Total Community Development Block Grant Fund	69,526.40	78,006.13	8,479.73	12.20%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
Amount from fund balance	26,897.00	50,000.00	23,103.00	85.89%
Use of money and property	2.12	277.38	275.26	12983.96%
Charges for services	389,003.60	456,085.34	67,081.74	17.24%
Recovered costs	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total School Transportation Fund	415,902.72	506,362.72	90,460.00	21.75%
General Capital Projects Fund:				
Amount from fund balance	13,822,958.75	15,293,492.99	1,470,534.24	10.64%
Use of money and property	1,392.23	8,035.95	6,643.72	477.20%
Miscellaneous	-	-	-	0.00%
Recovered costs	364,500.00	-	(364,500.00)	-100.00%
State revenue	319,213.26	619,937.28	300,724.02	94.21%
Federal revenue	18,244.67	-	(18,244.67)	-100.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	367,335.00	853,000.00	485,665.00	132.21%
Total General Capital Projects Fund	14,893,643.91	16,774,466.22	1,880,822.31	12.63%
School Capital Projects Fund:				
Amount from fund balance	547,850.67	36,271,641.93	35,723,791.26	6520.72%
Use of money and property	-	47,301.72	47,301.72	0.00%
Interfund Loan	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total School Capital Projects Fund	547,850.67	36,318,943.65	35,771,092.98	6529.35%
ECC Capital Projects Fund:				
Amount from fund balance	2,108,323.20	1,578,527.99	(529,795.21)	-25.13%
Miscellaneous	-	-	-	0.00%
State revenue	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total ECC Capital Projects Fund	2,108,323.20	1,578,527.99	(529,795.21)	-25.13%
Water Capital Projects Fund:				
Amount from fund balance	2,976,239.58	6,050,874.89	3,074,635.31	103.31%
Use of money and property	-	4,313.01	4,313.01	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	815,000.00	725,000.00	(90,000.00)	-11.04%
Total Water Capital Projects Fund	3,791,239.58	6,780,187.90	2,988,948.32	78.84%
Sewer Capital Projects Fund:				
Amount from fund balance	971,598.51	1,329,873.15	358,274.64	36.87%
Transfers from other funds	425,000.00	1,275,000.00	850,000.00	200.00%
Total Sewer Capital Projects Fund	1,396,598.51	2,604,873.15	1,208,274.64	86.52%
Public Transportation Capital Projects Fund:				
Amount from fund balance	11,410.10	-	(11,410.10)	-100.00%
State revenue	1,468.00	-	(1,468.00)	-100.00%
Federal revenue	-	-	-	0.00%
Total Public Transportation Capital Projects Fund	12,878.10	-	(12,878.10)	-100.00%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Capital Projects Fund:				
Amount from fund balance	762,138.49	1,146,331.38	384,192.89	50.41%
Recovered costs	-	-	-	0.00%
Transfers from other funds	100,000.00	2,600,000.00	2,500,000.00	2500.00%
Total Sanitation Capital Projects Fund	862,138.49	3,746,331.38	2,884,192.89	334.54%
Stormwater Capital Projects Fund:				
Amount from fund balance	-	405,847.50	405,847.50	
State revenue	-	-	-	0.00%
Transfers from other funds	-	825,000.00	825,000.00	0.00%
Total Stormwater Capital Projects Fund	-	1,230,847.50	1,230,847.50	-
Water Fund:				
Amount from fund balance	124,798.38	103,773.17	(21,025.21)	-16.85%
Permits, privilege fees and regulatory fees	50,500.00	79,900.00	29,400.00	58.22%
Use of money and property	23,574.44	17,139.30	(6,435.14)	-27.30%
Charges for services	1,729,985.64	1,864,101.91	134,116.27	7.75%
Miscellaneous	639.84	4,547.09	3,907.25	610.66%
Recovered costs	11,503.88	6,193.87	(5,310.01)	-46.16%
State revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	470,886.00	482,119.50	11,233.50	2.39%
Total Water Fund	2,411,888.18	2,557,774.84	145,886.66	6.05%
Sewer Fund:				
Amount from fund balance	599,315.48	1,412,855.14	813,539.66	135.74%
Permits, privilege fees and regulatory fees	79,000.00	117,000.00	38,000.00	48.10%
Use of money and property	1,687.58	7,143.28	5,455.70	323.29%
Charges for services	2,481,605.55	2,490,301.52	8,695.97	0.35%
Miscellaneous	-	-	-	0.00%
Recovered costs	5,907.12	13,480.54	7,573.42	128.21%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	352,102.50	355,788.00	3,685.50	1.05%
Total Sewer Fund	3,519,618.23	4,396,568.48	876,950.25	24.92%
Public Transportation Fund:				
Amount from fund balance	81,098.00	126,437.00	45,339.00	55.91%
Use of money and property	13,614.62	14,424.27	809.65	5.95%
Charges for services	485,362.01	499,251.96	13,889.95	2.86%
Miscellaneous	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
State revenue	310,785.00	345,883.00	35,098.00	11.29%
Federal revenue	335,977.00	269,434.00	(66,543.00)	-19.81%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	62,500.03	62,500.03	-	0.00%
Intrafund transfers	54,165.00	54,165.00	-	0.00%
Total Public Transportation Fund	1,343,501.66	1,372,095.26	28,593.60	2.13%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Fund:				
Amount from fund balance	1,375,695.77	1,143,400.57	(232,295.20)	-16.89%
Use of money and property	1,363.95	2,446.67	1,082.72	79.38%
Charges for services	1,041,140.37	1,035,166.16	(5,974.21)	-0.57%
Miscellaneous	11,764.69	1,142.40	(10,622.29)	-90.29%
Recovered costs	687,411.32	116,216.71	(571,194.61)	-83.09%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	49,999.97	49,999.97	-	0.00%
Total Sanitation Fund	3,167,376.07	2,348,372.48	(819,003.59)	-25.86%
Business Loan Program Fund:				
Amount from fund balance	12,000.00	84,000.00	72,000.00	600.00%
Use of money and property	1,534.61	1,426.10	(108.51)	-7.07%
Miscellaneous	8,119.09	9,484.20	1,365.11	16.81%
Transfers from other funds	-	-	-	0.00%
Total Business Loan Program Fund	21,653.70	94,910.30	73,256.60	338.31%
Stormwater Fund:				
Amount from fund balance	-	604,204.75	604,204.75	0.00%
Use of money and property	-	1,984.67	1,984.67	0.00%
Charges for services	39.29	33,355.28	33,315.99	84795.09%
Transfers from other funds	-	-	-	0.00%
Total Stormwater Fund	39.29	639,544.70	639,505.41	847.95
Central Garage Fund:				
Amount from fund balance	-	-	-	0.00%
Permits, privilege fees and regulatory fees	2,331.00	1,315.00	(1,016.00)	-43.59%
Use of money and property	82.19	275.91	193.72	235.70%
Charges for services	297,383.93	347,879.52	50,495.59	16.98%
Recovered costs	8,952.87	458.27	(8,494.60)	-94.88%
Nonrevenue receipts	2,205.72	-	(2,205.72)	-100.00%
Transfers from other funds	-	-	-	0.00%
Total Central Garage Fund	310,955.71	349,928.70	38,972.99	12.53%
Central Stores Fund:				
Recovered costs	-	-	-	0.00%
Transfers from other funds	40,723.50	40,135.03	(588.47)	-1.45%
Total Central Stores Fund	40,723.50	40,135.03	(588.47)	-1.45%
Total All Funds	67,722,097.41	117,261,171.63	49,539,074.22	73.15%

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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	59,943.23	60,696.59	753.36	1.26%
City manager	120,706.53	117,774.05	(2,932.48)	-2.43%
City attorney	43,929.09	57,106.50	13,177.41	30.00%
Human resources	77,211.18	96,666.83	19,455.65	25.20%
Independent auditor	15,000.00	12,000.00	(3,000.00)	-20.00%
Commissioner of revenue	112,587.49	142,363.94	29,776.45	26.45%
Assessor	70,911.66	78,458.66	7,547.00	10.64%
Equalization board	-	-	-	0.00%
Treasurer	136,223.95	154,340.89	18,116.94	13.30%
Finance	94,114.18	118,744.73	24,630.55	26.17%
Information technology	542,275.84	532,959.71	(9,316.13)	-1.72%
Purchasing agent	33,986.99	42,439.15	8,452.16	24.87%
Electoral board	38,059.43	47,179.81	9,120.38	23.96%
Total general government administration	1,344,949.57	1,460,730.86	115,781.29	8.61%
Public safety:				
Police administration	677,463.61	769,484.98	92,021.37	13.58%
Police operations	949,322.73	1,297,333.29	348,010.56	36.66%
Police criminal investigation	380,063.77	368,238.30	(11,825.47)	-3.11%
Police special operations	341,811.79	284,395.39	(57,416.40)	-16.80%
Police grants	-	87,424.75	87,424.75	0.00%
Fire administration	126,158.82	175,148.43	48,989.61	38.83%
Fire suppression	1,502,607.34	1,733,919.34	231,312.00	15.39%
Fire prevention	111,536.42	150,154.73	38,618.31	34.62%
Fire training	67,582.19	73,439.50	5,857.31	8.67%
Public safety building	88,638.51	96,784.86	8,146.35	9.19%
Child safety alliance	11,042.07	15,046.84	4,004.77	36.27%
City and county jail	18,816.78	21,329.49	2,512.71	13.35%
Middle River Regional Jail	238,340.88	237,262.38	(1,078.50)	-0.45%
Building inspection	169,395.42	169,270.52	(124.90)	-0.07%
Animal control	82,839.39	88,202.32	5,362.93	6.47%
Coroner	-	-	-	0.00%
Emergency services	38,906.57	43,995.56	5,088.99	13.08%
Total public safety	4,804,526.29	5,611,430.68	806,904.39	16.79%
Public works:				
General engineering	173,817.60	232,490.94	58,673.34	33.76%
Highway and street maintenance	2,178,132.60	2,303,391.53	125,258.93	5.75%
Street lights	138,268.68	134,988.07	(3,280.61)	-2.37%
Snow and ice removal	11,811.27	9,201.17	(2,610.10)	-22.10%
Traffic engineering	282,904.44	359,867.90	76,963.46	27.20%
Highway and street beautification	70,560.75	83,633.85	13,073.10	18.53%
Street and road cleaning	88,977.27	88,495.89	(481.38)	-0.54%
Insect and rodent control	-	-	-	0.00%
General properties	72,391.90	89,148.53	16,756.63	23.15%
Total public works	3,016,864.51	3,301,217.88	284,353.37	9.43%
Health and welfare:				
Local health department	202,952.00	196,448.00	(6,504.00)	-3.20%
Community services board	163,775.00	180,677.50	16,902.50	10.32%
Tax relief for the elderly/disabled veterans	106,189.96	113,647.94	7,457.98	7.02%
Total health and welfare	472,916.96	490,773.44	17,856.48	3.78%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund (continued):				
Parks, recreation and cultural:				
Parks administration	287,266.04	286,496.70	(769.34)	-0.27%
Parks	246,003.73	313,396.93	67,393.20	27.40%
Recreation center and playgrounds	160,857.06	160,975.25	118.19	0.07%
National guard armory	21,090.35	22,038.86	948.51	4.50%
Simms recreation center	96,243.24	105,981.64	9,738.40	10.12%
Westover swimming pool	138,913.14	158,950.84	20,037.70	14.42%
Athletics	119,066.27	139,046.62	19,980.35	16.78%
Blacks run greenway	11,610.01	13,659.40	2,049.39	17.65%
Golf course grounds management	242,929.18	216,686.55	(26,242.63)	-10.80%
Golf course clubhouse management	168,439.42	186,303.33	17,863.91	10.61%
Total parks, recreation and cultural	1,492,418.44	1,603,536.12	111,117.68	7.45%
Community development:				
Planning	47,327.28	51,463.07	4,135.79	8.74%
Zoning administration	33,897.50	57,288.36	23,390.86	69.00%
Board of zoning appeals	333.00	-	(333.00)	-100.00%
Economic development	386,225.45	454,475.31	68,249.86	17.67%
Downtown renaissance	46,167.82	-	(46,167.82)	-100.00%
Tourism and visitors service	94,170.78	118,237.04	24,066.26	25.56%
Downtown parking services	50,147.78	57,780.89	7,633.11	15.22%
Total community development	658,269.61	739,244.67	80,975.06	12.30%
Other:				
Community and civic organizations	513,530.50	583,350.63	69,820.13	13.60%
Joint operations with Rockingham Cty	842,199.50	1,785,214.50	943,015.00	111.97%
Reserve for contingencies	-	-	-	0.00%
Debt service	8,289,153.47	10,200,688.58	1,911,535.11	23.06%
Transfers to other funds	8,376,214.50	8,952,436.81	576,222.31	6.88%
Total other	18,021,097.97	21,521,690.52	3,500,592.55	19.42%
Total General Fund	29,811,043.35	34,728,624.17	4,917,580.82	16.50%
School Fund:				
Instruction	12,490,173.02	13,307,353.14	817,180.12	6.54%
Admin., attendance and health services	895,090.98	942,535.22	47,444.24	5.30%
Pupil transportation	392,289.94	457,637.51	65,347.57	16.66%
Operations and maintenance	1,237,549.56	1,367,735.32	130,185.76	10.52%
Technology	944,679.60	1,547,850.73	603,171.13	63.85%
Transfer of other funds	-	-	-	0.00%
Total School Fund	15,959,783.10	17,623,111.92	1,663,328.82	10.42%
School Nutrition Fund:				
Food service	540,762.33	702,867.83	162,105.50	29.98%
Technology	36.95	16,902.28	16,865.33	45643.65%
Total School Nutrition Fund	540,799.28	719,770.11	178,970.83	33.09%
Emergency Communications Center Fund:				
Emergency Communications Center	1,237,279.00	1,478,384.17	241,105.17	19.49%
Transfer of other funds	-	-	-	0.00%
Total Emergency Communications Center	1,237,279.00	1,478,384.17	241,105.17	19.49%
Community Development Block Grant Fund:				
Community development block grant	79,964.62	219,513.85	139,549.23	174.51%
Total Community Development Block Grant Fund	79,964.62	219,513.85	139,549.23	174.51%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
School buses	756,172.08	664,941.95	(91,230.13)	-12.06%
Field trips and charters	32,171.58	45,831.18	13,659.60	42.46%
Administration	66,837.63	119,491.28	52,653.65	78.78%
Total School Transportation Fund	855,181.29	830,264.41	(24,916.88)	-2.91%
General Capital Projects Fund:				
Capital projects	3,471,507.18	1,020,327.14	(2,451,180.04)	-70.61%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	3,471,507.18	1,020,327.14	(2,451,180.04)	-70.61%
School Capital Projects Fund:				
Capital projects	732,938.25	5,589,780.65	4,856,842.40	662.65%
Transfers to other funds	-	-	-	0.00%
Total School Capital Projects Fund	732,938.25	5,589,780.65	4,856,842.40	662.65%
ECC Capital Projects Fund:				
Capital projects	404,683.40	74,003.42	(330,679.98)	-81.71%
Total ECC Capital Projects Fund	404,683.40	74,003.42	(330,679.98)	-81.71%
Water Capital Projects Fund:				
Capital projects	280,510.89	113,520.55	(166,990.34)	-59.53%
Total Water Capital Projects Fund	280,510.89	113,520.55	(166,990.34)	-59.53%
Sewer Capital Projects Fund:				
Capital projects	18,263.63	4,101.05	(14,162.58)	-77.55%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	18,263.63	4,101.05	(14,162.58)	-77.55%
Public Transportation Capital Projects Fund:				
Capital projects	8,851.49	-	(8,851.49)	-100.00%
Total Public Transportation Capital Projects Fund	8,851.49	-	(8,851.49)	-100.00%
Sanitation Capital Projects Fund:				
Capital projects	94,074.15	591,356.78	497,282.63	528.61%
Transfers to other funds	-	-	-	0.00%
Total Sanitation Capital Projects Fund	94,074.15	591,356.78	497,282.63	528.61%
Stormwater Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
Total Stormwater Capital Projects Fund	-	-	-	0.00%
Water Fund:				
Administration	142,773.14	154,741.95	11,968.81	8.38%
Pumping, storage and monitoring	145,557.84	209,322.28	63,764.44	43.81%
Transmission and distribution	189,348.24	241,845.11	52,496.87	27.73%
Utility billing	101,509.33	114,556.19	13,046.86	12.85%
Miscellaneous	596,663.20	607,878.00	11,214.80	1.88%
Purification	249,951.81	282,480.64	32,528.83	13.01%
Capital outlay	59,656.50	76,374.79	16,718.29	28.02%
Debt service	591,994.52	833,842.82	241,848.30	40.85%
Transfers to other funds	1,080,872.00	992,416.25	(88,455.75)	-8.18%
Total Water Fund	3,158,326.58	3,513,458.03	355,131.45	11.24%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	159,120.96	177,383.99	18,263.03	11.48%
Treatment and disposal	581,993.17	894,114.55	312,121.38	53.63%
Collection and transmission	226,119.12	258,872.23	32,753.11	14.48%
Miscellaneous	429,864.00	437,260.50	7,396.50	1.72%
Utility billing	72,552.20	83,925.36	11,373.16	15.68%
Pumping and monitoring	48,442.45	66,094.80	17,652.35	36.44%
Capital outlay	72,945.56	115,706.53	42,760.97	58.62%
Debt service	466,996.84	708,843.51	241,846.67	51.79%
Transfers to other funds	659,108.00	1,509,418.78	850,310.78	129.01%
Total Sewer Fund	2,717,142.30	4,251,620.25	1,534,477.95	56.47%
Public Transportation Fund:				
Transit buses	762,931.15	812,435.55	49,504.40	6.49%
Paratransit Buses	126,856.59	140,847.23	13,990.64	11.03%
Administration	118,964.84	140,606.99	21,642.15	18.19%
Capital outlay	410,486.00	3,197,325.70	2,786,839.70	678.91%
Transfers to other funds	-	-	-	0.00%
Total Public Transportation Fund	1,419,238.58	4,291,215.47	2,871,976.89	202.36%
Sanitation Fund:				
Resource recovery facility	663,133.85	-	(663,133.85)	-100.00%
Solid waste collection	310,126.84	270,983.19	(39,143.65)	-12.62%
Landfill	21,441.65	21,845.35	403.70	1.88%
Miscellaneous	51,286.97	51,175.97	(111.00)	-0.22%
Solid waste management	182,531.73	324,305.40	141,773.67	77.67%
Capital outlay	-	230,769.00	230,769.00	0.00%
Debt service	1,937,635.01	1,958,723.18	21,088.17	1.09%
Transfers to other funds	100,000.00	2,600,000.00	2,500,000.00	2500.00%
Total Sanitation Fund	3,266,156.05	5,457,802.09	2,191,646.04	67.10%
Business Loan Program Fund:				
Revolving loan program	44.70	-	(44.70)	-100.00%
Total Business Loan Program Fund	44.70	-	(44.70)	-100.00%
Stormwater Fund:				
Stormwater management	19,248.71	46,925.14	27,676.43	143.78%
Capital outlay	-	-	-	0.00%
Transfers to other funds	-	825,000.00	825,000.00	0.00%
Total Stormwater Fund	19,248.71	871,925.14	852,676.43	4429.78%
Central Garage Fund:				
Operating	276,271.90	333,703.70	57,431.80	20.79%
Administration	26,801.71	33,263.99	6,462.28	24.11%
Capital outlay	-	4,368.95	4,368.95	0.00%
Transfers to other funds	-	-	-	0.00%
Total Central Garage Fund	303,073.61	371,336.64	68,263.03	22.52%
Central Stores Fund:				
Operating	33,375.90	38,269.88	4,893.98	14.66%
Capital outlay	-	-	-	0.00%
Total Central Stores Fund	33,375.90	38,269.88	4,893.98	14.66%
Total All Funds	64,411,486.06	81,788,385.72	17,376,899.66	26.98%

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, 2016	27,072,913.91	6,224,330.80	1,760,357.06	481,673.28	(20,241.47)	463,786.27	15,294,317.25	36,279,540.57	1,578,527.99	3,563,965.95	5,904,442.73
Balance budget	-	-	-	-	-	(50,000.00)	-	-	-	-	-
Capital projects carry forward	-	-	-	-	-	-	(15,262,721.93)	(36,271,641.93)	(1,578,527.99)	-	(6,043,008.05)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	(1,081.40)
Balance July 31, 2016	27,072,913.91	6,224,330.80	1,760,357.06	481,673.28	(20,241.47)	413,786.27	31,595.32	7,898.64	-	3,563,965.95	(139,646.72)
Reappropriate Encumbrances	(2,352,087.34)	(358,186.25)	(25,666.14)	(141,813.77)	-	-	-	-	-	(103,773.17)	-
Bond Funds for Capital Projects	-	-	-	-	-	-	(30,771.06)	-	-	-	(7,866.84)
Fee Reduction Adjustment	-	-	-	-	-	-	-	-	-	-	-
Reserve Balances for Fire Programs	(207,649.63)	-	-	-	-	-	-	-	-	-	-
Balance August 31, 2016	24,513,176.94	5,866,144.55	1,734,690.92	339,859.51	(20,241.47)	413,786.27	824.26	7,898.64	-	3,460,192.78	(147,513.56)
Balance September 30, 2016	24,513,176.94	5,866,144.55	1,734,690.92	339,859.51	(20,241.47)	413,786.27	824.26	7,898.64	-	3,460,192.78	(147,513.56)

Proprietary Funds												
Enterprise								Internal Service			Agency	
Sewer	Sewer Capital Projects	Public Transportation	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Industrial Development Authority	Total
4,981,747.40	1,329,873.15	372,649.94	2,342,495.99	1,146,331.38	128,036.81	1,286,727.18	405,847.50	357,339.96	(524,215.51)	1,383,122.90	92,508.58	111,906,079.62
(1,180,834.00)	-	-	(998,027.00)	-	(84,000.00)	(742,696.00)	-	-	-	-	-	(3,055,557.00)
-	(1,329,873.15)	-	-	(1,146,331.38)	-	-	(405,847.50)	-	-	-	-	(62,037,951.93)
-	-	-	-	-	-	-	-	(100,322.18)	255,339.46	657,296.25	18,758.96	829,991.09
3,800,913.40	-	372,649.94	1,344,468.99	-	44,036.81	544,031.18	-	257,017.78	(268,876.05)	2,040,419.15	111,267.54	47,642,561.78
(232,021.14)	-	(126,437.00)	(145,373.57)	-	-	(260,799.75)	-	-	-	-	-	(3,746,158.13)
-	-	-	-	-	-	-	-	-	-	-	-	(38,637.90)
-	-	-	-	-	-	399,291.00	-	-	-	-	-	399,291.00
-	-	-	-	-	-	-	-	-	-	-	-	(207,649.63)
3,568,892.26	-	246,212.94	1,199,095.42	-	44,036.81	682,522.43	-	257,017.78	(268,876.05)	2,040,419.15	111,267.54	44,049,407.12
3,568,892.26	-	246,212.94	1,199,095.42	-	44,036.81	682,522.43	-	257,017.78	(268,876.05)	2,040,419.15	111,267.54	44,049,407.12

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