

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2024 to December 31, 2024

(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, 2024
 (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	82,137,210.36	15,152,982.96	3,612,324.06	7,375,367.20	(64,999.51)	3,145,514.97	19,160,239.10	3,362,147.86	1,458,372.63	3,305,045.14	20,116,663.66	6,460,790.44
Petty cash	5,900.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	-	-	-	-	-	-	987,616.05	127,740.00	-	-	8,307,850.78	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	82,143,110.36	15,152,982.96	3,613,024.06	7,375,367.20	(64,999.51)	3,145,614.97	20,147,855.15	3,489,887.86	1,458,372.63	3,305,970.14	28,424,514.44	6,461,715.44
Property taxes	33,965,435.31	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	54,617.27	-	-	-	-	1,249,742.31	-	-	-	971,319.11	-	1,204,804.94
Other receivables	31,412.98	-	-	-	-	-	-	-	-	27,694.30	-	1,409.07
Loan receivables	4,816,039.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	69,767,856.02	-	18,801,380.38
Future debt requirements	-	-	-	-	-	-	-	-	-	37,360,430.66	-	1,570,092.58
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	945,804.59	-	426,841.00
ESTIMATED REVENUE	188,082,538.58	126,079,107.71	6,572,881.11	10,046,539.59	1,014,740.24	7,939,067.91	88,984,199.67	5,174,505.54	2,837,287.85	16,360,489.97	31,709,863.62	16,324,692.01
Realized revenue	(111,769,094.79)	(62,069,916.22)	(3,620,925.38)	(6,805,856.92)	(187,006.23)	(3,808,909.92)	(32,480,026.38)	(5,174,505.54)	(2,837,287.85)	(10,308,327.48)	(30,993,830.60)	(9,740,356.12)
Total Assets and Other Debits	197,324,058.71	79,162,174.45	6,564,979.79	10,616,049.87	762,734.50	8,525,515.27	76,652,028.44	3,489,887.86	1,458,372.63	118,431,237.31	29,215,273.92	36,706,579.30
Liabilities												
Other liabilities	14,969,930.88	5,303,779.85	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	1,456,000.00	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	325,524.73	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	399,013.24	-	248,738.58
Net OPEB liability	-	-	-	-	-	-	-	-	-	500,029.00	-	377,286.00
Net pension liability	-	-	-	-	-	-	-	-	-	1,597,642.00	-	1,052,594.00
Bonds payable	-	-	-	-	-	-	-	-	-	33,606,933.42	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	4,073,532.97	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	442,123.00	-	318,315.00
Reserve for uncollected receivables	38,540,052.58	-	-	-	-	1,249,742.31	-	-	-	999,013.41	-	2,862,214.01
APPROPRIATIONS	188,082,538.58	126,079,107.71	6,572,881.11	10,046,539.59	1,014,740.24	7,939,067.91	88,984,199.67	5,174,505.54	2,837,287.85	16,360,489.97	31,709,863.62	16,324,692.01
Expenditures	(103,912,022.84)	(59,160,794.41)	(2,966,792.17)	(3,889,938.93)	(91,424.77)	(2,576,766.82)	(12,432,421.37)	(1,684,617.68)	(1,378,915.22)	(10,428,588.16)	(2,740,535.78)	(8,181,468.41)
Encumbrances	(8,956,176.28)	-	-	(425,965.28)	(10,189.00)	(2,112,992.36)	(15,973,718.40)	-	(639,071.00)	(300,622.26)	(20,090,433.47)	(560,705.40)
Total Liabilities and Other Credits	128,724,322.92	72,222,093.15	3,606,088.94	5,730,635.38	913,126.47	4,499,051.04	60,578,059.90	3,489,887.86	819,301.63	49,031,091.32	8,878,894.37	12,441,665.79
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	69,767,856.02	-	18,801,380.38
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Bond related costs	-	-	-	-	-	-	-	-	-	(3,769,038.38)	-	-
Restricted for:												
Drug forfeiture	273,574.87	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
Opioid Settlement	321,934.20	-	-	-	-	-	-	-	-	-	-	-
CSA	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	8,956,176.28	-	-	425,965.28	10,189.00	2,112,992.36	15,973,718.40	-	639,071.00	300,622.26	20,090,433.47	560,705.40
Unappropriated/Unassigned	59,048,050.44	6,940,081.30	2,958,890.85	4,459,449.21	(160,580.97)	1,913,471.87	100,250.14	-	-	3,100,706.09	171,219.62	4,452,827.73
Total fund balance	68,599,735.79	6,940,081.30	2,958,890.85	4,885,414.49	(150,391.97)	4,026,464.23	16,073,968.54	-	639,071.00	(367,710.03)	20,336,379.55	5,463,533.13
Total Fund Equity	68,599,735.79	6,940,081.30	2,958,890.85	4,885,414.49	(150,391.97)	4,026,464.23	16,073,968.54	-	639,071.00	69,400,145.99	20,336,379.55	24,264,913.51
Total Liabilities and Fund Equity	197,324,058.71	79,162,174.45	6,564,979.79	10,616,049.87	762,734.50	8,525,515.27	76,652,028.44	3,489,887.86	1,458,372.63	118,431,237.31	29,215,273.92	36,706,579.30

Proprietary Funds													
Enterprise Sanitation							Internal Service			Agency	Account Groups		Totals
Sewer Capital Projects	Public Transportation	Sanitation	Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Economic Development Authority	General Fixed Assets	General Long-Term Debt	
5,305,521.25	(2,151,867.33)	1,115,177.85	1,681,155.43	273,835.25	1,944,293.61	2,090,412.21	2,181,257.55	(533,589.87)	8,895,949.16	134,087.82	-	-	186,157,891.80
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,650.00
-	-	-	-	-	-	-	-	-	-	-	-	-	9,423,206.83
-	-	-	-	-	-	-	-	-	(557.97)	-	-	-	(557.97)
5,305,521.25	(2,151,767.33)	1,115,177.85	1,681,155.43	273,835.25	1,944,293.61	2,090,412.21	2,181,257.55	(533,589.87)	8,895,391.19	134,087.82	-	-	195,589,190.66
-	-	-	-	-	-	-	-	-	-	-	-	-	33,965,435.31
-	-	395,879.08	-	-	685,906.55	-	22,329.06	-	-	-	-	-	4,584,598.32
-	-	-	-	-	-	-	-	-	-	-	-	-	60,516.35
-	-	-	-	34,679.46	-	-	-	-	-	-	-	-	4,850,718.46
-	-	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	201,277.06	1,743,720.06	-	-	-	-	2,019,723.58
-	10,832,283.97	3,554,107.86	-	-	6,187,077.21	-	4,932,828.21	401,212.97	-	-	445,593,561.68	-	560,070,308.30
-	1,646,582.95	3,957,870.92	-	-	80,909.93	-	698,808.83	283,179.62	-	-	-	286,470,939.88	332,068,815.37
-	589,116.00	340,677.51	-	-	29,506.00	-	227,356.00	23,532.00	-	-	-	-	2,582,833.10
6,086,257.53	22,559,297.81	5,862,504.17	2,130,816.26	100,000.00	2,042,176.33	3,704,538.65	2,982,168.84	234,536.97	-	-	-	-	546,828,210.36
(6,086,257.53)	(7,087,120.41)	(3,686,696.15)	(2,130,816.26)	(108,543.56)	(1,406,011.30)	(2,584,652.99)	(1,774,712.65)	(121,860.93)	(11,716,253.26)	(1,109,039.70)	-	-	(317,608,008.17)
5,305,521.25	26,388,392.99	11,539,521.24	1,681,155.43	299,971.15	9,563,858.33	3,210,297.87	9,471,312.90	2,030,730.82	(2,820,862.07)	(974,951.88)	445,593,561.68	286,470,939.88	1,366,668,341.64
-	-	-	-	-	-	-	-	-	-	-	-	-	20,273,710.73
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	325,524.73
-	173,459.38	178,854.41	-	-	14,951.93	-	105,604.24	10,644.62	-	-	-	6,737,248.22	7,868,514.62
-	244,119.00	351,760.00	-	-	7,579.00	-	114,643.00	21,130.00	-	-	-	26,194,321.00	27,810,867.00
-	1,515,999.00	824,023.00	-	-	76,562.00	-	579,888.00	57,580.00	-	-	-	75,107,140.00	80,811,428.00
-	-	-	-	-	-	-	-	-	-	-	-	173,160,000.00	206,766,933.42
-	16,018.57	2,659,288.51	-	-	-	-	4,805.59	-	-	-	-	5,272,230.66	7,952,343.33
-	-	5,628.58	-	-	-	-	-	-	-	-	-	-	4,079,161.55
-	286,103.00	282,561.00	-	-	11,323.00	-	121,224.00	17,357.00	-	-	-	-	1,479,006.00
-	-	395,879.08	-	34,679.46	685,906.55	-	22,329.06	-	-	-	-	-	44,789,816.46
6,086,257.53	22,559,297.81	5,862,504.17	2,130,816.26	100,000.00	2,042,176.33	3,704,538.65	2,982,168.84	234,536.97	-	-	-	-	546,828,210.36
(780,736.28)	(9,742,070.94)	(3,650,618.24)	(449,660.83)	-	(874,753.94)	(494,240.78)	(1,115,403.65)	(118,500.23)	(11,404,930.43)	(1,105,761.93)	-	-	(239,180,963.81)
(487,803.71)	(3,119,564.76)	(641,585.11)	-	-	(368,426.17)	(537,687.64)	(149,814.07)	-	-	-	-	-	(54,374,754.91)
4,817,717.54	11,933,361.06	6,268,295.40	1,681,155.43	134,679.46	1,595,318.70	2,672,610.23	2,665,445.01	422,748.36	(11,404,930.43)	(1,105,761.93)	-	286,470,939.88	657,085,797.48
-	10,832,283.97	3,554,107.86	-	-	6,187,077.21	-	4,932,828.21	401,212.97	-	-	445,593,561.68	-	560,070,308.30
-	-	-	-	-	-	-	53,296.02	1,450,016.09	-	-	-	-	1,578,038.57
-	-	(3,567.07)	-	-	-	-	-	-	-	-	-	-	(3,772,605.45)
-	-	-	-	-	-	-	-	-	-	-	-	-	273,574.87
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	321,934.20
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00
487,803.71	3,119,564.76	641,585.11	-	-	368,426.17	537,687.64	149,814.07	-	-	-	-	-	54,374,754.91
-	503,183.20	1,079,099.94	-	165,291.69	1,413,036.25	-	1,669,929.59	(243,246.60)	8,584,068.36	130,810.05	-	-	96,286,538.76
487,803.71	3,622,747.96	1,717,117.98	-	165,291.69	1,781,462.42	537,687.64	1,873,039.68	1,206,769.49	8,584,068.36	130,810.05	-	-	149,512,235.86
487,803.71	14,455,031.93	5,271,225.84	-	165,291.69	7,968,539.63	537,687.64	6,805,867.89	1,607,982.46	8,584,068.36	130,810.05	445,593,561.68	-	709,582,544.16
5,305,521.25	26,388,392.99	11,539,521.24	1,681,155.43	299,971.15	9,563,858.33	3,210,297.87	9,471,312.90	2,030,730.82	(2,820,862.07)	(974,951.88)	445,593,561.68	286,470,939.88	1,366,668,341.64

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2024 to December 31, 2024
(Unaudited)

	Governmental Funds									
	Special Revenue						Capital Projects			
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects		
Receipts:										
General property taxes	48,999,807.35	-	-	-	-	-	-	-	-	-
Other local taxes	24,022,846.92	-	-	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	372,863.80	-	-	-	-	-	-	-	-	-
Fines and forfeitures	1,925,954.36	-	-	-	-	-	-	-	-	-
Use of money and property	2,742,763.10	-	-	381,246.46	-	78,395.03	6,089.10	-	-	-
Charges for services	1,067,850.68	616,648.63	117,331.31	-	-	1,867,995.98	-	-	-	-
Miscellaneous	3,538,695.16	-	-	2,972,149.00	-	100.00	134,228.00	-	-	-
Recovered costs	850,254.79	-	-	67,514.03	-	-	113,238.96	-	-	-
State revenue	7,064,902.74	30,061,116.47	-	286,232.84	-	570,330.00	1,013,002.33	-	-	-
Federal revenue	1,408,469.04	3,304,358.84	2,871,287.96	-	187,006.23	-	3,122,072.68	-	-	-
Nonrevenue receipts	64,772.93	-	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-	-
Inventory issues	-	-	-	-	-	-	-	-	-	-
Other (net)	979,976.29	(3,007,812.75)	-	-	-	40,775.12	-	-	-	-
Total receipts	93,039,157.16	30,974,311.19	2,988,619.27	3,707,142.33	187,006.23	2,557,596.13	4,388,631.07	-	-	-
Disbursements:										
Personal services	16,346,436.64	-	-	1,587,760.20	18,968.95	1,324,376.33	-	-	-	-
Fringe benefits	6,548,493.28	-	-	502,942.64	1,459.12	484,916.44	-	-	-	-
Purchased services	4,455,992.98	-	-	1,317,709.04	2,282.70	75,457.28	-	-	-	-
Internal services	923,452.35	-	-	10,188.74	-	564,917.58	-	-	-	-
Other charges	5,542,971.57	-	-	237,257.65	68,617.35	98,194.70	-	-	-	-
Materials and supplies	1,288,351.61	-	-	105,198.32	42.42	19,566.62	-	-	-	-
Joint operations	9,905,551.66	-	-	-	-	-	-	-	-	-
Capital outlay	4,085,427.92	-	-	21,096.45	54.23	9,337.87	-	-	-	-
Debt service	17,479,691.35	-	-	107,785.89	-	-	-	-	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	-	-
Education	-	58,318,934.41	2,966,792.17	-	-	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	12,432,421.37	1,684,617.68	-	-
Total disbursements	66,576,369.36	58,318,934.41	2,966,792.17	3,889,938.93	91,424.77	2,576,766.82	12,432,421.37	1,684,617.68	-	-
Interfund transfers:										
Transfers from other funds	1,085,300.02	23,630,228.48	-	2,948,295.00	-	-	9,907,130.00	1,361,860.00	-	-
Transfers to other funds	(37,335,653.48)	(841,860.00)	-	-	-	-	-	-	-	-
Net transfers	(36,250,353.46)	22,788,368.48	-	2,948,295.00	-	-	9,907,130.00	1,361,860.00	-	-
Net increase (decrease) in cash	(9,787,565.66)	(4,556,254.74)	21,827.10	2,765,498.40	95,581.46	(19,170.69)	1,863,339.70	(322,757.68)	-	-
Balance July 1, 2024	91,930,676.02	19,709,237.70	3,591,196.96	4,609,868.80	(160,580.97)	3,164,785.66	18,284,515.45	3,812,645.54	-	-
Balance December 31, 2024	82,143,110.36	15,152,982.96	3,613,024.06	7,375,367.20	(64,999.51)	3,145,614.97	20,147,855.15	3,489,887.86	-	-

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

ECC Capital Projects	Proprietary Funds										Totals	
	Enterprise						Internal Service			Agency Economic Development Authority		
	Water	Sewer	Public Transportation	Sanitation	Business Loan Program	Stormwater	Central Garage	Central Stores	Health Insurance			
-	-	-	-	-	-	-	-	-	-	-	-	48,999,807.35
-	-	-	-	-	-	-	-	-	-	-	-	24,022,846.92
-	89,720.00	33,500.00	-	-	-	-	-	-	-	-	-	496,083.80
-	-	-	-	-	-	-	-	-	-	-	-	1,925,954.36
-	851,219.20	284,089.56	34,258.90	39,383.61	7,408.86	84,349.27	53,451.20	-	213,631.89	3,277.77	-	4,779,563.95
-	6,343,387.89	7,093,041.18	1,291,105.27	2,220,249.57	-	752,165.70	1,243,827.64	-	11,502,621.37	-	-	34,116,225.22
-	11,590.83	900.00	104,302.00	9,558.80	24,334.70	-	877.82	-	-	1,105,761.93	-	7,902,498.24
-	41,736.57	20,023.37	90.00	-	-	-	817.15	-	-	-	-	1,093,674.87
-	-	-	1,632,719.38	-	-	491,415.75	-	-	-	-	-	41,119,719.51
-	-	-	3,100,331.05	-	-	-	-	-	-	-	-	13,993,525.80
-	-	-	-	-	-	-	-	-	-	-	-	64,772.93
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,620,923.33	610,150.91	-	-	-	2,231,074.24
-	31,252.10	-	(92,141.74)	-	-	-	7,058.62	-	-	-	-	(2,040,892.36)
-	7,368,906.59	7,431,554.11	6,070,664.86	2,269,191.98	31,743.56	1,327,930.72	2,926,955.76	610,150.91	11,716,253.26	1,109,039.70	-	178,704,854.83
-	1,339,453.63	877,024.84	1,714,814.44	623,207.22	-	76,162.39	536,741.51	62,171.27	-	-	-	24,507,117.42
-	541,744.00	350,624.94	525,461.27	302,167.11	-	32,381.14	228,992.25	30,668.67	-	-	-	9,549,850.86
-	146,724.32	2,481,059.68	288,408.51	463,639.29	-	205,292.80	264,482.98	3,749.75	-	-	-	9,704,799.33
-	12,340.45	134,245.92	1,044,813.10	129,937.85	-	22,154.09	6,029.44	2,491.52	-	-	-	2,850,571.04
-	367,197.23	125,473.77	180,194.45	42,522.50	-	33,105.91	50,552.95	7,601.94	11,404,930.43	1,105,761.93	-	19,264,382.38
-	257,066.52	104,949.59	47,434.61	5,556.53	-	3,214.65	25,125.26	748.10	-	-	-	1,857,254.23
-	-	-	-	-	-	-	-	-	-	-	-	9,905,551.66
-	69,521.32	153,150.63	5,860,944.54	509,417.72	-	287,942.98	3,479.26	11,068.98	-	-	-	11,011,441.90
-	2,076,495.21	1,345,121.56	-	1,506,770.00	-	-	-	-	-	-	-	22,515,864.01
-	337,500.00	241,650.00	-	-	-	-	-	-	-	-	-	579,150.00
-	-	-	-	-	-	-	-	-	-	-	-	61,285,726.58
-	-	-	-	-	-	-	1,768,904.37	903,854.88	-	-	-	2,672,759.25
1,378,915.22	2,740,535.78	780,736.28	-	449,660.83	-	494,240.78	-	-	-	-	-	19,961,127.94
1,378,915.22	7,888,578.46	6,594,037.21	9,662,070.92	4,032,879.05	-	1,154,494.74	2,884,308.02	1,022,355.11	11,404,930.43	1,105,761.93	-	195,665,596.60
-	-	-	330,000.00	-	-	-	-	112,675.96	-	-	-	39,375,489.46
-	(546,206.48)	(489,869.48)	(80,000.02)	(67,400.02)	-	(14,499.98)	-	-	-	-	-	(39,375,489.46)
-	(546,206.48)	(489,869.48)	249,999.98	(67,400.02)	-	(14,499.98)	-	112,675.96	-	-	-	-
(1,378,915.22)	(1,065,878.35)	347,647.42	(3,341,406.08)	(1,831,087.09)	31,743.56	158,936.00	42,647.74	(299,528.24)	311,322.83	3,277.77	-	(16,960,741.77)
2,837,287.85	32,796,362.93	11,419,589.27	1,189,638.75	4,627,420.37	242,091.69	3,875,769.82	2,138,609.81	(234,061.63)	8,584,068.36	130,810.05	-	212,549,932.43
1,458,372.63	31,730,484.58	11,767,236.69	(2,151,767.33)	2,796,333.28	273,835.25	4,034,705.82	2,181,257.55	(533,589.87)	8,895,391.19	134,087.82	-	195,589,190.66

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At December 31, 2024
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		10,391.71
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		17,216,867.34
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	170,843,019.04	
Virginia State Non-Arbitrage Program (SNAP)	<u>9,423,206.83</u>	180,266,225.87
Total - City Treasurer		197,494,634.92
Departmental Petty Cash (Other than with Treasurer)		7,500.00
City Invoice Check Register (January 08, 2025)		(1,912,386.29)
Cash with Anthem		(557.97)
Cash with Escrow Agent		<u>-</u>
TOTAL		<u><u>195,589,190.66</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to December 31, 2024
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	December Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	18,624,613.90	-	18,624,613.90	-	100.00%
General property taxes	78,132,600.00	23,737,235.17	48,999,807.35	29,132,792.65	62.71%
Other local taxes	56,586,600.00	4,083,640.34	24,022,846.92	32,563,753.08	42.45%
Permits, privilege fees and regulatory fees	567,950.00	38,631.00	372,863.80	195,086.20	65.65%
Fines and forfeitures	1,775,000.00	185,208.64	1,925,954.36	(150,954.36)	108.50%
Use of money and property	3,651,200.00	372,857.04	2,742,763.10	908,436.90	75.12%
Charges for services	1,660,200.00	153,165.05	1,067,850.68	592,349.32	64.32%
Miscellaneous	6,224,545.00	481,777.37	3,538,695.16	2,685,849.84	56.85%
Recovered costs	982,890.00	36,221.71	850,254.79	132,635.21	86.51%
State revenue	13,696,617.62	2,328,987.24	7,064,902.74	6,631,714.88	51.58%
Federal revenue	3,959,722.06	226,401.40	1,408,469.04	2,551,253.02	35.57%
Nonrevenue receipts	50,000.00	-	64,772.93	(14,772.93)	129.55%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	2,170,600.00	180,883.33	1,085,300.02	1,085,299.98	50.00%
Total General Fund	188,082,538.58	31,825,008.29	111,769,094.79	76,313,443.79	59.43%
School Fund:					
Amount from fund balance	4,457,563.80	270,000.00	4,457,563.80	-	100.00%
Charges for services	478,542.00	6,199.16	616,648.63	(138,106.63)	128.86%
State revenue	70,091,675.91	5,018,996.53	30,061,116.47	40,030,559.44	42.89%
Federal revenue	3,790,869.00	204,719.23	3,304,358.84	486,510.16	87.17%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	47,260,457.00	3,938,371.42	23,630,228.48	23,630,228.52	50.00%
Total School Fund	126,079,107.71	9,438,286.34	62,069,916.22	64,009,191.49	49.23%
School Nutrition Fund:					
Amount from fund balance	632,306.11	-	632,306.11	-	100.00%
Charges for services	270,000.00	15,212.94	117,331.31	152,668.69	43.46%
State revenue	205,000.00	-	-	205,000.00	0.00%
Federal revenue	5,465,575.00	585,619.29	2,871,287.96	2,594,287.04	52.53%
Total School Nutrition Fund	6,572,881.11	600,832.23	3,620,925.38	2,951,955.73	55.09%
Emergency Communications Center Fund:					
Amount from fund balance	150,419.59	-	150,419.59	-	100.00%
Use of money and property	270,000.00	83,786.78	381,246.46	(111,246.46)	141.20%
Miscellaneous	4,095,060.00	1,003,405.00	2,972,149.00	1,122,911.00	72.58%
Recovered Costs	795,500.00	7.80	67,514.03	727,985.97	8.49%
State revenue	714,500.00	-	286,232.84	428,267.16	40.06%
Federal revenue	90,000.00	-	-	90,000.00	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	3,931,060.00	982,765.00	2,948,295.00	982,765.00	75.00%
Total Emerg. Commun. Center Fund	10,046,539.59	2,069,964.58	6,805,856.92	3,240,682.67	67.74%
Community Development Block Grant Fund:					
Federal revenue	1,014,740.24	-	187,006.23	827,734.01	18.43%
Total Comm. Develop. Block Grant Fund	1,014,740.24	-	187,006.23	827,734.01	18.43%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to December 31, 2024
(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	1,292,088.91	-	1,292,088.91	-	100.00%
Use of money and property	25,000.00	10,808.26	78,395.03	(53,395.03)	313.58%
Charges for services	6,006,979.00	160,482.34	1,867,995.98	4,138,983.02	31.10%
Miscellaneous	15,000.00	-	100.00	14,900.00	0.67%
Recovered costs	-	-	-	-	0.00%
State revenue	-	-	570,330.00	(570,330.00)	0.00%
Federal revenue	600,000.00	-	-	600,000.00	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Total School Transportation Fund	7,939,067.91	171,290.60	3,808,909.92	4,130,157.99	47.98%
General Capital Projects Fund:					
Amount from fund balance	18,184,265.31	-	18,184,265.31	-	100.00%
Use of money and property	-	-	6,089.10	(6,089.10)	0.00%
Miscellaneous	114,228.00	114,228.00	134,228.00	(20,000.00)	117.51%
Recovered costs	3,607,630.90	89,000.00	113,238.96	3,494,391.94	3.14%
State revenue	6,367,354.57	384,602.93	1,013,002.33	5,354,352.24	15.91%
Federal revenue	50,803,590.89	322,398.49	3,122,072.68	47,681,518.21	6.15%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	9,907,130.00	-	9,907,130.00	-	100.00%
Total General Capital Projects Fund	88,984,199.67	910,229.42	32,480,026.38	56,504,173.29	36.50%
School Capital Projects Fund:					
Amount from fund balance	3,812,645.54	-	3,812,645.54	-	100.00%
Use of money and property	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,361,860.00	-	1,361,860.00	-	100.00%
Total School Capital Projects Fund	5,174,505.54	-	5,174,505.54	-	100.00%
ECC Capital Projects Fund:					
Amount from fund balance	2,837,287.85	-	2,837,287.85	-	100.00%
Miscellaneous Revenues	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
State Revenue	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total ECC Capital Projects Fund	2,837,287.85	-	2,837,287.85	-	100.00%
Water Capital Projects Fund:					
Amount from fund balance	26,911,374.62	-	26,911,374.62	-	100.00%
Use of money and property	-	40,941.11	283,966.98	(283,966.98)	0.00%
Federal revenue	1,000,000.00	-	-	1,000,000.00	0.00%
Transfers from other funds	3,798,489.00	1,000,000.00	3,798,489.00	-	100.00%
Total Water Capital Projects Fund	31,709,863.62	1,040,941.11	30,993,830.60	716,033.02	97.74%
Sewer Capital Projects Fund:					
Amount from fund balance	4,781,259.53	-	4,781,259.53	-	100.00%
Transfers from other funds	1,304,998.00	-	1,304,998.00	-	100.00%
Total Sewer Capital Projects Fund	6,086,257.53	-	6,086,257.53	-	100.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to December 31, 2024
(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	2,130,816.26	-	2,130,816.26	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sanitation Capital Projects Fund	2,130,816.26	-	2,130,816.26	-	100.00%
Stormwater Capital Projects Fund:					
Amount from fund balance	1,893,237.24	-	1,893,237.24	-	100.00%
State revenue	1,611,301.41	491,415.75	491,415.75	1,119,885.66	30.50%
Transfers from other funds	200,000.00	-	200,000.00	-	100.00%
Total Stormwater Capital Projects Fund	3,704,538.65	491,415.75	2,584,652.99	1,119,885.66	69.77%
Water Fund:					
Amount from fund balance	2,318,789.97	1,000,000.00	2,318,789.97	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	7,600.00	89,720.00	110,280.00	44.86%
Use of money and property	375,000.00	79,772.41	567,252.22	(192,252.22)	151.27%
Charges for services	11,490,000.00	1,005,175.41	6,343,387.89	5,146,612.11	55.21%
Miscellaneous	5,000.00	567.00	11,590.83	(6,590.83)	231.82%
Recovered costs	100,000.00	11,137.69	41,736.57	58,263.43	41.74%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Intrafund transfers	1,871,700.00	155,975.00	935,850.00	935,850.00	50.00%
Total Water Fund	16,360,489.97	2,260,227.51	10,308,327.48	6,052,162.49	63.01%
Sewer Fund:					
Amount from fund balance	1,735,502.01	-	1,735,502.01	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	7,500.00	33,500.00	166,500.00	16.75%
Use of money and property	250,000.00	39,010.45	284,089.56	(34,089.56)	113.64%
Charges for services	12,927,590.00	1,155,552.66	7,093,041.18	5,834,548.82	54.87%
Miscellaneous	5,000.00	-	900.00	4,100.00	18.00%
Recovered costs	60,000.00	2,535.75	20,023.37	39,976.63	33.37%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,146,600.00	95,550.00	573,300.00	573,300.00	50.00%
Total Sewer Fund	16,324,692.01	1,300,148.86	9,740,356.12	6,584,335.89	59.67%
Public Transportation Fund:					
Amount from fund balance	594,313.81	-	594,313.81	-	100.00%
Use of money and property	90,000.00	4,404.40	34,258.90	55,741.10	38.07%
Charges for services	2,617,242.00	72,672.00	1,291,105.27	1,326,136.73	49.33%
Miscellaneous	-	-	104,302.00	(104,302.00)	0.00%
Recovered costs	126,043.00	-	90.00	125,953.00	0.07%
State revenue	4,054,366.00	588,000.00	1,632,719.38	2,421,646.62	40.27%
Federal revenue	14,417,333.00	2,940,000.00	3,100,331.05	11,317,001.95	21.50%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	660,000.00	55,000.00	330,000.00	330,000.00	50.00%
Total Public Transportation Fund	22,559,297.81	3,660,076.40	7,087,120.41	15,472,177.40	31.42%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to December 31, 2024
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	December Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	1,417,504.17	-	1,417,504.17	-	100.00%
Use of money and property	35,000.00	4,564.98	39,383.61	(4,383.61)	112.52%
Charges for services	4,410,000.00	371,879.20	2,220,249.57	2,189,750.43	50.35%
Miscellaneous	-	363.00	9,558.80	(9,558.80)	0.00%
Recovered costs	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sanitation Fund	5,862,504.17	376,807.18	3,686,696.15	2,175,808.02	62.89%
Business Loan Program Fund:					
Amount from fund balance	76,800.00	-	76,800.00	-	100.00%
Use of money and property	2,300.00	1,022.43	7,408.86	(5,108.86)	322.12%
Miscellaneous	20,900.00	1,302.67	24,334.70	(3,434.70)	116.43%
Total Business Loan Program Fund	100,000.00	2,325.10	108,543.56	(8,543.56)	108.54%
Stormwater Fund:					
Amount from fund balance	569,496.33	-	569,496.33	-	100.00%
Use of money and property	45,000.00	12,193.86	84,349.27	(39,349.27)	187.44%
Charges for services	1,427,680.00	323,390.88	752,165.70	675,514.30	52.68%
Recovered costs	-	-	-	-	0.00%
State revenue	-	-	-	-	0.00%
Total Stormwater Fund	2,042,176.33	335,584.74	1,406,011.30	636,165.03	68.85%
Central Garage Fund:					
Amount from fund balance	475,738.84	-	475,738.84	-	100.00%
Permits, privilege fees and regulatory fees	-	-	-	-	0.00%
Use of money and property	10,000.00	7,224.61	53,451.20	(43,451.20)	534.51%
Charges for services	2,494,430.00	206,218.33	1,243,827.64	1,250,602.36	49.86%
Miscellaneous	500.00	214.82	877.82	(377.82)	175.56%
Recovered costs	1,500.00	310.00	817.15	682.85	54.48%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Central Garage Fund	2,982,168.84	213,967.76	1,774,712.65	1,207,456.19	59.51%
Central Stores Fund:					
Amount from fund balance	9,184.97	-	9,184.97	-	100.00%
Recovered costs	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Transfers from other funds	225,352.00	18,779.34	112,675.96	112,676.04	50.00%
Total Central Stores Fund	234,536.97	18,779.34	121,860.93	112,676.04	51.96%
Total All Funds	546,828,210.36	54,715,885.21	304,782,715.21	242,045,495.15	55.74%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to December 31, 2024
(Unaudited)

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	359,769.00	34,369.71	168,305.53	-	191,463.47	46.78%
City manager	1,141,981.58	60,860.54	398,094.51	160,015.00	583,872.07	48.87%
City communications	265,013.00	19,196.40	99,375.38	-	165,637.62	37.50%
City attorney	431,923.00	31,956.70	217,137.45	-	214,785.55	50.27%
Human resources	996,007.20	70,178.92	377,055.71	11,283.62	607,667.87	38.99%
Independent auditor	26,720.00	1,770.00	28,290.00	-	(1,570.00)	105.88%
Commissioner of the revenue	726,933.58	52,227.52	341,389.40	-	385,544.18	46.96%
Assessors	467,494.73	34,694.11	225,661.25	-	241,833.48	48.27%
Equalization board	3,300.00	-	-	-	3,300.00	0.00%
City treasurer	901,676.16	68,242.00	448,623.39	-	453,052.77	49.75%
Finance	1,034,335.00	57,948.51	383,106.72	-	651,228.28	37.04%
Information technology	2,934,085.82	154,720.51	1,279,676.84	208,355.78	1,446,053.20	50.72%
Purchasing	243,179.00	11,017.22	73,897.10	5,335.00	163,946.90	32.58%
Electoral board	587,499.00	35,683.67	355,247.83	-	232,251.17	60.47%
Total general government administration	10,119,917.07	632,865.81	4,395,861.11	384,989.40	5,339,066.56	47.24%
Public safety:						
Police administration	6,039,361.69	350,123.03	2,850,762.45	763,050.34	2,425,548.90	59.84%
Police operations	6,895,677.00	519,502.04	3,490,137.26	16,500.00	3,389,039.74	50.85%
Police criminal investigation	2,349,108.47	154,444.15	1,032,810.55	-	1,316,297.92	43.97%
Police special operations	2,081,506.92	120,342.54	828,729.43	-	1,252,777.49	39.81%
Police grants	208,133.82	53,227.76	186,605.26	-	21,528.56	89.66%
Fire administration	1,379,010.78	83,054.12	667,823.27	8,350.00	702,837.51	49.03%
Fire suppression	16,722,054.96	769,828.25	7,758,881.21	2,994,202.22	5,968,971.53	64.30%
Fire prevention	959,633.00	70,055.91	454,234.61	-	505,398.39	47.33%
Fire training	379,451.00	25,671.99	165,135.19	-	214,315.81	43.52%
Court appointed attorney	45,000.00	5,496.00	16,713.00	-	28,287.00	37.14%
Regional juvenile home	197,020.00	-	99,284.00	-	97,736.00	50.39%
Regional jail	2,757,366.00	1,076,298.33	1,916,831.83	-	840,534.17	69.52%
Building inspection	1,240,256.58	91,437.44	587,463.51	-	652,793.07	47.37%
Animal control	183,483.00	13,446.94	94,052.17	-	89,430.83	51.26%
Animal control (SPCA)	495,259.00	247,629.00	247,629.00	-	247,630.00	50.00%
Emergency management	514,912.97	13,027.80	269,809.00	194,205.10	50,898.87	90.12%
Community paramedicine	235,987.00	1,367.66	58,472.12	-	177,514.88	24.78%
Public safety building	516,026.00	33,826.35	231,924.91	56,387.00	227,714.09	55.87%
Total public safety	43,199,248.19	3,628,779.31	20,957,298.77	4,032,694.66	18,209,254.76	57.85%
Public works:						
General engineering	958,278.00	55,003.73	359,043.71	-	599,234.29	37.47%
Public works administration	2,061,679.48	161,632.84	1,010,133.32	-	1,051,546.16	49.00%
Highway and street maintenance	8,758,066.41	494,263.50	3,593,001.23	873,055.31	4,292,009.87	50.99%
Street lights	587,855.00	45,685.25	276,396.20	-	311,458.80	47.02%
Snow and ice removal	327,483.00	23,546.12	40,077.98	43,493.00	243,912.02	25.52%
Traffic engineering	4,220,942.17	141,467.59	1,301,191.53	1,513,658.80	1,406,091.84	66.69%
Highway and street beautification	904,222.00	79,576.34	393,996.31	-	510,225.69	43.57%
Downtown parking maintenance	177,086.00	8,277.79	90,420.76	8,948.00	77,717.24	56.11%
Street and road cleaning	457,016.00	39,784.29	226,256.69	-	230,759.31	49.51%
General properties	650,590.58	34,866.90	293,871.32	46,027.00	310,692.26	52.24%
Shelter facility	87,040.00	2,406.35	6,670.38	-	80,369.62	7.66%
Total public works	19,190,258.64	1,086,510.70	7,591,059.43	2,485,182.11	9,114,017.10	52.51%
Health and welfare:						
Local health department	324,870.00	-	118,118.00	-	206,752.00	36.36%
Community services board	1,264,332.00	316,083.00	632,166.00	-	632,166.00	50.00%
Tax relief for the elderly/disabled vets	280,000.00	1,240.46	345,399.26	-	(65,399.26)	123.36%
Navigation Center	100,000.00	38,499.50	38,499.50	61,500.50	-	100.00%
Total health and welfare	1,969,202.00	355,822.96	1,134,182.76	61,500.50	773,518.74	60.72%

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	928,731.65	69,486.65	443,928.37	18,031.40	466,771.88	49.74%
Parks	1,874,942.70	106,886.72	889,034.91	4,237.00	981,670.79	47.64%
Field maintenance	499,639.00	32,698.39	255,257.94	-	244,381.06	51.09%
Recreation center and playgrounds	612,995.45	39,406.60	280,199.53	17,527.64	315,268.28	48.57%
Special events and programs	860,431.85	53,398.16	396,088.76	5,339.85	459,003.24	46.65%
Simms recreation center	775,560.37	34,907.16	280,372.26	-	495,188.11	36.15%
Westover swimming pool	946,261.00	81,307.36	496,962.83	4,845.20	444,452.97	53.03%
Athletics	684,910.10	74,427.90	385,194.31	-	299,715.79	56.24%
Golf course grounds management	1,272,228.77	125,823.29	635,156.96	18,231.25	618,840.56	51.36%
Golf course clubhouse management	-	-	-	-	-	0.00%
Regional library	683,096.00	170,774.00	512,322.00	-	170,774.00	75.00%
Total parks, recreation and cultural	9,138,796.89	789,116.23	4,574,517.87	68,212.34	4,496,066.68	50.80%
Community development:						
Planning	510,774.12	29,116.94	157,713.03	72,397.45	280,663.64	45.05%
Zoning administration	363,288.00	23,185.38	134,485.52	-	228,802.48	37.02%
Board of zoning appeals	5,761.00	-	133.94	-	5,627.06	2.32%
Economic development	804,069.33	34,295.80	459,371.38	19,940.00	324,757.95	59.61%
Tourism and visitors service	575,899.16	43,822.41	308,753.71	-	267,145.45	53.61%
Blacks run greenway	116,754.00	6,737.89	40,054.49	-	76,699.51	34.31%
Total community development	2,376,545.61	137,158.42	1,100,512.07	92,337.45	1,183,696.09	50.19%
Other:						
Community and civic organizations	3,097,467.18	134,931.62	917,236.74	1,685,677.94	494,552.50	84.03%
Joint operations with Rockingham Cty	14,735,186.00	2,544,520.38	7,320,247.33	145,581.88	7,269,356.79	50.67%
Conference Center (SVCC)	1,200,000.00	-	1,105,761.93	-	94,238.07	92.15%
Reserve for contingencies	215,000.00	-	-	-	215,000.00	0.00%
Debt service	20,562,270.00	825.00	17,479,691.35	-	3,082,578.65	85.01%
Transfers to other funds	62,278,647.00	4,976,136.42	37,335,653.48	-	24,942,993.52	59.95%
Total other	102,088,570.18	7,656,413.42	64,158,590.83	1,831,259.82	36,098,719.53	64.64%
Total General Fund	188,082,538.58	14,286,666.85	103,912,022.84	8,956,176.28	75,214,339.46	60.01%
School Fund:						
Instruction	94,728,638.80	7,580,925.61	44,993,157.48	-	49,735,481.32	47.50%
Admin., attendance and health services	6,997,143.35	540,723.33	3,254,925.66	-	3,742,217.69	46.52%
Pupil transportation	6,846,686.21	174,520.61	1,978,120.17	-	4,868,566.04	28.89%
Operations and maintenance	9,508,719.20	578,533.52	4,420,303.56	-	5,088,415.64	46.49%
Debt Service	196,860.00	16,830.58	98,235.30	-	98,624.70	49.90%
Technology	6,959,200.15	256,067.95	3,574,192.24	-	3,385,007.91	51.36%
Transfers to other funds	841,860.00	-	841,860.00	-	-	100.00%
Total School Fund	126,079,107.71	9,147,601.60	59,160,794.41	-	66,918,313.30	46.92%
School Nutrition Fund:						
Food service	6,531,881.11	510,738.11	2,958,751.17	-	3,573,129.94	45.30%
Technology	41,000.00	-	8,041.00	-	32,959.00	19.61%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Nutrition Fund	6,572,881.11	510,738.11	2,966,792.17	-	3,606,088.94	45.14%
Emergency Communications Center Fund:						
Emergency Communications Center	8,524,698.37	482,205.71	3,434,660.44	363,436.78	4,726,601.15	44.55%
Comp Aided Dispatch	1,414,055.22	14,733.87	347,492.60	62,528.50	1,004,034.12	29.00%
Debt Service	107,786.00	-	107,785.89	-	0.11	100.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Emerg. Commun. Ctr. Fund	10,046,539.59	496,939.58	3,889,938.93	425,965.28	5,730,635.38	42.96%
Community Development Block Grant Fund:						
Community development block grant	1,014,740.24	14,211.93	91,424.77	10,189.00	913,126.47	10.01%
Total Comm. Dev. Block Grant Fund	1,014,740.24	14,211.93	91,424.77	10,189.00	913,126.47	10.01%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to December 31, 2024
(Unaudited)

Fund, Function and Elements	Budget as Amended	December Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	6,973,489.64	333,048.77	2,158,600.57	2,112,992.36	2,701,896.71	61.25%
Field trips and charters	249,771.00	15,752.62	90,289.73	-	159,481.27	36.15%
Administration	715,807.27	55,224.23	327,876.52	-	387,930.75	45.81%
Total School Transportation Fund	7,939,067.91	404,025.62	2,576,766.82	2,112,992.36	3,249,308.73	59.07%
General Capital Projects Fund:						
Capital projects	88,984,199.67	3,104,405.13	12,432,421.37	15,973,718.40	60,578,059.90	31.92%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	88,984,199.67	3,104,405.13	12,432,421.37	15,973,718.40	60,578,059.90	31.92%
School Capital Projects Fund:						
Capital projects	5,174,505.54	31,473.02	1,684,617.68	-	3,489,887.86	32.56%
Total School Capital Projects Fund	5,174,505.54	31,473.02	1,684,617.68	-	3,489,887.86	32.56%
ECC Capital Projects:						
Capital projects	2,837,287.85	-	1,378,915.22	639,071.00	819,301.63	71.12%
Total ECC Capital Projects Fund	2,837,287.85	-	1,378,915.22	639,071.00	819,301.63	71.12%
Water Capital Projects Fund:						
Capital projects	31,709,863.62	1,103,229.86	2,740,535.78	20,090,433.47	8,878,894.37	72.00%
Total Water Capital Projects Fund	31,709,863.62	1,103,229.86	2,740,535.78	20,090,433.47	8,878,894.37	72.00%
Sewer Capital Projects Fund:						
Capital projects	6,086,257.53	87,223.32	780,736.28	487,803.71	4,817,717.54	20.84%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	6,086,257.53	87,223.32	780,736.28	487,803.71	4,817,717.54	20.84%
Sanitation Capital Projects Fund:						
Capital projects	2,130,816.26	-	449,660.83	-	1,681,155.43	21.10%
Total Sanitation Capital Proj. Fund	2,130,816.26	-	449,660.83	-	1,681,155.43	21.10%
Stormwater Capital Projects Fund:						
Capital projects	3,704,538.65	-	494,240.78	537,687.64	2,672,610.23	27.86%
Total Stormwater Capital Proj. Fund	3,704,538.65	-	494,240.78	537,687.64	2,672,610.23	27.86%
Water Fund:						
Administration	971,079.00	65,906.67	446,018.83	-	525,060.17	45.93%
Pumping, storage and monitoring	942,462.30	87,513.64	477,137.40	11,375.60	453,949.30	51.83%
Transmission and distribution	1,202,814.67	95,894.91	532,075.19	4,714.08	666,025.40	44.63%
Utility billing	699,578.00	43,987.74	293,928.64	-	405,649.36	42.02%
Miscellaneous	2,606,650.00	212,915.75	1,295,976.79	-	1,310,673.21	49.72%
Purification	1,886,593.00	127,834.47	892,739.30	13,532.58	980,321.12	48.04%
Capital outlay	504,000.00	20,775.23	69,521.32	271,000.00	163,478.68	67.56%
Debt Service	2,656,411.00	-	2,076,495.21	-	579,915.79	78.17%
Transfers to other funds	4,890,902.00	1,091,034.42	4,344,695.48	-	546,206.52	88.83%
Total Water Fund	16,360,489.97	1,745,862.83	10,428,588.16	300,622.26	5,631,279.55	65.58%

Fund, Function and Elements	Budget as Amended	December Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	1,024,969.00	66,338.30	455,167.34	7,280.00	562,521.66	45.12%
Treatment and disposal	5,142,370.00	753,339.74	2,376,918.75	-	2,765,451.25	46.22%
Collection and transmission	1,337,816.00	89,934.31	610,730.91	-	727,085.09	45.65%
Miscellaneous	1,663,350.00	135,825.00	827,730.00	-	835,620.00	49.76%
Utility billing	952,687.00	54,078.66	384,163.15	95,325.00	473,198.85	50.33%
Pumping and monitoring	474,637.70	33,270.85	233,618.59	7,414.40	233,604.71	50.78%
Capital outlay	751,085.31	97,751.24	153,150.63	450,686.00	147,248.68	80.40%
Debt service	2,693,040.00	447,840.52	1,345,121.56	-	1,347,918.44	49.95%
Transfers to other funds	2,284,737.00	81,644.92	1,794,867.48	-	489,869.52	78.56%
Total Sewer Fund	16,324,692.01	1,760,023.54	8,181,468.41	560,705.40	7,582,518.20	53.55%
Public Transportation Fund:						
Transit buses	7,455,720.27	447,263.94	2,718,586.03	182,837.28	4,554,296.96	38.92%
Miscellaneous	500,000.00	-	-	-	500,000.00	0.00%
Paratransit buses	1,535,611.00	97,771.76	629,833.73	45,285.72	860,491.55	43.96%
Administration	1,003,222.00	78,316.56	452,706.62	-	550,515.38	45.13%
Capital outlay	11,904,744.54	5,849,347.00	5,860,944.54	2,891,441.76	3,152,358.24	73.52%
Transfers to other funds	160,000.00	13,333.33	80,000.02	-	79,999.98	50.00%
Total Public Transportation Fund	22,559,297.81	6,486,032.59	9,742,070.94	3,119,564.76	9,697,662.11	57.01%
Sanitation Fund:						
Solid waste collection	1,779,328.04	115,436.07	821,293.63	46,048.54	911,985.87	48.75%
Landfill	281,347.00	24,303.95	103,163.80	106,178.55	72,004.65	74.41%
Miscellaneous	-	-	-	-	-	0.00%
Solid waste management	1,403,999.76	109,098.62	642,573.07	294,577.79	466,848.90	66.75%
Capital outlay	756,179.37	79,000.00	509,417.72	194,780.23	51,981.42	93.13%
Debt service	1,506,850.00	-	1,506,770.00	-	80.00	99.99%
Transfers to other funds	134,800.00	11,233.33	67,400.02	-	67,399.98	50.00%
Total Sanitation Fund	5,862,504.17	339,071.97	3,650,618.24	641,585.11	1,570,300.82	73.21%
Business Loan Program Fund:						
Revolving loan program	100,000.00	-	-	-	100,000.00	0.00%
Total Business Loan Program Fund	100,000.00	-	-	-	100,000.00	0.00%
Stormwater Fund:						
Stormwater management	1,134,011.49	63,793.24	372,310.98	368,426.17	393,274.34	65.32%
Capital outlay	679,164.84	-	287,942.98	-	391,221.86	42.40%
Transfers to other funds	229,000.00	2,416.67	214,499.98	-	14,500.02	93.67%
Total Stormwater Fund	2,042,176.33	66,209.91	874,753.94	368,426.17	798,996.22	60.88%
Central Garage Fund:						
Operating	2,273,616.58	154,273.71	1,010,580.58	128,214.07	1,134,821.93	50.09%
Administration	233,473.00	18,128.13	101,343.81	-	132,129.19	43.41%
Capital outlay	475,079.26	-	3,479.26	21,600.00	450,000.00	5.28%
Total Central Garage Fund	2,982,168.84	172,401.84	1,115,403.65	149,814.07	1,716,951.12	42.43%
Central Stores Fund:						
Operating	223,352.00	18,652.72	107,431.25	-	115,920.75	48.10%
Capital outlay	11,184.97	-	11,068.98	-	115.99	98.96%
Total Central Stores Fund	234,536.97	18,652.72	118,500.23	-	116,036.74	50.53%
Total All Funds	546,828,210.36	39,774,770.42	226,670,271.45	54,374,754.91	265,783,184.00	51.40%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to December 31, 2024
(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	188,082,538.58	111,769,094.79	-	(76,313,443.79)	59.43%
Expenditures	188,082,538.58	103,912,022.84	8,956,176.28	(75,214,339.46)	60.01%
School Fund:					
Revenues	126,079,107.71	62,069,916.22	-	(64,009,191.49)	49.23%
Expenditures	126,079,107.71	59,160,794.41	-	(66,918,313.30)	46.92%
School Nutrition Fund:					
Revenues	6,572,881.11	3,620,925.38	-	(2,951,955.73)	55.09%
Expenditures	6,572,881.11	2,966,792.17	-	(3,606,088.94)	45.14%
Emergency Communications Center Fund:					
Revenues	10,046,539.59	6,805,856.92	-	(3,240,682.67)	67.74%
Expenditures	10,046,539.59	3,889,938.93	425,965.28	(5,730,635.38)	42.96%
Community Development Block Grant Fund:					
Revenues	1,014,740.24	187,006.23	-	(827,734.01)	18.43%
Expenditures	1,014,740.24	91,424.77	10,189.00	(913,126.47)	10.01%
School Transportation Fund:					
Revenues	7,939,067.91	3,808,909.92	-	(4,130,157.99)	47.98%
Expenditures	7,939,067.91	2,576,766.82	2,112,992.36	(3,249,308.73)	59.07%
General Capital Projects Fund:					
Revenues	88,984,199.67	32,480,026.38	-	(56,504,173.29)	36.50%
Expenditures	88,984,199.67	12,432,421.37	15,973,718.40	(60,578,059.90)	31.92%
School Capital Projects Fund:					
Revenues	5,174,505.54	5,174,505.54	-	-	100.00%
Expenditures	5,174,505.54	1,684,617.68	-	(3,489,887.86)	32.56%
ECC Capital Projects Fund:					
Revenues	2,837,287.85	2,837,287.85	-	-	100.00%
Expenditures	2,837,287.85	1,378,915.22	639,071.00	(819,301.63)	71.12%
Water Capital Projects Fund:					
Revenues	31,709,863.62	30,993,830.60	-	(716,033.02)	97.74%
Expenditures	31,709,863.62	2,740,535.78	20,090,433.47	(8,878,894.37)	72.00%
Sewer Capital Projects Fund:					
Revenues	6,086,257.53	6,086,257.53	-	-	100.00%
Expenditures	6,086,257.53	780,736.28	487,803.71	(4,817,717.54)	20.84%
Sanitation Capital Projects Fund:					
Revenues	2,130,816.26	2,130,816.26	-	-	100.00%
Expenditures	2,130,816.26	449,660.83	-	(1,681,155.43)	21.10%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to December 31, 2024
(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	3,704,538.65	2,584,652.99	-	(1,119,885.66)	69.77%
Expenditures	3,704,538.65	494,240.78	537,687.64	(2,672,610.23)	27.86%
Water Fund:					
Revenues	16,360,489.97	10,308,327.48	-	(6,052,162.49)	63.01%
Expenditures	16,360,489.97	10,428,588.16	300,622.26	(5,631,279.55)	65.58%
Sewer Fund:					
Revenues	16,324,692.01	9,740,356.12	-	(6,584,335.89)	59.67%
Expenditures	16,324,692.01	8,181,468.41	560,705.40	(7,582,518.20)	53.55%
Public Transportation Fund:					
Revenues	22,559,297.81	7,087,120.41	-	(15,472,177.40)	31.42%
Expenditures	22,559,297.81	9,742,070.94	3,119,564.76	(9,697,662.11)	57.01%
Sanitation Fund:					
Revenues	5,862,504.17	3,686,696.15	-	(2,175,808.02)	62.89%
Expenditures	5,862,504.17	3,650,618.24	641,585.11	(1,570,300.82)	73.21%
Business Loan Program Fund:					
Revenues	100,000.00	108,543.56	-	8,543.56	108.54%
Expenditures	100,000.00	-	-	(100,000.00)	0.00%
Stormwater Fund:					
Revenues	2,042,176.33	1,406,011.30	-	(636,165.03)	68.85%
Expenditures	2,042,176.33	874,753.94	368,426.17	(798,996.22)	60.88%
Central Garage Fund:					
Revenues	2,982,168.84	1,774,712.65	-	(1,207,456.19)	59.51%
Expenditures	2,982,168.84	1,115,403.65	149,814.07	(1,716,951.12)	42.43%
Central Stores Operating Fund:					
Revenues	234,536.97	121,860.93	-	(112,676.04)	51.96%
Expenditures	234,536.97	118,500.23	-	(116,036.74)	50.53%
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Total Revenues	546,828,210.36	304,782,715.21	-	(242,045,495.15)	55.74%
Total Expenditures	546,828,210.36	226,670,271.45	54,374,754.91	(265,783,184.00)	51.40%

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

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
Amount from fund balance	12,096,770.82	18,624,613.90	6,527,843.08	53.96%
General property taxes	45,085,716.22	48,999,807.35	3,914,091.13	8.68%
Other local taxes	23,794,709.01	24,022,846.92	228,137.91	0.96%
Permits, privilege fees and regulatory fees	320,471.55	372,863.80	52,392.25	16.35%
Fines and forfeitures	630,535.10	1,925,954.36	1,295,419.26	205.45%
Use of money and property	2,895,491.76	2,742,763.10	(152,728.66)	-5.27%
Charges for services	906,971.35	1,067,850.68	160,879.33	17.74%
Miscellaneous	3,362,969.68	3,538,695.16	175,725.48	5.23%
Recovered costs	727,377.17	850,254.79	122,877.62	16.89%
State revenue	6,479,032.77	7,064,902.74	585,869.97	9.04%
Federal revenue	257,801.65	1,408,469.04	1,150,667.39	446.34%
Nonrevenue receipts	80,494.34	64,772.93	(15,721.41)	-19.53%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	1,085,300.02	1,085,300.02	-	0.00%
Total General Fund	97,723,641.44	111,769,094.79	14,045,453.35	14.37%
School Fund:				
Amount from fund balance	2,243,468.72	4,457,563.80	2,214,095.08	98.69%
Charges for services	226,576.55	616,648.63	390,072.08	172.16%
State revenue	27,548,616.87	30,061,116.47	2,512,499.60	9.12%
Federal revenue	4,853,470.94	3,304,358.84	(1,549,112.10)	-31.92%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	20,580,018.98	23,630,228.48	3,050,209.50	14.82%
Total School Fund	55,452,152.06	62,069,916.22	6,617,764.16	11.93%
School Nutrition Fund:				
Amount from fund balance	438,426.00	632,306.11	193,880.11	44.22%
Charges for services	142,913.73	117,331.31	(25,582.42)	-17.90%
State revenue	10,507.50	-	(10,507.50)	-100.00%
Federal revenue	2,181,819.18	2,871,287.96	689,468.78	31.60%
Total School Nutrition Fund	2,773,666.41	3,620,925.38	847,258.97	30.55%
Emergency Communications Center Fund:				
Amount from fund balance	2,296,080.37	150,419.59	(2,145,660.78)	-93.45%
Use of money and property	280,714.32	381,246.46	100,532.14	35.81%
Miscellaneous	1,895,927.50	2,972,149.00	1,076,221.50	56.76%
Recovered costs	75,929.56	67,514.03	(8,415.53)	-11.08%
State revenue	317,115.77	286,232.84	(30,882.93)	-9.74%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	1,895,727.50	2,948,295.00	1,052,567.50	55.52%
Total Emerg. Commun. Center Fund	6,761,495.02	6,805,856.92	44,361.90	0.66%
Community Development Block Grant Fund:				
Federal revenue	242,532.11	187,006.23	(55,525.88)	-22.89%
Total Community Development Block Grant Fund	242,532.11	187,006.23	(55,525.88)	-22.89%

CITY OF HARRISONBURG, VIRGINIA
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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	893,457.00	1,292,088.91	398,631.91	44.62%
Use of money and property	65,262.51	78,395.03	13,132.52	20.12%
Charges for services	2,322,495.51	1,867,995.98	(454,499.53)	-19.57%
Miscellaneous	-	100.00	100.00	0.00%
Recovered costs	-	-	-	0.00%
State revenue	-	570,330.00	570,330.00	0.00%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Total School Transportation Fund	3,281,215.02	3,808,909.92	527,694.90	16.08%
General Capital Projects Fund:				
Amount from fund balance	17,988,352.62	18,184,265.31	195,912.69	1.09%
Use of money and property	82,929.68	6,089.10	(76,840.58)	-92.66%
Miscellaneous	-	134,228.00	134,228.00	0.00%
Recovered costs	-	113,238.96	113,238.96	0.00%
State revenue	50,791.05	1,013,002.33	962,211.28	1894.45%
Federal revenue	2,249,580.97	3,122,072.68	872,491.71	38.78%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	8,300,000.00	9,907,130.00	1,607,130.00	19.36%
Total General Capital Projects Fund	28,671,654.32	32,480,026.38	3,808,372.06	13.28%
School Capital Projects Fund:				
Amount from fund balance	18,351,462.03	3,812,645.54	(14,538,816.49)	-79.22%
Use of money and property	145,808.12	-	(145,808.12)	-100.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	3,424,985.00	1,361,860.00	(2,063,125.00)	-60.24%
Total School Capital Projects Fund	21,922,255.15	5,174,505.54	(16,747,749.61)	-76.40%
ECC Capital Projects Fund:				
Amount from fund balance	2,472,532.85	2,837,287.85	364,755.00	14.75%
Miscellaneous Revenue	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
State Revenue	-	-	-	0.00%
Transfers from other funds	1,700,000.00	-	(1,700,000.00)	-100.00%
Total ECC Capital Projects Fund	4,172,532.85	2,837,287.85	(1,335,245.00)	-32.00%
Water Capital Projects Fund:				
Amount from fund balance	27,492,818.45	26,911,374.62	(581,443.83)	-2.11%
Use of money and property	536,597.47	283,966.98	(252,630.49)	-47.08%
Federal revenue	-	-	-	0.00%
Transfers from other funds	1,606,627.00	3,798,489.00	2,191,862.00	136.43%
Total Water Capital Projects Fund	29,636,042.92	30,993,830.60	1,357,787.68	4.58%
Sewer Capital Projects Fund:				
Amount from fund balance	4,539,640.67	4,781,259.53	241,618.86	5.32%
Transfers from other funds	1,073,666.00	1,304,998.00	231,332.00	21.55%
Total Sewer Capital Projects Fund	5,613,306.67	6,086,257.53	472,950.86	8.43%

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REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
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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	332,172.92	2,130,816.26	1,798,643.34	541.48%
Transfers from other funds	2,697,965.00	-	(2,697,965.00)	-100.00%
Total Sanitation Capital Projects Fund	3,030,137.92	2,130,816.26	(899,321.66)	-29.68%
Stormwater Capital Projects Fund:				
Amount from fund balance	1,460,599.42	1,893,237.24	432,637.82	29.62%
State revenue	1,140,780.15	491,415.75	(649,364.40)	-56.92%
Transfers from other funds	358,500.00	200,000.00	(158,500.00)	-44.21%
Total Stormwater Capital Projects Fund	2,959,879.57	2,584,652.99	(375,226.58)	-71.51%
Water Fund:				
Amount from fund balance	270,212.72	2,318,789.97	2,048,577.25	758.14%
Permits, privilege fees and regulatory fees	147,565.00	89,720.00	(57,845.00)	-39.20%
Use of money and property	360,622.82	567,252.22	206,629.40	57.30%
Charges for services	5,679,427.46	6,343,387.89	663,960.43	11.69%
Miscellaneous	5,059.20	11,590.83	6,531.63	129.10%
Recovered costs	19,696.80	41,736.57	22,039.77	111.90%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Intrafund transfers	915,900.00	935,850.00	19,950.00	2.18%
Total Water Fund	7,398,484.00	10,308,327.48	2,909,843.48	39.33%
Sewer Fund:				
Amount from fund balance	1,307,973.39	1,735,502.01	427,528.62	32.69%
Permits, privilege fees and regulatory fees	142,500.00	33,500.00	(109,000.00)	-76.49%
Use of money and property	257,007.54	284,089.56	27,082.02	10.54%
Charges for services	6,447,713.03	7,093,041.18	645,328.15	10.01%
Miscellaneous	14,250.00	900.00	(13,350.00)	-93.68%
Recovered costs	32,923.07	20,023.37	(12,899.70)	-39.18%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Intrafund transfers	577,650.00	573,300.00	(4,350.00)	-0.75%
Total Sewer Fund	8,780,017.03	9,740,356.12	960,339.09	10.94%
Public Transportation Fund:				
Amount from fund balance	521,491.07	594,313.81	72,822.74	13.96%
Use of money and property	48,652.41	34,258.90	(14,393.51)	-29.58%
Charges for services	1,133,095.18	1,291,105.27	158,010.09	13.94%
Miscellaneous	31,232.00	104,302.00	73,070.00	233.96%
Recovered costs	-	90.00	90.00	0.00%
State revenue	1,043,676.00	1,632,719.38	589,043.38	56.44%
Federal revenue	845,321.46	3,100,331.05	2,255,009.59	266.76%
Nonrevenue receipts	5,444.73	-	(5,444.73)	-100.00%
Transfers from other funds	200,000.02	330,000.00	129,999.98	65.00%
Total Public Transportation Fund	3,828,912.87	7,087,120.41	3,258,207.54	85.09%

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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	3,872,852.92	1,417,504.17	(2,455,348.75)	-63.40%
Use of money and property	52,561.63	39,383.61	(13,178.02)	-25.07%
Charges for services	2,195,276.84	2,220,249.57	24,972.73	1.14%
Miscellaneous	9,926.05	9,558.80	(367.25)	-3.70%
Recovered costs	-	-	-	0.00%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total Sanitation Fund	6,130,617.44	3,686,696.15	(2,443,921.29)	-39.86%
Business Loan Program Fund:				
Amount from fund balance	72,500.00	76,800.00	4,300.00	5.93%
Use of money and property	7,208.44	7,408.86	200.42	2.78%
Miscellaneous	13,620.41	24,334.70	10,714.29	78.66%
Total Business Loan Program Fund	93,328.85	108,543.56	15,214.71	16.30%
Stormwater Fund:				
Amount from fund balance	605,248.19	569,496.33	(35,751.86)	-5.91%
Use of money and property	71,815.34	84,349.27	12,533.93	17.45%
Charges for services	761,622.97	752,165.70	(9,457.27)	-1.24%
Recovered costs	46,726.00	-	(46,726.00)	-100.00%
State revenue	-	-	-	0.00%
Total Stormwater Fund	1,485,412.50	1,406,011.30	(79,401.20)	-89.70%
Central Garage Fund:				
Amount from fund balance	69,000.00	475,738.84	406,738.84	589.48%
Permits, privilege fees and regulatory fees	50.00	-	(50.00)	-100.00%
Use of money and property	47,383.77	53,451.20	6,067.43	12.80%
Charges for services	1,134,292.54	1,243,827.64	109,535.10	9.66%
Miscellaneous	2,511.80	877.82	(1,633.98)	-65.05%
Recovered costs	280.80	817.15	536.35	191.01%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total Central Garage Fund	1,253,518.91	1,774,712.65	521,193.74	41.58%
Central Stores Fund:				
Amount from fund balance	-	9,184.97	9,184.97	0.00%
Recovered costs	-	-	-	0.00%
Federal revenue	-	-	-	0.00%
Transfers from other funds	116,825.48	112,675.96	(4,149.52)	-3.55%
Total Central Stores Fund	116,825.48	121,860.93	5,035.45	4.31%
Total All Funds	291,327,628.54	304,782,715.21	13,455,086.67	4.62%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
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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	214,104.47	168,305.53	(45,798.94)	-21.39%
City manager	399,720.05	398,094.51	(1,625.54)	-0.41%
City communications	-	99,375.38	99,375.38	0.00%
City attorney	219,398.86	217,137.45	(2,261.41)	-1.03%
Human resources	401,595.33	377,055.71	(24,539.62)	-6.11%
Independent auditor	25,520.00	28,290.00	2,770.00	10.85%
Commissioner of the revenue	326,970.47	341,389.40	14,418.93	4.41%
Assessors	201,525.03	225,661.25	24,136.22	11.98%
Equalization board	-	-	-	0.00%
City treasurer	435,554.68	448,623.39	13,068.71	3.00%
Finance	340,015.61	383,106.72	43,091.11	12.67%
Information technology	1,233,270.23	1,279,676.84	46,406.61	3.76%
Purchasing	68,777.20	73,897.10	5,119.90	7.44%
Electoral board	197,994.50	355,247.83	157,253.33	79.42%
Total general government administration	4,064,446.43	4,395,861.11	331,414.68	8.15%
Public safety:				
Police administration	2,607,698.26	2,850,762.45	243,064.19	9.32%
Police operations	3,463,100.96	3,490,137.26	27,036.30	0.78%
Police criminal investigation	945,250.59	1,032,810.55	87,559.96	9.26%
Police special operations	898,593.68	828,729.43	(69,864.25)	-7.77%
Police grants	120,097.04	186,605.26	66,508.22	55.38%
Fire administration	642,077.80	667,823.27	25,745.47	4.01%
Fire suppression	4,775,037.27	7,758,881.21	2,983,843.94	62.49%
Fire prevention	474,482.84	454,234.61	(20,248.23)	-4.27%
Fire training	167,074.40	165,135.19	(1,939.21)	-1.16%
City and county jail	19,188.39	16,713.00	(2,475.39)	-12.90%
Regional juvenile home	112,624.00	99,284.00	(13,340.00)	-11.84%
Regional jail	2,005,980.33	1,916,831.83	(89,148.50)	-4.44%
Building inspection	589,051.60	587,463.51	(1,588.09)	-0.27%
Animal control	93,758.85	94,052.17	293.32	0.31%
Animal control (SPCA)	216,152.00	247,629.00	31,477.00	14.56%
Emergency management	214,666.48	269,809.00	55,142.52	25.69%
Community paramedicine	111,739.57	58,472.12	(53,267.45)	-47.67%
Public safety building	236,267.93	231,924.91	(4,343.02)	0.00%
Total public safety	17,692,841.99	20,957,298.77	3,264,456.78	18.45%
Public works:				
General engineering	362,540.68	359,043.71	(3,496.97)	-0.96%
Public works administration	945,431.31	1,010,133.32	64,702.01	6.84%
Highway and street maintenance	3,096,531.31	3,593,001.23	496,469.92	16.03%
Street lights	289,591.82	276,396.20	(13,195.62)	-4.56%
Snow and ice removal	85,685.89	40,077.98	(45,607.91)	-53.23%
Traffic engineering	1,155,365.75	1,301,191.53	145,825.78	12.62%
Highway and street beautification	346,405.08	393,996.31	47,591.23	13.74%
Downtown parking maintenance	67,468.16	90,420.76	22,952.60	34.02%
Street and road cleaning	212,275.56	226,256.69	13,981.13	6.59%
General properties	359,518.84	293,871.32	(65,647.52)	-18.26%
Shelter facility	3,370.41	6,670.38	3,299.97	97.91%
Total public works	6,924,184.81	7,591,059.43	666,874.62	9.63%
Health and welfare:				
Local health department	134,996.34	118,118.00	(16,878.34)	-12.50%
Community services board	296,443.25	632,166.00	335,722.75	113.25%
Tax relief for the elderly/disabled veterans	271,120.54	345,399.26	74,278.72	27.40%
Navigation Center	-	38,499.50	38,499.50	0.00%
Total health and welfare	702,560.13	1,134,182.76	431,622.63	61.44%

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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	437,124.45	443,928.37	6,803.92	1.56%
Parks	835,505.73	889,034.91	53,529.18	6.41%
Field maintenance	237,675.54	255,257.94	17,582.40	7.40%
Recreation center and playgrounds	230,247.50	280,199.53	49,952.03	21.69%
Special events and programs	307,656.21	396,088.76	88,432.55	28.74%
Simms recreation center	248,226.36	280,372.26	32,145.90	12.95%
Westover swimming pool	400,675.69	496,962.83	96,287.14	24.03%
Athletics	232,027.52	385,194.31	153,166.79	66.01%
Golf course grounds management	298,810.95	635,156.96	336,346.01	112.56%
Golf course clubhouse management	214,807.73	-	(214,807.73)	-100.00%
Regional library	463,997.25	512,322.00	48,324.75	10.41%
Total parks, recreation and cultural	3,906,754.93	4,574,517.87	667,762.94	17.09%
Community development:				
Planning	161,200.42	157,713.03	(3,487.39)	-2.16%
Zoning administration	113,714.97	134,485.52	20,770.55	18.27%
Board of zoning appeals	1,146.42	133.94	(1,012.48)	-88.32%
Economic development	393,428.16	459,371.38	65,943.22	16.76%
Tourism and visitors service	282,508.09	308,753.71	26,245.62	9.29%
Blacks Run Greenway	48,854.74	40,054.49	(8,800.25)	-18.01%
Total community development	1,000,852.80	1,100,512.07	99,659.27	9.96%
Other:				
Community and civic organizations	762,403.30	917,236.74	154,833.44	20.31%
Joint operations with Rockingham Cty	6,401,571.17	7,320,247.33	918,676.16	14.35%
Conference center (SVCC)	848,845.35	1,105,761.93	256,916.58	30.27%
Reserve for contingencies	-	-	-	0.00%
Debt service	17,097,034.90	17,479,691.35	382,656.45	2.24%
Transfers to other funds	30,975,746.50	37,335,653.48	6,359,906.98	20.53%
Total other	56,085,601.22	64,158,590.83	8,072,989.61	14.39%
Total General Fund	90,377,242.31	103,912,022.84	13,534,780.53	14.98%
School Fund:				
Instruction	39,599,979.38	44,993,157.48	5,393,178.10	13.62%
Admin., attendance and health services	3,149,326.22	3,254,925.66	105,599.44	3.35%
Pupil transportation	2,395,646.32	1,978,120.17	(417,526.15)	-17.43%
Operations and maintenance	3,637,635.68	4,420,303.56	782,667.88	21.52%
Debt service	127,235.89	98,235.30	(29,000.59)	-22.79%
Technology	2,896,930.63	3,574,192.24	677,261.61	23.38%
Transfers to other funds	3,424,985.00	841,860.00	(2,583,125.00)	-75.42%
Total School Fund	55,231,739.12	59,160,794.41	3,929,055.29	7.11%
School Nutrition Fund:				
Food service	2,509,927.85	2,958,751.17	448,823.32	17.88%
Technology	-	8,041.00	8,041.00	0.00%
Transfers to other funds	-	-	-	0.00%
Total School Nutrition Fund	2,509,927.85	2,966,792.17	456,864.32	18.20%
Emergency Communications Center Fund:				
Emergency Communications Center	3,126,145.88	3,434,660.44	308,514.56	9.87%
Computer Aided Dispatch	532,910.34	347,492.60	(185,417.74)	-34.79%
Debt service	105,354.79	107,785.89	2,431.10	2.31%
Transfer of other funds	1,700,000.00	-	(1,700,000.00)	-100.00%
Total Emergency Communications Center	5,464,411.01	3,889,938.93	(1,574,472.08)	-122.62%
Community Development Block Grant Fund:				
Community development block grant	320,544.24	91,424.77	(229,119.47)	-71.48%
Total Community Development Block Grant Fund	320,544.24	91,424.77	(229,119.47)	-71.48%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2024 to December 31, 2024
(Unaudited)

Exhibit H
Page 3 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
School buses	2,430,660.00	2,158,600.57	(272,059.43)	-11.19%
Field trips and charters	90,704.74	90,289.73	(415.01)	-0.46%
Administration	293,053.89	327,876.52	34,822.63	11.88%
Total School Transportation Fund	2,814,418.63	2,576,766.82	(237,651.81)	-8.44%
General Capital Projects Fund:				
Capital projects	6,954,578.23	12,432,421.37	5,477,843.14	78.77%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	6,954,578.23	12,432,421.37	5,477,843.14	78.77%
School Capital Projects Fund:				
Capital projects	12,280,509.41	1,684,617.68	(10,595,891.73)	-86.28%
Total School Capital Projects Fund	12,280,509.41	1,684,617.68	(10,595,891.73)	-86.28%
ECC Capital Projects Fund:				
Capital projects	807,745.00	1,378,915.22	571,170.22	70.71%
Total ECC Capital Projects Fund	807,745.00	1,378,915.22	571,170.22	70.71%
Water Capital Projects Fund:				
Capital projects	1,895,892.74	2,740,535.78	844,643.04	44.55%
Total Water Capital Projects Fund	1,895,892.74	2,740,535.78	844,643.04	44.55%
Sewer Capital Projects Fund:				
Capital projects	291,244.31	780,736.28	489,491.97	168.07%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	291,244.31	780,736.28	489,491.97	168.07%
Sanitation Capital Projects Fund:				
Capital projects	-	449,660.83	449,660.83	0.00%
Total Sanitation Capital Projects Fund	-	449,660.83	449,660.83	0.00%
Stormwater Capital Projects Fund:				
Capital projects	441,280.54	494,240.78	52,960.24	12.00%
Total Stormwater Capital Projects Fund	441,280.54	494,240.78	52,960.24	12.00%
Water Fund:				
Administration	427,212.74	446,018.83	18,806.09	4.40%
Pumping, storage and monitoring	447,156.37	477,137.40	29,981.03	6.70%
Transmission and distribution	498,756.82	532,075.19	33,318.37	6.68%
Utility billing	284,420.87	293,928.64	9,507.77	3.34%
Miscellaneous	1,262,494.83	1,295,976.79	33,481.96	2.65%
Purification	857,710.28	892,739.30	35,029.02	4.08%
Capital outlay	60,686.02	69,521.32	8,835.30	14.56%
Debt service	2,046,370.21	2,076,495.21	30,125.00	1.47%
Transfers to other funds	2,155,945.98	4,344,695.48	2,188,749.50	101.52%
Total Water Fund	8,040,754.12	10,428,588.16	2,387,834.04	29.70%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2024 to December 31, 2024
(Unaudited)

Exhibit H
Page 4 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	434,596.26	455,167.34	20,571.08	4.73%
Treatment and disposal	2,346,632.13	2,376,918.75	30,286.62	1.29%
Collection and transmission	582,669.97	610,730.91	28,060.94	4.82%
Miscellaneous	817,350.00	827,730.00	10,380.00	1.27%
Utility billing	324,568.91	384,163.15	59,594.24	18.36%
Pumping and monitoring	226,137.79	233,618.59	7,480.80	3.31%
Capital outlay	315,199.68	153,150.63	(162,049.05)	-51.41%
Debt service	1,346,317.32	1,345,121.56	(1,195.76)	-0.09%
Transfers to other funds	1,564,572.50	1,794,867.48	230,294.98	14.72%
Total Sewer Fund	7,958,044.56	8,181,468.41	223,423.85	2.81%
Public Transportation Fund:				
Transit buses	2,779,513.23	2,718,586.03	(60,927.20)	-2.19%
Miscellaneous	-	-	-	0.00%
Paratransit Buses	559,551.30	629,833.73	70,282.43	12.56%
Administration	408,242.37	452,706.62	44,464.25	10.89%
Capital outlay	726,092.48	5,860,944.54	5,134,852.06	707.19%
Transfers to other funds	80,000.02	80,000.02	-	0.00%
Total Public Transportation Fund	4,553,399.40	9,742,070.94	5,188,671.54	113.95%
Sanitation Fund:				
Solid waste collection	831,610.80	821,293.63	(10,317.17)	-1.24%
Landfill	81,226.70	103,163.80	21,937.10	27.01%
Miscellaneous	-	-	-	0.00%
Solid waste management	615,769.76	642,573.07	26,803.31	4.35%
Capital outlay	227,738.47	509,417.72	281,679.25	123.69%
Debt service	1,471,770.00	1,506,770.00	35,000.00	2.38%
Transfers to other funds	2,765,365.02	67,400.02	(2,697,965.00)	-97.56%
Total Sanitation Fund	5,993,480.75	3,650,618.24	(2,342,862.51)	-39.09%
Business Loan Program Fund:				
Revolving loan program	25,000.00	-	(25,000.00)	-100.00%
Total Business Loan Program Fund	25,000.00	-	(25,000.00)	-100.00%
Stormwater Fund:				
Stormwater management	182,723.36	372,310.98	189,587.62	103.76%
Capital outlay	548,797.64	287,942.98	(260,854.66)	-47.53%
Transfers to other funds	372,999.98	214,499.98	(158,500.00)	-42.49%
Total Stormwater Fund	1,104,520.98	874,753.94	(229,767.04)	-20.80%
Central Garage Fund:				
Operating	942,420.52	1,010,580.58	68,160.06	7.23%
Administration	93,497.54	101,343.81	7,846.27	8.39%
Capital outlay	66,379.35	3,479.26	(62,900.09)	-94.76%
Total Central Garage Fund	1,102,297.41	1,115,403.65	13,106.24	1.19%
Central Stores Fund:				
Operating	112,426.08	107,431.25	(4,994.83)	-4.44%
Capital outlay	-	11,068.98	11,068.98	0.00%
Total Central Stores Fund	112,426.08	118,500.23	6,074.15	5.40%
Total All Funds	208,279,456.69	226,670,271.45	18,390,814.76	8.83%

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, 2024	74,800,327.97	14,397,182.53	3,591,196.96	4,609,868.80	(160,580.97)	3,164,785.66	18,284,515.45	3,812,645.54	2,837,287.85	5,419,496.06	27,082,594.24
Balance Budget	(7,170,000.00)	-	(513,452.00)	-	-	(700,000.00)	-	-	-	(1,300,000.00)	-
Capital Projects Carried Forward	-	-	-	-	-	-	(18,184,265.31)	(3,812,645.54)	(2,837,287.85)	-	(26,911,374.62)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	-
Unexpended Fire/Four-for-Life Funds	(669,850.39)	-	-	-	-	-	-	-	-	-	-
Balance July 31, 2024	66,960,477.58	14,397,182.53	3,077,744.96	4,609,868.80	(160,580.97)	2,464,785.66	100,250.14	-	-	4,119,496.06	171,219.62
Funds for School Equip. Replacement	-	(841,860.00)	-	-	-	-	-	-	-	-	-
Balance August 31, 2024	66,960,477.58	13,555,322.53	3,077,744.96	4,609,868.80	(160,580.97)	2,464,785.66	100,250.14	-	-	4,119,496.06	171,219.62
Reappropriate Encumbrances	(8,749,010.57)	(3,345,703.80)	(118,854.11)	(150,419.59)	-	(592,088.91)	-	-	-	(18,789.97)	-
Reappropriate Unexp. Grant Funds	(905,046.00)	-	-	-	-	-	-	-	-	-	-
Funds for Blacks Run Stream Proj.	-	-	-	-	-	-	-	-	-	-	-
Balance September 30, 2024	57,306,421.01	10,209,618.73	2,958,890.85	4,459,449.21	(160,580.97)	1,872,696.75	100,250.14	-	-	4,100,706.09	171,219.62
Balance October 31, 2024	57,306,421.01	10,209,618.73	2,958,890.85	4,459,449.21	(160,580.97)	1,872,696.75	100,250.14	-	-	4,100,706.09	171,219.62
Funds for jail repair/CSA deficit	(1,302,216.00)	-	-	-	-	-	-	-	-	-	-
Balance November 30, 2024	56,004,205.01	10,209,618.73	2,958,890.85	4,459,449.21	(160,580.97)	1,872,696.75	100,250.14	-	-	4,100,706.09	171,219.62
Return Unexpended School Funds	2,999,537.43	(2,999,537.43)	-	-	-	-	-	-	-	-	-
2024 ACFR Adjustments	44,308.00	-	-	-	-	40,775.12	-	-	-	-	-
Approp. for Building Improvements	-	(270,000.00)	-	-	-	-	-	-	-	-	-
Funds for Water Line Projects	-	-	-	-	-	-	-	-	-	(1,000,000.00)	-
Balance December 31, 2024	59,048,050.44	6,940,081.30	2,958,890.85	4,459,449.21	(160,580.97)	1,913,471.87	100,250.14	-	-	3,100,706.09	171,219.62

Proprietary Funds												
Enterprise							Internal Service			Agency		Total
Sewer	Sewer Capital Projects	Public Transportation	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Economic Development Authority	
6,188,329.74	4,781,259.53	1,189,638.75	2,496,604.11	2,130,816.26	242,091.69	1,982,532.58	1,893,237.24	2,239,592.71	(279,752.01)	7,952,740.08	124,297.63	188,780,708.40
(1,300,000.00)	-	(146,000.00)	(924,740.00)	-	(76,800.00)	-	-	(471,600.00)	-	-	-	(12,602,592.00)
-	(4,781,259.53)	-	-	(2,130,816.26)	-	-	(1,893,237.24)	-	-	-	-	(60,550,886.35)
-	-	-	-	-	-	-	-	(100,982.90)	45,690.38	631,328.28	6,512.42	582,548.18
-	-	-	-	-	-	-	-	-	-	-	-	(669,850.39)
4,888,329.74	-	1,043,638.75	1,571,864.11	-	165,291.69	1,982,532.58	-	1,667,009.81	(234,061.63)	8,584,068.36	130,810.05	115,539,927.84
-	-	-	-	-	-	-	-	-	-	-	-	(841,860.00)
4,888,329.74	-	1,043,638.75	1,571,864.11	-	165,291.69	1,982,532.58	-	1,667,009.81	(234,061.63)	8,584,068.36	130,810.05	115,539,927.84
(435,502.01)	-	(448,313.81)	(492,764.17)	-	-	(369,496.33)	-	(4,138.84)	(9,184.97)	-	-	(14,734,267.08)
-	-	-	-	-	-	-	-	-	-	-	-	(905,046.00)
-	-	-	-	-	-	(200,000.00)	-	-	-	-	-	(200,000.00)
4,452,827.73	-	595,324.94	1,079,099.94	-	165,291.69	1,413,036.25	-	1,662,870.97	(243,246.60)	8,584,068.36	130,810.05	98,858,754.76
4,452,827.73	-	595,324.94	1,079,099.94	-	165,291.69	1,413,036.25	-	1,662,870.97	(243,246.60)	8,584,068.36	130,810.05	98,858,754.76
-	-	-	-	-	-	-	-	-	-	-	-	(1,302,216.00)
4,452,827.73	-	595,324.94	1,079,099.94	-	165,291.69	1,413,036.25	-	1,662,870.97	(243,246.60)	8,584,068.36	130,810.05	97,556,538.76
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	(92,141.74)	-	-	-	-	-	7,058.62	-	-	-	(0.00)
-	-	-	-	-	-	-	-	-	-	-	-	(270,000.00)
-	-	-	-	-	-	-	-	-	-	-	-	(1,000,000.00)
4,452,827.73	-	503,183.20	1,079,099.94	-	165,291.69	1,413,036.25	-	1,669,929.59	(243,246.60)	8,584,068.36	130,810.05	96,286,538.76

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