

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2025 to July 31, 2025

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
At July 31, 2025
(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	49,510,538.00	18,031,387.92	4,085,409.42	6,907,485.32	(104,045.38)	4,918,272.93	26,047,198.23	5,512,669.50	1,996,109.07	(236,978.96)	23,946,010.92	3,972,819.35
Petty cash	5,900.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	-	-	-	-	-	-	103,311.70	127,740.00	-	-	2,911,341.44	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	49,516,438.00	18,031,387.92	4,086,109.42	6,907,485.32	(104,045.38)	4,918,372.93	26,150,509.93	5,640,409.50	1,996,109.07	(236,053.96)	26,857,352.36	3,973,744.35
Property taxes	3,162,393.58	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	52,703.37	-	-	-	-	79,707.50	-	-	-	1,149,294.03	-	1,247,237.99
Other receivables	31,510.22	-	-	-	-	-	-	-	-	21,524.74	-	11,041.21
Loan receivables	4,234,372.33	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	66,179.87	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	70,017,856.02	-	19,304,985.96
Future debt requirements	-	-	-	-	-	-	-	-	-	35,801,497.33	-	1,570,092.58
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	945,804.59	-	426,841.00
ESTIMATED REVENUE	175,150,820.00	123,642,104.00	6,523,581.00	12,294,244.00	1,177,557.46	7,076,580.00	91,977,587.63	5,801,696.49	1,996,109.07	16,541,380.00	29,727,836.44	18,332,200.00
Realized revenue	(14,863,838.58)	(9,995,385.16)	(400,909.90)	(4,038,091.85)	-	(1,592,445.59)	(28,320,634.20)	(5,801,696.49)	(1,996,109.07)	(2,166,774.89)	(28,794,943.27)	(2,791,290.30)
Total Assets and Other Debits	217,284,398.92	131,678,106.76	10,208,780.52	15,163,637.47	1,073,512.08	10,482,214.84	89,807,463.36	5,640,409.50	1,996,109.07	122,074,527.86	27,856,425.40	43,730,852.79
Liabilities												
Other liabilities	5,883,019.99	3,939,103.23	-	(1,992.00)	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	1,456,000.00	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	326,537.50	-	-
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	-	-	-	-	-	-	-	-	-	32,048,000.09	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	4,073,532.97	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	442,123.00	-	318,315.00
Reserve for uncollected receivables	7,153,430.28	-	-	-	-	79,707.50	-	-	-	1,170,818.77	-	2,914,279.20
APPROPRIATIONS	175,150,820.00	123,642,104.00	6,523,581.00	12,294,244.00	1,177,557.46	7,076,580.00	91,977,587.63	5,801,696.49	1,996,109.07	16,541,380.00	29,727,836.44	18,332,200.00
Expenditures	(39,872,250.77)	(9,309,551.38)	(281,623.66)	(1,436,752.91)	(85,516.45)	(715,844.63)	(2,170,124.27)	(161,286.99)	-	(6,986,490.44)	(1,983,718.25)	(4,534,764.15)
Encumbrances	(9,710,352.34)	-	-	(1,521,575.98)	(136,551.90)	(1,952,022.12)	(20,711,751.55)	-	(639,071.00)	(234,482.24)	(17,337,295.03)	(145,550.55)
Total Liabilities and Other Credits	138,604,667.16	118,271,655.85	6,241,957.34	9,333,923.11	955,489.11	4,488,420.75	69,095,711.81	5,640,409.50	1,357,038.07	51,334,103.89	10,406,823.16	18,563,098.08
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	70,017,856.02	-	19,304,985.96
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	66,179.87	-
Bond related costs	-	-	-	-	-	-	-	-	-	(3,769,038.38)	-	-
Restricted for:												
Drug forfeiture	286,860.13	-	-	-	-	-	-	-	-	-	-	-
Fire grants	600,863.69	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
Opioid Settlement	421,788.56	-	-	-	-	-	-	-	-	-	-	-
CSA	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	9,710,352.34	-	-	1,521,575.98	136,551.90	1,952,022.12	20,711,751.55	-	639,071.00	234,482.24	17,337,295.03	145,550.55
Unappropriated/Unassigned	67,659,867.04	13,406,450.91	3,966,823.18	4,308,138.38	(18,528.93)	4,041,771.97	-	-	-	4,257,124.09	46,127.34	5,267,218.20
Total fund balance	78,679,731.76	13,406,450.91	3,966,823.18	5,829,714.36	118,022.97	5,993,794.09	20,711,751.55	-	639,071.00	722,567.95	17,449,602.24	5,862,768.75
Total Fund Equity	78,679,731.76	13,406,450.91	3,966,823.18	5,829,714.36	118,022.97	5,993,794.09	20,711,751.55	-	639,071.00	70,740,423.97	17,449,602.24	25,167,754.71
Total Liabilities and Fund Equity	217,284,398.92	131,678,106.76	10,208,780.52	15,163,637.47	1,073,512.08	10,482,214.84	89,807,463.36	5,640,409.50	1,996,109.07	122,074,527.86	27,856,425.40	43,730,852.79

Proprietary Funds													
Enterprise							Internal Service			Agency	Account Groups		
Sewer Capital Projects	Public Transportation	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Economic Development Authority	General Fixed Assets	General Long-Term Debt	Totals
7,458,223.37	(362,593.70)	1,597,583.41	332,172.92	289,746.99	2,377,701.94	2,221,530.19	2,250,452.91	(4,348.63)	8,874,578.60	137,433.27	-	-	169,759,357.59
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,650.00
-	-	-	-	-	-	-	-	-	-	-	-	-	3,142,393.14
-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,458,223.37	(362,493.70)	1,597,583.41	332,172.92	289,746.99	2,377,701.94	2,221,530.19	2,250,452.91	(4,348.63)	8,874,578.60	137,433.27	-	-	172,910,400.73
-	-	-	-	-	-	-	-	-	-	-	-	-	3,162,393.58
-	708,969.77	347,097.28	-	-	47,808.48	-	29,543.76	-	-	-	-	-	3,662,362.18
-	-	-	-	-	-	-	-	-	-	-	-	-	64,076.17
-	-	-	-	26,563.61	-	-	-	-	-	-	-	-	4,260,935.94
-	-	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	206,878.15	1,225,787.72	-	-	-	-	1,498,845.74
-	17,616,395.81	3,846,867.23	-	-	7,593,619.57	-	4,932,828.21	401,212.97	-	-	455,709,678.03	-	579,423,443.80
-	1,639,689.73	2,608,888.41	-	-	80,909.93	-	696,740.85	283,179.62	-	-	-	272,431,290.62	315,112,289.07
-	589,116.00	340,677.51	-	-	29,506.00	-	227,356.00	23,532.00	-	-	-	-	2,582,833.10
7,539,419.23	15,705,832.00	4,143,320.00	332,172.92	100,000.00	4,370,900.00	2,454,759.49	2,844,300.00	242,250.00	-	-	-	-	527,974,649.73
(7,539,419.23)	(199,436.99)	(455,417.41)	(332,172.92)	(91,389.27)	(1,082,431.53)	(2,318,527.65)	(473,961.42)	(20,187.50)	(2,001,291.01)	(469.33)	-	-	(115,276,823.56)
7,458,223.37	35,698,072.62	12,429,016.43	332,172.92	324,921.33	13,418,014.39	2,357,762.03	10,714,138.46	2,151,426.18	6,873,287.59	136,963.94	455,709,678.03	272,431,290.62	1,497,031,406.48
-	-	-	-	-	-	-	-	-	-	-	-	-	9,820,131.22
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	326,537.50
-	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
-	-	-	-	-	-	-	-	-	-	-	-	159,475,000.00	191,523,000.09
-	9,125.35	1,310,306.00	-	-	-	-	2,737.61	-	-	-	-	4,917,581.40	6,239,750.36
-	-	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
-	708,969.77	347,097.28	-	26,563.61	47,808.48	-	29,543.76	-	-	-	-	-	12,478,218.65
7,539,419.23	15,705,832.00	4,143,320.00	332,172.92	100,000.00	4,370,900.00	2,454,759.49	2,844,300.00	242,250.00	-	-	-	-	527,974,649.73
(81,195.86)	(651,815.73)	(702,584.94)	-	-	(442,999.60)	(96,997.46)	(238,920.29)	(22,014.80)	(1,746,744.62)	-	-	-	(71,521,197.20)
(740,771.84)	(125,399.00)	(1,102,513.03)	-	-	(292,392.23)	(342,926.80)	(936,324.98)	(19,047.32)	-	-	-	-	(55,948,027.91)
6,717,451.53	17,866,392.77	5,638,452.30	332,172.92	126,563.61	3,793,732.58	2,014,835.23	2,622,695.34	507,899.50	(1,746,744.62)	-	-	272,431,290.62	744,598,039.61
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	17,616,395.81	3,846,867.23	-	-	7,593,619.57	-	4,932,828.21	401,212.97	-	-	455,709,678.03	-	579,423,443.80
-	-	-	-	-	-	-	182,712.15	1,131,143.59	-	-	-	-	1,380,035.61
-	-	(3,567.07)	-	-	-	-	-	-	-	-	-	-	(3,772,605.45)
-	-	-	-	-	-	-	-	-	-	-	-	-	286,860.13
-	-	-	-	-	-	-	-	-	-	-	-	-	600,863.69
-	-	-	-	-	-	-	-	-	-	-	-	-	421,788.56
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00
740,771.84	125,399.00	1,102,513.03	-	-	292,392.23	342,926.80	936,324.98	19,047.32	-	-	-	-	55,948,027.91
-	89,885.04	1,844,750.94	-	198,357.72	1,738,270.01	-	2,039,577.78	92,122.80	8,620,032.21	136,963.94	-	-	117,694,952.62
740,771.84	215,284.04	2,943,696.90	-	198,357.72	2,030,662.24	342,926.80	3,158,614.91	1,242,313.71	8,620,032.21	136,963.94	-	-	173,009,923.07
740,771.84	17,831,679.85	6,790,564.13	-	198,357.72	9,624,281.81	342,926.80	8,091,443.12	1,643,526.68	8,620,032.21	136,963.94	455,709,678.03	-	752,433,366.87
7,458,223.37	35,698,072.62	12,429,016.43	332,172.92	324,921.33	13,418,014.39	2,357,762.03	10,714,138.46	2,151,426.18	6,873,287.59	136,963.94	455,709,678.03	272,431,290.62	1,497,031,406.48

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2025 to July 31, 2025
(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	388,712.42	-	-	-	-	-	-	-
Other local taxes	3,879,471.45	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	59,671.94	-	-	-	-	-	-	-
Fines and forfeitures	196,077.60	-	-	-	-	-	-	-
Use of money and property	437,139.28	-	-	93,008.50	-	17,037.84	-	-
Charges for services	201,085.48	41,592.70	14,376.69	-	-	39,788.75	-	-
Miscellaneous	751,640.00	-	-	1,037,057.99	-	5,119.00	-	-
Recovered costs	577,037.76	-	-	-	-	-	-	-
State revenue	292,998.37	5,187,363.68	-	52,932.36	-	-	-	-
Federal revenue	149,148.76	384,370.03	160,548.21	-	-	600,000.00	1,219,812.02	-
Nonrevenue receipts	6,305.52	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-
Inventory issues	-	-	-	-	-	-	-	-
Other (net)	(216,603.71)	31,131.10	-	(1,992.00)	-	-	-	-
Total receipts	6,722,684.87	5,644,457.51	174,924.90	1,181,006.85	-	661,945.59	1,219,812.02	-
Disbursements:								
Personal services	2,776,851.13	-	-	310,095.28	2,108.97	237,736.35	-	-
Fringe benefits	1,293,784.17	-	-	93,073.47	161.34	99,704.41	-	-
Purchased services	1,238,532.21	-	-	147,382.28	-	56,042.30	-	-
Internal services	140,347.99	-	-	1,122.90	-	80,582.47	-	-
Other charges	1,073,408.93	-	-	120,918.91	83,246.14	89,593.82	-	-
Materials and supplies	240,917.97	-	-	11,144.95	-	1,176.16	-	-
Joint operations	2,187,059.94	-	-	-	-	-	-	-
Capital outlay	592,206.81	-	-	9,582.67	-	148,369.00	-	-
Debt service	16,929,489.87	-	-	143,432.45	-	2,640.12	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-
Education	-	9,309,551.38	281,623.66	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	2,170,124.27	161,286.99
Total disbursements	26,472,599.02	9,309,551.38	281,623.66	836,752.91	85,516.45	715,844.63	2,170,124.27	161,286.99
Interfund transfers:								
Transfers from other funds	167,550.00	4,382,058.75	-	1,036,093.00	-	-	4,650,000.00	3,269,000.00
Transfers to other funds	(13,399,651.75)	-	-	(600,000.00)	-	-	-	-
Net transfers	(13,232,101.75)	4,382,058.75	-	436,093.00	-	-	4,650,000.00	3,269,000.00
Net increase (decrease) in cash	(32,982,015.90)	716,964.88	(106,698.76)	780,346.94	(85,516.45)	(53,899.04)	3,699,687.75	3,107,713.01
Balance July 1, 2025	82,498,453.90	17,314,423.04	4,192,808.18	6,127,138.38	(18,528.93)	4,972,271.97	22,450,822.18	2,532,696.49
Balance July 31, 2025	49,516,438.00	18,031,387.92	4,086,109.42	6,907,485.32	(104,045.38)	4,918,372.93	26,150,509.93	5,640,409.50

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		
-	-	-	-	-	-	-	-	-	-	-	388,712.42
-	-	-	-	-	-	-	-	-	-	-	3,879,471.45
-	46,400.00	25,000.00	-	-	-	-	-	-	-	-	131,071.94
-	-	-	-	-	-	-	-	-	-	-	196,077.60
-	110,640.55	40,188.45	4,629.69	7,720.51	1,095.25	16,335.57	7,963.63	-	30,963.33	469.33	767,191.93
-	864,258.78	959,388.72	1,795.04	369,775.30	-	5,665.96	215,474.99	-	1,970,327.68	-	4,683,530.09
-	36.71	-	16.96	1,761.60	764.02	-	261.80	-	-	-	1,796,658.08
-	11,337.52	6,553.83	-	-	-	-	261.00	-	-	-	595,190.11
-	-	-	6,795.20	-	-	-	-	-	-	-	5,540,089.61
-	-	-	-	-	-	-	-	-	-	-	2,513,879.02
-	-	3,109.30	8,200.10	-	-	-	-	-	-	-	17,614.92
-	46,708.16	-	-	-	-	-	-	-	-	-	46,708.16
-	-	-	-	-	-	-	194,694.88	83,429.58	-	-	278,124.46
-	11,956.41	-	-	-	-	-	-	-	-	-	(175,508.20)
-	1,091,338.13	1,034,240.30	21,436.99	379,257.41	1,859.27	22,001.53	418,656.30	83,429.58	2,001,291.01	469.33	20,658,811.59
-	222,437.71	142,496.18	259,301.67	98,954.60	-	14,217.90	79,423.70	9,963.40	-	-	4,153,586.89
-	101,047.04	61,857.60	107,910.19	45,369.44	-	5,208.26	37,485.71	4,771.22	-	-	1,850,372.85
-	13,649.68	463,048.41	12,371.69	112,511.12	-	20,367.31	42,765.16	3,307.08	-	-	2,109,977.24
-	1,395.47	30,223.37	141,906.81	18,068.46	-	3,133.73	1,213.59	195.99	-	-	418,190.78
-	172,737.40	85,485.32	112,997.67	33,223.05	-	47,594.87	29,047.18	3,493.09	1,746,744.62	-	3,598,491.00
-	110,667.83	24,869.19	13,556.10	22,747.42	-	60.90	6,912.41	284.02	-	-	432,336.95
-	-	-	-	-	-	-	-	-	-	-	2,187,059.94
-	10,592.56	442.19	-	360,477.48	-	-	40,941.06	-	-	-	1,162,611.77
-	2,100,871.88	223,920.26	3,771.60	-	-	-	1,131.48	-	-	-	19,405,257.66
-	59,500.00	43,775.00	-	-	-	-	-	-	-	-	103,275.00
-	-	-	-	-	-	-	-	-	-	-	9,591,175.04
-	-	-	-	-	-	-	253,319.06	178,073.71	-	-	431,392.77
-	1,983,718.25	81,195.86	-	-	-	96,997.46	-	-	-	-	4,493,322.83
-	4,776,617.82	1,157,313.38	651,815.73	691,351.57	-	187,580.43	492,239.35	200,088.51	1,746,744.62	-	49,937,050.72
600,000.00	-	-	62,500.00	-	-	-	-	20,187.50	-	-	14,187,389.25
-	(92,090.87)	(81,996.63)	-	(11,233.37)	-	(2,416.63)	-	-	-	-	(14,187,389.25)
600,000.00	(92,090.87)	(81,996.63)	62,500.00	(11,233.37)	-	(2,416.63)	-	20,187.50	-	-	-
600,000.00	(3,777,370.56)	(205,069.71)	(567,878.74)	(323,327.53)	1,859.27	(167,995.53)	(73,583.05)	(96,471.43)	254,546.39	469.33	(29,278,239.13)
1,396,109.07	30,398,668.96	11,637,037.43	205,385.04	2,253,083.86	287,887.72	4,767,227.66	2,324,035.96	92,122.80	8,620,032.21	136,963.94	202,188,639.86
1,996,109.07	26,621,298.40	11,431,967.72	(362,493.70)	1,929,756.33	289,746.99	4,599,232.13	2,250,452.91	(4,348.63)	8,874,578.60	137,433.27	172,910,400.73

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At July 31, 2025
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		2,942.33
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		14,415,908.54
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	156,722,143.94	
Virginia State Non-Arbitrage Program (SNAP)	<u>3,142,393.14</u>	159,864,537.08
Total - City Treasurer		174,284,537.95
Departmental Petty Cash (Other than with Treasurer)		7,500.00
City Invoice Check Register (Aug 06, 2025)		(1,381,637.22)
Cash with Escrow Agent		<u>-</u>
TOTAL		<u><u>172,910,400.73</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2025 to July 31, 2025
(Unaudited)

Exhibit D
Page 1 of 4

Fund and Major Revenue Sources	Budget as Amended	July Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	7,757,000.00	7,757,000.00	7,757,000.00	-	100.00%
General property taxes	81,751,200.00	388,712.42	388,712.42	81,362,487.58	0.48%
Other local taxes	57,886,000.00	3,879,471.45	3,879,471.45	54,006,528.55	6.70%
Permits, privilege fees and regulatory fees	567,950.00	59,671.94	59,671.94	508,278.06	10.51%
Fines and forfeitures	595,000.00	196,077.60	196,077.60	398,922.40	32.95%
Use of money and property	2,232,000.00	437,139.28	437,139.28	1,794,860.72	19.59%
Charges for services	1,843,200.00	201,085.48	201,085.48	1,642,114.52	10.91%
Miscellaneous	6,077,995.00	751,640.00	751,640.00	5,326,355.00	12.37%
Recovered costs	924,702.00	577,037.76	577,037.76	347,664.24	62.40%
State revenue	12,557,733.00	292,998.37	292,998.37	12,264,734.63	2.33%
Federal revenue	903,500.00	149,148.76	149,148.76	754,351.24	16.51%
Nonrevenue receipts	43,940.00	6,305.52	6,305.52	37,634.48	14.35%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	2,010,600.00	167,550.00	167,550.00	1,843,050.00	8.33%
Total General Fund	175,150,820.00	14,863,838.58	14,863,838.58	160,286,981.42	8.49%
School Fund:					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	420,000.00	41,592.70	41,592.70	378,407.30	9.90%
State revenue	70,344,171.00	5,187,363.68	5,187,363.68	65,156,807.32	7.37%
Federal revenue	3,831,928.00	384,370.03	384,370.03	3,447,557.97	10.03%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	49,046,005.00	4,382,058.75	4,382,058.75	44,663,946.25	8.93%
Total School Fund	123,642,104.00	9,995,385.16	9,995,385.16	113,646,718.84	8.08%
School Nutrition Fund:					
Amount from fund balance	225,985.00	225,985.00	225,985.00	-	100.00%
Charges for services	230,000.00	14,376.69	14,376.69	215,623.31	6.25%
State revenue	212,392.00	-	-	212,392.00	0.00%
Federal revenue	5,855,204.00	160,548.21	160,548.21	5,694,655.79	2.74%
Transfers from other funds	-	-	-	-	0.00%
Total School Nutrition Fund	6,523,581.00	400,909.90	400,909.90	6,122,671.10	6.15%
Emergency Communications Center Fund:					
Amount from fund balance	1,819,000.00	1,819,000.00	1,819,000.00	-	100.00%
Use of money and property	270,000.00	93,008.50	93,008.50	176,991.50	34.45%
Miscellaneous	4,308,372.00	1,037,057.99	1,037,057.99	3,271,314.01	24.07%
Recovered Costs	916,000.00	-	-	916,000.00	0.00%
State revenue	746,500.00	52,932.36	52,932.36	693,567.64	7.09%
Federal revenue	90,000.00	-	-	90,000.00	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	4,144,372.00	1,036,093.00	1,036,093.00	3,108,279.00	25.00%
Total Emerg. Commun. Center Fund	12,294,244.00	4,038,091.85	4,038,091.85	8,256,152.15	32.85%
Community Development Block Grant Fund:					
Federal revenue	1,177,557.46	-	-	1,177,557.46	0.00%
Total Comm. Develop. Block Grant Fund	1,177,557.46	-	-	1,177,557.46	0.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2025 to July 31, 2025
(Unaudited)

Exhibit D
Page 2 of 4

Fund and Major Revenue Sources	Budget as Amended	July Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	930,500.00	930,500.00	930,500.00	-	100.00%
Use of money and property	25,000.00	17,037.84	17,037.84	7,962.16	68.15%
Charges for services	6,106,080.00	39,788.75	39,788.75	6,066,291.25	0.65%
Miscellaneous	15,000.00	5,119.00	5,119.00	9,881.00	34.13%
Recovered costs	-	-	-	-	0.00%
State revenue	-	-	-	-	0.00%
Federal revenue	-	600,000.00	600,000.00	(600,000.00)	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Total School Transportation Fund	7,076,580.00	1,592,445.59	1,592,445.59	5,484,134.41	22.50%
General Capital Projects Fund:					
Amount from fund balance	22,450,822.18	22,450,822.18	22,450,822.18	-	100.00%
Use of money and property	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	700,000.00	-	-	700,000.00	0.00%
State revenue	5,929,292.24	-	-	5,929,292.24	0.00%
Federal revenue	58,247,473.21	1,219,812.02	1,219,812.02	57,027,661.19	2.09%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	4,650,000.00	4,650,000.00	4,650,000.00	-	100.00%
Total General Capital Projects Fund	91,977,587.63	28,320,634.20	28,320,634.20	63,656,953.43	30.79%
School Capital Projects Fund:					
Amount from fund balance	2,532,696.49	2,532,696.49	2,532,696.49	-	100.00%
Use of money and property	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	3,269,000.00	3,269,000.00	3,269,000.00	-	100.00%
Total School Capital Projects Fund	5,801,696.49	5,801,696.49	5,801,696.49	-	100.00%
ECC Capital Projects Fund:					
Amount from fund balance	1,396,109.07	1,396,109.07	1,396,109.07	-	100.00%
Miscellaneous Revenues	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
State Revenue	-	-	-	-	0.00%
Transfers from other funds	600,000.00	600,000.00	600,000.00	-	100.00%
Total ECC Capital Projects Fund	1,996,109.07	1,996,109.07	1,996,109.07	-	100.00%
Water Capital Projects Fund:					
Amount from fund balance	24,780,836.44	24,780,836.44	24,780,836.44	-	100.00%
Use of money and property	-	20,398.67	20,398.67	(20,398.67)	0.00%
Federal revenue	1,000,000.00	46,708.16	46,708.16	953,291.84	4.67%
Transfers from other funds	3,947,000.00	3,947,000.00	3,947,000.00	-	100.00%
Total Water Capital Projects Fund	29,727,836.44	28,794,943.27	28,794,943.27	932,893.17	96.86%
Sewer Capital Projects Fund:					
Amount from fund balance	4,264,419.23	4,264,419.23	4,264,419.23	-	100.00%
Transfers from other funds	3,275,000.00	3,275,000.00	3,275,000.00	-	100.00%
Total Sewer Capital Projects Fund	7,539,419.23	7,539,419.23	7,539,419.23	-	100.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2025 to July 31, 2025
(Unaudited)

Exhibit D
Page 3 of 4

Fund and Major Revenue Sources	Budget as Amended	July Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	332,172.92	332,172.92	332,172.92	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sanitation Capital Projects Fund	332,172.92	332,172.92	332,172.92	-	100.00%
Stormwater Capital Projects Fund:					
Amount from fund balance	1,968,527.65	1,968,527.65	1,968,527.65	-	100.00%
State revenue	136,231.84	-	-	136,231.84	0.00%
Transfers from other funds	350,000.00	350,000.00	350,000.00	-	100.00%
Total Stormwater Capital Projects Fund	2,454,759.49	2,318,527.65	2,318,527.65	136,231.84	94.45%
Water Fund:					
Amount from fund balance	1,000,000.00	1,000,000.00	1,000,000.00	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	46,400.00	46,400.00	153,600.00	23.20%
Use of money and property	270,000.00	90,241.88	90,241.88	179,758.12	33.42%
Charges for services	13,206,380.00	864,258.78	864,258.78	12,342,121.22	6.54%
Miscellaneous	1,000.00	36.71	36.71	963.29	3.67%
Recovered costs	10,000.00	11,337.52	11,337.52	(1,337.52)	113.38%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Intrafund transfers	1,854,000.00	154,500.00	154,500.00	1,699,500.00	8.33%
Total Water Fund	16,541,380.00	2,166,774.89	2,166,774.89	14,374,605.11	13.10%
Sewer Fund:					
Amount from fund balance	1,655,400.00	1,655,400.00	1,655,400.00	-	100.00%
Permits, privilege fees and regulatory fees	100,000.00	25,000.00	25,000.00	75,000.00	25.00%
Use of money and property	200,000.00	40,188.45	40,188.45	159,811.55	20.09%
Charges for services	15,116,000.00	959,388.72	959,388.72	14,156,611.28	6.35%
Miscellaneous	1,000.00	-	-	1,000.00	0.00%
Recovered costs	40,000.00	6,553.83	6,553.83	33,446.17	16.38%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	3,109.30	3,109.30	(3,109.30)	0.00%
Intrafund transfers	1,219,800.00	101,650.00	101,650.00	1,118,150.00	8.33%
Total Sewer Fund	18,332,200.00	2,791,290.30	2,791,290.30	15,540,909.70	15.23%
Public Transportation Fund:					
Amount from fund balance	115,500.00	115,500.00	115,500.00	-	100.00%
Use of money and property	40,000.00	4,629.69	4,629.69	35,370.31	11.57%
Charges for services	2,845,963.00	1,795.04	1,795.04	2,844,167.96	0.06%
Miscellaneous	-	16.96	16.96	(16.96)	0.00%
Recovered costs	129,824.00	-	-	129,824.00	0.00%
State revenue	3,048,022.00	6,795.20	6,795.20	3,041,226.80	0.22%
Federal revenue	8,776,523.00	-	-	8,776,523.00	0.00%
Nonrevenue receipts	-	8,200.10	8,200.10	(8,200.10)	0.00%
Transfers from other funds	750,000.00	62,500.00	62,500.00	687,500.00	8.33%
Total Public Transportation Fund	15,705,832.00	199,436.99	199,436.99	15,506,395.01	1.27%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2025 to July 31, 2025
(Unaudited)

Exhibit D
Page 4 of 4

Fund and Major Revenue Sources	Budget as Amended	July Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	76,160.00	76,160.00	76,160.00	-	100.00%
Use of money and property	35,000.00	7,720.51	7,720.51	27,279.49	22.06%
Charges for services	4,032,160.00	369,775.30	369,775.30	3,662,384.70	9.17%
Miscellaneous	-	1,761.60	1,761.60	(1,761.60)	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	4,143,320.00	455,417.41	455,417.41	3,687,902.59	10.99%
Business Loan Program Fund:					
Amount from fund balance	89,530.00	89,530.00	89,530.00	-	100.00%
Use of money and property	1,100.00	1,095.25	1,095.25	4.75	99.57%
Miscellaneous	9,370.00	764.02	764.02	8,605.98	8.15%
Total Business Loan Program Fund	100,000.00	91,389.27	91,389.27	8,610.73	91.39%
Stormwater Fund:					
Amount from fund balance	1,060,430.00	1,060,430.00	1,060,430.00	-	100.00%
Use of money and property	11,000.00	16,335.57	16,335.57	(5,335.57)	148.51%
Charges for services	1,844,800.00	5,665.96	5,665.96	1,839,134.04	0.31%
Recovered costs	-	-	-	-	0.00%
State revenue	1,454,670.00	-	-	1,454,670.00	0.00%
Total Stormwater Fund	4,370,900.00	1,082,431.53	1,082,431.53	3,288,468.47	24.76%
Central Garage Fund:					
Amount from fund balance	250,000.00	250,000.00	250,000.00	-	100.00%
Permits, privilege fees and regulatory fees	-	-	-	-	0.00%
Use of money and property	10,000.00	7,963.63	7,963.63	2,036.37	79.64%
Charges for services	2,582,300.00	215,474.99	215,474.99	2,366,825.01	8.34%
Miscellaneous	500.00	261.80	261.80	238.20	52.36%
Recovered costs	1,500.00	261.00	261.00	1,239.00	17.40%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Central Garage Fund	2,844,300.00	473,961.42	473,961.42	2,370,338.58	16.66%
Central Stores Fund:					
Amount from fund balance	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Transfers from other funds	242,250.00	20,187.50	20,187.50	222,062.50	8.33%
Total Central Stores Fund	242,250.00	20,187.50	20,187.50	222,062.50	8.33%
Total All Funds	527,974,649.73	113,275,063.22	113,275,063.22	414,699,586.51	21.45%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2025 to July 31, 2025
(Unaudited)

Exhibit E
Page 1 of 4

Fund, Function and Elements	Budget as Amended	July Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	359,627.00	63,891.50	63,891.50	-	295,735.50	17.77%
City manager	967,854.00	74,310.79	74,310.79	617.08	892,926.13	7.74%
City communications	466,356.00	22,942.67	22,942.67	-	443,413.33	4.92%
City attorney	446,463.00	36,267.60	36,267.60	-	410,195.40	8.12%
Human resources	1,013,153.00	69,771.59	69,771.59	-	943,381.41	6.89%
Independent auditor	27,490.00	15,000.00	15,000.00	12,490.00	-	100.00%
Commissioner of the revenue	752,476.00	68,713.35	68,713.35	-	683,762.65	9.13%
Assessors	514,685.00	32,748.49	32,748.49	-	481,936.51	6.36%
Equalization board	3,300.00	-	-	-	3,300.00	0.00%
City treasurer	907,571.00	76,990.85	76,990.85	-	830,580.15	8.48%
Finance	1,060,668.00	61,215.96	61,215.96	3,300.00	996,152.04	6.08%
Information technology	3,273,399.00	346,821.44	346,821.44	393,485.26	2,533,092.30	22.62%
Purchasing	247,354.00	12,534.91	12,534.91	5,335.00	229,484.09	7.22%
Electoral board	514,204.00	60,532.79	60,532.79	-	453,671.21	11.77%
Total general government administration	10,554,600.00	941,741.94	941,741.94	415,227.34	9,197,630.72	12.86%
Public safety:						
Police administration	5,691,696.00	1,142,979.32	1,142,979.32	626,541.50	3,922,175.18	31.09%
Police operations	6,775,299.00	635,425.27	635,425.27	-	6,139,873.73	9.38%
Police criminal investigation	2,445,991.00	220,242.48	220,242.48	-	2,225,748.52	9.00%
Police special operations	2,391,297.00	226,107.43	226,107.43	307,393.00	1,857,796.57	22.31%
Police grants	466,390.00	28,601.44	28,601.44	58,846.71	378,941.85	18.75%
Fire administration	1,461,262.00	117,598.43	117,598.43	4,175.00	1,339,488.57	8.33%
Fire suppression	11,521,937.00	1,120,610.48	1,120,610.48	3,444,499.99	6,956,826.53	39.62%
Fire prevention	958,769.00	87,341.04	87,341.04	-	871,427.96	9.11%
Fire training	358,366.00	19,802.76	19,802.76	-	338,563.24	5.53%
Court appointed attorney	25,000.00	7,533.20	7,533.20	-	17,466.80	30.13%
Regional juvenile home	300,090.00	75,024.00	75,024.00	-	225,066.00	25.00%
Regional jail	1,904,892.00	476,223.00	476,223.00	-	1,428,669.00	25.00%
Building inspection	1,194,069.00	88,534.79	88,534.79	-	1,105,534.21	7.41%
Animal control	183,808.00	19,529.35	19,529.35	-	164,278.65	10.62%
Animal control (SPCA)	549,542.00	-	-	-	549,542.00	0.00%
Emergency management	230,120.00	6,554.67	6,554.67	45,000.00	178,565.33	22.40%
Community paramedicine	241,167.00	1,047.25	1,047.25	-	240,119.75	0.43%
Public safety building	444,744.00	50,524.13	50,524.13	12,861.00	381,358.87	14.25%
Total public safety	37,144,439.00	4,323,679.04	4,323,679.04	4,499,317.20	28,321,442.76	23.75%
Public works:						
General engineering	919,536.00	79,626.37	79,626.37	-	839,909.63	8.66%
Public works administration	2,147,540.00	159,995.26	159,995.26	-	1,987,544.74	7.45%
Highway and street maintenance	5,359,914.00	469,003.02	469,003.02	1,337,275.24	3,553,635.74	33.70%
PW Grants	859,555.37	207,608.92	207,608.92	339,951.72	311,994.73	63.70%
Street lights	588,135.00	49,771.11	49,771.11	-	538,363.89	8.46%
Snow and ice removal	322,365.00	4,248.65	4,248.65	38,785.00	279,331.35	13.35%
Traffic engineering	2,614,669.63	166,994.91	166,994.91	1,219,275.74	1,228,398.98	53.02%
Highway and street beautification	863,080.00	60,835.83	60,835.83	15,000.00	787,244.17	8.79%
Downtown parking maintenance	347,659.00	20,838.45	20,838.45	48,766.00	278,054.55	20.02%
Street and road cleaning	502,696.00	35,244.28	35,244.28	-	467,451.72	7.01%
General properties	682,074.00	108,682.03	108,682.03	24,199.83	549,192.14	19.48%
Shelter facility	97,860.00	7,342.77	7,342.77	-	90,517.23	7.50%
Total public works	15,305,084.00	1,370,191.60	1,370,191.60	3,023,253.53	10,911,638.87	28.71%
Health and welfare:						
Local health department	360,470.00	58,827.25	58,827.25	-	301,642.75	16.32%
Community services board	1,256,044.00	-	-	-	1,256,044.00	0.00%
Tax relief for the elderly/disabled vets	390,000.00	916.08	916.08	-	389,083.92	0.23%
Navigation Center	150,000.00	-	-	-	150,000.00	0.00%
Total health and welfare	2,156,514.00	59,743.33	59,743.33	-	2,096,770.67	2.77%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2025 to July 31, 2025
(Unaudited)

Exhibit E
Page 2 of 4

Fund, Function and Elements	Budget as Amended	July Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	1,223,529.00	94,407.82	94,407.82	-	1,129,121.18	7.72%
Parks	1,960,377.00	255,641.94	255,641.94	578,159.72	1,126,575.34	42.53%
Field maintenance	514,469.00	57,244.92	57,244.92	49,929.12	407,294.96	20.83%
Recreation center and playgrounds	602,922.00	51,401.18	51,401.18	13,207.80	538,313.02	10.72%
Special events and programs	844,046.00	73,643.79	73,643.79	22,262.00	748,140.21	11.36%
Simms recreation center	577,938.00	50,219.83	50,219.83	26,381.88	501,336.29	13.25%
Westover swimming pool	1,093,138.00	131,770.98	131,770.98	34,908.00	926,459.02	15.25%
Athletics	661,866.00	69,735.39	69,735.39	133,934.71	458,195.90	30.77%
Golf course grounds management	1,197,248.00	133,276.77	133,276.77	42,764.35	1,021,206.88	14.70%
Golf course clubhouse management	-	-	-	-	-	0.00%
Regional library	696,758.00	174,189.50	174,189.50	-	522,568.50	25.00%
Total parks, recreation and cultural	9,372,291.00	1,091,532.12	1,091,532.12	901,547.58	7,379,211.30	21.27%
Community development:						
Planning	443,559.00	34,742.39	34,742.39	70,898.55	337,918.06	23.82%
Zoning administration	404,791.00	33,997.86	33,997.86	-	370,793.14	8.40%
Board of zoning appeals	7,444.00	-	-	-	7,444.00	0.00%
Economic development	849,343.00	90,291.24	90,291.24	-	759,051.76	10.63%
Tourism and visitors service	582,975.00	54,070.15	54,070.15	-	528,904.85	9.27%
Blacks run greenway	108,153.00	7,767.27	7,767.27	-	100,385.73	7.18%
Total community development	2,396,265.00	220,868.91	220,868.91	70,898.55	2,104,497.54	12.18%
Other:						
Community and civic organizations	906,012.00	99,662.02	99,662.02	244,284.42	562,065.56	0.00%
Joint operations with Rockingham Cty	13,863,600.00	1,435,690.19	1,435,690.19	555,823.72	11,872,086.09	2.48%
Conference Center (SVCC)	1,300,000.00	-	-	-	1,300,000.00	153.19%
Reserve for contingencies	225,000.00	-	-	-	225,000.00	0.00%
Debt service	20,067,638.00	16,929,489.87	16,929,489.87	-	3,138,148.13	0.00%
Transfers to other funds	61,859,377.00	13,399,651.75	13,399,651.75	-	48,459,725.25	27.37%
Total other	98,221,627.00	31,864,493.83	31,864,493.83	800,108.14	65,557,025.03	33.26%
Total General Fund	175,150,820.00	39,872,250.77	39,872,250.77	9,710,352.34	125,568,216.89	28.31%
School Fund:						
Instruction	95,575,798.00	7,271,625.37	7,271,625.37	-	88,304,172.63	7.61%
Admin., attendance and health services	6,383,359.00	477,099.92	477,099.92	-	5,906,259.08	7.47%
Pupil transportation	6,397,449.00	40,461.56	40,461.56	-	6,356,987.44	0.63%
Operations and maintenance	9,134,333.00	563,133.82	563,133.82	-	8,571,199.18	6.17%
Debt Service	163,406.00	13,131.37	13,131.37	-	150,274.63	8.04%
Technology	5,987,759.00	944,099.34	944,099.34	-	5,043,659.66	15.77%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	123,642,104.00	9,309,551.38	9,309,551.38	-	114,332,552.62	7.53%
School Nutrition Fund:						
Food service	6,482,581.00	276,835.66	276,835.66	-	6,205,745.34	4.27%
Technology	41,000.00	4,788.00	4,788.00	-	36,212.00	11.68%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Nutrition Fund	6,523,581.00	281,623.66	281,623.66	-	6,241,957.34	4.32%
Emergency Communications Center Fund:						
Emergency Communications Center	9,882,685.00	616,579.15	616,579.15	939,810.48	8,326,295.37	15.75%
Comp Aided Dispatch	1,668,127.00	76,741.31	76,741.31	581,765.50	1,009,620.19	39.48%
Debt Service	143,432.00	143,432.45	143,432.45	-	(0.45)	100.00%
Transfers to other funds	600,000.00	600,000.00	600,000.00	-	-	100.00%
Total Emerg. Commun. Ctr. Fund	12,294,244.00	1,436,752.91	1,436,752.91	1,521,575.98	9,335,915.11	24.06%
Community Development Block Grant Fund:						
Community development block grant	1,177,557.46	85,516.45	85,516.45	136,551.90	955,489.11	18.86%
Total Comm. Dev. Block Grant Fund	1,177,557.46	85,516.45	85,516.45	136,551.90	955,489.11	18.86%

Fund, Function and Elements	Budget as Amended	July Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	6,057,061.00	639,147.55	639,147.55	1,948,612.12	3,469,301.33	42.72%
Field trips and charters	273,926.00	18,903.09	18,903.09	-	255,022.91	6.90%
Administration	742,952.00	55,153.87	55,153.87	3,410.00	684,388.13	7.88%
Debt Service	2,641.00	2,640.12	2,640.12	-	0.88	99.97%
Total School Transportation Fund	7,076,580.00	715,844.63	715,844.63	1,952,022.12	4,408,713.25	37.70%
General Capital Projects Fund:						
Capital projects	91,977,587.63	2,170,124.27	2,170,124.27	20,711,751.55	69,095,711.81	24.88%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	91,977,587.63	2,170,124.27	2,170,124.27	20,711,751.55	69,095,711.81	24.88%
School Capital Projects Fund:						
Capital projects	5,801,696.49	161,286.99	161,286.99	-	5,640,409.50	2.78%
Total School Capital Projects Fund	5,801,696.49	161,286.99	161,286.99	-	5,640,409.50	2.78%
ECC Capital Projects:						
Capital projects	1,996,109.07	-	-	639,071.00	1,357,038.07	32.02%
Transfers to other funds	-	-	-	-	-	0.00%
Total ECC Capital Projects Fund	1,996,109.07	-	-	639,071.00	1,357,038.07	32.02%
Water Capital Projects Fund:						
Capital projects	29,727,836.44	1,983,718.25	1,983,718.25	17,337,295.03	10,406,823.16	64.99%
Total Water Capital Projects Fund	29,727,836.44	1,983,718.25	1,983,718.25	17,337,295.03	10,406,823.16	64.99%
Sewer Capital Projects Fund:						
Capital projects	7,539,419.23	81,195.86	81,195.86	740,771.84	6,717,451.53	10.90%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	7,539,419.23	81,195.86	81,195.86	740,771.84	6,717,451.53	10.90%
Sanitation Capital Projects Fund:						
Capital projects	332,172.92	-	-	-	332,172.92	0.00%
Total Sanitation Capital Proj. Fund	332,172.92	-	-	-	332,172.92	0.00%
Stormwater Capital Projects Fund:						
Capital projects	2,454,759.49	96,997.46	96,997.46	342,926.80	2,014,835.23	17.92%
Total Stormwater Capital Proj. Fund	2,454,759.49	96,997.46	96,997.46	342,926.80	2,014,835.23	17.92%
Water Fund:						
Administration	875,495.00	115,998.32	115,998.32	19,195.00	740,301.68	15.44%
Pumping, storage and monitoring	967,117.00	107,000.28	107,000.28	-	860,116.72	11.06%
Transmission and distribution	1,231,236.00	135,351.20	135,351.20	1,444.45	1,094,440.35	11.11%
Utility billing	812,687.00	63,596.70	63,596.70	15,000.00	734,090.30	9.67%
Miscellaneous	2,628,430.00	214,681.75	214,681.75	13,430.00	2,400,318.25	8.68%
Purification	1,936,914.00	199,306.88	199,306.88	2,454.67	1,735,152.45	10.42%
Capital outlay	376,000.00	10,592.56	10,592.56	182,958.12	182,449.32	51.48%
Debt Service	2,661,411.00	2,100,871.88	2,100,871.88	-	560,539.12	78.94%
Transfers to other funds	5,052,090.00	4,039,090.87	4,039,090.87	-	1,012,999.13	79.95%
Total Water Fund	16,541,380.00	6,986,490.44	6,986,490.44	234,482.24	9,320,407.32	43.65%

Fund, Function and Elements	Budget as Amended	July Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	987,225.00	85,602.15	85,602.15	20,675.00	880,947.85	10.77%
Treatment and disposal	5,400,000.00	448,335.10	448,335.10	-	4,951,664.90	8.30%
Collection and transmission	1,381,044.00	137,053.69	137,053.69	-	1,243,990.31	9.92%
Miscellaneous	1,778,530.00	145,425.00	145,425.00	13,430.00	1,619,675.00	8.93%
Utility billing	946,272.00	89,724.75	89,724.75	108,710.00	747,837.25	20.97%
Pumping and monitoring	479,169.00	47,264.38	47,264.38	2,735.55	429,169.07	10.43%
Capital outlay	401,000.00	442.19	442.19	-	400,557.81	0.11%
Debt service	2,700,000.00	223,920.26	223,920.26	-	2,476,079.74	8.29%
Transfers to other funds	4,258,960.00	3,356,996.63	3,356,996.63	-	901,963.37	78.82%
Total Sewer Fund	18,332,200.00	4,534,764.15	4,534,764.15	145,550.55	13,651,885.30	25.53%
Public Transportation Fund:						
Transit buses	6,435,411.00	445,038.60	445,038.60	94,500.24	5,895,872.16	8.38%
Miscellaneous	500,000.00	-	-	-	500,000.00	0.00%
Paratransit buses	1,584,991.00	124,712.65	124,712.65	15,023.76	1,445,254.59	8.82%
Administration	1,050,268.00	78,292.88	78,292.88	4,875.00	967,100.12	7.92%
Capital outlay	6,131,390.00	-	-	11,000.00	6,120,390.00	0.18%
Debt Service	3,772.00	3,771.60	3,771.60	-	0.40	99.99%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Fund	15,705,832.00	651,815.73	651,815.73	125,399.00	14,928,617.27	4.95%
Sanitation Fund:						
Solid waste collection	2,508,324.00	227,584.39	227,584.39	700,642.03	1,580,097.58	37.01%
Landfill	263,287.00	13,109.82	13,109.82	128,363.00	121,814.18	53.73%
Miscellaneous	-	-	-	-	-	0.00%
Solid waste management	819,559.00	90,179.88	90,179.88	7,670.00	721,709.12	11.94%
Capital outlay	417,350.00	360,477.48	360,477.48	265,838.00	(208,965.48)	150.07%
Debt service	-	-	-	-	-	0.00%
Transfers to other funds	134,800.00	11,233.37	11,233.37	-	123,566.63	8.33%
Total Sanitation Fund	4,143,320.00	702,584.94	702,584.94	1,102,513.03	2,338,222.03	43.57%
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	882,560.00	90,582.97	90,582.97	275,910.23	516,066.80	41.53%
Capital outlay	3,109,340.00	-	-	16,482.00	3,092,858.00	0.53%
Transfers to other funds	379,000.00	352,416.63	352,416.63	-	26,583.37	92.99%
Total Stormwater Fund	4,370,900.00	442,999.60	442,999.60	292,392.23	3,635,508.17	16.82%
Central Garage Fund:						
Operating	2,349,401.00	178,445.33	178,445.33	284,326.32	1,886,629.35	19.70%
Administration	243,767.00	18,402.42	18,402.42	1,465.00	223,899.58	8.15%
Capital outlay	250,000.00	40,941.06	40,941.06	650,533.66	(441,474.72)	276.59%
Debt service	1,132.00	1,131.48	1,131.48	-	0.52	99.95%
Total Central Garage Fund	2,844,300.00	238,920.29	238,920.29	936,324.98	1,669,054.73	41.32%
Central Stores Fund:						
Operating	227,250.00	22,014.80	22,014.80	1,290.00	203,945.20	10.26%
Capital outlay	15,000.00	-	-	17,757.32	(2,757.32)	118.38%
Total Central Stores Fund	242,250.00	22,014.80	22,014.80	19,047.32	201,187.88	16.95%
Total All Funds	527,974,649.73	69,774,452.58	69,774,452.58	55,948,027.91	402,252,169.24	23.81%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2025 to July 31, 2025
(Unaudited)

Exhibit F
Page 1 of 2

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (8.33%)
General Fund:					
Revenues	175,150,820.00	14,863,838.58	-	(160,286,981.42)	8.49%
Expenditures	175,150,820.00	39,872,250.77	9,710,352.34	(125,568,216.89)	28.31%
School Fund:					
Revenues	123,642,104.00	9,995,385.16	-	(113,646,718.84)	8.08%
Expenditures	123,642,104.00	9,309,551.38	-	(114,332,552.62)	7.53%
School Nutrition Fund:					
Revenues	6,523,581.00	400,909.90	-	(6,122,671.10)	6.15%
Expenditures	6,523,581.00	281,623.66	-	(6,241,957.34)	4.32%
Emergency Communications Center Fund:					
Revenues	12,294,244.00	4,038,091.85	-	(8,256,152.15)	32.85%
Expenditures	12,294,244.00	1,436,752.91	1,521,575.98	(9,335,915.11)	24.06%
Community Development Block Grant Fund:					
Revenues	1,177,557.46	-	-	(1,177,557.46)	0.00%
Expenditures	1,177,557.46	85,516.45	136,551.90	(955,489.11)	18.86%
School Transportation Fund:					
Revenues	7,076,580.00	1,592,445.59	-	(5,484,134.41)	22.50%
Expenditures	7,076,580.00	715,844.63	1,952,022.12	(4,408,713.25)	37.70%
General Capital Projects Fund:					
Revenues	91,977,587.63	28,320,634.20	-	(63,656,953.43)	30.79%
Expenditures	91,977,587.63	2,170,124.27	20,711,751.55	(69,095,711.81)	24.88%
School Capital Projects Fund:					
Revenues	5,801,696.49	5,801,696.49	-	-	100.00%
Expenditures	5,801,696.49	161,286.99	-	(5,640,409.50)	2.78%
ECC Capital Projects Fund:					
Revenues	1,996,109.07	1,996,109.07	-	-	100.00%
Expenditures	1,996,109.07	-	639,071.00	(1,357,038.07)	32.02%
Water Capital Projects Fund:					
Revenues	29,727,836.44	28,794,943.27	-	(932,893.17)	96.86%
Expenditures	29,727,836.44	1,983,718.25	17,337,295.03	(10,406,823.16)	64.99%
Sewer Capital Projects Fund:					
Revenues	7,539,419.23	7,539,419.23	-	-	100.00%
Expenditures	7,539,419.23	81,195.86	740,771.84	(6,717,451.53)	10.90%
Sanitation Capital Projects Fund:					
Revenues	332,172.92	332,172.92	-	-	100.00%
Expenditures	332,172.92	-	-	(332,172.92)	0.00%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2025 to July 31, 2025
(Unaudited)

Exhibit F
Page 2 of 2

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (8.33%)
Stormwater Capital Projects Fund:					
Revenues	2,454,759.49	2,318,527.65	-	(136,231.84)	94.45%
Expenditures	2,454,759.49	96,997.46	342,926.80	(2,014,835.23)	17.92%
Water Fund:					
Revenues	16,541,380.00	2,166,774.89	-	(14,374,605.11)	13.10%
Expenditures	16,541,380.00	6,986,490.44	234,482.24	(9,320,407.32)	43.65%
Sewer Fund:					
Revenues	18,332,200.00	2,791,290.30	-	(15,540,909.70)	15.23%
Expenditures	18,332,200.00	4,534,764.15	145,550.55	(13,651,885.30)	25.53%
Public Transportation Fund:					
Revenues	15,705,832.00	199,436.99	-	(15,506,395.01)	1.27%
Expenditures	15,705,832.00	651,815.73	125,399.00	(14,928,617.27)	4.95%
Sanitation Fund:					
Revenues	4,143,320.00	455,417.41	-	(3,687,902.59)	10.99%
Expenditures	4,143,320.00	702,584.94	1,102,513.03	(2,338,222.03)	43.57%
Business Loan Program Fund:					
Revenues	100,000.00	91,389.27	-	(8,610.73)	91.39%
Expenditures	100,000.00	-	-	(100,000.00)	0.00%
Stormwater Fund:					
Revenues	4,370,900.00	1,082,431.53	-	(3,288,468.47)	24.76%
Expenditures	4,370,900.00	442,999.60	292,392.23	(3,635,508.17)	16.82%
Central Garage Fund:					
Revenues	2,844,300.00	473,961.42	-	(2,370,338.58)	16.66%
Expenditures	2,844,300.00	238,920.29	936,324.98	(1,669,054.73)	41.32%
Central Stores Operating Fund:					
Revenues	242,250.00	20,187.50	-	(222,062.50)	8.33%
Expenditures	242,250.00	22,014.80	19,047.32	(201,187.88)	16.95%
<hr/>					
Total Revenues	527,974,649.73	113,275,063.22	-	(414,699,586.51)	21.45%
Total Expenditures	527,974,649.73	69,774,452.58	55,948,027.91	(402,252,169.24)	23.81%

CITY OF HARRISONBURG, VIRGINIA
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
General Fund:				
Amount from fund balance	7,170,000.00	7,757,000.00	587,000.00	8.19%
General property taxes	397,516.00	388,712.42	(8,803.58)	-2.21%
Other local taxes	3,937,278.62	3,879,471.45	(57,807.17)	-1.47%
Permits, privilege fees and regulatory fees	116,052.80	59,671.94	(56,380.86)	-48.58%
Fines and forfeitures	490,772.05	196,077.60	(294,694.45)	-60.05%
Use of money and property	563,897.97	437,139.28	(126,758.69)	-22.48%
Charges for services	184,853.74	201,085.48	16,231.74	8.78%
Miscellaneous	881,462.39	751,640.00	(129,822.39)	-14.73%
Recovered costs	537,635.94	577,037.76	39,401.82	7.33%
State revenue	178,154.61	292,998.37	114,843.76	64.46%
Federal revenue	732,403.77	149,148.76	(583,255.01)	-79.64%
Nonrevenue receipts	8,525.22	6,305.52	(2,219.70)	-26.04%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	180,883.37	167,550.00	(13,333.37)	-7.37%
Total General Fund	15,379,436.48	14,863,838.58	(515,597.90)	-3.35%
School Fund:				
Amount from fund balance	-	-	-	0.00%
Charges for services	226,008.88	41,592.70	(184,416.18)	-81.60%
State revenue	5,164,887.23	5,187,363.68	22,476.45	0.44%
Federal revenue	638,714.98	384,370.03	(254,344.95)	-39.82%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	3,938,371.38	4,382,058.75	443,687.37	11.27%
Total School Fund	9,967,982.47	9,995,385.16	27,402.69	0.27%
School Nutrition Fund:				
Amount from fund balance	513,452.00	225,985.00	(287,467.00)	-55.99%
Charges for services	14,464.00	14,376.69	(87.31)	-0.60%
State revenue	-	-	-	0.00%
Federal revenue	731,278.01	160,548.21	(570,729.80)	-78.05%
Transfers from other funds	-	-	-	0.00%
Total School Nutrition Fund	1,259,194.01	400,909.90	(858,284.11)	-68.16%
Emergency Communications Center Fund:				
Amount from fund balance	-	1,819,000.00	1,819,000.00	0.00%
Use of money and property	47,643.34	93,008.50	45,365.16	95.22%
Miscellaneous	982,765.00	1,037,057.99	54,292.99	5.52%
Recovered costs	8,602.53	-	(8,602.53)	-100.00%
State revenue	45,882.31	52,932.36	7,050.05	15.37%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	982,765.00	1,036,093.00	53,328.00	5.43%
Total Emerg. Commun. Center Fund	2,067,658.18	4,038,091.85	1,970,433.67	95.30%
Community Development Block Grant Fund:				
Federal revenue	-	-	-	0.00%
Total Community Development Block Grant Fund	-	-	-	0.00%

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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	700,000.00	930,500.00	230,500.00	32.93%
Use of money and property	13,093.53	17,037.84	3,944.31	30.12%
Charges for services	22,486.06	39,788.75	17,302.69	76.95%
Miscellaneous	-	5,119.00	5,119.00	0.00%
Recovered costs	-	-	-	0.00%
State revenue	570,330.00	-	(570,330.00)	-100.00%
Federal revenue	-	600,000.00	600,000.00	0.00%
Nonrevenue receipts	-	-	-	0.00%
Total School Transportation Fund	1,305,909.59	1,592,445.59	286,536.00	21.94%
General Capital Projects Fund:				
Amount from fund balance	18,184,265.31	22,450,822.18	4,266,556.87	23.46%
Use of money and property	6,089.10	-	(6,089.10)	-100.00%
Miscellaneous	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
State revenue	408,966.06	-	(408,966.06)	-100.00%
Federal revenue	1,289,278.75	1,219,812.02	(69,466.73)	-5.39%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	9,907,130.00	4,650,000.00	(5,257,130.00)	-53.06%
Total General Capital Projects Fund	29,795,729.22	28,320,634.20	(1,475,095.02)	-4.95%
School Capital Projects Fund:				
Amount from fund balance	3,812,645.54	2,532,696.49	(1,279,949.05)	-33.57%
Use of money and property	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	520,000.00	3,269,000.00	2,749,000.00	528.65%
Total School Capital Projects Fund	4,332,645.54	5,801,696.49	1,469,050.95	33.91%
ECC Capital Projects Fund:				
Amount from fund balance	2,837,287.85	1,396,109.07	(1,441,178.78)	-50.79%
Miscellaneous Revenue	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
State Revenue	-	-	-	0.00%
Transfers from other funds	-	600,000.00	600,000.00	0.00%
Total ECC Capital Projects Fund	2,837,287.85	1,996,109.07	(841,178.78)	-29.65%
Water Capital Projects Fund:				
Amount from fund balance	26,911,374.62	24,780,836.44	(2,130,538.18)	-7.92%
Use of money and property	47,096.68	20,398.67	(26,698.01)	-56.69%
Federal revenue	-	46,708.16	46,708.16	0.00%
Transfers from other funds	2,798,489.00	3,947,000.00	1,148,511.00	41.04%
Total Water Capital Projects Fund	29,756,960.30	28,794,943.27	(962,017.03)	-3.23%
Sewer Capital Projects Fund:				
Amount from fund balance	4,781,259.53	4,264,419.23	(516,840.30)	-10.81%
Transfers from other funds	1,304,998.00	3,275,000.00	1,970,002.00	150.96%
Total Sewer Capital Projects Fund	6,086,257.53	7,539,419.23	1,453,161.70	23.88%

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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	2,130,816.26	332,172.92	(1,798,643.34)	-84.41%
Transfers from other funds	-	-	-	0.00%
Total Sanitation Capital Projects Fund	2,130,816.26	332,172.92	(1,798,643.34)	-84.41%
Stormwater Capital Projects Fund:				
Amount from fund balance	1,893,237.24	1,968,527.65	75,290.41	3.98%
State revenue	-	-	-	0.00%
Transfers from other funds	-	350,000.00	350,000.00	0.00%
Total Stormwater Capital Projects Fund	1,893,237.24	2,318,527.65	425,290.41	3.98%
Water Fund:				
Amount from fund balance	1,300,000.00	1,000,000.00	(300,000.00)	-23.08%
Permits, privilege fees and regulatory fees	-	46,400.00	46,400.00	0.00%
Use of money and property	97,765.15	90,241.88	(7,523.27)	-7.70%
Charges for services	796,379.28	864,258.78	67,879.50	8.52%
Miscellaneous	7,783.20	36.71	(7,746.49)	-99.53%
Recovered costs	6,604.82	11,337.52	4,732.70	71.66%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Intrafund transfers	155,975.00	154,500.00	(1,475.00)	-0.95%
Total Water Fund	2,364,507.45	2,166,774.89	(197,732.56)	-8.36%
Sewer Fund:				
Amount from fund balance	1,300,000.00	1,655,400.00	355,400.00	27.34%
Permits, privilege fees and regulatory fees	-	25,000.00	25,000.00	0.00%
Use of money and property	46,275.05	40,188.45	(6,086.60)	-13.15%
Charges for services	932,039.60	959,388.72	27,349.12	2.93%
Miscellaneous	405.00	-	(405.00)	-100.00%
Recovered costs	5,101.84	6,553.83	1,451.99	28.46%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	3,109.30	3,109.30	0.00%
Intrafund transfers	95,550.00	101,650.00	6,100.00	6.38%
Total Sewer Fund	2,379,371.49	2,791,290.30	411,918.81	17.31%
Public Transportation Fund:				
Amount from fund balance	146,000.00	115,500.00	(30,500.00)	-20.89%
Use of money and property	9,966.98	4,629.69	(5,337.29)	-53.55%
Charges for services	1,461.14	1,795.04	333.90	22.85%
Miscellaneous	24,650.00	16.96	(24,633.04)	-99.93%
Recovered costs	-	-	-	0.00%
State revenue	-	6,795.20	6,795.20	0.00%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	8,200.10	8,200.10	0.00%
Transfers from other funds	55,000.00	62,500.00	7,500.00	13.64%
Total Public Transportation Fund	237,078.12	199,436.99	(37,641.13)	-15.88%

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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	924,740.00	76,160.00	(848,580.00)	-91.76%
Use of money and property	11,703.75	7,720.51	(3,983.24)	-34.03%
Charges for services	374,160.27	369,775.30	(4,384.97)	-1.17%
Miscellaneous	1,619.20	1,761.60	142.40	8.79%
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	1,312,223.22	455,417.41	(856,805.81)	-65.29%
Business Loan Program Fund:				
Amount from fund balance	76,800.00	89,530.00	12,730.00	16.58%
Use of money and property	1,237.21	1,095.25	(141.96)	-11.47%
Miscellaneous	2,074.32	764.02	(1,310.30)	-63.17%
Total Business Loan Program Fund	80,111.53	91,389.27	11,277.74	14.08%
Stormwater Fund:				
Amount from fund balance	-	1,060,430.00	1,060,430.00	0.00%
Use of money and property	16,035.57	16,335.57	300.00	1.87%
Charges for services	7,559.39	5,665.96	(1,893.43)	-25.05%
Recovered costs	-	-	-	0.00%
State revenue	-	-	-	0.00%
Total Stormwater Fund	23,594.96	1,082,431.53	1,058,836.57	-23.18%
Central Garage Fund:				
Amount from fund balance	471,600.00	250,000.00	(221,600.00)	-46.99%
Permits, privilege fees and regulatory fees	-	-	-	0.00%
Use of money and property	8,848.26	7,963.63	(884.63)	-10.00%
Charges for services	206,461.43	215,474.99	9,013.56	4.37%
Miscellaneous	-	261.80	261.80	0.00%
Recovered costs	-	261.00	261.00	0.00%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total Central Garage Fund	686,909.69	473,961.42	(212,948.27)	-31.00%
Central Stores Fund:				
Amount from fund balance	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
Federal revenue	-	-	-	0.00%
Transfers from other funds	18,779.26	20,187.50	1,408.24	7.50%
Total Central Stores Fund	18,779.26	20,187.50	1,408.24	7.50%
Total All Funds	113,915,690.39	113,275,063.22	(640,627.17)	-0.56%

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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	30,717.42	63,891.50	33,174.08	108.00%
City manager	64,202.89	74,310.79	10,107.90	15.74%
City communications	12,628.44	22,942.67	10,314.23	81.67%
City attorney	34,248.35	36,267.60	2,019.25	5.90%
Human resources	57,724.52	69,771.59	12,047.07	20.87%
Independent auditor	15,000.00	15,000.00	-	0.00%
Commissioner of the revenue	61,972.56	68,713.35	6,740.79	10.88%
Assessors	36,176.07	32,748.49	(3,427.58)	-9.47%
Equalization board	-	-	-	0.00%
City treasurer	71,098.90	76,990.85	5,891.95	8.29%
Finance	60,563.80	61,215.96	652.16	1.08%
Information technology	142,311.87	346,821.44	204,509.57	143.71%
Purchasing	11,928.76	12,534.91	606.15	5.08%
Electoral board	57,533.93	60,532.79	2,998.86	5.21%
Total general government administration	656,107.51	941,741.94	285,634.43	43.53%
Public safety:				
Police administration	549,503.02	1,142,979.32	593,476.30	108.00%
Police operations	642,554.28	635,425.27	(7,129.01)	-1.11%
Police criminal investigation	190,789.06	220,242.48	29,453.42	15.44%
Police special operations	161,677.73	226,107.43	64,429.70	39.85%
Police grants	13,813.11	28,601.44	14,788.33	107.06%
Fire administration	111,438.34	117,598.43	6,160.09	5.53%
Fire suppression	1,002,027.31	1,120,610.48	118,583.17	11.83%
Fire prevention	71,834.18	87,341.04	15,506.86	21.59%
Fire training	29,824.37	19,802.76	(10,021.61)	-33.60%
City and county jail	4,200.00	7,533.20	3,333.20	79.36%
Regional juvenile home	49,642.00	75,024.00	25,382.00	51.13%
Regional jail	420,266.75	476,223.00	55,956.25	13.31%
Building inspection	98,711.98	88,534.79	(10,177.19)	-10.31%
Animal control	18,803.92	19,529.35	725.43	3.86%
Animal control (SPCA)	-	-	-	0.00%
Emergency management	7,337.06	6,554.67	(782.39)	-10.66%
Community paramedicine	8,450.63	1,047.25	(7,403.38)	-87.61%
Public safety building	46,101.67	50,524.13	4,422.46	0.00%
Total public safety	3,426,975.41	4,323,679.04	896,703.63	26.17%
Public works:				
General engineering	57,743.48	79,626.37	21,882.89	37.90%
Public works administration	157,514.79	159,995.26	2,480.47	1.57%
Highway and street maintenance	1,161,822.86	469,003.02	(692,819.84)	-59.63%
PW Grants	-	207,608.92	207,608.92	0.00%
Street lights	48,035.83	49,771.11	1,735.28	3.61%
Snow and ice removal	4,282.70	4,248.65	(34.05)	-0.80%
Traffic engineering	159,054.53	166,994.91	7,940.38	4.99%
Highway and street beautification	59,700.74	60,835.83	1,135.09	1.90%
Downtown parking maintenance	34,779.70	20,838.45	(13,941.25)	-40.08%
Street and road cleaning	31,456.09	35,244.28	3,788.19	12.04%
General properties	54,809.17	108,682.03	53,872.86	98.29%
Shelter facility	2,336.59	7,342.77	5,006.18	214.25%
Total public works	1,771,536.48	1,370,191.60	(401,344.88)	-22.66%
Health and welfare:				
Local health department	59,059.00	58,827.25	(231.75)	-0.39%
Community services board	-	-	-	0.00%
Tax relief for the elderly/disabled veterans	-	916.08	916.08	0.00%
Navigation Center	-	-	-	0.00%
Total health and welfare	59,059.00	59,743.33	684.33	1.16%

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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	83,601.91	94,407.82	10,805.91	12.93%
Parks	169,680.19	255,641.94	85,961.75	50.66%
Field maintenance	33,162.74	57,244.92	24,082.18	72.62%
Recreation center and playgrounds	42,841.41	51,401.18	8,559.77	19.98%
Special events and programs	76,904.44	73,643.79	(3,260.65)	-4.24%
Simms recreation center	45,849.37	50,219.83	4,370.46	9.53%
Westover swimming pool	106,800.79	131,770.98	24,970.19	23.38%
Athletics	42,908.06	69,735.39	26,827.33	62.52%
Golf course grounds management	140,531.70	133,276.77	(7,254.93)	-5.16%
Golf course clubhouse management	2,319.41	-	(2,319.41)	-100.00%
Regional library	170,774.00	174,189.50	3,415.50	2.00%
Total parks, recreation and cultural	915,374.02	1,091,532.12	176,158.10	19.24%
Community development:				
Planning	23,298.81	34,742.39	11,443.58	49.12%
Zoning administration	21,495.69	33,997.86	12,502.17	58.16%
Board of zoning appeals	133.94	-	(133.94)	-100.00%
Economic development	87,127.04	90,291.24	3,164.20	3.63%
Tourism and visitors service	60,055.23	54,070.15	(5,985.08)	-9.97%
Blacks Run Greenway	8,607.11	7,767.27	(839.84)	-9.76%
Total community development	200,717.82	220,868.91	20,151.09	10.04%
Other:				
Community and civic organizations	140,588.66	99,662.02	(40,926.64)	-29.11%
Joint operations with Rockingham Cty	1,200,215.50	1,435,690.19	235,474.69	19.62%
Conference center (SVCC)	-	-	-	0.00%
Reserve for contingencies	-	-	-	0.00%
Debt service	17,078,007.60	16,929,489.87	(148,517.73)	-0.87%
Transfers to other funds	15,403,266.38	13,399,651.75	(2,003,614.63)	-13.01%
Total other	33,822,078.14	31,864,493.83	(1,957,584.31)	-5.79%
Total General Fund	40,851,848.38	39,872,250.77	(979,597.61)	-2.40%
School Fund:				
Instruction	6,992,403.57	7,271,625.37	279,221.80	3.99%
Admin., attendance and health services	514,118.86	477,099.92	(37,018.94)	-7.20%
Pupil transportation	30,117.52	40,461.56	10,344.04	34.35%
Operations and maintenance	575,086.55	563,133.82	(11,952.73)	-2.08%
Debt service	20,091.91	13,131.37	(6,960.54)	-34.64%
Technology	679,333.94	944,099.34	264,765.40	38.97%
Transfers to other funds	-	-	-	0.00%
Total School Fund	8,811,152.35	9,309,551.38	498,399.03	5.66%
School Nutrition Fund:				
Food service	291,308.90	276,835.66	(14,473.24)	-4.97%
Technology	-	4,788.00	4,788.00	0.00%
Transfers to other funds	-	-	-	0.00%
Total School Nutrition Fund	291,308.90	281,623.66	(9,685.24)	-3.32%
Emergency Communications Center Fund:				
Emergency Communications Center	396,914.56	616,579.15	219,664.59	55.34%
Computer Aided Dispatch	50,677.77	76,741.31	26,063.54	51.43%
Debt service	107,785.89	143,432.45	35,646.56	33.07%
Transfer of other funds	-	600,000.00	600,000.00	0.00%
Total Emergency Communications Center	555,378.22	1,436,752.91	881,374.69	139.84%
Community Development Block Grant Fund:				
Community development block grant	11,965.29	85,516.45	73,551.16	614.70%
Total Community Development Block Grant Fund	11,965.29	85,516.45	73,551.16	614.70%

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School Transportation Fund:				
School buses	408,210.71	639,147.55	230,936.84	56.57%
Field trips and charters	16,901.15	18,903.09	2,001.94	11.84%
Administration	46,900.71	55,153.87	8,253.16	17.60%
Debt service	-	2,640.12	2,640.12	0.00%
Total School Transportation Fund	472,012.57	715,844.63	243,832.06	51.66%
General Capital Projects Fund:				
Capital projects	2,934,658.28	2,170,124.27	(764,534.01)	-26.05%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	2,934,658.28	2,170,124.27	(764,534.01)	-26.05%
School Capital Projects Fund:				
Capital projects	418,574.91	161,286.99	(257,287.92)	-61.47%
Total School Capital Projects Fund	418,574.91	161,286.99	(257,287.92)	-61.47%
ECC Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
Total ECC Capital Projects Fund	-	-	-	0.00%
Water Capital Projects Fund:				
Capital projects	148,941.05	1,983,718.25	1,834,777.20	1231.88%
Total Water Capital Projects Fund	148,941.05	1,983,718.25	1,834,777.20	1231.88%
Sewer Capital Projects Fund:				
Capital projects	58,748.62	81,195.86	22,447.24	38.21%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	58,748.62	81,195.86	22,447.24	38.21%
Sanitation Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Total Sanitation Capital Projects Fund	-	-	-	0.00%
Stormwater Capital Projects Fund:				
Capital projects	233,255.35	96,997.46	(136,257.89)	-58.42%
Total Stormwater Capital Projects Fund	233,255.35	96,997.46	(136,257.89)	-58.42%
Water Fund:				
Administration	74,924.60	115,998.32	41,073.72	54.82%
Pumping, storage and monitoring	139,560.02	107,000.28	(32,559.74)	-23.33%
Transmission and distribution	89,013.41	135,351.20	46,337.79	52.06%
Utility billing	54,574.29	63,596.70	9,022.41	16.53%
Miscellaneous	212,231.75	214,681.75	2,450.00	1.15%
Purification	176,519.78	199,306.88	22,787.10	12.91%
Capital outlay	2,644.64	10,592.56	7,947.92	300.53%
Debt service	2,057,371.88	2,100,871.88	43,500.00	2.11%
Transfers to other funds	2,889,523.38	4,039,090.87	1,149,567.49	39.78%
Total Water Fund	5,696,363.75	6,986,490.44	1,290,126.69	22.65%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2025 to July 31, 2025
(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	80,191.74	85,602.15	5,410.41	6.75%
Treatment and disposal	-	448,335.10	448,335.10	0.00%
Collection and transmission	115,762.34	137,053.69	21,291.35	18.39%
Miscellaneous	135,825.00	145,425.00	9,600.00	7.07%
Utility billing	88,629.62	89,724.75	1,095.13	1.24%
Pumping and monitoring	45,297.23	47,264.38	1,967.15	4.34%
Capital outlay	1,461.84	442.19	(1,019.65)	-69.75%
Debt service	-	223,920.26	223,920.26	0.00%
Transfers to other funds	1,386,642.88	3,356,996.63	1,970,353.75	142.10%
Total Sewer Fund	1,853,810.65	4,534,764.15	2,680,953.50	144.62%
Public Transportation Fund:				
Transit buses	390,197.69	445,038.60	54,840.91	14.05%
Miscellaneous	-	-	-	0.00%
Paratransit Buses	90,718.29	124,712.65	33,994.36	37.47%
Administration	66,413.82	78,292.88	11,879.06	17.89%
Capital outlay	-	-	-	0.00%
Debt service	-	3,771.60	3,771.60	0.00%
Transfers to other funds	13,333.37	-	(13,333.37)	-100.00%
Total Public Transportation Fund	560,663.17	651,815.73	91,152.56	16.26%
Sanitation Fund:				
Solid waste collection	151,399.30	227,584.39	76,185.09	50.32%
Landfill	21,712.06	13,109.82	(8,602.24)	-39.62%
Miscellaneous	-	-	-	0.00%
Solid waste management	111,089.05	90,179.88	(20,909.17)	-18.82%
Capital outlay	-	360,477.48	360,477.48	0.00%
Debt service	1,506,750.00	-	(1,506,750.00)	-100.00%
Transfers to other funds	11,233.37	11,233.37	-	0.00%
Total Sanitation Fund	1,802,183.78	702,584.94	(1,099,598.84)	-61.01%
Business Loan Program Fund:				
Revolving loan program	-	-	-	0.00%
Total Business Loan Program Fund	-	-	-	0.00%
Stormwater Fund:				
Stormwater management	55,618.54	90,582.97	34,964.43	62.86%
Capital outlay	1,434.84	-	(1,434.84)	-100.00%
Transfers to other funds	2,416.63	352,416.63	350,000.00	14482.98%
Total Stormwater Fund	59,470.01	442,999.60	383,529.59	644.91%
Central Garage Fund:				
Operating	170,922.99	178,445.33	7,522.34	4.40%
Administration	14,797.26	18,402.42	3,605.16	24.36%
Capital outlay	659.58	40,941.06	40,281.48	6107.14%
Debt service	-	1,131.48	1,131.48	0.00%
Total Central Garage Fund	186,379.83	238,920.29	52,540.46	28.19%
Central Stores Fund:				
Operating	20,722.31	22,014.80	1,292.49	6.24%
Capital outlay	-	-	-	0.00%
Total Central Stores Fund	20,722.31	22,014.80	1,292.49	6.24%
Total All Funds	64,967,437.42	69,774,452.58	4,807,015.16	7.40%

CITY OF HARRISONBURG, VIRGINIA
UNAPPROPRIATED AND UNASSIGNED FUND BALANCE - ALL FUNDS
For the Periods Noted Below
(Unaudited)

	Governmental Funds									Proprietary Funds	
	Special Revenue						Capital Projects			Enterprise	
		School	School	Emergency	Community	School	General	School	ECC		Water
	General	School	Nutrition	Commun.	Development	School	Capital	Capital	Capital	Water	Capital
			Center	Block Grant	Transportation	Projects	Projects	Projects			Projects
Balance July 1, 2025	76,117,585.09	13,406,450.91	4,192,808.18	6,127,138.38	(18,528.93)	4,972,271.97	22,450,822.18	2,532,696.49	1,396,109.07	5,257,124.09	24,818,417.19
Balance Budget	(7,757,000.00)	-	(225,985.00)	(1,819,000.00)	-	(930,500.00)	-	-	-	(1,000,000.00)	-
Capital Projects Carried Forward	-	-	-	-	-	-	(22,450,822.18)	(2,532,696.49)	(1,396,109.07)	-	(24,780,836.44)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	8,546.59
Unexpended Fire/Four-for-Life Funds	(700,718.05)	-	-	-	-	-	-	-	-	-	-
Balance July 31, 2025	67,659,867.04	13,406,450.91	3,966,823.18	4,308,138.38	(18,528.93)	4,041,771.97	-	-	-	4,257,124.09	46,127.34

Proprietary Funds												
Enterprise							Internal Service				Agency	Total
Sewer	Sewer Capital Projects	Public Transportation	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Economic Development Authority	
6,922,618.20	4,264,419.23	205,385.04	1,920,910.94	332,172.92	287,887.72	2,798,700.01	1,968,527.65	2,418,993.91	(226,749.70)	8,584,068.36	130,810.05	190,860,638.95
(1,655,400.00)	-	(115,500.00)	(76,160.00)	-	(89,530.00)	(1,060,430.00)	-	(250,000.00)	-	-	-	(14,979,505.00)
-	(4,264,419.23)	-	-	(332,172.92)	-	-	(1,968,527.65)	-	-	-	-	(57,725,583.98)
-	-	-	-	-	-	-	-	(129,416.13)	318,872.50	35,963.85	6,153.89	240,120.70
-	-	-	-	-	-	-	-	-	-	-	-	(700,718.05)
5,267,218.20	-	89,885.04	1,844,750.94	-	198,357.72	1,738,270.01	-	2,039,577.78	92,122.80	8,620,032.21	136,963.94	117,694,952.62

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