

# **CITY OF HARRISONBURG, VIRGINIA**

## **Budget**

**For the Fiscal Year**

**July 1, 2013 to June 30, 2014**



**CITY OF HARRISONBURG, VIRGINIA  
BUDGET TABLE OF CONTENTS  
FISCAL YEAR 2014**

|  |   |       |
|--|---|-------|
| <b>Officials</b>   |   | 1     |
| <b>Summary Exhibits</b>  |   |       |
| Exhibit A - Comparison of Revenue Budgets - All Funds                      |   | 1-4   |
| Exhibit B - Comparison of Expenditure Budgets - All Funds                  |   | 5-9   |
| Exhibit C - Expenditure Budget by Object Class - All Funds                 |   | 10-14 |
| Exhibit D - Trial Balance - All Funds and Account Groups at June 30, 2012  |   | 15-16 |
| Exhibit E - General Fund Summary of Fund Balances                          |   | 17    |
| Exhibit F - Trial Balance - All Funds and Account Groups at April 30, 2013 |   | 18-19 |
| <b>Revenue Budget</b>  |   |       |
| 1000   | General Fund                                | 1-7   |
| 1111   | School Fund                                 | 8     |
| 1114   | School Nutrition Fund                       | 9     |
| 1116   | Emergency Communications Center Fund        | 10-11 |
| 1117   | Community Development Block Grant Fund      | 12    |
| 1118   | School Transportation Fund                  | 13-14 |
| 1310   | General Capital Projects Fund               | 15-16 |
| 1311   | School Capital Projects Fund                | 17    |
| 1321   | Water Capital Projects Fund                 | 18    |
| 1322   | Sewer Capital Projects Fund                 | 19    |
| 1323   | Public Transportation Capital Projects Fund | 20    |
| 1324   | Steam Plant Capital Projects Fund           | 21    |

**CITY OF HARRISONBURG, VIRGINIA  
BUDGET TABLE OF CONTENTS  
FISCAL YEAR 2014**

|                           |   |         |
|---------------------------|---|---------|
| 2011                      | Water Fund                                  | 22-23   |
| 2012                      | Sewer Fund                                  | 24-25   |
| 2013                      | Public Transportation Fund                  | 26-27   |
| 2014                      | Steam Plant Fund                            | 28      |
| 2017                      | Business Loan Program Fund                  | 29      |
| 2111                      | Central Garage Fund                         | 30      |
| 2112                      | Central Stores Fund                         | 31      |
| 3115                      | Juvenile Crime Control Fund                 | 32      |
| <b>Expenditure Budget</b> |   |         |
| 1000                      | General Fund                                | 1-121   |
| 1111                      | School Fund                                 | 122     |
| 1114                      | School Nutrition Fund                       | 123     |
| 1116                      | Emergency Communications Center Fund        | 124-126 |
| 1117                      | Community Development Block Grant Fund      | 127-128 |
| 1118                      | School Transportation Fund                  | 129-132 |
| 1310                      | General Capital Projects Fund               | 133-134 |
| 1311                      | School Capital Projects Fund                | 135     |
| 1321                      | Water Capital Projects Fund                 | 136     |
| 1322                      | Sewer Capital Projects Fund                 | 137     |
| 1323                      | Public Transportation Capital Projects Fund | 138     |

**CITY OF HARRISONBURG, VIRGINIA**  
**BUDGET TABLE OF CONTENTS**  
**FISCAL YEAR 2014**

|                                |   |         |
|--------------------------------|---|---------|
| 1324                           | Steam Plant Capital Projects Fund             | 139     |
| 2011                           | Water Fund                                    | 140-152 |
| 2012                           | Sewer Fund                                    | 153-164 |
| 2013                           | Public Transportation Fund                    | 165-170 |
| 2014                           | Steam Plant Fund                              | 171-176 |
| 2017                           | Business Loan Program Fund                    | 177     |
| 2111                           | Central Garage Fund                           | 178-183 |
| 2112                           | Central Stores Fund                           | 184-185 |
| 3115                           | Juvenile Crime Control Fund                   | 186     |
| <b>Appropriation Ordinance</b> |   |         |
|                                | Appropriation Ordinance                       | 1-24    |
|                                | Classification Titles and Compensation Ranges | 25-32   |
|                                | Salary Schedule Effective July 1, 2013        | 33-35   |

# **CITY OF HARRISONBURG, VIRGINIA**

## **OFFICIALS**

J. Ted Byrd, Mayor

Charles E. Chenault, Vice Mayor

Kai E. Degner, Council Member

Richard A. Baugh, Council Member

Abram J. "Abe" Shearer, Council Member

Kurt D. Hodgen, City Manager

# SUMMARY EXHIBITS

**CITY OF HARRISONBURG, VIRGINIA  
SUMMARY EXHIBITS CONTENTS  
FISCAL YEAR 2014**

|  |       |
|--|-------|
| Exhibit A - Comparison of Revenue Budgets - All Funds                      | 1-4   |
| Exhibit B - Comparison of Expenditure Budgets - All Funds                  | 5-9   |
| Exhibit C - Expenditure Budget by Object Class - All Funds                 | 10-14 |
| Exhibit D - Trial Balance - All Funds and Account Groups at June 30, 2012  | 15-16 |
| Exhibit E - General Fund Summary of Fund Balances                          | 17    |
| Exhibit F - Trial Balance - All Funds and Account Groups at April 30, 2013 | 18-19 |

CITY OF HARRISONBURG, VIRGINIA  
 COMPARISON OF REVENUE BUDGETS  
 For Fiscal Year 2014

| Fund and Major Revenue Sources                      | FY 2013<br>Amended<br>Budget | FY 2014<br>Approved<br>Budget | Percentage<br>of Fund's<br>Budget | Increase<br>(Decrease) | Percentage<br>Change |
|---|------------------------------|-------------------------------|-----------------------------------|------------------------|----------------------|
| <b>General Fund:</b>                                |                              |                               |                                   |                        |                      |
| Amount from fund balance                            | 7,408,562                    | 1,637,423                     | 1.70%                             | (5,771,139)            | -77.90%              |
| General property taxes                              | 32,998,100                   | 33,653,900                    | 35.01%                            | 655,800                | 1.99%                |
| Other local taxes                                   | 33,328,960                   | 34,726,984                    | 36.12%                            | 1,398,024              | 4.19%                |
| Permits, privilege fees and regulatory fees         | 465,250                      | 528,250                       | 0.55%                             | 63,000                 | 13.54%               |
| Fines and forfeitures                               | 450,200                      | 516,200                       | 0.54%                             | 66,000                 | 14.66%               |
| Use of money and property                           | 145,000                      | 165,000                       | 0.17%                             | 20,000                 | 13.79%               |
| Charges for services                                | 6,342,800                    | 6,735,800                     | 7.01%                             | 393,000                | 6.20%                |
| Miscellaneous                                       | 5,348,700                    | 5,266,700                     | 5.48%                             | (82,000)               | -1.53%               |
| Recovered costs                                     | 1,015,930                    | 940,919                       | 0.98%                             | (75,011)               | -7.38%               |
| State revenue                                       | 9,376,786                    | 10,212,614                    | 10.62%                            | 835,828                | 8.91%                |
| Federal revenue                                     | 177,699                      | -                             | 0.00%                             | (177,699)              | -100.00%             |
| Nonrevenue receipts                                 | 25,000                       | 25,000                        | 0.03%                             | -                      | 0.00%                |
| Transfers from other funds                          | 1,658,472                    | 1,726,416                     | 1.80%                             | 67,944                 | 4.10%                |
| <b>Total General Fund</b>                           | <b>98,741,459</b>            | <b>96,135,206</b>             |                                   | <b>(2,606,253)</b>     | <b>-2.64%</b>        |
| <b>School Fund:</b>                                 |                              |                               |                                   |                        |                      |
| Amount from fund balance                            | 1,285,196                    | -                             | 0.00%                             | (1,285,196)            | -100.00%             |
| Charges for services                                | 1,453,201                    | 1,680,217                     | 2.82%                             | 227,016                | 15.62%               |
| State revenue                                       | 26,535,327                   | 27,876,616                    | 46.73%                            | 1,341,289              | 5.05%                |
| Federal revenue                                     | 3,989,018                    | 2,795,242                     | 4.69%                             | (1,193,776)            | -29.93%              |
| Transfers from other funds                          | 26,259,004                   | 27,301,636                    | 45.77%                            | 1,042,632              | 3.97%                |
| <b>Total School Fund</b>                            | <b>59,521,746</b>            | <b>59,653,711</b>             |                                   | <b>131,965</b>         | <b>0.22%</b>         |
| <b>School Nutrition Fund:</b>                       |                              |                               |                                   |                        |                      |
| Charges for services                                | 513,600                      | 541,511                       | 18.02%                            | 27,911                 | 5.43%                |
| State revenue                                       | 65,000                       | 82,078                        | 2.73%                             | 17,078                 | 26.27%               |
| Federal revenue                                     | 2,098,610                    | 2,381,758                     | 79.25%                            | 283,148                | 13.49%               |
| Transfers from other funds                          | 59,208                       | -                             | 0.00%                             | (59,208)               | -100.00%             |
| <b>Total School Nutrition Fund</b>                  | <b>2,736,418</b>             | <b>3,005,347</b>              |                                   | <b>268,929</b>         | <b>9.83%</b>         |
| <b>Emergency Communications Center Fund:</b>        |                              |                               |                                   |                        |                      |
| Amount from fund balance                            | 88,364                       | 724,000                       | 15.59%                            | 635,636                | 719.34%              |
| Use of money and property                           | 131,220                      | 131,220                       | 2.83%                             | -                      | 0.00%                |
| Miscellaneous                                       | 1,461,804                    | 1,453,812                     | 31.30%                            | (7,992)                | -0.55%               |
| Recovered Costs                                     | -                            | 250,000                       | 5.38%                             | 250,000                | 0.00%                |
| State revenue                                       | 408,000                      | 531,445                       | 11.44%                            | 123,445                | 30.26%               |
| Federal revenue                                     | 240,000                      | 100,000                       | 2.15%                             | (140,000)              | -58.33%              |
| Transfers from other funds                          | 1,461,804                    | 1,453,812                     | 31.30%                            | (7,992)                | -0.55%               |
| <b>Total Emergency Communications Center Fund</b>   | <b>3,791,192</b>             | <b>4,644,289</b>              |                                   | <b>853,097</b>         | <b>22.50%</b>        |
| <b>Community Development Block Grant Fund:</b>      |                              |                               |                                   |                        |                      |
| Federal revenue                                     | 838,471                      | 440,500                       | 100.00%                           | (397,971)              | -47.46%              |
| <b>Total Community Development Block Grant Fund</b> | <b>838,471</b>               | <b>440,500</b>                |                                   | <b>(397,971)</b>       | <b>-47.46%</b>       |



CITY OF HARRISONBURG, VIRGINIA  
 COMPARISON OF REVENUE BUDGETS  
 For Fiscal Year 2014

| Fund and Major Revenue Sources                           | FY 2013<br>Amended<br>Budget | FY 2014<br>Approved<br>Budget | Percentage<br>of Fund's<br>Budget | Increase<br>(Decrease) | Percentage<br>Change |
|--|------------------------------|-------------------------------|-----------------------------------|------------------------|----------------------|
| <b>School Transportation Fund:</b>                       |                              |                               |                                   |                        |                      |
| Charges for services                                     | 2,386,909                    | 2,748,752                     | 100.00%                           | 361,843                | 15.16%               |
| Miscellaneous  | 15,000                       | -                             | 0.00%                             | (15,000)               | -100.00%             |
| Recovered costs  | 4,000                        | -                             | 0.00%                             | (4,000)                | -100.00%             |
| Transfers from other funds                               | 165,058                      | -                             | 0.00%                             | (165,058)              | -100.00%             |
| <b>Total School Transportation Fund</b>                  | <b>2,570,967</b>             | <b>2,748,752</b>              |                                   | <b>177,785</b>         | <b>6.92%</b>         |
| <b>General Capital Projects Fund:</b>                    |                              |                               |                                   |                        |                      |
| Amount from fund balance                                 | 15,850,927                   | -                             | 0.00%                             | (15,850,927)           | -100.00%             |
| Use of money and property                                | 4,144                        | -                             | 0.00%                             | (4,144)                | -100.00%             |
| State revenue  | 15,835,331                   | -                             | 0.00%                             | (15,835,331)           | -100.00%             |
| Federal revenue  | 1,254,326                    | -                             | 0.00%                             | (1,254,326)            | -100.00%             |
| Debt proceeds  | 8,050,000                    | -                             | 0.00%                             | (8,050,000)            | -100.00%             |
| Transfers from other funds                               | 5,501,958                    | 1,300,000                     | 100.00%                           | (4,201,958)            | -76.37%              |
| <b>Total General Capital Projects Fund</b>               | <b>46,496,686</b>            | <b>1,300,000</b>              |                                   | <b>(45,196,686)</b>    | <b>-97.20%</b>       |
| <b>School Capital Projects Fund:</b>                     |                              |                               |                                   |                        |                      |
| Amount from fund balance                                 | -                            | -                             | 0.00%                             | -                      | 0.00%                |
| Transfers from other funds                               | 250,000                      | -                             | 0.00%                             | (250,000)              | -100.00%             |
| <b>Total School Capital Projects Fund</b>                | <b>250,000</b>               | <b>-</b>                      |                                   | <b>(250,000)</b>       | <b>-100.00%</b>      |
| <b>Water Capital Projects Fund:</b>                      |                              |                               |                                   |                        |                      |
| Amount from fund balance                                 | 6,007,010                    | -                             | 0.00%                             | (6,007,010)            | -100.00%             |
| Transfers from other funds                               | 177,569                      | 700,000                       | 100.00%                           | 522,431                | 294.21%              |
| <b>Total Water Capital Projects Fund</b>                 | <b>6,184,579</b>             | <b>700,000</b>                |                                   | <b>(5,484,579)</b>     | <b>-88.68%</b>       |
| <b>Sewer Capital Projects Fund:</b>                      |                              |                               |                                   |                        |                      |
| Amount from fund balance                                 | 1,366,030                    | -                             | 0.00%                             | (1,366,030)            | -100.00%             |
| Transfers from other funds                               | 300,000                      | 400,000                       | 100.00%                           | 100,000                | 33.33%               |
| <b>Total Sewer Capital Projects Fund</b>                 | <b>1,666,030</b>             | <b>400,000</b>                |                                   | <b>(1,266,030)</b>     | <b>-75.99%</b>       |
| <b>Public Transportation Capital Projects Fund:</b>      |                              |                               |                                   |                        |                      |
| Amount from fund balance                                 | (130,642)                    | -                             | 0.00%                             | 130,642                | -100.00%             |
| State revenue  | 826,188                      | -                             | 0.00%                             | (826,188)              | -100.00%             |
| Federal revenue  | 6,141,494                    | -                             | 0.00%                             | (6,141,494)            | -100.00%             |
| Transfers from other funds                               | 410,156                      | -                             | 0.00%                             | (410,156)              | -100.00%             |
| <b>Total Public Transportation Capital Projects Fund</b> | <b>7,247,196</b>             | <b>-</b>                      |                                   | <b>(7,247,196)</b>     | <b>-100.00%</b>      |
| <b>Steam Plant Capital Projects Fund:</b>                |                              |                               |                                   |                        |                      |
| Amount from fund balance                                 | 633,529                      | -                             | 0.00%                             | (633,529)              | -100.00%             |
| Transfers from other funds                               | 400,000                      | 400,000                       | 100.00%                           | -                      | 0.00%                |
| <b>Total Steam Plant Capital Projects Fund</b>           | <b>1,033,529</b>             | <b>400,000</b>                |                                   | <b>(633,529)</b>       | <b>-61.30%</b>       |

CITY OF HARRISONBURG, VIRGINIA  
 COMPARISON OF REVENUE BUDGETS  
 For Fiscal Year 2014

| Fund and Major Revenue Sources              | FY 2013<br>Amended<br>Budget | FY 2014<br>Approved<br>Budget | Percentage<br>of Fund's<br>Budget | Increase<br>(Decrease) | Percentage<br>Change |
|---|------------------------------|-------------------------------|-----------------------------------|------------------------|----------------------|
| <b>Water Fund:</b>                          |                              |                               |                                   |                        |                      |
| Amount from fund balance                    | -                            | 250,000                       | 3.00%                             | 250,000                | 0.00%                |
| Permits, privilege fees and regulatory fees | 150,000                      | 150,000                       | 1.80%                             | -                      | 0.00%                |
| Use of money and property                   | 30,000                       | 30,000                        | 0.36%                             | -                      | 0.00%                |
| Charges for services                        | 5,464,968                    | 6,017,036                     | 72.19%                            | 552,068                | 10.10%               |
| Miscellaneous                               | 4,000                        | 4,000                         | 0.05%                             | -                      | 0.00%                |
| Recovered costs                             | 16,000                       | 16,000                        | 0.19%                             | -                      | 0.00%                |
| Transfers from other funds                  | 30,142                       | -                             | 0.00%                             | (30,142)               | -100.00%             |
| Intrafund transfers                         | 2,166,636                    | 1,867,791                     | 22.41%                            | (298,845)              | -13.79%              |
| <b>Total Water Fund</b>                     | <b>7,861,746</b>             | <b>8,334,827</b>              |                                   | <b>473,081</b>         | <b>6.02%</b>         |
| <b>Sewer Fund:</b>                          |                              |                               |                                   |                        |                      |
| Amount from fund balance                    | 285,626                      | 327,518                       | 2.86%                             | 41,892                 | 14.67%               |
| Permits, privilege fees and regulatory fees | 225,000                      | 225,000                       | 1.96%                             | -                      | 0.00%                |
| Use of money and property                   | 10,000                       | 7,000                         | 0.06%                             | (3,000)                | -30.00%              |
| Charges for services                        | 8,796,416                    | 9,477,384                     | 82.66%                            | 680,968                | 7.74%                |
| Miscellaneous                               | 3,000                        | 1,000                         | 0.01%                             | (2,000)                | -66.67%              |
| Recovered costs                             | 20,000                       | 30,000                        | 0.26%                             | 10,000                 | 50.00%               |
| Transfers from other funds                  | 368,955                      | -                             | 0.00%                             | (368,955)              | -100.00%             |
| Intrafund transfers                         | 1,451,256                    | 1,397,508                     | 12.19%                            | (53,748)               | -3.70%               |
| <b>Total Sewer Fund</b>                     | <b>11,160,253</b>            | <b>11,465,410</b>             |                                   | <b>305,157</b>         | <b>2.73%</b>         |
| <b>Public Transportation Fund:</b>          |                              |                               |                                   |                        |                      |
| Amount from fund balance                    | 72,986                       | -                             | 0.00%                             | (72,986)               | -100.00%             |
| Use of money and property                   | 50,000                       | 65,000                        | 1.16%                             | 15,000                 | 30.00%               |
| Charges for services                        | 1,670,000                    | 1,843,980                     | 32.95%                            | 173,980                | 10.42%               |
| Recovered costs                             | 5,000                        | 10,500                        | 0.19%                             | 5,500                  | 110.00%              |
| State revenue                               | 770,406                      | 759,380                       | 13.57%                            | (11,026)               | -1.43%               |
| Federal revenue                             | 2,945,832                    | 2,150,000                     | 38.42%                            | (795,832)              | -27.02%              |
| Transfers from other funds                  | 625,572                      | 550,822                       | 9.84%                             | (74,750)               | -11.95%              |
| Intrafund transfers                         | 216,660                      | 216,660                       | 3.87%                             | -                      | 0.00%                |
| <b>Total Public Transportation Fund</b>     | <b>6,356,456</b>             | <b>5,596,342</b>              |                                   | <b>(760,114)</b>       | <b>-11.96%</b>       |
| <b>Steam Plant Fund:</b>                    |                              |                               |                                   |                        |                      |
| Amount from fund balance                    | 3,436,864                    | 3,189,251                     | 28.42%                            | (247,613)              | -7.20%               |
| Use of money and property                   | 10,000                       | 10,000                        | 0.09%                             | -                      | 0.00%                |
| Charges for services                        | 4,449,848                    | 4,553,452                     | 40.57%                            | 103,604                | 2.33%                |
| Recovered costs                             | 1,924,805                    | 1,915,862                     | 17.07%                            | (8,943)                | -0.46%               |
| Transfers from other funds                  | 390,909                      | 395,705                       | 3.53%                             | 4,796                  | 1.23%                |
| Intrafund transfers                         | 1,158,568                    | 1,158,568                     | 10.32%                            | -                      | 0.00%                |
| <b>Total Steam Plant Fund</b>               | <b>11,370,994</b>            | <b>11,222,838</b>             |                                   | <b>(148,156)</b>       | <b>-1.30%</b>        |

CITY OF HARRISONBURG, VIRGINIA  
 COMPARISON OF REVENUE BUDGETS  
 For Fiscal Year 2014

| Fund and Major Revenue Sources              | FY 2013<br>Amended<br>Budget | FY 2014<br>Approved<br>Budget | Percentage<br>of Fund's<br>Budget | Increase<br>(Decrease) | Percentage<br>Change |
|---|------------------------------|-------------------------------|-----------------------------------|------------------------|----------------------|
| <b>Business Loan Program Fund</b>           |                              |                               |                                   |                        |                      |
| Amount from fund balance                    | 20,875                       | 8,645                         | 13.75%                            | (12,230)               | -58.59%              |
| Use of money and property                   | -                            | 2,436                         | 3.87%                             | 2,436                  | 0.00%                |
| Miscellaneous                               | -                            | 20,794                        | 33.07%                            | 20,794                 | 0.00%                |
| Federal revenue                             | 87,000                       | 31,000                        | 49.30%                            | (56,000)               | -64.37%              |
| <b>Total Business Loan Program Fund</b>     | <b>107,875</b>               | <b>62,875</b>                 |                                   | <b>(45,000)</b>        | <b>-41.71%</b>       |
| <b>Central Garage Fund:</b>                 |                              |                               |                                   |                        |                      |
| Permits, privilege fees and regulatory fees | 8,000                        | 8,000                         | 0.77%                             | -                      | 0.00%                |
| Use of money and property                   | 200                          | 1,000                         | 0.10%                             | 800                    | 400.00%              |
| Charges for services                        | 948,340                      | 991,000                       | 95.15%                            | 42,660                 | 4.50%                |
| Recovered costs                             | 105,000                      | 14,796                        | 1.42%                             | (90,204)               | -85.91%              |
| Transfers from other funds                  | 24,488                       | 26,730                        | 2.57%                             | 2,242                  | 9.16%                |
| <b>Total Central Garage Fund</b>            | <b>1,086,028</b>             | <b>1,041,526</b>              |                                   | <b>(44,502)</b>        | <b>-4.10%</b>        |
| <b>Central Stores Fund:</b>                 |                              |                               |                                   |                        |                      |
| Transfers from other funds                  | 140,993                      | 143,794                       | 100.00%                           | 2,801                  | 1.99%                |
| <b>Total Central Stores Fund</b>            | <b>140,993</b>               | <b>143,794</b>                |                                   | <b>2,801</b>           | <b>1.99%</b>         |
| <b>Total All Funds</b>                      | <b>269,162,618</b>           | <b>207,295,417</b>            |                                   | <b>(61,867,201)</b>    | <b>-22.99%</b>       |

**CITY OF HARRISONBURG, VIRGINIA**  
**COMPARISON OF EXPENDITURE BUDGETS**  
**For Fiscal Year 2014**

| <b>Fund, Function and Elements</b>             | <b>FY 2013<br/>Amended<br/>Budget</b> | <b>FY 2014<br/>Approved<br/>Budget</b> | <b>Percentage<br/>of Fund's<br/>Budget</b> | <b>Increase<br/>(Decrease)</b> | <b>Percentage<br/>Change</b> |
|--|---------------------------------------|--|--|--------------------------------|------------------------------|
| <b>General Fund:</b>                           |                                       |  |  |                                |                              |
| General government administration:             |                                       |  |  |                                |                              |
| City council                                   | 199,677                               | 187,049                                | 0.19%                                      | (12,628)                       | -6.32%                       |
| City manager                                   | 457,025                               | 474,944                                | 0.49%                                      | 17,919                         | 3.92%                        |
| City attorney                                  | 186,788                               | 168,794                                | 0.18%                                      | (17,994)                       | -9.63%                       |
| Human resources                                | 285,073                               | 349,964                                | 0.36%                                      | 64,891                         | 22.76%                       |
| Independent auditor                            | 20,000                                | 20,700                                 | 0.02%                                      | 700                            | 3.50%                        |
| Commissioner of revenue                        | 410,357                               | 409,113                                | 0.43%                                      | (1,244)                        | -0.30%                       |
| Assessor                                       | 305,766                               | 310,428                                | 0.32%                                      | 4,662                          | 1.52%                        |
| Equalization board                             | 2,975                                 | 2,875                                  | 0.00%                                      | (100)                          | -3.36%                       |
| Treasurer                                      | 514,479                               | 523,969                                | 0.55%                                      | 9,490                          | 1.84%                        |
| Finance  | 419,626                               | 432,209                                | 0.45%                                      | 12,583                         | 3.00%                        |
| Information technology                         | 1,785,829                             | 1,544,089                              | 1.61%                                      | (241,740)                      | -13.54%                      |
| Purchasing agent                               | 155,333                               | 129,546                                | 0.13%                                      | (25,787)                       | -16.60%                      |
| Electoral board                                | 226,232                               | 199,227                                | 0.21%                                      | (27,005)                       | -11.94%                      |
| <b>Total general government administration</b> | <b>4,969,160</b>                      | <b>4,752,907</b>                       | <b>4.94%</b>                               | <b>(216,253)</b>               | <b>-4.35%</b>                |
| Public safety:                                 |                                       |  |  |                                |                              |
| Police administration                          | 1,060,076                             | 2,873,521                              | 2.99%                                      | 1,813,445                      | 171.07%                      |
| Police operations                              | 2,885,281                             | 3,419,783                              | 3.56%                                      | 534,502                        | 18.53%                       |
| Police criminal investigation                  | 1,221,466                             | 1,494,538                              | 1.55%                                      | 273,072                        | 22.36%                       |
| Police support services                        | 1,856,965                             | -                                      | 0.00%                                      | (1,856,965)                    | -100.00%                     |
| Police special operations                      | 1,244,260                             | 1,468,395                              | 1.53%                                      | 224,135                        | 18.01%                       |
| Fire administration                            | 563,272                               | 523,371                                | 0.54%                                      | (39,901)                       | -7.08%                       |
| Fire suppression                               | 6,242,925                             | 6,166,467                              | 6.41%                                      | (76,458)                       | -1.22%                       |
| Fire prevention                                | 381,826                               | 395,438                                | 0.41%                                      | 13,612                         | 3.56%                        |
| Fire training                                  | 204,313                               | 209,230                                | 0.22%                                      | 4,917                          | 2.41%                        |
| Public safety building                         | 356,143                               | 373,662                                | 0.39%                                      | 17,519                         | 4.92%                        |
| Child safety alliance                          | 37,584                                | 37,196                                 | 0.04%                                      | (388)                          | -1.03%                       |
| City and county jail                           | 82,500                                | 82,500                                 | 0.09%                                      | -                              | 0.00%                        |
| Building inspection                            | 705,776                               | 775,889                                | 0.81%                                      | 70,113                         | 9.93%                        |
| Animal control                                 | 294,079                               | 350,446                                | 0.36%                                      | 56,367                         | 19.17%                       |
| Coroner  | 1,000                                 | 1,000                                  | 0.00%                                      | -                              | 0.00%                        |
| Emergency services                             | 261,387                               | 64,708                                 | 0.07%                                      | (196,679)                      | -75.24%                      |
| <b>Total public safety</b>                     | <b>17,398,853</b>                     | <b>18,236,144</b>                      | <b>18.97%</b>                              | <b>837,291</b>                 | <b>4.81%</b>                 |
| Public works:                                  |                                       |  |  |                                |                              |
| General engineering                            | 912,155                               | 1,009,602                              | 1.05%                                      | 97,447                         | 10.68%                       |
| Highway and street maintenance                 | 5,494,993                             | 5,777,058                              | 6.01%                                      | 282,065                        | 5.13%                        |
| Street lights                                  | 565,815                               | 590,778                                | 0.61%                                      | 24,963                         | 4.41%                        |
| Snow and ice removal                           | 244,618                               | 236,551                                | 0.25%                                      | (8,067)                        | -3.30%                       |
| Traffic engineering                            | 1,576,326                             | 1,604,103                              | 1.67%                                      | 27,777                         | 1.76%                        |
| Highway and street beautification              | 294,239                               | 304,477                                | 0.32%                                      | 10,238                         | 3.48%                        |
| Street and road cleaning                       | 402,963                               | 469,780                                | 0.49%                                      | 66,817                         | 16.58%                       |
| Refuse collection                              | 1,615,468                             | 1,551,781                              | 1.61%                                      | (63,687)                       | -3.94%                       |

**CITY OF HARRISONBURG, VIRGINIA  
COMPARISON OF EXPENDITURE BUDGETS  
For Fiscal Year 2014**

| <b>Fund, Function and Elements</b>           | <b>FY 2013<br/>Amended<br/>Budget</b> | <b>FY 2014<br/>Approved<br/>Budget</b> | <b>Percentage<br/>of Fund's<br/>Budget</b> | <b>Increase<br/>(Decrease)</b> | <b>Percentage<br/>Change</b> |
|--|---------------------------------------|--|--|--------------------------------|------------------------------|
| <b>General Fund (continued):</b>             |                                       |  |  |                                |                              |
| Public works (continued):                    |                                       |  |  |                                |                              |
| City landfill                                | 121,107                               | 116,843                                | 0.12%                                      | (4,264)                        | -3.52%                       |
| Recycling                                    | 1,029,133                             | 1,136,171                              | 1.18%                                      | 107,038                        | 10.40%                       |
| Insect and rodent control                    | 40,903                                | 40,645                                 | 0.04%                                      | (258)                          | -0.63%                       |
| County landfill                              | 1,077,080                             | 965,700                                | 1.00%                                      | (111,380)                      | -10.34%                      |
| General properties                           | 415,771                               | 356,366                                | 0.37%                                      | (59,405)                       | -14.29%                      |
| <b>Total public works</b>                    | <b>13,790,571</b>                     | <b>14,159,855</b>                      | <b>14.73%</b>                              | <b>369,284</b>                 | <b>2.68%</b>                 |
| Health and welfare:                          |                                       |  |  |                                |                              |
| Local health department                      | 388,223                               | 384,784                                | 0.40%                                      | (3,439)                        | -0.89%                       |
| Community services board                     | 321,507                               | 396,507                                | 0.41%                                      | 75,000                         | 23.33%                       |
| Tax relief for the elderly/disabled veterans | 82,000                                | 100,000                                | 0.10%                                      | 18,000                         | 21.95%                       |
| <b>Total health and welfare</b>              | <b>791,730</b>                        | <b>881,291</b>                         | <b>0.92%</b>                               | <b>89,561</b>                  | <b>11.31%</b>                |
| Parks, recreation and cultural:              |                                       |  |  |                                |                              |
| Parks administration                         | 1,008,176                             | 1,067,814                              | 1.11%                                      | 59,638                         | 5.92%                        |
| Parks  | 920,869                               | 934,727                                | 0.97%                                      | 13,858                         | 1.50%                        |
| Recreation center and playgrounds            | 613,090                               | 552,818                                | 0.58%                                      | (60,272)                       | -9.83%                       |
| National guard armory                        | 94,435                                | 93,011                                 | 0.10%                                      | (1,424)                        | -1.51%                       |
| Simms recreation center                      | 357,814                               | 336,486                                | 0.35%                                      | (21,328)                       | -5.96%                       |
| Westover swimming pool                       | 403,455                               | 390,419                                | 0.41%                                      | (13,036)                       | -3.23%                       |
| Athletics                                    | 415,209                               | 418,255                                | 0.44%                                      | 3,046                          | 0.73%                        |
| Blacks run greenway                          | 54,565                                | 54,726                                 | 0.06%                                      | 161                            | 0.30%                        |
| Golf course grounds management               | 799,728                               | 647,658                                | 0.67%                                      | (152,070)                      | -19.02%                      |
| Golf course clubhouse management             | 471,852                               | 399,024                                | 0.42%                                      | (72,828)                       | -15.43%                      |
| <b>Total parks, recreation and cultural</b>  | <b>5,139,193</b>                      | <b>4,894,938</b>                       | <b>5.09%</b>                               | <b>(244,255)</b>               | <b>-4.75%</b>                |
| Community development:                       |                                       |  |  |                                |                              |
| Planning                                     | 190,051                               | 191,841                                | 0.20%                                      | 1,790                          | 0.94%                        |
| Zoning administration                        | 151,479                               | 151,288                                | 0.16%                                      | (191)                          | -0.13%                       |
| Board of zoning appeals                      | 7,085                                 | 7,139                                  | 0.01%                                      | 54                             | 0.76%                        |
| Economic development                         | 588,144                               | 589,550                                | 0.61%                                      | 1,406                          | 0.24%                        |
| Downtown renaissance                         | 195,143                               | 208,963                                | 0.22%                                      | 13,820                         | 7.08%                        |
| Tourism and visitors service                 | 432,707                               | 421,331                                | 0.44%                                      | (11,376)                       | -2.63%                       |
| Downtown parking services                    | 217,977                               | 216,794                                | 0.23%                                      | (1,183)                        | -0.54%                       |
| <b>Total community development</b>           | <b>1,782,586</b>                      | <b>1,786,906</b>                       | <b>1.86%</b>                               | <b>4,320</b>                   | <b>0.24%</b>                 |
| Other:                                       |                                       |  |  |                                |                              |
| Community and civic organizations            | 1,386,822                             | 1,236,958                              | 1.29%                                      | (149,864)                      | -10.81%                      |
| Joint operations with Rockingham County      | 6,108,573                             | 6,237,629                              | 6.49%                                      | 129,056                        | 2.11%                        |
| Reserve for contingencies                    | 79,408                                | 250,000                                | 0.26%                                      | 170,592                        | 214.83%                      |

CITY OF HARRISONBURG, VIRGINIA  
 COMPARISON OF EXPENDITURE BUDGETS  
 For Fiscal Year 2014

| Fund, Function and Elements                         | FY 2013<br>Amended<br>Budget | FY 2014<br>Approved<br>Budget | Percentage<br>of Fund's<br>Budget | Increase<br>(Decrease) | Percentage<br>Change |
|---|------------------------------|-------------------------------|-----------------------------------|------------------------|----------------------|
| <b>General Fund (continued):</b>                    |                              |                               |                                   |                        |                      |
| Other (continued):                                  |                              |                               |                                   |                        |                      |
| Debt service  | 13,394,076                   | 12,662,142                    | 13.17%                            | (731,934)              | -5.46%               |
| Transfers to other funds                            | 33,900,487                   | 31,036,436                    | 32.28%                            | (2,864,051)            | -8.45%               |
| Total other   | 54,869,366                   | 51,423,165                    | 53.49%                            | (3,446,201)            | -6.28%               |
| <b>Total General Fund</b>                           | <b>98,741,459</b>            | <b>96,135,206</b>             | <b>100.00%</b>                    | <b>(2,606,253)</b>     | <b>-2.64%</b>        |
| <b>School Fund:</b>                                 |                              |                               |                                   |                        |                      |
| Instruction   | 46,075,608                   | 46,111,334                    | 77.30%                            | 35,726                 | 0.08%                |
| Admin., attendance and health services              | 3,521,883                    | 3,541,008                     | 5.94%                             | 19,125                 | 0.54%                |
| Pupil transportation                                | 2,626,692                    | 2,873,124                     | 4.82%                             | 246,432                | 9.38%                |
| Operations and maintenance                          | 4,713,776                    | 4,802,217                     | 8.05%                             | 88,441                 | 1.88%                |
| Technology  | 2,333,787                    | 2,326,028                     | 3.90%                             | (7,759)                | -0.33%               |
| Transfers to other funds                            | 250,000                      | -                             | 0.00%                             | (250,000)              | -100.00%             |
| <b>Total School Fund</b>                            | <b>59,521,746</b>            | <b>59,653,711</b>             |                                   | <b>131,965</b>         | <b>0.22%</b>         |
| <b>School Nutrition Fund:</b>                       |                              |                               |                                   |                        |                      |
| Food service  | 2,720,018                    | 2,990,347                     | 99.50%                            | 270,329                | 9.94%                |
| Technology  | 16,400                       | 15,000                        | 0.50%                             | (1,400)                | -8.54%               |
| <b>Total School Nutrition Fund</b>                  | <b>2,736,418</b>             | <b>3,005,347</b>              |                                   | <b>268,929</b>         | <b>9.83%</b>         |
| <b>Emergency Communications Center Fund:</b>        |                              |                               |                                   |                        |                      |
| Emergency Communications Center                     | 3,791,192                    | 4,644,289                     | 100.00%                           | 853,097                | 22.50%               |
| <b>Total Emergency Communications Center Fund</b>   | <b>3,791,192</b>             | <b>4,644,289</b>              |                                   | <b>853,097</b>         | <b>22.50%</b>        |
| <b>Community Development Block Grant Fund:</b>      |                              |                               |                                   |                        |                      |
| Community development block grant                   | 838,471                      | 440,500                       | 100.00%                           | (397,971)              | -47.46%              |
| <b>Total Community Development Block Grant Fund</b> | <b>838,471</b>               | <b>440,500</b>                |                                   | <b>(397,971)</b>       | <b>-47.46%</b>       |
| <b>School Transportation Fund:</b>                  |                              |                               |                                   |                        |                      |
| School buses  | 2,362,645                    | 2,550,673                     | 92.79%                            | 188,028                | 7.96%                |
| Field trips and charters                            | 208,322                      | 198,079                       | 7.21%                             | (10,243)               | -4.92%               |
| <b>Total School Transportation Fund</b>             | <b>2,570,967</b>             | <b>2,748,752</b>              |                                   | <b>177,785</b>         | <b>6.92%</b>         |
| <b>General Capital Projects Fund:</b>               |                              |                               |                                   |                        |                      |
| Capital projects                                    | 46,288,630                   | 1,300,000                     | 100.00%                           | (44,988,630)           | -97.19%              |
| Transfers to other funds                            | 208,056                      | -                             | 0.00%                             | (208,056)              | -100.00%             |
| <b>Total General Capital Projects Fund</b>          | <b>46,496,686</b>            | <b>1,300,000</b>              |                                   | <b>(45,196,686)</b>    | <b>-97.20%</b>       |

CITY OF HARRISONBURG, VIRGINIA  
 COMPARISON OF EXPENDITURE BUDGETS  
 For Fiscal Year 2014

| Fund, Function and Elements                              | FY 2013<br>Amended<br>Budget | FY 2014<br>Approved<br>Budget | Percentage<br>of Fund's<br>Budget | Increase<br>(Decrease) | Percentage<br>Change |
|--|------------------------------|-------------------------------|-----------------------------------|------------------------|----------------------|
| <b>School Capital Projects Fund:</b>                     |                              |                               |                                   |                        |                      |
| Capital projects   | 250,000                      | -                             | 0.00%                             | (250,000)              | -100.00%             |
| <b>Total School Capital Projects Fund</b>                | <b>250,000</b>               | <b>-</b>                      |                                   | <b>(250,000)</b>       | <b>-100.00%</b>      |
| <b>Water Capital Projects Fund:</b>                      |                              |                               |                                   |                        |                      |
| Capital projects   | 6,184,579                    | 700,000                       | 100.00%                           | (5,484,579)            | -88.68%              |
| <b>Total Water Capital Projects Fund</b>                 | <b>6,184,579</b>             | <b>700,000</b>                |                                   | <b>(5,484,579)</b>     | <b>-88.68%</b>       |
| <b>Sewer Capital Projects Fund:</b>                      |                              |                               |                                   |                        |                      |
| Capital projects   | 1,321,835                    | 400,000                       | 100.00%                           | (921,835)              | -69.74%              |
| Transfers to other funds                                 | 344,195                      | -                             | 0.00%                             | (344,195)              | -100.00%             |
| <b>Total Sewer Capital Projects Fund</b>                 | <b>1,666,030</b>             | <b>400,000</b>                |                                   | <b>(1,266,030)</b>     | <b>-75.99%</b>       |
| <b>Public Transportation Capital Projects Fund:</b>      |                              |                               |                                   |                        |                      |
| Capital projects   | 7,247,196                    | -                             | 0.00%                             | (7,247,196)            | -100.00%             |
| <b>Total Public Transportation Capital Projects Fund</b> | <b>7,247,196</b>             | <b>-</b>                      |                                   | <b>(7,247,196)</b>     | <b>-100.00%</b>      |
| <b>Steam Plant Capital Projects Fund:</b>                |                              |                               |                                   |                        |                      |
| Capital projects   | 1,033,529                    | 400,000                       | 100.00%                           | (633,529)              | -61.30%              |
| Transfers to other funds                                 | -                            | -                             | 0.00%                             | -                      | 0.00%                |
| <b>Total Steam Plant Capital Projects Fund</b>           | <b>1,033,529</b>             | <b>400,000</b>                |                                   | <b>(633,529)</b>       | <b>-61.30%</b>       |
| <b>Water Fund:</b>                                       |                              |                               |                                   |                        |                      |
| Administration   | 416,292                      | 437,908                       | 5.25%                             | 21,616                 | 5.19%                |
| Pumping, storage and monitoring                          | 574,817                      | 562,331                       | 6.75%                             | (12,486)               | -2.17%               |
| Transmission and distribution                            | 831,353                      | 847,681                       | 10.17%                            | 16,328                 | 1.96%                |
| Utility billing  | 390,019                      | 409,844                       | 4.92%                             | 19,825                 | 5.08%                |
| Miscellaneous  | 2,671,380                    | 2,408,099                     | 28.89%                            | (263,281)              | -9.86%               |
| Purification   | 1,011,242                    | 1,120,187                     | 13.44%                            | 108,945                | 10.77%               |
| Capital outlay   | 75,000                       | 81,000                        | 0.97%                             | 6,000                  | 8.00%                |
| Debt Service   | 765,436                      | 780,086                       | 9.36%                             | 14,650                 | 1.91%                |
| Transfers to other funds                                 | 1,126,207                    | 1,687,691                     | 20.25%                            | 561,484                | 49.86%               |
| <b>Total Water Fund</b>                                  | <b>7,861,746</b>             | <b>8,334,827</b>              |                                   | <b>473,081</b>         | <b>6.02%</b>         |

CITY OF HARRISONBURG, VIRGINIA  
 COMPARISON OF EXPENDITURE BUDGETS  
 For Fiscal Year 2014

Exhibit B  
 Page 5 of 5

| Fund, Function and Elements             | FY 2013<br>Amended<br>Budget | FY 2014<br>Approved<br>Budget | Percentage<br>of Fund's<br>Budget | Increase<br>(Decrease) | Percentage<br>Change |
|---|------------------------------|-------------------------------|-----------------------------------|------------------------|----------------------|
| <b>Sewer Fund:</b>                      |                              |                               |                                   |                        |                      |
| Administration                          | 612,308                      | 604,125                       | 5.27%                             | (8,183)                | -1.34%               |
| Treatment and disposal                  | 3,368,000                    | 3,525,000                     | 30.74%                            | 157,000                | 4.66%                |
| Collection and transmission             | 853,017                      | 869,277                       | 7.58%                             | 16,260                 | 1.91%                |
| Miscellaneous                           | 1,774,362                    | 1,720,440                     | 15.01%                            | (53,922)               | -3.04%               |
| Utility billing                         | 281,744                      | 324,130                       | 2.83%                             | 42,386                 | 15.04%               |
| Pumping and monitoring                  | 146,374                      | 190,256                       | 1.66%                             | 43,882                 | 29.98%               |
| Capital outlay                          | 134,106                      | 129,000                       | 1.13%                             | (5,106)                | -3.81%               |
| Debt service                            | 2,850,000                    | 2,828,394                     | 24.67%                            | (21,606)               | -0.76%               |
| Transfers to other funds                | 1,140,342                    | 1,274,788                     | 11.12%                            | 134,446                | 11.79%               |
| <b>Total Sewer Fund</b>                 | <b>11,160,253</b>            | <b>11,465,410</b>             |                                   | <b>305,157</b>         | <b>2.73%</b>         |
| <b>Public Transportation Fund:</b>      |                              |                               |                                   |                        |                      |
| Transit buses                           | 3,317,911                    | 3,406,631                     | 60.87%                            | 88,720                 | 2.67%                |
| Paratransit buses                       | 538,521                      | 579,711                       | 10.36%                            | 41,190                 | 7.65%                |
| Capital outlay                          | 2,500,024                    | 1,610,000                     | 28.77%                            | (890,024)              | -35.60%              |
| Transfers to other funds                | -                            | -                             | 0.00%                             | -                      | 0.00%                |
| <b>Total Public Transportation Fund</b> | <b>6,356,456</b>             | <b>5,596,342</b>              |                                   | <b>(760,114)</b>       | <b>-11.96%</b>       |
| <b>Steam Plant Fund:</b>                |                              |                               |                                   |                        |                      |
| Resource recovery facility              | 6,322,824                    | 6,718,441                     | 59.86%                            | 395,617                | 6.26%                |
| Miscellaneous                           | 1,237,212                    | 1,237,212                     | 11.02%                            | -                      | 0.00%                |
| Capital outlay                          | 250,000                      | 210,000                       | 1.87%                             | (40,000)               | -16.00%              |
| Debt service                            | 2,410,958                    | 2,657,185                     | 23.68%                            | 246,227                | 10.21%               |
| Transfers to other funds                | 1,150,000                    | 400,000                       | 3.56%                             | (750,000)              | -65.22%              |
| <b>Total Steam Plant Fund</b>           | <b>11,370,994</b>            | <b>11,222,838</b>             |                                   | <b>(148,156)</b>       | <b>-1.30%</b>        |
| <b>Business Loan Program Fund:</b>      |                              |                               |                                   |                        |                      |
| Revolving Loan Program                  | 107,875                      | 62,875                        | 100.00%                           | (45,000)               | -41.71%              |
| <b>Total Business Loan Program Fund</b> | <b>107,875</b>               | <b>62,875</b>                 |                                   | <b>(45,000)</b>        | <b>-41.71%</b>       |
| <b>Central Garage Fund:</b>             |                              |                               |                                   |                        |                      |
| Operating                               | 905,514                      | 998,057                       | 95.83%                            | 92,543                 | 10.22%               |
| Miscellaneous                           | 40,514                       | 13,469                        | 1.29%                             | (27,045)               | -66.75%              |
| Capital outlay                          | 35,000                       | 30,000                        | 2.88%                             | (5,000)                | -14.29%              |
| Transfers to other funds                | 105,000                      | -                             | 0.00%                             | (105,000)              | -100.00%             |
| <b>Total Central Garage Fund</b>        | <b>1,086,028</b>             | <b>1,041,526</b>              |                                   | <b>(44,502)</b>        | <b>-4.10%</b>        |
| <b>Central Stores Fund:</b>             |                              |                               |                                   |                        |                      |
| Operating                               | 140,993                      | 143,794                       | 100.00%                           | 2,801                  | 1.99%                |
| <b>Total Central Stores Fund</b>        | <b>140,993</b>               | <b>143,794</b>                |                                   | <b>2,801</b>           | <b>1.99%</b>         |
| <b>Total All Funds</b>                  | <b>269,162,618</b>           | <b>207,295,417</b>            |                                   | <b>(61,867,201)</b>    | <b>-22.99%</b>       |



**CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURE BUDGET BY OBJECT CLASS  
For Fiscal Year 2014**

**Exhibit C  
Page 1 of 5**

| <b>Fund, Function and Elements</b>            | <b>Personal Services</b> | <b>Fringe Benefits</b> | <b>Operating</b> | <b>Capital Outlay</b> | <b>Other</b> | <b>Total</b>      |
|---|--------------------------|------------------------|------------------|-----------------------|--------------|-------------------|
| <b>General Fund:</b>                          |                          |                        |                  |                       |              |                   |
| General government administration             |                          |                        |                  |                       |              |                   |
| City council                                  | 101,589                  | 20,184                 | 59,576           | 5,700                 | -            | 187,049           |
| City manager                                  | 340,639                  | 105,738                | 26,037           | 2,530                 | -            | 474,944           |
| City attorney                                 | 117,456                  | 35,669                 | 14,669           | 1,000                 | -            | 168,794           |
| Human resources                               | 213,472                  | 73,574                 | 59,148           | 3,770                 | -            | 349,964           |
| Independent auditor                           | -                        | -                      | 20,700           | -                     | -            | 20,700            |
| Commissioner of revenue                       | 281,143                  | 92,651                 | 33,939           | 1,380                 | -            | 409,113           |
| Assessor                                      | 198,895                  | 78,494                 | 32,139           | 900                   | -            | 310,428           |
| Equalization board                            | -                        | -                      | 2,875            | -                     | -            | 2,875             |
| Treasurer                                     | 295,321                  | 106,925                | 90,473           | 31,250                | -            | 523,969           |
| Finance                                       | 277,672                  | 92,183                 | 59,444           | 2,910                 | -            | 432,209           |
| Information technology                        | 477,863                  | 176,276                | 341,290          | 548,660               | -            | 1,544,089         |
| Purchasing agent                              | 87,467                   | 33,741                 | 7,678            | 660                   | -            | 129,546           |
| Electoral board                               | 104,446                  | 26,507                 | 63,274           | 5,000                 | -            | 199,227           |
| <b>Total general government administrator</b> | <b>2,495,963</b>         | <b>841,942</b>         | <b>811,242</b>   | <b>603,760</b>        | <b>-</b>     | <b>4,752,907</b>  |
| Public safety:                                |                          |                        |                  |                       |              |                   |
| Police administration                         | 1,212,655                | 406,756                | 847,510          | 406,600               | -            | 2,873,521         |
| Police operations                             | 2,307,824                | 870,531                | 202,528          | 38,900                | -            | 3,419,783         |
| Police criminal investigatior                 | 989,124                  | 390,120                | 99,639           | 15,655                | -            | 1,494,538         |
| Police support services                       | -                        | -                      | -                | -                     | -            | -                 |
| Police special operations                     | 905,696                  | 297,776                | 185,873          | 79,050                | -            | 1,468,395         |
| Fire administration                           | 308,833                  | 91,045                 | 123,493          | -                     | -            | 523,371           |
| Fire suppression                              | 3,678,014                | 1,443,430              | 670,965          | 374,058               | -            | 6,166,467         |
| Fire prevention                               | 259,183                  | 77,798                 | 56,257           | 2,200                 | -            | 395,438           |
| Fire training                                 | 129,242                  | 46,679                 | 33,309           | -                     | -            | 209,230           |
| Public safety building                        | 62,560                   | 17,909                 | 272,793          | 20,400                | -            | 373,662           |
| Child safety alliance                         | 27,694                   | 6,252                  | 3,250            | -                     | -            | 37,196            |
| City and county jail                          | -                        | -                      | 82,500           | -                     | -            | 82,500            |
| Building inspector                            | 549,759                  | 181,601                | 39,194           | 5,335                 | -            | 775,889           |
| Animal control                                | 36,714                   | 16,106                 | 253,011          | 44,615                | -            | 350,446           |
| Coroner                                       | -                        | -                      | 1,000            | -                     | -            | 1,000             |
| Emergency services                            | -                        | -                      | 59,708           | 5,000                 | -            | 64,708            |
| <b>Total public safety</b>                    | <b>10,467,298</b>        | <b>3,846,003</b>       | <b>2,931,030</b> | <b>991,813</b>        | <b>-</b>     | <b>18,236,144</b> |
| Public works:                                 |                          |                        |                  |                       |              |                   |
| General engineering                           | 664,481                  | 242,971                | 61,035           | 41,115                | -            | 1,009,602         |
| Highway and street maintenance                | 1,630,730                | 615,296                | 3,269,532        | 261,500               | -            | 5,777,058         |
| Street lights                                 | -                        | -                      | 590,778          | -                     | -            | 590,778           |
| Snow and ice removal                          | 51,000                   | 4,020                  | 156,531          | 25,000                | -            | 236,551           |
| Traffic engineering                           | 527,487                  | 198,757                | 411,359          | 466,500               | -            | 1,604,103         |
| Highway and street beautificatior             | 137,389                  | 62,960                 | 104,128          | -                     | -            | 304,477           |
| Street and road cleaning                      | 220,144                  | 100,871                | 148,765          | -                     | -            | 469,780           |
| Refuse collection                             | 383,735                  | 148,884                | 719,162          | 300,000               | -            | 1,551,781         |
| City landfill                                 | 57,273                   | 15,017                 | 44,553           | -                     | -            | 116,843           |
| Recycling                                     | 428,517                  | 196,527                | 371,127          | 140,000               | -            | 1,136,171         |
| Insect and rodent contro                      | 15,766                   | 1,289                  | 23,590           | -                     | -            | 40,645            |
| County landfill                               | -                        | -                      | 965,700          | -                     | -            | 965,700           |
| General properties                            | 31,153                   | 14,671                 | 217,042          | 93,500                | -            | 356,366           |
| <b>Total public works</b>                     | <b>4,147,675</b>         | <b>1,601,263</b>       | <b>7,083,302</b> | <b>1,327,615</b>      | <b>-</b>     | <b>14,159,855</b> |

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURE BUDGET BY OBJECT CLASS  
For Fiscal Year 2014

| Fund, Function and Elements                  | Personal Services | Fringe Benefits   | Operating         | Capital Outlay   | Other             | Total             |
|--|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| Health and welfare:                          |                   |                   |                   |                  |                   |                   |
| Local health department                      | -                 | -                 | 384,784           | -                | -                 | 384,784           |
| Community services board                     | -                 | -                 | 396,507           | -                | -                 | 396,507           |
| Tax relief for the elderly/disabled veteran: | -                 | -                 | 100,000           | -                | -                 | 100,000           |
| <b>Total health and welfare</b>              | <b>-</b>          | <b>-</b>          | <b>881,291</b>    | <b>-</b>         | <b>-</b>          | <b>881,291</b>    |
| Parks, recreation and cultural:              |                   |                   |                   |                  |                   |                   |
| Parks administration                         | 384,848           | 130,919           | 452,047           | 100,000          | -                 | 1,067,814         |
| Parks  | 568,963           | 203,416           | 132,648           | 29,700           | -                 | 934,727           |
| Recreation center and playgrounds            | 360,562           | 98,329            | 88,327            | 5,600            | -                 | 552,818           |
| National guard armory                        | 36,754            | 15,969            | 40,288            | -                | -                 | 93,011            |
| Simms recreation center                      | 120,740           | 28,189            | 186,557           | 1,000            | -                 | 336,486           |
| Westover swimming pool                       | 191,949           | 38,809            | 140,661           | 19,000           | -                 | 390,419           |
| Athletics                                    | 222,294           | 79,387            | 101,574           | 15,000           | -                 | 418,255           |
| Blacks run greenway                          | 38,451            | 12,229            | 4,046             | -                | -                 | 54,726            |
| Golf course grounds management               | 310,651           | 82,700            | 203,307           | 51,000           | -                 | 647,658           |
| Golf course clubhouse management             | 164,999           | 49,224            | 184,801           | -                | -                 | 399,024           |
| <b>Total parks, recreation and cultura</b>   | <b>2,400,211</b>  | <b>739,171</b>    | <b>1,534,256</b>  | <b>221,300</b>   | <b>-</b>          | <b>4,894,938</b>  |
| Community development:                       |                   |                   |                   |                  |                   |                   |
| Planning                                     | 127,092           | 39,412            | 21,457            | 3,880            | -                 | 191,841           |
| Zoning administration                        | 113,762           | 28,644            | 8,532             | 350              | -                 | 151,288           |
| Board of zoning appeals                      | 900               | 69                | 6,170             | -                | -                 | 7,139             |
| Economic development                         | 114,239           | 36,322            | 412,489           | 26,500           | -                 | 589,550           |
| Downtown renaissance                         | 172,325           | 30,438            | 6,200             | -                | -                 | 208,963           |
| Tourism and visitors service                 | 158,076           | 36,991            | 196,264           | 30,000           | -                 | 421,331           |
| Downtown parking services                    | 90,754            | 23,936            | 86,104            | 16,000           | -                 | 216,794           |
| <b>Total community development</b>           | <b>777,148</b>    | <b>195,812</b>    | <b>737,216</b>    | <b>76,730</b>    | <b>-</b>          | <b>1,786,906</b>  |
| Other:                                       |                   |                   |                   |                  |                   |                   |
| Community and civic organizations            | -                 | -                 | 1,236,958         | -                | -                 | 1,236,958         |
| Joint operations with Rockingham County      | -                 | -                 | 6,237,629         | -                | -                 | 6,237,629         |
| Reserve for contingencies:                   | -                 | -                 | -                 | -                | 250,000           | 250,000           |
| Debt service                                 | -                 | -                 | -                 | -                | 12,662,142        | 12,662,142        |
| Transfers to other funds:                    | -                 | -                 | -                 | -                | 31,036,436        | 31,036,436        |
| <b>Total other</b>                           | <b>-</b>          | <b>-</b>          | <b>7,474,587</b>  | <b>-</b>         | <b>43,948,578</b> | <b>51,423,165</b> |
| <b>Total General Fund</b>                    | <b>20,288,295</b> | <b>7,224,191</b>  | <b>21,452,924</b> | <b>3,221,218</b> | <b>43,948,578</b> | <b>96,135,206</b> |
| <b>School Fund:</b>                          |                   |                   |                   |                  |                   |                   |
| School Operating                             | 35,074,915        | 12,448,452        | 11,528,735        | 601,609          | -                 | 59,653,711        |
| <b>Total School Fund</b>                     | <b>35,074,915</b> | <b>12,448,452</b> | <b>11,528,735</b> | <b>601,609</b>   | <b>-</b>          | <b>59,653,711</b> |
| <b>School Nutrition Fund:</b>                |                   |                   |                   |                  |                   |                   |
| School Nutrition                             | 808,461           | 377,986           | 1,768,900         | 50,000           | -                 | 3,005,347         |
| <b>Total School Nutrition Fund</b>           | <b>808,461</b>    | <b>377,986</b>    | <b>1,768,900</b>  | <b>50,000</b>    | <b>-</b>          | <b>3,005,347</b>  |

CITY OF HARRISONBURG, VIRGINIA  
 EXPENDITURE BUDGET BY OBJECT CLASS  
 For Fiscal Year 2014

| Fund, Function and Elements                              | Personal Services | Fringe Benefits | Operating        | Capital Outlay   | Other    | Total            |
|--|-------------------|-----------------|------------------|------------------|----------|------------------|
| <b>Emergency Communications Center Fund:</b>             |                   |                 |                  |                  |          |                  |
| Emergency Communications Center                          | 1,641,820         | 526,352         | 1,752,117        | 724,000          | -        | 4,644,289        |
| <b>Total Emergency Communications Center Fund</b>        | <b>1,641,820</b>  | <b>526,352</b>  | <b>1,752,117</b> | <b>724,000</b>   | <b>-</b> | <b>4,644,289</b> |
| <b>Community Development Block Grant Fund:</b>           |                   |                 |                  |                  |          |                  |
| Community development block grant                        | 68,472            | 18,519          | 352,509          | 1,000            | -        | 440,500          |
| <b>Total Community Development Block Grant Fund</b>      | <b>68,472</b>     | <b>18,519</b>   | <b>352,509</b>   | <b>1,000</b>     | <b>-</b> | <b>440,500</b>   |
| <b>School Transportation Fund:</b>                       |                   |                 |                  |                  |          |                  |
| School buses   | 1,158,079         | 544,521         | 723,573          | 124,500          | -        | 2,550,673        |
| Field trips and charters                                 | 105,057           | 26,107          | 66,915           | -                | -        | 198,079          |
| <b>Total School Transportation Fund</b>                  | <b>1,263,136</b>  | <b>570,628</b>  | <b>790,488</b>   | <b>124,500</b>   | <b>-</b> | <b>2,748,752</b> |
| <b>General Capital Projects Fund:</b>                    |                   |                 |                  |                  |          |                  |
| Capital projects   | -                 | -               | -                | 1,300,000        | -        | 1,300,000        |
| <b>Total General Capital Projects Fund</b>               | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>1,300,000</b> | <b>-</b> | <b>1,300,000</b> |
| <b>School Capital Projects Fund:</b>                     |                   |                 |                  |                  |          |                  |
| Capital projects   | -                 | -               | -                | -                | -        | -                |
| <b>Total School Capital Projects Fund</b>                | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>-</b>         | <b>-</b> | <b>-</b>         |
| <b>Water Capital Projects Fund:</b>                      |                   |                 |                  |                  |          |                  |
| Capital projects   | -                 | -               | -                | 700,000          | -        | 700,000          |
| <b>Total Water Capital Projects Fund</b>                 | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>700,000</b>   | <b>-</b> | <b>700,000</b>   |
| <b>Sewer Capital Projects Fund:</b>                      |                   |                 |                  |                  |          |                  |
| Capital projects   | -                 | -               | -                | 400,000          | -        | 400,000          |
| Transfers to other funds                                 | -                 | -               | -                | -                | -        | -                |
| <b>Total Sewer Capital Projects Fund</b>                 | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>400,000</b>   | <b>-</b> | <b>400,000</b>   |
| <b>Public Transportation Capital Projects Fund:</b>      |                   |                 |                  |                  |          |                  |
| Capital projects   | -                 | -               | -                | -                | -        | -                |
| <b>Total Public Transportation Capital Projects Fund</b> | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>-</b>         | <b>-</b> | <b>-</b>         |
| <b>Steam Plant Capital Projects Fund:</b>                |                   |                 |                  |                  |          |                  |
| Capital projects   | -                 | -               | -                | 400,000          | -        | 400,000          |
| <b>Total Steam Plant Capital Projects Fund</b>           | <b>-</b>          | <b>-</b>        | <b>-</b>         | <b>400,000</b>   | <b>-</b> | <b>400,000</b>   |

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURE BUDGET BY OBJECT CLASS  
For Fiscal Year 2014

| Fund, Function and Elements             | Personal Services | Fringe Benefits | Operating        | Capital Outlay   | Other            | Total             |
|---|-------------------|-----------------|------------------|------------------|------------------|-------------------|
| <b>Water Fund:</b>                      |                   |                 |                  |                  |                  |                   |
| Administration                          | 267,616           | 78,357          | 91,935           | -                | -                | 437,908           |
| Pumping, storage and monitoring         | 98,447            | 33,872          | 430,012          | -                | -                | 562,331           |
| Transmission and distributor            | 454,551           | 184,172         | 208,958          | -                | -                | 847,681           |
| Utility billing                         | 197,274           | 86,910          | 125,660          | -                | -                | 409,844           |
| Miscellaneous                           | -                 | -               | 24,650           | 1,867,791        | 515,658          | 2,408,099         |
| Purification                            | 651,912           | 220,218         | 248,057          | -                | -                | 1,120,187         |
| Capital outlay                          | -                 | -               | -                | 81,000           | -                | 81,000            |
| Debt Service                            | -                 | -               | -                | -                | 780,086          | 780,086           |
| Transfers to other funds                | -                 | -               | -                | -                | 1,687,691        | 1,687,691         |
| <b>Total Water Fund</b>                 | <b>1,669,800</b>  | <b>603,529</b>  | <b>1,129,272</b> | <b>1,948,791</b> | <b>2,983,435</b> | <b>8,334,827</b>  |
| <b>Sewer Fund:</b>                      |                   |                 |                  |                  |                  |                   |
| Administration                          | 360,004           | 125,536         | 118,585          | -                | -                | 604,125           |
| Treatment and disposal                  | -                 | -               | 3,525,000        | -                | -                | 3,525,000         |
| Collection and transmission             | 442,579           | 169,819         | 256,879          | -                | -                | 869,277           |
| Miscellaneous                           | -                 | -               | 9,150            | 1,397,508        | 313,782          | 1,720,440         |
| Utility billing                         | 165,280           | 60,325          | 98,525           | -                | -                | 324,130           |
| Pumping and monitoring                  | 95,282            | 41,712          | 53,262           | -                | -                | 190,256           |
| Capital outlay                          | -                 | -               | -                | 129,000          | -                | 129,000           |
| Debt service                            | -                 | -               | 2,828,394        | -                | -                | 2,828,394         |
| Transfers to other funds                | -                 | -               | -                | -                | 1,274,788        | 1,274,788         |
| <b>Total Sewer Fund</b>                 | <b>1,063,145</b>  | <b>397,392</b>  | <b>6,889,795</b> | <b>1,526,508</b> | <b>1,588,570</b> | <b>11,465,410</b> |
| <b>Public Transportation Fund:</b>      |                   |                 |                  |                  |                  |                   |
| Transit buses                           | 1,419,443         | 307,326         | 1,463,202        | 216,660          | -                | 3,406,631         |
| Paratransit buses                       | 297,803           | 96,561          | 185,347          | -                | -                | 579,711           |
| Capital outlay                          | -                 | -               | -                | 1,610,000        | -                | 1,610,000         |
| <b>Total Public Transportation Fund</b> | <b>1,717,246</b>  | <b>403,887</b>  | <b>1,648,549</b> | <b>1,826,660</b> | <b>-</b>         | <b>5,596,342</b>  |
| <b>Steam Plant Fund:</b>                |                   |                 |                  |                  |                  |                   |
| Resource recovery facility              | 1,526,777         | 604,503         | 4,587,161        | -                | -                | 6,718,441         |
| Miscellaneous                           | -                 | -               | -                | 1,237,212        | -                | 1,237,212         |
| Capital outlay                          | -                 | -               | -                | 210,000          | -                | 210,000           |
| Debt service                            | -                 | -               | -                | -                | 2,657,185        | 2,657,185         |
| Transfers to other funds                | -                 | -               | -                | -                | 400,000          | 400,000           |
| <b>Total Steam Plant Fund</b>           | <b>1,526,777</b>  | <b>604,503</b>  | <b>4,587,161</b> | <b>1,447,212</b> | <b>3,057,185</b> | <b>11,222,838</b> |
| <b>Business Loan Program Fund</b>       |                   |                 |                  |                  |                  |                   |
| Revolving Loan Program                  | -                 | -               | 62,875           | -                | -                | 62,875            |
| <b>Total Business Loan Program Fund</b> | <b>-</b>          | <b>-</b>        | <b>62,875</b>    | <b>-</b>         | <b>-</b>         | <b>62,875</b>     |
| <b>Central Garage Fund:</b>             |                   |                 |                  |                  |                  |                   |
| Operating                               | 595,212           | 204,529         | 198,316          | -                | -                | 998,057           |
| Miscellaneous                           | 9,011             | 2,508           | 1,950            | -                | -                | 13,469            |
| Capital outlay                          | -                 | -               | -                | 30,000           | -                | 30,000            |
| <b>Total Central Garage Fund</b>        | <b>604,223</b>    | <b>207,037</b>  | <b>200,266</b>   | <b>30,000</b>    | <b>-</b>         | <b>1,041,526</b>  |

CITY OF HARRISONBURG, VIRGINIA  
 EXPENDITURE BUDGET BY OBJECT CLASS  
 For Fiscal Year 2014

| Fund, Function and Elements             | Personal Services | Fringe Benefits   | Operating         | Capital Outlay    | Other             | Total              |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| <b>Central Stores Fund:</b>             |                   |                   |                   |                   |                   |                    |
| Operating                               | 81,396            | 26,122            | 36,276            | -                 | -                 | 143,794            |
| <b><i>Total Central Stores Fund</i></b> | <b>81,396</b>     | <b>26,122</b>     | <b>36,276</b>     | <b>-</b>          | <b>-</b>          | <b>143,794</b>     |
| <b>Total All Funds</b>                  | <b>65,807,686</b> | <b>23,408,598</b> | <b>52,199,867</b> | <b>14,301,498</b> | <b>51,577,768</b> | <b>207,295,417</b> |

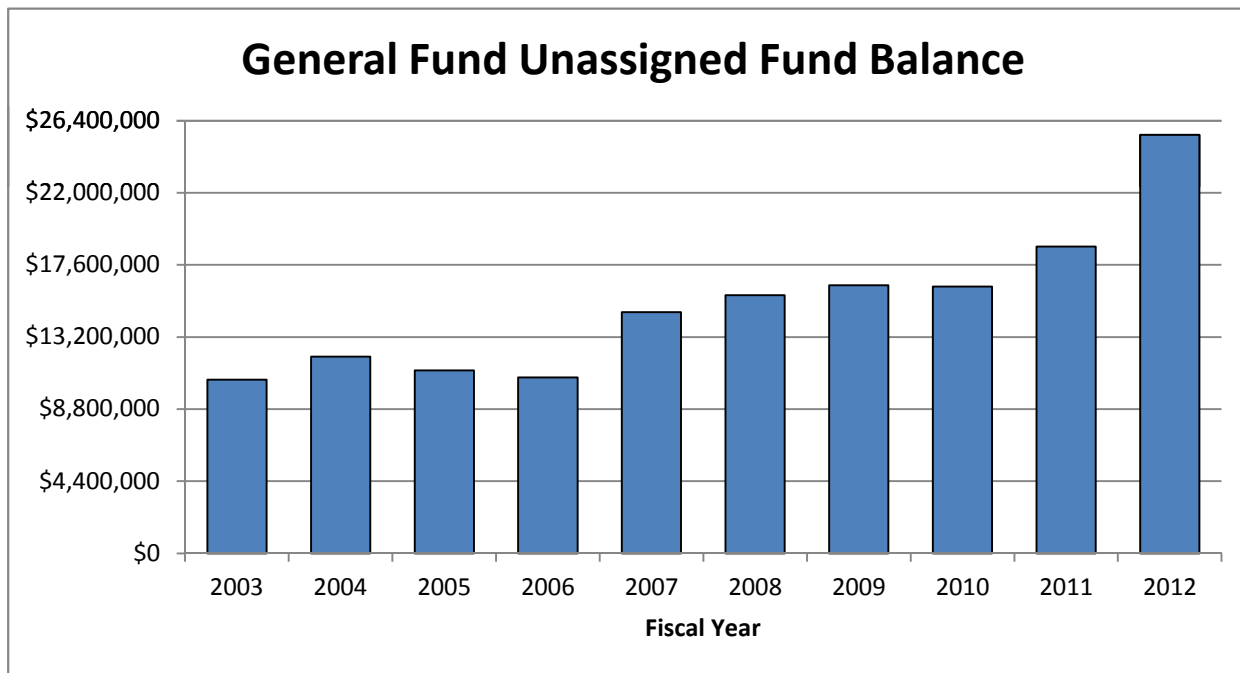
CITY OF HARRISONBURG, VIRGINIA  
**TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS**  
**At June 30, 2012**  
**(Unaudited)**

|  | Governmental Funds    |                      |                     |                          |                                   |                       | Capital Projects         |                         | Proprietary Funds    |                      |                      |
|--|-----------------------|----------------------|---------------------|--------------------------|-----------------------------------|-----------------------|--------------------------|-------------------------|----------------------|----------------------|----------------------|
|  | General               | Special Revenue      |                     |                          |                                   | School Transportation | General Capital Projects | School Capital Projects | Enterprise           |                      |                      |
|  |                       | School               | School Nutrition    | Emergency Commun. Center | Community Development Block Grant |                       |                          |                         | Water                | Capital Projects     | Sewer                |
| <b>Assets</b>                              |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                      |                      |
| Cash and investments                       | 26,704,110.32         | 6,924,014.21         | 1,183,352.95        | 3,220,099.65             | (39,041.04)                       | 382,738.39            | 10,047,240.12            | -                       | 1,627,678.42         | 5,715,164.57         | 3,330,972.19         |
| Petty cash                                 | 6,070.00              | -                    | 700.00              | -                        | -                                 | 100.00                | -                        | -                       | 625.00               | -                    | 625.00               |
| Cash with escrow agent                     | 284,296.88            | -                    | -                   | -                        | -                                 | -                     | 5,803,686.84             | -                       | -                    | -                    | -                    |
| Cash with Anthem                           | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| <b>Subtotal</b>                            | <b>26,994,477.20</b>  | <b>6,924,014.21</b>  | <b>1,184,052.95</b> | <b>3,220,099.65</b>      | <b>(39,041.04)</b>                | <b>382,838.39</b>     | <b>15,850,926.96</b>     | <b>-</b>                | <b>1,628,303.42</b>  | <b>5,715,164.57</b>  | <b>3,331,597.19</b>  |
| Property taxes                             | 1,852,716.18          | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Accounts receivables                       | 223,150.97            | -                    | -                   | 18,920.90                | -                                 | 1,335.02              | -                        | -                       | 358,490.17           | -                    | 476,266.54           |
| Other receivables                          | 17,241.06             | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Loan receivables                           | 10,117,700.00         | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Due from other funds                       | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | 200,000.00           |
| Inventory                                  | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 291,845.52           | -                    |
| Capital assets (net)                       | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 49,002,055.07        | -                    | 24,239,860.62        |
| Bond issue costs (net)                     | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 133,127.60           | -                    | -                    |
| Future debt requirements                   | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 12,526,338.01        | -                    | 225,820.87           |
| ESTIMATED REVENUE                          | 115,601,319.68        | 54,811,653.06        | 2,535,320.00        | 4,312,870.99             | 1,025,318.26                      | 2,687,006.00          | 39,477,581.13            | 2,124,620.39            | 10,926,735.31        | 8,796,580.06         | 11,048,527.65        |
| Realized revenue                           | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| <b>Total Assets and Other Debits</b>       | <b>154,806,605.09</b> | <b>61,735,667.27</b> | <b>3,719,372.95</b> | <b>7,551,891.54</b>      | <b>986,277.22</b>                 | <b>3,071,179.41</b>   | <b>55,328,508.09</b>     | <b>2,124,620.39</b>     | <b>74,575,049.58</b> | <b>14,803,590.15</b> | <b>39,522,072.87</b> |
| <b>Liabilities</b>                         |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                      |                      |
| Other liabilities                          | 623,603.06            | (115,033.92)         | -                   | -                        | -                                 | -                     | -                        | -                       | 40,503.81            | -                    | -                    |
| Due to other funds                         | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Utility deposits payable                   | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 291,296.86           | -                    | -                    |
| Compensated absences                       | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 274,550.33           | -                    | 149,588.87           |
| Postretirement healthcare benefits         | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 111,521.00           | -                    | 76,232.00            |
| Bonds payable                              | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 12,140,266.68        | -                    | -                    |
| Other debt                                 | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Bond issue premium/discount                | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 187,591.79           | -                    | -                    |
| Bond deferred refunding charges            | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | (953,430.81)         | -                    | -                    |
| Reserve for uncollected receivables        | 11,818,567.15         | -                    | -                   | -                        | -                                 | 1,335.02              | -                        | -                       | 358,490.17           | -                    | 476,266.54           |
| APPROPRIATIONS                             | 115,601,319.68        | 54,811,653.06        | 2,535,320.00        | 4,312,870.99             | 1,025,318.26                      | 2,687,006.00          | 39,477,581.13            | 2,124,620.39            | 10,926,735.31        | 8,796,580.06         | 11,048,527.65        |
| Expenditures                               | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Encumbrances                               | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| <b>Total Liabilities and Other Credits</b> | <b>128,043,489.89</b> | <b>54,696,619.14</b> | <b>2,535,320.00</b> | <b>4,312,870.99</b>      | <b>1,025,318.26</b>               | <b>2,688,341.02</b>   | <b>39,477,581.13</b>     | <b>2,124,620.39</b>     | <b>23,377,525.14</b> | <b>8,796,580.06</b>  | <b>11,750,615.06</b> |
| <b>Fund Equity</b>                         |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                      |                      |
| Investment in capital assets               | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 49,002,055.07        | -                    | 24,239,860.62        |
| Fund balance:                              |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                      |                      |
| Nonspendable:                              |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                      |                      |
| Depreciation                               | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Inventory                                  | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | 847,564.61           | -                    |
| Bond related costs                         | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 898,966.62           | -                    | -                    |
| Restricted for:                            |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                      |                      |
| Drug forfeiture                            | 83,919.33             | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Police grants                              | 14,533.00             | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Fire grants                                | -                     | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Committed for:                             |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                      |                      |
| County Landfill                            | 2,800,000.00          | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Info Tech Department                       | 80,000.00             | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Frazier Quarry water                       | 3,493.75              | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Debt service                               | 598,218.13            | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                    | -                    | -                    |
| Assigned for:                              |                       |                      |                     |                          |                                   |                       |                          |                         |                      |                      |                      |
| Encumbrances                               | 1,062,626.65          | -                    | -                   | 15,315.38                | -                                 | -                     | 13,844,209.22            | -                       | -                    | 1,010,160.58         | 6,180.00             |
| <b>Unappropriated/Unassigned</b>           | <b>22,120,324.34</b>  | <b>7,039,048.13</b>  | <b>1,184,052.95</b> | <b>3,223,705.17</b>      | <b>(39,041.04)</b>                | <b>382,838.39</b>     | <b>2,006,717.74</b>      | <b>-</b>                | <b>1,296,502.75</b>  | <b>4,149,284.90</b>  | <b>3,525,417.19</b>  |
| <b>Total fund balance</b>                  | <b>26,763,115.20</b>  | <b>7,039,048.13</b>  | <b>1,184,052.95</b> | <b>3,239,020.55</b>      | <b>(39,041.04)</b>                | <b>382,838.39</b>     | <b>15,850,926.96</b>     | <b>-</b>                | <b>2,195,469.37</b>  | <b>6,007,010.09</b>  | <b>3,531,597.19</b>  |
| <b>Total Fund Equity</b>                   | <b>26,763,115.20</b>  | <b>7,039,048.13</b>  | <b>1,184,052.95</b> | <b>3,239,020.55</b>      | <b>(39,041.04)</b>                | <b>382,838.39</b>     | <b>15,850,926.96</b>     | <b>-</b>                | <b>51,197,524.44</b> | <b>6,007,010.09</b>  | <b>27,771,457.81</b> |
| <b>Total Liabilities and Fund Equity</b>   | <b>154,806,605.09</b> | <b>61,735,667.27</b> | <b>3,719,372.95</b> | <b>7,551,891.54</b>      | <b>986,277.22</b>                 | <b>3,071,179.41</b>   | <b>55,328,508.09</b>     | <b>2,124,620.39</b>     | <b>74,575,049.58</b> | <b>14,803,590.15</b> | <b>39,522,072.87</b> |

| Proprietary Funds      |                       |                                |                      |                              |                         | Fiduciary Fund      |                     |                     | Account Groups         |                                  | Totals                |                       |                        |
|------------------------|-----------------------|--------------------------------|----------------------|------------------------------|-------------------------|---------------------|---------------------|---------------------|------------------------|----------------------------------|-----------------------|-----------------------|------------------------|
| Enterprise             |                       |                                |                      |                              |                         | Internal Service    |                     |                     | Agency                 |                                  |                       | General Fixed Assets  | General Long-Term Debt |
| Sewer Capital Projects | Public Transportation | Public Trans. Capital Projects | Steam Plant          | Steam Plant Capital Projects | Econ Dev Revolving Loan | Central Garage      | Central Stores      | Health Insurance    | Juvenile Crime Control | Industrial Development Authority |                       |                       |                        |
| 1,366,030.38           | 178,803.40            | (130,642.00)                   | 9,886,412.31         | 633,529.01                   | (2,472.35)              | 249,524.35          | (179,320.66)        | 3,573,658.69        | 22,277.27              | 93,334.32                        | -                     | -                     | 74,787,464.50          |
| -                      | 100.00                | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 8,220.00               |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 6,087,983.72           |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | -                      |
| <b>1,366,030.38</b>    | <b>178,903.40</b>     | <b>(130,642.00)</b>            | <b>9,886,412.31</b>  | <b>633,529.01</b>            | <b>(2,472.35)</b>       | <b>249,524.35</b>   | <b>(179,320.66)</b> | <b>3,573,658.69</b> | <b>22,277.27</b>       | <b>93,334.32</b>                 | -                     | -                     | <b>80,883,668.22</b>   |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 1,852,716.18           |
| -                      | 1,029.00              | -                              | 53,081.30            | -                            | -                       | 9,636.61            | -                   | -                   | -                      | -                                | -                     | -                     | 1,141,910.51           |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 17,241.06              |
| -                      | -                     | -                              | -                    | -                            | 40,379.55               | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 10,158,079.55          |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 200,000.00             |
| -                      | -                     | -                              | -                    | -                            | -                       | 467,758.31          | 1,216,475.32        | -                   | -                      | -                                | -                     | -                     | 1,976,079.15           |
| -                      | 7,324,661.94          | -                              | 17,775,240.53        | -                            | -                       | 101,098.33          | 659,021.50          | -                   | -                      | -                                | 290,378,464.42        | -                     | 389,480,402.41         |
| -                      | -                     | -                              | 245,388.03           | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 378,515.63             |
| -                      | 177,865.89            | -                              | 22,156,250.61        | -                            | -                       | 137,755.24          | 15,974.13           | -                   | -                      | -                                | -                     | 146,327,375.58        | 181,567,380.33         |
| 2,658,591.63           | 7,954,332.00          | 576,497.00                     | 9,882,386.00         | 5,839,179.13                 | 124,375.00              | 942,247.00          | 135,225.00          | -                   | -                      | -                                | -                     | -                     | 281,460,365.29         |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | -                      |
| <b>4,024,622.01</b>    | <b>15,636,792.23</b>  | <b>445,855.00</b>              | <b>59,998,758.78</b> | <b>6,472,708.14</b>          | <b>162,282.20</b>       | <b>1,908,019.84</b> | <b>1,847,375.29</b> | <b>3,573,658.69</b> | <b>22,277.27</b>       | <b>93,334.32</b>                 | <b>290,378,464.42</b> | <b>146,327,375.58</b> | <b>949,116,358.33</b>  |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 549,072.95             |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | 200,000.00          | -                   | -                      | -                                | -                     | -                     | 200,000.00             |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 291,296.86             |
| -                      | 131,452.89            | -                              | 186,257.40           | -                            | -                       | 94,318.24           | 9,947.13            | -                   | -                      | -                                | 3,778,065.73          | -                     | 4,624,180.59           |
| -                      | 46,413.00             | -                              | 95,766.00            | -                            | -                       | 43,437.00           | 6,027.00            | -                   | -                      | -                                | 3,165,701.00          | -                     | 3,545,097.00           |
| -                      | -                     | -                              | 21,874,227.21        | -                            | -                       | -                   | -                   | -                   | -                      | -                                | 129,691,532.79        | -                     | 163,706,026.68         |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | 9,692,076.06          | -                     | 9,692,076.06           |
| -                      | -                     | -                              | 1,094,213.96         | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 1,281,805.75           |
| -                      | -                     | -                              | (1,837,468.47)       | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | (2,790,899.28)         |
| -                      | 1,029.00              | -                              | 53,081.30            | -                            | 40,379.55               | 9,636.61            | -                   | -                   | -                      | -                                | -                     | -                     | 12,758,785.34          |
| 2,658,591.63           | 7,954,332.00          | 576,497.00                     | 9,882,386.00         | 5,839,179.13                 | 124,375.00              | 942,247.00          | 135,225.00          | -                   | -                      | -                                | -                     | -                     | 281,460,365.29         |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | -                      |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | -                      |
| <b>2,658,591.63</b>    | <b>8,133,226.89</b>   | <b>576,497.00</b>              | <b>31,348,463.40</b> | <b>5,839,179.13</b>          | <b>164,754.55</b>       | <b>1,089,638.85</b> | <b>351,199.13</b>   | <b>-</b>            | <b>-</b>               | <b>-</b>                         | <b>-</b>              | <b>146,327,375.58</b> | <b>475,317,807.24</b>  |
| -                      | 7,324,661.94          | -                              | 17,775,240.53        | -                            | -                       | 101,098.33          | 659,021.50          | -                   | -                      | -                                | 290,378,464.42        | -                     | 389,480,402.41         |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | -                      |
| -                      | -                     | -                              | -                    | -                            | -                       | 496,691.42          | 1,216,105.17        | -                   | -                      | -                                | -                     | -                     | 2,560,361.20           |
| -                      | -                     | -                              | 988,642.54           | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 1,887,609.16           |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 83,919.33              |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 14,533.00              |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | -                      |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 2,800,000.00           |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 80,000.00              |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 3,493.75               |
| -                      | -                     | -                              | -                    | -                            | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 598,218.13             |
| -                      | 860,024.00            | 61,588.00                      | 63,610.68            | 84,435.68                    | -                       | -                   | -                   | -                   | -                      | -                                | -                     | -                     | 17,008,150.19          |
| <b>1,366,030.38</b>    | <b>(681,120.60)</b>   | <b>(192,230.00)</b>            | <b>9,822,801.63</b>  | <b>549,093.33</b>            | <b>(2,472.35)</b>       | <b>220,591.24</b>   | <b>(378,950.51)</b> | <b>3,573,658.69</b> | <b>22,277.27</b>       | <b>93,334.32</b>                 | <b>-</b>              | <b>-</b>              | <b>59,281,863.92</b>   |
| <b>1,366,030.38</b>    | <b>178,903.40</b>     | <b>(130,642.00)</b>            | <b>10,875,054.85</b> | <b>633,529.01</b>            | <b>(2,472.35)</b>       | <b>717,282.66</b>   | <b>837,154.66</b>   | <b>3,573,658.69</b> | <b>22,277.27</b>       | <b>93,334.32</b>                 | <b>-</b>              | <b>-</b>              | <b>84,318,148.68</b>   |
| <b>1,366,030.38</b>    | <b>7,503,565.34</b>   | <b>(130,642.00)</b>            | <b>28,650,295.38</b> | <b>633,529.01</b>            | <b>(2,472.35)</b>       | <b>818,380.99</b>   | <b>1,496,176.16</b> | <b>3,573,658.69</b> | <b>22,277.27</b>       | <b>93,334.32</b>                 | <b>290,378,464.42</b> | <b>-</b>              | <b>473,798,551.09</b>  |
| <b>4,024,622.01</b>    | <b>15,636,792.23</b>  | <b>445,855.00</b>              | <b>59,998,758.78</b> | <b>6,472,708.14</b>          | <b>162,282.20</b>       | <b>1,908,019.84</b> | <b>1,847,375.29</b> | <b>3,573,658.69</b> | <b>22,277.27</b>       | <b>93,334.32</b>                 | <b>290,378,464.42</b> | <b>146,327,375.58</b> | <b>949,116,358.33</b>  |

**CITY OF HARRISONBURG, VIRGINIA  
GENERAL FUND SUMMARY OF FUND BALANCES  
LAST TEN FISCAL YEARS**

| <b>Fiscal Year</b> | <b>Unassigned<br/>Fund Balance</b> | <b>Total<br/>Fund Balance</b> |
|--------------------|------------------------------------|-------------------------------|
| 2003               | 10,596,315                         | 15,448,301                    |
| 2004               | 12,001,670                         | 15,657,597                    |
| 2005               | 11,157,528                         | 19,454,425                    |
| 2006               | 10,729,138                         | 14,752,882                    |
| 2007               | 14,711,182                         | 24,426,125                    |
| 2008               | 15,747,798                         | 25,282,473                    |
| 2009               | 16,363,415                         | 19,535,665                    |
| 2010               | 16,273,005                         | 19,964,295                    |
| 2011               | 18,711,352                         | 25,267,679                    |
| 2012               | 25,534,922                         | 31,518,885                    |



Source: City of Harrisonburg, Virginia Comprehensive Annual Financial Report



CITY OF HARRISONBURG, VIRGINIA  
**TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS**  
 At April 30, 2013  
 (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 | Water Capital Projects | Sewer               |                      |
| <b>Assets</b>                              |                      |                      |                     |                          |                                   |                       |                          |                         |                        |                     |                      |
| Cash and investments                       | 20,415,359.77        | 5,114,923.40         | 1,356,439.81        | 3,128,893.81             | (34,201.62)                       | 148,194.00            | 13,429,847.08            | 246,050.00              | 2,284,127.72           | 4,683,519.90        | 3,467,734.14         |
| Petty cash                                 | 6,150.00             | -                    | 700.00              | -                        | -                                 | 100.00                | -                        | -                       | 625.00                 | -                   | 625.00               |
| Cash with escrow agent                     | 284,296.88           | -                    | -                   | -                        | -                                 | -                     | 9,532,181.69             | -                       | -                      | -                   | -                    |
| Cash with Anthem                           | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| <b>Subtotal</b>                            | <b>20,705,806.65</b> | <b>5,114,923.40</b>  | <b>1,357,139.81</b> | <b>3,128,893.81</b>      | <b>(34,201.62)</b>                | <b>148,294.00</b>     | <b>22,962,028.77</b>     | <b>246,050.00</b>       | <b>2,284,752.72</b>    | <b>4,683,519.90</b> | <b>3,468,359.14</b>  |
| Property taxes                             | 13,356,790.55        | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Accounts receivables                       | 291,716.20           | -                    | -                   | 8,643.97                 | -                                 | 11,330.88             | -                        | -                       | 383,983.77             | -                   | 546,433.45           |
| Other receivables                          | 17,908.97            | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Loan receivables                           | 9,706,100.00         | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Due from other funds                       | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | 200,000.00           |
| Inventory                                  | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | 261,797.20          | -                    |
| Capital assets (net)                       | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 46,968,395.79          | -                   | 23,801,859.18        |
| Bond issue costs (net)                     | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 142,244.63             | -                   | -                    |
| Future debt requirements                   | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 12,155,936.09          | -                   | 270,560.39           |
| ESTIMATED REVENUE                          | 98,741,460.03        | 59,521,745.78        | 2,736,417.50        | 3,791,192.00             | 838,470.63                        | 2,570,967.00          | 46,496,686.03            | 250,000.00              | 7,861,746.00           | 6,184,579.09        | 11,160,253.00        |
| Realized revenue                           | (79,990,551.16)      | (48,688,252.50)      | (2,538,981.19)      | (2,684,277.43)           | (356,784.99)                      | (2,136,366.60)        | (34,691,652.94)          | (250,000.00)            | (7,000,570.54)         | (6,184,579.09)      | (9,646,144.13)       |
| <b>Total Assets and Other Debits</b>       | <b>62,829,231.24</b> | <b>15,948,416.68</b> | <b>1,554,576.12</b> | <b>4,244,452.35</b>      | <b>447,484.02</b>                 | <b>594,225.28</b>     | <b>34,767,061.86</b>     | <b>246,050.00</b>       | <b>62,796,488.46</b>   | <b>4,945,317.10</b> | <b>29,801,321.03</b> |
| <b>Liabilities</b>                         |                      |                      |                     |                          |                                   |                       |                          |                         |                        |                     |                      |
| Other liabilities                          | 677,908.30           | (128,776.81)         | 25.00               | -                        | -                                 | -                     | -                        | -                       | 41,681.43              | -                   | -                    |
| Due to other funds                         | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Utility deposits payable                   | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 291,594.35             | -                   | -                    |
| Compensated absences                       | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 267,703.07             | -                   | 161,179.39           |
| Postretirement healthcare benefits         | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 140,833.00             | -                   | 109,381.00           |
| Bonds payable                              | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 11,747,400.02          | -                   | -                    |
| Other debt                                 | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Bond issue premium/discount                | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 218,866.53             | -                   | -                    |
| Bond deferred refunding charges            | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | (917,655.08)           | -                   | -                    |
| Reserve for uncollected receivables        | 22,979,606.75        | -                    | -                   | -                        | -                                 | 11,330.88             | -                        | -                       | 383,983.77             | -                   | 546,433.45           |
| APPROPRIATIONS                             | 98,741,460.03        | 59,521,745.78        | 2,736,417.50        | 3,791,192.00             | 838,470.63                        | 2,570,967.00          | 46,496,686.03            | 250,000.00              | 7,861,746.00           | 6,184,579.09        | 11,160,253.00        |
| Expenditures                               | (80,502,063.68)      | (47,646,458.24)      | (2,365,919.33)      | (2,697,396.20)           | (351,945.57)                      | (2,370,910.99)        | (11,729,624.17)          | (3,950.00)              | (6,345,596.35)         | (1,239,261.99)      | (9,223,756.18)       |
| Encumbrances                               | (1,868,700.44)       | -                    | -                   | (181,105.21)             | (53,016.24)                       | -                     | (9,076,198.02)           | -                       | (26,437.73)            | (1,052,469.07)      | (24,438.27)          |
| <b>Total Liabilities and Other Credits</b> | <b>40,028,210.96</b> | <b>11,746,510.73</b> | <b>370,523.17</b>   | <b>912,690.59</b>        | <b>433,508.82</b>                 | <b>211,386.89</b>     | <b>25,690,863.84</b>     | <b>246,050.00</b>       | <b>13,664,119.01</b>   | <b>3,892,848.03</b> | <b>2,729,052.39</b>  |
| <b>Fund Equity</b>                         |                      |                      |                     |                          |                                   |                       |                          |                         |                        |                     |                      |
| Investment in capital assets               | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 46,968,395.79          | -                   | 23,801,859.18        |
| Fund balance:                              |                      |                      |                     |                          |                                   |                       |                          |                         |                        |                     |                      |
| Nonspendable:                              |                      |                      |                     |                          |                                   |                       |                          |                         |                        |                     |                      |
| Depreciation                               | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Inventory                                  | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | 291,845.52          | -                    |
| Bond related costs                         | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | 841,033.18             | -                   | -                    |
| Restricted for:                            |                      |                      |                     |                          |                                   |                       |                          |                         |                        |                     |                      |
| Drug forfeiture                            | 79,375.48            | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Police grants                              | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Fire grants                                | -                    | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Committed for:                             |                      |                      |                     |                          |                                   |                       |                          |                         |                        |                     |                      |
| County Landfill                            | 2,697,965.00         | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Frazier Quarry water                       | 3,493.75             | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Debt service (JJC)                         | 284,296.88           | -                    | -                   | -                        | -                                 | -                     | -                        | -                       | -                      | -                   | -                    |
| Assigned for:                              |                      |                      |                     |                          |                                   |                       |                          |                         |                        |                     |                      |
| Encumbrances                               | 1,868,700.44         | -                    | -                   | 181,105.21               | 53,016.24                         | -                     | 9,076,198.02             | -                       | 26,437.73              | 1,052,469.07        | 24,438.27            |
| <b>Unappropriated/Unassigned</b>           | <b>17,867,188.73</b> | <b>4,201,905.95</b>  | <b>1,184,052.95</b> | <b>3,150,656.55</b>      | <b>(39,041.04)</b>                | <b>382,838.39</b>     | <b>-</b>                 | <b>-</b>                | <b>1,296,502.75</b>    | <b>(291,845.52)</b> | <b>3,245,971.19</b>  |
| <b>Total fund balance</b>                  | <b>22,801,020.28</b> | <b>4,201,905.95</b>  | <b>1,184,052.95</b> | <b>3,331,761.76</b>      | <b>13,975.20</b>                  | <b>382,838.39</b>     | <b>9,076,198.02</b>      | <b>-</b>                | <b>2,163,973.66</b>    | <b>1,052,469.07</b> | <b>3,270,409.46</b>  |
| <b>Total Fund Equity</b>                   | <b>22,801,020.28</b> | <b>4,201,905.95</b>  | <b>1,184,052.95</b> | <b>3,331,761.76</b>      | <b>13,975.20</b>                  | <b>382,838.39</b>     | <b>9,076,198.02</b>      | <b>-</b>                | <b>49,132,369.45</b>   | <b>1,052,469.07</b> | <b>27,072,268.64</b> |
| <b>Total Liabilities and Fund Equity</b>   | <b>62,829,231.24</b> | <b>15,948,416.68</b> | <b>1,554,576.12</b> | <b>4,244,452.35</b>      | <b>447,484.02</b>                 | <b>594,225.28</b>     | <b>34,767,061.86</b>     | <b>246,050.00</b>       | <b>62,796,488.46</b>   | <b>4,945,317.10</b> | <b>29,801,321.03</b> |

| Proprietary Funds      |                       |                                |                |                              |                       | Internal Service |                |                  | Fiduciary Fund Agency  |                                  | Account Groups       |                        | Totals           |
|------------------------|-----------------------|--------------------------------|----------------|------------------------------|-----------------------|------------------|----------------|------------------|------------------------|----------------------------------|----------------------|------------------------|------------------|
| Enterprise             |                       |                                |                |                              |                       |                  |                |                  |                        |                                  | General Fixed Assets | General Long-Term Debt |                  |
| Sewer Capital Projects | Public Transportation | Public Trans. Capital Projects | Steam Plant    | Steam Plant Capital Projects | Business Loan Program | Central Garage   | Central Stores | Health Insurance | Juvenile Crime Control | Industrial Development Authority |                      |                        |                  |
| 1,130,147.29           | 634,220.39            | (332,298.95)                   | 7,000,171.31   | 713,344.91                   | 32,736.70             | 536,437.20       | (310,504.26)   | 2,504,904.02     | 56,469.50              | 108,470.75                       | -                    | -                      | 66,314,986.87    |
| -                      | 100.00                | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 8,300.00         |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 9,816,478.57     |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | 85,479.82        | -                      | -                                | -                    | -                      | 85,479.82        |
| 1,130,147.29           | 634,320.39            | (332,298.95)                   | 7,000,171.31   | 713,344.91                   | 32,736.70             | 536,437.20       | (310,504.26)   | 2,590,383.84     | 56,469.50              | 108,470.75                       | -                    | -                      | 76,225,245.26    |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 13,356,790.55    |
| -                      | 1,676.90              | -                              | 355,145.94     | -                            | -                     | 10,277.33        | -              | -                | -                      | -                                | -                    | -                      | 1,609,208.44     |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 17,908.97        |
| -                      | -                     | -                              | -              | -                            | 66,776.58             | -                | -              | -                | -                      | -                                | -                    | -                      | 9,772,876.58     |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 200,000.00       |
| -                      | -                     | -                              | -              | -                            | -                     | 285,746.93       | 1,320,135.56   | -                | -                      | -                                | -                    | -                      | 1,867,679.69     |
| -                      | 6,877,293.47          | -                              | 16,413,591.59  | -                            | -                     | 63,555.59        | 637,492.19     | -                | -                      | -                                | 285,815,591.30       | -                      | 380,577,779.11   |
| -                      | -                     | -                              | 238,532.96     | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 380,777.59       |
| -                      | 190,738.68            | -                              | 20,416,948.06  | -                            | -                     | 138,712.66       | 16,493.93      | -                | -                      | -                                | -                    | 148,726,043.60         | 181,915,433.41   |
| 1,666,030.38           | 6,356,456.00          | 7,247,196.00                   | 11,370,993.68  | 1,033,529.01                 | 107,875.00            | 1,086,028.00     | 140,993.00     | -                | -                      | -                                | -                    | -                      | 269,162,618.13   |
| (1,666,030.38)         | (4,803,248.51)        | (695,748.00)                   | (9,387,211.73) | (1,033,529.01)               | (101,104.05)          | (1,175,731.52)   | (117,853.00)   | (10,308,752.26)  | (84,690.07)            | (15,136.43)                      | -                    | -                      | (223,557,195.53) |
| 1,130,147.29           | 9,257,236.93          | 6,219,149.05                   | 46,408,171.81  | 713,344.91                   | 106,284.23            | 945,026.19       | 1,686,757.42   | (7,718,368.42)   | (28,220.57)            | 93,334.32                        | 285,815,591.30       | 148,726,043.60         | 711,529,122.20   |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 590,837.92       |
| -                      | -                     | -                              | -              | -                            | -                     | -                | 200,000.00     | -                | -                      | -                                | -                    | -                      | 200,000.00       |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 291,594.35       |
| -                      | 125,468.68            | -                              | 142,378.14     | -                            | -                     | 80,826.66        | 8,826.93       | -                | -                      | -                                | 4,023,578.30         | -                      | 4,809,961.17     |
| -                      | 65,270.00             | -                              | 120,011.00     | -                            | -                     | 57,886.00        | 7,667.00       | -                | -                      | -                                | 4,370,604.00         | -                      | 4,871,652.00     |
| -                      | -                     | -                              | 20,154,558.92  | -                            | -                     | -                | -              | -                | -                      | -                                | 131,231,286.08       | -                      | 163,133,245.02   |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | 9,100,575.22         | -                      | 9,100,575.22     |
| -                      | -                     | -                              | 1,005,959.40   | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 1,224,825.93     |
| -                      | -                     | -                              | (1,676,548.21) | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | (2,594,203.29)   |
| -                      | 1,676.90              | -                              | 355,145.94     | -                            | 66,776.58             | 10,277.33        | -              | -                | -                      | -                                | -                    | -                      | 24,355,231.60    |
| 1,666,030.38           | 6,356,456.00          | 7,247,196.00                   | 11,370,993.68  | 1,033,529.01                 | 107,875.00            | 1,086,028.00     | 140,993.00     | -                | -                      | -                                | -                    | -                      | 269,162,618.13   |
| (535,883.09)           | (4,274,845.52)        | (1,028,046.95)                 | (8,902,125.71) | (320,184.10)                 | (45,020.00)           | (901,610.86)     | (108,473.66)   | (11,292,027.11)  | (50,497.84)            | -                                | -                    | -                      | (191,935,597.54) |
| -                      | (1,318,407.00)        | -                              | (488,585.15)   | (105,676.33)                 | -                     | (26,395.00)      | -              | -                | -                      | -                                | -                    | -                      | (14,221,428.46)  |
| 1,130,147.29           | 955,619.06            | 6,219,149.05                   | 22,081,788.01  | 607,668.58                   | 129,631.58            | 307,012.13       | 249,013.27     | (11,292,027.11)  | (50,497.84)            | -                                | -                    | 148,726,043.60         | 268,989,312.05   |
| -                      | 6,877,293.47          | -                              | 16,413,591.59  | -                            | -                     | 63,555.59        | 637,492.19     | -                | -                      | -                                | 285,815,591.30       | -                      | 380,577,779.11   |
| -                      | -                     | -                              | 65,536.66      | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 65,536.66        |
| -                      | -                     | -                              | -              | -                            | -                     | 298,539.12       | 1,179,572.62   | -                | -                      | -                                | -                    | -                      | 1,769,957.26     |
| -                      | -                     | -                              | 909,121.77     | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 1,750,154.95     |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 79,375.48        |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | -                |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 2,697,965.00     |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 3,493.75         |
| -                      | -                     | -                              | -              | -                            | -                     | -                | -              | -                | -                      | -                                | -                    | -                      | 284,296.88       |
| -                      | 1,318,407.00          | -                              | 488,585.15     | 105,676.33                   | -                     | 26,395.00        | -              | -                | -                      | -                                | -                    | -                      | 14,221,428.46    |
| -                      | 105,917.40            | -                              | 6,449,548.63   | (23,347.35)                  | (23,347.35)           | 249,524.35       | (379,320.66)   | 3,573,658.69     | 22,277.27              | 93,334.32                        | -                    | -                      | 41,089,822.60    |
| -                      | 1,424,324.40          | -                              | 7,912,792.21   | 105,676.33                   | (23,347.35)           | 574,458.47       | 800,251.96     | 3,573,658.69     | 22,277.27              | 93,334.32                        | -                    | -                      | 61,962,031.04    |
| -                      | 8,301,617.87          | -                              | 24,326,383.80  | 105,676.33                   | (23,347.35)           | 638,014.06       | 1,437,744.15   | 3,573,658.69     | 22,277.27              | 93,334.32                        | 285,815,591.30       | -                      | 442,539,810.15   |
| 1,130,147.29           | 9,257,236.93          | 6,219,149.05                   | 46,408,171.81  | 713,344.91                   | 106,284.23            | 945,026.19       | 1,686,757.42   | (7,718,368.42)   | (28,220.57)            | 93,334.32                        | 285,815,591.30       | 148,726,043.60         | 711,529,122.20   |

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# REVENUE BUDGET

**CITY OF HARRISONBURG, VIRGINIA  
REVENUE BUDGET CONTENTS  
FISCAL YEAR 2014**

|      |   |       |
|------|---|-------|
| 1000 | General Fund                                | 1-7   |
| 1111 | School Fund                                 | 8     |
| 1114 | School Nutrition Fund                       | 9     |
| 1116 | Emergency Communications Center Fund        | 10-11 |
| 1117 | Community Development Block Grant Fund      | 12    |
| 1118 | School Transportation Fund                  | 13-14 |
| 1310 | General Capital Projects Fund               | 15-16 |
| 1311 | School Capital Projects Fund                | 17    |
| 1321 | Water Capital Projects Fund                 | 18    |
| 1322 | Sewer Capital Projects Fund                 | 19    |
| 1323 | Public Transportation Capital Projects Fund | 20    |
| 1324 | Steam Plant Capital Projects Fund           | 21    |
| 2011 | Water Fund                                  | 22-23 |
| 2012 | Sewer Fund                                  | 24-25 |
| 2013 | Public Transportation Fund                  | 26-27 |
| 2014 | Steam Plant Fund                            | 28    |
| 2017 | Business Loan Program Fund                  | 29    |
| 2111 | Central Garage Fund                         | 30    |
| 2112 | Central Stores Fund                         | 31    |
| 3115 | Juvenile Crime Control Fund                 | 32    |

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05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 10 - GENERAL FUND GROUP

| ACCOUNT-----                    | TITLE -----               | BUDGET     | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|---------------------------------|---------------------------|------------|---------------------------|---------------------|-----------------------|---------------|
| 31010                           | AMOUNT FROM FUND BALANCE  | 2,535,018  | 2,535,018                 | 7,408,562           | 1,637,423             | (5,771,139)   |
| TOTAL                           |                           | 2,535,018  | 2,535,018                 | 7,408,562           | 1,637,423             | (5,771,139)   |
| 31111                           | CURRENT YEAR R.E.-2013/14 | 22,739,572 | 22,695,459                | 23,835,600          | 23,807,000            | (28,600)      |
| 311121                          | R.E. TAX-DELINQUENT-12/13 | 330,000    | 310,650                   | 330,000             | 330,000               | -             |
| 311122                          | R.E. TAX-DELINQUENT-11/12 | 70,000     | 84,099                    | 70,000              | 70,000                | -             |
| 311123                          | R.E. TAX-DELINQUENT-10/11 | 30,000     | 15,056                    | 30,000              | 30,000                | -             |
| 311124                          | R.E. TAX-DELINQUENT-09/10 | 6,000      | 8,942                     | 6,000               | 6,000                 | -             |
| 311125                          | R.E. TAX-DELINQUENT-08/09 | 5,000      | 5,234                     | 5,000               | 5,000                 | -             |
| 311126                          | R.E. TAX-DELINQUENT-07/08 | 1,000      | 2,340                     | 1,000               | 1,000                 | -             |
| 311127                          | R.E. TAX-DELINQUENT-06/07 | 500        | 2,088                     | 1,000               | 1,000                 | -             |
| 311128                          | R.E. TAX-DELINQUENT-05/06 | 1,000      | 2,570                     | 500                 | 500                   | -             |
| 311129                          | R.E. TAX-DELINQUENT-04/05 |            | 1,292                     |                     | 100                   | 100           |
| 31113                           | R.E. TAX-PRIOR YEARS      |            | 2,709                     |                     |                       | -             |
| TOTAL REAL ESTATE TAXES         |                           | 23,183,072 | 23,130,438                | 24,279,100          | 24,250,600            | (28,500)      |
| 31121                           | CURRENT YEAR P.P.-2013/14 | 6,186,094  | 6,357,455                 | 6,103,700           | 6,840,000             | 736,300       |
| 311221                          | P.P. TAX-DELINQUENT-12/13 | 160,000    | 197,719                   | 160,000             | 125,000               | (35,000)      |
| 311222                          | P.P. TAX-DELINQUENT-11/12 | 25,000     | 64,656                    | 25,000              | 25,000                | -             |
| 311223                          | P.P. TAX-DELINQUENT-10/11 | 8,000      | 29,671                    | 15,000              | 15,000                | -             |
| 311224                          | P.P. TAX-DELINQUENT-09/10 | 15,000     | 17,567                    | 8,000               | 8,000                 | -             |
| 311225                          | P.P. TAX-DELINQUENT-08/09 | 8,000      | 3,349                     | 8,000               | 8,000                 | -             |
| 311226                          | P.P. TAX-DELINQUENT-07/08 | 1,200      | 1,339                     | 1,200               | 1,200                 | -             |
| 311227                          | P.P. TAX-DELINQUENT-06/07 | 500        | 2,714                     | 500                 | 500                   | -             |
| 311228                          | P.P. TAX-DELINQUENT-05/06 | 500        | 1,698                     | 500                 | 500                   | -             |
| 311229                          | P.P. TAX-DELINQUENT-04/05 |            | 358                       |                     |                       | -             |
| 31123                           | PER.PROP.TAX-PRIOR YEARS  |            | 12                        |                     |                       | -             |
| TOTAL PERSONAL PROPERTY TAXES   |                           | 6,404,294  | 6,676,539                 | 6,321,900           | 7,023,200             | 701,300       |
| 31131                           | R.E.-PUB.SVS.CORP.-CURR.  | 310,000    | 295,548                   | 290,000             | 325,000               | 35,000        |
| 311311                          | R.E.-PUB.SVS.CORP.-DEL.   |            | 436                       |                     |                       | -             |
| 31132                           | P.P.-PUB.SYS.CORP.-CURR.  | 10,000     | 9,871                     | 10,000              | 12,700                | 2,700         |
| TOTAL PUBLIC SERVICE CORP. TAXE |                           | 320,000    | 305,856                   | 300,000             | 337,700               | 37,700        |
| 31141                           | CURRENT YEAR M.H.-2013/14 | 5,760      | 5,953                     | 6,000               | 6,000                 | -             |
| 311411                          | M.H. TAX-DELINQUENT-12/13 | 300        | 278                       | 300                 | 300                   | -             |
| 311412                          | M.H. TAX-DELINQUENT-11/12 | 50         | 22                        | 100                 | 100                   | -             |
| 311413                          | M.H. TAX-DELINQUENT-10/11 |            | 568                       |                     |                       | -             |
| 311414                          | M.H. TAX-DELINQUENT-09/10 | 100        | 630                       |                     |                       | -             |
| 311415                          | M.H. TAX-DELINQUENT-08/09 | 100        | 65                        |                     |                       | -             |
| 311416                          | M.H. TAX-DELINQUENT-07/08 |            | 14                        |                     |                       | -             |
| 31142                           | CURRENT YEAR M.T.-2013/14 | 1,825,000  | 1,800,539                 | 1,850,000           | 1,800,000             | (50,000)      |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 10 - GENERAL FUND GROUP

| ACCOUNT-----                    | TITLE -----               | ----- 2011-2012 ----- | 2012-2013  | 2013-2014  | NET        |           |
|---------------------------------|---------------------------|-----------------------|------------|------------|------------|-----------|
|                                 |                           | BUDGET                | ACTUAL     | BUDGET     | APPROVED   | CHANGE    |
| TOTAL OTHER PROPERTY TAXES      |                           | 1,831,310             | 1,808,069  | 1,856,400  | 1,806,400  | (50,000)  |
| 31151                           | PENALTIES-ALL TAXES       | 180,000               | 216,830    | 180,000    | 180,000    | -         |
| 31152                           | INTEREST-ALL TAXES        | 50,000                | 49,561     | 50,000     | 35,000     | (15,000)  |
| 31153                           | ADVERTISING RECOVERY, ETC | 500                   | 865        | 500        | 500        | -         |
| 31154                           | COURT COST                | 1,000                 | 7,622      | 5,000      | 5,000      | -         |
| 31155                           | COLLECTION FEE - SET OFF  | 200                   | 2,131      | 200        | 500        | 300       |
| 31156                           | COLLECTION FEE - DMV STOP | 2,000                 | 27,924     | 5,000      | 15,000     | 10,000    |
| TOTAL PENALTIES, INTEREST, ETC. |                           | 233,700               | 304,934    | 240,700    | 236,000    | (4,700)   |
| TOTAL PROPERTY TAXES            |                           | 31,972,376            | 32,225,836 | 32,998,100 | 33,653,900 | 655,800   |
| 31201                           | SALES TAX-LOCAL SHARE     | 11,110,746            | 10,863,833 | 11,200,000 | 11,596,300 | 396,300   |
| 31202                           | ELECTRICAL TAX            | 531,000               | 488,631    | 495,000    | 490,000    | (5,000)   |
| 31203                           | GAS TAX                   | 152,000               | 190,090    | 150,000    | 150,000    | -         |
| 31205                           | WATER/SEWER UTILITY TAX   | 260,000               | 261,700    | 262,000    | 264,000    | 2,000     |
| 31208                           | BUSINESS & PRO. LICENSES  | 5,550,000             | 5,933,715  | 5,730,000  | 6,020,000  | 290,000   |
| 31210                           | MOTOR VEHICLE FEES        | 700,000               | 759,471    | 700,000    | 815,000    | 115,000   |
| 31211                           | BANK STOCK TAX            | 560,000               | 543,099    | 600,000    | 525,000    | (75,000)  |
| 31212                           | HOTEL/MOTEL ROOM TAX      | 1,650,000             | 1,788,788  | 1,944,000  | 2,032,800  | 88,800    |
| 31213                           | RESTAURANT FOOD TAX       | 8,245,000             | 8,828,400  | 9,499,000  | 10,066,200 | 567,200   |
| 31214                           | ELECTRIC PLANT/EQUIP-HEC  | 348,404               | 375,827    | 376,780    | 374,544    | (2,236)   |
| 31215                           | WATER PLANT & EQUIPMENT   | 446,100               | 446,100    | 480,924    | 515,658    | 34,734    |
| 31216                           | SEW. DISPOSAL PLNT. & EQU | 310,536               | 310,536    | 314,256    | 313,782    | (474)     |
| 31217                           | RECORDATION TAXES         | 400,000               | 275,765    | 275,000    | 315,000    | 40,000    |
| 31220                           | ADMISSIONS TAX            | 205,000               | 181,130    | 170,000    | 177,300    | 7,300     |
| 31222                           | CIGARETTE TAX             | 726,000               | 768,189    | 760,000    | 676,900    | (83,100)  |
| 31225                           | SHORT-TERM RENTAL TAX     | 78,000                | 59,634     | 62,000     | 84,100     | 22,100    |
| 31233                           | PUB RIGHT OF WAY USER FEE | 123,500               | 101,197    | 110,000    | 115,000    | 5,000     |
| 31240                           | UTIL CONSUMPTION TAX-ELEC | 171,000               | 156,459    | 184,000    | 180,900    | (3,100)   |
| 31241                           | UTIL CONSUMPTION TAX-GAS  | 16,000                | 15,030     | 16,000     | 14,500     | (1,500)   |
| TOTAL OTHER LOCAL TAXES         |                           | 31,583,286            | 32,347,592 | 33,328,960 | 34,726,984 | 1,398,024 |
| 31301                           | ANIMAL LICENSES           | 6,500                 | 4,114      | 6,500      | 8,000      | 1,500     |
| 31303                           | STREET PRIVILEGES/PERMITS | 2,000                 | 2,263      | 2,500      | 4,000      | 1,500     |
| 31305                           | TRANSFER FEES             | 500                   | 546        | 500        | 500        | -         |
| 31306                           | ZONING APPEALS            | 1,100                 | 1,625      | 1,100      | 1,000      | (100)     |
| 31308                           | SITE PLAN REVIEW          | 12,000                | 9,655      | 15,000     | 5,000      | (10,000)  |
| 31309                           | BLDG. INSPECTION FEES     | 336,000               | 305,383    | 300,000    | 350,000    | 50,000    |
| 31311                           | ELECTRICAL INSPECT. FEES  | 84,000                | 57,939     | 50,000     | 60,000     | 10,000    |
| 31312                           | E&S CONTROL PLAN REVIEW   | 7,500                 | 6,050      | 8,000      | 5,000      | (3,000)   |
| 31313                           | PLUMBING INSPECTION FEES  | 33,600                | 30,158     | 25,000     | 35,000     | 10,000    |
| 31314                           | BLASTING PERMIT FEES      | 300                   | 120        | 300        | 300        | -         |
| 31315                           | SUBDIVISION FEES          | 5,500                 | 4,935      | 3,000      | 3,000      | -         |



05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 10 - GENERAL FUND GROUP

| ACCOUNT-----                    | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|---------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|----------|
|                                 |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 31316                           | SIGN PERMITS              | 14,400                | 16,524    | 14,400    | 15,000    | 600      |
| 31322                           | PRECIOUS METALS PERMITS   | 200                   | 2,200     | 600       | 600       | -        |
| 31323                           | SOLICITOR'S PERMITS       | 50                    | 20        | 50        | 50        | -        |
| 31325                           | CONCEALED WEAPON PERMITS  | 3,000                 | 4,622     | 3,000     | 3,000     | -        |
| 31326                           | MECHANICAL PERMITS        | 57,600                | 44,902    | 30,000    | 32,000    | 2,000    |
| 31328                           | SPECIAL USE PERMIT APPLI. | 4,025                 | 3,970     | 3,000     | 2,500     | (500)    |
| 31329                           | RE-ZONING APPLICATIONS    | 4,600                 | 2,010     | 2,000     | 3,000     | 1,000    |
| 31337                           | ZONING VERIFICATION FEES  | 300                   | 800       | 300       | 300       | -        |
| 31341                           | DOWNTOWN NEWS STAND PERMI |                       | 100       |           |           | -        |
| TOTAL LIC., PERMITS & PRIV. FEE |                           | 573,175               | 497,936   | 465,250   | 528,250   | 63,000   |
| 31402                           | R'HAM COUNTY COURT FINES  | 560,000               | 421,476   | 405,000   | 465,000   | 60,000   |
| 31403                           | COURTHOUSE MAINT. FEES    | 1,200                 | 1,079     | 1,200     | 1,200     | -        |
| 31404                           | PARKING FINES             | 41,000                | 40,187    | 44,000    | 50,000    | 6,000    |
| TOTAL FINES & FORFEITURES       |                           | 602,200               | 462,741   | 450,200   | 516,200   | 66,000   |
| 31513                           | INVESTMENT EARNINGS       | 60,000                | 44,230    | 30,000    | 50,000    | 20,000   |
| TOTAL USE OF MONEY              |                           | 60,000                | 44,230    | 30,000    | 50,000    | 20,000   |
| 31521                           | RENTAL OF PROPERTY        | 110,469               | 104,037   | 110,000   | 110,000   | -        |
| 31522                           | CONCESSIONS & RENTALS     | 5,000                 | 3,694     | 5,000     | 5,000     | -        |
| TOTAL USE OF PROPERTY           |                           | 115,469               | 107,730   | 115,000   | 115,000   | -        |
| TOTAL USE OF MONEY & PROPERTY   |                           | 175,469               | 151,961   | 145,000   | 165,000   | 20,000   |
| 31631                           | REFUSE COLLECTION         | 3,000,000             | 3,125,968 | 3,700,000 | 4,000,000 | 300,000  |
| 31632                           | LANDFILL FEES             | 1,250,000             | 1,093,069 | 1,250,000 | 1,350,000 | 100,000  |
| TOTAL REFUSE CHARGES            |                           | 4,250,000             | 4,219,037 | 4,950,000 | 5,350,000 | 400,000  |
| 31664                           | WATER STREET DECK (UPPER) | 92,000                | 83,145    | 85,000    | 85,000    | -        |
| 31667                           | WOLFE STREET DECK (UPPER) | 44,000                | 40,410    | 44,000    | 44,000    | -        |
| 31672                           | LIBERTY ST./E ELIZABETH   | 1,200                 | 3,000     | 1,200     | 1,200     | -        |
| TOTAL CHARGES FOR PARKING       |                           | 137,200               | 126,555   | 130,200   | 130,200   | -        |
| 31677                           | LAW/TRAFFIC ENFORCE. CHGS | 30,731                | 37,311    | 22,000    | 20,000    | (2,000)  |
| 31679                           | RESCUE SERVICES FEE       | 136,000               | 103,955   | 110,000   | 100,000   | (10,000) |
| TOTAL MISCELLANEOUS CHARGES     |                           | 166,731               | 141,266   | 132,000   | 120,000   | (12,000) |
| 31681                           | CFG COMM. ACTIVITY CENTER | 64,200                | 59,162    | 60,000    | 55,000    | (5,000)  |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 10 - GENERAL FUND GROUP

| ACCOUNT-----                 | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|----------|
|                              |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 31682                        | WESTOVER SWIMMING POOL    | 81,000                | 86,720    | 86,000    | 85,000    | (1,000)  |
| 31683                        | RIVEN ROCK USER FEE       | 2,000                 | 1,855     | 2,000     | 1,500     | (500)    |
| 31684                        | PICNIC RESERVATION FEES   | 23,800                | 28,448    | 30,000    | 25,000    | (5,000)  |
| 31685                        | ADULT PROGRAM FEES        | 41,600                | 44,939    | 50,000    | 40,000    | (10,000) |
| 31686                        | YOUTH PROGRAM FEES        | 60,000                | 95,685    | 94,000    | 90,000    | (4,000)  |
| 31687                        | CLASS PROGRAM FEES        | 120,000               | 112,975   | 108,000   | 150,000   | 42,000   |
| 31693                        | SIMMS RECREATION CENTER   | 3,500                 | 28,603    | 15,000    | 20,000    | 5,000    |
| TOTAL CHARGES FOR RECREATION |                           | 396,100               | 458,386   | 445,000   | 466,500   | 21,500   |
| 31709                        | HANDICAP FEE              | 500                   | 594       | 500       | 500       | -        |
| 31711                        | 18 HOLE WEEKDAY ROUNDS    | 110,000               | 114,777   | 110,000   | 115,000   | 5,000    |
| 31712                        | 9 HOLE WEEKDAY ROUNDS     | 18,000                | 17,339    | 16,000    | 20,000    | 4,000    |
| 31713                        | 18 HOLE WEEKEND/HOL ROUND | 117,000               | 119,791   | 116,000   | 120,000   | 4,000    |
| 31714                        | 9 HOLE WEEKEND/HOL ROUNDS | 16,000                | 13,860    | 14,000    | 14,000    | -        |
| 31715                        | OUTING/TOURNAMENT ROUNDS  | 20,000                | 42,933    | 40,000    | 30,000    | (10,000) |
| 31716                        | TWILIGHT ROUNDS           | 34,000                | 23,124    | 34,000    | 30,000    | (4,000)  |
| 31717                        | TOURIST ROUNDS            | 1,500                 | 955       | 1,500     | 1,000     | (500)    |
| 31719                        | MEMBERSHIP/ANNUAL ROUNDS  | 78,000                | 79,546    | 75,000    | 80,000    | 5,000    |
| 31721                        | GOLF ASSOCIATION DUES     | 1,300                 | 8,245     | 8,000     | 8,000     | -        |
| 31722                        | DRIVING RANGE FEE         | 15,000                | 16,685    | 15,000    | 15,000    | -        |
| 31723                        | 18 HOLE CART FEE          | 92,100                | 114,402   | 100,000   | 125,000   | 25,000   |
| 31724                        | 9 HOLE CART FEE           | 20,000                | 27,095    | 30,000    | 20,000    | (10,000) |
| 31726                        | 9/18 HOLE HAND CART FEE   | 500                   | 491       | 600       | 600       | -        |
| 31727                        | GOLF LESSONS              | 500                   | 315       | 500       | 500       | -        |
| 31728                        | CLUB RENTAL               | 1,100                 | 1,114     | 1,000     | 1,000     | -        |
| 31729                        | CLUB REPAIR               | 1,500                 | 1,306     | 1,500     | 1,500     | -        |
| 31731                        | FOOD/BEVERAGE SALES-GOLF  | 22,000                | 18,915    | 17,000    | 12,000    | (5,000)  |
| 31732                        | MERCHANDISE SALES-GOLF CO | 100,000               | 96,340    | 105,000   | 75,000    | (30,000) |
| TOTAL CHARGES FOR GOLF       |                           | 649,000               | 697,827   | 685,600   | 669,100   | (16,500) |
| TOTAL CHARGES FOR SERVICES   |                           | 5,599,031             | 5,643,072 | 6,342,800 | 6,735,800 | 393,000  |
| 31801                        | CONTRIBUTION FROM HEC     | 4,900,000             | 5,308,333 | 4,900,000 | 4,900,000 | -        |
| 31807                        | SALE OF RECYCLABLES       | 50,000                | 169,743   | 75,000    | 50,000    | (25,000) |
| 31809                        | DONATIONS                 | 60,068                | 37,125    | 20,000    | 20,000    | -        |
| 31810                        | SALE OF MAT'L & SUPPLIES  | 1,100                 | 935       | 1,000     | 1,000     | -        |
| 31811                        | SALE OF USED EQUIPMENT    | 9,000                 | 7,892     | 105,000   | 20,000    | (85,000) |
| 31813                        | DONATIONS - JMU           | 125,000               | 125,000   | 125,000   | 125,000   | -        |
| 31818                        | DONATIONS-THE FIRST TEE   |                       | 331       |           |           | -        |
| 31819                        | DONATIONS - EMU           | 5,000                 | 5,000     | 5,000     | 5,000     | -        |
| 31820                        | OTHER MISCELLANEOUS REV   |                       | 100       |           |           | -        |
| 31823                        | DONATIONS - BLACKS RUN    | 2,316                 | 15,102    |           |           | -        |
| 31824                        | DONATIONS-ZANE SHOWKER FD | 47,100                | 48,022    | 47,100    | 47,100    | -        |
| 31825                        | MISC OVERAGE/SHORTAGE     |                       | 110       |           |           | -        |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 10 - GENERAL FUND GROUP

| ACCOUNT-----                 | TITLE -----               | ----- 2011-2012 ----- | 2012-2013  | 2013-2014  | NET        |           |
|------------------------------|---------------------------|-----------------------|------------|------------|------------|-----------|
|                              |                           | BUDGET                | ACTUAL     | BUDGET     | APPROVED   | CHANGE    |
| 31828                        | VML SAFETY GRANT          |                       |            | 2,000      |            | (2,000)   |
| 31830                        | SERV CHG TAX EXEMPT PROPE | 23,000                | 52,457     | 25,000     | 55,000     | 30,000    |
| 31831                        | MERCHANDISE SALE-GIFT SHO | 25,000                | 23,493     | 25,000     | 25,000     | -         |
| 31836                        | BAD CHECK/ACH FEE         | 1,000                 | 1,785      | 1,000      | 1,000      | -         |
| 31838                        | TREAS OVERAGE/SHORTAGE    |                       | 36         |            |            | -         |
| 31841                        | SAFE KIDS GRANTS          | 6,000                 | 6,300      |            |            | -         |
| 31844                        | SALE OF VISITOR GUIDE ADS | 20,533                | 21,817     | 17,600     | 17,600     | -         |
| TOTAL MISCELLANEOUS REVENUES |                           | 5,275,117             | 5,823,510  | 5,348,700  | 5,266,700  | (82,000)  |
| 31901                        | RECOVERIES & REBATES      | 101,428               | 42,569     | 35,000     | 25,000     | (10,000)  |
| 31904                        | COURT APPOINTED ATTORNEY  | 28,600                | 20,322     | 25,000     | 20,000     | (5,000)   |
| 31908                        | SALE OF TIMBER            | 50,000                | 5,309      | 75,000     | 47,333     | (27,667)  |
| 31913                        | RE & PP TAX OVERPAYMENTS  |                       | 1,596      |            |            | -         |
| 31914                        | RECOVERED COSTS           | 79,009                | 175,637    | 140,000    | 100,000    | (40,000)  |
| 31922                        | MEALS TAX OVERPAYMENTS    |                       | 1,577      |            |            | -         |
| 31927                        | REIMB-DOWNTOWN RENAISSANC | 64,344                | 56,737     | 63,395     | 71,415     | 8,020     |
| 31928                        | REIMB FOR DEBT - HRHA     | 715,162               | 608,623    | 670,535    | 670,171    | (364)     |
| 31930                        | REIMB-SEAT BELT TECH      | 15,500                | 8,052      | 7,000      | 7,000      | -         |
| 31934                        | REIMB-JMU TRAFFIC LIGHT   | 175,000               | 162,141    |            |            | -         |
| TOTAL RECOVERED COSTS        |                           | 1,229,043             | 1,079,371  | 1,015,930  | 940,919    | (75,011)  |
| TOTAL LOCAL REVENUES         |                           | 77,009,697            | 78,232,018 | 80,094,940 | 82,533,753 | 2,438,813 |
| 32203                        | ROLLING STOCK TAX         | 12,425                | 16,237     | 16,000     | 16,000     | -         |
| 32204                        | PP TAX REIMBURSEMENT      | 1,522,583             | 1,522,583  | 1,522,583  | 1,522,583  | -         |
| 32205                        | MOBIL HOME TITLING TAX    | 3,300                 | 3,929      | 4,000      | 3,000      | (1,000)   |
| 32206                        | TAX ON DEEDS              | 162,808               | 106,151    | 160,000    | 125,000    | (35,000)  |
| 32207                        | ANIMAL FRIENDLY LIC PLATE | 750                   | 600        | 500        | 500        | -         |
| 32208                        | POLICE SUPPORT (HB599)    | 1,356,388             | 1,308,768  | 1,356,388  | 1,308,768  | (47,620)  |
| 32209                        | ADDITIONAL RENTAL TAX     | 155,000               | 173,092    | 150,000    | 186,000    | 36,000    |
| 32213                        | COMMUNICA SALES & USE TAX | 1,735,000             | 1,626,128  | 1,700,000  | 1,700,000  | -         |
| TOTAL NON-CATEGORICAL AID    |                           | 4,948,254             | 4,757,488  | 4,909,471  | 4,861,851  | (47,620)  |
| 32303                        | ST.SHARE-COMR. OF REVENUE | 130,730               | 130,629    | 130,000    | 133,900    | 3,900     |
| 32304                        | STATE SHARE-TREASURER     | 107,548               | 107,706    | 107,000    | 116,390    | 9,390     |
| 32306                        | STATE SHARE-REGISTRAR     | 33,418                | 41,425     | 43,000     | 44,290     | 1,290     |
| TOTAL SHARED EXPENSES        |                           | 271,696               | 279,760    | 280,000    | 294,580    | 14,580    |
| 32456                        | VA TOURISM MKT LEVERAGE G |                       |            | 17,961     |            | (17,961)  |
| TOTAL CATEGORICAL AID        |                           |                       |            | 17,961     |            | (17,961)  |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 10 - GENERAL FUND GROUP

| ACCOUNT-----                | TITLE -----               | ----- 2011-2012 ----- | 2012-2013  | 2013-2014 | NET        |           |
|-----------------------------|---------------------------|-----------------------|------------|-----------|------------|-----------|
|                             |                           | BUDGET                | ACTUAL     | BUDGET    | APPROVED   | CHANGE    |
| 32506                       | STREET & HIGHWAY MAINT.   | 3,765,000             | 3,900,641  | 3,999,800 | 3,975,000  | (24,800)  |
| 32507                       | LITTER CONTROL            | 7,700                 | 5,660      | 7,700     | 8,000      | 300       |
| 32510                       | HAZARDOUS MATERIALS       | 9,000                 | 10,000     | 9,000     | 9,000      | -         |
| 32512                       | FIRE PROGRAMS FUND        | 119,475               | 127,748    | 126,804   | 137,000    | 10,196    |
| 32514                       | 4-FOR-LIFE                | 21,857                | 27,134     | 26,000    | 27,133     | 1,133     |
| 32531                       | ENHANCING STREAM HEALTH   |                       | 1,555      |           |            | -         |
| 32533                       | SPAY & NEUTER FUNDS       | 119                   | 66         | 50        | 50         | -         |
| 32543                       | PRESIDENTIAL PRIMARY REIM |                       | 11,123     |           |            | -         |
| 32544                       | VDOT REVENUE SHARING      |                       |            |           | 900,000    | 900,000   |
| 32551                       | FIRE PRGRMS - BURN BLDG   | 7,533                 | 9,883      |           |            | -         |
| TOTAL OTHER CATEGORICAL AID |                           | 3,930,684             | 4,093,809  | 4,169,354 | 5,056,183  | 886,829   |
| TOTAL STATE REVENUES        |                           | 9,150,634             | 9,131,057  | 9,376,786 | 10,212,614 | 835,828   |
| 33524                       | DMV GRANT (POLICE/ FIRE)  | 27,367                | 48,898     |           |            | -         |
| 33534                       | HOMELAND SECURITY FUNDS   | 351,237               | 35,302     | 177,699   |            | (177,699) |
| 33535                       | FEMA - SAFER GRANT REIMB  |                       | 19,797     |           |            | -         |
| 33536                       | FEMA ASST TO FIREFIGHTERS |                       | 89,749     |           |            | -         |
| 33545                       | POLLING PLACE ACCESSIBILI |                       | 4,040      |           |            | -         |
| 33546                       | JUSTICE ASSISTANCE GRANT  | 7,927                 | 13,210     |           |            | -         |
| 33568                       | RECREATIONAL TRAILS PROGR | 18,468                | 18,468     |           |            | -         |
| TOTAL CATEGORICAL AID       |                           | 404,999               | 229,463    | 177,699   |            | (177,699) |
| TOTAL FEDERAL REVENUES      |                           | 404,999               | 229,463    | 177,699   |            | (177,699) |
| 34011                       | INSURANCE RECOVERIES      | 30,000                | 2,771      | 10,000    | 10,000     | -         |
| 34012                       | SALE OF LAND              | 15,000                | 14,064     | 15,000    | 15,000     | -         |
| TOTAL NON-REVENUE RECEIPTS  |                           | 45,000                | 16,835     | 25,000    | 25,000     | -         |
| 34013                       | PREMIUM ON SALE OF BONDS  | 642,219               | 642,219    |           |            | -         |
| 34114                       | REFUNDED BONDS PROCEEDS   | 21,400,000            | 21,400,000 |           |            | -         |
| TOTAL DEBT ISSUE PROCEEDS   |                           | 22,042,219            | 22,042,219 |           |            | -         |
| 34220                       | TRANS. FROM WATER FUND    | 782,126               | 782,126    | 829,236   | 863,208    | 33,972    |
| 34230                       | TRANS. FROM SEWER FUND    | 779,580               | 779,580    | 829,236   | 863,208    | 33,972    |
| 34291                       | TRANS FROM GEN CAP PROJ   | 2,548,793             | 2,548,793  |           |            | -         |
| 34296                       | TRANSFER FROM ECC         | 303,253               | 303,253    |           |            | -         |
| TOTAL INTER-FUND TRANSFERS  |                           | 4,413,753             | 4,413,753  | 1,658,472 | 1,726,416  | 67,944    |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 10 - GENERAL FUND GROUP

| ACCOUNT-----       | TITLE ----- | -----       | 2011-2012 ----- | 2012-2013  | 2013-2014  | NET         |
|--------------------|-------------|-------------|-----------------|------------|------------|-------------|
|                    |             | BUDGET      | ACTUAL          | BUDGET     | APPROVED   | CHANGE      |
| TOTAL NON-REVENUE  | RECEIPTS    | 26,500,972  | 26,472,807      | 1,683,472  | 1,751,416  | 67,944      |
| TOTAL GENERAL FUND |             | 115,601,320 | 116,600,363     | 98,741,460 | 96,135,206 | (2,606,254) |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1111 - SCHOOL FUND  
FUNCTION - 11 - SPECIAL REVENUE FUNDS

| ACCOUNT----- | TITLE -----                 | ----- 2011-2012 ----- | 2012-2013  | 2013-2014  | NET        |             |
|--------------|-----------------------------|-----------------------|------------|------------|------------|-------------|
|              |                             | BUDGET                | ACTUAL     | BUDGET     | APPROVED   | CHANGE      |
| 31010        | AMOUNT FROM FUND BALANCE    | 88,746                | 88,746     | 1,285,196  |            | (1,285,196) |
|              | TOTAL NON-REVENUE RECEIPTS  | 88,746                | 88,746     | 1,285,196  |            | (1,285,196) |
| 31691        | SCHOOL REVENUE-OTHER        | 1,318,721             | 1,555,121  | 1,453,201  | 1,680,217  | 227,016     |
|              | TOTAL CHARGES FOR EDUCATION | 1,318,721             | 1,555,121  | 1,453,201  | 1,680,217  | 227,016     |
|              | TOTAL CHARGES FOR SERVICES  | 1,318,721             | 1,555,121  | 1,453,201  | 1,680,217  | 227,016     |
|              | TOTAL LOCAL REVENUES        | 1,318,721             | 1,555,121  | 1,453,201  | 1,680,217  | 227,016     |
| 32442        | SCHOOL REVENUE-STATE        | 23,391,865            | 24,604,641 | 26,535,327 | 27,876,616 | 1,341,289   |
|              | TOTAL CATEGORICAL AID       | 23,391,865            | 24,604,641 | 26,535,327 | 27,876,616 | 1,341,289   |
|              | TOTAL STATE REVENUES        | 23,391,865            | 24,604,641 | 26,535,327 | 27,876,616 | 1,341,289   |
| 33301        | SCHOOL REVENUE-FEDERAL      | 4,812,278             | 4,648,570  | 3,989,018  | 2,795,242  | (1,193,776) |
|              | TOTAL FEDERAL REVENUES      | 4,812,278             | 4,648,570  | 3,989,018  | 2,795,242  | (1,193,776) |
| 34210        | TRANS. FROM GENERAL FUND    | 25,200,043            | 25,200,043 | 26,259,004 | 27,301,636 | 1,042,633   |
|              | TOTAL INTER-FUND TRANSFERS  | 25,200,043            | 25,200,043 | 26,259,004 | 27,301,636 | 1,042,633   |
|              | TOTAL NON-REVENUE RECEIPTS  | 25,200,043            | 25,200,043 | 26,259,004 | 27,301,636 | 1,042,633   |
|              | TOTAL SCHOOL FUND           | 54,811,653            | 56,097,121 | 59,521,746 | 59,653,711 | 131,965     |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1114 - SCHOOL NUTRITION FUND  
FUNCTION - 11 - SPECIAL REVENUE FUNDS

| ACCOUNT-----                | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|-----------------------------|--------------------------|-----------------------|-----------|-----------|-----------|----------|
|                             |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 31691                       | SCHOOL REVENUE-OTHER     | 551,675               | 565,629   | 513,600   | 541,511   | 27,911   |
| TOTAL CHARGES FOR EDUCATION |                          | 551,675               | 565,629   | 513,600   | 541,511   | 27,911   |
| TOTAL CHARGES FOR SERVICES  |                          | 551,675               | 565,629   | 513,600   | 541,511   | 27,911   |
| TOTAL LOCAL REVENUES        |                          | 551,675               | 565,629   | 513,600   | 541,511   | 27,911   |
| 32442                       | SCHOOL REVENUE-STATE     | 67,265                | 65,485    | 65,000    | 82,078    | 17,078   |
| TOTAL CATEGORICAL AID       |                          | 67,265                | 65,485    | 65,000    | 82,078    | 17,078   |
| TOTAL STATE REVENUES        |                          | 67,265                | 65,485    | 65,000    | 82,078    | 17,078   |
| 33301                       | SCHOOL REVENUE-FEDERAL   | 1,916,380             | 1,780,492 | 2,098,610 | 2,381,758 | 283,148  |
| TOTAL FEDERAL REVENUES      |                          | 1,916,380             | 1,780,492 | 2,098,610 | 2,381,758 | 283,148  |
| 34210                       | TRANS. FROM GENERAL FUND |                       |           | 59,208    |           | (59,208) |
| TOTAL INTER-FUND TRANSFERS  |                          |                       |           | 59,208    |           | (59,208) |
| TOTAL NON-REVENUE RECEIPTS  |                          |                       |           | 59,208    |           | (59,208) |
| TOTAL SCHOOL NUTRITION FUND |                          | 2,535,320             | 2,411,607 | 2,736,418 | 3,005,347 | 268,930  |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1116 - EMERG COMM CENTER FUND  
FUNCTION - 11 - SPECIAL REVENUE FUNDS

| ACCOUNT-----                  | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |           |
|-------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|-----------|
|                               |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE    |
| 31010                         | AMOUNT FROM FUND BALANCE  | 742,163               | 742,163   | 88,364    | 724,000   | 635,636   |
| TOTAL NON-REVENUE RECEIPTS    |                           | 742,163               | 742,163   | 88,364    | 724,000   | 635,636   |
| 31513                         | INVESTMENT EARNINGS       |                       | 3,992     |           |           | -         |
| TOTAL USE OF MONEY            |                           |                       | 3,992     |           |           | -         |
| 31523                         | RENTAL OF ECC TOWER SPACE | 93,600                | 115,746   | 131,220   | 131,220   | -         |
| TOTAL USE OF PROPERTY         |                           | 93,600                | 115,746   | 131,220   | 131,220   | -         |
| TOTAL USE OF MONEY & PROPERTY |                           | 93,600                | 119,738   | 131,220   | 131,220   | -         |
| 31805                         | ECC PAYMENTS FM R'HAM CO  | 1,444,254             | 1,444,254 | 1,461,804 | 1,453,812 | (7,992)   |
| 31809                         | DONATIONS                 | 2,000                 | 2,000     |           |           | -         |
| TOTAL MISCELLANEOUS REVENUES  |                           | 1,446,254             | 1,446,254 | 1,461,804 | 1,453,812 | (7,992)   |
| 31901                         | RECOVERIES & REBATES      | 28,600                | 636       |           |           | -         |
| 31933                         | RADIO REP/PRCH FOR OTHERS |                       | 9,588     |           | 250,000   | 250,000   |
| TOTAL RECOVERED COSTS         |                           | 28,600                | 10,224    |           | 250,000   | 250,000   |
| TOTAL LOCAL REVENUES          |                           | 1,568,454             | 1,576,215 | 1,593,024 | 1,835,032 | 242,008   |
| 32308                         | STATE SHARE - DISPATCHERS | 156,000               | 152,138   | 156,000   | 156,000   | -         |
| TOTAL SHARED EXPENSES         |                           | 156,000               | 152,138   | 156,000   | 156,000   | -         |
| 32536                         | VA WIRELESS E911 TAX      | 300,000               | 278,053   | 250,000   | 223,445   | (26,555)  |
| 32542                         | VA WIRELESS 911 BOARD GRT |                       |           | 2,000     | 152,000   | 150,000   |
| 32548                         | VA INFO TECH AGENCY GRANT |                       | 146,822   |           |           | -         |
| TOTAL OTHER CATEGORICAL AID   |                           | 300,000               | 424,875   | 252,000   | 375,445   | 123,445   |
| TOTAL STATE REVENUES          |                           | 456,000               | 577,013   | 408,000   | 531,445   | 123,445   |
| 33559                         | CACHE TEAM GRNT - OPERING | 102,000               | 60,457    | 240,000   | 100,000   | (140,000) |
| 33566                         | CACHE TEAM GRNT - CAPITAL |                       | 139,491   |           |           | -         |
| TOTAL CATEGORICAL AID         |                           | 102,000               | 199,948   | 240,000   | 100,000   | (140,000) |



05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1116 - EMERG COMM CENTER FUND  
FUNCTION - 11 - SPECIAL REVENUE FUNDS

| ACCOUNT-----                 | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |           |
|------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|-----------|
|                              |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE    |
| TOTAL FEDERAL REVENUES       |                          | 102,000               | 199,948   | 240,000   | 100,000   | (140,000) |
| 34210                        | TRANS. FROM GENERAL FUND | 1,444,254             | 1,444,254 | 1,461,804 | 1,453,812 | (7,992)   |
| TOTAL INTER-FUND TRANSFERS   |                          | 1,444,254             | 1,444,254 | 1,461,804 | 1,453,812 | (7,992)   |
| TOTAL NON-REVENUE RECEIPTS   |                          | 1,444,254             | 1,444,254 | 1,461,804 | 1,453,812 | (7,992)   |
| TOTAL EMERG COMM CENTER FUND |                          | 4,312,871             | 4,539,594 | 3,791,192 | 4,644,289 | 853,097   |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1117 - COMM DEV BLOCK GRANT FUND  
FUNCTION - 11 - SPECIAL REVENUE FUNDS

| ACCOUNT-----                    | TITLE -----          | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |           |
|---------------------------------|----------------------|-----------------------|-----------|-----------|----------|-----------|
|                                 |                      | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE    |
| 33201                           | COMM DEV BLOCK GRANT | 1,025,318             | 692,898   | 838,471   | 440,500  | (397,971) |
| TOTAL NON-CATERGORICAL AID      |                      | 1,025,318             | 692,898   | 838,471   | 440,500  | (397,971) |
| TOTAL FEDERAL REVENUES          |                      | 1,025,318             | 692,898   | 838,471   | 440,500  | (397,971) |
| TOTAL COMM DEV BLOCK GRANT FUND |                      | 1,025,318             | 692,898   | 838,471   | 440,500  | (397,971) |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1118 - SCHOOL TRNSPORTATION FUND  
FUNCTION - 11 - SPECIAL REVENUE FUNDS

| ACCOUNT-----                  | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |
|-------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|
|                               |                           | BUDGET                | BUDGET    | APPROVED  | CHANGE    |
| 31513                         | INVESTMENT EARNINGS       |                       | 151       |           | -         |
| TOTAL USE OF MONEY            |                           |                       | 151       |           | -         |
| TOTAL USE OF MONEY & PROPERTY |                           |                       | 151       |           | -         |
| 31644                         | SCH BD-SPEC.ED-SP ARRANGE | 105,000               | 163,370   | 20,000    | -         |
| 31645                         | SCHOOL BD-SPEC.ED-BUS     | 553,683               | 527,039   | 488,573   | 20,000    |
| 31646                         | SCHOOL BOARD-ATHLETICS    | 45,000                | 53,367    | 45,000    | -         |
| 31647                         | SCHOOL BOARD-CHARTERS     | 65,000                | 100,128   | 60,000    | -         |
| 31648                         | RECREATION DEPT.          | 500                   |           | 500       | (500)     |
| 31650                         | SCHOOL BOARD-SUMMER SCH.  | 70,000                | 101,815   | 80,000    | 10,000    |
| 31656                         | SCHOOL BD-SCHOOL BUS      | 1,200,000             | 1,196,683 | 1,674,836 | 332,343   |
| 31658                         | SCHOOL BUS CHARTERS       | 18,000                | 9,127     | 18,000    | -         |
| 31688                         | SCHOOL BOARD HEAD START   | 20,000                | 10,000    |           | -         |
| TOTAL TRANSIT CHARGES         |                           | 2,077,183             | 2,161,529 | 2,386,909 | 361,843   |
| TOTAL CHARGES FOR SERVICES    |                           | 2,077,183             | 2,161,529 | 2,386,909 | 361,843   |
| 31811                         | SALE OF USED EQUIPMENT    | 31,774                | 6,201     | 15,000    | (15,000)  |
| TOTAL MISCELLANEOUS REVENUES  |                           | 31,774                | 6,201     | 15,000    | (15,000)  |
| 31901                         | RECOVERIES & REBATES      | 2,000                 |           | 2,000     | (2,000)   |
| 31903                         | SALE OF MATERIALS&SUPPLYS | 2,000                 |           | 2,000     | (2,000)   |
| TOTAL RECOVERED COSTS         |                           | 4,000                 |           | 4,000     | (4,000)   |
| TOTAL LOCAL REVENUES          |                           | 2,112,957             | 2,167,882 | 2,405,909 | 342,843   |
| 34011                         | INSURANCE RECOVERIES      |                       | 355       |           | -         |
| TOTAL NON-REVENUE RECEIPTS    |                           |                       | 355       |           | -         |
| 34210                         | TRANS. FROM GENERAL FUND  | 574,049               | 574,049   | 60,058    | (60,058)  |
| 34240                         | TRANS. FROM C. GARAGE FND |                       |           | 105,000   | (105,000) |
| TOTAL INTER-FUND TRANSFERS    |                           | 574,049               | 574,049   | 165,058   | (165,058) |
| TOTAL NON-REVENUE RECEIPTS    |                           | 574,049               | 574,404   | 165,058   | (165,058) |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

|                                  |           |           |           |           |         |
|----------------------------------|-----------|-----------|-----------|-----------|---------|
| TOTAL SCHOOL TRANSPORTATION FUND | 2,687,006 | 2,742,286 | 2,570,967 | 2,748,752 | 177,785 |
|----------------------------------|-----------|-----------|-----------|-----------|---------|

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS  
FUNCTION - 13 - CAPITAL PROJECTS FUNDS

| ACCOUNT----- | TITLE -----                   | ----- 2011-2012 ----- | 2012-2013  | 2013-2014  | NET       |              |
|--------------|-------------------------------|-----------------------|------------|------------|-----------|--------------|
|              |                               | BUDGET                | ACTUAL     | BUDGET     | APPROVED  | CHANGE       |
| 31010        | AMOUNT FROM FUND BALANCE      | 14,724,314            | 14,724,314 | 15,850,927 |           | (15,850,927) |
|              | TOTAL NON-REVENUE RECEIPTS    | 14,724,314            | 14,724,314 | 15,850,927 |           | (15,850,927) |
| 31513        | INVESTMENT EARNINGS           | 10,321                | 13,468     | 4,144      |           | (4,144)      |
|              | TOTAL USE OF MONEY            | 10,321                | 13,468     | 4,144      |           | (4,144)      |
|              | TOTAL USE OF MONEY & PROPERTY | 10,321                | 13,468     | 4,144      |           | (4,144)      |
| 31828        | VML SAFETY GRANT              | 4,000                 | 4,000      |            |           | -            |
|              | TOTAL MISCELLANEOUS REVENUES  | 4,000                 | 4,000      |            |           | -            |
|              | TOTAL LOCAL REVENUES          | 14,321                | 17,468     | 4,144      |           | (4,144)      |
| 32508        | DEPT OF CONSERV & REC         | 1,469                 | 1,469      |            |           | -            |
| 32525        | VDOT BRIDGE REIMBURSEMENT     | 608,934               | 626,867    | 81,896     |           | (81,896)     |
| 32544        | VDOT REVENUE SHARING          | 1,099,926             | 719,409    | 9,126,947  |           | (9,126,947)  |
| 32550        | VDOT REC ACCESS FUNDS         | 75,000                |            | 75,000     |           | (75,000)     |
| 32553        | VDOT (CPR BONDS)              | 11,000,000            |            | 6,551,489  |           | (6,551,489)  |
|              | TOTAL OTHER CATEGORICAL AID   | 12,785,329            | 1,347,745  | 15,835,331 |           | (15,835,331) |
|              | TOTAL STATE REVENUES          | 12,785,329            | 1,347,745  | 15,835,331 |           | (15,835,331) |
| 33514        | SAFE RT TO SCHOOL GRANT       | 752,002               | 209,625    | 497,510    |           | (497,510)    |
| 33515        | TRANSPORTATION ENHANCEMEN     | 220,465               | 119,839    | 329,234    |           | (329,234)    |
| 33553        | STREET & HIGHWAY CONSTR.      | 1,937,134             | 2,899,086  | 327,582    |           | (327,582)    |
| 33564        | VDOT HAZARD ELIMINATION       | 100,000               |            | 100,000    |           | (100,000)    |
|              | TOTAL CATEGORICAL AID         | 3,009,601             | 3,228,550  | 1,254,326  |           | (1,254,326)  |
|              | TOTAL FEDERAL REVENUES        | 3,009,601             | 3,228,550  | 1,254,326  |           | (1,254,326)  |
| 34013        | PREMIUM ON SALE OF BONDS      | 144,523               | 144,523    |            |           | -            |
| 34110        | BOND PROCEEDS                 | 5,865,000             | 5,865,000  | 8,050,000  |           | (8,050,000)  |
|              | TOTAL DEBT ISSUE PROCEEDS     | 6,009,523             | 6,009,523  | 8,050,000  |           | (8,050,000)  |
| 34210        | TRANS. FROM GENERAL FUND      | 692,850               | 692,850    | 4,751,958  | 1,300,000 | (3,451,958)  |
| 34260        | TRANS. FROM TRANSIT FUND      | 290,294               | 290,294    |            |           | -            |
| 34270        | TRANS. FROM STM PLNT FUND     |                       |            | 750,000    |           | (750,000)    |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS  
FUNCTION - 13 - CAPITAL PROJECTS FUNDS

| ACCOUNT-----                   | TITLE -----             | -----      | 2011-2012 ----- | 2012-2013  | 2013-2014 | NET          |
|--------------------------------|-------------------------|------------|-----------------|------------|-----------|--------------|
|                                |                         | BUDGET     | ACTUAL          | BUDGET     | APPROVED  | CHANGE       |
| 34293                          | TRANS. FROM SP CAP PROJ | 1,478,990  | 1,478,990       |            |           | -            |
| 34296                          | TRANSFER FROM ECC       | 303,253    | 303,253         |            |           | -            |
| 34297                          | TRANS. FROM PT CAP PROJ | 169,105    | 169,105         |            |           | -            |
| TOTAL INTER-FUND TRANSFERS     |                         | 2,934,492  | 2,934,492       | 5,501,958  | 1,300,000 | (4,201,958)  |
| TOTAL NON-REVENUE RECEIPTS     |                         | 8,944,015  | 8,944,015       | 13,551,958 | 1,300,000 | (12,251,958) |
| TOTAL GENERAL CAPITAL PROJECTS |                         | 39,477,581 | 28,262,092      | 46,496,686 | 1,300,000 | (45,196,686) |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1311 - SCHOOL CAPITAL PROJECTS  
FUNCTION - 13 - CAPITAL PROJECTS FUNDS

| ACCOUNT-----                  | TITLE -----              | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|-------------------------------|--------------------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| 31010                         | AMOUNT FROM FUND BALANCE | 1,300,146       | 1,300,146                 |                     |                       | -             |
| TOTAL NON-REVENUE RECEIPTS    |                          | 1,300,146       | 1,300,146                 |                     |                       | -             |
| 34210                         | TRANS. FROM GENERAL FUND | 666,393         | 666,393                   |                     |                       | -             |
| 34215                         | TRANS. FROM SCHOOL FUND  |                 |                           | 250,000             |                       | (250,000)     |
| 34291                         | TRANS FROM GEN CAP PROJ  | 158,081         | 158,081                   |                     |                       | -             |
| TOTAL INTER-FUND TRANSFERS    |                          | 824,474         | 824,474                   | 250,000             |                       | (250,000)     |
| TOTAL NON-REVENUE RECEIPTS    |                          | 824,474         | 824,474                   | 250,000             |                       | (250,000)     |
| TOTAL SCHOOL CAPITAL PROJECTS |                          | 2,124,620       | 2,124,620                 | 250,000             |                       | (250,000)     |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1321 - WATER CAPITAL PROJECTS  
FUNCTION - 13 - CAPITAL PROJECTS FUNDS

| ACCOUNT-----                 | TITLE -----              | -----     | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET         |
|------------------------------|--------------------------|-----------|-----------------|-----------|-----------|-------------|
|                              |                          | BUDGET    | ACTUAL          | BUDGET    | APPROVED  | CHANGE      |
| 31010                        | AMOUNT FROM FUND BALANCE | 6,603,478 | 6,603,478       | 6,007,010 |           | (6,007,010) |
| TOTAL NON-REVENUE RECEIPTS   |                          | 6,603,478 | 6,603,478       | 6,007,010 |           | (6,007,010) |
| 34220                        | TRANS. FROM WATER FUND   | 2,193,102 | 2,193,102       | 177,569   | 700,000   | 522,431     |
| TOTAL INTER-FUND TRANSFERS   |                          | 2,193,102 | 2,193,102       | 177,569   | 700,000   | 522,431     |
| TOTAL NON-REVENUE RECEIPTS   |                          | 2,193,102 | 2,193,102       | 177,569   | 700,000   | 522,431     |
| TOTAL WATER CAPITAL PROJECTS |                          | 8,796,580 | 8,796,580       | 6,184,579 | 700,000   | (5,484,579) |



05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1322 - SEWER CAPITAL PROJECTS  
FUNCTION - 13 - CAPITAL PROJECTS FUNDS

| ACCOUNT-----                 | TITLE -----              | -----     | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET         |
|------------------------------|--------------------------|-----------|-----------------|-----------|-----------|-------------|
|                              |                          | BUDGET    | ACTUAL          | BUDGET    | APPROVED  | CHANGE      |
| 31010                        | AMOUNT FROM FUND BALANCE | 2,308,592 | 2,308,592       | 1,366,030 |           | (1,366,030) |
| TOTAL NON-REVENUE RECEIPTS   |                          | 2,308,592 | 2,308,592       | 1,366,030 |           | (1,366,030) |
| 34230                        | TRANS. FROM SEWER FUND   | 350,000   | 350,000         | 300,000   | 400,000   | 100,000     |
| TOTAL INTER-FUND TRANSFERS   |                          | 350,000   | 350,000         | 300,000   | 400,000   | 100,000     |
| TOTAL NON-REVENUE RECEIPTS   |                          | 350,000   | 350,000         | 300,000   | 400,000   | 100,000     |
| TOTAL SEWER CAPITAL PROJECTS |                          | 2,658,592 | 2,658,592       | 1,666,030 | 400,000   | (1,266,030) |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1323 - PUBLIC TRANSP CAP PROJECT  
FUNCTION - 13 - CAPITAL PROJECTS FUNDS

| ACCOUNT-----                    | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |             |
|---------------------------------|---------------------------|-----------------------|-----------|-----------|----------|-------------|
|                                 |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE      |
| 31010                           | AMOUNT FROM FUND BALANCE  |                       |           | 130,642   |          | 130,642     |
| TOTAL NON-REVENUE RECEIPTS      |                           |                       |           | 130,642   |          | 130,642     |
| 32518                           | TRANSIT-CAP GRANT-STATE   | 57,161                | 40,464    | 826,188   |          | (826,188)   |
| TOTAL OTHER CATEGORICAL AID     |                           |                       |           | 826,188   |          | (826,188)   |
| TOTAL STATE REVENUES            |                           |                       |           | 826,188   |          | (826,188)   |
| 33305                           | TRANSIT-CAP.GRANT-FEDERAL | 325,913               | 82,472    | 6,141,494 |          | (6,141,494) |
| TOTAL FEDERAL REVENUES          |                           |                       |           | 6,141,494 |          | (6,141,494) |
| 34210                           | TRANS. FROM GENERAL FUND  |                       |           | 202,100   |          | (202,100)   |
| 34260                           | TRANS. FROM TRANSIT FUND  | 193,423               | 193,423   |           |          | -           |
| 34291                           | TRANS FROM GEN CAP PROJ   |                       |           | 208,056   |          | (208,056)   |
| TOTAL INTER-FUND TRANSFERS      |                           |                       |           | 410,156   |          | (410,156)   |
| TOTAL NON-REVENUE RECEIPTS      |                           |                       |           | 410,156   |          | (410,156)   |
| TOTAL PUBLIC TRANSP CAP PROJECT |                           |                       |           | 7,247,196 |          | (7,247,196) |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 1324 - STEAM PLANT CAP. PROJECTS  
FUNCTION - 13 - CAPITAL PROJECTS FUNDS

| ACCOUNT-----                    | TITLE -----               | -----     | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |
|---------------------------------|---------------------------|-----------|-----------------|-----------|-----------|-----------|
|                                 |                           | BUDGET    | ACTUAL          | BUDGET    | APPROVED  | CHANGE    |
| 31010                           | AMOUNT FROM FUND BALANCE  | 5,095,679 | 5,095,679       | 633,529   |           | (633,529) |
| TOTAL NON-REVENUE RECEIPTS      |                           | 5,095,679 | 5,095,679       | 633,529   |           | (633,529) |
| 34270                           | TRANS. FROM STM PLNT FUND | 743,500   | 743,500         | 400,000   | 400,000   | -         |
| TOTAL INTER-FUND TRANSFERS      |                           | 743,500   | 743,500         | 400,000   | 400,000   | -         |
| TOTAL NON-REVENUE RECEIPTS      |                           | 743,500   | 743,500         | 400,000   | 400,000   | -         |
| TOTAL STEAM PLANT CAP. PROJECTS |                           | 5,839,179 | 5,839,179       | 1,033,529 | 400,000   | (633,529) |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 20 - ENTERPRISE FUNDS

| ACCOUNT-----                    | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |         |
|---------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|---------|
|                                 |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE  |
| 31010                           | AMOUNT FROM FUND BALANCE  | 1,745,281             | 1,745,281 |           | 250,000   | 250,000 |
| TOTAL NON-REVENUE RECEIPTS      |                           | 1,745,281             | 1,745,281 |           | 250,000   | 250,000 |
| 31318                           | APPLICATION FEES          | 150,000               | 143,500   | 150,000   | 150,000   | -       |
| 31319                           | AVAILABILITY FEES         |                       | 10,200    |           |           | -       |
| TOTAL LIC., PERMITS & PRIV. FEE |                           | 150,000               | 133,300   | 150,000   | 150,000   | -       |
| 31513                           | INVESTMENT EARNINGS       | 15,000                | 10,250    | 15,000    | 15,000    | -       |
| TOTAL USE OF MONEY              |                           | 15,000                | 10,250    | 15,000    | 15,000    | -       |
| 31521                           | RENTAL OF PROPERTY        | 15,000                | 18,769    | 15,000    | 15,000    | -       |
| TOTAL USE OF PROPERTY           |                           | 15,000                | 18,769    | 15,000    | 15,000    | -       |
| TOTAL USE OF MONEY & PROPERTY   |                           | 30,000                | 29,019    | 30,000    | 30,000    | -       |
| 31611                           | UTILITY SALES TO CUSTOMER | 5,495,077             | 5,214,325 | 5,154,968 | 5,682,036 | 527,068 |
| 31612                           | UTILITY SALES TO CITY DEP |                       | 93,623    |           |           | -       |
| 31613                           | WATER SURCHARGE FEE       | 170,000               | 228,226   | 175,000   | 200,000   | 25,000  |
| 31615                           | FIRE HYDRANT CHARGE       | 44,500                | 43,100    | 45,200    | 45,200    | -       |
| 31617                           | UTILITY BILLING CHARGE    | 90,000                | 85,431    | 89,800    | 89,800    | -       |
| 31619                           | BACTERIOLOGICAL TESTING   | 500                   |           |           |           | -       |
| TOTAL WATER CHARGES             |                           | 5,800,077             | 5,664,705 | 5,464,968 | 6,017,036 | 552,068 |
| TOTAL CHARGES FOR SERVICES      |                           | 5,800,077             | 5,664,705 | 5,464,968 | 6,017,036 | 552,068 |
| 31810                           | SALE OF MAT'L & SUPPLIES  | 3,000                 | 5,066     | 3,000     | 1,000     | (2,000) |
| 31811                           | SALE OF USED EQUIPMENT    |                       | 500       |           |           | -       |
| 31832                           | COLLECTION FEE            | 1,000                 | 4,189     | 1,000     | 3,000     | 2,000   |
| TOTAL MISCELLANEOUS REVENUES    |                           | 4,000                 | 9,755     | 4,000     | 4,000     | -       |
| 31901                           | RECOVERIES & REBATES      | 1,000                 | 680       | 1,000     | 1,000     | -       |
| 31902                           | RECOVERABLE CHARGES       | 15,000                | 29,661    | 15,000    | 15,000    | -       |
| 31905                           | CONNECTION CHARGES        |                       | 3,600     |           |           | -       |
| TOTAL RECOVERED COSTS           |                           | 16,000                | 26,741    | 16,000    | 16,000    | -       |
| TOTAL LOCAL REVENUES            |                           | 6,000,077             | 5,863,520 | 5,664,968 | 6,217,036 | 552,068 |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 20 - ENTERPRISE FUNDS

| ACCOUNT-----               | TITLE -----               | ----- 2011-2012 ----- | 2012-2013  | 2013-2014 | NET       |
|----------------------------|---------------------------|-----------------------|------------|-----------|-----------|
|                            |                           | BUDGET                | BUDGET     | APPROVED  | CHANGE    |
| 34011                      | INSURANCE RECOVERIES      |                       | 8          |           | -         |
| TOTAL NON-REVENUE RECEIPTS |                           |                       | 8          |           | -         |
| 34013                      | PREMIUM ON SALE OF BONDS  | 40,982                | 40,982     |           | -         |
| 34114                      | REFUNDED BONDS PROCEEDS   | 1,325,000             | 1,325,000  |           | -         |
| TOTAL DEBT ISSUE PROCEEDS  |                           | 1,365,982             | 1,365,982  |           | -         |
| 34210                      | TRANS. FROM GENERAL FUND  |                       | 30,142     |           | (30,142)  |
| TOTAL INTER-FUND TRANSFERS |                           |                       | 30,142     |           | (30,142)  |
| 34310                      | TRANS. FROM DEPR. RESERVE | 1,815,396             | 1,815,396  | 2,166,636 | 1,867,791 |
| TOTAL INTRA-FUND TRANSFERS |                           | 1,815,396             | 1,815,396  | 2,166,636 | 1,867,791 |
| TOTAL NON-REVENUE RECEIPTS |                           | 3,181,378             | 3,181,385  | 2,196,778 | 1,867,791 |
| TOTAL WATER FUND           |                           | 10,926,735            | 10,790,186 | 7,861,746 | 8,334,827 |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 2012 - SEWER FUND

FUNCTION - 20 - ENTERPRISE FUNDS

| ACCOUNT-----                    | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |           |
|---------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|-----------|
|                                 |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE    |
| 31010                           | AMOUNT FROM FUND BALANCE  | 270,839               | 270,839   | 285,626   | 327,518   | 41,892    |
| TOTAL NON-REVENUE RECEIPTS      |                           | 270,839               | 270,839   | 285,626   | 327,518   | 41,892    |
| 31318                           | APPLICATION FEES          | 225,000               | 218,750   | 225,000   | 225,000   | -         |
| 31319                           | AVAILABILITY FEES         |                       | 10,200    |           |           | -         |
| TOTAL LIC., PERMITS & PRIV. FEE |                           | 225,000               | 208,550   | 225,000   | 225,000   | -         |
| 31513                           | INVESTMENT EARNINGS       | 10,000                | 6,412     | 10,000    | 7,000     | (3,000)   |
| TOTAL USE OF MONEY              |                           | 10,000                | 6,412     | 10,000    | 7,000     | (3,000)   |
| TOTAL USE OF MONEY & PROPERTY   |                           | 10,000                | 6,412     | 10,000    | 7,000     | (3,000)   |
| 31621                           | UTILITY SALES TO CUSTOMER | 3,221,820             | 3,440,744 | 3,429,078 | 3,500,000 | 70,922    |
| 31622                           | UTILITY SALES TO CITY DEP |                       | 15,919    |           |           | -         |
| 31623                           | SEWER AUTHORITY FEE       | 5,059,855             | 5,024,015 | 5,367,338 | 5,977,384 | 610,046   |
| TOTAL SEWER CHARGES             |                           | 8,281,675             | 8,480,679 | 8,796,416 | 9,477,384 | 680,968   |
| TOTAL CHARGES FOR SERVICES      |                           | 8,281,675             | 8,480,679 | 8,796,416 | 9,477,384 | 680,968   |
| 31810                           | SALE OF MAT'L & SUPPLIES  |                       |           |           | 1,000     | 1,000     |
| 31811                           | SALE OF USED EQUIPMENT    | 4,000                 | 3,485     | 1,000     |           | (1,000)   |
| 31828                           | VML SAFETY GRANT          |                       |           | 2,000     |           | (2,000)   |
| TOTAL MISCELLANEOUS REVENUES    |                           | 4,000                 | 3,485     | 3,000     | 1,000     | (2,000)   |
| 31901                           | RECOVERIES & REBATES      | 1,000                 | 229       | 1,000     | 1,000     | -         |
| 31902                           | RECOVERABLE CHARGES       | 29,000                | 16,108    | 19,000    | 29,000    | 10,000    |
| TOTAL RECOVERED COSTS           |                           | 30,000                | 16,337    | 20,000    | 30,000    | 10,000    |
| TOTAL LOCAL REVENUES            |                           | 8,550,675             | 8,715,463 | 9,054,416 | 9,740,384 | 685,968   |
| 34210                           | TRANS. FROM GENERAL FUND  |                       |           | 24,760    |           | (24,760)  |
| 34294                           | TRANS. FROM SEWR CAP PROJ | 805,536               | 805,536   | 344,195   |           | (344,195) |
| TOTAL INTER-FUND TRANSFERS      |                           | 805,536               | 805,536   | 368,955   |           | (368,955) |
| 34310                           | TRANS. FROM DEPR. RESERVE | 1,421,478             | 1,421,478 | 1,451,256 | 1,397,508 | (53,748)  |
| TOTAL INTRA-FUND TRANSFERS      |                           | 1,421,478             | 1,421,478 | 1,451,256 | 1,397,508 | (53,748)  |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 2012 - SEWER FUND  
FUNCTION - 20 - ENTERPRISE FUNDS

| ACCOUNT-----      | TITLE ----- | -----      | 2011-2012 ----- | 2012-2013  | 2013-2014  | NET       |
|-------------------|-------------|------------|-----------------|------------|------------|-----------|
|                   |             | BUDGET     | ACTUAL          | BUDGET     | APPROVED   | CHANGE    |
| TOTAL NON-REVENUE | RECEIPTS    | 2,227,014  | 2,227,014       | 1,820,211  | 1,397,508  | (422,703) |
| TOTAL SEWER FUND  |             | 11,048,528 | 11,213,316      | 11,160,253 | 11,465,410 | 305,157   |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 2013 - PUBLIC TRNSPORTATION FUND  
FUNCTION - 20 - ENTERPRISE FUNDS

| ACCOUNT-----                  | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|-------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|----------|
|                               |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 31010                         | AMOUNT FROM FUND BALANCE  | 446,105               | 446,105   | 72,986    |           | (72,986) |
| TOTAL NON-REVENUE RECEIPTS    |                           | 446,105               | 446,105   | 72,986    |           | (72,986) |
| 31513                         | INVESTMENT EARNINGS       |                       | 290       |           |           | -        |
| TOTAL USE OF MONEY            |                           |                       | 290       |           |           | -        |
| 31524                         | ADVERTISEMENT ON BUSES    | 50,000                | 60,483    | 50,000    | 65,000    | 15,000   |
| TOTAL USE OF PROPERTY         |                           | 50,000                | 60,483    | 50,000    | 65,000    | 15,000   |
| TOTAL USE OF MONEY & PROPERTY |                           | 50,000                | 60,773    | 50,000    | 65,000    | 15,000   |
| 31641                         | SPECIAL TRANSIT SERVICES  | 35,000                | 15,073    | 40,000    | 120,000   | 80,000   |
| 31643                         | WELFARE DEPT.-TITLE XX    | 500                   | 146       | 200       | 100       | (100)    |
| 31649                         | TRANSIT COUPONS           | 13,000                | 16,549    | 17,000    | 18,000    | 1,000    |
| 31652                         | BUS FARES-TRANSIT         | 55,000                | 65,906    | 70,000    | 75,000    | 5,000    |
| 31653                         | COUNTY VAN SHUTTLE        | 2,500                 | 2,861     | 2,800     | 2,800     | -        |
| 31654                         | JMU TRANSIT CONTRACT      | 1,450,000             | 1,422,500 | 1,500,000 | 1,588,080 | 88,080   |
| 31659                         | PARATRANSIT FARES         | 30,000                | 34,630    | 40,000    | 40,000    | -        |
| TOTAL TRANSIT CHARGES         |                           | 1,586,000             | 1,557,665 | 1,670,000 | 1,843,980 | 173,980  |
| 31695                         | SALE OF SERVICES TO DEPTS |                       | 908       |           |           | -        |
| TOTAL CHARGES FOR SERVICES    |                           | 1,586,000             | 1,558,573 | 1,670,000 | 1,843,980 | 173,980  |
| 31811                         | SALE OF USED EQUIPMENT    |                       | 6,878     |           |           | -        |
| TOTAL MISCELLANEOUS REVENUES  |                           |                       | 6,878     |           |           | -        |
| 31901                         | RECOVERIES & REBATES      |                       | 96        |           |           | -        |
| 31903                         | SALE OF MATERIALS&SUPPLYS |                       | 1,587     |           | 500       | 500      |
| 31907                         | SALE OF USED EQUIPMENT    |                       |           | 5,000     | 10,000    | 5,000    |
| TOTAL RECOVERED COSTS         |                           |                       | 1,683     | 5,000     | 10,500    | 5,500    |
| TOTAL LOCAL REVENUES          |                           | 1,636,000             | 1,627,906 | 1,725,000 | 1,919,480 | 194,480  |
| 32516                         | TRANSIT-OPERATING         | 55,000                | 6,426     |           | 4,380     | 4,380    |
| 32518                         | TRANSIT-CAP GRANT-STATE   | 251,119               | 125,292   | 220,406   | 150,000   | (70,406) |
| 32519                         | TRANSIT-OPERATING-STATE   | 500,000               | 478,394   | 550,000   | 605,000   | 55,000   |
| TOTAL OTHER CATEGORICAL AID   |                           | 806,119               | 610,112   | 770,406   | 759,380   | (11,026) |



05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 2013 - PUBLIC TRANSPORTATION FUND  
FUNCTION - 20 - ENTERPRISE FUNDS

| ACCOUNT-----                     | TITLE -----               | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|----------------------------------|---------------------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| TOTAL STATE REVENUES             |                           | 806,119         | 610,112                   | 770,406             | 759,380               | (11,026)      |
| 33305                            | TRANSIT-CAP.GRANT-FEDERAL | 3,454,431       | 2,644,034                 | 1,945,832           | 1,200,000             | (745,832)     |
| 33306                            | TRANSIT-OPERATING-FEDERAL | 927,188         | 1,104,101                 | 1,000,000           | 950,000               | (50,000)      |
| 33307                            | TRANSIT-CAP.GRANT-REFUND  | 41,000          |                           |                     |                       | -             |
| TOTAL FEDERAL REVENUES           |                           | 4,422,619       | 3,748,135                 | 2,945,832           | 2,150,000             | (795,832)     |
| 34011                            | INSURANCE RECOVERIES      |                 | 16,964                    |                     |                       | -             |
| TOTAL NON-REVENUE RECEIPTS       |                           |                 | 16,964                    |                     |                       | -             |
| 34210                            | TRANS. FROM GENERAL FUND  | 426,830         | 426,830                   | 625,572             | 550,822               | (74,750)      |
| TOTAL INTER-FUND TRANSFERS       |                           | 426,830         | 426,830                   | 625,572             | 550,822               | (74,750)      |
| 34310                            | TRANS. FROM DEPR. RESERVE | 216,660         | 216,660                   | 216,660             | 216,660               | -             |
| TOTAL INTRA-FUND TRANSFERS       |                           | 216,660         | 216,660                   | 216,660             | 216,660               | -             |
| TOTAL NON-REVENUE RECEIPTS       |                           | 643,490         | 660,454                   | 842,232             | 767,482               | (74,750)      |
| TOTAL PUBLIC TRANSPORTATION FUND |                           | 7,954,332       | 7,092,712                 | 6,356,456           | 5,596,342             | (760,114)     |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGETFUND - 2014 - STEAM PLANT FUND  
FUNCTION - 20 - ENTERPRISE FUNDS

| ACCOUNT----- | TITLE -----                   | ----- 2011-2012 ----- | 2012-2013 | 2013-2014  | NET        |           |
|--------------|-------------------------------|-----------------------|-----------|------------|------------|-----------|
|              |                               | BUDGET                | ACTUAL    | BUDGET     | APPROVED   | CHANGE    |
| 31010        | AMOUNT FROM FUND BALANCE      | 960,735               | 960,735   | 3,436,864  | 3,189,251  | (247,613) |
|              | TOTAL NON-REVENUE RECEIPTS    | 960,735               | 960,735   | 3,436,864  | 3,189,251  | (247,613) |
| 31513        | INVESTMENT EARNINGS           |                       | 14,489    | 10,000     | 10,000     | -         |
|              | TOTAL USE OF MONEY            |                       | 14,489    | 10,000     | 10,000     | -         |
|              | TOTAL USE OF MONEY & PROPERTY |                       | 14,489    | 10,000     | 10,000     | -         |
| 31633        | STEAMPLANT TIPPING FEES       | 1,800,000             | 1,627,701 | 971,589    | 971,589    | -         |
| 31634        | SALE OF STEAM TO JMU          | 3,018,365             | 2,028,749 | 2,636,909  | 2,687,010  | 50,101    |
| 31635        | TIPPING FEE-ROCKINGHAM CO     |                       |           | 436,850    | 436,850    | -         |
| 31636        | TIPPING FEES-CITY             |                       |           | 404,500    | 458,003    | 53,503    |
|              | TOTAL REFUSE CHARGES          | 4,818,365             | 3,656,449 | 4,449,848  | 4,553,452  | 103,604   |
|              | TOTAL CHARGES FOR SERVICES    | 4,818,365             | 3,656,449 | 4,449,848  | 4,553,452  | 103,604   |
| 31901        | RECOVERIES & REBATES          |                       | 30        |            |            | -         |
| 31903        | SALE OF MATERIALS&SUPPLYS     | 200                   | 260       | 200        | 500        | 300       |
| 31911        | REIMB-JMU CISAT BOND PMT.     | 598,266               | 468,441   | 469,343    | 463,750    | (5,593)   |
| 31915        | REIMB-JMU CISAT OPERATING     | 1,331,537             | 1,043,177 | 1,331,537  | 1,331,537  | -         |
| 31929        | REIMB-JMU-CHILLER UDGRADE     | 127,375               | 127,375   | 123,725    | 120,075    | (3,650)   |
|              | TOTAL RECOVERED COSTS         | 2,057,378             | 1,639,283 | 1,924,805  | 1,915,862  | (8,943)   |
|              | TOTAL LOCAL REVENUES          | 6,875,743             | 5,310,221 | 6,384,653  | 6,479,314  | 94,661    |
| 34210        | TRANS. FROM GENERAL FUND      | 764,190               | 764,190   | 390,909    | 395,705    | 4,796     |
|              | TOTAL INTER-FUND TRANSFERS    | 764,190               | 764,190   | 390,909    | 395,705    | 4,796     |
| 34310        | TRANS. FROM DEPR. RESERVE     | 1,237,212             | 1,237,212 | 1,158,568  | 1,158,568  | -         |
| 34311        | TRANS LAND & STEAM AGREEM     | 26,545                | 26,545    |            |            | -         |
| 34312        | TRANS. BOND ISSUE COST        | 17,961                | 17,961    |            |            | -         |
|              | TOTAL INTRA-FUND TRANSFERS    | 1,281,718             | 1,281,718 | 1,158,568  | 1,158,568  | -         |
|              | TOTAL NON-REVENUE RECEIPTS    | 2,045,908             | 2,045,908 | 1,549,477  | 1,554,273  | 4,796     |
|              | TOTAL STEAM PLANT FUND        | 9,882,386             | 8,316,864 | 11,370,994 | 11,222,838 | (148,156) |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 2017 - BUSINESS LOAN PROGRAM  
FUNCTION - 20 - ENTERPRISE FUNDS

| ACCOUNT-----                  | TITLE -----               | ----- 2011-2012 ----- |        | 2012-2013 | 2013-2014 | NET      |
|-------------------------------|---------------------------|-----------------------|--------|-----------|-----------|----------|
|                               |                           | BUDGET                | ACTUAL | BUDGET    | APPROVED  | CHANGE   |
| 31010                         | AMOUNT FROM FUND BALANCE  |                       |        | 20,875    | 8,645     | (12,230) |
| TOTAL NON-REVENUE RECEIPTS    |                           |                       |        | 20,875    | 8,645     | (12,230) |
| 31513                         | INVESTMENT EARNINGS       |                       | 19     |           |           | -        |
| 31515                         | LOAN PROGRAM INTEREST     |                       | 214    |           | 2,436     | 2,436    |
| TOTAL USE OF MONEY            |                           |                       |        |           | 2,436     | 2,436    |
| TOTAL USE OF MONEY & PROPERTY |                           |                       |        |           | 2,436     | 2,436    |
| 31842                         | LOAN PROGRAM PRINCIPLE    |                       | 1,120  |           | 20,794    | 20,794   |
| 31843                         | LOAN PRGM APPLICATION FEE |                       | 300    |           |           | -        |
| TOTAL MISCELLANEOUS REVENUES  |                           |                       |        | 1,420     | 20,794    | 20,794   |
| TOTAL LOCAL REVENUES          |                           |                       |        | 1,653     | 23,230    | 23,230   |
| 33567                         | USDA RBE GRANT            | 99,500                | 12,500 | 87,000    | 31,000    | (56,000) |
| TOTAL CATEGORICAL AID         |                           |                       |        | 99,500    | 31,000    | (56,000) |
| TOTAL FEDERAL REVENUES        |                           |                       |        | 99,500    | 31,000    | (56,000) |
| 34210                         | TRANS. FROM GENERAL FUND  | 24,875                | 24,875 |           |           | -        |
| TOTAL INTER-FUND TRANSFERS    |                           |                       |        | 24,875    |           | -        |
| TOTAL NON-REVENUE RECEIPTS    |                           |                       |        | 24,875    |           | -        |
| TOTAL BUSINESS LOAN PROGRAM   |                           |                       |        | 124,375   | 62,875    | (45,000) |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 2111 - CENTRAL GARAGE FUND  
FUNCTION - 21 - INTERNAL SERVICE FUNDS

| ACCOUNT-----                    | TITLE -----               | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |
|---------------------------------|---------------------------|---------|-----------------|-----------|-----------|----------|
|                                 |                           | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE   |
| 31332                           | TAXI CAB LIC./INSPECTION  | 4,000   | 8,597           | 8,000     | 8,000     | -        |
| TOTAL LIC., PERMITS & PRIV. FEE |                           | 4,000   | 8,597           | 8,000     | 8,000     | -        |
| 31513                           | INVESTMENT EARNINGS       |         | 258             | 200       | 1,000     | 800      |
| TOTAL USE OF MONEY              |                           |         | 258             | 200       | 1,000     | 800      |
| TOTAL USE OF MONEY & PROPERTY   |                           |         | 258             | 200       | 1,000     | 800      |
| 31695                           | SALE OF SERVICES TO DEPTS | 897,736 | 938,651         | 938,340   | 980,000   | 41,660   |
| 31696                           | SERVICES TO EXT AGENCIES  |         | 11,864          | 10,000    | 11,000    | 1,000    |
| TOTAL CHARGES FOR SERVICES      |                           | 897,736 | 950,515         | 948,340   | 991,000   | 42,660   |
| 31901                           | RECOVERIES & REBATES      |         | 5,058           | 105,000   | 14,796    | (90,204) |
| TOTAL RECOVERED COSTS           |                           |         | 5,058           | 105,000   | 14,796    | (90,204) |
| TOTAL LOCAL REVENUES            |                           | 901,736 | 964,428         | 1,061,540 | 1,014,796 | (46,744) |
| 34210                           | TRANS. FROM GENERAL FUND  | 40,511  | 40,511          | 24,488    | 26,730    | 2,242    |
| TOTAL INTER-FUND TRANSFERS      |                           | 40,511  | 40,511          | 24,488    | 26,730    | 2,242    |
| TOTAL NON-REVENUE RECEIPTS      |                           | 40,511  | 40,511          | 24,488    | 26,730    | 2,242    |
| TOTAL CENTRAL GARAGE FUND       |                           | 942,247 | 1,004,939       | 1,086,028 | 1,041,526 | (44,502) |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 2112 - CENTRAL STORES OPER. FUND  
FUNCTION - 21 - INTERNAL SERVICE FUNDS

| ACCOUNT-----                    | TITLE -----              | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|---------------------------------|--------------------------|---------|-----------------|-----------|-----------|---------|
|                                 |                          | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| 34210                           | TRANS. FROM GENERAL FUND | 8,113   | 8,113           | 10,485    | 7,731     | (2,754) |
| 34220                           | TRANS. FROM WATER FUND   | 116,294 | 116,294         | 119,402   | 124,483   | 5,081   |
| 34230                           | TRANS. FROM SEWER FUND   | 10,818  | 10,818          | 11,106    | 11,580    | 474     |
| TOTAL INTER-FUND TRANSFERS      |                          | 135,225 | 135,225         | 140,993   | 143,794   | 2,801   |
| TOTAL NON-REVENUE RECEIPTS      |                          | 135,225 | 135,225         | 140,993   | 143,794   | 2,801   |
| TOTAL CENTRAL STORES OPER. FUND |                          | 135,225 | 135,225         | 140,993   | 143,794   | 2,801   |

05/17/2013

CITY OF HARRISONBURG, VA  
REVENUE BUDGET

FUND - 3115 - JUVENILE CRIME CTRL. FUND  
FUNCTION - 31 - TRUST & AGENCY FUNDS

| ACCOUNT-----                    | TITLE -----               | -----       | 2011-2012 ----- | 2012-2013   | 2013-2014   | NET          |
|---------------------------------|---------------------------|-------------|-----------------|-------------|-------------|--------------|
|                                 |                           | BUDGET      | ACTUAL          | BUDGET      | APPROVED    | CHANGE       |
| 31513                           | INVESTMENT EARNINGS       |             | 40              |             |             | -            |
| TOTAL USE OF MONEY              |                           |             | 40              |             |             | -            |
| TOTAL USE OF MONEY & PROPERTY   |                           |             | 40              |             |             | -            |
| 31840                           | PREVENTION PROGRAM GRANT  |             | 5,000           |             |             | -            |
| TOTAL MISCELLANEOUS REVENUES    |                           |             | 5,000           |             |             | -            |
| TOTAL LOCAL REVENUES            |                           |             | 5,040           |             |             | -            |
| 32504                           | JUVENILE CRIME CTRL FUNDS |             | 84,495          |             |             | -            |
| TOTAL OTHER CATEGORICAL AID     |                           |             | 84,495          |             |             | -            |
| TOTAL STATE REVENUES            |                           |             | 84,495          |             |             | -            |
| TOTAL JUVENILE CRIME CTRL. FUND |                           |             | 89,535          |             |             | -            |
| TOTAL REPORT                    |                           | 281,460,365 | 269,763,094     | 269,162,618 | 207,295,417 | (61,867,201) |

# EXPENDITURE BUDGET

**CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURE BUDGET CONTENTS  
FISCAL YEAR 2014**

|      |   |         |
|------|---|---------|
| 1000 | General Fund                                | 1-121   |
| 1111 | School Fund                                 | 122     |
| 1114 | School Nutrition Fund                       | 123     |
| 1116 | Emergency Communications Center Fund        | 124-126 |
| 1117 | Community Development Block Grant Fund      | 127-128 |
| 1118 | School Transportation Fund                  | 129-132 |
| 1310 | General Capital Projects Fund               | 133-134 |
| 1311 | School Capital Projects Fund                | 135     |
| 1321 | Water Capital Projects Fund                 | 136     |
| 1322 | Sewer Capital Projects Fund                 | 137     |
| 1323 | Public Transportation Capital Projects Fund | 138     |
| 1324 | Steam Plant Capital Projects Fund           | 139     |
| 2011 | Water Fund                                  | 140-152 |
| 2012 | Sewer Fund                                  | 153-164 |
| 2013 | Public Transportation Fund                  | 165-170 |
| 2014 | Steam Plant Fund                            | 171-176 |
| 2017 | Business Loan Program Fund                  | 177     |
| 2111 | Central Garage Fund                         | 178-183 |
| 2112 | Central Stores Fund                         | 184-185 |
| 3115 | Juvenile Crime Control Fund                 | 186     |



**CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURE BUDGET CONTENTS BY  
FUNDS AND DEPARTMENTS  
FISCAL YEAR 2014**

**1000 General Fund:**

|        |                             |                                    |       |
|--------|-----------------------------|------------------------------------|-------|
| 110111 | City Council                |                                    | 1-2   |
| 120111 | City Manager                |                                    | 3-4   |
| 120411 | City Attorney               |                                    | 5-6   |
| 120511 | Human Resources             |                                    | 7-8   |
| 120811 | Independent Auditor         |                                    | 9     |
| 120912 | Commissioner of the Revenue |                                    | 10-11 |
| 121012 | Assessors                   |                                    | 12-13 |
| 121112 | Equalization                |                                    | 14    |
| 121313 | City Treasurer              |                                    | 15-16 |
| 121511 | Finance                     |                                    | 17-18 |
| 122011 | Information Technology      |                                    | 19-20 |
| 122211 | Purchasing Agent            |                                    | 21-22 |
| 130114 | Electoral Board             |                                    | 23-24 |
| 310131 | Police                      | Administration                     | 25-27 |
| 310231 | Police                      | Operations Division                | 28-29 |
| 310331 | Police                      | Criminal Investigation Division    | 30-31 |
| 310431 | Police                      | Support Services                   | 32-33 |
| 310531 | Police                      | Gang Task Force                    | 34    |
| 310631 | Police                      | Police Special Operations          | 35-36 |
| 320132 | Fire                        | Administration                     | 37-38 |
| 320232 | Fire                        | Suppression                        | 39-41 |
| 320332 | Fire                        | Prevention                         | 42-43 |
| 320432 | Fire                        | Training                           | 44-45 |
| 320632 | Fire                        | Public Safety Building             | 46-47 |
| 320732 | Fire                        | Child Safety Alliance              | 48    |
| 330231 | Police                      | City County Jail                   | 49    |
| 340121 | Community Development       | Building Inspection                | 50-51 |
| 350131 | Police                      | Animal Control                     | 52-53 |
| 350331 | Coroner                     |                                    | 54    |
| 350532 | Fire                        | Emergency Services                 | 55    |
| 410121 | Community Development       | General Engineering/Administration | 56-57 |
| 410241 | Public Works                | Highway and Street Maintenance     | 58-60 |
| 410441 | Public Works                | Street Lights                      | 61    |
| 410541 | Public Works                | Snow and Ice Removal               | 62-63 |
| 410741 | Public Works                | Traffic Engineering                | 64-65 |
| 410841 | Public Works                | Highway and Street Beautification  | 66-67 |

**CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURE BUDGET CONTENTS BY  
FUNDS AND DEPARTMENTS  
FISCAL YEAR 2014**

**1000 General Fund (continued):**

|        |   |                                  |         |
|--------|---|----------------------------------|---------|
| 420241 | Public Works                                    | Street and Road Cleaning         | 68-69   |
| 420341 | Public Works                                    | Refuse collection                | 70-71   |
| 420441 | Public Works                                    | City landfill                    | 72-73   |
| 420541 | Public Works                                    | Recycling                        | 74-75   |
| 420641 | Public Works                                    | Insect and Rodent Control        | 76      |
| 420741 | Public Works                                    | County landfill                  | 77      |
| 430221 | Community Development                           | General Properties               | 78-79   |
| 510111 | Local Health Department                         |                                  | 80      |
| 520511 | Community Services Board                        |                                  | 81      |
| 530611 | Tax Relief for the Elderly                      |                                  | 82      |
| 710171 | Parks and Recreation                            | Administration                   | 83-84   |
| 710271 | Parks and Recreation                            | Parks                            | 85-86   |
| 710471 | Parks and Recreation                            | Rec. Center & Play Grounds       | 87-88   |
| 710571 | Parks and Recreation                            | National Guard Armory            | 89      |
| 710671 | Parks and Recreation                            | Simms Recreation Center          | 90-91   |
| 710771 | Parks and Recreation                            | Westover Pool                    | 92-93   |
| 710871 | Parks and Recreation                            | Athletics Complex                | 94-95   |
| 710971 | Parks and Recreation                            | Blacks Run Greenway              | 96      |
| 730271 | Parks and Recreation                            | Golf Course Grounds Management   | 97-98   |
| 730371 | Parks and Recreation                            | Golf Course Clubhouse Management | 99-100  |
| 810121 | Community Development                           | Planning                         | 101-102 |
| 810221 | Community Development                           | Zoning Administration            | 103-104 |
| 810421 | Community Development                           | Board of Zoning Appeals          | 105     |
| 810521 | Economic Development                            |                                  | 106-107 |
| 810621 | Downtown Renaissance                            |                                  | 108     |
| 810821 | Tourism and Visitors Services                   |                                  | 109-110 |
| 810921 | Downtown Parking Services                       |                                  | 111-112 |
| 910411 | Contributions - Community & Civic Organizations |                                  | 113-114 |
| 910511 | Joint Operations with Rockingham County         |                                  | 115     |
| 910611 | Subscription/Contribution - Airport             |                                  | 116     |
| 910711 | Dues to Municipal League                        |                                  | 117     |
| 940111 | Reserve for Contingencies                       |                                  | 118     |
| 980142 | Debt Service                                    |                                  | 119-120 |
| 990111 | Transfers                                       |                                  | 121     |

**CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURE BUDGET CONTENTS BY  
FUNDS AND DEPARTMENTS  
FISCAL YEAR 2014**

|  |                                   |         |
|--|-----------------------------------|---------|
| <b>1111 School Fund:</b>                                 |                                   |         |
| 111114   | School                            | 122     |
| <b>1114 School Nutrition Fund:</b>                       |                                   |         |
| 111414   | School Nutrition                  | 123     |
| <b>1116 Emergency Communications Center Fund:</b>        |                                   |         |
| 321132   | Emergency Operations Center       | 124-126 |
| <b>1117 Community Development Block Grant Fund:</b>      |                                   |         |
| 810721   | Community Development Block Grant | 127-128 |
| <b>1118 School Transportation Fund:</b>                  |                                   |         |
| 622081   | School buses                      | 129-130 |
| 632081   | Field trips and charters          | 131-132 |
| <b>1310 General Capital Projects Fund:</b>               |                                   |         |
| 910141   | Capital Projects                  | 133-134 |
| <b>1311 School Capital Projects Fund:</b>                |                                   |         |
| 910114   | Capital Projects                  | 135     |
| <b>1321 Water Capital Projects Fund:</b>                 |                                   |         |
| 910161   | Capital Projects                  | 136     |
| <b>1322 Sewer Capital Projects Fund:</b>                 |                                   |         |
| 911161   | Capital Projects                  | 137     |
| <b>1323 Public Transportation Capital Projects Fund:</b> |                                   |         |
| 911381   | Capital Projects                  | 138     |
| <b>1324 Steam Plant Capital Projects Fund:</b>           |                                   |         |
| 910142   | Capital Projects                  | 139     |
| <b>2011 Water Fund:</b>                                  |                                   |         |
| 312061   | Administration                    | 140-141 |
| 322061   | Pumping, Storage and Monitoring   | 142-143 |
| 332061   | Transmission and Distribution     | 144-145 |
| 342061   | Utility Billing- Water            | 146     |
| 352061   | Miscellaneous                     | 147     |
| 362061   | Purification                      | 148-149 |
| 372061   | Capital Outlay                    | 150     |
| 382061   | Debt Service                      | 151     |
| 392061   | Transfers                         | 152     |

**CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURE BUDGET CONTENTS BY  
FUNDS AND DEPARTMENTS  
FISCAL YEAR 2014**

**2012 Sewer Fund:**

|        |                             |         |
|--------|-----------------------------|---------|
| 412061 | Administration              | 153-154 |
| 422061 | Treatment and Disposal      | 155     |
| 432061 | Collection and Transmission | 156-157 |
| 442061 | Miscellaneous               | 158     |
| 452061 | Utility Billing- Sewer      | 159     |
| 462061 | Pumping and Monitoring      | 160-161 |
| 472061 | Capital Outlay              | 162     |
| 482061 | Debt Service                | 163     |
| 492061 | Transfers                   | 164     |

**2013 Public Transportation Fund:**

|        |                   |         |
|--------|-------------------|---------|
| 812081 | Transit Buses     | 165-166 |
| 852081 | Paratransit buses | 167-168 |
| 872081 | Capital Outlay    | 169     |
| 892081 | Transfers         | 170     |

**2014 Steam Plant Fund:**

|        |                            |         |
|--------|----------------------------|---------|
| 912242 | Resource Recovery Facility | 171-172 |
| 942042 | Miscellaneous              | 173     |
| 972043 | Capital Outlay             | 174     |
| 982042 | Debt Service               | 175     |
| 992042 | Transfers                  | 176     |

**2017 Business Loan Program Fund:**

|        |                        |     |
|--------|------------------------|-----|
| 850521 | Revolving Loan Program | 177 |
|--------|------------------------|-----|

**2111 Central Garage Fund:**

|        |                |         |
|--------|----------------|---------|
| 612141 | Operating      | 178-179 |
| 642141 | Miscellaneous  | 180-181 |
| 672141 | Capital Outlay | 182     |
| 692141 | Transfers      | 183     |

**2112 Central Stores Fund:**

|        |           |         |
|--------|-----------|---------|
| 712141 | Operating | 184-185 |
|--------|-----------|---------|

**3115 Juvenile Crime Control Fund:**

|        |                 |     |
|--------|-----------------|-----|
| 210511 | J & D Relations | 186 |
|--------|-----------------|-----|

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05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1100 - LEGISLATIVE  
DEPARTMENT - 110111 - CITY COUNCIL

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                          | SALARIES & WAGES-REG.     | 34,923                | 35,750    | 38,679    | 38,433   | (246)    |
| 41015                          | EMPLOYER BENEFIT MATCH    | 156                   | 156       | 156       | 156      | -        |
| 41020                          | SALARIES & WAGES-O/T      |                       | 9         |           |          | -        |
| 41030                          | PT SALARIES & WAGES-REG   | 63,000                | 63,000    | 63,000    | 63,000   | -        |
| TOTAL PERSONAL SERVICES        |                           | 98,079                | 98,915    | 101,835   | 101,589  | (246)    |
| 42010                          | FICA                      | 7,503                 | 7,373     | 7,791     | 7,772    | (19)     |
| 42020                          | RETIREMENT - VRS          | 5,165                 | 5,270     | 4,732     | 4,828    | 96       |
| 42050                          | HOSPITAL INSURANCE        | 4,321                 | 4,321     | 4,321     | 7,087    | 2,766    |
| 42060                          | LIFE INSURANCE - VRS      | 98                    | 100       | 497       | 458      | (39)     |
| 42110                          | WORKER'S COMP.            | 57                    | 57        | 43        | 39       | (4)      |
| TOTAL FRINGE BENEFITS          |                           | 17,144                | 17,120    | 17,384    | 20,184   | 2,800    |
| 43100                          | PROFESSIONAL SERVICES     | 6,000                 | 5,450     | 6,000     | 6,000    | -        |
| 43600                          | ADVERTISING               | 7,000                 | 7,871     | 7,000     | 7,000    | -        |
| TOTAL PURCHASED SERVICES       |                           | 13,000                | 13,321    | 13,000    | 13,000   | -        |
| 45210                          | POSTAGE                   | 1,500                 | 412       | 500       | 500      | -        |
| 45230                          | TELECOMMUNICATIONS        | 700                   | 464       | 700       | 700      | -        |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 1,375                 | 1,274     | 1,290     | 1,415    | 125      |
| 45380                          | GENERAL LIABILITY INS.    | 294                   | 282       | 268       | 246      | (22)     |
| 45410                          | LEASE/RENT OF EQUIPMENT   |                       |           |           | 60       | 60       |
| 45530                          | TRAINING & TRAVEL         | 8,700                 | 6,157     | 8,700     | 8,700    | -        |
| 45810                          | DUES & MEMBERSHIPS        | 360                   | 235       | 33,300    | 17,955   | (15,345) |
| TOTAL OTHER CHARGES            |                           | 12,929                | 8,824     | 44,758    | 29,576   | (15,182) |
| 46010                          | OFFICE SUPPLIES           | 1,000                 | 349       | 500       | 500      | -        |
| 46140                          | OTHER OPERATING SUPPLIES  | 16,500                | 14,355    | 16,500    | 16,500   | -        |
| TOTAL MATERIALS & SUPPLIES     |                           | 17,500                | 14,704    | 17,000    | 17,000   | -        |
| TOTAL OTHER OPERATING EXPENSES |                           | 60,573                | 53,970    | 92,142    | 79,760   | (12,382) |
| 48101                          | PUBLICATIONS              | 4,500                 | 7,947     | 5,000     | 5,000    | -        |
| 48171                          | EDP EQUIPMENT             | 3,000                 | 2,900     | 700       | 700      | -        |
| 48172                          | HARDWARE                  |                       | 700       |           |          | -        |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 7,500                 | 11,547    | 5,700     | 5,700    | -        |
| TOTAL CAPITAL OUTLAY           |                           | 7,500                 | 11,547    | 5,700     | 5,700    | -        |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1100 - LEGISLATIVE  
DEPARTMENT - 110111 - CITY COUNCIL

| ACCOUNT-----       | TITLE ----- | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|--------------------|-------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| TOTAL GENERAL FUND |             | 166,152         | 164,432                   | 199,677             | 187,049               | (12,628)      |
| TOTAL CITY COUNCIL |             | 166,152         | 164,432                   | 199,677             | 187,049               | (12,628)      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 120111 - MANAGER

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                          | SALARIES & WAGES-REG.     | 297,935               | 301,775   | 323,127   | 325,867  | 2,740   |
| 41015                          | EMPLOYER BENEFIT MATCH    | 648                   | 497       | 492       | 492      | -       |
| 41030                          | PT SALARIES & WAGES-REG   | 14,280                | 13,083    | 14,000    | 14,280   | 280     |
| TOTAL PERSONAL SERVICES        |                           | 312,863               | 315,354   | 337,619   | 340,639  | 3,020   |
| 42010                          | FICA                      | 23,934                | 20,041    | 25,828    | 26,059   | 231     |
| 42020                          | RETIREMENT - VRS          | 42,911                | 43,485    | 40,126    | 40,929   | 803     |
| 42050                          | HOSPITAL INSURANCE        | 22,916                | 22,516    | 22,516    | 34,554   | 12,038  |
| 42060                          | LIFE INSURANCE - VRS      | 813                   | 823       | 4,217     | 3,878    | (339)   |
| 42110                          | WORKER'S COMP.            | 390                   | 338       | 360       | 318      | (42)    |
| 42160                          | FLEX. SPENDING PLAN COST  |                       | 16        |           |          | -       |
| TOTAL FRINGE BENEFITS          |                           | 90,964                | 87,219    | 93,047    | 105,738  | 12,691  |
| 43110                          | MEDICAL SERVICES          |                       | 50        |           |          | -       |
| 43320                          | SERVICE CONTRACTS         | 4,700                 | 3,258     | 3,100     |          | (3,100) |
| 43600                          | ADVERTISING               |                       | 842       | 300       | 300      | -       |
| 43700                          | CONTRACTED SERVICES       |                       | 408       |           |          | -       |
| TOTAL PURCHASED SERVICES       |                           | 4,700                 | 4,558     | 3,400     | 300      | (3,100) |
| 44300                          | CENTRAL STORES            | 650                   | 170       | 500       | 500      | -       |
| TOTAL INTERNAL SERVICES        |                           | 650                   | 170       | 500       | 500      | -       |
| 45210                          | POSTAGE                   | 250                   | 91        | 200       | 200      | -       |
| 45230                          | TELECOMMUNICATIONS        | 3,550                 | 2,731     | 3,000     | 3,000    | -       |
| 45360                          | SURETY BONDS              | 18                    | 17        | 17        | 9        | (8)     |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 722                   | 669       | 677       | 1,179    | 502     |
| 45380                          | GENERAL LIABILITY INS.    | 715                   | 685       | 665       | 639      | (26)    |
| 45410                          | LEASE/RENT OF EQUIPMENT   |                       |           |           | 2,310    | 2,310   |
| 45530                          | TRAINING & TRAVEL         | 8,400                 | 9,677     | 8,400     | 8,400    | -       |
| 45540                          | EDUCATION                 |                       | 400       |           |          | -       |
| 45810                          | DUES & MEMBERSHIPS        | 2,600                 | 2,594     | 2,700     | 2,700    | -       |
| TOTAL OTHER CHARGES            |                           | 16,255                | 16,864    | 15,659    | 18,437   | 2,778   |
| 46010                          | OFFICE SUPPLIES           | 1,800                 | 1,151     | 1,800     | 1,800    | -       |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 350                   | 614       | 500       | 500      | -       |
| 46140                          | OTHER OPERATING SUPPLIES  | 4,000                 | 1,228     | 4,500     | 4,500    | -       |
| TOTAL MATERIALS & SUPPLIES     |                           | 6,150                 | 2,992     | 6,800     | 6,800    | -       |
| TOTAL OTHER OPERATING EXPENSES |                           | 118,719               | 111,804   | 119,406   | 131,775  | 12,369  |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 120111 - MANAGER

| ACCOUNT-----                   | TITLE ----- | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|-------------|---------|-----------------|-----------|-----------|--------|
|                                |             | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| 48172                          | HARDWARE    |         |                 |           | 2,530     | 2,530  |
| TOTAL CAP. OUTLAY-REPLACEMENTS |             |         |                 |           | 2,530     | 2,530  |
| 48273                          | SOFTWARE    |         | 207             |           |           | -      |
| TOTAL CAPITAL OUTLAY-ADDITIONS |             |         | 207             |           |           | -      |
| TOTAL CAPITAL OUTLAY           |             |         | 207             |           | 2,530     | 2,530  |
| TOTAL GENERAL FUND             |             | 431,582 | 427,366         | 457,025   | 474,944   | 17,919 |
| TOTAL MANAGER                  |             | 431,582 | 427,366         | 457,025   | 474,944   | 17,919 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 120411 - ATTORNEY

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                          | SALARIES & WAGES-REG.     | 124,347               | 124,342   | 132,493   | 117,300  | (15,193) |
| 41015                          | EMPLOYER BENEFIT MATCH    | 156                   | 156       | 156       | 156      | -        |
| 41051                          | SICK LEAVE - SEPARATION   |                       |           | 5,000     |          | (5,000)  |
| TOTAL PERSONAL SERVICES        |                           | 124,503               | 124,498   | 137,649   | 117,456  | (20,193) |
| 42010                          | FICA                      | 9,524                 | 8,496     | 10,531    | 8,985    | (1,546)  |
| 42020                          | RETIREMENT - VRS          | 18,391                | 18,390    | 16,516    | 14,733   | (1,783)  |
| 42050                          | HOSPITAL INSURANCE        | 6,472                 | 6,472     | 6,472     | 10,464   | 3,992    |
| 42060                          | LIFE INSURANCE - VRS      | 348                   | 348       | 1,736     | 1,396    | (340)    |
| 42110                          | WORKER'S COMP.            | 129                   | 95        | 102       | 91       | (11)     |
| TOTAL FRINGE BENEFITS          |                           | 34,864                | 33,801    | 35,357    | 35,669   | 312      |
| 43152                          | OTHER LEGAL SERVICES      | 8,800                 |           | 8,800     | 8,800    | -        |
| TOTAL PURCHASED SERVICES       |                           | 8,800                 |           | 8,800     | 8,800    | -        |
| 45210                          | POSTAGE                   |                       | 10        |           |          | -        |
| 45230                          | TELECOMMUNICATIONS        | 200                   | 60        | 200       | 1,000    | 800      |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 229                   | 212       | 215       | 236      | 21       |
| 45380                          | GENERAL LIABILITY INS.    | 261                   | 250       | 252       | 243      | (9)      |
| 45410                          | LEASE/RENT OF EQUIPMENT   |                       |           |           | 40       | 40       |
| 45530                          | TRAINING & TRAVEL         | 3,000                 | 3,290     | 3,000     | 3,000    | -        |
| 45810                          | DUES & MEMBERSHIPS        | 615                   | 320       | 615       | 650      | 35       |
| TOTAL OTHER CHARGES            |                           | 4,305                 | 4,142     | 4,282     | 5,169    | 887      |
| 46010                          | OFFICE SUPPLIES           | 400                   |           | 400       | 400      | -        |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 300                   | 155       | 300       | 300      | -        |
| 46140                          | OTHER OPERATING SUPPLIES  |                       | 14        |           |          | -        |
| TOTAL MATERIALS & SUPPLIES     |                           | 700                   | 169       | 700       | 700      | -        |
| TOTAL OTHER OPERATING EXPENSES |                           | 48,669                | 38,112    | 49,139    | 50,338   | 1,199    |
| 48172                          | HARDWARE                  |                       |           |           | 1,000    | 1,000    |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           |                       |           |           | 1,000    | 1,000    |
| TOTAL CAPITAL OUTLAY           |                           |                       |           |           | 1,000    | 1,000    |
| TOTAL GENERAL FUND             |                           | 173,172               | 162,611   | 186,788   | 168,794  | (17,994) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 120411 - ATTORNEY

| ACCOUNT-----   | TITLE ----- | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |
|----------------|-------------|---------|-----------------|-----------|-----------|----------|
|                |             | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE   |
| TOTAL ATTORNEY |             | 173,172 | 162,611         | 186,788   | 168,794   | (17,994) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 120511 - HUMAN RESOURCES

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                          | SALARIES & WAGES-REG.     | 153,902               | 153,899   | 165,749   | 212,848  | 47,099   |
| 41015                          | EMPLOYER BENEFIT MATCH    | 468                   | 480       | 468       | 624      | 156      |
| 41020                          | SALARIES & WAGES-O/T      | 450                   | 358       |           |          | -        |
| 41030                          | PT SALARIES & WAGES-REG   | 185                   | 238       |           |          | -        |
| TOTAL PERSONAL SERVICES        |                           | 155,005               | 154,975   | 166,217   | 213,472  | 47,255   |
| 42010                          | FICA                      | 11,809                | 11,223    | 12,716    | 16,331   | 3,615    |
| 42020                          | RETIREMENT - VRS          | 22,762                | 22,762    | 20,441    | 26,735   | 6,294    |
| 42050                          | HOSPITAL INSURANCE        | 11,706                | 10,225    | 15,006    | 27,720   | 12,714   |
| 42060                          | LIFE INSURANCE - VRS      | 431                   | 431       | 2,148     | 2,534    | 386      |
| 42110                          | WORKER'S COMP.            | 207                   | 176       | 181       | 254      | 73       |
| 42160                          | FLEX. SPENDING PLAN COST  |                       | 16        |           |          | -        |
| TOTAL FRINGE BENEFITS          |                           | 46,915                | 44,833    | 50,492    | 73,574   | 23,082   |
| 43100                          | PROFESSIONAL SERVICES     | 11,635                | 11,682    | 49,785    | 39,035   | (10,750) |
| 43110                          | MEDICAL SERVICES          | 115                   | 112       |           |          | -        |
| TOTAL PURCHASED SERVICES       |                           | 11,750                | 11,794    | 49,785    | 39,035   | (10,750) |
| 44310                          | C.G. - FUEL               | 400                   | 147       | 400       | 558      | 158      |
| TOTAL INTERNAL SERVICES        |                           | 400                   | 147       | 400       | 558      | 158      |
| 45210                          | POSTAGE                   | 1,300                 | 969       | 1,300     | 1,300    | -        |
| 45230                          | TELECOMMUNICATIONS        | 1,900                 | 1,709     | 1,900     | 3,405    | 1,505    |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 1,104                 | 637       | 645       | 1,280    | 635      |
| 45380                          | GENERAL LIABILITY INS.    | 522                   | 368       | 364       | 720      | 356      |
| 45530                          | TRAINING & TRAVEL         | 2,100                 | 2,048     | 2,100     | 2,100    | -        |
| 45540                          | EDUCATION                 | 300                   |           | 1,500     | 1,500    | -        |
| 45810                          | DUES & MEMBERSHIPS        | 1,650                 | 1,818     | 1,400     | 1,700    | 300      |
| TOTAL OTHER CHARGES            |                           | 8,876                 | 7,549     | 9,209     | 12,005   | 2,796    |
| 46010                          | OFFICE SUPPLIES           | 3,000                 | 2,398     | 3,000     | 3,000    | -        |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 800                   | 274       | 800       | 800      | -        |
| 46140                          | OTHER OPERATING SUPPLIES  | 9,000                 | 9,080     | 3,500     | 3,750    | 250      |
| TOTAL MATERIALS & SUPPLIES     |                           | 12,800                | 11,751    | 7,300     | 7,550    | 250      |
| TOTAL OTHER OPERATING EXPENSES |                           | 80,741                | 76,074    | 117,186   | 132,722  | 15,536   |
| 48121                          | FURNITURE & FIXTURES      | 420                   |           | 420       | 420      | -        |
| 48172                          | HARDWARE                  | 750                   | 724       | 750       | 750      | -        |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 120511 - HUMAN RESOURCES

| ACCOUNT-----                   | TITLE ----- | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|-------------|---------|-----------------|-----------|-----------|--------|
|                                |             | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| TOTAL CAP. OUTLAY-REPLACEMENTS |             | 1,170   | 724             | 1,170     | 1,170     | -      |
| 48273                          | SOFTWARE    | 500     | 143             | 500       | 2,600     | 2,100  |
| TOTAL CAPITAL OUTLAY-ADDITIONS |             | 500     | 143             | 500       | 2,600     | 2,100  |
| TOTAL CAPITAL OUTLAY           |             | 1,670   | 867             | 1,670     | 3,770     | 2,100  |
| TOTAL GENERAL FUND             |             | 237,416 | 231,916         | 285,073   | 349,964   | 64,891 |
| TOTAL HUMAN RESOURCES          |             | 237,416 | 231,916         | 285,073   | 349,964   | 64,891 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 120811 - INDEPENDENT AUDITOR

| ACCOUNT-----                   | TITLE -----           | -----  | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|-----------------------|--------|-----------------|-----------|-----------|--------|
|                                |                       | BUDGET | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| 43120                          | ACCOUNTING & AUDITING | 27,050 | 22,650          | 20,000    | 20,700    | 700    |
| TOTAL PURCHASED SERVICESS      |                       | 27,050 | 22,650          | 20,000    | 20,700    | 700    |
| TOTAL OTHER OPERATING EXPENSES |                       | 27,050 | 22,650          | 20,000    | 20,700    | 700    |
| TOTAL GENERAL FUND             |                       | 27,050 | 22,650          | 20,000    | 20,700    | 700    |
| TOTAL INDEPENDENT AUDITOR      |                       | 27,050 | 22,650          | 20,000    | 20,700    | 700    |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 120912 - REVENUE

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                          | SALARIES & WAGES-REG.     | 221,926               | 223,293   | 242,535   | 239,876  | (2,659) |
| 41015                          | EMPLOYER BENEFIT MATCH    | 780                   | 786       | 780       | 780      | -       |
| 41030                          | PT SALARIES & WAGES-REG   | 60,413                | 11,339    | 32,591    | 39,467   | 6,876   |
| 41040                          | PT SALARIES & WAGES-O/T   | 1,000                 | 245       | 1,000     | 1,020    | 20      |
| TOTAL PERSONAL SERVICES        |                           | 284,119               | 235,664   | 276,906   | 281,143  | 4,237   |
| 42010                          | FICA                      | 21,735                | 16,153    | 21,956    | 21,507   | (449)   |
| 42020                          | RETIREMENT - VRS          | 32,823                | 33,219    | 29,834    | 30,129   | 295     |
| 42050                          | HOSPITAL INSURANCE        | 34,095                | 33,261    | 32,837    | 37,699   | 4,862   |
| 42060                          | LIFE INSURANCE - VRS      | 621                   | 629       | 3,135     | 2,855    | (280)   |
| 42110                          | WORKER'S COMP.            | 897                   | 743       | 283       | 461      | 178     |
| 42160                          | FLEX. SPENDING PLAN COST  |                       | 21        |           |          | -       |
| TOTAL FRINGE BENEFITS          |                           | 90,171                | 84,026    | 88,045    | 92,651   | 4,606   |
| 43100                          | PROFESSIONAL SERVICES     | 850                   |           |           | 350      | 350     |
| 43320                          | SERVICE CONTRACTS         | 2,500                 | 2,667     | 2,500     | 2,675    | 175     |
| 43600                          | ADVERTISING               | 1,500                 | 721       | 525       | 735      | 210     |
| TOTAL PURCHASED SERVICES       |                           | 4,850                 | 3,388     | 3,025     | 3,760    | 735     |
| 44300                          | CENTRAL STORES            | 1,000                 | 487       | 1,000     | 750      | (250)   |
| TOTAL INTERNAL SERVICES        |                           | 1,000                 | 487       | 1,000     | 750      | (250)   |
| 45210                          | POSTAGE                   | 9,574                 | 6,804     | 6,774     | 6,762    | (12)    |
| 45220                          | MESSENGER SVS./PACKAGES   | 300                   |           | 300       | 175      | (125)   |
| 45230                          | TELECOMMUNICATIONS        | 2,100                 | 1,983     | 2,025     | 2,085    | 60      |
| 45360                          | SURETY BONDS              | 36                    | 34        | 34        | 23       | (11)    |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 1,604                 | 1,487     | 1,505     | 1,415    | (90)    |
| 45380                          | GENERAL LIABILITY INS.    | 822                   | 787       | 762       | 668      | (94)    |
| 45410                          | LEASE/RENT OF EQUIPMENT   | 3,048                 | 1,991     | 2,656     | 2,656    | -       |
| 45530                          | TRAINING & TRAVEL         | 4,000                 | 4,556     | 4,300     | 2,600    | (1,700) |
| 45810                          | DUES & MEMBERSHIPS        | 1,610                 | 1,785     | 1,470     | 1,850    | 380     |
| 45831                          | INT ON BPOL & PP REFUNDS  | 6,000                 | 6,661     | 4,000     | 6,000    | 2,000   |
| TOTAL OTHER CHARGES            |                           | 29,094                | 26,089    | 23,826    | 24,234   | 408     |
| 46010                          | OFFICE SUPPLIES           | 6,500                 | 4,262     | 5,500     | 4,500    | (1,000) |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 876                   | 1,112     | 1,055     | 695      | (360)   |
| 46140                          | OTHER OPERATING SUPPLIES  |                       | 75        |           |          | -       |
| TOTAL MATERIALS & SUPPLIES     |                           | 7,376                 | 5,449     | 6,555     | 5,195    | (1,360) |
| TOTAL OTHER OPERATING EXPENSES |                           | 132,491               | 119,440   | 122,451   | 126,590  | 4,139   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 120912 - REVENUE

| ACCOUNT-----                   | TITLE -----             | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |
|--------------------------------|-------------------------|---------|-----------------|-----------|-----------|----------|
|                                |                         | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE   |
| 48121                          | FURNITURE & FIXTURES    | 500     |                 | 500       | 200       | (300)    |
| 48151                          | MOTOR VEHICLES & EQUIP. |         |                 | 10,000    |           | (10,000) |
| 48171                          | EDP EQUIPMENT           | 500     | 1,522           | 500       | 1,180     | 680      |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                         | 1,000   | 1,522           | 11,000    | 1,380     | (9,620)  |
| TOTAL CAPITAL OUTLAY           |                         | 1,000   | 1,522           | 11,000    | 1,380     | (9,620)  |
| TOTAL GENERAL FUND             |                         | 417,610 | 356,625         | 410,357   | 409,113   | (1,244)  |
| TOTAL REVENUE                  |                         | 417,610 | 356,625         | 410,357   | 409,113   | (1,244)  |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 121012 - ASSESSOR

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                          | SALARIES & WAGES-REG.     | 157,700               | 157,282   | 175,027   | 174,448  | (579)  |
| 41015                          | EMPLOYER BENEFIT MATCH    | 624                   | 648       | 624       | 624      | -      |
| 41030                          | PT SALARIES & WAGES-REG   | 23,355                | 18,942    | 23,855    | 23,823   | (32)   |
| TOTAL PERSONAL SERVICES        |                           | 181,679               | 176,872   | 199,506   | 198,895  | (611)  |
| 42010                          | FICA                      | 13,898                | 11,593    | 15,262    | 15,215   | (47)   |
| 42020                          | RETIREMENT - VRS          | 23,324                | 23,871    | 21,481    | 21,911   | 430    |
| 42050                          | HOSPITAL INSURANCE        | 36,397                | 35,419    | 36,397    | 38,480   | 2,083  |
| 42060                          | LIFE INSURANCE - VRS      | 442                   | 452       | 2,258     | 2,076    | (182)  |
| 42110                          | WORKER'S COMP.            | 901                   | 879       | 901       | 812      | (89)   |
| 42160                          | FLEX. SPENDING PLAN COST  |                       | 21        |           |          | -      |
| TOTAL FRINGE BENEFITS          |                           | 74,962                | 72,234    | 76,299    | 78,494   | 2,195  |
| 43100                          | PROFESSIONAL SERVICES     | 500                   | 911       |           | 1,500    | 1,500  |
| 43320                          | SERVICE CONTRACTS         | 8,700                 | 10,341    | 10,900    | 11,300   | 400    |
| TOTAL PURCHASED SERVICES       |                           | 9,200                 | 11,251    | 10,900    | 12,800   | 1,900  |
| 44200                          | C.G. - PARTS AND LABOR    | 2,500                 | 1,301     | 2,500     | 2,500    | -      |
| 44300                          | CENTRAL STORES            | 400                   |           | 200       |          | (200)  |
| 44310                          | C.G. - FUEL               | 2,079                 | 2,548     | 2,200     | 2,601    | 401    |
| TOTAL INTERNAL SERVICES        |                           | 4,979                 | 3,849     | 4,900     | 5,101    | 201    |
| 45210                          | POSTAGE                   | 3,500                 | 3,500     | 3,200     | 3,600    | 400    |
| 45230                          | TELECOMMUNICATIONS        | 1,200                 | 1,195     | 1,200     | 1,278    | 78     |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 1,229                 | 993       | 1,026     | 1,044    | 18     |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 1,146                 | 1,062     | 1,075     | 1,179    | 104    |
| 45380                          | GENERAL LIABILITY INS.    | 463                   | 444       | 442       | 417      | (25)   |
| 45410                          | LEASE/RENT OF EQUIPMENT   | 2,866                 | 2,712     | 2,868     | 2,868    | -      |
| 45530                          | TRAINING & TRAVEL         | 1,750                 | 1,240     | 1,800     | 1,990    | 190    |
| TOTAL OTHER CHARGES            |                           | 12,154                | 11,146    | 11,611    | 12,376   | 765    |
| 46010                          | OFFICE SUPPLIES           | 2,000                 | 677       | 1,000     | 900      | (100)  |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 832                   | 793       | 850       | 962      | 112    |
| 46140                          | OTHER OPERATING SUPPLIES  | 500                   | 93        |           |          | -      |
| TOTAL MATERIALS & SUPPLIES     |                           | 3,332                 | 1,563     | 1,850     | 1,862    | 12     |
| TOTAL OTHER OPERATING EXPENSES |                           | 104,627               | 100,043   | 105,560   | 110,633  | 5,073  |
| 48120                          | FURNITURE & FIXTURES      | 200                   |           | 200       | 200      | -      |
| 48171                          | EDP EQUIPMENT             | 1,050                 | 2,066     | 500       |          | (500)  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 121012 - ASSESSOR

| ACCOUNT-----                   | TITLE ----- | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|-------------|---------|-----------------|-----------|-----------|--------|
|                                |             | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| TOTAL CAP. OUTLAY-REPLACEMENTS |             | 1,250   | 2,066           | 700       | 200       | (500)  |
| 48272                          | HARDWARE    |         |                 |           | 700       | 700    |
| TOTAL CAPITAL OUTLAY-ADDITIONS |             |         |                 |           | 700       | 700    |
| TOTAL CAPITAL OUTLAY           |             | 1,250   | 2,066           | 700       | 900       | 200    |
| TOTAL GENERAL FUND             |             | 287,556 | 278,982         | 305,766   | 310,428   | 4,662  |
| TOTAL ASSESSOR                 |             | 287,556 | 278,982         | 305,766   | 310,428   | 4,662  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 121112 - EQUALIZATION

| ACCOUNT-----                   | TITLE -----              | -----  | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|--------------------------|--------|-----------------|-----------|-----------|--------|
|                                |                          | BUDGET | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| 43130                          | MANAGEMENT CONSULTANT    | 2,625  | 2,125           | 2,625     | 2,625     | -      |
| TOTAL PURCHASED SERVICESS      |                          | 2,625  | 2,125           | 2,625     | 2,625     | -      |
| 45600                          | CONTRIBUTIONS            | 250    |                 | 250       |           | (250)  |
| TOTAL OTHER CHARGES            |                          | 250    |                 | 250       |           | (250)  |
| 46140                          | OTHER OPERATING SUPPLIES |        | 225             | 100       | 250       | 150    |
| TOTAL MATERIALS & SUPPLIES     |                          |        | 225             | 100       | 250       | 150    |
| TOTAL OTHER OPERATING EXPENSES |                          | 2,875  | 2,350           | 2,975     | 2,875     | (100)  |
| TOTAL GENERAL FUND             |                          | 2,875  | 2,350           | 2,975     | 2,875     | (100)  |
| TOTAL EQUALIZATION             |                          | 2,875  | 2,350           | 2,975     | 2,875     | (100)  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 121313 - TREASURER

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 279,258               | 277,806   | 296,868   | 290,067  | (6,801)  |
| 41015                    | EMPLOYER BENEFIT MATCH    | 1,092                 | 1,092     | 1,092     | 1,092    | -        |
| 41020                    | SALARIES & WAGES-O/T      | 300                   | 266       | 300       | 306      | 6        |
| 41030                    | PT SALARIES & WAGES-REG   | 7,710                 | 3,658     | 3,780     | 3,856    | 76       |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       |           | 4,265     |          | (4,265)  |
| 41051                    | SICK LEAVE - SEPARATION   |                       |           | 1,080     |          | (1,080)  |
| TOTAL PERSONAL SERVICES  |                           | 288,360               | 282,822   | 307,385   | 295,321  | (12,064) |
| 42010                    | FICA                      | 22,060                | 18,887    | 23,515    | 22,592   | (923)    |
| 42020                    | RETIREMENT - VRS          | 41,302                | 41,001    | 36,407    | 36,433   | 26       |
| 42050                    | HOSPITAL INSURANCE        | 44,689                | 36,555    | 47,982    | 44,138   | (3,844)  |
| 42060                    | LIFE INSURANCE - VRS      | 782                   | 776       | 3,826     | 3,452    | (374)    |
| 42110                    | WORKER'S COMP.            | 381                   | 327       | 335       | 310      | (25)     |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 27        |           |          | -        |
| TOTAL FRINGE BENEFITS    |                           | 109,214               | 97,573    | 112,065   | 106,925  | (5,140)  |
| 43100                    | PROFESSIONAL SERVICES     | 1,560                 | 1,950     | 1,857     | 4,290    | 2,433    |
| 43340                    | MAINT & REP.-FURN & FIX   | 200                   | 177       | 200       | 200      | -        |
| 43600                    | ADVERTISING               | 3,500                 | 1,971     | 2,500     | 2,500    | -        |
| TOTAL PURCHASED SERVICES |                           | 5,260                 | 4,098     | 4,557     | 6,990    | 2,433    |
| 44200                    | C.G. - PARTS AND LABOR    |                       |           | 1,000     | 1,000    | -        |
| 44300                    | CENTRAL STORES            | 100                   | 827       | 250       | 250      | -        |
| 44310                    | C.G. - FUEL               | 200                   | 336       | 400       | 465      | 65       |
| TOTAL INTERNAL SERVICES  |                           | 300                   | 1,163     | 1,650     | 1,715    | 65       |
| 45210                    | POSTAGE                   | 37,500                | 35,341    | 35,000    | 31,500   | (3,500)  |
| 45230                    | TELECOMMUNICATIONS        | 2,000                 | 1,529     | 2,000     | 2,000    | -        |
| 45300                    | PREVENT MAINTENANCE INSUR | 500                   | 708       | 500       | 363      | (137)    |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 11                    | 11        | 524       | 534      | 10       |
| 45360                    | SURETY BONDS              | 1,651                 | 1,573     | 1,575     | 1,650    | 75       |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 2,062                 | 1,912     | 1,935     | 2,123    | 188      |
| 45380                    | GENERAL LIABILITY INS.    | 789                   | 756       | 747       | 703      | (44)     |
| 45394                    | RETIREE H/CARE BENEFIT    |                       | 2,700     |           | 2,160    | 2,160    |
| 45410                    | LEASE/RENT OF EQUIPMENT   | 5,804                 | 5,686     | 5,316     | 5,005    | (311)    |
| 45530                    | TRAINING & TRAVEL         | 5,000                 | 4,849     | 5,000     | 5,500    | 500      |
| 45810                    | DUES & MEMBERSHIPS        | 640                   | 825       | 800       | 730      | (70)     |
| 45850                    | FREIGHT & DRAYAGE         |                       | 71        |           |          | -        |
| TOTAL OTHER CHARGES      |                           | 55,957                | 55,960    | 53,397    | 52,268   | (1,129)  |
| 46010                    | OFFICE SUPPLIES           | 10,000                | 6,798     | 10,000    | 9,000    | (1,000)  |
| 46140                    | OTHER OPERATING SUPPLIES  | 500                   | 476       | 500       | 500      | -        |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 121313 - TREASURER

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 46152                          | TAGS DECALS STAMPS-RESALE | 15,500                | 15,102    | 18,400    | 20,000   | 1,600   |
| TOTAL MATERIALS & SUPPLIES     |                           | 26,000                | 22,376    | 28,900    | 29,500   | 600     |
| TOTAL OTHER OPERATING EXPENSES |                           | 196,731               | 181,170   | 200,569   | 197,398  | (3,171) |
| 48111                          | MACHINERY & EQUIPMENT     | 1,800                 | 1,997     | 1,800     |          | (1,800) |
| 48121                          | FURNITURE & FIXTURES      | 9,725                 | 3,675     | 4,725     |          | (4,725) |
| 48172                          | HARDWARE                  |                       |           |           | 3,750    | 3,750   |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 11,525                | 5,672     | 6,525     | 3,750    | (2,775) |
| 48271                          | EDP EQUIPMENT             |                       | 119       |           | 27,500   | 27,500  |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                           |                       | 119       |           | 27,500   | 27,500  |
| TOTAL CAPITAL OUTLAY           |                           | 11,525                | 5,791     | 6,525     | 31,250   | 24,725  |
| TOTAL GENERAL FUND             |                           | 496,616               | 469,783   | 514,479   | 523,969  | 9,490   |
| TOTAL TREASURER                |                           | 496,616               | 469,783   | 514,479   | 523,969  | 9,490   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 121511 - FINANCE

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|---------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                           |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                     | SALARIES & WAGES-REG.     | 272,159               | 243,120   | 271,570   | 271,481  | (89)   |
| 41015                     | EMPLOYER BENEFIT MATCH    | 780                   | 734       | 780       | 780      | -      |
| 41030                     | PT SALARIES & WAGES-REG   | 5,400                 | 4,126     | 5,804     | 5,411    | (393)  |
| 41050                     | ANNUAL LEAVE - SEPARATION | 17,334                | 17,292    |           |          | -      |
| 41051                     | SICK LEAVE - SEPARATION   | 10,000                | 10,000    |           |          | -      |
| TOTAL PERSONAL SERVICES   |                           | 305,673               | 275,272   | 278,154   | 277,672  | (482)  |
| 42010                     | FICA                      | 23,384                | 19,633    | 21,279    | 21,242   | (37)   |
| 42020                     | RETIREMENT - VRS          | 40,252                | 36,061    | 33,481    | 34,099   | 618    |
| 42050                     | HOSPITAL INSURANCE        | 28,546                | 23,750    | 31,620    | 33,341   | 1,721  |
| 42060                     | LIFE INSURANCE - VRS      | 762                   | 683       | 3,519     | 3,231    | (288)  |
| 42110                     | WORKER'S COMP.            | 372                   | 315       | 325       | 270      | (55)   |
| 42160                     | FLEX. SPENDING PLAN COST  |                       | 21        |           |          | -      |
| TOTAL FRINGE BENEFITS     |                           | 93,316                | 80,462    | 90,224    | 92,183   | 1,959  |
| 43100                     | PROFESSIONAL SERVICES     | 10,580                | 8,080     | 2,580     | 8,580    | 6,000  |
| 43110                     | MEDICAL SERVICES          |                       | 50        |           |          | -      |
| 43160                     | BANKING SERVICE FEES      | 27,600                | 28,112    | 29,000    | 31,900   | 2,900  |
| 43320                     | SERVICE CONTRACTS         | 500                   | 476       | 500       | 500      | -      |
| 43330                     | MAINT & REP.-MACH & EQUIP | 500                   | 161       | 500       | 500      | -      |
| 43340                     | MAINT & REP.-FURN & FIX   |                       | 80        |           |          | -      |
| 43600                     | ADVERTISING               | 1,470                 | 1,247     | 1,470     | 1,470    | -      |
| TOTAL PURCHASED SERVICESS |                           | 40,650                | 38,207    | 34,050    | 42,950   | 8,900  |
| 44200                     | C.G. - PARTS AND LABOR    | 1,000                 | 888       |           |          | -      |
| 44300                     | CENTRAL STORES            | 100                   | 14        | 100       | 100      | -      |
| 44307                     | C.S.-OFFICE SUPPLIES      |                       | 427       |           |          | -      |
| 44310                     | C.G. - FUEL               | 405                   | 173       | 300       | 279      | (21)   |
| TOTAL INTERNAL SERVICES   |                           | 1,505                 | 1,502     | 400       | 379      | (21)   |
| 45210                     | POSTAGE                   | 700                   | 520       | 700       | 700      | -      |
| 45230                     | TELECOMMUNICATIONS        | 1,250                 | 728       | 1,250     | 1,000    | (250)  |
| 45350                     | VEHICLE & EQUIPMENT INS.  | 563                   | 497       |           |          | -      |
| 45360                     | SURETY BONDS              | 22                    | 21        | 21        | 23       | 2      |
| 45370                     | PUB.OFFICIAL LIABILITY IN | 1,146                 | 1,062     | 1,075     | 1,179    | 104    |
| 45380                     | GENERAL LIABILITY INS.    | 731                   | 701       | 655       | 631      | (24)   |
| 45410                     | LEASE/RENT OF EQUIPMENT   | 2,620                 | 2,505     | 2,480     | 2,520    | 40     |
| 45530                     | TRAINING & TRAVEL         | 3,451                 | 2,107     | 3,451     | 3,986    | 535    |
| 45540                     | EDUCATION                 |                       | 494       |           |          | -      |
| 45810                     | DUES & MEMBERSHIPS        | 1,528                 | 1,333     | 1,366     | 891      | (475)  |
| TOTAL OTHER CHARGES       |                           | 12,011                | 9,969     | 10,998    | 10,930   | (68)   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 121511 - FINANCE

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 46010                          | OFFICE SUPPLIES          | 3,000                 | 1,396     | 2,100     | 1,900    | (200)  |
| 46120                          | BOOKS & SUBSCRIPTIONS    | 200                   | 320       | 200       | 285      | 85     |
| 46140                          | OTHER OPERATING SUPPLIES | 2,600                 | 7,346     | 3,500     | 3,000    | (500)  |
| TOTAL MATERIALS & SUPPLIES     |                          | 5,800                 | 9,061     | 5,800     | 5,185    | (615)  |
| TOTAL OTHER OPERATING EXPENSES |                          | 153,282               | 139,201   | 141,472   | 151,627  | 10,155 |
| 48121                          | FURNITURE & FIXTURES     |                       | 2,255     |           |          | -      |
| 48171                          | EDP EQUIPMENT            | 3,799                 | 4,944     |           |          | -      |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          | 3,799                 | 7,199     |           |          | -      |
| 48271                          | EDP EQUIPMENT            |                       |           | 2,300     |          | 2,300  |
| 48273                          | SOFTWARE                 |                       | 203       | 610       |          | 610    |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                          |                       | 203       | 2,910     |          | 2,910  |
| TOTAL CAPITAL OUTLAY           |                          | 3,799                 | 7,402     | 2,910     |          | 2,910  |
| TOTAL GENERAL FUND             |                          | 462,754               | 421,875   | 419,626   | 432,209  | 12,583 |
| TOTAL FINANCE                  |                          | 462,754               | 421,875   | 419,626   | 432,209  | 12,583 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 122011 - INFORMATION TECHNOLOGY

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |           |
|---------------------------|---------------------------|-----------------------|-----------|-----------|----------|-----------|
|                           |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE    |
| 41010                     | SALARIES & WAGES-REG.     | 362,876               | 325,599   | 412,909   | 466,038  | 53,129    |
| 41015                     | EMPLOYER BENEFIT MATCH    |                       | 961       | 900       | 1,015    | 115       |
| 41020                     | SALARIES & WAGES-O/T      |                       | 95        |           | 510      | 510       |
| 41030                     | PT SALARIES & WAGES-REG   |                       | 25        |           | 10,300   | 10,300    |
| TOTAL PERSONAL SERVICES   |                           | 362,876               | 326,681   | 413,809   | 477,863  | 64,054    |
| 42010                     | FICA                      | 27,760                | 23,037    | 31,656    | 36,939   | 5,283     |
| 42020                     | RETIREMENT - VRS          | 53,669                | 48,292    | 50,857    | 58,535   | 7,678     |
| 42050                     | HOSPITAL INSURANCE        | 47,244                | 42,858    | 47,244    | 74,126   | 26,882    |
| 42060                     | LIFE INSURANCE - VRS      | 1,016                 | 914       | 5,345     | 5,546    | 201       |
| 42110                     | WORKER'S COMP.            | 1,381                 | 1,011     | 1,224     | 1,130    | (94)      |
| 42160                     | FLEX. SPENDING PLAN COST  |                       | 16        |           |          | -         |
| TOTAL FRINGE BENEFITS     |                           | 131,070               | 116,128   | 136,326   | 176,276  | 39,950    |
| 43100                     | PROFESSIONAL SERVICES     | 144,857               | 96,178    | 205,060   | 19,000   | (186,060) |
| 43110                     | MEDICAL SERVICES          | 100                   | 115       | 100       | 100      | -         |
| 43310                     | REPAIRS & MAINTENANCE     | 1,100                 | 97        | 1,100     | 1,100    | -         |
| 43320                     | SERVICE CONTRACTS         | 162,498               | 153,626   | 161,600   | 188,824  | 27,224    |
| 43330                     | MAINT & REP.-MACH & EQUIP | 2,000                 | 1,589     | 2,000     | 2,000    | -         |
| 43600                     | ADVERTISING               |                       | 50        | 100       | 100      | -         |
| TOTAL PURCHASED SERVICESS |                           | 310,555               | 251,656   | 369,960   | 211,124  | (158,836) |
| 44200                     | C.G. - PARTS AND LABOR    | 1,100                 | 523       | 1,000     | 1,000    | -         |
| 44300                     | CENTRAL STORES            | 1,000                 |           | 1,000     | 1,000    | -         |
| 44307                     | C.S.-OFFICE SUPPLIES      | 200                   | 57        | 200       | 200      | -         |
| 44310                     | C.G. - FUEL               | 750                   | 346       | 1,000     | 930      | (70)      |
| TOTAL INTERNAL SERVICES   |                           | 3,050                 | 926       | 3,200     | 3,130    | (70)      |
| 45230                     | TELECOMMUNICATIONS        | 92,370                | 91,488    | 93,138    | 98,075   | 4,937     |
| 45350                     | VEHICLE & EQUIPMENT INS.  | 800                   | 595       | 615       | 625      | 10        |
| 45370                     | PUB.OFFICIAL LIABILITY IN | 1,800                 | 1,274     | 1,290     | 1,887    | 597       |
| 45380                     | GENERAL LIABILITY INS.    | 1,200                 | 1,061     | 1,153     | 1,414    | 261       |
| 45530                     | TRAINING & TRAVEL         | 4,500                 | 15,425    | 13,000    | 15,000   | 2,000     |
| 45540                     | EDUCATION                 | 200                   |           |           | 500      | 500       |
| 45810                     | DUES & MEMBERSHIPS        | 460                   | 509       | 700       | 785      | 85        |
| 45850                     | FREIGHT & DRAYAGE         | 500                   | 394       | 800       | 500      | (300)     |
| TOTAL OTHER CHARGES       |                           | 101,830               | 110,746   | 110,696   | 118,786  | 8,090     |
| 46010                     | OFFICE SUPPLIES           | 1,000                 | 35        | 1,000     | 750      | (250)     |
| 46120                     | BOOKS & SUBSCRIPTIONS     | 200                   | 1,003     | 500       | 500      | -         |
| 46140                     | OTHER OPERATING SUPPLIES  | 5,000                 | 10,663    | 7,000     | 7,000    | -         |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 122011 - INFORMATION TECHNOLOGY

| ACCOUNT-----                   | TITLE -----           | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|--------------------------------|-----------------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| TOTAL MATERIALS & SUPPLIES     |                       | 6,200           | 11,701                    | 8,500               | 8,250                 | (250)         |
| TOTAL OTHER OPERATING EXPENSES |                       | 552,705         | 491,157                   | 628,682             | 517,566               | (111,116)     |
| 48121                          | FURNITURE & FIXTURES  | 500             | 114                       | 500                 | 500                   | -             |
| 48132                          | TELEPHONE EQUIPMENT   |                 |                           |                     | 15,000                | 15,000        |
| 48171                          | EDP EQUIPMENT         |                 |                           |                     | 20,000                | 20,000        |
| 48172                          | HARDWARE              | 242,000         | 155,244                   | 28,456              | 126,850               | 98,394        |
| 48173                          | SOFTWARE              | 20,078          | 20,361                    | 89,382              | 21,310                | (68,072)      |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                       | 262,578         | 175,719                   | 118,338             | 183,660               | 65,322        |
| 48211                          | MACHINERY & EQUIPMENT |                 | 280                       |                     |                       | -             |
| 48220                          | FURNITURES & FIXTURES |                 | 42                        |                     |                       | -             |
| 48271                          | EDP EQUIPMENT         |                 |                           |                     | 10,000                | 10,000        |
| 48272                          | HARDWARE              | 51,872          | 80,800                    |                     | 5,000                 | 5,000         |
| 48273                          | SOFTWARE              |                 | 20                        | 625,000             | 350,000               | (275,000)     |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                       | 51,872          | 81,141                    | 625,000             | 365,000               | (260,000)     |
| TOTAL CAPITAL OUTLAY           |                       | 314,450         | 256,860                   | 743,338             | 548,660               | (194,678)     |
| TOTAL GENERAL FUND             |                       | 1,230,031       | 1,074,698                 | 1,785,829           | 1,544,089             | (241,740)     |
| TOTAL INFORMATION TECHNOLOGY   |                       | 1,230,031       | 1,074,698                 | 1,785,829           | 1,544,089             | (241,740)     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 122211 - PURCHASING AGENT

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 93,478                | 93,475    | 90,564    | 87,155   | (3,409)  |
| 41015                    | EMPLOYER BENEFIT MATCH    | 312                   | 318       | 312       | 312      | -        |
| 41030                    | PT SALARIES & WAGES-REG   |                       | 258       |           |          | -        |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       |           | 7,773     |          | (7,773)  |
| 41051                    | SICK LEAVE - SEPARATION   |                       |           | 10,000    |          | (10,000) |
| TOTAL PERSONAL SERVICES  |                           | 93,790                | 94,051    | 108,649   | 87,467   | (21,182) |
| 42010                    | FICA                      | 7,175                 | 6,588     | 8,312     | 6,691    | (1,621)  |
| 42020                    | RETIREMENT - VRS          | 13,825                | 13,825    | 11,186    | 10,947   | (239)    |
| 42050                    | HOSPITAL INSURANCE        | 9,424                 | 9,424     | 15,572    | 14,886   | (686)    |
| 42060                    | LIFE INSURANCE - VRS      | 262                   | 262       | 1,176     | 1,038    | (138)    |
| 42110                    | WORKER'S COMP.            | 126                   | 107       | 110       | 179      | 69       |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 11        |           |          | -        |
| TOTAL FRINGE BENEFITS    |                           | 30,812                | 30,217    | 36,356    | 33,741   | (2,615)  |
| 43320                    | SERVICE CONTRACTS         | 2,055                 | 1,645     | 1,864     |          | (1,864)  |
| 43600                    | ADVERTISING               | 200                   | 82        | 200       | 200      | -        |
| TOTAL PURCHASED SERVICES |                           | 2,255                 | 1,727     | 2,064     | 200      | (1,864)  |
| 44200                    | C.G. - PARTS AND LABOR    | 1,000                 | 540       | 1,000     | 1,000    | -        |
| 44300                    | CENTRAL STORES            | 350                   | 147       | 350       |          | (350)    |
| 44310                    | C.G. - FUEL               | 149                   | 205       | 175       | 163      | (12)     |
| TOTAL INTERNAL SERVICES  |                           | 1,499                 | 891       | 1,525     | 1,163    | (362)    |
| 45110                    | ELECTRICITY               | 650                   | 517       | 650       |          | (650)    |
| 45120                    | HEATING                   | 500                   | 243       | 500       |          | (500)    |
| 45130                    | WATER & SEWER             | 300                   | 333       | 360       |          | (360)    |
| 45210                    | POSTAGE                   | 50                    |           | 50        | 50       | -        |
| 45230                    | TELECOMMUNICATIONS        | 702                   | 534       | 600       | 145      | (455)    |
| 45340                    | PROPERTY INSURANCE        | 209                   | 195       | 211       |          | (211)    |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 660                   | 497       | 513       | 522      | 9        |
| 45360                    | SURETY BONDS              | 9                     | 8         | 8         | 5        | (3)      |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 458                   | 425       | 433       | 472      | 39       |
| 45380                    | GENERAL LIABILITY INS.    | 224                   | 214       | 209       | 197      | (12)     |
| 45410                    | LEASE/RENT OF EQUIPMENT   |                       |           |           | 1,008    | 1,008    |
| 45530                    | TRAINING & TRAVEL         | 1,970                 | 289       | 1,970     | 2,500    | 530      |
| 45810                    | DUES & MEMBERSHIPS        | 230                   | 275       | 440       | 566      | 126      |
| TOTAL OTHER CHARGES      |                           | 5,962                 | 3,530     | 5,944     | 5,465    | (479)    |
| 46010                    | OFFICE SUPPLIES           | 400                   | 398       | 400       | 500      | 100      |
| 46120                    | BOOKS & SUBSCRIPTIONS     | 90                    | 44        | 95        | 50       | (45)     |
| 46140                    | OTHER OPERATING SUPPLIES  | 100                   | 190       | 300       | 300      | -        |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN  
DEPARTMENT - 122211 - PURCHASING AGENT

| ACCOUNT-----                   | TITLE -----   | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |
|--------------------------------|---------------|---------|-----------------|-----------|-----------|----------|
|                                |               | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE   |
| TOTAL MATERIALS & SUPPLIES     |               | 590     | 632             | 795       | 850       | 55       |
| TOTAL OTHER OPERATING EXPENSES |               | 41,118  | 36,997          | 46,684    | 41,419    | (5,265)  |
| 48171                          | EDP EQUIPMENT |         | 516             |           |           | -        |
| 48173                          | SOFTWARE      |         | 207             |           |           | -        |
| TOTAL CAP. OUTLAY-REPLACEMENTS |               |         | 724             |           |           | -        |
| 48271                          | EDP EQUIPMENT |         |                 |           | 660       | 660      |
| TOTAL CAPITAL OUTLAY-ADDITIONS |               |         |                 |           | 660       | 660      |
| TOTAL CAPITAL OUTLAY           |               |         | 724             |           | 660       | 660      |
| TOTAL GENERAL FUND             |               | 134,908 | 131,772         | 155,333   | 129,546   | (25,787) |
| TOTAL PURCHASING AGENT         |               | 134,908 | 131,772         | 155,333   | 129,546   | (25,787) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1300 - BOARD OF ELECTIONS  
DEPARTMENT - 130114 - ELECTORAL BOARD

| ACCOUNT-----               | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|----------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                            |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                      | SALARIES & WAGES-REG.     | 47,647                | 47,653    | 51,387    | 53,265   | 1,878    |
| 41015                      | EMPLOYER BENEFIT MATCH    | 156                   | 156       | 156       | 156      | -        |
| 41030                      | PT SALARIES & WAGES-REG   | 39,367                | 35,916    | 63,975    | 51,025   | (12,950) |
| TOTAL PERSONAL SERVICES    |                           | 87,170                | 83,725    | 115,518   | 104,446  | (11,072) |
| 42010                      | FICA                      | 6,669                 | 6,040     | 8,838     | 7,990    | (848)    |
| 42020                      | RETIREMENT - VRS          | 7,047                 | 7,048     | 6,329     | 6,691    | 362      |
| 42050                      | HOSPITAL INSURANCE        | 9,100                 | 9,099     | 9,100     | 10,464   | 1,364    |
| 42060                      | LIFE INSURANCE - VRS      | 133                   | 133       | 665       | 634      | (31)     |
| 42090                      | UNEMPLOYMENT              | 624                   |           | 624       | 624      | -        |
| 42110                      | WORKER'S COMP.            | 106                   | 85        | 87        | 104      | 17       |
| TOTAL FRINGE BENEFITS      |                           | 23,679                | 22,405    | 25,643    | 26,507   | 864      |
| 43105                      | POLL WORKERS              | 13,000                | 22,220    | 32,700    | 24,700   | (8,000)  |
| 43110                      | MEDICAL SERVICES          |                       |           |           | 115      | 115      |
| 43130                      | MANAGEMENT CONSULTANT     | 6,000                 | 3,900     | 9,000     | 5,000    | (4,000)  |
| 43330                      | MAINT & REP.-MACH & EQUIP | 5,000                 | 10,325    | 5,000     | 5,000    | -        |
| 43600                      | ADVERTISING               | 750                   | 257       | 750       | 750      | -        |
| TOTAL PURCHASED SERVICES   |                           | 24,750                | 36,702    | 47,450    | 35,565   | (11,885) |
| 44300                      | CENTRAL STORES            | 300                   | 247       | 500       | 500      | -        |
| TOTAL INTERNAL SERVICES    |                           | 300                   | 247       | 500       | 500      | -        |
| 45210                      | POSTAGE                   | 15,000                | 256       | 9,000     | 6,000    | (3,000)  |
| 45230                      | TELECOMMUNICATIONS        | 750                   | 260       | 600       | 600      | -        |
| 45350                      | VEHICLE & EQUIPMENT INS.  | 152                   | 143       | 181       | 181      | -        |
| 45370                      | PUB.OFFICIAL LIABILITY IN | 1,833                 | 1,699     | 1,720     | 2,359    | 639      |
| 45380                      | GENERAL LIABILITY INS.    | 240                   | 230       | 235       | 280      | 45       |
| 45385                      | EXCESS LIABILITY INS.     |                       |           | 96        |          | (96)     |
| 45410                      | LEASE/RENT OF EQUIPMENT   | 2,864                 | 1,990     | 2,864     | 2,864    | -        |
| 45530                      | TRAINING & TRAVEL         | 5,400                 | 4,347     | 4,000     | 4,000    | -        |
| 45540                      | EDUCATION                 | 1,000                 | 139       | 500       | 500      | -        |
| 45810                      | DUES & MEMBERSHIPS        | 300                   | 305       | 300       | 300      | -        |
| TOTAL OTHER CHARGES        |                           | 27,539                | 9,368     | 19,496    | 17,084   | (2,412)  |
| 46010                      | OFFICE SUPPLIES           | 6,000                 | 8,398     | 8,500     | 6,000    | (2,500)  |
| 46120                      | BOOKS & SUBSCRIPTIONS     | 125                   | 140       | 125       | 125      | -        |
| 46140                      | OTHER OPERATING SUPPLIES  | 4,000                 | 4,949     | 4,000     | 4,000    | -        |
| TOTAL MATERIALS & SUPPLIES |                           | 10,125                | 13,487    | 12,625    | 10,125   | (2,500)  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 100 - GENERAL GOVERNMENT  
ACTIVITY - 1300 - BOARD OF ELECTIONS  
DEPARTMENT - 130114 - ELECTORAL BOARD

| ACCOUNT-----                   | TITLE -----           | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |
|--------------------------------|-----------------------|---------|-----------------|-----------|-----------|----------|
|                                |                       | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE   |
| TOTAL OTHER OPERATING EXPENSES |                       | 86,393  | 82,210          | 105,714   | 89,781    | (15,933) |
| 48110                          | MACHINERY & EQUIPMENT | 22,660  | 16,676          | 5,000     | 5,000     | -        |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                       | 22,660  | 16,676          | 5,000     | 5,000     | -        |
| TOTAL CAPITAL OUTLAY           |                       | 22,660  | 16,676          | 5,000     | 5,000     | -        |
| TOTAL GENERAL FUND             |                       | 196,223 | 182,611         | 226,232   | 199,227   | (27,005) |
| TOTAL ELECTORAL BOARD          |                       | 196,223 | 182,611         | 226,232   | 199,227   | (27,005) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310131 - POLICE ADMINISTRATION

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |         |
|--------------------------|---------------------------|-----------------------|-----------|-----------|-----------|---------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE  |
| 41010                    | SALARIES & WAGES-REG.     | 362,965               | 343,132   | 554,941   | 1,075,582 | 520,641 |
| 41015                    | EMPLOYER BENEFIT MATCH    | 780                   | 649       | 1,404     | 3,744     | 2,340   |
| 41016                    | UNIFORM CLEANING ALLOW.   | 1,200                 | 1,200     | 1,800     | 3,000     | 1,200   |
| 41020                    | SALARIES & WAGES-O/T      | 250                   | 3,425     | 1,586     | 26,520    | 24,934  |
| 41030                    | PT SALARIES & WAGES-REG   |                       |           | 57,546    | 102,789   | 45,243  |
| 41040                    | PT SALARIES & WAGES-O/T   |                       |           |           | 1,020     | 1,020   |
| 41050                    | ANNUAL LEAVE - SEPARATION | 15,000                | 17,906    |           |           | -       |
| 41051                    | SICK LEAVE - SEPARATION   | 10,000                | 10,000    |           |           | -       |
| TOTAL PERSONAL SERVICES  |                           | 390,195               | 376,312   | 617,277   | 1,212,655 | 595,378 |
| 42010                    | FICA                      | 29,850                | 27,328    | 47,222    | 92,768    | 45,546  |
| 42020                    | RETIREMENT - VRS          | 53,682                | 50,636    | 68,570    | 135,094   | 66,524  |
| 42050                    | HOSPITAL INSURANCE        | 70,760                | 31,913    | 51,268    | 144,328   | 93,060  |
| 42060                    | LIFE INSURANCE - VRS      | 1,016                 | 959       | 7,206     | 12,800    | 5,594   |
| 42090                    | UNEMPLOYMENT              | 2,000                 |           | 2,000     |           | (2,000) |
| 42110                    | WORKER'S COMP.            | 7,209                 | 7,902     | 7,612     | 15,618    | 8,006   |
| 42120                    | CLOTHING ALLOWANCE        |                       |           |           | 1,200     | 1,200   |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 5         |           |           | -       |
| 42190                    | LODA                      |                       | 763       | 2,100     | 4,948     | 2,848   |
| TOTAL FRINGE BENEFITS    |                           | 164,517               | 119,507   | 185,978   | 406,756   | 220,778 |
| 43100                    | PROFESSIONAL SERVICES     |                       | 385       |           | 500       | 500     |
| 43110                    | MEDICAL SERVICES          | 8,200                 | 8,194     | 8,700     | 11,100    | 2,400   |
| 43320                    | SERVICE CONTRACTS         | 41,278                | 40,592    | 48,896    | 42,578    | (6,318) |
| 43330                    | MAINT & REP.-MACH & EQUIP | 1,800                 | 31        | 1,800     |           | (1,800) |
| 43336                    | MAINT & REP.-RADIO EQUIP  |                       |           |           | 7,500     | 7,500   |
| 43340                    | MAINT & REP.-FURN & FIX   |                       | 286       | 300       | 1,000     | 700     |
| 43350                    | MAINT & REP.-AUTO EQUIP.  | 3,000                 |           | 3,000     | 3,000     | -       |
| 43360                    | MAINT & REP.-BLDGS & GNDS |                       | 590       |           |           | -       |
| 43600                    | ADVERTISING               | 1,500                 |           | 1,500     | 1,500     | -       |
| 43720                    | LAUNDRY & DRY CLEANING    |                       |           |           | 200       | 200     |
| TOTAL PURCHASED SERVICES |                           | 55,778                | 50,078    | 64,196    | 67,378    | 3,182   |
| 44200                    | C.G. - PARTS AND LABOR    |                       |           |           | 160,000   | 160,000 |
| 44300                    | CENTRAL STORES            |                       |           |           | 3,500     | 3,500   |
| 44310                    | C.G. - FUEL               |                       |           |           | 160,260   | 160,260 |
| TOTAL INTERNAL SERVICES  |                           |                       |           |           | 323,760   | 323,760 |
| 45110                    | ELECTRICITY               | 500                   | 554       | 500       | 360       | (140)   |
| 45131                    | WATER                     |                       |           |           | 120       | 120     |
| 45210                    | POSTAGE                   | 2,400                 | 1,135     | 2,000     | 2,000     | -       |
| 45220                    | MESSENGER SVS./PACKAGES   | 1,010                 | 4,151     | 1,914     | 4,000     | 2,086   |
| 45230                    | TELECOMMUNICATIONS        | 70,000                | 90,401    | 85,000    | 86,546    | 1,546   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310131 - POLICE ADMINISTRATION

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | ----- 2012-2013 ----- | ----- 2013-2014 ----- | NET       |         |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------|---------|
|                                |                           | BUDGET                | ACTUAL                | BUDGET                | APPROVED  | CHANGE  |
| 45340                          | PROPERTY INSURANCE        | 45                    | 42                    | 45                    | 44        | (1)     |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 2,109                 | 1,811                 | 1,866                 | 50,038    | 48,172  |
| 45355                          | VEHICLE INS DEDUCTIBLE    | 5,000                 |                       | 5,000                 |           | (5,000) |
| 45360                          | SURETY BONDS              | 18                    | 17                    | 17                    | 46        | 29      |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 917                   | 850                   | 860                   | 5,661     | 4,801   |
| 45380                          | GENERAL LIABILITY INS.    | 12,799                | 10,623                | 11,631                | 39,138    | 27,507  |
| 45394                          | RETIREE H/CARE BENEFIT    |                       | 11,120                |                       | 11,760    | 11,760  |
| 45410                          | LEASE/RENT OF EQUIPMENT   | 18,000                | 18,502                | 16,475                | 12,056    | (4,419) |
| 45530                          | TRAINING & TRAVEL         | 3,200                 | 6,323                 | 8,866                 | 100,798   | 91,932  |
| 45540                          | EDUCATION                 |                       |                       | 600                   | 3,000     | 2,400   |
| 45810                          | DUES & MEMBERSHIPS        | 8,250                 | 8,992                 | 8,900                 | 10,433    | 1,533   |
| 45812                          | FBI CONCEALED WEAPON FEE  | 3,000                 | 2,832                 | 3,000                 | 2,000     | (1,000) |
| TOTAL OTHER CHARGES            |                           | 127,248               | 157,353               | 146,674               | 328,000   | 181,326 |
| 46010                          | OFFICE SUPPLIES           | 2,000                 | 2,807                 | 2,000                 | 17,500    | 15,500  |
| 46100                          | POLICE SUPPLIES           | 500                   | 796                   | 500                   | 3,000     | 2,500   |
| 46101                          | AMMUNITION                |                       |                       |                       | 72,200    | 72,200  |
| 46102                          | EVIDENCE SUPPLY           |                       |                       |                       | 3,200     | 3,200   |
| 46110                          | UNIFORMS                  | 500                   | 1,023                 | 1,500                 | 3,000     | 1,500   |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 2,066                 | 1,821                 | 1,385                 | 3,472     | 2,087   |
| 46134                          | EDUCATIONAL SUPPLIES      |                       |                       |                       | 300       | 300     |
| 46140                          | OTHER OPERATING SUPPLIES  | 5,000                 | 11,764                | 19,000                | 25,200    | 6,200   |
| 46170                          | EMS/MEDICAL SUPPLIES      |                       |                       |                       | 500       | 500     |
| TOTAL MATERIALS & SUPPLIES     |                           | 10,066                | 18,212                | 24,385                | 128,372   | 103,987 |
| TOTAL OTHER OPERATING EXPENSES |                           | 357,609               | 345,150               | 421,233               | 1,254,266 | 833,033 |
| 48111                          | MACHINERY & EQUIPMENT     |                       | 16                    |                       | 2,500     | 2,500   |
| 48121                          | FURNITURE & FIXTURES      |                       | 320                   | 1,000                 |           | (1,000) |
| 48131                          | RADIO EQUIPMENT           |                       |                       | 4,000                 | 8,000     | 4,000   |
| 48140                          | BULLET PROOF VESTS        |                       |                       | 1,400                 | 1,400     | -       |
| 48151                          | MOTOR VEHICLES & EQUIP.   |                       | 706                   |                       | 342,050   | 342,050 |
| 48172                          | HARDWARE                  |                       |                       |                       | 22,200    | 22,200  |
| 48173                          | SOFTWARE                  |                       |                       |                       | 6,750     | 6,750   |
| 48181                          | BUILDINGS & GROUNDS       |                       | 3,065                 |                       |           | -       |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           |                       | 4,108                 | 6,400                 | 382,900   | 376,500 |
| 48221                          | FURNITURE & FIXTURES      |                       |                       | 15,166                | 9,500     | (5,666) |
| 48272                          | HARDWARE                  |                       |                       |                       | 14,200    | 14,200  |
| 48281                          | BUILDINGS & GROUNDS       | 26,000                | 19,674                |                       |           | -       |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                           | 26,000                | 19,674                | 15,166                | 23,700    | 8,534   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310131 - POLICE ADMINISTRATION

| ACCOUNT-----                | TITLE ----- | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |
|-----------------------------|-------------|---------|-----------------|-----------|-----------|-----------|
|                             |             | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE    |
| TOTAL CAPITAL OUTLAY        |             | 26,000  | 23,782          | 21,566    | 406,600   | 385,034   |
| TOTAL GENERAL FUND          |             | 773,804 | 745,244         | 1,060,076 | 2,873,521 | 1,813,445 |
| TOTAL POLICE ADMINISTRATION |             | 773,804 | 745,244         | 1,060,076 | 2,873,521 | 1,813,445 |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310231 - POLICE OPERATIONS

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |         |
|--------------------------|---------------------------|-----------------------|-----------|-----------|-----------|---------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE  |
| 41010                    | SALARIES & WAGES-REG.     | 2,006,641             | 1,980,610 | 1,879,768 | 2,170,714 | 290,946 |
| 41015                    | EMPLOYER BENEFIT MATCH    | 7,020                 | 7,307     | 6,708     | 7,800     | 1,092   |
| 41016                    | UNIFORM CLEANING ALLOW.   | 13,200                | 14,700    | 12,900    | 15,000    | 2,100   |
| 41017                    | STAND BY PAY              | 200                   | 239       | 1,900     | 2,000     | 100     |
| 41020                    | SALARIES & WAGES-O/T      | 80,500                | 73,124    | 63,979    | 89,250    | 25,271  |
| 41027                    | STANDBY & BLENDED - OT    |                       |           | 2,900     | 3,060     | 160     |
| 41028                    | SPECIAL PAY K-9 HANDLER   |                       | 1,640     |           |           | -       |
| 41029                    | SPECIAL PAY TRAINERS      |                       |           |           | 20,000    | 20,000  |
| 41030                    | PT SALARIES & WAGES-REG   | 27,141                | 27,046    |           |           | -       |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       | 5,932     |           |           | -       |
| TOTAL PERSONAL SERVICES  |                           | 2,134,702             | 2,110,597 | 1,968,155 | 2,307,824 | 339,669 |
| 42010                    | FICA                      | 173,975               | 149,786   | 150,564   | 176,549   | 25,985  |
| 42020                    | RETIREMENT - VRS          | 299,703               | 288,595   | 230,824   | 272,642   | 41,818  |
| 42050                    | HOSPITAL INSURANCE        | 259,564               | 256,134   | 192,795   | 326,887   | 134,092 |
| 42060                    | LIFE INSURANCE - VRS      | 5,058                 | 5,464     | 24,259    | 25,832    | 1,573   |
| 42090                    | UNEMPLOYMENT              |                       | 2,106     |           |           | -       |
| 42110                    | WORKER'S COMP.            | 38,428                | 41,797    | 51,084    | 53,780    | 2,696   |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 32        |           |           | -       |
| 42190                    | LODA                      |                       | 7,634     | 13,200    | 14,841    | 1,641   |
| TOTAL FRINGE BENEFITS    |                           | 776,728               | 751,548   | 662,726   | 870,531   | 207,805 |
| 43100                    | PROFESSIONAL SERVICES     | 7,000                 | 2,751     | 7,000     | 1,400     | (5,600) |
| 43110                    | MEDICAL SERVICES          |                       | 50        |           |           | -       |
| 43310                    | REPAIRS & MAINTENANCE     |                       |           |           | 3,000     | 3,000   |
| 43500                    | PRINTING AND BINDING      |                       |           |           | 2,650     | 2,650   |
| 43720                    | LAUNDRY & DRY CLEANING    |                       |           |           | 1,500     | 1,500   |
| TOTAL PURCHASED SERVICES |                           | 7,000                 | 2,801     | 7,000     | 8,550     | 1,550   |
| 45130                    | WATER & SEWER             |                       | 88        |           |           | -       |
| 45136                    | LANDFILL/STEAM PLANT      |                       | 281       |           |           | -       |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 394                   | 53        | 53        | 56        | 3       |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 10,082                | 9,346     | 9,462     | 10,143    | 681     |
| 45380                    | GENERAL LIABILITY INS.    | 45,213                | 42,281    | 39,651    | 47,850    | 8,199   |
| 45394                    | RETIREE H'CARE BENEFIT    |                       | 2,640     |           | 2,880     | 2,880   |
| 45395                    | LODA - VOLUNTEERS         |                       | 877       | 5,100     | 6,007     | 907     |
| 45396                    | VRS RETROACTIVE           |                       | 46,107    |           |           | -       |
| 45530                    | TRAINING & TRAVEL         | 13,000                | 12,545    | 15,000    | 37,242    | 22,242  |
| 45540                    | EDUCATION                 |                       |           |           | 6,000     | 6,000   |
| 45810                    | DUES & MEMBERSHIPS        | 400                   | 85        |           |           | -       |
| TOTAL OTHER CHARGES      |                           | 69,089                | 114,304   | 69,266    | 110,178   | 40,912  |
| 46010                    | OFFICE SUPPLIES           | 7,500                 | 1,105     | 6,500     |           | (6,500) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310231 - POLICE OPERATIONS

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|----------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 46070                          | REPAIR & MAINT. SUPPLIES |                       |           |           | 1,000     | 1,000    |
| 46100                          | POLICE SUPPLIES          | 106,110               | 70,946    | 112,980   | 50,200    | (62,780) |
| 46110                          | UNIFORMS                 | 25,000                | 31,868    | 25,000    | 27,600    | 2,600    |
| 46140                          | OTHER OPERATING SUPPLIES | 23,000                | 8,258     | 15,000    | 5,000     | (10,000) |
| TOTAL MATERIALS & SUPPLIES     |                          | 161,610               | 112,176   | 159,480   | 83,800    | (75,680) |
| TOTAL OTHER OPERATING EXPENSES |                          | 1,014,427             | 980,829   | 898,472   | 1,073,059 | 174,587  |
| 48111                          | MACHINERY & EQUIPMENT    |                       |           | 3,654     |           | (3,654)  |
| 48121                          | FURNITURE & FIXTURES     | 500                   |           | 500       | 500       | -        |
| 48131                          | RADIO EQUIPMENT          | 4,000                 |           | 4,000     | 11,750    | 7,750    |
| 48140                          | BULLET PROOF VESTS       | 10,500                | 16,666    | 10,500    | 4,550     | (5,950)  |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          | 15,000                | 16,666    | 18,654    | 16,800    | (1,854)  |
| 48211                          | MACHINERY & EQUIPMENT    |                       |           |           | 1,100     | 1,100    |
| 48231                          | RADIO EQUIPMENT          |                       |           |           | 18,400    | 18,400   |
| 48240                          | BULLET PROOF VESTS       |                       |           |           | 2,600     | 2,600    |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                          |                       |           |           | 22,100    | 22,100   |
| TOTAL CAPITAL OUTLAY           |                          | 15,000                | 16,666    | 18,654    | 38,900    | 20,246   |
| TOTAL GENERAL FUND             |                          | 3,164,128             | 3,108,093 | 2,885,281 | 3,419,783 | 534,502  |
| TOTAL POLICE OPERATIONS        |                          | 3,164,128             | 3,108,093 | 2,885,281 | 3,419,783 | 534,502  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310331 - POLICE CRIMINAL INVESTIG.

| ACCOUNT-----               | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|----------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                            |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                      | SALARIES & WAGES-REG.     | 674,811               | 637,352   | 762,845   | 922,783  | 159,938 |
| 41015                      | EMPLOYER BENEFIT MATCH    | 2,652                 | 2,014     | 2,496     | 3,120    | 624     |
| 41016                      | UNIFORM CLEANING ALLOW.   | 3,900                 | 3,300     | 4,500     | 5,700    | 1,200   |
| 41017                      | STAND BY PAY              | 6,304                 | 5,675     | 6,304     | 6,240    | (64)    |
| 41020                      | SALARIES & WAGES-O/T      | 30,000                | 15,915    | 37,013    | 40,974   | 3,961   |
| 41027                      | STANDBY & BLENDED - OT    | 9,804                 | 9,108     | 9,804     | 10,307   | 503     |
| 41050                      | ANNUAL LEAVE - SEPARATION |                       | 12,601    |           |          | -       |
| 41051                      | SICK LEAVE - SEPARATION   |                       | 11,311    |           |          | -       |
| TOTAL PERSONAL SERVICES    |                           | 727,471               | 697,277   | 822,962   | 989,124  | 166,162 |
| 42010                      | FICA                      | 53,212                | 50,422    | 62,957    | 75,668   | 12,711  |
| 42020                      | RETIREMENT - VRS          | 100,221               | 91,436    | 93,804    | 115,902  | 22,098  |
| 42050                      | HOSPITAL INSURANCE        | 86,145                | 76,404    | 91,085    | 144,048  | 52,963  |
| 42060                      | LIFE INSURANCE - VRS      | 2,001                 | 1,731     | 9,858     | 10,982   | 1,124   |
| 42110                      | WORKER'S COMP.            | 13,608                | 14,849    | 15,436    | 24,220   | 8,784   |
| 42120                      | CLOTHING ALLOWANCE        | 13,200                | 12,300    | 13,200    | 14,000   | 800     |
| 42160                      | FLEX. SPENDING PLAN COST  |                       | 27        |           |          | -       |
| 42190                      | LODA                      |                       | 1,908     | 4,500     | 5,300    | 800     |
| TOTAL FRINGE BENEFITS      |                           | 268,387               | 249,077   | 290,840   | 390,120  | 99,280  |
| 43100                      | PROFESSIONAL SERVICES     | 2,500                 | 1,766     | 5,200     | 5,400    | 200     |
| 43320                      | SERVICE CONTRACTS         |                       |           |           | 10,068   | 10,068  |
| 43700                      | CONTRACTED SERVICES       |                       |           |           | 3,000    | 3,000   |
| TOTAL PURCHASED SERVICES   |                           | 2,500                 | 1,766     | 5,200     | 18,468   | 13,268  |
| 45350                      | VEHICLE & EQUIPMENT INS.  | 21                    | 20        | 20        | 21       | 1       |
| 45370                      | PUB.OFFICIAL LIABILITY IN | 3,666                 | 3,398     | 3,871     | 4,482    | 611     |
| 45380                      | GENERAL LIABILITY INS.    | 17,906                | 16,745    | 19,253    | 15,953   | (3,300) |
| 45394                      | RETIREE H'CARE BENEFIT    |                       | 1,700     |           | 4,080    | 4,080   |
| 45530                      | TRAINING & TRAVEL         | 34,165                | 39,773    | 37,500    | 30,610   | (6,890) |
| 45540                      | EDUCATION                 |                       |           |           | 600      | 600     |
| 45810                      | DUES & MEMBERSHIPS        | 954                   | 687       | 870       | 860      | (10)    |
| 45840                      | DRUG INVESTIGATION        | 5,000                 | 5,000     | 6,000     | 10,000   | 4,000   |
| TOTAL OTHER CHARGES        |                           | 61,712                | 67,323    | 67,514    | 66,606   | (908)   |
| 46010                      | OFFICE SUPPLIES           | 5,000                 | 4,690     | 5,500     | 5,500    | -       |
| 46100                      | POLICE SUPPLIES           | 1,000                 | 832       | 1,000     | 2,349    | 1,349   |
| 46110                      | UNIFORMS                  | 500                   | 1,389     | 750       | 2,716    | 1,966   |
| 46140                      | OTHER OPERATING SUPPLIES  | 4,500                 | 5,024     | 4,000     | 4,000    | -       |
| TOTAL MATERIALS & SUPPLIES |                           | 11,000                | 11,935    | 11,250    | 14,565   | 3,315   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310331 - POLICE CRIMINAL INVESTIG.

| ACCOUNT-----                    | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|---------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|----------|
|                                 |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| TOTAL OTHER OPERATING EXPENSES  |                          | 343,599               | 330,101   | 374,804   | 489,759   | 114,955  |
| 48111                           | MACHINERY & EQUIPMENT    | 1,000                 | 981       | 8,526     |           | (8,526)  |
| 48121                           | FURNITURE & FIXTURES     | 500                   | 149       | 500       | 500       | -        |
| 48131                           | RADIO EQUIPMENT          |                       |           |           | 150       | 150      |
| 48140                           | BULLET PROOF VESTS       | 600                   | 2,967     | 1,200     |           | (1,200)  |
| 48172                           | HARDWARE                 | 5,598                 | 5,000     | 12,594    |           | (12,594) |
| 48173                           | SOFTWARE                 | 99                    |           | 99        |           | (99)     |
| TOTAL CAP. OUTLAY-REPLACEMENTS  |                          | 7,797                 | 9,097     | 22,919    | 650       | (22,269) |
| 48211                           | MACHINERY & EQUIPMENT    | 515                   | 515       |           | 555       | 555      |
| 48230                           | COMMUNICATIONS EQUIPMENT |                       |           |           | 597       | 597      |
| 48231                           | RADIO EQUIPMENT          |                       |           |           | 4,600     | 4,600    |
| 48240                           | BULLET PROOF VESTS       |                       |           |           | 650       | 650      |
| 48272                           | HARDWARE                 |                       |           | 600       | 1,667     | 1,067    |
| 48273                           | SOFTWARE                 |                       |           | 181       | 6,936     | 6,755    |
| TOTAL CAPITAL OUTLAY-ADDITIONS  |                          | 515                   | 515       | 781       | 15,005    | 14,224   |
| TOTAL CAPITAL OUTLAY            |                          | 8,312                 | 9,612     | 23,700    | 15,655    | (8,045)  |
| TOTAL GENERAL FUND              |                          | 1,079,382             | 1,036,990 | 1,221,466 | 1,494,538 | 273,072  |
| TOTAL POLICE CRIMINAL INVESTIG. |                          | 1,079,382             | 1,036,990 | 1,221,466 | 1,494,538 | 273,072  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310431 - POLICE SUPPORT SERVICES

| ACCOUNT-----               | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |           |
|----------------------------|---------------------------|-----------------------|-----------|-----------|----------|-----------|
|                            |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE    |
| 41010                      | SALARIES & WAGES-REG.     | 741,756               | 674,094   | 741,143   |          | (741,143) |
| 41015                      | EMPLOYER BENEFIT MATCH    | 3,120                 | 2,555     | 3,120     |          | (3,120)   |
| 41016                      | UNIFORM CLEANING ALLOW.   | 2,700                 | 2,400     | 2,400     |          | (2,400)   |
| 41020                      | SALARIES & WAGES-O/T      | 20,000                | 22,501    | 21,150    |          | (21,150)  |
| 41030                      | PT SALARIES & WAGES-REG   | 50,000                | 47,861    | 28,630    |          | (28,630)  |
| 41040                      | PT SALARIES & WAGES-O/T   | 1,000                 | 290       | 1,000     |          | (1,000)   |
| 41050                      | ANNUAL LEAVE - SEPARATION |                       | 10,816    |           |          | -         |
| 41051                      | SICK LEAVE - SEPARATION   |                       | 7,879     |           |          | -         |
| TOTAL PERSONAL SERVICES    |                           | 818,576               | 768,395   | 797,443   |          | (797,443) |
| 42010                      | FICA                      | 56,681                | 54,051    | 61,004    |          | (61,004)  |
| 42020                      | RETIREMENT - VRS          | 107,623               | 99,460    | 91,078    |          | (91,078)  |
| 42050                      | HOSPITAL INSURANCE        | 129,384               | 100,036   | 98,485    |          | (98,485)  |
| 42060                      | LIFE INSURANCE - VRS      | 2,189                 | 1,883     | 9,572     |          | (9,572)   |
| 42110                      | WORKER'S COMP.            | 10,891                | 11,202    | 10,875    |          | (10,875)  |
| 42160                      | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -         |
| 42190                      | LODA                      |                       | 2,099     | 2,100     |          | (2,100)   |
| TOTAL FRINGE BENEFITS      |                           | 306,768               | 268,736   | 273,114   |          | (273,114) |
| 44200                      | C.G. - PARTS AND LABOR    | 120,000               | 162,003   | 155,000   |          | (155,000) |
| 44302                      | C.S.-POWER.EQUIP.SUPPLIES | 100                   | 44        | 100       |          | (100)     |
| 44307                      | C.S.-OFFICE SUPPLIES      | 3,000                 | 1,809     | 3,000     |          | (3,000)   |
| 44309                      | C.S.-OTHER SUPPLIES       | 3,000                 | 2,433     | 3,000     |          | (3,000)   |
| 44310                      | C.G. - FUEL               | 151,584               | 156,736   | 175,669   |          | (175,669) |
| TOTAL INTERNAL SERVICES    |                           | 277,684               | 323,025   | 336,769   |          | (336,769) |
| 45230                      | TELECOMMUNICATIONS        |                       | 2,819     |           |          | -         |
| 45350                      | VEHICLE & EQUIPMENT INS.  | 58,149                | 50,096    | 52,215    |          | (52,215)  |
| 45370                      | PUB.OFFICIAL LIABILITY IN | 4,583                 | 4,248     | 4,301     |          | (4,301)   |
| 45380                      | GENERAL LIABILITY INS.    | 25,078                | 24,797    | 27,680    |          | (27,680)  |
| 45394                      | RETIREE H/CARE BENEFIT    |                       | 19,395    |           |          | -         |
| 45530                      | TRAINING & TRAVEL         | 67,100                | 57,609    | 67,500    |          | (67,500)  |
| 45810                      | DUES & MEMBERSHIPS        | 260                   | 155       | 85        |          | (85)      |
| TOTAL OTHER CHARGES        |                           | 155,170               | 159,119   | 151,781   |          | (151,781) |
| 46010                      | OFFICE SUPPLIES           | 8,905                 | 4,652     | 6,508     |          | (6,508)   |
| 46100                      | POLICE SUPPLIES           | 1,000                 | 4         | 750       |          | (750)     |
| 46110                      | UNIFORMS                  | 1,000                 | 567       | 1,000     |          | (1,000)   |
| 46140                      | OTHER OPERATING SUPPLIES  | 8,000                 | 5,226     | 6,000     |          | (6,000)   |
| TOTAL MATERIALS & SUPPLIES |                           | 18,905                | 10,448    | 14,258    |          | (14,258)  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310431 - POLICE SUPPORT SERVICES

| ACCOUNT-----                   | TITLE -----             | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |             |
|--------------------------------|-------------------------|-----------------------|-----------|-----------|----------|-------------|
|                                |                         | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE      |
| TOTAL OTHER OPERATING EXPENSES |                         | 758,527               | 761,328   | 775,922   |          | (775,922)   |
| 48111                          | MACHINERY & EQUIPMENT   | 26,548                | 26,276    | 1,500     |          | (1,500)     |
| 48121                          | FURNITURE & FIXTURES    | 500                   | 560       | 500       |          | (500)       |
| 48151                          | MOTOR VEHICLES & EQUIP. | 187,841               | 183,028   | 195,500   |          | (195,500)   |
| 48172                          | HARDWARE                | 44,026                | 34,844    | 60,000    |          | (60,000)    |
| 48173                          | SOFTWARE                | 9,850                 | 949       | 500       |          | (500)       |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                         | 268,765               | 245,657   | 258,000   |          | (258,000)   |
| 48211                          | MACHINERY & EQUIPMENT   | 120                   | 320       | 9,000     |          | (9,000)     |
| 48231                          | RADIO EQUIPMENT         |                       | 174       |           |          | -           |
| 48272                          | HARDWARE                | 3,520                 | 5,398     | 3,600     |          | (3,600)     |
| 48273                          | SOFTWARE                | 15,300                | 271       | 13,000    |          | (13,000)    |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                         | 18,940                | 6,163     | 25,600    |          | (25,600)    |
| TOTAL CAPITAL OUTLAY           |                         | 287,705               | 251,820   | 283,600   |          | (283,600)   |
| TOTAL GENERAL FUND             |                         | 1,864,808             | 1,781,543 | 1,856,965 |          | (1,856,965) |
| TOTAL POLICE SUPPORT SERVICES  |                         | 1,864,808             | 1,781,543 | 1,856,965 |          | (1,856,965) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310531 - POLICE GANG TASK FORCE

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                          | SALARIES & WAGES-REG.     | 94,963                | 61,752    |           |          | -      |
| 41015                          | EMPLOYER BENEFIT MATCH    | 312                   | 214       |           |          | -      |
| 41016                          | UNIFORM CLEANING ALLOW.   | 600                   | 300       |           |          | -      |
| 41020                          | SALARIES & WAGES-O/T      | 26,040                | 10,748    |           |          | -      |
| TOTAL PERSONAL SERVICES        |                           | 121,915               | 73,013    |           |          | -      |
| 42010                          | FICA                      | 5,252                 | 5,087     |           |          | -      |
| 42020                          | RETIREMENT - VRS          | 10,045                | 9,068     |           |          | -      |
| 42050                          | HOSPITAL INSURANCE        | 11,421                | 10,083    |           |          | -      |
| 42060                          | LIFE INSURANCE - VRS      | 266                   | 172       |           |          | -      |
| 42110                          | WORKER'S COMP.            | 2,178                 | 2,483     |           |          | -      |
| 42190                          | LODA                      |                       | 573       |           |          | -      |
| TOTAL FRINGE BENEFITS          |                           | 29,162                | 27,466    |           |          | -      |
| 43100                          | PROFESSIONAL SERVICES     | 300                   | 193       |           |          | -      |
| TOTAL PURCHASED SERVICES       |                           | 300                   | 193       |           |          | -      |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 458                   | 425       |           |          | -      |
| 45380                          | GENERAL LIABILITY INS.    | 2,151                 | 2,011     |           |          | -      |
| 45530                          | TRAINING & TRAVEL         | 2,300                 | 2,254     |           |          | -      |
| 45810                          | DUES & MEMBERSHIPS        |                       | 30        |           |          | -      |
| 45841                          | GANG INVESTIGATION        | 6,000                 | 6,000     |           |          | -      |
| TOTAL OTHER CHARGES            |                           | 10,909                | 10,720    |           |          | -      |
| 46010                          | OFFICE SUPPLIES           | 500                   | 218       |           |          | -      |
| 46100                          | POLICE SUPPLIES           | 500                   | 424       |           |          | -      |
| 46110                          | UNIFORMS                  | 500                   | 486       |           |          | -      |
| 46140                          | OTHER OPERATING SUPPLIES  | 400                   | 349       |           |          | -      |
| TOTAL MATERIALS & SUPPLIES     |                           | 1,900                 | 1,477     |           |          | -      |
| TOTAL OTHER OPERATING EXPENSES |                           | 42,271                | 39,855    |           |          | -      |
| TOTAL GENERAL FUND             |                           | 164,186               | 112,868   |           |          | -      |
| TOTAL POLICE GANG TASK FORCE   |                           | 164,186               | 112,868   |           |          | -      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310631 - POLICE SPECIAL OPERATIONS

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                    | SALARIES & WAGES-REG.     | 609,724               | 568,353   | 760,263   | 751,874  | (8,389) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 2,340                 | 1,904     | 2,340     | 2,340    | -       |
| 41016                    | UNIFORM CLEANING ALLOW.   | 4,800                 | 3,600     | 4,800     | 4,500    | (300)   |
| 41020                    | SALARIES & WAGES-O/T      | 35,000                | 28,286    | 37,013    | 45,900   | 8,887   |
| 41027                    | STANDBY & BLENDED - OT    |                       |           |           | 15,810   | 15,810  |
| 41028                    | SPECIAL PAY K-9 HANDLER   | 35,000                | 30,360    | 35,000    | 43,000   | 8,000   |
| 41030                    | PT SALARIES & WAGES-REG   | 40,000                | 38,108    | 39,500    | 41,864   | 2,364   |
| 41040                    | PT SALARIES & WAGES-O/T   | 500                   | 416       | 500       | 408      | (92)    |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       | 5,100     |           |          | -       |
| 41051                    | SICK LEAVE - SEPARATION   |                       | 3,792     |           |          | -       |
| TOTAL PERSONAL SERVICES  |                           | 727,364               | 679,919   | 879,416   | 905,696  | 26,280  |
| 42010                    | FICA                      | 55,290                | 48,429    | 67,275    | 69,286   | 2,011   |
| 42020                    | RETIREMENT - VRS          | 92,926                | 83,796    | 93,605    | 94,436   | 831     |
| 42050                    | HOSPITAL INSURANCE        | 74,402                | 68,043    | 81,703    | 99,258   | 17,555  |
| 42060                    | LIFE INSURANCE - VRS      | 2,043                 | 1,586     | 9,837     | 8,948    | (889)   |
| 42110                    | WORKER'S COMP.            | 16,168                | 17,388    | 17,098    | 20,548   | 3,450   |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 16        |           |          | -       |
| 42190                    | LODA                      |                       | 2,290     | 4,200     | 5,300    | 1,100   |
| TOTAL FRINGE BENEFITS    |                           | 240,829               | 221,549   | 273,718   | 297,776  | 24,058  |
| 43100                    | PROFESSIONAL SERVICES     | 1,200                 | 271       | 1,000     | 7,000    | 6,000   |
| 43330                    | MAINT & REP.-MACH & EQUIP |                       |           |           | 16,000   | 16,000  |
| 43337                    | MAINT & REP.-RADAR EQUIP  |                       |           |           | 3,100    | 3,100   |
| 43500                    | PRINTING AND BINDING      |                       |           |           | 500      | 500     |
| 43720                    | LAUNDRY & DRY CLEANING    |                       |           |           | 500      | 500     |
| TOTAL PURCHASED SERVICES |                           | 1,200                 | 271       | 1,000     | 27,100   | 26,100  |
| 45136                    | LANDFILL/STEAM PLANT      |                       | 429       |           | 700      | 700     |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 4,354                 | 4,036     | 4,086     | 4,482    | 396     |
| 45380                    | GENERAL LIABILITY INS.    | 18,438                | 17,242    | 16,290    | 15,276   | (1,014) |
| 45394                    | RETIREE H/CARE BENEFIT    |                       |           |           | 14,009   | 14,009  |
| 45530                    | TRAINING & TRAVEL         | 13,440                | 9,818     | 13,000    | 20,730   | 7,730   |
| 45540                    | EDUCATION                 |                       |           |           | 2,400    | 2,400   |
| 45810                    | DUES & MEMBERSHIPS        | 1,000                 | 440       | 1,000     | 1,100    | 100     |
| TOTAL OTHER CHARGES      |                           | 37,232                | 31,965    | 34,376    | 58,697   | 24,321  |
| 46010                    | OFFICE SUPPLIES           | 1,500                 | 1,053     | 1,500     |          | (1,500) |
| 46080                    | POWERED EQUIPMENT FUELS   | 1,250                 |           | 1,250     |          | (1,250) |
| 46100                    | POLICE SUPPLIES           | 42,798                | 37,256    | 34,000    | 66,396   | 32,396  |
| 46110                    | UNIFORMS                  | 8,000                 | 8,341     | 8,000     | 25,680   | 17,680  |
| 46120                    | BOOKS & SUBSCRIPTIONS     |                       | 12        |           |          | -       |
| 46140                    | OTHER OPERATING SUPPLIES  | 10,595                | 9,600     | 8,000     | 8,000    | -       |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3100 - LAW ENFORCEMENT  
DEPARTMENT - 310631 - POLICE SPECIAL OPERATIONS

| ACCOUNT-----                    | TITLE -----             | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |         |
|---------------------------------|-------------------------|-----------------------|-----------|-----------|-----------|---------|
|                                 |                         | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE  |
| TOTAL MATERIALS & SUPPLIES      |                         | 64,143                | 56,262    | 52,750    | 100,076   | 47,326  |
| TOTAL OTHER OPERATING EXPENSES  |                         | 343,404               | 310,047   | 361,844   | 483,649   | 121,805 |
| 48121                           | FURNITURE & FIXTURES    | 500                   |           | 500       | 500       | -       |
| 48131                           | RADIO EQUIPMENT         |                       |           |           | 4,000     | 4,000   |
| 48140                           | BULLET PROOF VESTS      | 2,500                 | 3,000     | 2,500     | 8,050     | 5,550   |
| TOTAL CAP. OUTLAY-REPLACEMENTS  |                         | 3,000                 | 3,000     | 3,000     | 12,550    | 9,550   |
| 48231                           | RADIO EQUIPMENT         |                       |           |           | 27,600    | 27,600  |
| 48240                           | BULLET PROOF VESTS      |                       |           |           | 3,900     | 3,900   |
| 48251                           | MOTOR VEHICLES & EQUIP. |                       |           |           | 35,000    | 35,000  |
| TOTAL CAPITAL OUTLAY-ADDITIONS  |                         |                       |           |           | 66,500    | 66,500  |
| TOTAL CAPITAL OUTLAY            |                         | 3,000                 | 3,000     | 3,000     | 79,050    | 76,050  |
| TOTAL GENERAL FUND              |                         | 1,073,768             | 992,966   | 1,244,260 | 1,468,395 | 224,135 |
| TOTAL POLICE SPECIAL OPERATIONS |                         | 1,073,768             | 992,966   | 1,244,260 | 1,468,395 | 224,135 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320132 - FIRE ADMINISTRATION

| ACCOUNT-----             | TITLE -----                | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------|----------------------------|-----------------------|-----------|-----------|----------|----------|
|                          |                            | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.      | 263,099               | 263,099   | 282,225   | 283,806  | 1,581    |
| 41015                    | EMPLOYER BENEFIT MATCH     | 624                   | 624       | 624       | 624      | -        |
| 41030                    | PT SALARIES & WAGES-REG    | 23,613                | 21,239    | 24,924    | 24,403   | (521)    |
| TOTAL PERSONAL SERVICES  |                            | 287,336               | 284,962   | 307,773   | 308,833  | 1,060    |
| 42010                    | FICA                       | 21,981                | 20,758    | 23,545    | 23,626   | 81       |
| 42020                    | RETIREMENT - VRS           | 38,912                | 38,912    | 34,945    | 35,647   | 702      |
| 42050                    | HOSPITAL INSURANCE         | 25,069                | 18,640    | 63,869    | 20,650   | (43,219) |
| 42060                    | LIFE INSURANCE - VRS       | 737                   | 737       | 3,673     | 3,378    | (295)    |
| 42110                    | WORKER'S COMP.             | 5,847                 | 7,586     | 7,934     | 7,037    | (897)    |
| 42160                    | FLEX. SPENDING PLAN COST   |                       | 21        |           |          | -        |
| 42190                    | LODA                       |                       | 573       | 900       | 707      | (193)    |
| TOTAL FRINGE BENEFITS    |                            | 92,546                | 87,228    | 134,866   | 91,045   | (43,821) |
| 43110                    | MEDICAL SERVICES           | 510                   | 831       | 510       | 510      | -        |
| 43140                    | ENGINEER., ARCH. & MAPPING | 5,000                 | 5,945     | 5,000     | 5,000    | -        |
| 43320                    | SERVICE CONTRACTS          | 9,000                 | 6,315     | 9,960     | 9,960    | -        |
| 43330                    | MAINT & REP.-MACH & EQUIP  | 1,000                 |           | 1,000     | 1,000    | -        |
| 43336                    | MAINT & REP.-RADIO EQUIP   |                       |           |           | 1,000    | 1,000    |
| 43340                    | MAINT & REP.-FURN & FIX    | 350                   |           | 350       | 350      | -        |
| 43600                    | ADVERTISING                | 1,500                 | 428       | 1,500     | 1,500    | -        |
| TOTAL PURCHASED SERVICES |                            | 17,360                | 13,519    | 18,320    | 19,320   | 1,000    |
| 44200                    | C.G. - PARTS AND LABOR     | 12,000                | 13,331    | 10,000    | 10,000   | -        |
| 44304                    | C.S.-BLDG. & GROUNDS SUPP  |                       | 88        |           |          | -        |
| 44307                    | C.S.-OFFICE SUPPLIES       | 1,200                 | 751       | 1,200     | 1,200    | -        |
| 44309                    | C.S.-OTHER SUPPLIES        | 1,500                 | 194       | 1,500     | 1,500    | -        |
| 44310                    | C.G. - FUEL                | 6,942                 | 7,962     | 9,436     | 8,177    | (1,259)  |
| TOTAL INTERNAL SERVICES  |                            | 21,642                | 22,326    | 22,136    | 20,877   | (1,259)  |
| 45140                    | HYDRANTS                   | 43,100                | 43,100    | 45,200    | 45,200   | -        |
| 45145                    | FIRE MUSEUM                | 1,000                 | 578       | 1,000     | 1,000    | -        |
| 45210                    | POSTAGE                    | 1,150                 | 445       | 1,150     | 1,150    | -        |
| 45230                    | TELECOMMUNICATIONS         | 3,052                 | 5,291     | 4,700     | 5,919    | 1,219    |
| 45350                    | VEHICLE & EQUIPMENT INS.   | 6,580                 | 6,136     | 6,279     | 7,333    | 1,054    |
| 45360                    | SURETY BONDS               | 9                     | 8         | 8         | 28       | 20       |
| 45370                    | PUB.OFFICIAL LIABILITY IN  | 1,146                 | 1,062     | 1,075     | 1,651    | 576      |
| 45380                    | GENERAL LIABILITY INS.     | 869                   | 833       | 810       | 760      | (50)     |
| 45410                    | LEASE/RENT OF EQUIPMENT    | 3,100                 | 4,372     | 4,100     | 4,700    | 600      |
| 45530                    | TRAINING & TRAVEL          | 3,000                 | 730       | 3,000     | 3,000    | -        |
| 45810                    | DUES & MEMBERSHIPS         | 855                   | 888       | 855       | 855      | -        |
| TOTAL OTHER CHARGES      |                            | 63,861                | 63,444    | 68,177    | 71,596   | 3,419    |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320132 - FIRE ADMINISTRATION

| ACCOUNT-----                   | TITLE -----               | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |
|--------------------------------|---------------------------|---------|-----------------|-----------|-----------|----------|
|                                |                           | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE   |
| 46010                          | OFFICE SUPPLIES           | 2,000   | 1,664           | 1,500     | 1,500     | -        |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 500     |                 | 500       | 500       | -        |
| 46078                          | MAINT & REPAIRS-COMPUTERS | 2,500   |                 | 1,500     | 1,500     | -        |
| 46110                          | UNIFORMS                  | 800     | 308             | 800       | 800       | -        |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 200     |                 | 200       | 400       | 200      |
| 46140                          | OTHER OPERATING SUPPLIES  | 6,500   | 3,984           | 7,500     | 7,000     | (500)    |
| TOTAL MATERIALS & SUPPLIES     |                           | 12,500  | 5,956           | 12,000    | 11,700    | (300)    |
| TOTAL OTHER OPERATING EXPENSES |                           | 207,909 | 192,473         | 255,499   | 214,538   | (40,961) |
| 48272                          | HARDWARE                  | 3,613   | 12,620          |           |           | -        |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                           | 3,613   | 12,620          |           |           | -        |
| TOTAL CAPITAL OUTLAY           |                           | 3,613   | 12,620          |           |           | -        |
| TOTAL GENERAL FUND             |                           | 498,858 | 490,055         | 563,272   | 523,371   | (39,901) |
| TOTAL FIRE ADMINISTRATION      |                           | 498,858 | 490,055         | 563,272   | 523,371   | (39,901) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320232 - FIRE SUPPRESSION

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|--------------------------|---------------------------|-----------------------|-----------|-----------|-----------|----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 3,139,208             | 3,121,276 | 3,354,172 | 3,383,628 | 29,456   |
| 41015                    | EMPLOYER BENEFIT MATCH    | 10,764                | 10,720    | 10,764    | 10,764    | -        |
| 41020                    | SALARIES & WAGES-O/T      | 165,000               | 211,545   | 174,488   | 178,500   | 4,012    |
| 41030                    | PT SALARIES & WAGES-REG   | 40,000                | 30,694    | 42,500    | 40,800    | (1,700)  |
| 41050                    | ANNUAL LEAVE - SEPARATION | 6,500                 | 3,064     | 15,455    | 29,322    | 13,867   |
| 41051                    | SICK LEAVE - SEPARATION   | 15,000                | 12,794    | 27,128    | 35,000    | 7,872    |
| TOTAL PERSONAL SERVICES  |                           | 3,376,472             | 3,390,094 | 3,624,507 | 3,678,014 | 53,507   |
| 42010                    | FICA                      | 258,300               | 238,684   | 277,275   | 281,368   | 4,093    |
| 42020                    | RETIREMENT - VRS          | 464,289               | 461,773   | 412,492   | 424,984   | 12,492   |
| 42050                    | HOSPITAL INSURANCE        | 447,348               | 441,922   | 452,765   | 543,994   | 91,229   |
| 42060                    | LIFE INSURANCE - VRS      | 8,790                 | 8,742     | 43,351    | 40,266    | (3,085)  |
| 42110                    | WORKER'S COMP.            | 137,971               | 134,222   | 139,041   | 127,376   | (11,665) |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 48        |           |           | -        |
| 42190                    | LODA                      |                       | 14,504    | 21,900    | 25,442    | 3,542    |
| TOTAL FRINGE BENEFITS    |                           | 1,316,698             | 1,299,895 | 1,346,824 | 1,443,430 | 96,606   |
| 43110                    | MEDICAL SERVICES          | 21,685                | 21,657    | 21,385    | 21,385    | -        |
| 43320                    | SERVICE CONTRACTS         | 15,623                | 13,652    | 22,623    | 23,695    | 1,072    |
| 43330                    | MAINT & REP.-MACH & EQUIP | 20,000                | 15,570    | 20,000    | 16,000    | (4,000)  |
| 43336                    | MAINT & REP.-RADIO EQUIP  |                       |           |           | 6,000     | 6,000    |
| 43340                    | MAINT & REP.-FURN & FIX   | 500                   |           | 1,000     |           | (1,000)  |
| 43350                    | MAINT & REP.-AUTO EQUIP.  | 13,000                | 7,886     | 11,000    | 11,000    | -        |
| 43360                    | MAINT & REP.-BLDG & GNDS  | 29,800                | 46,348    | 20,000    | 28,000    | 8,000    |
| 43720                    | LAUNDRY & DRY CLEANING    | 500                   |           | 500       | 500       | -        |
| TOTAL PURCHASED SERVICES |                           | 101,108               | 105,112   | 96,508    | 106,580   | 10,072   |
| 44200                    | C.G. - PARTS AND LABOR    | 137,600               | 154,373   | 130,000   | 160,000   | 30,000   |
| 44300                    | CENTRAL STORES            | 600                   | 21        | 600       | 600       | -        |
| 44301                    | C.S.-SMALL EQUIP.SUPPLIES | 500                   |           | 500       | 500       | -        |
| 44302                    | C.S.-POWER.EQUIP.SUPPLIES | 500                   | 233       | 500       | 500       | -        |
| 44304                    | C.S.-BLDG. & GROUNDS SUPP | 4,000                 | 5,998     | 4,000     | 6,000     | 2,000    |
| 44307                    | C.S.-OFFICE SUPPLIES      | 500                   |           | 500       | 500       | -        |
| 44309                    | C.S.-OTHER SUPPLIES       | 4,000                 | 5,103     | 5,000     | 5,000     | -        |
| 44310                    | C.G. - FUEL               | 51,291                | 63,380    | 74,796    | 62,031    | (12,765) |
| TOTAL INTERNAL SERVICES  |                           | 198,991               | 229,107   | 215,896   | 235,131   | 19,235   |
| 45110                    | ELECTRICITY               | 50,000                | 45,416    | 52,000    | 50,000    | (2,000)  |
| 45120                    | HEATING                   | 4,500                 | 5,891     | 5,500     | 5,500     | -        |
| 45130                    | WATER & SEWER             | 9,000                 | 10,366    | 9,000     | 9,000     | -        |
| 45136                    | LANDFILL/STEAM PLANT      |                       | 256       |           |           | -        |
| 45230                    | TELECOMMUNICATIONS        | 4,380                 | 2,857     | 4,000     | 4,511     | 511      |
| 45340                    | PROPERTY INSURANCE        | 7,341                 | 6,866     | 7,436     | 7,492     | 56       |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320232 - FIRE SUPPRESSION

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |           |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|-----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE    |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 29,645                | 26,375    | 27,581    | 27,488    | (93)      |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 17,644                | 16,355    | 16,559    | 17,691    | 1,132     |
| 45380                          | GENERAL LIABILITY INS.    | 9,095                 | 8,717     | 8,545     | 8,182     | (363)     |
| 45390                          | INSURANCE FOR VOLUNTEERS  | 5,800                 | 3,013     | 5,800     | 5,800     | -         |
| 45394                          | RETIREE H/CARE BENEFIT    |                       | 30,076    |           | 45,196    | 45,196    |
| 45397                          | REFUND VRS - LODA         |                       |           | 20,582    |           | (20,582)  |
| 45398                          | LODA CLAIM                |                       |           |           | 16,194    | 16,194    |
| 45530                          | TRAINING & TRAVEL         | 23,000                | 22,867    | 23,000    | 23,000    | -         |
| 45810                          | DUES & MEMBERSHIPS        | 300                   | 300       | 300       | 300       | -         |
| 45850                          | FREIGHT & DRAYAGE         | 200                   | 312       | 200       | 200       | -         |
| TOTAL OTHER CHARGES            |                           | 160,905               | 179,667   | 180,503   | 220,554   | 40,051    |
| 46010                          | OFFICE SUPPLIES           | 6,000                 | 4,227     | 5,000     | 4,500     | (500)     |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 20,000                | 19,697    | 20,000    | 20,000    | -         |
| 46078                          | MAINT & REPAIRS-COMPUTERS | 3,300                 | 700       | 2,300     | 2,300     | -         |
| 46090                          | POWERED EQUIPMENT SUPPLY  | 1,500                 | 135       | 1,500     | 1,500     | -         |
| 46110                          | UNIFORMS                  | 18,000                | 11,994    | 16,500    | 16,500    | -         |
| 46111                          | TURN OUT GEAR             | 15,000                | 35,119    | 20,000    | 20,000    | -         |
| 46112                          | FIRE PREVENTION WEEK EXP. |                       | 32        |           |           | -         |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 900                   | 526       | 900       | 900       | -         |
| 46140                          | OTHER OPERATING SUPPLIES  | 61,266                | 33,897    | 27,000    | 27,000    | -         |
| 46170                          | EMS/MEDICAL SUPPLIES      | 15,000                | 15,876    | 16,000    | 16,000    | -         |
| TOTAL MATERIALS & SUPPLIES     |                           | 140,966               | 122,202   | 109,200   | 108,700   | (500)     |
| TOTAL OTHER OPERATING EXPENSES |                           | 1,918,668             | 1,935,983 | 1,948,931 | 2,114,395 | 165,464   |
| 48111                          | MACHINERY & EQUIPMENT     |                       | 2,204     |           |           | -         |
| 48113                          | EQUIPMENT                 | 32,408                | 31,277    | 44,000    | 166,500   | 122,500   |
| 48114                          | FIRE HOSE                 | 4,000                 | 3,545     | 4,000     | 4,000     | -         |
| 48121                          | FURNITURE & FIXTURES      | 2,500                 |           |           | 5,300     | 5,300     |
| 48131                          | RADIO EQUIPMENT           | 10,500                | 7,076     | 2,500     | 27,500    | 25,000    |
| 48151                          | MOTOR VEHICLES & EQUIP.   |                       |           | 32,000    | 28,000    | (4,000)   |
| 48165                          | FIRE TRUCK                |                       |           | 400,000   |           | (400,000) |
| 48181                          | BUILDINGS & GROUNDS       | 159,600               | 125,992   | 28,600    |           | (28,600)  |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 209,008               | 170,094   | 511,100   | 231,300   | (279,800) |
| 48203                          | FIRE PROGRAMS FUND        | 185,248               | 162,785   | 148,387   | 130,758   | (17,629)  |
| 48272                          | HARDWARE                  | 8,000                 | 1,188     | 10,000    | 12,000    | 2,000     |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                           | 193,248               | 163,973   | 158,387   | 142,758   | (15,629)  |
| TOTAL CAPITAL OUTLAY           |                           | 402,256               | 334,067   | 669,487   | 374,058   | (295,429) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320232 - FIRE SUPPRESSION

| ACCOUNT-----           | TITLE ----- | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|------------------------|-------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| TOTAL GENERAL FUND     |             | 5,697,396       | 5,660,144                 | 6,242,925           | 6,166,467             | (76,458)      |
| TOTAL FIRE SUPPRESSION |             | 5,697,396       | 5,660,144                 | 6,242,925           | 6,166,467             | (76,458)      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320332 - FIRE PREVENTION

| ACCOUNT-----               | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|----------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                            |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                      | SALARIES & WAGES-REG.     | 169,240               | 170,040   | 181,981   | 182,563  | 582     |
| 41015                      | EMPLOYER BENEFIT MATCH    | 468                   | 474       | 468       | 468      | -       |
| 41020                      | SALARIES & WAGES-O/T      | 53,603                | 50,916    | 56,685    | 56,167   | (518)   |
| 41030                      | PT SALARIES & WAGES-REG   | 9,854                 | 6,512     | 20,593    | 19,985   | (608)   |
| TOTAL PERSONAL SERVICES    |                           | 233,165               | 227,942   | 259,727   | 259,183  | (544)   |
| 42010                      | FICA                      | 18,373                | 16,240    | 19,869    | 19,827   | (42)    |
| 42020                      | RETIREMENT - VRS          | 25,031                | 25,032    | 22,480    | 22,930   | 450     |
| 42050                      | HOSPITAL INSURANCE        | 21,151                | 21,151    | 21,151    | 24,324   | 3,173   |
| 42060                      | LIFE INSURANCE - VRS      | 474                   | 474       | 2,363     | 2,173    | (190)   |
| 42110                      | WORKER'S COMP.            | 6,281                 | 8,144     | 8,593     | 7,837    | (756)   |
| 42160                      | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -       |
| 42190                      | LODA                      |                       | 382       | 600       | 707      | 107     |
| TOTAL FRINGE BENEFITS      |                           | 71,310                | 71,428    | 75,056    | 77,798   | 2,742   |
| 43110                      | MEDICAL SERVICES          | 765                   | 750       | 765       | 765      | -       |
| 43330                      | MAINT & REP.-MACH & EQUIP |                       | 182       |           |          | -       |
| 43336                      | MAINT & REP.-RADIO EQUIP  |                       |           |           | 1,000    | 1,000   |
| TOTAL PURCHASED SERVICES   |                           | 765                   | 932       | 765       | 1,765    | 1,000   |
| 44200                      | C.G. - PARTS AND LABOR    | 6,000                 | 5,144     | 6,000     | 7,000    | 1,000   |
| 44310                      | C.G. - FUEL               | 7,197                 | 6,552     | 9,360     | 6,663    | (2,697) |
| TOTAL INTERNAL SERVICES    |                           | 13,197                | 11,695    | 15,360    | 13,663   | (1,697) |
| 45230                      | TELECOMMUNICATIONS        | 3,200                 | 2,883     | 2,548     | 4,119    | 1,571   |
| 45350                      | VEHICLE & EQUIPMENT INS.  | 674                   |           |           |          | -       |
| 45370                      | PUB.OFFICIAL LIABILITY IN | 917                   | 850       | 860       | 1,179    | 319     |
| 45380                      | GENERAL LIABILITY INS.    | 553                   | 530       | 535       | 523      | (12)    |
| 45394                      | RETIREE H'CARE BENEFIT    |                       | 5,933     |           | 7,443    | 7,443   |
| 45530                      | TRAINING & TRAVEL         | 4,000                 | 1,510     | 4,000     | 4,000    | -       |
| 45810                      | DUES & MEMBERSHIPS        | 775                   | 525       | 775       | 720      | (55)    |
| TOTAL OTHER CHARGES        |                           | 10,119                | 12,230    | 8,718     | 17,984   | 9,266   |
| 46010                      | OFFICE SUPPLIES           | 1,500                 | 594       | 1,250     | 1,000    | (250)   |
| 46078                      | MAINT & REPAIRS-COMPUTERS | 1,500                 |           | 1,500     | 1,250    | (250)   |
| 46110                      | UNIFORMS                  | 750                   | 196       | 750       | 750      | -       |
| 46112                      | FIRE PREVENTION WEEK EXP. | 5,000                 | 6,500     | 5,000     | 5,000    | -       |
| 46113                      | PIZZA PROGRAM PROMOTION   | 4,700                 | 5,925     | 4,700     | 4,700    | -       |
| 46120                      | BOOKS & SUBSCRIPTIONS     | 1,000                 | 1,836     | 1,000     | 1,645    | 645     |
| 46140                      | OTHER OPERATING SUPPLIES  | 8,000                 | 7,731     | 8,000     | 8,500    | 500     |
| TOTAL MATERIALS & SUPPLIES |                           | 22,450                | 22,781    | 22,200    | 22,845   | 645     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320332 - FIRE PREVENTION

| ACCOUNT-----                   | TITLE ----- | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|-------------|---------|-----------------|-----------|-----------|--------|
|                                |             | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| TOTAL OTHER OPERATING EXPENSES |             | 117,841 | 119,066         | 122,099   | 134,055   | 11,956 |
| 48113                          | EQUIPMENT   | 6,000   | 2,404           |           | 2,200     | 2,200  |
| TOTAL CAP. OUTLAY-REPLACEMENTS |             | 6,000   | 2,404           |           | 2,200     | 2,200  |
| TOTAL CAPITAL OUTLAY           |             | 6,000   | 2,404           |           | 2,200     | 2,200  |
| TOTAL GENERAL FUND             |             | 357,006 | 349,412         | 381,826   | 395,438   | 13,612 |
| TOTAL FIRE PREVENTION          |             | 357,006 | 349,412         | 381,826   | 395,438   | 13,612 |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320432 - FIRE TRAINING

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|---------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                           |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                     | SALARIES & WAGES-REG.     | 119,510               | 119,517   | 128,388   | 128,930  | 542    |
| 41015                     | EMPLOYER BENEFIT MATCH    | 312                   | 318       | 312       | 312      | -      |
| 41020                     | SALARIES & WAGES-O/T      |                       | 377       |           |          | -      |
| TOTAL PERSONAL SERVICES   |                           | 119,822               | 120,212   | 128,700   | 129,242  | 542    |
| 42010                     | FICA                      | 9,166                 | 8,721     | 9,846     | 9,887    | 41     |
| 42020                     | RETIREMENT - VRS          | 17,676                | 17,676    | 15,874    | 16,194   | 320    |
| 42050                     | HOSPITAL INSURANCE        | 12,052                | 12,052    | 12,052    | 13,860   | 1,808  |
| 42060                     | LIFE INSURANCE - VRS      | 335                   | 335       | 1,668     | 1,535    | (133)  |
| 42110                     | WORKER'S COMP.            | 4,063                 | 5,370     | 5,002     | 4,496    | (506)  |
| 42160                     | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -      |
| 42190                     | LODA                      |                       | 382       | 600       | 707      | 107    |
| TOTAL FRINGE BENEFITS     |                           | 43,292                | 44,541    | 45,042    | 46,679   | 1,637  |
| 43110                     | MEDICAL SERVICES          | 510                   | 500       | 510       | 510      | -      |
| 43320                     | SERVICE CONTRACTS         |                       | 24        |           | 400      | 400    |
| 43330                     | MAINT & REP.-MACH & EQUIP | 1,000                 | 92        | 1,000     | 1,000    | -      |
| 43336                     | MAINT & REP.-RADIO EQUIP  |                       |           |           | 1,000    | 1,000  |
| 43340                     | MAINT & REP.-FURN & FIX   | 300                   |           | 300       | 300      | -      |
| 43360                     | MAINT & REP.-BLDGS & GNDS | 1,000                 | 3,403     | 1,000     | 1,000    | -      |
| TOTAL PURCHASED SERVICESS |                           | 2,810                 | 4,019     | 2,810     | 4,210    | 1,400  |
| 44200                     | C.G. - PARTS AND LABOR    | 4,000                 | 3,884     | 4,000     | 4,000    | -      |
| 44304                     | C.S.-BLDG. & GROUNDS SUPP |                       | 67        |           |          | -      |
| 44310                     | C.G. - FUEL               | 3,726                 | 4,170     | 5,268     | 4,274    | (994)  |
| TOTAL INTERNAL SERVICES   |                           | 7,726                 | 8,122     | 9,268     | 8,274    | (994)  |
| 45110                     | ELECTRICITY               | 3,000                 | 3,702     | 3,000     | 3,000    | -      |
| 45130                     | WATER & SEWER             |                       | 216       |           |          | -      |
| 45230                     | TELECOMMUNICATIONS        | 1,538                 | 1,577     | 1,508     | 2,120    | 612    |
| 45340                     | PROPERTY INSURANCE        | 165                   | 155       | 167       | 166      | (1)    |
| 45350                     | VEHICLE & EQUIPMENT INS.  | 1,348                 | 1,190     | 1,230     | 1,250    | 20     |
| 45370                     | PUB.OFFICIAL LIABILITY IN | 458                   | 425       | 430       | 472      | 42     |
| 45380                     | GENERAL LIABILITY INS.    | 308                   | 296       | 328       | 317      | (11)   |
| 45530                     | TRAINING & TRAVEL         | 5,000                 | 6,127     | 5,000     | 5,000    | -      |
| 45810                     | DUES & MEMBERSHIPS        | 355                   | 200       | 355       | 525      | 170    |
| 45850                     | FREIGHT & DRAYAGE         | 75                    |           | 75        | 75       | -      |
| TOTAL OTHER CHARGES       |                           | 12,247                | 13,888    | 12,093    | 12,925   | 832    |
| 46010                     | OFFICE SUPPLIES           | 500                   | 811       | 500       | 500      | -      |
| 46070                     | REPAIR & MAINT. SUPPLIES  | 500                   |           | 500       | 500      | -      |
| 46078                     | MAINT & REPAIRS-COMPUTERS | 800                   | 98        | 800       | 800      | -      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320432 - FIRE TRAINING

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 46110                          | UNIFORMS                 | 600                   | 161       | 600       | 600      | -      |
| 46120                          | BOOKS & SUBSCRIPTIONS    | 3,000                 | 3,450     | 2,000     | 2,500    | 500    |
| 46140                          | OTHER OPERATING SUPPLIES | 9,000                 | 3,054     | 2,000     | 3,000    | 1,000  |
| 46170                          | EMS/MEDICAL SUPPLIES     |                       | 460       |           |          | -      |
| TOTAL MATERIALS & SUPPLIES     |                          | 14,400                | 8,034     | 6,400     | 7,900    | 1,500  |
| TOTAL OTHER OPERATING EXPENSES |                          | 80,475                | 78,604    | 75,613    | 79,988   | 4,375  |
| 48113                          | EQUIPMENT                | 15,000                | 13,255    |           |          | -      |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          | 15,000                | 13,255    |           |          | -      |
| TOTAL CAPITAL OUTLAY           |                          | 15,000                | 13,255    |           |          | -      |
| TOTAL GENERAL FUND             |                          | 215,297               | 212,071   | 204,313   | 209,230  | 4,917  |
| TOTAL FIRE TRAINING            |                          | 215,297               | 212,071   | 204,313   | 209,230  | 4,917  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320632 - PUBLIC SAFETY BUILDING

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                          | SALARIES & WAGES-REG.     | 57,729                | 57,720    | 63,038    | 62,248   | (790)   |
| 41015                          | EMPLOYER BENEFIT MATCH    | 312                   | 156       | 312       | 312      | -       |
| TOTAL PERSONAL SERVICES        |                           | 58,041                | 57,876    | 63,350    | 62,560   | (790)   |
| 42010                          | FICA                      | 4,440                 | 4,252     | 4,846     | 4,786    | (60)    |
| 42020                          | RETIREMENT - VRS          | 8,538                 | 8,537     | 7,666     | 7,819    | 153     |
| 42050                          | HOSPITAL INSURANCE        | 2,952                 | 2,952     | 2,952     | 3,395    | 443     |
| 42060                          | LIFE INSURANCE - VRS      | 162                   | 162       | 806       | 741      | (65)    |
| 42110                          | WORKER'S COMP.            | 1,248                 | 1,206     | 1,257     | 1,168    | (89)    |
| TOTAL FRINGE BENEFITS          |                           | 17,340                | 17,109    | 17,527    | 17,909   | 382     |
| 43320                          | SERVICE CONTRACTS         | 32,385                | 35,725    | 30,639    | 36,112   | 5,473   |
| 43330                          | MAINT & REP.-MACH & EQUIP | 16,000                | 7,400     | 14,000    | 12,000   | (2,000) |
| 43360                          | MAINT & REP.-BLDGS & GNDS | 22,000                | 26,293    | 20,000    | 28,000   | 8,000   |
| TOTAL PURCHASED SERVICES       |                           | 70,385                | 69,418    | 64,639    | 76,112   | 11,473  |
| 44300                          | CENTRAL STORES            | 7,000                 | 9,423     | 7,000     | 7,000    | -       |
| 44310                          | C.G. - FUEL               | 1,000                 |           | 1,000     | 930      | (70)    |
| TOTAL INTERNAL SERVICES        |                           | 8,000                 | 9,423     | 8,000     | 7,930    | (70)    |
| 45110                          | ELECTRICITY               | 145,000               | 129,768   | 140,000   | 135,000  | (5,000) |
| 45119                          | NATURAL GAS               | 32,000                | 21,357    | 27,000    | 27,000   | -       |
| 45130                          | WATER & SEWER             | 7,500                 | 8,392     | 7,500     | 7,500    | -       |
| 45230                          | TELECOMMUNICATIONS        | 760                   | 764       | 760       | 783      | 23      |
| 45310                          | BOILER & MACHINERY INS.   | 3,264                 | 3,539     | 3,638     | 3,399    | (239)   |
| 45340                          | PROPERTY INSURANCE        | 9,431                 | 8,821     | 9,554     | 9,341    | (213)   |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 458                   | 425       | 430       | 472      | 42      |
| 45380                          | GENERAL LIABILITY INS.    | 518                   | 496       | 495       | 506      | 11      |
| TOTAL OTHER CHARGES            |                           | 198,931               | 173,562   | 189,377   | 184,001  | (5,376) |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 2,000                 | 1,537     | 2,000     | 1,750    | (250)   |
| 46110                          | UNIFORMS                  | 500                   |           | 500       | 500      | -       |
| 46140                          | OTHER OPERATING SUPPLIES  | 3,500                 | 1,745     | 3,000     | 2,500    | (500)   |
| TOTAL MATERIALS & SUPPLIES     |                           | 6,000                 | 3,282     | 5,500     | 4,750    | (750)   |
| TOTAL OTHER OPERATING EXPENSES |                           | 300,656               | 272,793   | 285,043   | 290,702  | 5,659   |
| 48113                          | EQUIPMENT                 |                       |           |           | 10,000   | 10,000  |
| 48181                          | BUILDINGS & GROUNDS       | 8,000                 | 7,745     | 7,750     | 10,400   | 2,650   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320632 - PUBLIC SAFETY BUILDING

| ACCOUNT-----                   | TITLE ----- | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|-------------|---------|-----------------|-----------|-----------|--------|
|                                |             | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| TOTAL CAP. OUTLAY-REPLACEMENTS |             | 8,000   | 7,745           | 7,750     | 20,400    | 12,650 |
| TOTAL CAPITAL OUTLAY           |             | 8,000   | 7,745           | 7,750     | 20,400    | 12,650 |
| TOTAL GENERAL FUND             |             | 366,697 | 338,414         | 356,143   | 373,662   | 17,519 |
| TOTAL PUBLIC SAFETY BUILDING   |             | 366,697 | 338,414         | 356,143   | 373,662   | 17,519 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 320732 - CHILD SAFETY ALLIANCE

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                          | SALARIES & WAGES-REG.     | 25,523                | 24,738    | 27,990    | 27,538   | (452)  |
| 41015                          | EMPLOYER BENEFIT MATCH    | 156                   |           | 156       | 156      | -      |
| TOTAL PERSONAL SERVICES        |                           | 25,679                | 24,738    | 28,146    | 27,694   | (452)  |
| 42010                          | FICA                      | 1,964                 | 1,893     | 2,154     | 2,119    | (35)   |
| 42020                          | RETIREMENT - VRS          | 3,775                 | 3,713     | 3,390     | 3,459    | 69     |
| 42050                          | HOSPITAL INSURANCE        | 4,321                 |           |           |          | -      |
| 42060                          | LIFE INSURANCE - VRS      | 71                    | 70        | 356       | 328      | (28)   |
| 42110                          | WORKER'S COMP.            | 354                   | 370       | 354       | 346      | (8)    |
| TOTAL FRINGE BENEFITS          |                           | 10,485                | 6,046     | 6,254     | 6,252    | (2)    |
| 45230                          | TELECOMMUNICATIONS        | 684                   |           | 684       | 750      | 66     |
| 45530                          | TRAINING & TRAVEL         | 800                   | 108       | 800       | 800      | -      |
| TOTAL OTHER CHARGES            |                           | 1,484                 | 108       | 1,484     | 1,550    | 66     |
| 46010                          | OFFICE SUPPLIES           | 500                   |           | 500       | 500      | -      |
| 46078                          | MAINT & REPAIRS-COMPUTERS | 200                   |           | 200       | 200      | -      |
| 46110                          | UNIFORMS                  | 200                   | 124       | 200       | 200      | -      |
| 46140                          | OTHER OPERATING SUPPLIES  | 800                   | 517       | 800       | 800      | -      |
| TOTAL MATERIALS & SUPPLIES     |                           | 1,700                 | 641       | 1,700     | 1,700    | -      |
| TOTAL OTHER OPERATING EXPENSES |                           | 13,669                | 6,795     | 9,438     | 9,502    | 64     |
| TOTAL GENERAL FUND             |                           | 39,348                | 31,534    | 37,584    | 37,196   | (388)  |
| TOTAL CHILD SAFETY ALLIANCE    |                           | 39,348                | 31,534    | 37,584    | 37,196   | (388)  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3300 - CORRECTION & DETENTION  
DEPARTMENT - 330231 - CITY/COUNTY JAIL

| ACCOUNT----- | TITLE -----                    | -----  | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------|--------------------------------|--------|-----------------|-----------|-----------|--------|
|              |                                | BUDGET | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| 43151        | COURT APPOINTED ATTORNEY       | 82,000 | 62,591          | 82,000    | 82,000    | -      |
| 43861        | BOARD & CARE OF PRISONERS      | 500    |                 | 500       | 500       | -      |
|              | TOTAL PURCHASED SERVICES       | 82,500 | 62,591          | 82,500    | 82,500    | -      |
| 46140        | OTHER OPERATING SUPPLIES       |        | 32              |           |           | -      |
|              | TOTAL MATERIALS & SUPPLIES     |        | 32              |           |           | -      |
|              | TOTAL OTHER OPERATING EXPENSES | 82,500 | 62,623          | 82,500    | 82,500    | -      |
|              | TOTAL GENERAL FUND             | 82,500 | 62,623          | 82,500    | 82,500    | -      |
|              | TOTAL CITY/COUNTY JAIL         | 82,500 | 62,623          | 82,500    | 82,500    | -      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3400 - INSPECTIONS  
DEPARTMENT - 340121 - BUILDING INSPECTION

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|---------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                           |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                     | SALARIES & WAGES-REG.     | 433,885               | 428,803   | 500,348   | 514,672  | 14,324 |
| 41015                     | EMPLOYER BENEFIT MATCH    | 1,404                 | 1,292     | 1,560     | 1,560    | -      |
| 41017                     | STAND BY PAY              | 7,781                 | 5,540     | 7,791     | 7,791    | -      |
| 41020                     | SALARIES & WAGES-O/T      |                       | 172       |           |          | -      |
| 41027                     | STANDBY & BLENDED - OT    | 1,000                 | 798       | 1,000     | 1,020    | 20     |
| 41050                     | ANNUAL LEAVE - SEPARATION |                       |           |           | 14,716   | 14,716 |
| 41051                     | SICK LEAVE - SEPARATION   |                       |           |           | 10,000   | 10,000 |
| TOTAL PERSONAL SERVICES   |                           | 444,070               | 436,605   | 510,699   | 549,759  | 39,060 |
| 42010                     | FICA                      | 33,972                | 31,432    | 39,069    | 42,057   | 2,988  |
| 42020                     | RETIREMENT - VRS          | 64,171                | 63,403    | 61,839    | 64,644   | 2,805  |
| 42050                     | HOSPITAL INSURANCE        | 42,411                | 43,208    | 42,414    | 64,733   | 22,319 |
| 42060                     | LIFE INSURANCE - VRS      | 1,215                 | 1,194     | 6,499     | 6,125    | (374)  |
| 42110                     | WORKER'S COMP.            | 3,859                 | 3,863     | 4,198     | 4,042    | (156)  |
| 42160                     | FLEX. SPENDING PLAN COST  |                       | 21        |           |          | -      |
| TOTAL FRINGE BENEFITS     |                           | 145,628               | 143,122   | 154,019   | 181,601  | 27,582 |
| 43110                     | MEDICAL SERVICES          |                       | 227       |           |          | -      |
| 43350                     | MAINT & REP.-AUTO EQUIP.  | 450                   |           |           |          | -      |
| 43600                     | ADVERTISING               |                       |           | 500       | 500      | -      |
| 43875                     | DEMOLITION OF BUILDINGS   | 2,500                 |           | 2,500     | 2,500    | -      |
| TOTAL PURCHASED SERVICESS |                           | 2,950                 | 227       | 3,000     | 3,000    | -      |
| 44200                     | C.G. - PARTS AND LABOR    | 4,500                 | 5,065     | 4,500     | 4,500    | -      |
| 44300                     | CENTRAL STORES            | 565                   | 214       | 465       | 400      | (65)   |
| 44310                     | C.G. - FUEL               | 4,700                 | 8,060     | 7,720     | 8,287    | 567    |
| TOTAL INTERNAL SERVICES   |                           | 9,765                 | 13,340    | 12,685    | 13,187   | 502    |
| 45136                     | LANDFILL/STEAM PLANT      |                       | 18        |           |          | -      |
| 45210                     | POSTAGE                   | 300                   | 10        | 215       | 876      | 661    |
| 45230                     | TELECOMMUNICATIONS        | 2,988                 | 2,469     | 1,637     | 2,196    | 559    |
| 45350                     | VEHICLE & EQUIPMENT INS.  | 4,403                 | 3,681     | 3,804     | 3,264    | (540)  |
| 45355                     | VEHICLE INS DEDUCTIBLE    | 300                   |           | 300       | 300      | -      |
| 45360                     | SURETY BONDS              | 13                    | 13        | 13        | 18       | 5      |
| 45370                     | PUB.OFFICIAL LIABILITY IN | 2,062                 | 1,912     | 1,935     | 1,887    | (48)   |
| 45380                     | GENERAL LIABILITY INS.    | 1,018                 | 976       | 967       | 925      | (42)   |
| 45410                     | LEASE/RENT OF EQUIPMENT   | 1,453                 | 1,501     | 1,513     | 1,516    | 3      |
| 45530                     | TRAINING & TRAVEL         | 5,000                 | 5,755     | 4,300     | 4,300    | -      |
| 45810                     | DUES & MEMBERSHIPS        | 974                   | 863       | 974       | 985      | 11     |
| TOTAL OTHER CHARGES       |                           | 18,511                | 17,198    | 15,658    | 16,267   | 609    |
| 46010                     | OFFICE SUPPLIES           | 3,000                 | 3,581     | 3,000     | 2,750    | (250)  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3400 - INSPECTIONS  
DEPARTMENT - 340121 - BUILDING INSPECTION

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 46110                          | UNIFORMS                 | 1,740                 | 1,531     | 1,740     | 1,740    | -      |
| 46120                          | BOOKS & SUBSCRIPTIONS    | 1,500                 |           | 1,150     | 1,000    | (150)  |
| 46140                          | OTHER OPERATING SUPPLIES | 1,000                 | 651       | 900       | 1,250    | 350    |
| TOTAL MATERIALS & SUPPLIES     |                          | 7,240                 | 5,763     | 6,790     | 6,740    | (50)   |
| TOTAL OTHER OPERATING EXPENSES |                          | 184,094               | 179,649   | 192,152   | 220,795  | 28,643 |
| 48121                          | FURNITURE & FIXTURES     |                       | 565       |           | 300      | 300    |
| 48171                          | EDP EQUIPMENT            | 1,000                 | 1,549     | 2,325     | 2,200    | (125)  |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          | 1,000                 | 2,114     | 2,325     | 2,500    | 175    |
| 48271                          | EDP EQUIPMENT            | 1,000                 |           | 600       | 2,835    | 2,235  |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                          | 1,000                 |           | 600       | 2,835    | 2,235  |
| TOTAL CAPITAL OUTLAY           |                          | 2,000                 | 2,114     | 2,925     | 5,335    | 2,410  |
| TOTAL GENERAL FUND             |                          | 630,164               | 618,369   | 705,776   | 775,889  | 70,113 |
| TOTAL BUILDING INSPECTION      |                          | 630,164               | 618,369   | 705,776   | 775,889  | 70,113 |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3500 - OTHER PROTECTION  
DEPARTMENT - 350131 - ANIMAL CONTROL

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                          | SALARIES & WAGES-REG.     | 33,606                | 33,613    | 36,546    | 36,258   | (288)  |
| 41015                          | EMPLOYER BENEFIT MATCH    | 156                   | 156       | 156       | 156      | -      |
| 41016                          | UNIFORM CLEANING ALLOW.   | 300                   | 300       | 300       | 300      | -      |
| TOTAL PERSONAL SERVICES        |                           | 34,062                | 34,069    | 37,002    | 36,714   | (288)  |
| 42010                          | FICA                      | 2,606                 | 1,958     | 2,831     | 2,809    | (22)   |
| 42020                          | RETIREMENT - VRS          | 4,971                 | 4,971     | 4,465     | 4,555    | 90     |
| 42050                          | HOSPITAL INSURANCE        | 6,472                 | 6,472     | 6,472     | 7,443    | 971    |
| 42060                          | LIFE INSURANCE - VRS      | 94                    | 94        | 469       | 432      | (37)   |
| 42110                          | WORKER'S COMP.            | 707                   | 781       | 814       | 867      | 53     |
| 42160                          | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -      |
| TOTAL FRINGE BENEFITS          |                           | 14,850                | 14,282    | 15,051    | 16,106   | 1,055  |
| 43100                          | PROFESSIONAL SERVICES     |                       |           |           | 1,800    | 1,800  |
| 43500                          | PRINTING AND BINDING      |                       |           |           | 500      | 500    |
| 43720                          | LAUNDRY & DRY CLEANING    |                       |           |           | 100      | 100    |
| TOTAL PURCHASED SERVICES       |                           |                       |           |           | 2,400    | 2,400  |
| 44300                          | CENTRAL STORES            | 200                   | 349       | 200       |          | (200)  |
| 44400                          | TRANSIT GARAGE            |                       |           |           | 200      | 200    |
| TOTAL INTERNAL SERVICES        |                           | 200                   | 349       | 200       | 200      | -      |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 674                   | 595       | 615       | 625      | 10     |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 229                   | 212       | 215       | 236      | 21     |
| 45380                          | GENERAL LIABILITY INS.    | 4,427                 | 4,140     | 3,996     | 4,569    | 573    |
| 45530                          | TRAINING & TRAVEL         | 17,430                | 400       | 500       | 500      | -      |
| 45540                          | EDUCATION                 | 600                   |           | 600       |          | (600)  |
| 45657                          | SPCA                      | 228,185               | 228,110   | 233,900   | 242,881  | 8,981  |
| 45810                          | DUES & MEMBERSHIPS        | 100                   |           | 100       | 100      | -      |
| TOTAL OTHER CHARGES            |                           | 251,645               | 233,457   | 239,926   | 248,911  | 8,985  |
| 46010                          | OFFICE SUPPLIES           | 200                   |           | 200       |          | (200)  |
| 46110                          | UNIFORMS                  | 200                   | 132       | 200       |          | (200)  |
| 46140                          | OTHER OPERATING SUPPLIES  | 15,347                | 14,721    | 1,500     | 1,500    | -      |
| TOTAL MATERIALS & SUPPLIES     |                           | 15,747                | 14,853    | 1,900     | 1,500    | (400)  |
| TOTAL OTHER OPERATING EXPENSES |                           | 282,442               | 262,941   | 257,077   | 269,117  | 12,040 |
| 48151                          | MOTOR VEHICLES & EQUIP.   |                       |           |           | 615      | 615    |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3500 - OTHER PROTECTION  
DEPARTMENT - 350131 - ANIMAL CONTROL

| ACCOUNT-----                   | TITLE -----             | -----   | 2011-2012 | ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|-------------------------|---------|-----------|-------|-----------|-----------|--------|
|                                |                         | BUDGET  | ACTUAL    |       | BUDGET    | APPROVED  | CHANGE |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                         |         |           |       |           | 615       | 615    |
| 48251                          | MOTOR VEHICLES & EQUIP. |         |           |       |           | 44,000    | 44,000 |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                         |         |           |       |           | 44,000    | 44,000 |
| TOTAL CAPITAL OUTLAY           |                         |         |           |       |           | 44,615    | 44,615 |
| TOTAL GENERAL FUND             |                         | 316,504 | 297,010   |       | 294,079   | 350,446   | 56,367 |
| TOTAL ANIMAL CONTROL           |                         | 316,504 | 297,010   |       | 294,079   | 350,446   | 56,367 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3500 - OTHER PROTECTION  
DEPARTMENT - 350331 - CORONER

| ACCOUNT-----                   | TITLE -----      | -----  | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|------------------|--------|-----------------|-----------|-----------|--------|
|                                |                  | BUDGET | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| 43110                          | MEDICAL SERVICES | 1,000  |                 | 1,000     | 1,000     | -      |
| TOTAL PURCHASED SERVICES       |                  | 1,000  |                 | 1,000     | 1,000     | -      |
| TOTAL OTHER OPERATING EXPENSES |                  | 1,000  |                 | 1,000     | 1,000     | -      |
| TOTAL GENERAL FUND             |                  | 1,000  |                 | 1,000     | 1,000     | -      |
| TOTAL CORONER                  |                  | 1,000  |                 | 1,000     | 1,000     | -      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3500 - OTHER PROTECTION  
DEPARTMENT - 350532 - EMERGENCY SERVICES

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |           |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|-----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE    |
| 43870                          | CENTRAL SHEN. EMS COUNCIL | 6,624                 | 6,624     | 6,624     | 6,624    | -         |
| TOTAL PURCHASED SERVICES       |                           | 6,624                 | 6,624     | 6,624     | 6,624    | -         |
| 45110                          | ELECTRICITY               | 2,500                 | 2,500     | 2,500     | 2,500    | -         |
| 45230                          | TELECOMMUNICATIONS        | 2,500                 | 171       | 2,500     | 2,500    | -         |
| 45380                          | GENERAL LIABILITY INS.    | 268                   | 257       | 225       | 276      | 51        |
| 45530                          | TRAINING & TRAVEL         | 700                   |           | 700       | 700      | -         |
| TOTAL OTHER CHARGES            |                           | 5,968                 | 2,928     | 5,925     | 5,976    | 51        |
| 46010                          | OFFICE SUPPLIES           | 4,000                 | 3,684     | 4,000     | 3,725    | (275)     |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 1,000                 |           | 1,000     | 750      | (250)     |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 500                   |           | 500       | 500      | -         |
| 46140                          | OTHER OPERATING SUPPLIES  | 6,000                 | 1,978     | 6,000     | 5,000    | (1,000)   |
| 46145                          | SAFETY MATERIALS          | 1,000                 |           | 1,000     | 1,000    | -         |
| 46155                          | II FOR LIFE EXPENSES      | 50,543                | 134       | 49,639    | 27,133   | (22,506)  |
| 46160                          | HAZ-MAT SUPPLIES          | 9,000                 | 15,845    | 9,000     | 9,000    | -         |
| TOTAL MATERIALS & SUPPLIES     |                           | 72,043                | 21,640    | 71,139    | 47,108   | (24,031)  |
| TOTAL OTHER OPERATING EXPENSES |                           | 84,635                | 31,192    | 83,688    | 59,708   | (23,980)  |
| 48113                          | EQUIPMENT                 | 322,185               | 153,651   | 177,699   | 5,000    | (172,699) |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 322,185               | 153,651   | 177,699   | 5,000    | (172,699) |
| TOTAL CAPITAL OUTLAY           |                           | 322,185               | 153,651   | 177,699   | 5,000    | (172,699) |
| TOTAL GENERAL FUND             |                           | 406,820               | 184,843   | 261,387   | 64,708   | (196,679) |
| TOTAL EMERGENCY SERVICES       |                           | 406,820               | 184,843   | 261,387   | 64,708   | (196,679) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410121 - GEN. ENGINEERING/ADMIN.

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                    | SALARIES & WAGES-REG.     | 592,388               | 536,207   | 580,907   | 619,051  | 38,144 |
| 41015                    | EMPLOYER BENEFIT MATCH    | 1,872                 | 1,741     | 1,716     | 1,716    | -      |
| 41020                    | SALARIES & WAGES-O/T      | 5,334                 | 312       | 3,222     | 3,291    | 69     |
| 41030                    | PT SALARIES & WAGES-REG   |                       | 39,161    | 40,130    | 40,423   | 293    |
| TOTAL PERSONAL SERVICES  |                           | 599,594               | 577,422   | 625,975   | 664,481  | 38,506 |
| 42010                    | FICA                      | 45,869                | 40,175    | 47,887    | 50,833   | 2,946  |
| 42020                    | RETIREMENT - VRS          | 87,614                | 78,966    | 71,580    | 77,754   | 6,174  |
| 42050                    | HOSPITAL INSURANCE        | 80,715                | 78,305    | 77,769    | 99,893   | 22,124 |
| 42060                    | LIFE INSURANCE - VRS      | 1,659                 | 1,495     | 7,523     | 7,367    | (156)  |
| 42090                    | UNEMPLOYMENT              | 1,659                 |           |           |          | -      |
| 42110                    | WORKER'S COMP.            | 7,366                 | 7,410     | 7,836     | 7,124    | (712)  |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 43        |           |          | -      |
| TOTAL FRINGE BENEFITS    |                           | 224,882               | 206,393   | 212,595   | 242,971  | 30,376 |
| 43100                    | PROFESSIONAL SERVICES     | 2,000                 |           | 2,000     | 2,000    | -      |
| 43320                    | SERVICE CONTRACTS         | 6,450                 | 7,976     | 6,450     | 8,855    | 2,405  |
| 43600                    | ADVERTISING               | 600                   | 88        | 600       | 500      | (100)  |
| TOTAL PURCHASED SERVICES |                           | 9,050                 | 8,064     | 9,050     | 11,355   | 2,305  |
| 44200                    | C.G. - PARTS AND LABOR    | 7,700                 | 11,400    | 7,700     | 8,500    | 800    |
| 44300                    | CENTRAL STORES            | 800                   | 928       | 800       | 800      | -      |
| 44310                    | C.G. - FUEL               | 10,300                | 12,062    | 12,000    | 12,301   | 301    |
| TOTAL INTERNAL SERVICES  |                           | 18,800                | 24,390    | 20,500    | 21,601   | 1,101  |
| 45210                    | POSTAGE                   | 400                   | 62        | 400       | 876      | 476    |
| 45220                    | MESSENGER SVS./PACKAGES   | 125                   |           | 85        | 50       | (35)   |
| 45230                    | TELECOMMUNICATIONS        | 2,500                 | 2,655     | 2,681     | 3,648    | 967    |
| 45300                    | PREVENT MAINTENANCE INSUR | 700                   | 432       | 755       |          | (755)  |
| 45320                    | FIRE INSURANCE            |                       | 879       |           |          | -      |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 5,838                 | 4,941     | 5,105     | 4,284    | (821)  |
| 45355                    | VEHICLE INS DEDUCTIBLE    | 300                   |           | 300       | 300      | -      |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 2,521                 | 2,399     | 2,366     | 2,595    | 229    |
| 45380                    | GENERAL LIABILITY INS.    | 1,443                 | 1,383     | 1,325     | 1,280    | (45)   |
| 45410                    | LEASE/RENT OF EQUIPMENT   | 1,453                 | 1,500     | 1,513     | 1,516    | 3      |
| 45530                    | TRAINING & TRAVEL         | 4,800                 | 2,243     | 4,800     | 4,500    | (300)  |
| 45810                    | DUES & MEMBERSHIPS        | 1,400                 | 1,480     | 1,375     | 1,200    | (175)  |
| TOTAL OTHER CHARGES      |                           | 21,480                | 17,974    | 20,705    | 20,249   | (456)  |
| 46010                    | OFFICE SUPPLIES           | 2,200                 | 2,505     | 2,200     | 2,200    | -      |
| 46110                    | UNIFORMS                  | 2,330                 | 1,028     | 2,330     | 2,330    | -      |
| 46120                    | BOOKS & SUBSCRIPTIONS     | 300                   | 158       | 300       | 300      | -      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410121 - GEN. ENGINEERING/ADMIN.

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |        |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|--------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE |
| 46140                          | OTHER OPERATING SUPPLIES | 3,500                 | 5,561     | 3,000     | 3,000     | -      |
| TOTAL MATERIALS & SUPPLIES     |                          | 8,330                 | 9,252     | 7,830     | 7,830     | -      |
| TOTAL OTHER OPERATING EXPENSES |                          | 282,542               | 266,073   | 270,680   | 304,006   | 33,326 |
| 48121                          | FURNITURE & FIXTURES     | 400                   | 308       | 400       |           | (400)  |
| 48151                          | MOTOR VEHICLES & EQUIP.  |                       |           |           | 22,000    | 22,000 |
| 48171                          | EDP EQUIPMENT            | 2,000                 | 7,659     | 3,100     | 2,460     | (640)  |
| 48191                          | ENGINEERING/MAPPING      | 16,380                | 8,380     | 8,000     | 8,000     | -      |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          | 18,780                | 16,347    | 11,500    | 32,460    | 20,960 |
| 48271                          | EDP EQUIPMENT            |                       |           |           | 4,655     | 4,655  |
| 48273                          | SOFTWARE                 | 1,500                 | 189       | 1,500     | 1,500     | -      |
| 48274                          | GEOGRAPHIC INFO SYSTEM   | 3,540                 | 2,400     | 2,500     | 2,500     | -      |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                          | 5,040                 | 2,589     | 4,000     | 8,655     | 4,655  |
| TOTAL CAPITAL OUTLAY           |                          | 23,820                | 18,936    | 15,500    | 41,115    | 25,615 |
| TOTAL GENERAL FUND             |                          | 905,956               | 862,430   | 912,155   | 1,009,602 | 97,447 |
| TOTAL GEN. ENGINEERING/ADMIN.  |                          | 905,956               | 862,430   | 912,155   | 1,009,602 | 97,447 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410241 - HIGHWAY & STREET MAINT.

| ACCOUNT-----             | TITLE -----                | BUDGET    | ACTUAL    | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|--------------------------|----------------------------|-----------|-----------|---------------------|-----------------------|---------------|
| 41010                    | SALARIES & WAGES-REG.      | 1,381,343 | 1,274,611 | 1,462,138           | 1,532,609             | 70,471        |
| 41015                    | EMPLOYER BENEFIT MATCH     | 5,460     | 4,869     | 5,148               | 5,460                 | 312           |
| 41017                    | STAND BY PAY               | 7,831     | 5,125     | 7,091               | 7,091                 | -             |
| 41020                    | SALARIES & WAGES-O/T       | 10,376    | 14,089    | 10,986              | 17,830                | 6,844         |
| 41027                    | STANDBY & BLENDED - OT     | 1,000     | 1,037     | 1,000               | 1,020                 | 20            |
| 41030                    | PT SALARIES & WAGES-REG    | 28,000    | 60,842    | 74,220              | 35,700                | (38,520)      |
| 41040                    | PT SALARIES & WAGES-O/T    | 1,000     | 282       | 1,000               | 1,020                 | 20            |
| 41050                    | ANNUAL LEAVE - SEPARATION  | 10,000    | 1,604     | 15,000              | 15,000                | -             |
| 41051                    | SICK LEAVE - SEPARATION    | 10,000    |           | 15,000              | 15,000                | -             |
| TOTAL PERSONAL SERVICES  |                            | 1,455,010 | 1,362,459 | 1,591,583           | 1,630,730             | 39,147        |
| 42010                    | FICA                       | 110,983   | 96,332    | 121,756             | 124,751               | 2,995         |
| 42020                    | RETIREMENT - VRS           | 203,672   | 187,966   | 179,500             | 192,496               | 12,996        |
| 42050                    | HOSPITAL INSURANCE         | 213,148   | 164,420   | 191,992             | 229,191               | 37,199        |
| 42060                    | LIFE INSURANCE - VRS       | 3,856     | 3,559     | 18,865              | 18,239                | (626)         |
| 42090                    | UNEMPLOYMENT               | 2,000     |           | 2,500               | 2,500                 | -             |
| 42110                    | WORKER'S COMP.             | 52,050    | 48,984    | 52,062              | 45,119                | (6,943)       |
| 42130                    | EDUCATION                  | 3,000     |           | 3,000               | 3,000                 | -             |
| 42160                    | FLEX. SPENDING PLAN COST   |           | 48        |                     |                       | -             |
| TOTAL FRINGE BENEFITS    |                            | 588,709   | 501,309   | 569,675             | 615,296               | 45,621        |
| 43010                    | MISC. CONTRACTED SERVICES  | 5,000     | 1,467     | 5,000               | 5,000                 | -             |
| 43100                    | PROFESSIONAL SERVICES      | 32,359    | 614       | 10,000              | 5,000                 | (5,000)       |
| 43110                    | MEDICAL SERVICES           | 2,000     | 1,849     | 1,000               | 1,000                 | -             |
| 43140                    | ENGINEER., ARCH. & MAPPING | 6,000     |           | 2,500               | 2,500                 | -             |
| 43310                    | REPAIRS & MAINTENANCE      | 1,500     |           | 1,500               | 1,500                 | -             |
| 43320                    | SERVICE CONTRACTS          | 7,150     | 4,138     | 6,150               | 6,150                 | -             |
| 43325                    | TIPPING FEE-CO LANDFILL    |           |           |                     | 2,000                 | 2,000         |
| 43330                    | MAINT & REP.-MACH & EQUIP  | 5,000     | 2,121     | 4,500               | 4,500                 | -             |
| 43340                    | MAINT & REP.-FURN & FIX    | 1,000     |           | 1,000               | 1,000                 | -             |
| 43350                    | MAINT & REP.-AUTO EQUIP.   | 20,000    | 4,962     | 18,000              | 16,000                | (2,000)       |
| 43360                    | MAINT & REP.-BLDGS & GNDS  | 4,500     | 11,853    | 4,209               | 3,000                 | (1,209)       |
| 43372                    | MAINT & REP.-BRIDGES       | 227,320   | 233,168   | 110,000             | 130,000               | 20,000        |
| 43374                    | MAINT & REP.-ALLOWABLE     | 3,072,540 | 2,038,916 | 2,589,894           | 2,650,000             | 60,106        |
| 43375                    | MAINT & REP.-NON-ALLOW.    | 45,000    | 6,920     | 20,000              | 30,000                | 10,000        |
| 43600                    | ADVERTISING                | 3,000     | 384       | 2,000               | 1,500                 | (500)         |
| 43710                    | UNIFORM MAINTENANCE CONT.  | 10,500    | 7,966     | 8,500               | 8,500                 | -             |
| 43720                    | LAUNDRY & DRY CLEANING     | 2,000     |           | 2,000               | 2,000                 | -             |
| 43890                    | STATE FEES AND PERMITS     | 3,000     | 6,000     | 3,000               | 3,000                 | -             |
| 43891                    | FEDERAL FEES               | 1,000     |           | 1,000               | 1,000                 | -             |
| TOTAL PURCHASED SERVICES |                            | 3,448,869 | 2,320,357 | 2,790,253           | 2,873,650             | 83,397        |
| 44200                    | C.G. - PARTS AND LABOR     | 118,500   | 133,747   | 130,000             | 150,000               | 20,000        |
| 44302                    | C.S.-POWER.EQUIP.SUPPLIES  | 15,000    | 11,083    | 15,000              | 15,000                | -             |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410241 - HIGHWAY & STREET MAINT.

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 44310                          | C.G. - FUEL               | 109,672               | 87,735    | 91,175    | 85,834    | (5,341)  |
| TOTAL INTERNAL SERVICES        |                           | 243,172               | 232,565   | 236,175   | 250,834   | 14,659   |
| 45110                          | ELECTRICITY               | 14,000                | 15,287    | 14,000    | 13,000    | (1,000)  |
| 45120                          | HEATING                   | 10,000                | 7,951     | 10,000    | 9,000     | (1,000)  |
| 45130                          | WATER & SEWER             | 1,200                 | 2,408     | 1,200     | 1,200     | -        |
| 45210                          | POSTAGE                   | 400                   | 207       | 400       | 400       | -        |
| 45220                          | MESSENGER SVS./PACKAGES   | 100                   | 70        | 100       | 100       | -        |
| 45230                          | TELECOMMUNICATIONS        | 13,037                | 9,043     | 10,000    | 9,000     | (1,000)  |
| 45310                          | BOILER & MACHINERY INS.   | 133                   | 144       | 148       | 142       | (6)      |
| 45340                          | PROPERTY INSURANCE        | 2,568                 | 2,186     | 2,368     | 2,329     | (39)     |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 42,610                | 37,436    | 37,399    | 36,532    | (867)    |
| 45360                          | SURETY BONDS              | 9                     | 8         | 8         | 18        | 10       |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 8,249                 | 7,647     | 7,097     | 7,784     | 687      |
| 45380                          | GENERAL LIABILITY INS.    | 4,965                 | 4,753     | 5,927     | 6,767     | 840      |
| 45394                          | RETIREE H/CARE BENEFIT    |                       | 2,706     |           | 6,276     | 6,276    |
| 45410                          | LEASE/RENT OF EQUIPMENT   | 32,000                | 31,574    | 32,000    | 30,000    | (2,000)  |
| 45530                          | TRAINING & TRAVEL         | 5,000                 | 3,719     | 4,500     | 4,500     | -        |
| 45540                          | EDUCATION                 | 2,500                 |           | 2,500     | 2,500     | -        |
| 45675                          | TRANSPORTATION SAFETY     | 4,000                 |           | 3,500     | 3,500     | -        |
| 45810                          | DUES & MEMBERSHIPS        | 1,800                 | 1,059     | 1,800     | 1,800     | -        |
| TOTAL OTHER CHARGES            |                           | 142,571               | 126,198   | 132,947   | 134,848   | 1,901    |
| 46010                          | OFFICE SUPPLIES           | 1,800                 | 1,004     | 1,500     | 1,500     | -        |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 5,000                 | 4,304     | 5,000     | 5,000     | -        |
| 46080                          | POWERED EQUIPMENT FUELS   | 1,000                 | 551       | 1,000     | 1,000     | -        |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 300                   | 44        | 300       | 300       | -        |
| 46140                          | OTHER OPERATING SUPPLIES  | 5,000                 | 5,815     | 2,000     | 2,000     | -        |
| 46170                          | EMS/MEDICAL SUPPLIES      | 400                   |           | 400       | 400       | -        |
| TOTAL MATERIALS & SUPPLIES     |                           | 13,500                | 11,719    | 10,200    | 10,200    | -        |
| TOTAL OTHER OPERATING EXPENSES |                           | 4,436,821             | 3,192,148 | 3,739,250 | 3,884,828 | 145,578  |
| 48106                          | SIDEWALKS                 | 150,000               | 81,124    |           | 150,000   | 150,000  |
| 48111                          | MACHINERY & EQUIPMENT     |                       | 1,159     | 135,000   | 110,000   | (25,000) |
| 48151                          | MOTOR VEHICLES & EQUIP.   | 145,000               | 128,787   |           |           | -        |
| 48181                          | BUILDINGS & GROUNDS       |                       |           | 27,660    |           | (27,660) |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 295,000               | 211,070   | 162,660   | 260,000   | 97,340   |
| 48230                          | COMMUNICATIONS EQUIPMENT  | 1,200                 | 937       | 1,500     | 1,500     | -        |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                           | 1,200                 | 937       | 1,500     | 1,500     | -        |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410241 - HIGHWAY & STREET MAINT.

| ACCOUNT-----                  | TITLE ----- | -----     | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|-------------------------------|-------------|-----------|-----------------|-----------|-----------|---------|
|                               |             | BUDGET    | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| TOTAL CAPITAL OUTLAY          |             | 296,200   | 212,007         | 164,160   | 261,500   | 97,340  |
| TOTAL GENERAL FUND            |             | 6,188,031 | 4,766,615       | 5,494,993 | 5,777,058 | 282,065 |
| TOTAL HIGHWAY & STREET MAINT. |             | 6,188,031 | 4,766,615       | 5,494,993 | 5,777,058 | 282,065 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410441 - STREET LIGHTS

| ACCOUNT-----                   | TITLE -----            | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                        | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 45111                          | STREET LIGHTS          | 270,000               | 305,961   | 290,000   | 300,000  | 10,000 |
| 45112                          | ARTERIAL STREET LIGHTS | 261,000               | 213,438   | 275,000   | 290,000  | 15,000 |
| 45380                          | GENERAL LIABILITY INS. | 844                   | 808       | 815       | 778      | (37)   |
| TOTAL OTHER CHARGES            |                        | 531,844               | 520,207   | 565,815   | 590,778  | 24,963 |
| TOTAL OTHER OPERATING EXPENSES |                        | 531,844               | 520,207   | 565,815   | 590,778  | 24,963 |
| TOTAL GENERAL FUND             |                        | 531,844               | 520,207   | 565,815   | 590,778  | 24,963 |
| TOTAL STREET LIGHTS            |                        | 531,844               | 520,207   | 565,815   | 590,778  | 24,963 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410541 - SNOW & ICE REMOVAL

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                          | SALARIES & WAGES-REG.     |                       | 180       |           |          | -       |
| 41020                          | SALARIES & WAGES-O/T      | 50,000                | 30,993    | 50,000    | 51,000   | 1,000   |
| TOTAL PERSONAL SERVICES        |                           | 50,000                | 31,174    | 50,000    | 51,000   | 1,000   |
| 42010                          | FICA                      | 3,825                 | 2,189     | 3,825     | 3,902    | 77      |
| 42110                          | WORKER'S COMP.            |                       | 1,159     | 334       | 118      | (216)   |
| TOTAL FRINGE BENEFITS          |                           | 3,825                 | 3,348     | 4,159     | 4,020    | (139)   |
| 43010                          | MISC. CONTRACTED SERVICES |                       | 423       |           |          | -       |
| 43320                          | SERVICE CONTRACTS         | 42,000                | 46,345    | 58,000    | 58,000   | -       |
| 43330                          | MAINT & REP.-MACH & EQUIP | 2,000                 | 1,779     | 2,000     | 2,000    | -       |
| 43350                          | MAINT & REP.-AUTO EQUIP.  | 20                    | 717       | 20        |          | (20)    |
| 43360                          | MAINT & REP.-BLDGS & GNDS | 2,000                 | 2,966     | 2,000     | 2,000    | -       |
| 43374                          | MAINT & REP.-ALLOWABLE    | 2,000                 |           | 2,000     | 2,000    | -       |
| 43375                          | MAINT & REP.-NON-ALLOW.   | 1,000                 |           | 1,000     | 1,000    | -       |
| TOTAL PURCHASED SERVICES       |                           | 49,020                | 52,231    | 65,020    | 65,000   | (20)    |
| 44200                          | C.G. - PARTS AND LABOR    | 35,000                | 21,307    | 35,000    | 35,000   | -       |
| 44302                          | C.S.-POWER.EQUIP.SUPPLIES | 10,000                | 7,808     | 10,000    | 10,000   | -       |
| 44310                          | C.G. - FUEL               | 20,000                | 2,526     | 20,000    | 18,600   | (1,400) |
| TOTAL INTERNAL SERVICES        |                           | 65,000                | 31,641    | 65,000    | 63,600   | (1,400) |
| 45110                          | ELECTRICITY               | 3,000                 | 4,519     | 3,000     | 4,500    | 1,500   |
| 45120                          | HEATING                   | 2,300                 |           | 2,300     | 2,300    | -       |
| 45230                          | TELECOMMUNICATIONS        | 1,200                 | 815       | 1,200     | 1,200    | -       |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 23                    | 21        | 521       | 701      | 180     |
| 45380                          | GENERAL LIABILITY INS.    | 903                   | 866       | 418       | 230      | (188)   |
| 45410                          | LEASE/RENT OF EQUIPMENT   | 8,000                 |           | 8,000     |          | (8,000) |
| TOTAL OTHER CHARGES            |                           | 15,426                | 6,221     | 15,439    | 8,931    | (6,508) |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 60,000                | 21,803    | 15,000    | 15,000   | -       |
| 46140                          | OTHER OPERATING SUPPLIES  | 4,483                 | 2,466     | 5,000     | 4,000    | (1,000) |
| TOTAL MATERIALS & SUPPLIES     |                           | 64,483                | 24,269    | 20,000    | 19,000   | (1,000) |
| TOTAL OTHER OPERATING EXPENSES |                           | 197,754               | 117,710   | 169,618   | 160,551  | (9,067) |
| 48111                          | MACHINERY & EQUIPMENT     | 70,000                | 36,095    | 25,000    | 25,000   | -       |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 70,000                | 36,095    | 25,000    | 25,000   | -       |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410541 - SNOW & ICE REMOVAL

| ACCOUNT-----                   | TITLE -----   | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|--------------------------------|---------------|---------|-----------------|-----------|-----------|---------|
|                                |               | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| 48271                          | EDP EQUIPMENT | 517     | 517             |           |           | -       |
| TOTAL CAPITAL OUTLAY-ADDITIONS |               | 517     | 517             |           |           | -       |
| TOTAL CAPITAL OUTLAY           |               | 70,517  | 36,612          | 25,000    | 25,000    | -       |
| TOTAL GENERAL FUND             |               | 318,271 | 185,496         | 244,618   | 236,551   | (8,067) |
| TOTAL SNOW & ICE REMOVAL       |               | 318,271 | 185,496         | 244,618   | 236,551   | (8,067) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410741 - TRAFFIC ENGINEERING

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 463,422               | 365,693   | 498,751   | 493,781  | (4,970)  |
| 41015                    | EMPLOYER BENEFIT MATCH    | 1,872                 | 1,137     | 1,872     | 1,872    | -        |
| 41017                    | STAND BY PAY              | 7,832                 | 7,613     | 7,831     | 7,831    | -        |
| 41020                    | SALARIES & WAGES-O/T      | 14,189                | 10,676    | 12,124    | 15,300   | 3,176    |
| 41027                    | STANDBY & BLENDED - OT    | 9,674                 | 3,513     |           |          | -        |
| 41030                    | PT SALARIES & WAGES-REG   | 15,154                | 107       | 27,064    | 8,703    | (18,361) |
| TOTAL PERSONAL SERVICES  |                           | 512,143               | 388,738   | 547,642   | 527,487  | (20,155) |
| 42010                    | FICA                      | 39,179                | 27,387    | 41,895    | 40,353   | (1,542)  |
| 42020                    | RETIREMENT - VRS          | 68,540                | 54,097    | 61,387    | 62,019   | 632      |
| 42050                    | HOSPITAL INSURANCE        | 77,422                | 52,575    | 67,844    | 74,892   | 7,048    |
| 42060                    | LIFE INSURANCE - VRS      | 1,298                 | 1,024     | 6,452     | 5,876    | (576)    |
| 42110                    | WORKER'S COMP.            | 17,295                | 15,397    | 14,592    | 15,617   | 1,025    |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 16        |           |          | -        |
| TOTAL FRINGE BENEFITS    |                           | 203,734               | 150,496   | 192,170   | 198,757  | 6,587    |
| 43010                    | MISC. CONTRACTED SERVICES | 70,000                | 58,481    | 70,000    | 40,000   | (30,000) |
| 43100                    | PROFESSIONAL SERVICES     | 5,980                 |           | 15,000    | 12,000   | (3,000)  |
| 43110                    | MEDICAL SERVICES          | 1,500                 | 614       | 1,000     | 1,000    | -        |
| 43320                    | SERVICE CONTRACTS         | 1,700                 | 3,372     | 2,500     | 2,500    | -        |
| 43330                    | MAINT & REP.-MACH & EQUIP | 6,000                 | 95        | 5,000     | 4,000    | (1,000)  |
| 43350                    | MAINT & REP.-AUTO EQUIP.  | 3,000                 | 6,349     | 3,000     | 3,000    | -        |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 1,000                 | 1,690     | 3,000     | 1,000    | (2,000)  |
| 43374                    | MAINT & REP.-ALLOWABLE    | 2,500                 |           | 2,500     | 2,500    | -        |
| 43375                    | MAINT & REP.-NON-ALLOW.   | 7,610                 |           | 7,610     | 7,500    | (110)    |
| 43600                    | ADVERTISING               | 1,000                 |           | 500       | 250      | (250)    |
| 43710                    | UNIFORM MAINTENANCE CONT. | 3,600                 | 2,539     | 3,600     | 3,900    | 300      |
| TOTAL PURCHASED SERVICES |                           | 103,890               | 73,141    | 113,710   | 77,650   | (36,060) |
| 44200                    | C.G. - PARTS AND LABOR    | 22,000                | 23,582    | 22,000    | 25,000   | 3,000    |
| 44300                    | CENTRAL STORES            |                       | 23        |           |          | -        |
| 44302                    | C.S.-POWER.EQUIP.SUPPLIES | 38,786                | 4,860     | 38,786    | 38,800   | 14       |
| 44310                    | C.G. - FUEL               | 23,061                | 26,055    | 23,930    | 25,610   | 1,680    |
| TOTAL INTERNAL SERVICES  |                           | 83,847                | 54,521    | 84,716    | 89,410   | 4,694    |
| 45110                    | ELECTRICITY               | 26,000                | 28,319    | 26,000    | 26,000   | -        |
| 45120                    | HEATING                   | 4,000                 | 2,563     | 3,500     | 3,000    | (500)    |
| 45210                    | POSTAGE                   |                       | 200       |           | 50       | 50       |
| 45220                    | MESSENGER SVS./PACKAGES   | 100                   | 190       | 100       | 150      | 50       |
| 45230                    | TELECOMMUNICATIONS        | 8,305                 | 4,846     | 8,305     | 7,635    | (670)    |
| 45340                    | PROPERTY INSURANCE        | 178                   | 166       | 180       | 177      | (3)      |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 9,613                 | 7,597     | 7,847     | 8,567    | 720      |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 2,291                 | 2,124     | 1,935     | 2,359    | 424      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410741 - TRAFFIC ENGINEERING

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |        |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|--------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE |
| 45380                          | GENERAL LIABILITY INS.   | 1,762                 | 1,689     | 1,485     | 1,805     | 320    |
| 45410                          | LEASE/RENT OF EQUIPMENT  | 500                   | 697       | 500       | 500       | -      |
| 45530                          | TRAINING & TRAVEL        | 4,000                 | 6,845     | 3,500     | 3,500     | -      |
| 45540                          | EDUCATION                | 2,500                 |           | 2,500     | 2,500     | -      |
| 45810                          | DUES & MEMBERSHIPS       | 1,000                 | 710       | 1,000     | 1,000     | -      |
| 45850                          | FREIGHT & DRAYAGE        | 200                   | 16        | 200       | 200       | -      |
| TOTAL OTHER CHARGES            |                          | 60,449                | 55,962    | 57,052    | 57,443    | 391    |
| 46010                          | OFFICE SUPPLIES          | 700                   | 648       | 700       | 500       | (200)  |
| 46070                          | REPAIR & MAINT. SUPPLIES | 150,000               | 263,980   | 150,000   | 181,856   | 31,856 |
| 46080                          | POWERED EQUIPMENT FUELS  | 1,000                 | 1,251     | 1,000     | 1,000     | -      |
| 46140                          | OTHER OPERATING SUPPLIES | 4,000                 | 1,871     | 3,500     | 3,500     | -      |
| TOTAL MATERIALS & SUPPLIES     |                          | 155,700               | 267,751   | 155,200   | 186,856   | 31,656 |
| TOTAL OTHER OPERATING EXPENSES |                          | 607,620               | 601,870   | 602,848   | 610,116   | 7,268  |
| 48111                          | MACHINERY & EQUIPMENT    | 344,020               | 229,939   | 425,836   | 466,500   | 40,664 |
| 48173                          | SOFTWARE                 |                       | 5,245     |           |           | -      |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          | 344,020               | 235,184   | 425,836   | 466,500   | 40,664 |
| TOTAL CAPITAL OUTLAY           |                          | 344,020               | 235,184   | 425,836   | 466,500   | 40,664 |
| TOTAL GENERAL FUND             |                          | 1,463,783             | 1,225,792 | 1,576,326 | 1,604,103 | 27,777 |
| TOTAL TRAFFIC ENGINEERING      |                          | 1,463,783             | 1,225,792 | 1,576,326 | 1,604,103 | 27,777 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410841 - HIWAY/ST. BEAUTIFICATION

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                    | SALARIES & WAGES-REG.     | 115,046               | 92,954    | 126,678   | 123,627  | (3,051) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 624                   | 481       | 624       | 624      | -       |
| 41020                    | SALARIES & WAGES-O/T      | 1,918                 | 1,125     | 1,988     | 1,918    | (70)    |
| 41030                    | PT SALARIES & WAGES-REG   |                       | 4,613     |           | 11,220   | 11,220  |
| 41040                    | PT SALARIES & WAGES-O/T   |                       | 127       |           |          | -       |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       | 1,454     |           |          | -       |
| 41051                    | SICK LEAVE - SEPARATION   |                       | 657       |           |          | -       |
| TOTAL PERSONAL SERVICES  |                           | 117,588               | 101,410   | 129,290   | 137,389  | 8,099   |
| 42010                    | FICA                      | 8,996                 | 6,765     | 9,891     | 10,510   | 619     |
| 42020                    | RETIREMENT - VRS          | 17,015                | 13,488    | 15,408    | 15,528   | 120     |
| 42050                    | HOSPITAL INSURANCE        | 23,721                | 16,641    | 23,721    | 32,984   | 9,263   |
| 42060                    | LIFE INSURANCE - VRS      | 322                   | 255       | 1,619     | 1,472    | (147)   |
| 42110                    | WORKER'S COMP.            | 2,271                 | 2,331     | 2,228     | 2,466    | 238     |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 11        |           |          | -       |
| TOTAL FRINGE BENEFITS    |                           | 52,325                | 39,491    | 52,867    | 62,960   | 10,093  |
| 43010                    | MISC. CONTRACTED SERVICES | 16,381                | 28,750    | 16,381    | 22,331   | 5,950   |
| 43100                    | PROFESSIONAL SERVICES     | 1,000                 |           | 1,000     | 1,000    | -       |
| 43110                    | MEDICAL SERVICES          | 400                   | 125       | 250       | 250      | -       |
| 43320                    | SERVICE CONTRACTS         | 15,700                | 2,457     | 13,000    | 13,000   | -       |
| 43330                    | MAINT & REP.-MACH & EQUIP | 1,000                 | 2,800     | 1,000     | 1,000    | -       |
| 43350                    | MAINT & REP.-AUTO EQUIP.  | 2,000                 | 26        | 2,000     | 2,000    | -       |
| 43360                    | MAINT & REP.-BLDGS & GNDS |                       | 96        |           |          | -       |
| 43374                    | MAINT & REP.-ALLOWABLE    | 5,500                 |           | 5,500     | 5,500    | -       |
| 43710                    | UNIFORM MAINTENANCE CONT. | 1,200                 | 1,080     | 1,300     | 1,300    | -       |
| TOTAL PURCHASED SERVICES |                           | 43,181                | 35,333    | 40,431    | 46,381   | 5,950   |
| 44200                    | C.G. - PARTS AND LABOR    | 26,000                | 15,504    | 20,000    | 20,000   | -       |
| 44302                    | C.S.-POWER.EQUIP.SUPPLIES | 5,500                 | 4,048     | 5,500     | 5,500    | -       |
| 44310                    | C.G. - FUEL               | 13,785                | 14,552    | 14,732    | 14,449   | (283)   |
| TOTAL INTERNAL SERVICES  |                           | 45,285                | 34,103    | 40,232    | 39,949   | (283)   |
| 45210                    | POSTAGE                   |                       | 100       |           |          | -       |
| 45230                    | TELECOMMUNICATIONS        | 600                   | 342       | 600       | 900      | 300     |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 2,533                 | 2,372     | 2,434     | 2,969    | 535     |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 917                   | 850       | 645       | 944      | 299     |
| 45380                    | GENERAL LIABILITY INS.    | 403                   | 386       | 380       | 335      | (45)    |
| 45410                    | LEASE/RENT OF EQUIPMENT   | 860                   | 697       | 860       | 1,000    | 140     |
| 45530                    | TRAINING & TRAVEL         | 300                   | 185       | 300       | 300      | -       |
| 45540                    | EDUCATION                 | 100                   |           | 100       | 250      | 150     |
| 45860                    | LITTER CONTROL            | 2,000                 | 44        | 2,000     | 2,000    | -       |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4100 - STREET MAINTENANCE  
DEPARTMENT - 410841 - HIWAY/ST. BEAUTIFICATION

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| TOTAL OTHER CHARGES            |                          | 7,713                 | 4,976     | 7,319     | 8,698    | 1,379    |
| 46010                          | OFFICE SUPPLIES          | 400                   | 74        | 400       | 400      | -        |
| 46070                          | REPAIR & MAINT. SUPPLIES | 8,000                 | 8,108     | 7,000     | 7,000    | -        |
| 46080                          | POWERED EQUIPMENT FUELS  | 200                   |           | 200       | 200      | -        |
| 46140                          | OTHER OPERATING SUPPLIES | 1,500                 | 472       | 1,500     | 1,500    | -        |
| TOTAL MATERIALS & SUPPLIES     |                          | 10,100                | 8,653     | 9,100     | 9,100    | -        |
| TOTAL OTHER OPERATING EXPENSES |                          | 158,604               | 122,557   | 149,949   | 167,088  | 17,139   |
| 48151                          | MOTOR VEHICLES & EQUIP.  |                       |           | 15,000    |          | (15,000) |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          |                       |           | 15,000    |          | (15,000) |
| TOTAL CAPITAL OUTLAY           |                          |                       |           | 15,000    |          | (15,000) |
| TOTAL GENERAL FUND             |                          | 276,192               | 223,967   | 294,239   | 304,477  | 10,238   |
| TOTAL HIWAY/ST. BEAUTIFICATION |                          | 276,192               | 223,967   | 294,239   | 304,477  | 10,238   |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4200 - SANITATION-WASTE REMOVAL  
DEPARTMENT - 420241 - STREET & ROAD CLEANING

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                    | SALARIES & WAGES-REG.     | 211,455               | 191,999   | 199,565   | 206,601  | 7,036   |
| 41015                    | EMPLOYER BENEFIT MATCH    | 936                   | 786       | 780       | 936      | 156     |
| 41017                    | STAND BY PAY              | 7,831                 | 2,419     | 7,461     | 2,579    | (4,882) |
| 41020                    | SALARIES & WAGES-O/T      | 2,787                 | 1,800     | 2,727     | 7,988    | 5,261   |
| 41027                    | STANDBY & BLENDED - OT    | 2,000                 | 552       | 2,000     | 2,040    | 40      |
| TOTAL PERSONAL SERVICES  |                           | 225,009               | 197,556   | 212,533   | 220,144  | 7,611   |
| 42010                    | FICA                      | 17,213                | 13,501    | 16,259    | 16,841   | 582     |
| 42020                    | RETIREMENT - VRS          | 31,274                | 28,360    | 24,312    | 25,950   | 1,638   |
| 42050                    | HOSPITAL INSURANCE        | 41,762                | 36,265    | 38,654    | 45,625   | 6,971   |
| 42060                    | LIFE INSURANCE - VRS      | 592                   | 537       | 2,555     | 2,459    | (96)    |
| 42110                    | WORKER'S COMP.            | 11,358                | 11,919    | 10,946    | 9,996    | (950)   |
| TOTAL FRINGE BENEFITS    |                           | 102,199               | 90,582    | 92,726    | 100,871  | 8,145   |
| 43100                    | PROFESSIONAL SERVICES     | 100                   |           | 100       | 500      | 400     |
| 43110                    | MEDICAL SERVICES          | 1,000                 | 150       | 500       |          | (500)   |
| 43320                    | SERVICE CONTRACTS         | 3,300                 | 2,457     | 2,700     | 2,700    | -       |
| 43326                    | TIPPING FEE-STEAM PLANT   |                       |           |           | 45,503   | 45,503  |
| 43330                    | MAINT & REP.-MACH & EQUIP | 1,500                 | 549       | 1,500     | 1,500    | -       |
| 43350                    | MAINT & REP.-AUTO EQUIP.  | 500                   | 440       | 500       | 500      | -       |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 1,000                 | 581       | 1,000     | 1,000    | -       |
| 43374                    | MAINT & REP.-ALLOWABLE    | 3,000                 |           | 3,000     | 3,000    | -       |
| 43375                    | MAINT & REP.-NON-ALLOW.   | 500                   |           | 500       | 500      | -       |
| 43600                    | ADVERTISING               | 1,500                 | 810       | 1,500     | 1,000    | (500)   |
| 43710                    | UNIFORM MAINTENANCE CONT. | 1,800                 | 1,316     | 1,800     | 1,800    | -       |
| TOTAL PURCHASED SERVICES |                           | 14,200                | 6,304     | 13,100    | 58,003   | 44,903  |
| 44200                    | C.G. - PARTS AND LABOR    | 24,500                | 38,359    | 30,000    | 37,000   | 7,000   |
| 44302                    | C.S.-POWER.EQUIP.SUPPLIES | 12,000                | 9,844     | 12,000    | 12,000   | -       |
| 44310                    | C.G. - FUEL               | 23,253                | 26,263    | 25,428    | 24,201   | (1,227) |
| TOTAL INTERNAL SERVICES  |                           | 59,753                | 74,466    | 67,428    | 73,201   | 5,773   |
| 45120                    | HEATING                   | 1,500                 | 3,452     | 1,500     | 1,500    | -       |
| 45130                    | WATER & SEWER             | 1,000                 | 535       | 1,000     | 1,000    | -       |
| 45136                    | LANDFILL/STEAM PLANT      |                       | 5,677     |           |          | -       |
| 45210                    | POSTAGE                   |                       | 100       |           |          | -       |
| 45230                    | TELECOMMUNICATIONS        | 400                   |           | 400       | 600      | 200     |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 3,780                 | 3,171     | 3,269     | 3,314    | 45      |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 1,375                 | 1,274     | 1,290     | 1,415    | 125     |
| 45380                    | GENERAL LIABILITY INS.    | 680                   | 657       | 617       | 582      | (35)    |
| 45410                    | LEASE/RENT OF EQUIPMENT   | 1,200                 | 697       | 1,200     | 1,500    | 300     |
| 45530                    | TRAINING & TRAVEL         | 300                   |           | 300       | 300      | -       |
| 45540                    | EDUCATION                 | 300                   |           | 300       | 300      | -       |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4200 - SANITATION-WASTE REMOVAL  
DEPARTMENT - 420241 - STREET & ROAD CLEANING

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| TOTAL OTHER CHARGES            |                          | 10,535                | 15,563    | 9,876     | 10,511   | 635    |
| 46010                          | OFFICE SUPPLIES          | 500                   | 120       | 500       | 250      | (250)  |
| 46070                          | REPAIR & MAINT. SUPPLIES | 3,500                 | 2,551     | 3,500     | 3,500    | -      |
| 46080                          | POWERED EQUIPMENT FUELS  | 300                   |           | 300       | 300      | -      |
| 46140                          | OTHER OPERATING SUPPLIES | 3,000                 | 1,739     | 3,000     | 3,000    | -      |
| TOTAL MATERIALS & SUPPLIES     |                          | 7,300                 | 4,409     | 7,300     | 7,050    | (250)  |
| TOTAL OTHER OPERATING EXPENSES |                          | 193,987               | 191,324   | 190,430   | 249,636  | 59,206 |
| TOTAL GENERAL FUND             |                          | 418,996               | 388,880   | 402,963   | 469,780  | 66,817 |
| TOTAL STREET & ROAD CLEANING   |                          | 418,996               | 388,880   | 402,963   | 469,780  | 66,817 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4200 - SANITATION-WASTE REMOVAL  
DEPARTMENT - 420341 - REFUSE COLLECTION

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 366,768               | 318,479   | 397,217   | 336,788  | (60,429) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 1,716                 | 1,469     | 1,716     | 1,404    | (312)    |
| 41020                    | SALARIES & WAGES-O/T      | 5,304                 | 1,665     | 5,499     | 4,243    | (1,256)  |
| 41030                    | PT SALARIES & WAGES-REG   | 19,094                |           | 19,220    | 15,300   | (3,920)  |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       | 1,065     | 10,000    | 10,000   | -        |
| 41051                    | SICK LEAVE - SEPARATION   |                       | 203       | 16,000    | 16,000   | -        |
| TOTAL PERSONAL SERVICES  |                           | 392,882               | 322,882   | 449,652   | 383,735  | (65,917) |
| 42010                    | FICA                      | 30,055                | 22,399    | 34,398    | 29,355   | (5,043)  |
| 42020                    | RETIREMENT - VRS          | 54,245                | 47,090    | 48,634    | 42,301   | (6,333)  |
| 42050                    | HOSPITAL INSURANCE        | 61,780                | 53,113    | 61,750    | 56,311   | (5,439)  |
| 42060                    | LIFE INSURANCE - VRS      | 1,027                 | 892       | 5,111     | 4,008    | (1,103)  |
| 42090                    | UNEMPLOYMENT              |                       | 3,269     |           |          | -        |
| 42110                    | WORKER'S COMP.            | 58,145                | 18,247    | 16,448    | 15,909   | (539)    |
| 42130                    | EDUCATION                 | 1,000                 |           | 1,000     | 1,000    | -        |
| TOTAL FRINGE BENEFITS    |                           | 206,252               | 145,009   | 167,341   | 148,884  | (18,457) |
| 43010                    | MISC. CONTRACTED SERVICES | 7,500                 | 38,097    | 7,500     | 7,500    | -        |
| 43100                    | PROFESSIONAL SERVICES     | 5,000                 | 442       | 7,068     | 5,000    | (2,068)  |
| 43110                    | MEDICAL SERVICES          | 1,500                 | 450       | 2,500     | 2,000    | (500)    |
| 43320                    | SERVICE CONTRACTS         | 2,500                 | 6,269     | 2,500     | 2,500    | -        |
| 43325                    | TIPPING FEE-CO LANDFILL   | 88,800                | 42,257    | 98,500    | 98,500   | -        |
| 43326                    | TIPPING FEE-STEAM PLANT   |                       |           | 404,500   | 404,500  | -        |
| 43350                    | MAINT & REP.-AUTO EQUIP.  |                       | 123       |           |          | -        |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 2,000                 | 645       | 2,500     | 1,500    | (1,000)  |
| 43600                    | ADVERTISING               | 3,500                 | 1,330     | 3,000     | 2,500    | (500)    |
| 43710                    | UNIFORM MAINTENANCE CONT. | 4,400                 | 2,743     | 4,400     | 4,400    | -        |
| TOTAL PURCHASED SERVICES |                           | 115,200               | 92,355    | 532,468   | 528,400  | (4,068)  |
| 44200                    | C.G. - PARTS AND LABOR    | 80,000                | 63,491    | 80,000    | 85,000   | 5,000    |
| 44302                    | C.S.-POWER.EQUIP.SUPPLIES |                       | 2,960     |           |          | -        |
| 44310                    | C.G. - FUEL               | 72,522                | 72,762    | 80,294    | 70,920   | (9,374)  |
| TOTAL INTERNAL SERVICES  |                           | 152,522               | 139,213   | 160,294   | 155,920  | (4,374)  |
| 45110                    | ELECTRICITY               | 4,500                 | 5,638     | 5,000     | 5,000    | -        |
| 45120                    | HEATING                   | 1,500                 | 1,134     | 1,500     | 1,500    | -        |
| 45130                    | WATER & SEWER             | 300                   | 566       | 300       | 300      | -        |
| 45210                    | POSTAGE                   | 500                   |           | 500       | 500      | -        |
| 45230                    | TELECOMMUNICATIONS        | 1,000                 | 40        | 1,000     | 1,000    | -        |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 13,308                | 13,953    | 14,414    | 13,154   | (1,260)  |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 2,291                 | 2,124     | 2,150     | 2,595    | 445      |
| 45380                    | GENERAL LIABILITY INS.    | 2,596                 | 2,000     | 1,149     | 1,093    | (56)     |
| 45410                    | LEASE/RENT OF EQUIPMENT   | 1,500                 | 697       | 1,500     | 1,500    | -        |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4200 - SANITATION-WASTE REMOVAL  
DEPARTMENT - 420341 - REFUSE COLLECTION

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|----------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 45530                          | TRAINING & TRAVEL        | 1,000                 | 105       | 1,000     | 1,000     | -        |
| TOTAL OTHER CHARGES            |                          | 28,495                | 26,256    | 28,513    | 27,642    | (871)    |
| 46010                          | OFFICE SUPPLIES          | 1,000                 | 442       | 1,000     | 1,000     | -        |
| 46070                          | REPAIR & MAINT. SUPPLIES | 429                   |           | 1,000     | 1,000     | -        |
| 46080                          | POWERED EQUIPMENT FUELS  | 200                   |           | 200       | 200       | -        |
| 46140                          | OTHER OPERATING SUPPLIES | 5,000                 | 9,891     | 5,000     | 5,000     | -        |
| TOTAL MATERIALS & SUPPLIES     |                          | 6,629                 | 10,334    | 7,200     | 7,200     | -        |
| TOTAL OTHER OPERATING EXPENSES |                          | 509,098               | 413,167   | 895,816   | 868,046   | (27,770) |
| 48111                          | MACHINERY & EQUIPMENT    |                       | 302       | 270,000   | 300,000   | 30,000   |
| 48172                          | HARDWARE                 | 571                   | 269       |           |           | -        |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          | 571                   | 571       | 270,000   | 300,000   | 30,000   |
| TOTAL CAPITAL OUTLAY           |                          | 571                   | 571       | 270,000   | 300,000   | 30,000   |
| TOTAL GENERAL FUND             |                          | 902,551               | 736,620   | 1,615,468 | 1,551,781 | (63,687) |
| TOTAL REFUSE COLLECTION        |                          | 902,551               | 736,620   | 1,615,468 | 1,551,781 | (63,687) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4200 - SANITATION-WASTE REMOVAL  
DEPARTMENT - 420441 - CITY LANDFILL

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|---------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                           |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                     | SALARIES & WAGES-REG.     | 45,723                | 34,580    | 39,031    | 38,783   | (248)   |
| 41015                     | EMPLOYER BENEFIT MATCH    | 156                   | 156       | 156       | 156      | -       |
| 41017                     | STAND BY PAY              |                       | 2,194     |           |          | -       |
| 41020                     | SALARIES & WAGES-O/T      | 1,020                 | 1,650     | 1,058     | 1,020    | (38)    |
| 41027                     | STANDBY & BLENDED - OT    |                       | 1,217     |           |          | -       |
| 41030                     | PT SALARIES & WAGES-REG   | 16,974                | 23,940    | 16,974    | 17,314   | 340     |
| TOTAL PERSONAL SERVICES   |                           | 63,873                | 63,737    | 57,219    | 57,273   | 54      |
| 42010                     | FICA                      | 4,140                 | 4,759     | 4,378     | 4,381    | 3       |
| 42020                     | RETIREMENT - VRS          | 5,319                 | 5,319     | 4,777     | 4,872    | 95      |
| 42050                     | HOSPITAL INSURANCE        | 2,825                 | 2,952     | 2,825     | 3,395    | 570     |
| 42060                     | LIFE INSURANCE - VRS      | 101                   | 101       | 502       | 462      | (40)    |
| 42110                     | WORKER'S COMP.            | 1,720                 | 2,505     | 3,512     | 1,907    | (1,605) |
| TOTAL FRINGE BENEFITS     |                           | 14,105                | 15,636    | 15,994    | 15,017   | (977)   |
| 43100                     | PROFESSIONAL SERVICES     | 5,000                 | 5,841     | 5,000     | 5,000    | -       |
| 43140                     | ENGINEER.,ARCH. & MAPPING | 10,000                |           | 8,000     | 8,000    | -       |
| 43320                     | SERVICE CONTRACTS         | 1,500                 |           | 1,500     | 1,500    | -       |
| 43360                     | MAINT & REP.-BLDGS & GNDS | 7,738                 | 291       | 15,000    | 14,000   | (1,000) |
| 43600                     | ADVERTISING               |                       | 378       |           |          | -       |
| 43710                     | UNIFORM MAINTENANCE CONT. | 300                   | 536       | 300       | 300      | -       |
| 43890                     | STATE FEES AND PERMITS    | 3,500                 | 1,500     | 3,500     | 4,000    | 500     |
| TOTAL PURCHASED SERVICESS |                           | 28,038                | 8,546     | 33,300    | 32,800   | (500)   |
| 44200                     | C.G. - PARTS AND LABOR    | 1,000                 |           | 1,000     | 1,000    | -       |
| 44302                     | C.S.-POWER.EQUIP.SUPPLIES | 500                   | 43        | 500       | 500      | -       |
| TOTAL INTERNAL SERVICES   |                           | 1,500                 | 43        | 1,500     | 1,500    | -       |
| 45110                     | ELECTRICITY               | 2,600                 | 2,190     | 3,600     | 3,000    | (600)   |
| 45210                     | POSTAGE                   | 1,200                 | 1,000     | 1,200     | 1,200    | -       |
| 45230                     | TELECOMMUNICATIONS        | 250                   |           | 250       | 250      | -       |
| 45340                     | PROPERTY INSURANCE        | 120                   | 112       | 121       | 117      | (4)     |
| 45350                     | VEHICLE & EQUIPMENT INS.  | 20                    | 19        | 19        | 20       | 1       |
| 45370                     | PUB.OFFICIAL LIABILITY IN | 229                   | 212       | 430       | 272      | (158)   |
| 45380                     | GENERAL LIABILITY INS.    | 2,891                 | 2,228     | 1,224     | 144      | (1,080) |
| 45410                     | LEASE/RENT OF EQUIPMENT   |                       | 98        |           |          | -       |
| 45530                     | TRAINING & TRAVEL         | 500                   |           | 500       | 500      | -       |
| TOTAL OTHER CHARGES       |                           | 7,810                 | 5,858     | 7,344     | 5,503    | (1,841) |
| 46010                     | OFFICE SUPPLIES           | 1,000                 | 131       | 750       | 750      | -       |
| 46070                     | REPAIR & MAINT. SUPPLIES  | 5,000                 |           | 4,000     | 3,000    | (1,000) |
| 46140                     | OTHER OPERATING SUPPLIES  | 1,000                 | 2,389     | 1,000     | 1,000    | -       |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4200 - SANITATION-WASTE REMOVAL  
DEPARTMENT - 420441 - CITY LANDFILL

| ACCOUNT-----                   | TITLE ----- | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|--------------------------------|-------------|---------|-----------------|-----------|-----------|---------|
|                                |             | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| TOTAL MATERIALS & SUPPLIES     |             | 7,000   | 2,520           | 5,750     | 4,750     | (1,000) |
| TOTAL OTHER OPERATING EXPENSES |             | 58,453  | 32,604          | 63,888    | 59,570    | (4,318) |
| TOTAL GENERAL FUND             |             | 122,326 | 96,341          | 121,107   | 116,843   | (4,264) |
| TOTAL CITY LANDFILL            |             | 122,326 | 96,341          | 121,107   | 116,843   | (4,264) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4200 - SANITATION-WASTE REMOVAL  
DEPARTMENT - 420541 - RECYCLING

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 376,266               | 308,961   | 407,808   | 404,745  | (3,063)  |
| 41015                    | EMPLOYER BENEFIT MATCH    | 2,652                 | 1,408     | 2,652     | 2,652    | -        |
| 41020                    | SALARIES & WAGES-O/T      | 6,120                 | 485       | 6,345     | 6,120    | (225)    |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       |           | 5,000     | 7,500    | 2,500    |
| 41051                    | SICK LEAVE - SEPARATION   |                       |           | 5,000     | 7,500    | 2,500    |
| TOTAL PERSONAL SERVICES  |                           | 385,038               | 310,854   | 426,805   | 428,517  | 1,712    |
| 42010                    | FICA                      | 29,456                | 20,878    | 32,651    | 32,782   | 131      |
| 42020                    | RETIREMENT - VRS          | 55,650                | 46,092    | 49,839    | 50,836   | 997      |
| 42050                    | HOSPITAL INSURANCE        | 87,747                | 61,135    | 87,747    | 92,468   | 4,721    |
| 42060                    | LIFE INSURANCE - VRS      | 1,054                 | 873       | 5,238     | 4,817    | (421)    |
| 42110                    | WORKER'S COMP.            | 13,743                | 15,774    | 15,388    | 14,624   | (764)    |
| 42130                    | EDUCATION                 | 1,000                 |           | 1,000     | 1,000    | -        |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -        |
| TOTAL FRINGE BENEFITS    |                           | 188,650               | 144,758   | 191,863   | 196,527  | 4,664    |
| 43010                    | MISC. CONTRACTED SERVICES | 25,000                | 1,956     | 25,000    | 20,000   | (5,000)  |
| 43100                    | PROFESSIONAL SERVICES     | 200,000               | 82,805    | 200,000   | 175,000  | (25,000) |
| 43110                    | MEDICAL SERVICES          | 2,500                 | 510       | 2,500     | 2,500    | -        |
| 43320                    | SERVICE CONTRACTS         | 22,000                | 5,743     | 22,000    | 20,000   | (2,000)  |
| 43326                    | TIPPING FEE-STEAM PLANT   |                       |           |           | 6,000    | 6,000    |
| 43330                    | MAINT & REP.-MACH & EQUIP | 10,000                | 6,692     | 9,000     | 8,000    | (1,000)  |
| 43350                    | MAINT & REP.-AUTO EQUIP.  | 2,500                 | 76        | 2,500     | 2,500    | -        |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 8,000                 | 8,779     | 10,500    | 9,000    | (1,500)  |
| 43600                    | ADVERTISING               | 2,500                 | 1,276     | 2,000     | 2,000    | -        |
| 43710                    | UNIFORM MAINTENANCE CONT. | 5,100                 | 2,888     | 5,100     | 5,100    | -        |
| TOTAL PURCHASED SERVICES |                           | 277,600               | 110,724   | 278,600   | 250,100  | (28,500) |
| 44200                    | C.G. - PARTS AND LABOR    | 56,000                | 17,502    | 45,000    | 40,000   | (5,000)  |
| 44302                    | C.S.-POWER.EQUIP.SUPPLIES |                       | 6,803     |           | 5,500    | 5,500    |
| 44310                    | C.G. - FUEL               | 33,699                | 27,553    | 35,798    | 26,782   | (9,016)  |
| TOTAL INTERNAL SERVICES  |                           | 89,699                | 51,858    | 80,798    | 72,282   | (8,516)  |
| 45110                    | ELECTRICITY               | 9,000                 | 7,606     | 9,000     | 8,500    | (500)    |
| 45120                    | HEATING                   | 5,000                 |           | 2,000     | 2,000    | -        |
| 45130                    | WATER & SEWER             | 1,500                 | 1,926     | 1,500     | 1,500    | -        |
| 45230                    | TELECOMMUNICATIONS        | 3,000                 | 1,191     | 3,000     | 3,000    | -        |
| 45340                    | PROPERTY INSURANCE        | 543                   | 508       | 550       | 540      | (10)     |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 6,746                 | 5,948     | 6,083     | 5,625    | (458)    |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 2,521                 | 2,336     | 2,366     | 2,595    | 229      |
| 45380                    | GENERAL LIABILITY INS.    | 2,400                 | 1,850     | 1,068     | 985      | (83)     |
| 45410                    | LEASE/RENT OF EQUIPMENT   | 1,500                 | 762       | 1,500     | 1,500    | -        |
| 45530                    | TRAINING & TRAVEL         | 1,500                 | 105       | 1,500     | 1,500    | -        |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4200 - SANITATION-WASTE REMOVAL  
DEPARTMENT - 420541 - RECYCLING

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|----------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| TOTAL OTHER CHARGES            |                          | 33,710                | 22,232    | 28,567    | 27,745    | (822)    |
| 46010                          | OFFICE SUPPLIES          | 1,000                 | 266       | 1,000     | 1,000     | -        |
| 46070                          | REPAIR & MAINT. SUPPLIES | 5,500                 | 4,124     | 5,500     | 4,500     | (1,000)  |
| 46080                          | POWERED EQUIPMENT FUELS  | 1,000                 | 846       | 1,000     | 1,000     | -        |
| 46090                          | POWERED EQUIPMENT SUPPLY | 5,000                 |           | 5,000     | 4,500     | (500)    |
| 46140                          | OTHER OPERATING SUPPLIES | 10,000                | 13,193    | 10,000    | 10,000    | -        |
| TOTAL MATERIALS & SUPPLIES     |                          | 22,500                | 18,430    | 22,500    | 21,000    | (1,500)  |
| TOTAL OTHER OPERATING EXPENSES |                          | 612,159               | 348,002   | 602,328   | 567,654   | (34,674) |
| 48111                          | MACHINERY & EQUIPMENT    |                       |           |           | 140,000   | 140,000  |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          |                       |           |           | 140,000   | 140,000  |
| TOTAL CAPITAL OUTLAY           |                          |                       |           |           | 140,000   | 140,000  |
| TOTAL GENERAL FUND             |                          | 997,197               | 658,855   | 1,029,133 | 1,136,171 | 107,038  |
| TOTAL RECYCLING                |                          | 997,197               | 658,855   | 1,029,133 | 1,136,171 | 107,038  |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4200 - SANITATION-WASTE REMOVAL  
DEPARTMENT - 420641 - INSECT & RODENT CONTROL

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41030                          | PT SALARIES & WAGES-REG   | 15,765                | 2,430     | 15,456    | 15,766   | 310     |
| TOTAL PERSONAL SERVICES        |                           | 15,765                | 2,430     | 15,456    | 15,766   | 310     |
| 42010                          | FICA                      | 1,206                 | 186       | 1,182     | 1,206    | 24      |
| 42110                          | WORKER'S COMP.            |                       |           |           | 83       | 83      |
| TOTAL FRINGE BENEFITS          |                           | 1,206                 | 186       | 1,182     | 1,289    | 107     |
| 43010                          | MISC. CONTRACTED SERVICES | 15,765                |           | 15,765    | 15,765   | -       |
| TOTAL PURCHASED SERVICESS      |                           | 15,765                |           | 15,765    | 15,765   | -       |
| 44302                          | C.S.-POWER.EQUIP.SUPPLIES |                       | 1         |           |          | -       |
| 44310                          | C.G. - FUEL               | 2,500                 |           | 2,500     | 2,325    | (175)   |
| TOTAL INTERNAL SERVICES        |                           | 2,500                 | 1         | 2,500     | 2,325    | (175)   |
| 45410                          | LEASE/RENT OF EQUIPMENT   | 1,000                 |           | 1,000     | 1,000    | -       |
| TOTAL OTHER CHARGES            |                           | 1,000                 |           | 1,000     | 1,000    | -       |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 450                   |           | 2,000     |          | (2,000) |
| 46080                          | POWERED EQUIPMENT FUELS   |                       |           |           | 2,000    | 2,000   |
| 46140                          | OTHER OPERATING SUPPLIES  | 3,000                 | 2,064     | 3,000     | 2,500    | (500)   |
| TOTAL MATERIALS & SUPPLIES     |                           | 3,450                 | 2,064     | 5,000     | 4,500    | (500)   |
| TOTAL OTHER OPERATING EXPENSES |                           | 23,921                | 2,251     | 25,447    | 24,879   | (568)   |
| 48271                          | EDP EQUIPMENT             | 1,550                 | 1,550     |           |          | -       |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                           | 1,550                 | 1,550     |           |          | -       |
| TOTAL CAPITAL OUTLAY           |                           | 1,550                 | 1,550     |           |          | -       |
| TOTAL GENERAL FUND             |                           | 41,236                | 6,231     | 40,903    | 40,645   | (258)   |
| TOTAL INSECT & RODENT CONTROL  |                           | 41,236                | 6,231     | 40,903    | 40,645   | (258)   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4200 - SANITATION-WASTE REMOVAL  
DEPARTMENT - 420741 - COUNTY LANDFILL

| ACCOUNT-----                   | TITLE -----             | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |           |
|--------------------------------|-------------------------|-----------------------|-----------|-----------|----------|-----------|
|                                |                         | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE    |
| 43325                          | TIPPING FEE-CO LANDFILL | 838,280               | 768,040   | 927,080   | 965,700  | 38,620    |
| 43866                          | CLOSURE OF CO LANDFILL  | 733,793               | 17,647    | 150,000   |          | (150,000) |
| TOTAL PURCHASED SERVICESS      |                         | 1,572,073             | 785,687   | 1,077,080 | 965,700  | (111,380) |
| TOTAL OTHER OPERATING EXPENSES |                         | 1,572,073             | 785,687   | 1,077,080 | 965,700  | (111,380) |
| TOTAL GENERAL FUND             |                         | 1,572,073             | 785,687   | 1,077,080 | 965,700  | (111,380) |
| TOTAL COUNTY LANDFILL          |                         | 1,572,073             | 785,687   | 1,077,080 | 965,700  | (111,380) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4300 - MAINT. OF GENERAL BLDGS.  
DEPARTMENT - 430221 - GENERAL PROPERTIES

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | ----- 2012-2013 ----- | ----- 2013-2014 ----- | NET      |          |
|---------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|----------|
|                           |                           | BUDGET                | ACTUAL                | BUDGET                | APPROVED | CHANGE   |
| 41010                     | SALARIES & WAGES-REG.     | 28,748                | 28,746                | 31,399                | 30,997   | (402)    |
| 41015                     | EMPLOYER BENEFIT MATCH    | 156                   | 156                   | 156                   | 156      | -        |
| TOTAL PERSONAL SERVICES   |                           | 28,904                | 28,902                | 31,555                | 31,153   | (402)    |
| 42010                     | FICA                      | 2,211                 | 1,957                 | 2,414                 | 2,383    | (31)     |
| 42020                     | RETIREMENT - VRS          | 4,252                 | 4,251                 | 3,818                 | 3,894    | 76       |
| 42050                     | HOSPITAL INSURANCE        | 6,472                 | 6,472                 | 6,472                 | 7,443    | 971      |
| 42060                     | LIFE INSURANCE - VRS      | 80                    | 80                    | 401                   | 369      | (32)     |
| 42110                     | WORKER'S COMP.            |                       | 601                   | 626                   | 582      | (44)     |
| TOTAL FRINGE BENEFITS     |                           | 13,015                | 13,361                | 13,731                | 14,671   | 940      |
| 43100                     | PROFESSIONAL SERVICES     | 3,000                 | 1,726                 | 42,800                | 3,000    | (39,800) |
| 43320                     | SERVICE CONTRACTS         | 89,433                | 61,653                | 62,287                | 63,682   | 1,395    |
| 43330                     | MAINT & REP.-MACH & EQUIP | 18,000                | 13,399                | 18,000                | 14,500   | (3,500)  |
| 43360                     | MAINT & REP.-BLDGS & GNDS | 15,000                | 15,382                | 12,000                | 15,000   | 3,000    |
| 43362                     | MAINT & REP.-409 S. MAIN  | 6,000                 | 2,903                 | 5,000                 | 4,000    | (1,000)  |
| 43364                     | MAINT & REP.-212 S. MAIN  | 5,000                 | 2,426                 | 4,000                 | 3,500    | (500)    |
| 43365                     | MAINT & REP.-317 S. MAIN  |                       |                       |                       | 2,500    | 2,500    |
| 43720                     | LAUNDRY & DRY CLEANING    | 3,400                 | 3,313                 | 3,300                 | 3,300    | -        |
| 43890                     | STATE FEES AND PERMITS    | 60                    | 40                    | 60                    | 80       | 20       |
| TOTAL PURCHASED SERVICESS |                           | 139,893               | 100,840               | 147,447               | 109,562  | (37,885) |
| 44300                     | CENTRAL STORES            | 3,200                 | 2,375                 | 3,200                 | 3,200    | -        |
| TOTAL INTERNAL SERVICES   |                           | 3,200                 | 2,375                 | 3,200                 | 3,200    | -        |
| 45110                     | ELECTRICITY               | 33,000                | 33,527                | 33,000                | 33,000   | -        |
| 45114                     | ELECTRICITY-409 S. MAIN   | 17,500                | 17,073                | 17,500                | 17,500   | -        |
| 45116                     | ELECTRICITY-212 S. MAIN   | 11,000                | 9,051                 | 11,000                | 6,000    | (5,000)  |
| 45117                     | ELECTRICITY-317 S. MAIN   |                       |                       |                       | 2,500    | 2,500    |
| 45120                     | HEATING                   | 20,000                | 14,401                | 20,000                | 18,000   | (2,000)  |
| 45122                     | HEATING-409 S. MAIN       | 6,000                 | 4,019                 | 5,000                 | 5,000    | -        |
| 45126                     | HEATING-212 S. MAIN       | 4,700                 | 2,448                 | 3,500                 | 500      | (3,000)  |
| 45127                     | HEATING-317 S. MAIN       |                       |                       |                       | 1,000    | 1,000    |
| 45130                     | WATER & SEWER             | 6,950                 | 6,719                 | 7,000                 | 7,400    | 400      |
| 45210                     | POSTAGE                   | 1,020                 | 1,070                 | 1,070                 | 1,080    | 10       |
| 45230                     | TELECOMMUNICATIONS        | 2,040                 | 2,035                 | 2,040                 | 2,040    | -        |
| 45310                     | BOILER & MACHINERY INS.   | 1,432                 | 1,552                 | 1,596                 | 1,506    | (90)     |
| 45340                     | PROPERTY INSURANCE        | 6,127                 | 5,809                 | 6,291                 | 6,147    | (144)    |
| 45370                     | PUB.OFFICIAL LIABILITY IN | 229                   | 212                   | 215                   | 236      | 21       |
| 45380                     | GENERAL LIABILITY INS.    | 510                   | 489                   | 471                   | 401      | (70)     |
| TOTAL OTHER CHARGES       |                           | 110,508               | 98,405                | 108,683               | 102,310  | (6,373)  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 400 - PUBLIC WORKS  
ACTIVITY - 4300 - MAINT. OF GENERAL BLDGS.  
DEPARTMENT - 430221 - GENERAL PROPERTIES

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 46010                          | OFFICE SUPPLIES          |                       | 95        |           |          | -        |
| 46070                          | REPAIR & MAINT. SUPPLIES | 200                   | 95        | 200       | 200      | -        |
| 46110                          | UNIFORMS                 | 290                   |           | 290       | 290      | -        |
| 46140                          | OTHER OPERATING SUPPLIES | 1,480                 | 331       | 1,200     | 1,480    | 280      |
| TOTAL MATERIALS & SUPPLIES     |                          | 1,970                 | 521       | 1,690     | 1,970    | 280      |
| TOTAL OTHER OPERATING EXPENSES |                          | 268,586               | 215,502   | 274,751   | 231,713  | (43,038) |
| 48111                          | MACHINERY & EQUIPMENT    | 6,000                 |           | 5,000     | 6,000    | 1,000    |
| 48121                          | FURNITURE & FIXTURES     | 9,844                 | 6,844     | 3,000     | 2,500    | (500)    |
| 48181                          | BUILDINGS & GROUNDS      | 32,000                | 1,307     | 63,078    | 40,000   | (23,078) |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          | 47,844                | 8,151     | 71,078    | 48,500   | (22,578) |
| 48237                          | RAWLEY SPRINGS PROPERTY  | 11,816                | 11,805    | 16,800    | 40,000   | 23,200   |
| 48281                          | BUILDINGS & GROUNDS      |                       | 3,906     | 21,587    | 5,000    | (16,587) |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                          | 11,816                | 15,712    | 38,387    | 45,000   | 6,613    |
| TOTAL CAPITAL OUTLAY           |                          | 59,660                | 23,863    | 109,465   | 93,500   | (15,965) |
| TOTAL GENERAL FUND             |                          | 357,150               | 268,267   | 415,771   | 356,366  | (59,405) |
| TOTAL GENERAL PROPERTIES       |                          | 357,150               | 268,267   | 415,771   | 356,366  | (59,405) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 500 - HEALTH & WELFARE  
ACTIVITY - 5100 - HEALTH  
DEPARTMENT - 510111 - LOCAL HEALTH DEPT.

| ACCOUNT-----                   | TITLE -----             | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|-------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                         | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 45610                          | STATE HEALTH DEPARTMENT | 386,762               | 376,670   | 388,223   | 384,784  | (3,439) |
| TOTAL OTHER CHARGES            |                         | 386,762               | 376,670   | 388,223   | 384,784  | (3,439) |
| TOTAL OTHER OPERATING EXPENSES |                         | 386,762               | 376,670   | 388,223   | 384,784  | (3,439) |
| TOTAL GENERAL FUND             |                         | 386,762               | 376,670   | 388,223   | 384,784  | (3,439) |
| TOTAL LOCAL HEALTH DEPT.       |                         | 386,762               | 376,670   | 388,223   | 384,784  | (3,439) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 500 - HEALTH & WELFARE  
ACTIVITY - 5200 - MENTAL HEALTH & RETARD.  
DEPARTMENT - 520511 - COMM. SERVICES BOARD

| ACCOUNT-----                   | TITLE -----               | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|---------------------------|---------|-----------------|-----------|-----------|--------|
|                                |                           | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| 45620                          | COMM. SVS. BOARD(CHAP.10) | 300,394 | 300,394         | 321,507   | 396,507   | 75,000 |
| TOTAL OTHER CHARGES            |                           | 300,394 | 300,394         | 321,507   | 396,507   | 75,000 |
| TOTAL OTHER OPERATING EXPENSES |                           | 300,394 | 300,394         | 321,507   | 396,507   | 75,000 |
| TOTAL GENERAL FUND             |                           | 300,394 | 300,394         | 321,507   | 396,507   | 75,000 |
| TOTAL COMM. SERVICES BOARD     |                           | 300,394 | 300,394         | 321,507   | 396,507   | 75,000 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 500 - HEALTH & WELFARE  
ACTIVITY - 5300 - WELFARE/SOCIAL SERVICES  
DEPARTMENT - 530611 - TAX RELF ELDRLY/DSAB VETS

| ACCOUNT-----                    | TITLE -----               | -----  | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|---------------------------------|---------------------------|--------|-----------------|-----------|-----------|--------|
|                                 |                           | BUDGET | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| 45740                           | TAX RELIEF FOR THE ELDER. | 81,846 | 81,846          | 76,000    | 90,000    | 14,000 |
| 45742                           | TAX RELIEF FOR DISAB VETS | 6,076  | 6,076           | 6,000     | 10,000    | 4,000  |
| TOTAL OTHER CHARGES             |                           | 87,922 | 87,922          | 82,000    | 100,000   | 18,000 |
| TOTAL OTHER OPERATING EXPENSES  |                           | 87,922 | 87,922          | 82,000    | 100,000   | 18,000 |
| TOTAL GENERAL FUND              |                           | 87,922 | 87,922          | 82,000    | 100,000   | 18,000 |
| TOTAL TAX RELF ELDRLY/DSAB VETS |                           | 87,922 | 87,922          | 82,000    | 100,000   | 18,000 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710171 - P & R ADMINISTRATION

| ACCOUNT-----             | TITLE -----               | BUDGET                | ACTUAL                | BUDGET                | APPROVED | NET CHANGE |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|------------|
|                          |                           | ----- 2011-2012 ----- | ----- 2012-2013 ----- | ----- 2013-2014 ----- |          |            |
| 41010                    | SALARIES & WAGES-REG.     | 319,418               | 312,792               | 350,556               | 348,304  | (2,252)    |
| 41015                    | EMPLOYER BENEFIT MATCH    | 1,092                 | 1,020                 | 1,092                 | 1,092    | -          |
| 41030                    | PT SALARIES & WAGES-REG   | 36,660                | 28,289                | 36,756                | 35,452   | (1,304)    |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       | 5,459                 |                       |          | -          |
| 41051                    | SICK LEAVE - SEPARATION   |                       | 4,788                 |                       |          | -          |
| TOTAL PERSONAL SERVICES  |                           | 357,170               | 352,348               | 388,404               | 384,848  | (3,556)    |
| 42010                    | FICA                      | 26,992                | 24,696                | 29,713                | 29,441   | (272)      |
| 42020                    | RETIREMENT - VRS          | 46,601                | 45,976                | 43,151                | 43,747   | 596        |
| 42050                    | HOSPITAL INSURANCE        | 47,359                | 41,797                | 53,506                | 46,653   | (6,853)    |
| 42060                    | LIFE INSURANCE - VRS      | 882                   | 870                   | 4,535                 | 4,145    | (390)      |
| 42090                    | UNEMPLOYMENT              | 4,000                 |                       | 4,000                 | 2,000    | (2,000)    |
| 42110                    | WORKER'S COMP.            | 4,578                 | 4,452                 | 4,683                 | 4,933    | 250        |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 27                    |                       |          | -          |
| TOTAL FRINGE BENEFITS    |                           | 130,412               | 117,817               | 139,588               | 130,919  | (8,669)    |
| 43100                    | PROFESSIONAL SERVICES     | 32,737                | 31,520                | 18,862                | 18,862   | -          |
| 43110                    | MEDICAL SERVICES          | 3,866                 | 7,353                 | 3,866                 | 3,866    | -          |
| 43140                    | ENGINEER.,ARCH. & MAPPING | 5,000                 | 6,176                 |                       |          | -          |
| 43165                    | CREDIT CARD SERVICE FEES  | 7,500                 | 6,574                 | 7,500                 | 7,500    | -          |
| 43310                    | REPAIRS & MAINTENANCE     | 800                   | 445                   | 800                   | 800      | -          |
| 43320                    | SERVICE CONTRACTS         | 87,785                | 113,245               | 87,785                | 114,285  | 26,500     |
| 43330                    | MAINT & REP.-MACH & EQUIP | 5,000                 |                       | 4,000                 | 4,000    | -          |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 5,000                 | 5,974                 | 5,000                 | 5,000    | -          |
| 43600                    | ADVERTISING               | 28,500                | 27,918                | 28,500                | 28,500   | -          |
| 43860                    | ROCKINGHAM COUNTY         |                       | 683                   | 663                   | 663      | -          |
| TOTAL PURCHASED SERVICES |                           | 176,188               | 199,888               | 156,976               | 183,476  | 26,500     |
| 44200                    | C.G. - PARTS AND LABOR    | 42,500                | 38,872                | 44,000                | 48,000   | 4,000      |
| 44300                    | CENTRAL STORES            | 10,500                | 1,429                 | 10,500                | 10,500   | -          |
| 44310                    | C.G. - FUEL               | 49,765                | 53,009                | 55,580                | 53,083   | (2,497)    |
| TOTAL INTERNAL SERVICES  |                           | 102,765               | 93,310                | 110,080               | 111,583  | 1,503      |
| 45110                    | ELECTRICITY               | 2,200                 | 1,142                 | 1,800                 | 1,800    | -          |
| 45210                    | POSTAGE                   | 1,995                 | 1,594                 | 1,995                 | 1,995    | -          |
| 45220                    | MESSENGER SVS./PACKAGES   | 450                   |                       | 450                   |          | (450)      |
| 45230                    | TELECOMMUNICATIONS        | 1,500                 | 1,277                 | 1,300                 | 1,750    | 450        |
| 45300                    | PREVENT MAINTENANCE INSUR | 692                   |                       | 639                   | 683      | 44         |
| 45310                    | BOILER & MACHINERY INS.   | 67                    | 73                    | 75                    | 71       | (4)        |
| 45340                    | PROPERTY INSURANCE        | 6,736                 | 5,200                 | 6,926                 | 6,894    | (32)       |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 17,967                | 16,780                | 15,472                | 16,190   | 718        |
| 45360                    | SURETY BONDS              | 67                    | 63                    | 64                    | 88       | 24         |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 3,208                 | 2,974                 | 3,011                 | 2,595    | (416)      |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710171 - P & R ADMINISTRATION

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 45380                          | GENERAL LIABILITY INS.    | 1,485                 | 1,424     | 1,022     | 1,428     | 406      |
| 45394                          | RETIREE H/CARE BENEFIT    |                       | 3,520     |           | 3,840     | 3,840    |
| 45410                          | LEASE/RENT OF EQUIPMENT   | 1,000                 |           | 1,000     | 1,000     | -        |
| 45530                          | TRAINING & TRAVEL         | 5,500                 | 5,047     | 5,000     | 5,000     | -        |
| 45803                          | FESTIVALS                 | 6,000                 | 3,075     | 3,500     | 3,500     | -        |
| 45804                          | SENIOR SERVICES           | 4,800                 | 4,031     | 4,600     | 4,600     | -        |
| 45810                          | DUES & MEMBERSHIPS        | 1,379                 | 1,671     | 1,379     | 1,379     | -        |
| 45850                          | FREIGHT & DRAYAGE         | 500                   |           | 500       |           | (500)    |
| TOTAL OTHER CHARGES            |                           | 55,546                | 47,871    | 48,733    | 52,813    | 4,080    |
| 46010                          | OFFICE SUPPLIES           | 3,000                 | 3,787     | 3,000     | 3,000     | -        |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 1,170                 | 244       | 4,000     | 3,000     | (1,000)  |
| 46080                          | POWERED EQUIPMENT FUELS   | 600                   |           | 600       | 600       | -        |
| 46090                          | POWERED EQUIPMENT SUPPLY  | 1,500                 | 1,500     | 1,500     |           | (1,500)  |
| 46110                          | UNIFORMS                  | 500                   | 135       | 500       | 500       | -        |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 75                    | 93        | 75        | 75        | -        |
| 46130                          | RECREATIONAL SUPPLIES     | 53,001                | 72,703    | 50,000    | 40,000    | (10,000) |
| 46131                          | ED/REC SUPP-PLAYGROUNDS   | 73,654                | 44,249    | 60,000    | 50,000    | (10,000) |
| 46132                          | ED/REC SUPP-ATHLETICS     | 2,500                 | 1,859     | 2,500     |           | (2,500)  |
| 46140                          | OTHER OPERATING SUPPLIES  | 7,000                 | 5,553     | 7,000     | 7,000     | -        |
| 46150                          | MAT'L FOR RESALE-FOOD/BEV | 4,363                 |           |           |           | -        |
| TOTAL MATERIALS & SUPPLIES     |                           | 147,363               | 130,124   | 129,175   | 104,175   | (25,000) |
| TOTAL OTHER OPERATING EXPENSES |                           | 612,274               | 589,011   | 584,552   | 582,966   | (1,586)  |
| 48111                          | MACHINERY & EQUIPMENT     |                       |           |           | 66,500    | 66,500   |
| 48184                          | IMPROVEMENTS              | 30,373                | 30,373    |           |           | -        |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 30,373                | 30,373    |           | 66,500    | 66,500   |
| 48229                          | SKATEBOARD PARK           |                       |           |           | 18,000    | 18,000   |
| 48272                          | HARDWARE                  | 4,000                 | 3,765     | 4,000     | 3,500     | (500)    |
| 48284                          | IMPROVEMENTS              | 93,602                | 67,657    | 31,220    | 12,000    | (19,220) |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                           | 97,602                | 71,423    | 35,220    | 33,500    | (1,720)  |
| TOTAL CAPITAL OUTLAY           |                           | 127,975               | 101,796   | 35,220    | 100,000   | 64,780   |
| TOTAL GENERAL FUND             |                           | 1,097,419             | 1,043,155 | 1,008,176 | 1,067,814 | 59,638   |
| TOTAL P & R ADMINISTRATION     |                           | 1,097,419             | 1,043,155 | 1,008,176 | 1,067,814 | 59,638   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710271 - PARKS

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                    | SALARIES & WAGES-REG.     | 450,591               | 450,591   | 490,347   | 487,927  | (2,420) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 2,028                 | 1,872     | 2,028     | 2,028    | -       |
| 41020                    | SALARIES & WAGES-O/T      | 2,047                 |           | 2,165     |          | (2,165) |
| 41030                    | PT SALARIES & WAGES-REG   | 76,895                | 74,648    | 77,895    | 76,689   | (1,206) |
| 41040                    | PT SALARIES & WAGES-O/T   | 2,296                 | 1,791     | 2,296     | 2,319    | 23      |
| TOTAL PERSONAL SERVICES  |                           | 533,857               | 528,901   | 574,731   | 568,963  | (5,768) |
| 42010                    | FICA                      | 40,840                | 36,913    | 43,967    | 43,526   | (441)   |
| 42020                    | RETIREMENT - VRS          | 66,642                | 66,643    | 60,080    | 61,284   | 1,204   |
| 42050                    | HOSPITAL INSURANCE        | 73,527                | 73,526    | 73,527    | 81,180   | 7,653   |
| 42060                    | LIFE INSURANCE - VRS      | 1,262                 | 1,261     | 6,314     | 5,807    | (507)   |
| 42090                    | UNEMPLOYMENT              | 7,500                 |           | 2,500     | 1,500    | (1,000) |
| 42110                    | WORKER'S COMP.            | 10,954                | 10,419    | 11,508    | 10,119   | (1,389) |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 21        |           |          | -       |
| TOTAL FRINGE BENEFITS    |                           | 200,725               | 188,784   | 197,896   | 203,416  | 5,520   |
| 43320                    | SERVICE CONTRACTS         | 13,000                | 9,292     | 13,000    | 13,000   | -       |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 60,468                | 69,299    | 47,000    | 47,000   | -       |
| 43600                    | ADVERTISING               | 600                   |           | 600       | 600      | -       |
| 43710                    | UNIFORM MAINTENANCE CONT. | 4,397                 | 6,316     | 4,397     | 6,562    | 2,165   |
| TOTAL PURCHASED SERVICES |                           | 78,465                | 84,907    | 64,997    | 67,162   | 2,165   |
| 44300                    | CENTRAL STORES            |                       | 5,996     |           |          | -       |
| TOTAL INTERNAL SERVICES  |                           |                       | 5,996     |           |          | -       |
| 45110                    | ELECTRICITY               | 21,940                | 17,173    | 19,940    | 19,940   | -       |
| 45120                    | HEATING                   | 8,500                 | 8,134     | 8,500     | 8,500    | -       |
| 45130                    | WATER & SEWER             | 8,500                 | 8,405     | 8,500     | 8,500    | -       |
| 45136                    | LANDFILL/STEAM PLANT      | 12,000                | 10,044    | 7,000     | 12,000   | 5,000   |
| 45230                    | TELECOMMUNICATIONS        | 910                   | 792       | 910       | 1,910    | 1,000   |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 164                   | 155       | 155       | 175      | 20      |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 4,583                 | 4,248     | 4,301     | 3,066    | (1,235) |
| 45380                    | GENERAL LIABILITY INS.    | 1,394                 | 1,336     | 1,349     | 1,305    | (44)    |
| 45530                    | TRAINING & TRAVEL         | 1,000                 | 2,252     | 1,000     | 1,000    | -       |
| 45540                    | EDUCATION                 | 1,000                 |           | 1,000     | 1,000    | -       |
| TOTAL OTHER CHARGES      |                           | 59,991                | 52,539    | 52,655    | 57,396   | 4,741   |
| 46010                    | OFFICE SUPPLIES           | 200                   | 265       | 200       | 200      | -       |
| 46070                    | REPAIR & MAINT. SUPPLIES  | 200                   | 304       | 200       | 200      | -       |
| 46080                    | POWERED EQUIPMENT FUELS   | 200                   | 172       | 200       | 200      | -       |
| 46090                    | POWERED EQUIPMENT SUPPLY  | 4,000                 | 4,122     | 4,000     | 4,000    | -       |
| 46110                    | UNIFORMS                  | 2,200                 | 3,807     | 2,200     | 2,200    | -       |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710271 - PARKS

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 46140                          | OTHER OPERATING SUPPLIES | 1,290                 | 1,647     | 1,290     | 1,290    | -       |
| TOTAL MATERIALS & SUPPLIES     |                          | 8,090                 | 10,317    | 8,090     | 8,090    | -       |
| TOTAL OTHER OPERATING EXPENSES |                          | 347,271               | 342,543   | 323,638   | 336,064  | 12,426  |
| 48111                          | MACHINERY & EQUIPMENT    | 22,500                | 20,836    | 22,500    | 13,500   | (9,000) |
| 48181                          | BUILDINGS & GROUNDS      |                       |           |           | 8,400    | 8,400   |
| 48184                          | IMPROVEMENTS             |                       | 1,380     |           | 7,800    | 7,800   |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          | 22,500                | 22,215    | 22,500    | 29,700   | 7,200   |
| TOTAL CAPITAL OUTLAY           |                          | 22,500                | 22,215    | 22,500    | 29,700   | 7,200   |
| TOTAL GENERAL FUND             |                          | 903,628               | 893,660   | 920,869   | 934,727  | 13,858  |
| TOTAL PARKS                    |                          | 903,628               | 893,660   | 920,869   | 934,727  | 13,858  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710471 - REC. CENTERS & PLAYGNDNS.

| ACCOUNT-----               | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|----------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                            |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                      | SALARIES & WAGES-REG.     | 238,743               | 236,161   | 259,449   | 263,609  | 4,160   |
| 41015                      | EMPLOYER BENEFIT MATCH    | 1,092                 | 630       | 1,092     | 1,092    | -       |
| 41030                      | PT SALARIES & WAGES-REG   | 93,028                | 73,078    | 97,256    | 95,861   | (1,395) |
| TOTAL PERSONAL SERVICES    |                           | 332,863               | 309,869   | 357,797   | 360,562  | 2,765   |
| 42010                      | FICA                      | 25,464                | 22,957    | 27,371    | 27,583   | 212     |
| 42020                      | RETIREMENT - VRS          | 35,310                | 35,128    | 31,708    | 33,110   | 1,402   |
| 42050                      | HOSPITAL INSURANCE        | 18,281                | 18,281    | 18,281    | 28,093   | 9,812   |
| 42060                      | LIFE INSURANCE - VRS      | 668                   | 665       | 3,332     | 3,137    | (195)   |
| 42110                      | WORKER'S COMP.            | 7,069                 | 6,741     | 7,910     | 6,406    | (1,504) |
| 42160                      | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -       |
| TOTAL FRINGE BENEFITS      |                           | 86,792                | 83,777    | 88,602    | 98,329   | 9,727   |
| 43310                      | REPAIRS & MAINTENANCE     | 1,500                 | 1,431     | 1,500     | 1,500    | -       |
| 43320                      | SERVICE CONTRACTS         | 6,239                 | 6,454     | 6,239     | 6,239    | -       |
| 43330                      | MAINT & REP.-MACH & EQUIP | 3,200                 | 2,097     | 3,200     | 3,200    | -       |
| 43360                      | MAINT & REP.-BLDGS & GNDS | 3,212                 | 3,427     | 3,212     | 3,212    | -       |
| 43600                      | ADVERTISING               | 1,000                 | 22        | 1,000     | 1,000    | -       |
| 43710                      | UNIFORM MAINTENANCE CONT. | 544                   |           | 544       |          | (544)   |
| TOTAL PURCHASED SERVICES   |                           | 15,695                | 13,431    | 15,695    | 15,151   | (544)   |
| 44300                      | CENTRAL STORES            | 800                   | 453       | 800       | 800      | -       |
| TOTAL INTERNAL SERVICES    |                           | 800                   | 453       | 800       | 800      | -       |
| 45110                      | ELECTRICITY               | 30,000                | 29,961    | 30,000    | 30,544   | 544     |
| 45120                      | HEATING                   | 9,000                 | 5,010     | 8,000     | 7,000    | (1,000) |
| 45130                      | WATER & SEWER             | 3,500                 | 3,881     | 3,500     | 3,500    | -       |
| 45230                      | TELECOMMUNICATIONS        | 2,000                 | 1,545     | 1,800     | 1,800    | -       |
| 45340                      | PROPERTY INSURANCE        | 854                   | 799       | 865       | 883      | 18      |
| 45350                      | VEHICLE & EQUIPMENT INS.  | 117                   | 110       | 110       | 117      | 7       |
| 45370                      | PUB.OFFICIAL LIABILITY IN | 3,437                 | 3,186     | 3,226     | 3,066    | (160)   |
| 45380                      | GENERAL LIABILITY INS.    | 883                   | 846       | 1,130     | 726      | (404)   |
| 45530                      | TRAINING & TRAVEL         | 2,500                 | 2,054     | 2,500     | 2,500    | -       |
| TOTAL OTHER CHARGES        |                           | 52,291                | 47,391    | 51,131    | 50,136   | (995)   |
| 46010                      | OFFICE SUPPLIES           | 1,500                 | 1,313     | 1,500     | 1,500    | -       |
| 46050                      | JANITORIAL SUPPLIES       | 2,700                 | 9,013     | 2,700     | 2,700    | -       |
| 46070                      | REPAIR & MAINT. SUPPLIES  | 3,500                 | 3,795     | 3,500     | 3,500    | -       |
| 46130                      | RECREATIONAL SUPPLIES     | 10,706                | 10,054    | 10,706    | 10,706   | -       |
| 46140                      | OTHER OPERATING SUPPLIES  | 3,834                 | 2,688     | 3,834     | 3,834    | -       |
| TOTAL MATERIALS & SUPPLIES |                           | 22,240                | 26,863    | 22,240    | 22,240   | -       |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710471 - REC. CENTERS & PLAYGNS.

| ACCOUNT-----                   | TITLE -----         | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|---------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                     | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| TOTAL OTHER OPERATING EXPENSES |                     | 177,818               | 171,915   | 178,468   | 186,656  | 8,188    |
| 48122                          | FURNITURE           | 1,500                 | 175       | 7,500     | 2,000    | (5,500)  |
| 48181                          | BUILDINGS & GROUNDS | 4,600                 | 3,652     | 1,325     | 3,600    | 2,275    |
| 48184                          | IMPROVEMENTS        |                       |           | 68,000    |          | (68,000) |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                     | 6,100                 | 3,827     | 76,825    | 5,600    | (71,225) |
| 48231                          | RADIO EQUIPMENT     | 1,750                 |           |           |          | -        |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                     | 1,750                 |           |           |          | -        |
| TOTAL CAPITAL OUTLAY           |                     | 7,850                 | 3,827     | 76,825    | 5,600    | (71,225) |
| TOTAL GENERAL FUND             |                     | 518,531               | 485,611   | 613,090   | 552,818  | (60,272) |
| TOTAL REC. CENTERS & PLAYGNS.  |                     | 518,531               | 485,611   | 613,090   | 552,818  | (60,272) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710571 - NATIONAL GUARD ARMORY

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                          | SALARIES & WAGES-REG.     | 33,925                | 33,925    | 36,876    | 36,598   | (278)   |
| 41015                          | EMPLOYER BENEFIT MATCH    | 156                   | 156       | 156       | 156      | -       |
| TOTAL PERSONAL SERVICES        |                           | 34,081                | 34,081    | 37,032    | 36,754   | (278)   |
| 42010                          | FICA                      | 2,607                 | 2,274     | 2,833     | 2,812    | (21)    |
| 42020                          | RETIREMENT - VRS          | 5,018                 | 5,017     | 4,506     | 4,597    | 91      |
| 42050                          | HOSPITAL INSURANCE        | 6,472                 | 6,472     | 6,472     | 7,443    | 971     |
| 42060                          | LIFE INSURANCE - VRS      | 95                    | 95        | 474       | 436      | (38)    |
| 42110                          | WORKER'S COMP.            | 733                   | 708       | 739       | 681      | (58)    |
| TOTAL FRINGE BENEFITS          |                           | 14,925                | 14,566    | 15,024    | 15,969   | 945     |
| 43310                          | REPAIRS & MAINTENANCE     | 100                   | 177       | 100       | 100      | -       |
| 43320                          | SERVICE CONTRACTS         | 2,226                 | 1,313     | 2,226     | 2,226    | -       |
| 43330                          | MAINT & REP.-MACH & EQUIP | 2,500                 | 1,242     | 2,500     | 2,500    | -       |
| 43360                          | MAINT & REP.-BLDGS & GNDS | 2,000                 | 2,001     | 2,173     | 2,173    | -       |
| 43710                          | UNIFORM MAINTENANCE CONT. | 422                   |           |           |          | -       |
| TOTAL PURCHASED SERVICES       |                           | 7,248                 | 4,733     | 6,999     | 6,999    | -       |
| 44300                          | CENTRAL STORES            | 173                   | 92        |           |          | -       |
| TOTAL INTERNAL SERVICES        |                           | 173                   | 92        |           |          | -       |
| 45110                          | ELECTRICITY               | 8,000                 | 7,069     | 8,000     | 8,000    | -       |
| 45120                          | HEATING                   | 20,000                | 9,997     | 20,000    | 18,000   | (2,000) |
| 45130                          | WATER & SEWER             | 2,520                 | 2,728     | 2,520     | 2,520    | -       |
| 45310                          | BOILER & MACHINERY INS.   | 782                   | 847       | 871       | 814      | (57)    |
| 45340                          | PROPERTY INSURANCE        | 2,259                 | 2,112     | 2,288     | 2,254    | (34)    |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 229                   | 212       | 215       | 236      | 21      |
| 45380                          | GENERAL LIABILITY INS.    | 149                   | 143       | 136       | 115      | (21)    |
| TOTAL OTHER CHARGES            |                           | 33,939                | 23,108    | 34,030    | 31,939   | (2,091) |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 1,000                 | 582       | 1,000     | 1,000    | -       |
| 46140                          | OTHER OPERATING SUPPLIES  | 350                   |           | 350       | 350      | -       |
| TOTAL MATERIALS & SUPPLIES     |                           | 1,350                 | 582       | 1,350     | 1,350    | -       |
| TOTAL OTHER OPERATING EXPENSES |                           | 57,635                | 43,080    | 57,403    | 56,257   | (1,146) |
| TOTAL GENERAL FUND             |                           | 91,716                | 77,161    | 94,435    | 93,011   | (1,424) |
| TOTAL NATIONAL GUARD ARMORY    |                           | 91,716                | 77,161    | 94,435    | 93,011   | (1,424) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710671 - SIMM RECREATION CENTER

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                          | SALARIES & WAGES-REG.     | 69,431                | 69,382    | 76,985    | 74,150   | (2,835)  |
| 41015                          | EMPLOYER BENEFIT MATCH    | 468                   | 312       | 312       | 312      | -        |
| 41030                          | PT SALARIES & WAGES-REG   | 47,779                | 46,134    | 47,550    | 46,278   | (1,272)  |
| TOTAL PERSONAL SERVICES        |                           | 117,678               | 115,829   | 124,847   | 120,740  | (4,107)  |
| 42010                          | FICA                      | 8,306                 | 8,593     | 9,551     | 9,237    | (314)    |
| 42020                          | RETIREMENT - VRS          | 13,099                | 10,247    | 9,418     | 9,314    | (104)    |
| 42050                          | HOSPITAL INSURANCE        | 5,906                 | 5,904     | 5,905     | 6,791    | 886      |
| 42060                          | LIFE INSURANCE - VRS      | 248                   | 194       | 990       | 883      | (107)    |
| 42110                          | WORKER'S COMP.            | 1,591                 | 2,177     | 2,430     | 1,964    | (466)    |
| TOTAL FRINGE BENEFITS          |                           | 29,150                | 27,116    | 28,294    | 28,189   | (105)    |
| 43320                          | SERVICE CONTRACTS         | 7,914                 | 2,386     | 7,914     | 7,914    | -        |
| 43360                          | MAINT & REP.-BLDGS & GNDS | 8,000                 | 16,901    | 17,209    | 17,000   | (209)    |
| 43700                          | CONTRACTED SERVICES       | 40,681                | 32,823    | 40,681    | 40,681   | -        |
| TOTAL PURCHASED SERVICES       |                           | 56,595                | 52,111    | 65,804    | 65,595   | (209)    |
| 44300                          | CENTRAL STORES            | 300                   | 1,080     | 300       | 300      | -        |
| TOTAL INTERNAL SERVICES        |                           | 300                   | 1,080     | 300       | 300      | -        |
| 45110                          | ELECTRICITY               | 70,000                | 55,800    | 65,000    | 60,000   | (5,000)  |
| 45119                          | NATURAL GAS               | 47,000                | 11,305    | 47,000    | 35,000   | (12,000) |
| 45130                          | WATER & SEWER             | 4,630                 | 4,121     | 4,000     | 4,000    | -        |
| 45210                          | POSTAGE                   | 70                    |           | 70        | 70       | -        |
| 45230                          | TELECOMMUNICATIONS        | 1,520                 | 1,855     | 1,520     | 1,520    | -        |
| 45310                          | BOILER & MACHINERY INS.   | 2,233                 | 2,421     | 2,489     | 2,351    | (138)    |
| 45340                          | PROPERTY INSURANCE        | 6,381                 | 6,036     | 6,537     | 6,379    | (158)    |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 229                   | 212       | 215       | 1,415    | 1,200    |
| 45380                          | GENERAL LIABILITY INS.    | 466                   | 447       | 438       | 427      | (11)     |
| 45530                          | TRAINING & TRAVEL         | 600                   | 299       | 600       | 600      | -        |
| 45810                          | DUES & MEMBERSHIPS        | 200                   |           | 200       | 200      | -        |
| TOTAL OTHER CHARGES            |                           | 133,329               | 82,496    | 128,069   | 111,962  | (16,107) |
| 46010                          | OFFICE SUPPLIES           | 500                   | 899       | 500       | 1,000    | 500      |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 2,200                 | 4,129     | 2,200     | 4,700    | 2,500    |
| 46130                          | RECREATIONAL SUPPLIES     | 2,000                 | 688       | 2,000     | 2,000    | -        |
| 46140                          | OTHER OPERATING SUPPLIES  | 1,000                 | 442       | 1,000     | 1,000    | -        |
| TOTAL MATERIALS & SUPPLIES     |                           | 5,700                 | 6,158     | 5,700     | 8,700    | 3,000    |
| TOTAL OTHER OPERATING EXPENSES |                           | 225,074               | 168,960   | 228,167   | 214,746  | (13,421) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710671 - SIMM RECREATION CENTER

| ACCOUNT-----                   | TITLE -----           | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|-----------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                       | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 48111                          | MACHINERY & EQUIPMENT |                       |           | 2,500     |          | (2,500)  |
| 48122                          | FURNITURE             | 1,500                 | 619       |           | 1,000    | 1,000    |
| 48172                          | HARDWARE              | 2,000                 |           | 2,300     |          | (2,300)  |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                       | 3,500                 | 619       | 4,800     | 1,000    | (3,800)  |
| TOTAL CAPITAL OUTLAY           |                       | 3,500                 | 619       | 4,800     | 1,000    | (3,800)  |
| TOTAL GENERAL FUND             |                       | 346,252               | 285,407   | 357,814   | 336,486  | (21,328) |
| TOTAL SIMM RECREATION CENTER   |                       | 346,252               | 285,407   | 357,814   | 336,486  | (21,328) |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710771 - WESTOVER POOL

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 136,136               | 127,474   | 139,254   | 123,690  | (15,564) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 624                   | 508       | 624       | 624      | -        |
| 41030                    | PT SALARIES & WAGES-REG   | 60,548                | 69,322    | 69,308    | 67,635   | (1,673)  |
| 41040                    | PT SALARIES & WAGES-O/T   |                       | 145       |           |          | -        |
| 41050                    | ANNUAL LEAVE - SEPARATION | 620                   | 1,767     |           |          | -        |
| 41051                    | SICK LEAVE - SEPARATION   | 10,000                | 10,142    |           |          | -        |
| TOTAL PERSONAL SERVICES  |                           | 207,928               | 209,358   | 209,186   | 191,949  | (17,237) |
| 42010                    | FICA                      | 15,906                | 15,695    | 16,003    | 14,684   | (1,319)  |
| 42020                    | RETIREMENT - VRS          | 20,135                | 18,923    | 16,988    | 15,536   | (1,452)  |
| 42050                    | HOSPITAL INSURANCE        | 17,957                | 9,609     | 12,377    | 3,396    | (8,981)  |
| 42060                    | LIFE INSURANCE - VRS      | 381                   | 117       | 1,785     | 1,472    | (313)    |
| 42090                    | UNEMPLOYMENT              |                       | 104       |           |          | -        |
| 42110                    | WORKER'S COMP.            | 4,347                 | 3,974     | 5,036     | 3,721    | (1,315)  |
| TOTAL FRINGE BENEFITS    |                           | 58,726                | 48,422    | 52,189    | 38,809   | (13,380) |
| 43310                    | REPAIRS & MAINTENANCE     | 6,500                 | 6,285     | 6,500     | 6,500    | -        |
| 43320                    | SERVICE CONTRACTS         | 1,000                 | 1,079     | 1,000     | 1,000    | -        |
| 43360                    | MAINT & REP.-BLDGS & GNDS |                       |           |           | 500      | 500      |
| 43600                    | ADVERTISING               | 500                   | 482       | 500       |          | (500)    |
| 43700                    | CONTRACTED SERVICES       | 2,500                 | 3,025     | 2,500     | 2,500    | -        |
| 43710                    | UNIFORM MAINTENANCE CONT. | 2,000                 | 519       | 2,000     | 2,000    | -        |
| TOTAL PURCHASED SERVICES |                           | 12,500                | 11,390    | 12,500    | 12,500   | -        |
| 44300                    | CENTRAL STORES            | 500                   |           | 500       |          | (500)    |
| TOTAL INTERNAL SERVICES  |                           | 500                   |           | 500       |          | (500)    |
| 45110                    | ELECTRICITY               | 27,700                | 32,289    | 27,700    | 31,200   | 3,500    |
| 45120                    | HEATING                   | 53,160                | 42,359    | 50,000    | 45,000   | (5,000)  |
| 45130                    | WATER & SEWER             | 14,886                | 20,069    | 14,866    | 16,366   | 1,500    |
| 45230                    | TELECOMMUNICATIONS        | 336                   | 307       | 336       | 336      | -        |
| 45340                    | PROPERTY INSURANCE        | 6,192                 | 5,972     | 6,467     | 6,119    | (348)    |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 11                    | 11        | 11        | 12       | 1        |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 3,895                 | 3,611     | 3,656     | 2,595    | (1,061)  |
| 45380                    | GENERAL LIABILITY INS.    | 666                   | 638       | 624       | 613      | (11)     |
| 45530                    | TRAINING & TRAVEL         |                       | 736       | 1,500     | 1,500    | -        |
| 45540                    | EDUCATION                 |                       |           | 500       | 500      | -        |
| 45806                    | CASH SHORTAGES            |                       | 102       |           |          | -        |
| 45850                    | FREIGHT & DRAYAGE         |                       | 88        |           |          | -        |
| TOTAL OTHER CHARGES      |                           | 106,846               | 106,183   | 105,660   | 104,241  | (1,419)  |
| 46010                    | OFFICE SUPPLIES           | 1,000                 | 799       | 1,000     | 800      | (200)    |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710771 - WESTOVER POOL

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 46050                          | JANITORIAL SUPPLIES      |                       | 2,219     | 3,000     | 2,500    | (500)    |
| 46070                          | REPAIR & MAINT. SUPPLIES | 5,000                 | 2,877     | 4,000     | 3,700    | (300)    |
| 46140                          | OTHER OPERATING SUPPLIES | 1,920                 | 2,407     | 1,920     | 1,920    | -        |
| 46180                          | CHEMICALS                | 12,000                | 16,097    | 13,500    | 15,000   | 1,500    |
| TOTAL MATERIALS & SUPPLIES     |                          | 19,920                | 24,398    | 23,420    | 23,920   | 500      |
| TOTAL OTHER OPERATING EXPENSES |                          | 198,492               | 190,392   | 194,269   | 179,470  | (14,799) |
| 48181                          | BUILDINGS & GROUNDS      | 10,555                | 9,568     |           | 19,000   | 19,000   |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                          | 10,555                | 9,568     |           | 19,000   | 19,000   |
| 48272                          | HARDWARE                 | 100                   | 270       |           |          | -        |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                          | 100                   | 270       |           |          | -        |
| TOTAL CAPITAL OUTLAY           |                          | 10,655                | 9,838     |           | 19,000   | 19,000   |
| TOTAL GENERAL FUND             |                          | 417,075               | 409,587   | 403,455   | 390,419  | (13,036) |
| TOTAL WESTOVER POOL            |                          | 417,075               | 409,587   | 403,455   | 390,419  | (13,036) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710871 - ATHLETICS

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|---------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                           |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                     | SALARIES & WAGES-REG.     | 159,245               | 161,939   | 172,402   | 171,765  | (637)   |
| 41015                     | EMPLOYER BENEFIT MATCH    | 780                   | 630       | 624       | 624      | -       |
| 41020                     | SALARIES & WAGES-O/T      |                       | 108       |           |          | -       |
| 41030                     | PT SALARIES & WAGES-REG   | 65,512                | 42,102    | 56,548    | 49,905   | (6,643) |
| 41040                     | PT SALARIES & WAGES-O/T   |                       | 162       |           |          | -       |
| 41050                     | ANNUAL LEAVE - SEPARATION |                       | 1,536     |           |          | -       |
| TOTAL PERSONAL SERVICES   |                           | 225,537               | 206,477   | 229,574   | 222,294  | (7,280) |
| 42010                     | FICA                      | 17,253                | 14,711    | 17,562    | 17,005   | (557)   |
| 42020                     | RETIREMENT - VRS          | 23,552                | 23,897    | 21,151    | 21,574   | 423     |
| 42050                     | HOSPITAL INSURANCE        | 30,251                | 30,250    | 30,251    | 34,789   | 4,538   |
| 42060                     | LIFE INSURANCE - VRS      | 446                   | 452       | 2,223     | 2,045    | (178)   |
| 42090                     | UNEMPLOYMENT              | 5,361                 | 462       | 1,000     |          | (1,000) |
| 42110                     | WORKER'S COMP.            | 4,719                 | 4,651     | 4,527     | 3,974    | (553)   |
| 42160                     | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -       |
| TOTAL FRINGE BENEFITS     |                           | 81,582                | 74,429    | 76,714    | 79,387   | 2,673   |
| 43310                     | REPAIRS & MAINTENANCE     | 3,500                 | 581       | 3,000     | 3,000    | -       |
| 43330                     | MAINT & REP.-MACH & EQUIP | 4,200                 | 4,284     | 4,200     | 4,200    | -       |
| 43360                     | MAINT & REP.-BLDGS & GNDS | 14,300                | 16,473    | 14,300    | 14,300   | -       |
| 43600                     | ADVERTISING               | 2,500                 | 447       | 2,000     | 2,000    | -       |
| 43700                     | CONTRACTED SERVICES       | 31,000                | 27,541    | 33,000    | 35,000   | 2,000   |
| TOTAL PURCHASED SERVICESS |                           | 55,500                | 49,326    | 56,500    | 58,500   | 2,000   |
| 44300                     | CENTRAL STORES            | 500                   | 767       | 700       | 700      | -       |
| TOTAL INTERNAL SERVICES   |                           | 500                   | 767       | 700       | 700      | -       |
| 45110                     | ELECTRICITY               | 5,550                 | 6,698     | 10,550    | 7,550    | (3,000) |
| 45130                     | WATER & SEWER             | 4,000                 | 3,882     | 4,500     | 4,000    | (500)   |
| 45230                     | TELECOMMUNICATIONS        | 1,390                 | 1,047     | 1,390     | 1,390    | -       |
| 45350                     | VEHICLE & EQUIPMENT INS.  | 899                   | 679       | 699       | 714      | 15      |
| 45370                     | PUB.OFFICIAL LIABILITY IN | 2,291                 | 2,124     | 2,150     | 1,887    | (263)   |
| 45380                     | GENERAL LIABILITY INS.    | 752                   | 720       | 678       | 564      | (114)   |
| TOTAL OTHER CHARGES       |                           | 14,882                | 15,151    | 19,967    | 16,105   | (3,862) |
| 46010                     | OFFICE SUPPLIES           |                       | 19        |           |          | -       |
| 46070                     | REPAIR & MAINT. SUPPLIES  | 1,600                 | 1,623     | 1,600     | 1,600    | -       |
| 46080                     | POWERED EQUIPMENT FUELS   | 128                   |           | 128       | 128      | -       |
| 46090                     | POWERED EQUIPMENT SUPPLY  | 600                   | 430       | 600       | 600      | -       |
| 46132                     | ED/REC SUPP-ATHLETICS     | 27,341                | 27,424    | 25,141    | 23,141   | (2,000) |
| 46133                     | FIRST TEE                 |                       | 405       |           |          | -       |
| 46140                     | OTHER OPERATING SUPPLIES  | 800                   | 878       | 800       | 800      | -       |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710871 - ATHLETICS

| ACCOUNT-----                   | TITLE ----- | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|-------------|-----------------------|-----------|-----------|----------|---------|
|                                |             | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| TOTAL MATERIALS & SUPPLIES     |             | 30,469                | 30,779    | 28,269    | 26,269   | (2,000) |
| TOTAL OTHER OPERATING EXPENSES |             | 182,933               | 170,451   | 182,150   | 180,961  | (1,189) |
| 48111 MACHINERY & EQUIPMENT    |             |                       |           |           | 15,000   | 15,000  |
| 48181 BUILDINGS & GROUNDS      |             |                       |           | 3,485     |          | (3,485) |
| TOTAL CAP. OUTLAY-REPLACEMENTS |             |                       |           | 3,485     | 15,000   | 11,515  |
| TOTAL CAPITAL OUTLAY           |             |                       |           | 3,485     | 15,000   | 11,515  |
| TOTAL GENERAL FUND             |             | 408,470               | 376,928   | 415,209   | 418,255  | 3,046   |
| TOTAL ATHLETICS                |             | 408,470               | 376,928   | 415,209   | 418,255  | 3,046   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 710971 - BLACKS RUN GREENWAY

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                          | SALARIES & WAGES-REG.     | 35,506                | 33,907    | 38,548    | 38,295   | (253)  |
| 41015                          | EMPLOYER BENEFIT MATCH    | 156                   | 156       | 156       | 156      | -      |
| TOTAL PERSONAL SERVICES        |                           | 35,662                | 34,063    | 38,704    | 38,451   | (253)  |
| 42010                          | FICA                      | 2,728                 | 2,482     | 2,961     | 2,942    | (19)   |
| 42020                          | RETIREMENT - VRS          | 5,251                 | 5,200     | 4,716     | 4,810    | 94     |
| 42050                          | HOSPITAL INSURANCE        | 2,953                 | 2,952     | 2,953     | 3,396    | 443    |
| 42060                          | LIFE INSURANCE - VRS      | 99                    | 98        | 496       | 456      | (40)   |
| 42110                          | WORKER'S COMP.            | 410                   | 497       | 723       | 625      | (98)   |
| TOTAL FRINGE BENEFITS          |                           | 11,441                | 11,230    | 11,849    | 12,229   | 380    |
| 43600                          | ADVERTISING               | 500                   |           | 500       | 500      | -      |
| TOTAL PURCHASED SERVICES       |                           | 500                   |           | 500       | 500      | -      |
| 44300                          | CENTRAL STORES            | 250                   | 302       | 250       | 250      | -      |
| TOTAL INTERNAL SERVICES        |                           | 250                   | 302       | 250       | 250      | -      |
| 45230                          | TELECOMMUNICATIONS        | 480                   | 553       | 480       | 480      | -      |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 229                   | 212       | 215       | 236      | 21     |
| 45380                          | GENERAL LIABILITY INS.    | 85                    | 82        | 67        | 80       | 13     |
| 45530                          | TRAINING & TRAVEL         | 800                   | 75        | 800       | 800      | -      |
| TOTAL OTHER CHARGES            |                           | 1,594                 | 922       | 1,562     | 1,596    | 34     |
| 46010                          | OFFICE SUPPLIES           | 200                   | 60        | 200       | 200      | -      |
| 46140                          | OTHER OPERATING SUPPLIES  | 6,977                 | 7,295     | 1,500     | 1,500    | -      |
| TOTAL MATERIALS & SUPPLIES     |                           | 7,177                 | 7,355     | 1,700     | 1,700    | -      |
| TOTAL OTHER OPERATING EXPENSES |                           | 20,962                | 19,809    | 15,861    | 16,275   | 414    |
| TOTAL GENERAL FUND             |                           | 56,624                | 53,872    | 54,565    | 54,726   | 161    |
| TOTAL BLACKS RUN GREENWAY      |                           | 56,624                | 53,872    | 54,565    | 54,726   | 161    |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 730271 - P & R GOLF CRSE GDS MGT

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 275,871               | 261,623   | 300,891   | 207,514  | (93,377) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 1,248                 | 832       | 1,248     | 780      | (468)    |
| 41020                    | SALARIES & WAGES-O/T      | 10,000                | 1,719     | 2,115     | 2,040    | (75)     |
| 41030                    | PT SALARIES & WAGES-REG   | 51,158                | 38,524    | 60,500    | 98,277   | 37,777   |
| 41040                    | PT SALARIES & WAGES-O/T   |                       | 1,603     | 2,000     | 2,040    | 40       |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       |           | 3,150     |          | (3,150)  |
| 41051                    | SICK LEAVE - SEPARATION   |                       |           | 2,500     |          | (2,500)  |
| TOTAL PERSONAL SERVICES  |                           | 338,277               | 304,301   | 372,404   | 310,651  | (61,753) |
| 42010                    | FICA                      | 26,555                | 21,800    | 28,489    | 23,765   | (4,724)  |
| 42020                    | RETIREMENT - VRS          | 40,801                | 39,146    | 37,164    | 26,064   | (11,100) |
| 42050                    | HOSPITAL INSURANCE        | 30,591                | 31,026    | 36,738    | 25,368   | (11,370) |
| 42060                    | LIFE INSURANCE - VRS      | 772                   | 741       | 3,906     | 2,470    | (1,436)  |
| 42090                    | UNEMPLOYMENT              | 3,500                 | 2,619     | 1,000     | 1,000    | -        |
| 42110                    | WORKER'S COMP.            | 4,199                 | 4,119     | 4,565     | 4,033    | (532)    |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -        |
| TOTAL FRINGE BENEFITS    |                           | 106,418               | 99,456    | 111,862   | 82,700   | (29,162) |
| 43100                    | PROFESSIONAL SERVICES     | 2,600                 | 1,455     | 2,600     | 2,600    | -        |
| 43310                    | REPAIRS & MAINTENANCE     | 1,334                 | 1,269     | 1,334     | 1,000    | (334)    |
| 43320                    | SERVICE CONTRACTS         | 4,900                 | 4,683     | 4,900     | 5,000    | 100      |
| 43330                    | MAINT & REP.-MACH & EQUIP | 2,000                 | 432       | 2,000     | 1,000    | (1,000)  |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 500                   | 1,202     | 500       | 1,200    | 700      |
| 43600                    | ADVERTISING               | 500                   |           | 500       | 500      | -        |
| 43710                    | UNIFORM MAINTENANCE CONT. | 600                   | 278       | 600       | 600      | -        |
| TOTAL PURCHASED SERVICES |                           | 12,434                | 9,319     | 12,434    | 11,900   | (534)    |
| 44200                    | C.G. - PARTS AND LABOR    | 25,200                | 17,814    | 1,200     | 3,200    | 2,000    |
| 44300                    | CENTRAL STORES            | 300                   | 115       | 300       | 300      | -        |
| 44310                    | C.G. - FUEL               | 18,955                | 11,756    | 1,700     | 1,116    | (584)    |
| TOTAL INTERNAL SERVICES  |                           | 44,455                | 29,685    | 3,200     | 4,616    | 1,416    |
| 45110                    | ELECTRICITY               | 9,000                 | 8,105     | 8,500     | 8,500    | -        |
| 45120                    | HEATING                   | 4,000                 | 2,893     | 3,600     | 2,000    | (1,600)  |
| 45130                    | WATER & SEWER             | 840                   | 1,191     | 840       | 1,200    | 360      |
| 45230                    | TELECOMMUNICATIONS        | 900                   | 911       | 900       | 1,500    | 600      |
| 45340                    | PROPERTY INSURANCE        | 919                   | 695       | 753       | 732      | (21)     |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 2,199                 | 2,006     | 2,042     | 2,128    | 86       |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 2,750                 | 2,549     | 2,581     | 2,359    | (222)    |
| 45380                    | GENERAL LIABILITY INS.    | 1,060                 | 1,016     | 971       | 872      | (99)     |
| 45410                    | LEASE/RENT OF EQUIPMENT   | 600                   | 153       | 600       | 600      | -        |
| 45500                    | TRAVEL                    | 860                   |           | 860       | 860      | -        |
| 45530                    | TRAINING & TRAVEL         | 3,000                 | 2,520     | 1,000     | 1,000    | -        |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 730271 - P & R GOLF CRSE GDS MGT

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |           |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|-----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE    |
| 45810                          | DUES & MEMBERSHIPS        | 640                   | 920       | 640       | 640      | -         |
| TOTAL OTHER CHARGES            |                           | 26,768                | 22,959    | 23,287    | 22,391   | (896)     |
| 46010                          | OFFICE SUPPLIES           | 400                   | 346       | 400       | 400      | -         |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 200                   | 22,857    | 22,200    | 20,000   | (2,200)   |
| 46075                          | MAINT&REP-ROADS/TRAILS/BR | 200                   | 78        | 400       | 400      | -         |
| 46076                          | MAINT&REP-IRRIGATION SYS. | 7,200                 | 7,059     | 7,200     | 7,500    | 300       |
| 46080                          | POWERED EQUIPMENT FUELS   |                       | 4,670     | 17,255    | 17,300   | 45        |
| 46090                          | POWERED EQUIPMENT SUPPLY  | 1,000                 | 14        | 1,000     | 1,000    | -         |
| 46110                          | UNIFORMS                  | 2,500                 | 2,855     | 2,500     | 1,900    | (600)     |
| 46130                          | RECREATIONAL SUPPLIES     | 3,500                 | 4,941     | 3,500     | 3,500    | -         |
| 46145                          | SAFETY MATERIALS          | 586                   | 344       | 586       | 900      | 314       |
| 46180                          | CHEMICALS                 | 53,500                | 51,944    | 50,000    | 50,000   | -         |
| 46181                          | HORTICULTURE              | 2,000                 | 180       | 1,000     | 1,000    | -         |
| 46182                          | SANDS AND SOILS MIXES     | 12,000                | 11,404    | 10,000    | 12,000   | 2,000     |
| 46183                          | SEED, SOD, STRAW, ETC.    | 3,000                 | 4,965     | 3,000     | 2,500    | (500)     |
| 46184                          | NUTRIENT MANAGEMENT       | 49,000                | 39,357    | 47,000    | 46,000   | (1,000)   |
| TOTAL MATERIALS & SUPPLIES     |                           | 135,086               | 151,014   | 166,041   | 164,400  | (1,641)   |
| TOTAL OTHER OPERATING EXPENSES |                           | 325,161               | 312,434   | 316,824   | 286,007  | (30,817)  |
| 48111                          | MACHINERY & EQUIPMENT     |                       |           | 48,000    | 51,000   | 3,000     |
| 48181                          | BUILDINGS & GROUNDS       | 4,957                 | 4,957     | 62,500    |          | (62,500)  |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 4,957                 | 4,957     | 110,500   | 51,000   | (59,500)  |
| 48273                          | SOFTWARE                  | 200                   | 185       |           |          | -         |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                           | 200                   | 185       |           |          | -         |
| TOTAL CAPITAL OUTLAY           |                           | 5,157                 | 5,142     | 110,500   | 51,000   | (59,500)  |
| TOTAL GENERAL FUND             |                           | 668,595               | 621,877   | 799,728   | 647,658  | (152,070) |
| TOTAL P & R GOLF CRSE GDS MGT  |                           | 668,595               | 621,877   | 799,728   | 647,658  | (152,070) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 730371 - P & R GOLF CRSE CLUBHOUSE

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                    | SALARIES & WAGES-REG.     | 92,644                | 93,291    | 98,971    | 96,894   | (2,077) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 312                   | 312       | 312       | 312      | -       |
| 41030                    | PT SALARIES & WAGES-REG   | 70,088                | 71,264    | 74,547    | 67,793   | (6,754) |
| TOTAL PERSONAL SERVICES  |                           | 163,044               | 164,867   | 173,830   | 164,999  | (8,831) |
| 42010                    | FICA                      | 12,472                | 12,111    | 13,298    | 12,622   | (676)   |
| 42020                    | RETIREMENT - VRS          | 13,702                | 13,702    | 12,305    | 12,170   | (135)   |
| 42050                    | HOSPITAL INSURANCE        | 12,052                | 12,052    | 12,052    | 20,929   | 8,877   |
| 42060                    | LIFE INSURANCE - VRS      | 259                   | 259       | 1,293     | 1,154    | (139)   |
| 42110                    | WORKER'S COMP.            | 2,405                 | 2,179     | 2,663     | 2,349    | (314)   |
| 42120                    | CLOTHING ALLOWANCE        | 600                   |           |           |          | -       |
| TOTAL FRINGE BENEFITS    |                           | 41,490                | 40,304    | 41,611    | 49,224   | 7,613   |
| 43165                    | CREDIT CARD SERVICE FEES  | 10,000                | 12,991    | 10,000    | 10,000   | -       |
| 43310                    | REPAIRS & MAINTENANCE     | 750                   | 653       | 750       | 750      | -       |
| 43320                    | SERVICE CONTRACTS         | 10,000                | 8,043     | 10,000    | 10,000   | -       |
| 43330                    | MAINT & REP.-MACH & EQUIP | 3,000                 | 1,898     | 3,000     | 3,000    | -       |
| 43340                    | MAINT & REP.-FURN & FIX   | 500                   | 500       | 500       | 500      | -       |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 1,000                 | 2,174     | 1,000     | 1,000    | -       |
| 43600                    | ADVERTISING               | 12,000                | 10,963    | 12,000    | 12,000   | -       |
| TOTAL PURCHASED SERVICES |                           | 37,250                | 37,222    | 37,250    | 37,250   | -       |
| 44300                    | CENTRAL STORES            |                       | 194       |           |          | -       |
| TOTAL INTERNAL SERVICES  |                           |                       | 194       |           |          | -       |
| 45110                    | ELECTRICITY               | 8,500                 | 7,573     | 10,500    | 9,000    | (1,500) |
| 45120                    | HEATING                   | 2,500                 | 2,370     | 3,500     | 3,000    | (500)   |
| 45130                    | WATER & SEWER             | 2,750                 | 2,604     | 2,750     | 2,500    | (250)   |
| 45210                    | POSTAGE                   | 200                   | 61        | 400       | 400      | -       |
| 45230                    | TELECOMMUNICATIONS        | 1,500                 | 1,228     | 1,500     | 1,500    | -       |
| 45340                    | PROPERTY INSURANCE        | 499                   | 467       | 505       | 493      | (12)    |
| 45360                    | SURETY BONDS              | 22                    | 21        | 21        | 42       | 21      |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 5,958                 | 5,523     | 5,591     | 4,482    | (1,109) |
| 45380                    | GENERAL LIABILITY INS.    | 771                   | 739       | 648       | 950      | 302     |
| 45410                    | LEASE/RENT OF EQUIPMENT   | 41,818                | 42,425    | 41,818    | 44,984   | 3,166   |
| 45530                    | TRAINING & TRAVEL         | 1,500                 |           | 1,500     | 1,500    | -       |
| 45810                    | DUES & MEMBERSHIPS        | 1,500                 | 1,898     | 1,500     | 1,500    | -       |
| 45850                    | FREIGHT & DRAYAGE         | 100                   |           |           |          | -       |
| TOTAL OTHER CHARGES      |                           | 67,618                | 64,908    | 70,233    | 70,351   | 118     |
| 46010                    | OFFICE SUPPLIES           | 4,000                 | 4,728     | 4,000     | 4,000    | -       |
| 46040                    | MAT'L & SUPPLIES GOLF CRS | 5,000                 | 3,974     | 5,000     | 5,000    | -       |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 700 - PARKS, REC. & CULTURAL  
ACTIVITY - 7100 - PARKS & RECREATION  
DEPARTMENT - 730371 - P & R GOLF CRSE CLUBHOUSE

| ACCOUNT-----                    | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|---------------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                                 |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 46070                           | REPAIR & MAINT. SUPPLIES  | 1,200                 | 1,435     | 1,200     | 1,200    | -        |
| 46150                           | MAT'L FOR RESALE-FOOD/BEV | 20,000                | 9,825     | 20,000    | 2,000    | (18,000) |
| 46151                           | MAT'L RESALE-MERCHANDISE  | 65,000                | 70,513    | 65,000    | 65,000   | -        |
| TOTAL MATERIALS & SUPPLIES      |                           | 95,200                | 90,474    | 95,200    | 77,200   | (18,000) |
| TOTAL OTHER OPERATING EXPENSES  |                           | 241,558               | 233,101   | 244,294   | 234,025  | (10,269) |
| 48181                           | BUILDINGS & GROUNDS       | 295,114               | 233,507   | 52,728    |          | (52,728) |
| TOTAL CAP. OUTLAY-REPLACEMENTS  |                           | 295,114               | 233,507   | 52,728    |          | (52,728) |
| 48272                           | HARDWARE                  | 1,500                 | 1,540     | 1,000     |          | (1,000)  |
| 48281                           | BUILDINGS & GROUNDS       | 2,179                 | 2,179     |           |          | -        |
| TOTAL CAPITAL OUTLAY-ADDITIONS  |                           | 3,679                 | 3,719     | 1,000     |          | (1,000)  |
| TOTAL CAPITAL OUTLAY            |                           | 298,793               | 237,226   | 53,728    |          | (53,728) |
| TOTAL GENERAL FUND              |                           | 703,395               | 635,194   | 471,852   | 399,024  | (72,828) |
| TOTAL P & R GOLF CRSE CLUBHOUSE |                           | 703,395               | 635,194   | 471,852   | 399,024  | (72,828) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGETFUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810121 - PLANNING

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                          | SALARIES & WAGES-REG.     | 132,919               | 132,944   | 120,584   | 119,424  | (1,160) |
| 41015                          | EMPLOYER BENEFIT MATCH    | 468                   | 486       | 312       | 468      | 156     |
| 41020                          | SALARIES & WAGES-O/T      |                       | 23        |           |          | -       |
| 41030                          | PT SALARIES & WAGES-REG   | 7,200                 | 7,200     | 7,200     | 7,200    | -       |
| TOTAL PERSONAL SERVICES        |                           | 140,587               | 140,653   | 128,096   | 127,092  | (1,004) |
| 42010                          | FICA                      | 10,755                | 10,143    | 9,800     | 9,723    | (77)    |
| 42020                          | RETIREMENT - VRS          | 19,659                | 19,675    | 14,769    | 15,000   | 231     |
| 42050                          | HOSPITAL INSURANCE        | 8,642                 | 10,772    | 13,420    | 12,506   | (914)   |
| 42060                          | LIFE INSURANCE - VRS      | 372                   | 373       | 1,552     | 1,422    | (130)   |
| 42110                          | WORKER'S COMP.            | 777                   | 766       | 777       | 761      | (16)    |
| 42160                          | FLEX. SPENDING PLAN COST  |                       | 11        |           |          | -       |
| TOTAL FRINGE BENEFITS          |                           | 40,205                | 41,740    | 40,318    | 39,412   | (906)   |
| 43100                          | PROFESSIONAL SERVICES     | 4,977                 | 5,161     | 250       | 250      | -       |
| 43600                          | ADVERTISING               | 7,000                 | 5,729     | 6,000     | 8,000    | 2,000   |
| TOTAL PURCHASED SERVICES       |                           | 11,977                | 10,890    | 6,250     | 8,250    | 2,000   |
| 44200                          | C.G. - PARTS AND LABOR    | 1,000                 | 846       | 1,000     | 1,000    | -       |
| 44300                          | CENTRAL STORES            | 580                   | 264       | 400       | 350      | (50)    |
| 44310                          | C.G. - FUEL               | 500                   | 394       | 460       | 502      | 42      |
| TOTAL INTERNAL SERVICES        |                           | 2,080                 | 1,503     | 1,860     | 1,852    | (8)     |
| 45210                          | POSTAGE                   | 400                   |           | 300       | 876      | 576     |
| 45230                          | TELECOMMUNICATIONS        | 180                   | 151       | 288       | 180      | (108)   |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 563                   | 497       | 513       | 522      | 9       |
| 45355                          | VEHICLE INS DEDUCTIBLE    | 300                   |           | 300       | 300      | -       |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 2,062                 | 1,912     | 1,935     | 2,123    | 188     |
| 45380                          | GENERAL LIABILITY INS.    | 313                   | 300       | 295       | 303      | 8       |
| 45410                          | LEASE/RENT OF EQUIPMENT   | 1,453                 | 1,500     | 1,516     | 1,516    | -       |
| 45530                          | TRAINING & TRAVEL         | 1,613                 | 975       | 3,352     | 2,120    | (1,232) |
| 45810                          | DUES & MEMBERSHIPS        | 688                   | 673       | 708       | 805      | 97      |
| TOTAL OTHER CHARGES            |                           | 7,572                 | 6,008     | 9,207     | 8,745    | (462)   |
| 46010                          | OFFICE SUPPLIES           | 1,500                 | 792       | 1,100     | 1,100    | -       |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 325                   |           | 275       | 310      | 35      |
| 46140                          | OTHER OPERATING SUPPLIES  | 2,000                 | 671       | 1,500     | 1,200    | (300)   |
| TOTAL MATERIALS & SUPPLIES     |                           | 3,825                 | 1,463     | 2,875     | 2,610    | (265)   |
| TOTAL OTHER OPERATING EXPENSES |                           | 65,659                | 61,604    | 60,510    | 60,869   | 359     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810121 - PLANNING

| ACCOUNT-----                   | TITLE -----          | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|----------------------|---------|-----------------|-----------|-----------|--------|
|                                |                      | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| 48121                          | FURNITURE & FIXTURES | 500     |                 | 500       | 500       | -      |
| 48171                          | EDP EQUIPMENT        | 1,000   | 134             | 945       | 945       | -      |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                      | 1,500   | 134             | 1,445     | 1,445     | -      |
| 48271                          | EDP EQUIPMENT        |         |                 |           | 2,335     | 2,335  |
| 48273                          | SOFTWARE             |         |                 |           | 100       | 100    |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                      |         |                 |           | 2,435     | 2,435  |
| TOTAL CAPITAL OUTLAY           |                      | 1,500   | 134             | 1,445     | 3,880     | 2,435  |
| TOTAL GENERAL FUND             |                      | 207,746 | 202,392         | 190,051   | 191,841   | 1,790  |
| TOTAL PLANNING                 |                      | 207,746 | 202,392         | 190,051   | 191,841   | 1,790  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810221 - ZONING ADMINISTRATOR

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                          | SALARIES & WAGES-REG.     | 105,042               | 105,040   | 114,081   | 113,294  | (787)   |
| 41015                          | EMPLOYER BENEFIT MATCH    | 468                   | 480       | 468       | 468      | -       |
| TOTAL PERSONAL SERVICES        |                           | 105,510               | 105,520   | 114,549   | 113,762  | (787)   |
| 42010                          | FICA                      | 8,072                 | 7,620     | 8,763     | 8,703    | (60)    |
| 42020                          | RETIREMENT - VRS          | 15,536                | 15,535    | 13,952    | 14,230   | 278     |
| 42050                          | HOSPITAL INSURANCE        | 2,952                 | 2,952     | 2,952     | 3,395    | 443     |
| 42060                          | LIFE INSURANCE - VRS      | 294                   | 294       | 1,466     | 1,349    | (117)   |
| 42110                          | WORKER'S COMP.            | 1,017                 | 1,016     | 1,059     | 967      | (92)    |
| 42160                          | FLEX. SPENDING PLAN COST  |                       | 11        |           |          | -       |
| TOTAL FRINGE BENEFITS          |                           | 27,871                | 27,428    | 28,192    | 28,644   | 452     |
| 43600                          | ADVERTISING               | 1,500                 | 1,925     | 2,120     |          | (2,120) |
| 43700                          | CONTRACTED SERVICES       | 2,000                 | 2,202     | 1,240     | 4,043    | 2,803   |
| TOTAL PURCHASED SERVICES       |                           | 3,500                 | 4,127     | 3,360     | 4,043    | 683     |
| 44300                          | CENTRAL STORES            | 400                   | 152       | 400       | 350      | (50)    |
| TOTAL INTERNAL SERVICES        |                           | 400                   | 152       | 400       | 350      | (50)    |
| 45210                          | POSTAGE                   |                       |           |           | 876      | 876     |
| 45230                          | TELECOMMUNICATIONS        | 180                   | 174       | 180       | 180      | -       |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 687                   | 637       | 645       | 708      | 63      |
| 45380                          | GENERAL LIABILITY INS.    | 238                   | 228       | 225       | 220      | (5)     |
| 45530                          | TRAINING & TRAVEL         | 600                   | 211       | 600       | 600      | -       |
| 45810                          | DUES & MEMBERSHIPS        | 125                   | 273       | 125       | 125      | -       |
| TOTAL OTHER CHARGES            |                           | 1,830                 | 1,522     | 1,775     | 2,709    | 934     |
| 46010                          | OFFICE SUPPLIES           | 500                   | 729       | 500       | 500      | -       |
| 46110                          | UNIFORMS                  | 430                   | 447       | 430       | 430      | -       |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 215                   |           | 273       |          | (273)   |
| 46140                          | OTHER OPERATING SUPPLIES  | 500                   | 934       | 500       | 500      | -       |
| TOTAL MATERIALS & SUPPLIES     |                           | 1,645                 | 2,109     | 1,703     | 1,430    | (273)   |
| TOTAL OTHER OPERATING EXPENSES |                           | 35,246                | 35,339    | 35,430    | 37,176   | 1,746   |
| 48171                          | EDP EQUIPMENT             | 500                   |           | 1,300     | 150      | (1,150) |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 500                   |           | 1,300     | 150      | (1,150) |
| 48221                          | FURNITURE & FIXTURES      | 200                   |           | 200       | 200      | -       |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810221 - ZONING ADMINISTRATOR

| ACCOUNT-----                   | TITLE ----- | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|--------------------------------|-------------|---------|-----------------|-----------|-----------|---------|
|                                |             | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| TOTAL CAPITAL OUTLAY-ADDITIONS |             | 200     |                 | 200       | 200       | -       |
| TOTAL CAPITAL OUTLAY           |             | 700     |                 | 1,500     | 350       | (1,150) |
| TOTAL GENERAL FUND             |             | 141,456 | 140,859         | 151,479   | 151,288   | (191)   |
| TOTAL ZONING ADMINISTRATOR     |             | 141,456 | 140,859         | 151,479   | 151,288   | (191)   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810421 - BOARD OF ZONING APPEALS

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41030                          | PT SALARIES & WAGES-REG   | 900                   | 435       | 900       | 900      | -      |
| TOTAL PERSONAL SERVICES        |                           | 900                   | 435       | 900       | 900      | -      |
| 42010                          | FICA                      | 69                    | 33        | 69        | 69       | -      |
| 42050                          | HOSPITAL INSURANCE        | 10                    |           |           |          | -      |
| TOTAL FRINGE BENEFITS          |                           | 79                    | 33        | 69        | 69       | -      |
| 43600                          | ADVERTISING               | 2,000                 | 3,335     | 3,200     | 3,600    | 400    |
| TOTAL PURCHASED SERVICESS      |                           | 2,000                 | 3,335     | 3,200     | 3,600    | 400    |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 1,375                 | 1,274     | 1,290     | 944      | (346)  |
| 45530                          | TRAINING & TRAVEL         | 3,252                 | 1,017     | 1,626     | 1,626    | -      |
| TOTAL OTHER CHARGES            |                           | 4,627                 | 2,291     | 2,916     | 2,570    | (346)  |
| 46010                          | OFFICE SUPPLIES           |                       | 18        |           |          | -      |
| TOTAL MATERIALS & SUPPLIES     |                           |                       | 18        |           |          | -      |
| TOTAL OTHER OPERATING EXPENSES |                           | 6,706                 | 5,677     | 6,185     | 6,239    | 54     |
| TOTAL GENERAL FUND             |                           | 7,606                 | 6,112     | 7,085     | 7,139    | 54     |
| TOTAL BOARD OF ZONING APPEALS  |                           | 7,606                 | 6,112     | 7,085     | 7,139    | 54     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810521 - ECONOMIC DEVELOPMENT

| ACCOUNT-----               | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|----------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                            |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                      | SALARIES & WAGES-REG.     | 103,400               | 103,383   | 110,496   | 111,533  | 1,037    |
| 41015                      | EMPLOYER BENEFIT MATCH    | 156                   | 179       | 156       | 156      | -        |
| 41030                      | PT SALARIES & WAGES-REG   | 3,000                 |           | 3,000     | 2,550    | (450)    |
| TOTAL PERSONAL SERVICES    |                           | 106,556               | 103,563   | 113,652   | 114,239  | 587      |
| 42010                      | FICA                      | 8,152                 | 7,339     | 8,694     | 8,739    | 45       |
| 42020                      | RETIREMENT - VRS          | 15,293                | 15,290    | 13,734    | 14,009   | 275      |
| 42050                      | HOSPITAL INSURANCE        | 10,465                | 10,464    | 10,465    | 12,035   | 1,570    |
| 42060                      | LIFE INSURANCE - VRS      | 290                   | 289       | 1,443     | 1,328    | (115)    |
| 42110                      | WORKER'S COMP.            | 267                   | 226       | 241       | 211      | (30)     |
| 42160                      | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -        |
| TOTAL FRINGE BENEFITS      |                           | 34,467                | 33,615    | 34,577    | 36,322   | 1,745    |
| 43100                      | PROFESSIONAL SERVICES     | 50,000                | 17,866    | 45,000    | 45,000   | -        |
| 43134                      | LAB MKT & TRAINING SURVEY | 10,000                | 600       | 10,000    | 9,000    | (1,000)  |
| 43600                      | ADVERTISING               | 59,000                | 56,112    | 72,000    | 75,000   | 3,000    |
| 43603                      | SPONSORSHIPS              | 8,000                 | 8,500     | 8,000     | 12,000   | 4,000    |
| 43890                      | STATE FEES AND PERMITS    | 25                    | 25        | 25        | 25       | -        |
| TOTAL PURCHASED SERVICES   |                           | 127,025               | 83,103    | 135,025   | 141,025  | 6,000    |
| 44200                      | C.G. - PARTS AND LABOR    | 1,500                 | 1,314     | 1,000     | 1,000    | -        |
| 44300                      | CENTRAL STORES            | 200                   | 19        | 200       | 200      | -        |
| 44310                      | C.G. - FUEL               | 984                   | 1,048     | 1,008     | 930      | (78)     |
| TOTAL INTERNAL SERVICES    |                           | 2,684                 | 2,380     | 2,208     | 2,130    | (78)     |
| 45210                      | POSTAGE                   | 500                   | 44        | 400       | 400      | -        |
| 45230                      | TELECOMMUNICATIONS        | 1,000                 | 846       | 800       | 900      | 100      |
| 45350                      | VEHICLE & EQUIPMENT INS.  | 686                   | 497       | 500       | 654      | 154      |
| 45370                      | PUB.OFFICIAL LIABILITY IN | 264                   | 244       | 247       | 472      | 225      |
| 45380                      | GENERAL LIABILITY INS.    | 657                   | 629       | 714       | 731      | 17       |
| 45410                      | LEASE/RENT OF EQUIPMENT   |                       |           |           | 100      | 100      |
| 45530                      | TRAINING & TRAVEL         | 4,500                 | 3,037     | 4,500     | 5,500    | 1,000    |
| 45745                      | PROPERTY REHAB TAX RELIEF | 207,183               | 201,136   | 189,721   | 175,659  | (14,062) |
| 45746                      | INCENTIVE GRANTS          | 50,000                | 7,500     | 45,000    | 45,000   | -        |
| 45810                      | DUES & MEMBERSHIPS        | 32,000                | 25,611    | 32,500    | 38,368   | 5,868    |
| TOTAL OTHER CHARGES        |                           | 296,790               | 239,543   | 274,382   | 267,784  | (6,598)  |
| 46010                      | OFFICE SUPPLIES           | 1,200                 | 306       | 1,000     | 850      | (150)    |
| 46120                      | BOOKS & SUBSCRIPTIONS     | 500                   | 163       | 500       | 450      | (50)     |
| 46140                      | OTHER OPERATING SUPPLIES  | 350                   | 103       | 300       | 250      | (50)     |
| TOTAL MATERIALS & SUPPLIES |                           | 2,050                 | 572       | 1,800     | 1,550    | (250)    |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810521 - ECONOMIC DEVELOPMENT

| ACCOUNT-----                   | TITLE -----             | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|-------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                         | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| TOTAL OTHER OPERATING EXPENSES |                         | 463,016               | 359,213   | 447,992   | 448,811  | 819    |
| 48171                          | EDP EQUIPMENT           | 1,500                 |           | 1,500     | 1,500    | -      |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                         | 1,500                 |           | 1,500     | 1,500    | -      |
| 48228                          | DEVELOPMENT COST REIMB. | 30,000                | 11,000    | 25,000    | 25,000   | -      |
| 48281                          | BUILDINGS & GROUNDS     | 25,736                | 15,053    |           |          | -      |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                         | 55,736                | 26,053    | 25,000    | 25,000   | -      |
| TOTAL CAPITAL OUTLAY           |                         | 57,236                | 26,053    | 26,500    | 26,500   | -      |
| TOTAL GENERAL FUND             |                         | 626,808               | 488,829   | 588,144   | 589,550  | 1,406  |
| TOTAL ECONOMIC DEVELOPMENT     |                         | 626,808               | 488,829   | 588,144   | 589,550  | 1,406  |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810621 - DOWNTOWN RENAISSANCE

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                          | SALARIES & WAGES-REG.    | 136,453               | 131,981   | 137,233   | 172,325  | 35,092   |
| 41030                          | PT SALARIES & WAGES-REG  | 25,506                | 26,785    | 26,786    |          | (26,786) |
| TOTAL PERSONAL SERVICES        |                          | 161,959               | 158,766   | 164,019   | 172,325  | 8,306    |
| 42010                          | FICA                     | 12,390                | 11,623    | 12,547    | 13,183   | 636      |
| 42050                          | HOSPITAL INSURANCE       | 8,859                 | 12,376    | 12,377    | 17,255   | 4,878    |
| 42160                          | FLEX. SPENDING PLAN COST |                       | 5         |           |          | -        |
| TOTAL FRINGE BENEFITS          |                          | 21,249                | 24,004    | 24,924    | 30,438   | 5,514    |
| 44300                          | CENTRAL STORES           |                       | 200       |           |          | -        |
| TOTAL INTERNAL SERVICES        |                          |                       | 200       |           |          | -        |
| 45230                          | TELECOMMUNICATIONS       | 700                   | 323       | 700       | 700      | -        |
| TOTAL OTHER CHARGES            |                          | 700                   | 323       | 700       | 700      | -        |
| 46010                          | OFFICE SUPPLIES          | 3,000                 | 699       | 3,000     | 3,000    | -        |
| 46140                          | OTHER OPERATING SUPPLIES | 2,500                 | 1,996     | 2,500     | 2,500    | -        |
| TOTAL MATERIALS & SUPPLIES     |                          | 5,500                 | 2,695     | 5,500     | 5,500    | -        |
| TOTAL OTHER OPERATING EXPENSES |                          | 27,449                | 27,222    | 31,124    | 36,638   | 5,514    |
| TOTAL GENERAL FUND             |                          | 189,408               | 185,988   | 195,143   | 208,963  | 13,820   |
| TOTAL DOWNTOWN RENAISSANCE     |                          | 189,408               | 185,988   | 195,143   | 208,963  | 13,820   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810821 - TOURISM & VISITORS SER

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|---------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                           |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                     | SALARIES & WAGES-REG.     | 82,630                | 70,005    | 80,539    | 78,670   | (1,869)  |
| 41015                     | EMPLOYER BENEFIT MATCH    | 468                   | 286       | 312       | 312      | -        |
| 41020                     | SALARIES & WAGES-O/T      |                       | 252       |           |          | -        |
| 41030                     | PT SALARIES & WAGES-REG   | 54,578                | 64,060    | 74,369    | 79,094   | 4,725    |
| 41050                     | ANNUAL LEAVE - SEPARATION |                       | 1,973     |           |          | -        |
| TOTAL PERSONAL SERVICES   |                           | 137,676               | 136,575   | 155,220   | 158,076  | 2,856    |
| 42010                     | FICA                      | 12,062                | 9,812     | 11,875    | 12,093   | 218      |
| 42020                     | RETIREMENT - VRS          | 15,179                | 10,456    | 9,990     | 9,881    | (109)    |
| 42050                     | HOSPITAL INSURANCE        | 15,055                | 15,658    | 18,200    | 13,861   | (4,339)  |
| 42060                     | LIFE INSURANCE - VRS      | 287                   | 198       | 1,050     | 937      | (113)    |
| 42110                     | WORKER'S COMP.            | 309                   | 264       | 245       | 219      | (26)     |
| 42160                     | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -        |
| TOTAL FRINGE BENEFITS     |                           | 42,892                | 36,394    | 41,360    | 36,991   | (4,369)  |
| 43100                     | PROFESSIONAL SERVICES     | 23,000                | 18,577    | 23,000    | 21,990   | (1,010)  |
| 43165                     | CREDIT CARD SERVICE FEES  | 1,175                 | 700       | 1,175     | 1,175    | -        |
| 43360                     | MAINT & REP.-BLDGS & GNDS | 4,847                 | 7,753     | 3,800     |          | (3,800)  |
| 43600                     | ADVERTISING               | 89,000                | 89,403    | 106,961   | 89,000   | (17,961) |
| 43601                     | CONTRACT PRINTING/MAILING | 31,533                | 32,668    | 25,100    | 25,300   | 200      |
| 43603                     | SPONSORSHIPS              | 1,000                 | 500       | 1,000     | 4,250    | 3,250    |
| TOTAL PURCHASED SERVICESS |                           | 150,555               | 149,601   | 161,036   | 141,715  | (19,321) |
| 44200                     | C.G. - PARTS AND LABOR    | 504                   | 562       | 1,004     | 1,504    | 500      |
| 44300                     | CENTRAL STORES            | 2,000                 | 1,099     | 2,000     | 2,000    | -        |
| 44310                     | C.G. - FUEL               | 900                   | 1,230     | 1,000     | 930      | (70)     |
| TOTAL INTERNAL SERVICES   |                           | 3,404                 | 2,891     | 4,004     | 4,434    | 430      |
| 45210                     | POSTAGE                   | 10,000                | 9,910     | 9,632     | 11,552   | 1,920    |
| 45230                     | TELECOMMUNICATIONS        | 3,456                 | 2,664     | 1,456     | 2,040    | 584      |
| 45350                     | VEHICLE & EQUIPMENT INS.  | 805                   | 497       | 513       | 522      | 9        |
| 45360                     | SURETY BONDS              | 53                    | 42        | 42        | 55       | 13       |
| 45370                     | PUB.OFFICIAL LIABILITY IN | 3,137                 | 2,761     | 2,796     | 2,359    | (437)    |
| 45380                     | GENERAL LIABILITY INS.    | 658                   | 537       | 523       | 552      | 29       |
| 45530                     | TRAINING & TRAVEL         | 4,500                 | 5,091     | 4,100     | 5,425    | 1,325    |
| 45810                     | DUES & MEMBERSHIPS        | 2,500                 | 2,055     | 2,500     | 2,610    | 110      |
| TOTAL OTHER CHARGES       |                           | 25,109                | 23,558    | 21,562    | 25,115   | 3,553    |
| 46010                     | OFFICE SUPPLIES           | 4,000                 | 3,992     | 4,000     | 4,000    | -        |
| 46120                     | BOOKS & SUBSCRIPTIONS     | 260                   | 144       | 195       | 195      | -        |
| 46140                     | OTHER OPERATING SUPPLIES  | 2,000                 | 1,573     | 2,000     | 2,805    | 805      |
| 46151                     | MAT'L RESALE-MERCHANDISE  | 13,000                | 14,269    | 12,000    | 18,000   | 6,000    |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810821 - TOURISM & VISITORS SER

| ACCOUNT-----                   | TITLE ----- | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|-------------|-----------------------|-----------|-----------|----------|----------|
|                                |             | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| TOTAL MATERIALS & SUPPLIES     |             | 19,260                | 19,978    | 18,195    | 25,000   | 6,805    |
| TOTAL OTHER OPERATING EXPENSES |             | 241,220               | 232,422   | 246,157   | 233,255  | (12,902) |
| 48121 FURNITURE & FIXTURES     |             |                       |           | 1,330     |          | (1,330)  |
| TOTAL CAP. OUTLAY-REPLACEMENTS |             |                       |           | 1,330     |          | (1,330)  |
| 48281 BUILDINGS & GROUNDS      |             |                       |           | 30,000    | 30,000   | -        |
| TOTAL CAPITAL OUTLAY-ADDITIONS |             |                       |           | 30,000    | 30,000   | -        |
| TOTAL CAPITAL OUTLAY           |             |                       |           | 31,330    | 30,000   | (1,330)  |
| TOTAL GENERAL FUND             |             | 378,896               | 368,997   | 432,707   | 421,331  | (11,376) |
| TOTAL TOURISM & VISITORS SER   |             | 378,896               | 368,997   | 432,707   | 421,331  | (11,376) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGETFUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810921 - DOWNTOWN PARKING SERVICES

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                    | SALARIES & WAGES-REG.     | 29,928                | 29,365    | 32,649    | 32,282   | (367)  |
| 41015                    | EMPLOYER BENEFIT MATCH    | 156                   | 156       | 156       | 156      | -      |
| 41020                    | SALARIES & WAGES-O/T      |                       | 169       |           |          | -      |
| 41030                    | PT SALARIES & WAGES-REG   | 58,100                | 50,324    | 58,672    | 58,316   | (356)  |
| TOTAL PERSONAL SERVICES  |                           | 88,184                | 80,014    | 91,477    | 90,754   | (723)  |
| 42010                    | FICA                      | 6,746                 | 5,666     | 6,998     | 6,943    | (55)   |
| 42020                    | RETIREMENT - VRS          | 4,426                 | 4,341     | 3,975     | 4,055    | 80     |
| 42050                    | HOSPITAL INSURANCE        | 8,380                 | 9,099     | 9,100     | 10,465   | 1,365  |
| 42060                    | LIFE INSURANCE - VRS      | 84                    | 82        | 418       | 385      | (33)   |
| 42110                    | WORKER'S COMP.            | 2,754                 | 2,806     | 2,520     | 2,088    | (432)  |
| TOTAL FRINGE BENEFITS    |                           | 22,390                | 21,994    | 23,011    | 23,936   | 925    |
| 43100                    | PROFESSIONAL SERVICES     | 24,000                | 124       | 20,000    | 20,000   | -      |
| 43110                    | MEDICAL SERVICES          | 300                   | 77        | 300       | 300      | -      |
| 43330                    | MAINT & REP.-MACH & EQUIP | 500                   |           | 500       | 500      | -      |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 500                   |           | 1,000     | 1,000    | -      |
| 43600                    | ADVERTISING               | 1,500                 | 624       | 1,200     | 1,200    | -      |
| 43710                    | UNIFORM MAINTENANCE CONT. | 1,200                 | 814       | 1,200     | 1,200    | -      |
| TOTAL PURCHASED SERVICES |                           | 28,000                | 1,640     | 24,200    | 24,200   | -      |
| 44200                    | C.G. - PARTS AND LABOR    | 3,700                 | 863       | 1,000     | 2,000    | 1,000  |
| 44300                    | CENTRAL STORES            | 500                   |           | 500       | 400      | (100)  |
| 44302                    | C.S.-POWER.EQUIP.SUPPLIES | 5,500                 | 10,788    | 6,500     | 6,500    | -      |
| 44310                    | C.G. - FUEL               | 4,000                 | 3,296     | 3,600     | 3,348    | (252)  |
| TOTAL INTERNAL SERVICES  |                           | 13,700                | 14,947    | 11,600    | 12,248   | 648    |
| 45110                    | ELECTRICITY               | 30,000                | 32,297    | 32,000    | 32,000   | -      |
| 45130                    | WATER & SEWER             | 350                   | 318       | 300       | 300      | -      |
| 45210                    | POSTAGE                   | 800                   | 36        | 250       | 200      | (50)   |
| 45230                    | TELECOMMUNICATIONS        | 800                   | 691       | 650       | 650      | -      |
| 45340                    | PROPERTY INSURANCE        | 7,256                 | 6,786     | 7,349     | 7,309    | (40)   |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 1,355                 | 1,122     | 1,158     | 1,180    | 22     |
| 45360                    | SURETY BONDS              | 4                     | 4         | 4         | 5        | 1      |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 1,146                 | 1,062     | 1,075     | 944      | (131)  |
| 45380                    | GENERAL LIABILITY INS.    | 375                   | 359       | 303       | 268      | (35)   |
| 45400                    | LEASES & RENTALS          | 4,200                 | 3,042     | 2,400     | 2,600    | 200    |
| TOTAL OTHER CHARGES      |                           | 46,286                | 45,717    | 45,489    | 45,456   | (33)   |
| 46010                    | OFFICE SUPPLIES           | 1,500                 | 807       | 1,500     | 1,500    | -      |
| 46070                    | REPAIR & MAINT. SUPPLIES  | 2,500                 | 516       | 2,500     | 2,500    | -      |
| 46140                    | OTHER OPERATING SUPPLIES  | 200                   | 114       | 200       | 200      | -      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810921 - DOWNTOWN PARKING SERVICES

| ACCOUNT-----                    | TITLE ----- | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|---------------------------------|-------------|-----------------------|-----------|-----------|----------|---------|
|                                 |             | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| TOTAL MATERIALS & SUPPLIES      |             | 4,200                 | 1,437     | 4,200     | 4,200    | -       |
| TOTAL OTHER OPERATING EXPENSES  |             | 114,576               | 85,735    | 108,500   | 110,040  | 1,540   |
| 48184 IMPROVEMENTS              |             | 22,000                | 12,733    | 16,000    | 14,000   | (2,000) |
| TOTAL CAP. OUTLAY-REPLACEMENTS  |             | 22,000                | 12,733    | 16,000    | 14,000   | (2,000) |
| 48211 MACHINERY & EQUIPMENT     |             | 2,000                 | 474       | 2,000     | 2,000    | -       |
| TOTAL CAPITAL OUTLAY-ADDITIONS  |             | 2,000                 | 474       | 2,000     | 2,000    | -       |
| TOTAL CAPITAL OUTLAY            |             | 24,000                | 13,207    | 18,000    | 16,000   | (2,000) |
| TOTAL GENERAL FUND              |             | 226,760               | 178,957   | 217,977   | 216,794  | (1,183) |
| TOTAL DOWNTOWN PARKING SERVICES |             | 226,760               | 178,957   | 217,977   | 216,794  | (1,183) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9201 - NON DEPARTMENTAL  
DEPARTMENT - 910411 - CONTRIBUTIONS

| ACCOUNT-----                   | TITLE -----                | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |           |
|--------------------------------|----------------------------|-----------------------|-----------|-----------|-----------|-----------|
|                                |                            | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE    |
| 43850                          | CENT. SHEN. PLANNING DIST  | 38,613                | 38,801    | 42,716    | 43,602    | 886       |
| TOTAL PURCHASED SERVICES       |                            | 38,613                | 38,801    | 42,716    | 43,602    | 886       |
| 45642                          | CHAMBER OF COMMERCE        | 3,374                 | 3,475     | 3,475     | 3,475     | -         |
| 45644                          | SALVATION ARMY             | 17,460                | 17,460    | 25,000    | 25,000    | -         |
| 45645                          | HBURG RESCUE SQUAD         | 5,964                 | 5,964     | 11,115    | 15,730    | 4,615     |
| 45647                          | SHEN.VAL.SOIL & WAT. CONS  | 4,500                 | 4,500     | 4,500     | 4,500     | -         |
| 45648                          | BLUE RIDGE COMMUNITY COLL  | 5,000                 | 5,000     | 46,484    | 46,484    | -         |
| 45649                          | RHAM. CO. HISTORICAL SOC.  | 1,940                 | 1,940     | 1,940     | 1,940     | -         |
| 45650                          | VALLEY PROG.FOR AGING SVS  | 26,190                | 26,190    | 26,190    | 26,190    | -         |
| 45651                          | WVPT - PUBLIC TELEVISION   | 2,250                 | 2,250     | 2,250     | 2,250     | -         |
| 45652                          | FIRST STEP, INC.           | 18,333                | 18,333    | 18,333    | 18,333    | -         |
| 45656                          | BRCC - SITE IMPROVEMENT    | 41,484                | 41,484    |           |           | -         |
| 45659                          | BLUE RIDGE LEGAL SERVICES  | 10,019                | 10,019    | 10,019    | 10,019    | -         |
| 45662                          | FREE CLINIC INC.           | 13,095                | 13,095    | 13,095    | 13,095    | -         |
| 45663                          | COMMUNITY MEDIATION CTR.   | 3,500                 | 3,000     | 3,500     | 3,500     | -         |
| 45664                          | WOODBINE CEMETARY          | 1,500                 | 1,500     | 1,500     | 1,500     | -         |
| 45669                          | BOYS AND GIRLS CLUB        | 53,105                | 53,105    | 51,500    | 51,500    | -         |
| 45678                          | NEWTOWN CEMETERY           | 1,500                 | 1,500     | 1,500     | 1,500     | -         |
| 45805                          | H'BURG/CO THERMAL SHELTER  | 14,450                | 14,450    | 14,500    | 14,500    | -         |
| 45883                          | FIRST NIGHT                | 8,730                 | 8,730     | 8,730     | 8,730     | -         |
| 45885                          | ARTS COUNCIL OF VALLEY     | 34,920                | 34,920    | 34,920    | 34,920    | -         |
| 45886                          | QUILT MUSEUM               | 1,800                 | 1,800     | 1,800     | 1,800     | -         |
| 45890                          | LITTLE LEAGUE ASSOCIATION  | 6,000                 | 6,000     | 6,000     | 6,000     | -         |
| 45893                          | CATS CRADLE                | 375                   | 300       | 375       | 375       | -         |
| 45896                          | ROBERTA WEBB CHILD CARE C  | 10,476                | 10,476    | 10,476    | 10,476    | -         |
| 45900                          | BIG BROTHERS/BIG SISTERS   | 8,730                 | 8,730     | 8,730     | 8,730     | -         |
| 45902                          | NEWBRIDGES IMMIGRANT RESO  | 6,548                 | 6,548     | 6,500     | 6,500     | -         |
| 45905                          | SECOND HOME CHILLD CARE CT | 13,095                | 13,095    | 13,095    | 13,095    | -         |
| 45909                          | HDR (VALLEY 4TH)           | 4,365                 | 4,365     | 5,000     | 5,000     | -         |
| 45910                          | SHEN VALLEY SPAY & NEUTER  | 119                   | 66        | 119       | 120       | 1         |
| 45911                          | LOCAL AID TO COMM OF VA    | 85,245                | 85,245    | 80,000    |           | (80,000)  |
| 45912                          | OUR COMMUNITY PLACE        | 4,850                 | 4,850     |           | 4,850     | -         |
| 45916                          | COURT SQUARE THEATER       | 60,000                | 60,000    | 60,000    | 60,000    | -         |
| 45918                          | FIRST TEE PROGRAM          | 64,225                | 64,225    | 70,000    | 70,000    | -         |
| TOTAL OTHER CHARGES            |                            | 533,142               | 532,614   | 545,496   | 470,112   | (75,384)  |
| 47010                          | LIBRARY - OPERATING        | 431,412               | 431,412   | 444,354   | 450,890   | 6,536     |
| 47030                          | JUVENILE DETENTION HOME    | 260,245               | 260,245   | 286,333   | 204,431   | (81,902)  |
| 47040                          | SHEN VALLEY REG AIRPORT    |                       |           | 67,923    | 67,923    | -         |
| TOTAL PMT. TO JOINT OPERATIONS |                            | 691,657               | 691,657   | 798,610   | 723,244   | (75,366)  |
| TOTAL OTHER OPERATING EXPENSES |                            | 1,263,412             | 1,263,072 | 1,386,822 | 1,236,958 | (149,864) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9201 - NON DEPARTMENTAL  
DEPARTMENT - 910411 - CONTRIBUTIONS

| ACCOUNT-----        | TITLE ----- | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|---------------------|-------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| TOTAL GENERAL FUND  |             | 1,263,412       | 1,263,072                 | 1,386,822           | 1,236,958             | (149,864)     |
| TOTAL CONTRIBUTIONS |             | 1,263,412       | 1,263,072                 | 1,386,822           | 1,236,958             | (149,864)     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9201 - NON DEPARTMENTAL  
DEPARTMENT - 910511 - JOINT OPERATIONS

| ACCOUNT-----                   | TITLE -----               | -----     | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|--------------------------------|---------------------------|-----------|-----------------|-----------|-----------|---------|
|                                |                           | BUDGET    | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| 45621                          | EXP OF COMP SERVICES ACT  | 2,099,643 | 2,099,643       | 1,900,000 | 1,900,000 | -       |
| 47070                          | EXP OF SHERIFF COURTS ETC | 2,980,378 | 2,980,028       | 3,132,350 | 3,199,397 | 67,047  |
| 47071                          | EXP OF SOCIAL SERV. DIST. | 1,040,865 | 1,040,865       | 1,076,223 | 1,138,232 | 62,009  |
| TOTAL PMT. TO JOINT OPERATIONS |                           | 6,120,886 | 6,120,536       | 6,108,573 | 6,237,629 | 129,056 |
| TOTAL OTHER OPERATING EXPENSES |                           | 6,120,886 | 6,120,536       | 6,108,573 | 6,237,629 | 129,056 |
| TOTAL GENERAL FUND             |                           | 6,120,886 | 6,120,536       | 6,108,573 | 6,237,629 | 129,056 |
| TOTAL JOINT OPERATIONS         |                           | 6,120,886 | 6,120,536       | 6,108,573 | 6,237,629 | 129,056 |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9201 - NON DEPARTMENTAL  
DEPARTMENT - 910611 - SUBSCRIPTIONS/CONTRIBUTE.

| ACCOUNT-----                    | TITLE -----             | -----  | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|---------------------------------|-------------------------|--------|-----------------|-----------|-----------|--------|
|                                 |                         | BUDGET | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| 47040                           | SHEN VALLEY REG AIRPORT | 67,923 | 67,923          |           |           | -      |
| TOTAL PMT. TO JOINT OPERATIONS  |                         | 67,923 | 67,923          |           |           | -      |
| TOTAL OTHER OPERATING EXPENSES  |                         | 67,923 | 67,923          |           |           | -      |
| TOTAL GENERAL FUND              |                         | 67,923 | 67,923          |           |           | -      |
| TOTAL SUBSCRIPTIONS/CONTRIBUTE. |                         | 67,923 | 67,923          |           |           | -      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9201 - NON DEPARTMENTAL  
DEPARTMENT - 910711 - DUES TO MUN.ORGANIZATIONS

| ACCOUNT-----                    | TITLE -----        | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|---------------------------------|--------------------|-----------------------|-----------|-----------|----------|--------|
|                                 |                    | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 45810                           | DUES & MEMBERSHIPS | 34,437                | 33,434    |           |          | -      |
| TOTAL OTHER CHARGES             |                    | 34,437                | 33,434    |           |          | -      |
| TOTAL OTHER OPERATING EXPENSES  |                    | 34,437                | 33,434    |           |          | -      |
| TOTAL GENERAL FUND              |                    | 34,437                | 33,434    |           |          | -      |
| TOTAL DUES TO MUN.ORGANIZATIONS |                    | 34,437                | 33,434    |           |          | -      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9400 - RESERVE FOR CONTINGENCIES  
DEPARTMENT - 940111 - RESERVE FOR CONTINGENCIES

| ACCOUNT-----                    | TITLE -----               | -----  | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|---------------------------------|---------------------------|--------|-----------------|-----------|-----------|---------|
|                                 |                           | BUDGET | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| 49310                           | RESERVE FOR CONTINGENCIES | 81,035 |                 | 79,408    | 250,000   | 170,592 |
| TOTAL RESERVE FOR CONTINGENCIES |                           | 81,035 |                 | 79,408    | 250,000   | 170,592 |
| TOTAL OTHER USES OF FUNDS       |                           | 81,035 |                 | 79,408    | 250,000   | 170,592 |
| TOTAL GENERAL FUND              |                           | 81,035 |                 | 79,408    | 250,000   | 170,592 |
| TOTAL RESERVE FOR CONTINGENCIES |                           | 81,035 |                 | 79,408    | 250,000   | 170,592 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9800 - DEBT SERVICE  
DEPARTMENT - 980142 - DEBT SERVICE

| ACCOUNT-----    | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |             |
|-----------------|---------------------------|-----------------------|-----------|-----------|-----------|-------------|
|                 |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE      |
| 49102           | CAP LEASE (SS & HLTH DPT) | 70,074                | 70,074    | 74,354    | 79,143    | 4,789       |
| 49103           | G.O. SERIES 2003          | 518,400               | 518,400   |           |           | -           |
| 49106           | G.O. SERIES 2002A&B       | 395,000               | 395,000   | 410,000   |           | (410,000)   |
| 49115           | G.O. SERIES 2009A (VRA)   | 75,000                | 75,000    | 80,000    | 80,000    | -           |
| 49116           | CAP LEASE (JJC/JAIL)      | 490,000               | 490,000   | 770,704   |           | (770,704)   |
| 49119           | VPSA BONDS                | 2,630,000             | 2,630,000 | 2,340,000 | 2,115,000 | (225,000)   |
| TOTAL PRINCIPAL |                           | 4,178,474             | 4,178,474 | 3,675,058 | 2,274,143 | (1,400,915) |
| 49125           | G.O. SERIES 2009A (VRA)   | 44,279                | 44,278    | 41,857    | 39,357    | (2,500)     |
| 49126           | CAP LEASE (JJC/JAIL)      | 77,250                | 77,250    | 52,750    |           | (52,750)    |
| 49128           | FIRE TRUCK LEASE/PURCHASE |                       |           |           | 6,000     | 6,000       |
| 49129           | VPSA BONDS                | 1,868,654             | 1,868,653 | 1,741,819 | 1,623,705 | (118,114)   |
| 49132           | CAP LEASE (SS & HLTH DPT) | 23,395                | 23,395    | 19,115    | 14,327    | (4,788)     |
| 49133           | G.O. SERIES 2003          | 62,368                | 53,359    |           |           | -           |
| 49136           | G.O. SERIES 2002A&B       | 26,332                | 26,331    | 8,969     |           | (8,969)     |
| 49150           | BANK HANDLING CHARGES     | 8,000                 | 5,060     | 6,000     | 6,000     | -           |
| 49152           | ARBITRAGE REBATE SERVICES | 15,000                |           | 2,500     | 2,500     | -           |
| TOTAL INTEREST  |                           | 2,125,278             | 2,098,327 | 1,873,010 | 1,691,889 | (181,121)   |
| 49400           | CAP LEASE (RADIO SYS)     | 364,000               | 364,000   | 377,000   | 391,000   | 14,000      |
| 49402           | HRHA (CHILDREN'S MUSEUM)  | 47,241                | 47,240    | 49,222    | 51,285    | 2,063       |
| 49403           | G.O. SERIES 2005          | 304,119               | 304,119   | 314,915   | 326,094   | 11,179      |
| 49404           | G.O. SERIES 2006          | 1,315,000             | 1,315,000 | 1,380,000 | 1,435,000 | 55,000      |
| 49405           | HRHA (ONE COURT SQUARE)   | 218,350               | 218,350   | 229,433   | 240,979   | 11,546      |
| 49409           | G.O. SERIES 2009A         | 447,268               | 447,268   |           |           | -           |
| 49411           | G.O. SERIES 2009B         | 157,000               |           |           |           | -           |
| 49412           | G.O. SERIES 2010A         | 365,000               | 365,000   | 370,000   | 380,000   | 10,000      |
| 49414           | G.O. SERIES 2010B         | 80,332                | 80,332    | 80,332    | 325,383   | 245,051     |
| 49415           | G.O. SERIES 2011          |                       |           | 1,535,000 | 1,570,000 | 35,000      |
| 49416           | G.O. SERIES 2012          |                       |           |           | 458,000   | 458,000     |
| TOTAL PRINCIPAL |                           | 3,298,310             | 3,141,308 | 4,335,902 | 5,177,741 | 841,839     |
| 49500           | CAP LEASE (RADIO SYS)     | 136,413               | 136,413   | 122,482   | 108,044   | (14,438)    |
| 49502           | HRHA (CHILDREN'S MUSEUM)  | 20,428                | 20,427    | 18,447    | 16,383    | (2,064)     |
| 49503           | G.O. SERIES 2005          | 203,693               | 203,693   | 192,705   | 181,327   | (11,378)    |
| 49504           | G.O. SERIES 2006          | 1,956,605             | 1,956,605 | 1,890,855 | 1,835,655 | (55,200)    |
| 49505           | HRHA (ONE COURT SQUARE)   | 35,272                | 35,273    | 24,191    | 12,644    | (11,547)    |
| 49509           | G.O. SERIES 2009A         | 513,560               | 290,433   |           |           | -           |
| 49511           | G.O. SERIES 2009B         | 234,307               | 130,719   |           |           | -           |
| 49512           | G.O. SERIES 2010A         | 283,475               | 283,475   | 276,125   | 268,625   | (7,500)     |
| 49514           | G.O. SERIES 2010B         | 186,185               | 186,185   | 184,579   | 180,522   | (4,057)     |
| 49515           | G.O. SERIES 2011          | 120,619               | 120,619   | 774,157   | 743,107   | (31,050)    |
| 49516           | G.O. SERIES 2012          |                       |           | 26,565    | 172,062   | 145,497     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9800 - DEBT SERVICE  
DEPARTMENT - 980142 - DEBT SERVICE

| ACCOUNT-----                    | TITLE ----- | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|---------------------------------|-------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| TOTAL INTEREST                  |             | 3,690,557       | 3,363,841                 | 3,510,106           | 3,518,369             | 8,263         |
| TOTAL DEBT SERVICE              |             | 13,292,619      | 12,781,950                | 13,394,076          | 12,662,142            | (731,934)     |
| TOTAL OTHER USES OF FUNDS       |             | 13,292,619      | 12,781,950                | 13,394,076          | 12,662,142            | (731,934)     |
| 49550 BOND ISSUANCE COSTS, ETC. |             | 392,318         | 381,755                   |                     |                       | -             |
| 49556 PMENT FOR CURRNT BOND REF |             | 21,649,901      | 21,649,901                |                     |                       | -             |
| TOTAL OTHER CHARGES             |             | 22,042,219      | 22,031,656                |                     |                       | -             |
| TOTAL OTHER OPERATING EXPENSES  |             | 22,042,219      | 22,031,656                |                     |                       | -             |
| TOTAL DEBT SERVICE              |             | 22,042,219      | 22,031,656                |                     |                       | -             |
| TOTAL GENERAL FUND              |             | 35,334,838      | 34,813,606                | 13,394,076          | 12,662,142            | (731,934)     |
| TOTAL DEBT SERVICE              |             | 35,334,838      | 34,813,606                | 13,394,076          | 12,662,142            | (731,934)     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9900 - TRANSFERS  
DEPARTMENT - 990111 - TRANSFERS

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | 2012-2013  | 2013-2014  | NET        |             |
|---------------------------|---------------------------|-----------------------|------------|------------|------------|-------------|
|                           |                           | BUDGET                | ACTUAL     | BUDGET     | APPROVED   | CHANGE      |
| 49216                     | TR TO WATER CAP PROJ      | 692,850               | 692,850    |            |            | -           |
| 49218                     | T0 EMERG COMM CENTER FUND | 1,444,254             | 1,444,254  | 1,461,804  | 1,453,812  | (7,992)     |
| 49219                     | TR TO GENERAL CAP PROJ    |                       |            | 4,751,958  | 1,300,000  | (3,451,958) |
| 49220                     | TR TO SCHOOL FUND         | 25,200,043            | 25,200,043 | 26,259,004 | 27,301,636 | 1,042,633   |
| 49222                     | TR TO SCHL NUTRITION FUND |                       |            | 59,208     |            | (59,208)    |
| 49225                     | TRANS TO SCHOOL CAP PROJ  | 666,393               | 666,393    |            |            | -           |
| 49241                     | TRANSFER TO WATER FUND    |                       |            | 30,142     |            | (30,142)    |
| 49242                     | TRANSFER TO SEWER FUND    |                       |            | 24,760     |            | (24,760)    |
| 49245                     | TR TO PBLC TRAMP CAP PROJ |                       |            | 202,100    |            | (202,100)   |
| 49250                     | TR TO CENTRAL GARAGE FUND | 40,511                | 40,511     | 24,488     | 26,730     | 2,242       |
| 49260                     | TR TO CENTRAL STORES FUND | 8,113                 | 8,113      | 10,485     | 7,731      | (2,754)     |
| 49270                     | TR TO PUBLIC TRANSP FUND  | 426,830               | 426,830    | 625,572    | 550,822    | (74,750)    |
| 49280                     | TR TO STEAM PLANT FUND    | 764,190               | 764,190    | 390,909    | 395,705    | 4,796       |
| 49292                     | TR TO SCHL TRANSP FUND    | 574,049               | 574,049    | 60,058     |            | (60,058)    |
| 49295                     | TO REVOLVING LOAN FUND    | 24,875                | 24,875     |            |            | -           |
| TOTAL FUND TRANSFERS      |                           | 29,842,108            | 29,842,108 | 33,900,487 | 31,036,436 | (2,864,051) |
| TOTAL OTHER USES OF FUNDS |                           | 29,842,108            | 29,842,108 | 33,900,487 | 31,036,436 | (2,864,051) |
| TOTAL GENERAL FUND        |                           | 29,842,108            | 29,842,108 | 33,900,487 | 31,036,436 | (2,864,051) |
| TOTAL TRANSFERS           |                           | 29,842,108            | 29,842,108 | 33,900,487 | 31,036,436 | (2,864,051) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1111 - SCHOOL FUND

FUNCTION - 1111 - SCHOOL

DEPARTMENT - 111114 - SCHOOL FUND

| ACCOUNT-----              | TITLE -----              | ----- 2011-2012 ----- | 2012-2013  | 2013-2014  | NET        |           |
|---------------------------|--------------------------|-----------------------|------------|------------|------------|-----------|
|                           |                          | BUDGET                | ACTUAL     | BUDGET     | APPROVED   | CHANGE    |
| 40610                     | INSTRUCTION              | 42,077,091            | 41,975,585 | 46,075,608 | 46,111,334 | 35,726    |
| 40620                     | ADMIN-ATTEND-HEALTH SER. | 3,142,843             | 3,139,453  | 3,521,883  | 3,541,008  | 19,125    |
| 40630                     | PUPIL TRANSPORTATION     | 2,155,506             | 2,137,753  | 2,626,692  | 2,873,124  | 246,432   |
| 40640                     | OPERATIONS & MAINTENANCE | 4,606,477             | 4,534,131  | 4,713,776  | 4,802,217  | 88,441    |
| 40680                     | TECHNOLOGY               | 2,829,736             | 2,802,673  | 2,333,787  | 2,326,028  | (7,759)   |
| TOTAL SCHOOLS             |                          | 54,811,653            | 54,589,594 | 59,271,746 | 59,653,711 | 381,965   |
| 49225                     | TRANS TO SCHOOL CAP PROJ |                       |            | 250,000    |            | (250,000) |
| TOTAL FUND TRANSFERS      |                          |                       |            | 250,000    |            | (250,000) |
| TOTAL OTHER USES OF FUNDS |                          |                       |            | 250,000    |            | (250,000) |
| TOTAL SCHOOL FUND         |                          | 54,811,653            | 54,589,594 | 59,521,746 | 59,653,711 | 131,965   |
| TOTAL SCHOOL FUND         |                          | 54,811,653            | 54,589,594 | 59,521,746 | 59,653,711 | 131,965   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1114 - SCHOOL NUTRITION FUND  
FUNCTION - 1114 - SCHOOL NUTRITION FUND

DEPARTMENT - 111414 - SCHOOL NUTRITION FUND

| ACCOUNT-----                | TITLE -----   | -----     | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|-----------------------------|---------------|-----------|-----------------|-----------|-----------|---------|
|                             |               | BUDGET    | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| 40650                       | FOOD SERVICES | 2,510,320 | 2,510,076       | 2,720,018 | 2,990,347 | 270,330 |
| 40680                       | TECHNOLOGY    | 25,000    | 24,726          | 16,400    | 15,000    | (1,400) |
| TOTAL SCHOOLS               |               | 2,535,320 | 2,534,802       | 2,736,418 | 3,005,347 | 268,930 |
| TOTAL SCHOOL NUTRITION FUND |               | 2,535,320 | 2,534,802       | 2,736,418 | 3,005,347 | 268,930 |
| TOTAL SCHOOL NUTRITION FUND |               | 2,535,320 | 2,534,802       | 2,736,418 | 3,005,347 | 268,930 |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1116 - EMERG COMM CENTER FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 321132 - EMERG COMMUNICATIONS CENT

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|--------------------------|---------------------------|-----------------------|-----------|-----------|-----------|----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 1,353,144             | 1,294,576 | 1,505,950 | 1,429,704 | (76,246) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 5,928                 | 5,537     | 5,928     | 5,928     | -        |
| 41020                    | SALARIES & WAGES-O/T      | 108,201               | 108,449   | 111,462   | 113,692   | 2,230    |
| 41030                    | PT SALARIES & WAGES-REG   | 86,267                | 59,642    | 71,325    | 80,436    | 9,111    |
| 41040                    | PT SALARIES & WAGES-O/T   | 7,890                 | 238       | 2,500     | 3,060     | 560      |
| 41050                    | ANNUAL LEAVE - SEPARATION | 5,000                 | 4,683     | 5,000     | 5,000     | -        |
| 41051                    | SICK LEAVE - SEPARATION   | 4,000                 | 2,737     | 4,000     | 4,000     | -        |
| TOTAL PERSONAL SERVICES  |                           | 1,570,430             | 1,475,862 | 1,706,165 | 1,641,820 | (64,345) |
| 42010                    | FICA                      | 120,138               | 104,892   | 127,691   | 125,600   | (2,091)  |
| 42020                    | RETIREMENT - VRS          | 200,130               | 194,606   | 179,727   | 179,571   | (156)    |
| 42050                    | HOSPITAL INSURANCE        | 159,861               | 156,194   | 159,955   | 194,950   | 34,995   |
| 42060                    | LIFE INSURANCE - VRS      | 3,790                 | 3,716     | 18,889    | 17,014    | (1,875)  |
| 42090                    | UNEMPLOYMENT              | 1,000                 |           | 1,000     | 1,000     | -        |
| 42110                    | WORKER'S COMP.            | 3,036                 | 2,891     | 3,211     | 3,417     | 206      |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 59        |           |           | -        |
| 42190                    | LODA                      |                       |           | 4,800     | 4,800     | -        |
| TOTAL FRINGE BENEFITS    |                           | 487,955               | 462,358   | 495,273   | 526,352   | 31,079   |
| 43090                    | RENTAL OF PROPERTY        | 91,350                | 41,890    | 91,350    | 96,422    | 5,072    |
| 43110                    | MEDICAL SERVICES          | 3,460                 | 6,314     | 3,460     | 7,528     | 4,068    |
| 43120                    | ACCOUNTING & AUDITING     | 8,500                 | 7,900     | 8,150     | 8,800     | 650      |
| 43310                    | REPAIRS & MAINTENANCE     |                       | 168       |           |           | -        |
| 43320                    | SERVICE CONTRACTS         | 724,040               | 151,573   | 724,040   | 698,690   | (25,350) |
| 43330                    | MAINT & REP.-MACH & EQUIP | 64,900                | 16,140    | 70,720    | 61,150    | (9,570)  |
| 43340                    | MAINT & REP.-FURN & FIX   | 3,500                 | 2,350     | 3,500     | 3,500     | -        |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 10,000                | 31,456    | 21,000    | 44,300    | 23,300   |
| 43600                    | ADVERTISING               | 1,000                 | 355       | 568       | 600       | 32       |
| TOTAL PURCHASED SERVICES |                           | 906,750               | 258,145   | 922,788   | 920,990   | (1,798)  |
| 44200                    | C.G. - PARTS AND LABOR    | 7,500                 | 7,601     | 7,500     | 7,500     | -        |
| 44307                    | C.S.-OFFICE SUPPLIES      | 2,349                 | 1,216     | 2,300     | 2,349     | 49       |
| 44309                    | C.S.-OTHER SUPPLIES       | 1,170                 |           | 1,170     | 1,170     | -        |
| 44310                    | C.G. - FUEL               | 8,000                 | 9,654     | 9,000     | 9,000     | -        |
| TOTAL INTERNAL SERVICES  |                           | 19,019                | 18,472    | 19,970    | 20,019    | 49       |
| 45110                    | ELECTRICITY               | 85,000                | 73,097    | 80,000    | 86,000    | 6,000    |
| 45119                    | NATURAL GAS               | 3,000                 | 5,339     | 4,000     | 10,500    | 6,500    |
| 45130                    | WATER & SEWER             | 2,000                 | 2,098     | 2,500     | 3,720     | 1,220    |
| 45210                    | POSTAGE                   | 350                   | 178       | 350       | 350       | -        |
| 45220                    | MESSENGER SVS./PACKAGES   | 300                   |           | 300       | 300       | -        |
| 45230                    | TELECOMMUNICATIONS        | 125,700               | 71,303    | 110,000   | 123,845   | 13,845   |
| 45240                    | E911 TELECOMMUNICATIONS   | 207,544               | 124,802   | 145,000   | 150,544   | 5,544    |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1116 - EMERG COMM CENTER FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 321132 - EMERG COMMUNICATIONS CENT

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 45310                          | BOILER & MACHINERY INS.   | 1,678                 | 1,688     | 1,752     | 1,712     | (40)     |
| 45340                          | PROPERTY INSURANCE        | 15,000                | 13,358    | 9,583     | 9,880     | 297      |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 4,000                 | 3,459     | 8,194     | 8,734     | 540      |
| 45360                          | SURETY BONDS              |                       | 135       | 215       | 214       | (1)      |
| 45380                          | GENERAL LIABILITY INS.    | 4,700                 | 4,376     | 4,595     | 4,708     | 113      |
| 45394                          | RETIREE H'CARE BENEFIT    |                       | 3,300     |           | 3,600     | 3,600    |
| 45395                          | LODA - VOLUNTEERS         |                       |           | 1,500     | 2,340     | 840      |
| 45530                          | TRAINING & TRAVEL         | 59,380                | 36,659    | 85,980    | 64,753    | (21,227) |
| 45810                          | DUES & MEMBERSHIPS        | 25,920                | 23,050    | 27,105    | 29,745    | 2,640    |
| 45814                          | LANGUAGE LINE-INTERPRETAT | 15,000                | 12,718    | 13,500    | 15,000    | 1,500    |
| 45850                          | FREIGHT & DRAYAGE         | 300                   | 219       | 300       | 300       | -        |
| TOTAL OTHER CHARGES            |                           | 549,872               | 375,779   | 494,874   | 516,245   | 21,371   |
| 46010                          | OFFICE SUPPLIES           | 10,100                | 6,764     | 8,100     | 9,500     | 1,400    |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 3,500                 | 553       | 3,500     | 3,500     | -        |
| 46078                          | MAINT & REPAIRS-COMPUTERS | 11,000                | 8,835     | 11,000    | 12,000    | 1,000    |
| 46110                          | UNIFORMS                  | 10,000                | 9,771     | 9,000     | 9,000     | -        |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 4,807                 | 4,160     | 4,807     | 1,688     | (3,119)  |
| 46140                          | OTHER OPERATING SUPPLIES  | 2,275                 | 3,977     | 2,275     | 9,175     | 6,900    |
| 46153                          | RADIO REP/PRCH FOR OTHERS |                       |           |           | 250,000   | 250,000  |
| TOTAL MATERIALS & SUPPLIES     |                           | 41,682                | 34,060    | 38,682    | 294,863   | 256,181  |
| TOTAL OTHER OPERATING EXPENSES |                           | 2,005,278             | 1,148,814 | 1,971,587 | 2,278,469 | 306,882  |
| 48121                          | FURNITURE & FIXTURES      |                       |           |           | 12,000    | 12,000   |
| 48126                          | E-911 REPLACEMENT         |                       | 4,530     |           | 345,000   | 345,000  |
| 48151                          | MOTOR VEHICLES & EQUIP.   |                       |           | 43,400    |           | (43,400) |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           |                       | 4,530     | 43,400    | 357,000   | 313,600  |
| 48231                          | RADIO EQUIPMENT           | 30,656                | 57,610    | 31,000    |           | (31,000) |
| 48251                          | MOTOR VEHICLES & EQUIP.   | 100,000               | 100,000   |           |           | -        |
| 48272                          | HARDWARE                  |                       | 3,286     | 24,350    | 367,000   | 342,650  |
| 48273                          | SOFTWARE                  |                       |           | 14,690    |           | (14,690) |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                           | 130,656               | 160,896   | 70,040    | 367,000   | 296,960  |
| TOTAL CAPITAL OUTLAY           |                           | 130,656               | 165,426   | 113,440   | 724,000   | 610,560  |
| 49210                          | TO GENERAL FUND           | 303,253               | 303,253   |           |           | -        |
| 49216                          | TR TO WATER CAP PROJ      | 303,253               | 303,253   |           |           | -        |
| TOTAL FUND TRANSFERS           |                           | 606,507               | 606,507   |           |           | -        |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1116 - EMERG COMM CENTER FUND  
FUNCTION - 300 - PUBLIC SAFETY  
ACTIVITY - 3200 - FIRE & RESCUE  
DEPARTMENT - 321132 - EMERG COMMUNICATIONS CENT

| ACCOUNT-----                    | TITLE ----- | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |         |
|---------------------------------|-------------|-----------------------|-----------|-----------|-----------|---------|
|                                 |             | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE  |
| TOTAL OTHER USES OF FUNDS       |             | 606,507               | 606,507   |           |           | -       |
| TOTAL EMERG COMM CENTER FUND    |             | 4,312,871             | 3,396,608 | 3,791,192 | 4,644,289 | 853,097 |
| TOTAL EMERG COMMUNICATIONS CENT |             | 4,312,871             | 3,396,608 | 3,791,192 | 4,644,289 | 853,097 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1117 - COMM DEV BLOCK GRANT FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810721 - COMM DEV BLOCK GRANT

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |           |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|-----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE    |
| 41010                          | SALARIES & WAGES-REG.     | 39,727                | 39,734    | 42,020    | 42,861   | 841       |
| 41015                          | EMPLOYER BENEFIT MATCH    | 109                   | 109       | 109       | 109      | -         |
| 41030                          | PT SALARIES & WAGES-REG   | 24,516                | 17,467    | 25,002    | 25,502   | 500       |
| TOTAL PERSONAL SERVICES        |                           | 64,352                | 57,310    | 67,131    | 68,472   | 1,341     |
| 42010                          | FICA                      | 4,923                 | 4,137     | 5,136     | 5,239    | 103       |
| 42020                          | RETIREMENT - VRS          | 5,876                 | 5,877     | 5,278     | 5,384    | 106       |
| 42050                          | HOSPITAL INSURANCE        | 6,370                 | 6,370     | 6,370     | 7,325    | 955       |
| 42060                          | LIFE INSURANCE - VRS      | 111                   | 111       | 555       | 510      | (45)      |
| 42110                          | WORKER'S COMP.            | 75                    | 64        | 67        | 61       | (6)       |
| TOTAL FRINGE BENEFITS          |                           | 17,355                | 16,559    | 17,406    | 18,519   | 1,113     |
| 43100                          | PROFESSIONAL SERVICES     |                       | 34,973    |           |          | -         |
| 43120                          | ACCOUNTING & AUDITING     | 635                   | 550       | 600       | 650      | 50        |
| 43600                          | ADVERTISING               | 2,500                 | 1,624     | 2,500     | 2,500    | -         |
| TOTAL PURCHASED SERVICES       |                           | 3,135                 | 37,147    | 3,100     | 3,150    | 50        |
| 45210                          | POSTAGE                   | 500                   | 151       | 500       | 500      | -         |
| 45230                          | TELECOMMUNICATIONS        | 2,000                 | 1,475     | 2,000     | 2,000    | -         |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 390                   | 361       | 366       | 366      | -         |
| 45380                          | GENERAL LIABILITY INS.    | 998                   | 956       | 714       |          | (714)     |
| 45410                          | LEASE/RENT OF EQUIPMENT   |                       |           |           | 1,105    | 1,105     |
| 45530                          | TRAINING & TRAVEL         | 8,939                 | 852       | 2,694     | 3,865    | 1,171     |
| 45676                          | CDBG PROJECTS & PROGRAMS  | 914,521               | 482,744   | 742,060   | 341,023  | (401,037) |
| 45810                          | DUES & MEMBERSHIPS        | 500                   | 225       | 500       | 500      | -         |
| TOTAL OTHER CHARGES            |                           | 927,848               | 486,764   | 748,834   | 349,359  | (399,475) |
| 46010                          | OFFICE SUPPLIES           | 10,628                | 904       |           |          | -         |
| TOTAL MATERIALS & SUPPLIES     |                           | 10,628                | 904       |           |          | -         |
| TOTAL OTHER OPERATING EXPENSES |                           | 958,966               | 541,374   | 769,340   | 371,028  | (398,312) |
| 48121                          | FURNITURE & FIXTURES      | 500                   |           | 500       | 500      | -         |
| 48172                          | HARDWARE                  | 1,000                 |           | 1,000     |          | (1,000)   |
| 48173                          | SOFTWARE                  | 500                   |           | 500       | 500      | -         |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 2,000                 |           | 2,000     | 1,000    | (1,000)   |
| TOTAL CAPITAL OUTLAY           |                           | 2,000                 |           | 2,000     | 1,000    | (1,000)   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1117 - COMM DEV BLOCK GRANT FUND  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT  
DEPARTMENT - 810721 - COMM DEV BLOCK GRANT

| ACCOUNT-----                    | TITLE ----- | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|---------------------------------|-------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| TOTAL COMM DEV BLOCK GRANT FUND |             | 1,025,318       | 598,684                   | 838,471             | 440,500               | (397,971)     |
| TOTAL COMM DEV BLOCK GRANT      |             | 1,025,318       | 598,684                   | 838,471             | 440,500               | (397,971)     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1118 - SCHOOL TRNSPORTATION FUND  
FUNCTION - 600 - SCHOOL TRANSPORTATION  
ACTIVITY - 6302 - PUPIL TRANSPORTATION  
DEPARTMENT - 622081 - SCHOOL BUSES

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |         |
|--------------------------|---------------------------|-----------------------|-----------|-----------|-----------|---------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE  |
| 41010                    | SALARIES & WAGES-REG.     | 997,332               | 972,627   | 914,067   | 1,099,301 | 185,234 |
| 41015                    | EMPLOYER BENEFIT MATCH    | 7,167                 | 6,801     | 5,354     | 6,603     | 1,249   |
| 41020                    | SALARIES & WAGES-O/T      | 5,217                 | 14,541    | 5,539     | 5,111     | (428)   |
| 41030                    | PT SALARIES & WAGES-REG   | 59,254                | 61,787    | 51,822    | 47,064    | (4,758) |
| 41040                    | PT SALARIES & WAGES-O/T   |                       | 1,857     | 190       |           | (190)   |
| 41050                    | ANNUAL LEAVE - SEPARATION | 2,000                 | 4,924     | 8,000     |           | (8,000) |
| 41051                    | SICK LEAVE - SEPARATION   | 2,000                 | 3,757     | 8,000     |           | (8,000) |
| TOTAL PERSONAL SERVICES  |                           | 1,072,970             | 1,066,295 | 992,972   | 1,158,079 | 165,107 |
| 42010                    | FICA                      | 77,875                | 71,483    | 75,963    | 88,593    | 12,630  |
| 42020                    | RETIREMENT - VRS          | 139,371               | 126,253   | 108,068   | 138,073   | 30,005  |
| 42050                    | HOSPITAL INSURANCE        | 185,246               | 203,613   | 144,765   | 277,282   | 132,517 |
| 42060                    | LIFE INSURANCE - VRS      | 2,639                 | 2,391     | 11,358    | 13,082    | 1,724   |
| 42090                    | UNEMPLOYMENT              |                       | 4,059     |           |           | -       |
| 42110                    | WORKER'S COMP.            | 27,579                | 27,050    | 25,380    | 27,491    | 2,111   |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 91        |           |           | -       |
| TOTAL FRINGE BENEFITS    |                           | 432,710               | 434,940   | 365,534   | 544,521   | 178,987 |
| 43110                    | MEDICAL SERVICES          | 5,500                 | 8,108     | 6,000     | 6,000     | -       |
| 43120                    | ACCOUNTING & AUDITING     | 2,150                 | 2,380     | 2,150     | 2,200     | 50      |
| 43133                    | COMPUTER SUPPORT          | 2,000                 | 3,189     | 2,000     | 4,000     | 2,000   |
| 43310                    | REPAIRS & MAINTENANCE     | 1,000                 |           | 1,000     | 1,000     | -       |
| 43320                    | SERVICE CONTRACTS         | 12,000                | 18,423    | 14,000    | 23,250    | 9,250   |
| 43330                    | MAINT & REP.-MACH & EQUIP | 500                   | 708       | 500       | 500       | -       |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 500                   | 1,384     | 1,300     | 1,300     | -       |
| 43600                    | ADVERTISING               | 2,000                 | 275       | 1,500     | 1,500     | -       |
| TOTAL PURCHASED SERVICES |                           | 25,650                | 34,466    | 28,450    | 39,750    | 11,300  |
| 44200                    | C.G. - PARTS AND LABOR    | 280,000               | 267,710   | 290,000   | 310,000   | 20,000  |
| 44300                    | CENTRAL STORES            | 1,000                 | 36        | 1,000     | 1,000     | -       |
| 44302                    | C.S.-POWER.EQUIP.SUPPLIES | 100                   |           | 100       | 100       | -       |
| 44307                    | C.S.-OFFICE SUPPLIES      | 100                   |           |           |           | -       |
| 44310                    | C.G. - FUEL               | 233,000               | 241,839   | 240,000   | 260,000   | 20,000  |
| TOTAL INTERNAL SERVICES  |                           | 514,200               | 509,585   | 531,100   | 571,100   | 40,000  |
| 45110                    | ELECTRICITY               | 10,000                | 11,565    | 10,000    | 10,000    | -       |
| 45120                    | HEATING                   | 500                   | 1,595     | 500       | 500       | -       |
| 45130                    | WATER & SEWER             | 2,000                 | 2,093     | 1,750     | 1,750     | -       |
| 45210                    | POSTAGE                   | 500                   | 390       | 700       | 800       | 100     |
| 45230                    | TELECOMMUNICATIONS        | 2,500                 | 1,499     | 2,000     | 1,900     | (100)   |
| 45340                    | PROPERTY INSURANCE        | 556                   | 520       | 563       | 495       | (68)    |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 61,901                | 57,810    | 57,288    | 60,190    | 2,902   |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 15,788                | 14,771    | 15,656    | 13,891    | (1,765) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1118 - SCHOOL TRNSPORTATION FUND  
FUNCTION - 600 - SCHOOL TRANSPORTATION  
ACTIVITY - 6302 - PUPIL TRANSPORTATION  
DEPARTMENT - 622081 - SCHOOL BUSES

| ACCOUNT-----                    | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |           |
|---------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|-----------|
|                                 |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE    |
| 45380                           | GENERAL LIABILITY INS.   | 3,574                 | 3,425     | 3,182     | 3,247     | 65        |
| 45530                           | TRAINING & TRAVEL        | 3,000                 | 952       | 2,500     | 2,500     | -         |
| 45810                           | DUES & MEMBERSHIPS       | 100                   | 43        | 100       | 100       | -         |
| TOTAL OTHER CHARGES             |                          | 100,419               | 94,663    | 94,239    | 95,373    | 1,134     |
| 46010                           | OFFICE SUPPLIES          | 3,000                 | 2,283     | 2,750     | 2,750     | -         |
| 46070                           | REPAIR & MAINT. SUPPLIES | 500                   | 139       | 500       | 4,000     | 3,500     |
| 46080                           | POWERED EQUIPMENT FUELS  | 200                   |           | 200       | 200       | -         |
| 46110                           | UNIFORMS                 | 2,000                 | 1,596     | 2,000     | 2,000     | -         |
| 46120                           | BOOKS & SUBSCRIPTIONS    | 100                   | 55        | 100       | 100       | -         |
| 46140                           | OTHER OPERATING SUPPLIES | 11,000                | 13,899    | 12,000    | 8,000     | (4,000)   |
| 46170                           | EMS/MEDICAL SUPPLIES     | 300                   | 205       | 300       | 300       | -         |
| TOTAL MATERIALS & SUPPLIES      |                          | 17,100                | 18,177    | 17,850    | 17,350    | (500)     |
| TOTAL OTHER OPERATING EXPENSES  |                          | 1,090,079             | 1,091,831 | 1,037,173 | 1,268,094 | 230,921   |
| 48111                           | MACHINERY & EQUIPMENT    | 3,000                 |           | 3,000     | 3,000     | -         |
| 48121                           | FURNITURE & FIXTURES     | 1,000                 |           | 1,500     | 1,500     | -         |
| 48154                           | SCHOOL BUSES             | 25,815                |           |           | 5,000     | 5,000     |
| TOTAL CAP. OUTLAY-REPLACEMENTS  |                          | 29,815                |           | 4,500     | 9,500     | 5,000     |
| 48254                           | SCHOOL BUSES             | 266,462               | 265,830   | 305,000   | 100,000   | (205,000) |
| 48271                           | EDP EQUIPMENT            | 5,000                 |           | 23,000    | 15,000    | (8,000)   |
| TOTAL CAPITAL OUTLAY-ADDITIONS  |                          | 271,462               | 265,830   | 328,000   | 115,000   | (213,000) |
| TOTAL CAPITAL OUTLAY            |                          | 301,277               | 265,830   | 332,500   | 124,500   | (208,000) |
| TOTAL SCHOOL TRNSPORTATION FUND |                          | 2,464,326             | 2,423,956 | 2,362,645 | 2,550,673 | 188,028   |
| TOTAL SCHOOL BUSES              |                          | 2,464,326             | 2,423,956 | 2,362,645 | 2,550,673 | 188,028   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1118 - SCHOOL TRNSPORTATION FUND  
FUNCTION - 600 - SCHOOL TRANSPORTATION  
ACTIVITY - 6302 - PUPIL TRANSPORTATION  
DEPARTMENT - 632081 - FIELD TRIPS & CHARTERS

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                    | SALARIES & WAGES-REG.     | 98,702                | 74,622    | 80,479    | 73,457   | (7,022) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 405                   | 472       | 484       | 156      | (328)   |
| 41020                    | SALARIES & WAGES-O/T      | 2,118                 | 13,349    | 6,180     | 5,391    | (789)   |
| 41030                    | PT SALARIES & WAGES-REG   | 20,834                | 18,231    | 22,194    | 25,493   | 3,299   |
| 41040                    | PT SALARIES & WAGES-O/T   | 200                   | 1,364     | 698       | 560      | (138)   |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       | 240       | 500       |          | (500)   |
| 41051                    | SICK LEAVE - SEPARATION   |                       | 149       | 500       |          | (500)   |
| TOTAL PERSONAL SERVICES  |                           | 122,259               | 108,427   | 111,035   | 105,057  | (5,978) |
| 42010                    | FICA                      | 9,353                 | 7,439     | 8,494     | 8,037    | (457)   |
| 42020                    | RETIREMENT - VRS          | 14,598                | 9,823     | 10,062    | 9,227    | (835)   |
| 42050                    | HOSPITAL INSURANCE        | 12,459                | 14,151    | 14,389    | 6,410    | (7,979) |
| 42060                    | LIFE INSURANCE - VRS      | 276                   | 186       | 1,057     | 875      | (182)   |
| 42110                    | WORKER'S COMP.            | 1,364                 | 1,803     | 1,442     | 1,558    | 116     |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 7         |           |          | -       |
| TOTAL FRINGE BENEFITS    |                           | 38,050                | 33,408    | 35,444    | 26,107   | (9,337) |
| 43110                    | MEDICAL SERVICES          | 200                   | 142       | 200       | 200      | -       |
| 43120                    | ACCOUNTING & AUDITING     | 2,150                 | 140       | 150       | 150      | -       |
| 43133                    | COMPUTER SUPPORT          | 200                   | 157       | 200       | 200      | -       |
| 43320                    | SERVICE CONTRACTS         | 1,000                 | 607       | 500       | 1,000    | 500     |
| 43330                    | MAINT & REP.-MACH & EQUIP |                       | 15        |           |          | -       |
| 43360                    | MAINT & REP.-BLDGS & GNDS |                       | 31        | 100       | 100      | -       |
| 43600                    | ADVERTISING               |                       | 16        | 100       | 100      | -       |
| TOTAL PURCHASED SERVICES |                           | 3,550                 | 1,109     | 1,250     | 1,750    | 500     |
| 44200                    | C.G. - PARTS AND LABOR    | 40,000                | 34,824    | 40,000    | 43,000   | 3,000   |
| 44300                    | CENTRAL STORES            |                       | 2         |           | 100      | 100     |
| 44310                    | C.G. - FUEL               | 10,000                | 11,884    | 12,000    | 12,000   | -       |
| TOTAL INTERNAL SERVICES  |                           | 50,000                | 46,711    | 52,000    | 55,100   | 3,100   |
| 45110                    | ELECTRICITY               |                       | 263       | 300       | 300      | -       |
| 45120                    | HEATING                   | 300                   | 374       | 100       | 100      | -       |
| 45130                    | WATER & SEWER             | 100                   | 114       | 100       | 100      | -       |
| 45210                    | POSTAGE                   |                       | 23        | 100       | 100      | -       |
| 45230                    | TELECOMMUNICATIONS        | 900                   | 917       | 900       | 800      | (100)   |
| 45340                    | PROPERTY INSURANCE        | 13                    | 12        | 13        | 15       | 2       |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 5,609                 | 4,656     | 4,833     | 6,000    | 1,167   |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 988                   | 386       | 409       | 800      | 391     |
| 45380                    | GENERAL LIABILITY INS.    | 211                   | 202       | 288       | 300      | 12      |
| 45530                    | TRAINING & TRAVEL         | 100                   | 21        | 100       | 100      | -       |
| 45810                    | DUES & MEMBERSHIPS        |                       | 37        | 100       | 100      | -       |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1118 - SCHOOL TRNSPORTATION FUND  
FUNCTION - 600 - SCHOOL TRANSPORTATION  
ACTIVITY - 6302 - PUPIL TRANSPORTATION  
DEPARTMENT - 632081 - FIELD TRIPS & CHARTERS

| ACCOUNT-----                    | TITLE -----              | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |
|---------------------------------|--------------------------|---------|-----------------|-----------|-----------|----------|
|                                 |                          | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE   |
| TOTAL OTHER CHARGES             |                          | 8,221   | 7,005           | 7,243     | 8,715     | 1,472    |
| 46010                           | OFFICE SUPPLIES          | 500     | 133             | 500       | 500       | -        |
| 46070                           | REPAIR & MAINT. SUPPLIES | 100     | 5               | 100       | 100       | -        |
| 46110                           | UNIFORMS                 |         | 73              | 100       | 100       | -        |
| 46120                           | BOOKS & SUBSCRIPTIONS    |         | 3               | 50        | 50        | -        |
| 46140                           | OTHER OPERATING SUPPLIES |         | 803             | 500       | 500       | -        |
| 46170                           | EMS/MEDICAL SUPPLIES     |         | 14              | 100       | 100       | -        |
| TOTAL MATERIALS & SUPPLIES      |                          | 600     | 1,032           | 1,350     | 1,350     | -        |
| TOTAL OTHER OPERATING EXPENSES  |                          | 100,421 | 89,264          | 97,287    | 93,022    | (4,265)  |
| TOTAL SCHOOL TRNSPORTATION FUND |                          | 222,680 | 197,691         | 208,322   | 198,079   | (10,243) |
| TOTAL FIELD TRIPS & CHARTERS    |                          | 222,680 | 197,691         | 208,322   | 198,079   | (10,243) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9100 - CAPITAL PROJECTS  
DEPARTMENT - 910141 - CAPITAL PROJECTS

| ACCOUNT                   | TITLE                     | BUDGET     | 2011-2012<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|---------------------------|---------------------------|------------|---------------------|---------------------|-----------------------|---------------|
| 48610                     | 2 WAY COMMUNICATION SYS.  | 1,014,294  | 1,014,294           |                     |                       | -             |
| 48613                     | SMITHLAND RD ATHL COMPLEX | 187,360    | 59,995              | 327,365             |                       | (327,365)     |
| 48616                     | CTY WIDE DRAINAGE PROGRAM | 181,020    | 2,570               | 208,450             | 100,000               | (108,450)     |
| 48617                     | PORT REPUBLIC RD ST IMP   | 23,443     |                     |                     |                       | -             |
| 48619                     | EAST MKT ST SAFETY IMPROV | 378,853    | 72,606              | 806,247             |                       | (806,247)     |
| 48636                     | ERICKSON/STONE SPRING     | 25,402,172 | 9,636,517           | 12,743,271          |                       | (12,743,271)  |
| 48639                     | BICYCLE ROUTING PROJECTS  | 123,739    | 9,188               | 347                 |                       | (347)         |
| 48640                     | TRAFFIC CALMING PROJECTS  | 90,812     | 2,747               | 113,065             |                       | (113,065)     |
| 48653                     | REHAB. PARKING DECK       | 92,014     | 69,587              | 22,427              |                       | (22,427)      |
| 48656                     | COUNTRY CLUB ROAD-STREETS | 410,765    | 1,700               | 409,065             |                       | (409,065)     |
| 48659                     | RESERVOIR STREET PROJECT  | 6,180,894  | 199,382             | 13,985,656          |                       | (13,985,656)  |
| 48663                     | NEW SIDEWALK/TRAIL PLAN   | 237,589    | 80,274              | 112,650             |                       | (112,650)     |
| 48666                     | GREENDALE RD IMPROVEMENTS | 135,333    |                     | 135,333             |                       | (135,333)     |
| 48681                     | CITY LANDFILL MONITORING  | 2,001,374  | 471,041             | 2,030,333           | 300,000               | (1,730,333)   |
| 48689                     | TRANSPORTATION FACILITY   | 459,399    | 313,374             | 8,215,870           |                       | (8,215,870)   |
| 48695                     | GARBERS CHURCH RD IMP/HS  | 156,016    |                     | 156,016             |                       | (156,016)     |
| 48696                     | LINDA LANE EXTENSION      | 391,002    |                     | 391,002             |                       | (391,002)     |
| 48698                     | MUN BLDG RENOV. & REPAIRS | 41,888     | 30,000              | 11,888              |                       | (11,888)      |
| 48699                     | PEACH GROVE PARK(A DREAM) | 13,139     | 8,685               | 4,454               |                       | (4,454)       |
| 48701                     | DOWNTOWN ST SCAPE PLAN    | 228,089    | 69,632              | 333,457             |                       | (333,457)     |
| 48708                     | WAY FINDING SIGNS         | 134,135    | 86                  | 134,049             |                       | (134,049)     |
| 48710                     | RENOVATION 409 S MAIN ST  | 56,782     | 33,199              | 23,583              |                       | (23,583)      |
| 48713                     | FARMERS MARKET PAVILION   | 7,760      | 428                 | 7,332               |                       | (7,332)       |
| 48714                     | UNIV CORRIDOR SIDEWALKS   | 250,000    | 9,290               | 240,710             |                       | (240,710)     |
| 48719                     | RALPH SAMPSON PARK IMPROV | 106,143    | 7,782               | 98,362              |                       | (98,362)      |
| 48721                     | CARLTON ST IMPROVEMENT    |            |                     | 1,500,000           |                       | (1,500,000)   |
| 48725                     | W. MARKET ST. RR CROSSING | 1,140      |                     | 1,140               |                       | (1,140)       |
| 48726                     | CHICAGO AVE/MT CLINTON PI | 393,312    | 103,297             | 1,790,014           |                       | (1,790,014)   |
| 48727                     | BLUESTONE TRAIL           |            |                     | 557,205             |                       | (557,205)     |
| 48728                     | WATERMAN SAFE RT TO SCHOO | 600,000    | 20,456              | 579,342             |                       | (579,342)     |
| 48729                     | CANTRELL AVE IMPROVEMENTS | 21,033     | 21,033              |                     |                       | -             |
| 48731                     | NORTHEND GREENWAY         |            |                     | 600,000             |                       | (600,000)     |
| 48737                     | RAMBLEWOOD ATHLTC COMPLEX |            |                     | 750,000             | 900,000               | 150,000       |
| TOTAL CAPITAL PROJECTS    |                           | 39,319,500 | 12,237,164          | 46,288,630          | 1,300,000             | (44,988,630)  |
| TOTAL CAPITAL OUTLAY      |                           | 39,319,500 | 12,237,164          | 46,288,630          | 1,300,000             | (44,988,630)  |
| 49225                     | TRANS TO SCHOOL CAP PROJ  | 158,081    | 158,081             |                     |                       | -             |
| 49245                     | TR TO PBLC TRAMP CAP PROJ |            |                     | 208,056             |                       | (208,056)     |
| TOTAL FUND TRANSFERS      |                           | 158,081    | 158,081             | 208,056             |                       | (208,056)     |
| TOTAL OTHER USES OF FUNDS |                           | 158,081    | 158,081             | 208,056             |                       | (208,056)     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9100 - CAPITAL PROJECTS  
DEPARTMENT - 910141 - CAPITAL PROJECTS

| ACCOUNT-----                   | TITLE ----- | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|--------------------------------|-------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| TOTAL GENERAL CAPITAL PROJECTS |             | 39,477,581      | 12,395,245                | 46,496,686          | 1,300,000             | (45,196,686)  |
| TOTAL CAPITAL PROJECTS         |             | 39,477,581      | 12,395,245                | 46,496,686          | 1,300,000             | (45,196,686)  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1311 - SCHOOL CAPITAL PROJECTS  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9100 - CAPITAL PROJECTS  
DEPARTMENT - 910114 - CAPITAL PROJECTS

| ACCOUNT-----                  | TITLE -----               | -----     | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |
|-------------------------------|---------------------------|-----------|-----------------|-----------|-----------|-----------|
|                               |                           | BUDGET    | ACTUAL          | BUDGET    | APPROVED  | CHANGE    |
| 48709                         | SCHOOL BOARD ADM OFFICES  | 2,124,620 | 2,124,620       |           |           | -         |
| 48738                         | SCHOOL SAFETY RENOVATIONS |           |                 | 250,000   |           | (250,000) |
| TOTAL CAPITAL PROJECTS        |                           | 2,124,620 | 2,124,620       | 250,000   |           | (250,000) |
| TOTAL CAPITAL OUTLAY          |                           | 2,124,620 | 2,124,620       | 250,000   |           | (250,000) |
| TOTAL SCHOOL CAPITAL PROJECTS |                           | 2,124,620 | 2,124,620       | 250,000   |           | (250,000) |
| TOTAL CAPITAL PROJECTS        |                           | 2,124,620 | 2,124,620       | 250,000   |           | (250,000) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1321 - WATER CAPITAL PROJECTS  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9100 - CAPITAL PROJECTS  
DEPARTMENT - 910161 - CAPITAL PROJECTS

| ACCOUNT-----                 | TITLE -----               | ----- 2011-2012 -----<br>BUDGET | ACTUAL    | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|------------------------------|---------------------------|---------------------------------|-----------|---------------------|-----------------------|---------------|
| 48621                        | WESTERN RAW WATER LINE    | 802,652                         | 34,606    | 768,045             | 650,000               | (118,045)     |
| 48628                        | WTP EXPANSION PROJECT     | 5,986                           |           |                     |                       | -             |
| 48631                        | PARK VIEW H2O IMPROVEMENT | 51,938                          |           |                     |                       | -             |
| 48633                        | SMITHLAND ROAD            | 167,077                         |           | 167,077             |                       | (167,077)     |
| 48634                        | H2O MAIN OVERSIZE/EXTEND. | 123,191                         | 21,092    | 102,099             |                       | (102,099)     |
| 48635                        | WATERMAIN UPGRADES        | 580,116                         | 170,837   | 409,279             |                       | (409,279)     |
| 48654                        | EASTERN SOURCE DEVELOPMEN | 5,729,513                       | 2,443,315 | 3,286,198           |                       | (3,286,198)   |
| 48657                        | WATER STORAGE TANKS       | 24,764                          | 23,309    |                     |                       | -             |
| 48668                        | SECURITY AND SCADA        | 74,329                          | 50,573    | 23,756              |                       | (23,756)      |
| 48670                        | WESTERN POTABLE WATER SYS | 67,443                          |           | 67,443              | 25,000                | (42,443)      |
| 48688                        | PMPING, STORGE & MONTORNG | 1,129,694                       | 5,960     | 1,221,520           |                       | (1,221,520)   |
| 48732                        | TRANSMISSION-DISTRIBUTION |                                 |           | 44,392              |                       | (44,392)      |
| 48733                        | WTP ASSETS                |                                 |           | 50,378              |                       | (50,378)      |
| 48734                        | METERING                  |                                 |           | 44,393              | 25,000                | (19,393)      |
| TOTAL CAPITAL PROJECTS       |                           | 8,756,703                       | 2,749,693 | 6,184,579           | 700,000               | (5,484,579)   |
| TOTAL CAPITAL OUTLAY         |                           | 8,756,703                       | 2,749,693 | 6,184,579           | 700,000               | (5,484,579)   |
| TOTAL WATER CAPITAL PROJECTS |                           | 8,756,703                       | 2,749,693 | 6,184,579           | 700,000               | (5,484,579)   |
| TOTAL CAPITAL PROJECTS       |                           | 8,756,703                       | 2,749,693 | 6,184,579           | 700,000               | (5,484,579)   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1322 - SEWER CAPITAL PROJECTS  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9100 - CAPITAL PROJECTS  
DEPARTMENT - 911161 - CAPITAL PROJECTS

| ACCOUNT-----                 | TITLE -----               | ----- 2011-2012 -----<br>BUDGET | ACTUAL    | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|------------------------------|---------------------------|---------------------------------|-----------|---------------------|-----------------------|---------------|
| 48641                        | BLACKS RUN INTERCEPTOR    | 405,699                         |           | 405,699             | 100,000               | (305,699)     |
| 48645                        | PHR&A I & I               | 32,309                          |           |                     |                       | -             |
| 48647                        | HRRSA WWTP EXPANSION      | 344,195                         |           |                     |                       | -             |
| 48648                        | SHANDSHILL PUMP STATION   | 46,922                          |           |                     |                       | -             |
| 48649                        | SMITHLAND ROAD            | 6,462                           |           | 6,462               |                       | (6,462)       |
| 48650                        | SEWERMAIN OVERSIZE/EXTEND | 292,970                         | 71,988    | 220,982             |                       | (220,982)     |
| 48651                        | SEWER MAIN UPGRADES       | 724,498                         | 415,038   | 309,460             |                       | (309,460)     |
| 48735                        | COLLECTION & TRANSMISSION |                                 |           | 307,309             |                       | (307,309)     |
| 48736                        | PUMPING & MONITORING      |                                 |           | 71,922              | 300,000               | 228,078       |
| TOTAL CAPITAL PROJECTS       |                           | 1,853,056                       | 487,025   | 1,321,835           | 400,000               | (921,835)     |
| TOTAL CAPITAL OUTLAY         |                           | 1,853,056                       | 487,025   | 1,321,835           | 400,000               | (921,835)     |
| 49242                        | TRANSFER TO SEWER FUND    | 805,536                         | 805,536   | 344,195             |                       | (344,195)     |
| TOTAL FUND TRANSFERS         |                           | 805,536                         | 805,536   | 344,195             |                       | (344,195)     |
| TOTAL OTHER USES OF FUNDS    |                           | 805,536                         | 805,536   | 344,195             |                       | (344,195)     |
| TOTAL SEWER CAPITAL PROJECTS |                           | 2,658,592                       | 1,292,561 | 1,666,030           | 400,000               | (1,266,030)   |
| TOTAL CAPITAL PROJECTS       |                           | 2,658,592                       | 1,292,561 | 1,666,030           | 400,000               | (1,266,030)   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1323 - PUBLIC TRANSP CAP PROJECT  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9100 - CAPITAL PROJECTS  
DEPARTMENT - 911381 - CAPITAL PROJECTS

| ACCOUNT-----                    | TITLE -----             | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|---------------------------------|-------------------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| 48689                           | TRANSPORTATION FACILITY | 407,392         | 277,896                   | 7,247,196           |                       | (7,247,196)   |
| TOTAL CAPITAL PROJECTS          |                         | 407,392         | 277,896                   | 7,247,196           |                       | (7,247,196)   |
| TOTAL CAPITAL OUTLAY            |                         | 407,392         | 277,896                   | 7,247,196           |                       | (7,247,196)   |
| 49219                           | TR TO GENERAL CAP PROJ  | 169,105         | 169,105                   |                     |                       | -             |
| TOTAL FUND TRANSFERS            |                         | 169,105         | 169,105                   |                     |                       | -             |
| TOTAL OTHER USES OF FUNDS       |                         | 169,105         | 169,105                   |                     |                       | -             |
| TOTAL PUBLIC TRANSP CAP PROJECT |                         | 576,497         | 447,001                   | 7,247,196           |                       | (7,247,196)   |
| TOTAL CAPITAL PROJECTS          |                         | 576,497         | 447,001                   | 7,247,196           |                       | (7,247,196)   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 1324 - STEAM PLANT CAP. PROJECTS  
FUNCTION - 900 - NON-DEPARTMENTAL  
ACTIVITY - 9100 - CAPITAL PROJECTS  
DEPARTMENT - 910142 - CAPITAL PROJECTS

| ACCOUNT-----                    | TITLE -----            | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |           |
|---------------------------------|------------------------|-----------------------|-----------|-----------|----------|-----------|
|                                 |                        | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE    |
| 48682                           | RETRO-FIT STEAM PLANT  | 1,207,404             | 1,090,883 | 516,522   | 400,000  | (116,522) |
| 48683                           | STEAM PLANT FOR CISAT  | 603,991               | 86,984    | 517,007   |          | (517,007) |
| TOTAL CAPITAL PROJECTS          |                        | 1,811,396             | 1,177,867 | 1,033,529 | 400,000  | (633,529) |
| TOTAL CAPITAL OUTLAY            |                        | 1,811,396             | 1,177,867 | 1,033,529 | 400,000  | (633,529) |
| 49210                           | TO GENERAL FUND        | 2,548,793             | 2,548,793 |           |          | -         |
| 49219                           | TR TO GENERAL CAP PROJ | 1,478,990             | 1,478,990 |           |          | -         |
| TOTAL FUND TRANSFERS            |                        | 4,027,783             | 4,027,783 |           |          | -         |
| TOTAL OTHER USES OF FUNDS       |                        | 4,027,783             | 4,027,783 |           |          | -         |
| TOTAL STEAM PLANT CAP. PROJECTS |                        | 5,839,179             | 5,205,650 | 1,033,529 | 400,000  | (633,529) |
| TOTAL CAPITAL PROJECTS          |                        | 5,839,179             | 5,205,650 | 1,033,529 | 400,000  | (633,529) |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 3020 - WATER FUND  
ACTIVITY - 312061 - ADMINISTRATION  
DEPARTMENT - 0000 - ADMINISTRATION  
DEPT/FUND - 312061 - ADMINISTRATION

| ACCOUNT-----               | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|----------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                            |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                      | SALARIES & WAGES-REG.     | 243,612               | 241,354   | 261,308   | 266,992  | 5,684   |
| 41015                      | EMPLOYER BENEFIT MATCH    | 624                   | 631       | 624       | 624      | -       |
| 41020                      | SALARIES & WAGES-O/T      | 200                   |           | 200       |          | (200)   |
| TOTAL PERSONAL SERVICES    |                           | 244,436               | 241,985   | 262,132   | 267,616  | 5,484   |
| 42010                      | FICA                      | 18,700                | 17,538    | 20,053    | 20,473   | 420     |
| 42020                      | RETIREMENT - VRS          | 36,030                | 35,673    | 32,318    | 33,535   | 1,217   |
| 42050                      | HOSPITAL INSURANCE        | 21,151                | 13,436    | 21,151    | 18,850   | (2,301) |
| 42060                      | LIFE INSURANCE - VRS      | 682                   | 676       | 3,396     | 3,178    | (218)   |
| 42110                      | WORKER'S COMP.            | 2,500                 | 2,480     | 2,620     | 2,321    | (299)   |
| 42160                      | FLEX. SPENDING PLAN COST  |                       | 11        |           |          | -       |
| TOTAL FRINGE BENEFITS      |                           | 79,063                | 69,813    | 79,538    | 78,357   | (1,181) |
| 43100                      | PROFESSIONAL SERVICES     |                       | 243       | 400       | 400      | -       |
| 43110                      | MEDICAL SERVICES          | 2,500                 | 6,007     | 2,500     | 2,500    | -       |
| 43600                      | ADVERTISING               | 3,500                 | 163       | 500       | 500      | -       |
| 43610                      | CONSUMER CONFIDENCE REPT. | 10,000                | 8,927     | 9,000     | 9,000    | -       |
| TOTAL PURCHASED SERVICES   |                           | 16,000                | 15,340    | 12,400    | 12,400   | -       |
| 44200                      | C.G. - PARTS AND LABOR    | 4,500                 | 3,267     | 4,000     | 4,000    | -       |
| 44310                      | C.G. - FUEL               | 4,350                 | 3,257     | 4,500     | 4,500    | -       |
| TOTAL INTERNAL SERVICES    |                           | 8,850                 | 6,524     | 8,500     | 8,500    | -       |
| 45210                      | POSTAGE                   | 500                   | 277       | 500       | 500      | -       |
| 45220                      | MESSENGER SVS./PACKAGES   | 100                   |           | 50        | 50       | -       |
| 45310                      | BOILER & MACHINERY INS.   | 510                   | 550       | 566       | 530      | (36)    |
| 45350                      | VEHICLE & EQUIPMENT INS.  | 1,410                 | 1,218     | 1,258     | 1,260    | 2       |
| 45360                      | SURETY BONDS              |                       |           | 15        | 10       | (5)     |
| 45370                      | PUB.OFFICIAL LIABILITY IN | 920                   | 850       | 860       | 950      | 90      |
| 45380                      | GENERAL LIABILITY INS.    | 4,675                 | 4,469     | 4,538     | 4,640    | 102     |
| 45410                      | LEASE/RENT OF EQUIPMENT   | 3,525                 | 3,444     | 3,700     | 3,700    | -       |
| 45530                      | TRAINING & TRAVEL         | 1,500                 | 999       | 500       | 3,000    | 2,500   |
| 45540                      | EDUCATION                 | 2,090                 |           | 2,090     | 2,000    | (90)    |
| 45810                      | DUES & MEMBERSHIPS        |                       |           |           | 1,000    | 1,000   |
| 45880                      | SDWA OPERATING FUND       | 31,775                | 31,826    | 32,000    | 45,750   | 13,750  |
| TOTAL OTHER CHARGES        |                           | 47,005                | 43,632    | 46,077    | 63,390   | 17,313  |
| 46010                      | OFFICE SUPPLIES           | 5,000                 | 1,378     | 4,300     | 4,300    | -       |
| 46140                      | OTHER OPERATING SUPPLIES  | 4,000                 | 2,030     | 3,345     | 3,345    | -       |
| TOTAL MATERIALS & SUPPLIES |                           | 9,000                 | 3,408     | 7,645     | 7,645    | -       |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 3020 - WATER FUND  
ACTIVITY - 312061 - ADMINISTRATION  
DEPARTMENT - 0000 - ADMINISTRATION  
DEPT/FUND - 312061 - ADMINISTRATION

| ACCOUNT-----                   | TITLE ----- | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|-------------|-----------------------|-----------|-----------|----------|--------|
|                                |             | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| TOTAL OTHER OPERATING EXPENSES |             | 159,918               | 138,717   | 154,160   | 170,292  | 16,132 |
| TOTAL WATER FUND               |             | 404,354               | 380,702   | 416,292   | 437,908  | 21,616 |
| TOTAL ADMINISTRATION           |             | 404,354               | 380,702   | 416,292   | 437,908  | 21,616 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 3020 - WATER FUND  
ACTIVITY - 322061 - PUMPING,STORAGE & MONITOR  
DEPARTMENT - 0000 - PUMPING,STORAGE & MONITOR  
DEPT/FUND - 322061 - PUMPING,STORAGE & MONITOR

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 59,069                | 58,219    | 63,319    | 87,075   | 23,756   |
| 41015                    | EMPLOYER BENEFIT MATCH    | 234                   | 234       | 234       | 312      | 78       |
| 41017                    | STAND BY PAY              | 4,100                 | 4,000     | 4,100     | 8,000    | 3,900    |
| 41020                    | SALARIES & WAGES-O/T      | 1,000                 | 2,727     | 1,000     |          | (1,000)  |
| 41027                    | STANDBY & BLENDED - OT    | 200                   |           | 200       | 3,060    | 2,860    |
| TOTAL PERSONAL SERVICES  |                           | 64,603                | 65,180    | 68,853    | 98,447   | 29,594   |
| 42010                    | FICA                      | 4,942                 | 4,577     | 5,268     | 7,531    | 2,263    |
| 42020                    | RETIREMENT - VRS          | 8,736                 | 8,611     | 7,764     | 10,937   | 3,173    |
| 42050                    | HOSPITAL INSURANCE        | 6,873                 | 9,946     | 6,873     | 12,412   | 5,539    |
| 42060                    | LIFE INSURANCE - VRS      | 165                   | 163       | 816       | 1,037    | 221      |
| 42110                    | WORKER'S COMP.            | 1,519                 | 1,659     | 1,761     | 1,955    | 194      |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 3         |           |          | -        |
| TOTAL FRINGE BENEFITS    |                           | 22,235                | 24,958    | 22,482    | 33,872   | 11,390   |
| 43310                    | REPAIRS & MAINTENANCE     | 3,000                 | 9,877     | 3,000     | 3,000    | -        |
| 43320                    | SERVICE CONTRACTS         | 38,897                | 22,476    | 40,842    | 33,800   | (7,042)  |
| 43331                    | MAINT & REP.-PUMPS & MACH | 5,000                 |           | 4,000     | 4,000    | -        |
| 43379                    | MAINT & REP.-TANKS        | 4,500                 |           |           |          | -        |
| 43891                    | FEDERAL FEES              | 48,716                | 15,360    | 17,520    | 7,000    | (10,520) |
| TOTAL PURCHASED SERVICES |                           | 100,113               | 47,713    | 65,362    | 47,800   | (17,562) |
| 44200                    | C.G. - PARTS AND LABOR    | 500                   | 12,325    | 500       | 500      | -        |
| 44310                    | C.G. - FUEL               | 1,000                 | 663       | 1,000     | 2,500    | 1,500    |
| TOTAL INTERNAL SERVICES  |                           | 1,500                 | 12,988    | 1,500     | 3,000    | 1,500    |
| 45110                    | ELECTRICITY               | 320,000               | 278,402   | 300,000   | 300,000  | -        |
| 45250                    | SCADA COMMUNICATIONS      | 15,000                | 14,883    | 15,000    | 5,000    | (10,000) |
| 45310                    | BOILER & MACHINERY INS.   | 4,915                 | 4,977     | 5,117     | 4,806    | (311)    |
| 45330                    | FLOOD INSURANCE           | 4,502                 |           | 4,600     | 5,000    | 400      |
| 45340                    | PROPERTY INSURANCE        | 20,677                | 18,339    | 19,861    | 14,951   | (4,910)  |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 361                   | 319       | 323       | 708      | 385      |
| 45380                    | GENERAL LIABILITY INS.    | 1,268                 | 1,158     | 1,219     | 1,247    | 28       |
| 45530                    | TRAINING & TRAVEL         | 2,500                 | 1,325     | 2,000     | 2,000    | -        |
| 45850                    | FREIGHT & DRAYAGE         | 500                   | 87        | 500       | 500      | -        |
| TOTAL OTHER CHARGES      |                           | 369,723               | 319,490   | 348,620   | 334,212  | (14,408) |
| 46061                    | MATERIALS - PUMPS         | 15,000                | 1,252     | 15,000    | 10,000   | (5,000)  |
| 46062                    | MATERIALS - SCADA         | 8,000                 | 12,765    | 8,000     | 10,000   | 2,000    |
| 46063                    | MATERIALS - GENERAL       | 14,000                | 6,659     | 10,000    | 10,000   | -        |
| 46070                    | REPAIR & MAINT. SUPPLIES  | 22,000                | 14,826    | 30,000    | 10,000   | (20,000) |
| 46080                    | POWERED EQUIPMENT FUELS   | 3,000                 | 2,171     | 3,000     | 3,000    | -        |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 3020 - WATER FUND  
ACTIVITY - 322061 - PUMPING,STORAGE & MONITOR  
DEPARTMENT - 0000 - PUMPING,STORAGE & MONITOR  
DEPT/FUND - 322061 - PUMPING,STORAGE & MONITOR

| ACCOUNT-----                    | TITLE -----              | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |
|---------------------------------|--------------------------|---------|-----------------|-----------|-----------|----------|
|                                 |                          | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE   |
| 46140                           | OTHER OPERATING SUPPLIES | 1,500   | 1,306           | 1,500     | 2,000     | 500      |
| 46180                           | CHEMICALS                | 500     | 360             | 500       |           | (500)    |
| TOTAL MATERIALS & SUPPLIES      |                          | 64,000  | 39,339          | 68,000    | 45,000    | (23,000) |
| TOTAL OTHER OPERATING EXPENSES  |                          | 557,571 | 444,488         | 505,964   | 463,884   | (42,080) |
| TOTAL WATER FUND                |                          | 622,174 | 509,668         | 574,817   | 562,331   | (12,486) |
| TOTAL PUMPING,STORAGE & MONITOR |                          | 622,174 | 509,668         | 574,817   | 562,331   | (12,486) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
 FUNCTION - 3020 - WATER FUND  
 ACTIVITY - 332061 - TRANSMISSION-DISTRIBUTION  
 DEPARTMENT - 0000 - TRANSMISSION-DISTRIBUTION  
 DEPT/FUND - 332061 - TRANSMISSION-DISTRIBUTION

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                          | SALARIES & WAGES-REG.     | 403,765               | 338,605   | 396,284   | 420,285  | 24,001   |
| 41015                          | EMPLOYER BENEFIT MATCH    | 1,560                 | 1,422     | 1,560     | 1,560    | -        |
| 41017                          | STAND BY PAY              | 12,000                | 9,598     | 12,000    | 12,000   | -        |
| 41020                          | SALARIES & WAGES-O/T      | 3,000                 | 4,388     | 3,000     | 3,060    | 60       |
| 41027                          | STANDBY & BLENDED - OT    | 11,000                | 10,205    | 11,000    | 11,220   | 220      |
| 41030                          | PT SALARIES & WAGES-REG   | 9,739                 | 21,496    | 8,487     | 6,426    | (2,061)  |
| TOTAL PERSONAL SERVICES        |                           | 441,064               | 385,715   | 432,331   | 454,551  | 22,220   |
| 42010                          | FICA                      | 33,741                | 27,821    | 34,986    | 34,773   | (213)    |
| 42020                          | RETIREMENT - VRS          | 59,717                | 50,013    | 51,908    | 52,788   | 880      |
| 42050                          | HOSPITAL INSURANCE        | 57,757                | 42,639    | 50,458    | 81,067   | 30,609   |
| 42060                          | LIFE INSURANCE - VRS      | 1,131                 | 947       | 5,455     | 5,002    | (453)    |
| 42110                          | WORKER'S COMP.            | 9,996                 | 9,985     | 10,696    | 10,542   | (154)    |
| 42160                          | FLEX. SPENDING PLAN COST  |                       | 21        |           |          | -        |
| TOTAL FRINGE BENEFITS          |                           | 162,342               | 131,426   | 153,503   | 184,172  | 30,669   |
| 43100                          | PROFESSIONAL SERVICES     | 13,046                | 1,886     | 15,328    | 15,000   | (328)    |
| 43310                          | REPAIRS & MAINTENANCE     | 3,000                 | 1,835     | 3,000     | 3,000    | -        |
| 43890                          | STATE FEES AND PERMITS    | 500                   | 500       | 500       | 500      | -        |
| TOTAL PURCHASED SERVICES       |                           | 16,546                | 4,221     | 18,828    | 18,500   | (328)    |
| 44314                          | INVENTORY ADJ - UTILITIES | 4,000                 | 1,286     | 4,000     | 4,000    | -        |
| TOTAL INTERNAL SERVICES        |                           | 4,000                 | 1,286     | 4,000     | 4,000    | -        |
| 45260                          | MISS UTILITY TRANSMISSION | 5,000                 | 4,135     | 5,000     | 5,000    | -        |
| 45340                          | PROPERTY INSURANCE        | 11,704                | 11,114    | 12,037    | 11,909   | (128)    |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 19,068                | 15,764    | 15,127    | 15,357   | 230      |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 3,609                 | 3,186     | 3,226     | 2,123    | (1,103)  |
| 45380                          | GENERAL LIABILITY INS.    | 7,951                 | 7,257     | 7,301     | 7,269    | (32)     |
| 45394                          | RETIREE H'CARE BENEFIT    |                       | 3,170     |           | 1,800    | 1,800    |
| 45410                          | LEASE/RENT OF EQUIPMENT   | 1,000                 | 1,106     | 3,000     | 2,000    | (1,000)  |
| 45530                          | TRAINING & TRAVEL         | 3,000                 | 5,851     | 2,500     | 2,500    | -        |
| 45850                          | FREIGHT & DRAYAGE         | 1,000                 |           | 1,000     | 1,000    | -        |
| TOTAL OTHER CHARGES            |                           | 52,332                | 51,583    | 49,191    | 48,958   | (233)    |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 9,500                 | 8,079     | 9,500     | 9,500    | -        |
| 46072                          | MAINT&REP SUPP-METER REPL | 4,000                 | 73        |           |          | -        |
| 46073                          | MAINT&REP SUPP-PAVE.ASST. | 6,000                 |           | 6,000     |          | (6,000)  |
| 46074                          | MAINT&REP SUPP-MAINS      | 102,846               | 89,033    | 125,000   | 120,000  | (5,000)  |
| TOTAL REPAIR & MAINT. SUPPLIES |                           | 112,846               | 89,106    | 131,000   | 120,000  | (11,000) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 3020 - WATER FUND  
ACTIVITY - 332061 - TRANSMISSION-DISTRIBUTION  
DEPARTMENT - 0000 - TRANSMISSION-DISTRIBUTION  
DEPT/FUND - 332061 - TRANSMISSION-DISTRIBUTION

| ACCOUNT-----                    | TITLE -----              | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |
|---------------------------------|--------------------------|---------|-----------------|-----------|-----------|----------|
|                                 |                          | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE   |
| 46140                           | OTHER OPERATING SUPPLIES | 9,000   | 8,646           | 8,000     | 8,000     | -        |
| TOTAL MATERIALS & SUPPLIES      |                          | 131,346 | 105,830         | 148,500   | 137,500   | (11,000) |
| TOTAL OTHER OPERATING EXPENSES  |                          | 366,566 | 294,347         | 374,022   | 393,130   | 19,108   |
| TOTAL WATER FUND                |                          | 807,630 | 680,062         | 806,353   | 847,681   | 41,328   |
| TOTAL TRANSMISSION-DISTRIBUTION |                          | 807,630 | 680,062         | 806,353   | 847,681   | 41,328   |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 3020 - WATER FUND  
ACTIVITY - 342061 - UTILITY BILLING-WATER  
DEPARTMENT - 0000 - UTILITY BILLING-WATER  
DEPT/FUND - 342061 - UTILITY BILLING-WATER

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                          | SALARIES & WAGES-REG.     | 170,050               | 141,892   | 177,952   | 180,346  | 2,394  |
| 41015                          | EMPLOYER BENEFIT MATCH    | 780                   | 508       | 780       | 936      | 156    |
| 41020                          | SALARIES & WAGES-O/T      | 400                   |           | 400       |          | (400)  |
| 41030                          | PT SALARIES & WAGES-REG   | 17,238                | 14,212    | 15,242    | 15,992   | 750    |
| 41050                          | ANNUAL LEAVE - SEPARATION |                       | 1,232     |           |          | -      |
| TOTAL PERSONAL SERVICES        |                           | 188,468               | 157,844   | 194,374   | 197,274  | 2,900  |
| 42010                          | FICA                      | 14,418                | 10,933    | 14,869    | 15,091   | 222    |
| 42020                          | RETIREMENT - VRS          | 25,150                | 20,890    | 21,848    | 22,652   | 804    |
| 42050                          | HOSPITAL INSURANCE        | 31,162                | 25,382    | 31,162    | 46,827   | 15,665 |
| 42060                          | LIFE INSURANCE - VRS      | 476                   | 395       | 2,296     | 2,147    | (149)  |
| 42110                          | WORKER'S COMP.            | 231                   | 182       | 177       | 193      | 16     |
| 42160                          | FLEX. SPENDING PLAN COST  |                       | 21        |           |          | -      |
| TOTAL FRINGE BENEFITS          |                           | 71,437                | 57,805    | 70,352    | 86,910   | 16,558 |
| 43100                          | PROFESSIONAL SERVICES     |                       | 1,063     |           |          | -      |
| 43310                          | REPAIRS & MAINTENANCE     | 500                   |           | 500       | 500      | -      |
| 43320                          | SERVICE CONTRACTS         | 500                   | 750       | 500       | 500      | -      |
| 43601                          | CONTRACT PRINTING/MAILING | 110,000               | 97,044    | 110,000   | 110,000  | -      |
| 43885                          | COURT COSTS               | 4,000                 | 4,384     | 4,000     | 4,000    | -      |
| TOTAL PURCHASED SERVICESS      |                           | 115,000               | 103,240   | 115,000   | 115,000  | -      |
| 45210                          | POSTAGE                   | 1,000                 | 793       | 1,000     | 1,000    | -      |
| 45360                          | SURETY BONDS              | 16                    | 15        | 15        | 28       | 13     |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 1,146                 | 1,062     | 1,075     | 1,415    | 340    |
| 45380                          | GENERAL LIABILITY INS.    | 3,140                 | 3,010     | 3,003     | 3,017    | 14     |
| 45530                          | TRAINING & TRAVEL         | 1,000                 | 402       | 1,000     | 1,000    | -      |
| 45806                          | CASH SHORTAGES            | 200                   | 84        | 200       | 200      | -      |
| TOTAL OTHER CHARGES            |                           | 6,502                 | 5,365     | 6,293     | 6,660    | 367    |
| 46010                          | OFFICE SUPPLIES           | 3,000                 | 2,711     | 3,000     | 3,000    | -      |
| 46140                          | OTHER OPERATING SUPPLIES  | 1,000                 |           | 1,000     | 1,000    | -      |
| TOTAL MATERIALS & SUPPLIES     |                           | 4,000                 | 2,711     | 4,000     | 4,000    | -      |
| TOTAL OTHER OPERATING EXPENSES |                           | 196,939               | 169,122   | 195,645   | 212,570  | 16,925 |
| TOTAL WATER FUND               |                           | 385,407               | 326,966   | 390,019   | 409,844  | 19,825 |
| TOTAL UTILITY BILLING-WATER    |                           | 385,407               | 326,966   | 390,019   | 409,844  | 19,825 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 3020 - WATER FUND  
ACTIVITY - 352061 - MISCELLANEOUS  
DEPARTMENT - 0000 - MISCELLANEOUS  
DEPT/FUND - 352061 - MISCELLANEOUS

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |           |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|-----------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE    |
| 43120                          | ACCOUNTING & AUDITING    | 8,750                 | 8,750     | 8,850     | 9,150     | 300       |
| 43860                          | ROCKINGHAM COUNTY        | 15,000                | 14,936    | 14,970    | 15,500    | 530       |
| TOTAL PURCHASED SERVICES       |                          | 23,750                | 23,686    | 23,820    | 24,650    | 830       |
| 45881                          | WATER PURCH FROM OTHERS  | 9,400                 | 9,447     |           |           | -         |
| TOTAL OTHER CHARGES            |                          | 9,400                 | 9,447     |           |           | -         |
| TOTAL OTHER OPERATING EXPENSES |                          | 33,150                | 33,132    | 23,820    | 24,650    | 830       |
| 48310                          | DEPRECIATION             | 1,842,312             | 1,842,312 | 2,166,636 | 1,867,791 | (298,845) |
| TOTAL DEPRECIATION             |                          | 1,842,312             | 1,842,312 | 2,166,636 | 1,867,791 | (298,845) |
| TOTAL CAPITAL OUTLAY           |                          | 1,842,312             | 1,842,312 | 2,166,636 | 1,867,791 | (298,845) |
| 49215                          | PROP. TAX-PUBLIC UTILITY | 446,100               | 446,100   | 480,924   | 515,658   | 34,734    |
| TOTAL FUND TRANSFERS           |                          | 446,100               | 446,100   | 480,924   | 515,658   | 34,734    |
| TOTAL OTHER USES OF FUNDS      |                          | 446,100               | 446,100   | 480,924   | 515,658   | 34,734    |
| TOTAL WATER FUND               |                          | 2,321,562             | 2,321,544 | 2,671,380 | 2,408,099 | (263,281) |
| TOTAL MISCELLANEOUS            |                          | 2,321,562             | 2,321,544 | 2,671,380 | 2,408,099 | (263,281) |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 3020 - WATER FUND  
ACTIVITY - 362061 - PURIFICATION  
DEPARTMENT - 0000 - PURIFICATION  
DEPT/FUND - 362061 - PURIFICATION

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|---------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                           |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                     | SALARIES & WAGES-REG.     | 489,753               | 473,113   | 496,283   | 561,000  | 64,717  |
| 41015                     | EMPLOYER BENEFIT MATCH    | 1,716                 | 1,513     | 1,716     | 1,872    | 156     |
| 41017                     | STAND BY PAY              | 9,000                 | 7,808     | 9,000     |          | (9,000) |
| 41020                     | SALARIES & WAGES-O/T      | 49,000                | 41,277    | 49,000    | 53,040   | 4,040   |
| 41027                     | STANDBY & BLENDED - OT    | 3,000                 | 5,085     | 3,000     |          | (3,000) |
| 41050                     | ANNUAL LEAVE - SEPARATION |                       |           |           | 16,000   | 16,000  |
| 41051                     | SICK LEAVE - SEPARATION   |                       |           |           | 20,000   | 20,000  |
| TOTAL PERSONAL SERVICES   |                           | 552,469               | 528,796   | 558,999   | 651,912  | 92,913  |
| 42010                     | FICA                      | 42,264                | 38,293    | 44,676    | 49,871   | 5,195   |
| 42020                     | RETIREMENT - VRS          | 72,434                | 67,694    | 64,217    | 70,462   | 6,245   |
| 42050                     | HOSPITAL INSURANCE        | 62,874                | 46,561    | 53,127    | 79,515   | 26,388  |
| 42060                     | LIFE INSURANCE - VRS      | 1,371                 | 1,281     | 6,749     | 6,676    | (73)    |
| 42110                     | WORKER'S COMP.            | 12,706                | 13,304    | 14,051    | 13,694   | (357)   |
| 42160                     | FLEX. SPENDING PLAN COST  |                       | 11        |           |          | -       |
| TOTAL FRINGE BENEFITS     |                           | 191,649               | 167,143   | 182,820   | 220,218  | 37,398  |
| 43153                     | LABORATORY TESTING        | 25,000                | 15,248    | 25,000    | 25,000   | -       |
| 43310                     | REPAIRS & MAINTENANCE     | 4,000                 | 901       | 3,000     | 3,000    | -       |
| 43890                     | STATE FEES AND PERMITS    | 1,969                 | 1,978     | 1,980     | 2,100    | 120     |
| TOTAL PURCHASED SERVICESS |                           | 30,969                | 18,127    | 29,980    | 30,100   | 120     |
| 44200                     | C.G. - PARTS AND LABOR    | 5,000                 | 4,183     | 5,000     | 5,000    | -       |
| 44310                     | C.G. - FUEL               | 5,000                 | 2,895     | 5,000     | 3,126    | (1,874) |
| TOTAL INTERNAL SERVICES   |                           | 10,000                | 7,078     | 10,000    | 8,126    | (1,874) |
| 45110                     | ELECTRICITY               | 28,000                | 22,158    | 26,500    | 26,500   | -       |
| 45120                     | HEATING                   | 5,000                 | 898       | 4,000     | 4,000    | -       |
| 45220                     | MESSENGER SVS./PACKAGES   | 200                   | 63        |           |          | -       |
| 45350                     | VEHICLE & EQUIPMENT INS.  | 2,689                 | 2,211     | 2,284     | 2,164    | (120)   |
| 45370                     | PUB.OFFICIAL LIABILITY IN | 1,833                 | 1,699     | 1,720     | 2,359    | 639     |
| 45380                     | GENERAL LIABILITY INS.    | 10,025                | 9,609     | 9,939     | 10,128   | 189     |
| 45394                     | RETIREE H'CARE BENEFIT    |                       |           |           | 4,080    | 4,080   |
| 45530                     | TRAINING & TRAVEL         | 2,000                 | 1,117     | 1,500     | 1,500    | -       |
| 45810                     | DUES & MEMBERSHIPS        | 1,000                 | 380       | 1,000     | 1,200    | 200     |
| TOTAL OTHER CHARGES       |                           | 50,747                | 38,135    | 46,943    | 51,931   | 4,988   |
| 46010                     | OFFICE SUPPLIES           | 1,000                 | 613       | 1,000     | 1,000    | -       |
| 46070                     | REPAIR & MAINT. SUPPLIES  | 10,000                | 9,051     | 12,500    | 12,500   | -       |
| 46080                     | POWERED EQUIPMENT FUELS   | 600                   | 8         | 600       | 600      | -       |
| 46090                     | POWERED EQUIPMENT SUPPLY  | 1,000                 | 499       | 1,000     | 1,000    | -       |
| 46110                     | UNIFORMS                  | 4,000                 | 1,957     | 4,000     | 4,400    | 400     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 3020 - WATER FUND  
ACTIVITY - 362061 - PURIFICATION  
DEPARTMENT - 0000 - PURIFICATION  
DEPT/FUND - 362061 - PURIFICATION

| ACCOUNT-----                   | TITLE -----              | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|--------------------------------|--------------------------|---------|-----------------|-----------|-----------|---------|
|                                |                          | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| 46120                          | BOOKS & SUBSCRIPTIONS    | 200     |                 | 200       | 200       | -       |
| 46140                          | OTHER OPERATING SUPPLIES | 8,000   | 6,842           | 8,000     | 8,000     | -       |
| 46170                          | EMS/MEDICAL SUPPLIES     | 200     |                 | 200       | 200       | -       |
| 46180                          | CHEMICALS                | 130,000 | 134,475         | 130,000   | 130,000   | -       |
| TOTAL MATERIALS & SUPPLIES     |                          | 155,000 | 153,444         | 157,500   | 157,900   | 400     |
| TOTAL OTHER OPERATING EXPENSES |                          | 438,365 | 383,928         | 427,243   | 468,275   | 41,032  |
| TOTAL WATER FUND               |                          | 990,834 | 912,724         | 986,242   | 1,120,187 | 133,945 |
| TOTAL PURIFICATION             |                          | 990,834 | 912,724         | 986,242   | 1,120,187 | 133,945 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 3020 - WATER FUND  
ACTIVITY - 372061 - CAPITAL OUTLAY  
DEPARTMENT - 0000 - CAPITAL OUTLAY  
DEPT/FUND - 372061 - CAPITAL OUTLAY

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 48111                          | MACHINERY & EQUIPMENT     | 5,000                 | 5,452     | 5,000     | 5,000    | -        |
| 48131                          | RADIO EQUIPMENT           |                       | 217       |           |          | -        |
| 48151                          | MOTOR VEHICLES & EQUIP.   |                       | 1,489     |           |          | -        |
| 48161                          | CONST. VEHICLES & EQUIP.  | 80,718                | 91,444    |           |          | -        |
| 48181                          | BUILDINGS & GROUNDS       | 2,000                 | 1,331     | 19,000    | 5,000    | (14,000) |
| 48188                          | TANKS AND PUMPS           | 2,000                 |           |           |          | -        |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 89,718                | 99,934    | 24,000    | 10,000   | (14,000) |
| 48221                          | FURNITURE & FIXTURES      | 1,000                 | 1,000     | 1,000     | 1,000    | -        |
| 48271                          | EDP EQUIPMENT             | 5,000                 | 3,347     | 5,000     | 5,000    | -        |
| 48273                          | SOFTWARE                  | 7,000                 | 692       | 7,000     | 2,000    | (5,000)  |
| 48282                          | LAND                      | 1,000                 |           | 1,000     | 1,000    | -        |
| 48291                          | ENGINEERING/MAPPING       | 2,000                 |           | 2,000     | 2,000    | -        |
| 48298                          | INSTALL SER. LINES (CITY) | 56,300                | 55,445    | 85,000    | 60,000   | (25,000) |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                           | 72,300                | 60,484    | 101,000   | 71,000   | (30,000) |
| TOTAL CAPITAL OUTLAY           |                           | 162,018               | 160,418   | 125,000   | 81,000   | (44,000) |
| TOTAL WATER FUND               |                           | 162,018               | 160,418   | 125,000   | 81,000   | (44,000) |
| TOTAL CAPITAL OUTLAY           |                           | 162,018               | 160,418   | 125,000   | 81,000   | (44,000) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
FUNCTION - 3020 - WATER FUND  
ACTIVITY - 382061 - DEBT SERVICE  
DEPARTMENT - 0000 - DEBT SERVICE  
DEPT/FUND - 382061 - DEBT SERVICE

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |           |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|-----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE    |
| 49111                          | G.O. SERIES 2002A&B       | 230,000               | 230,000   | 240,000   |          | (240,000) |
| TOTAL PRINCIPAL                |                           | 230,000               | 230,000   | 240,000   |          | (240,000) |
| 49121                          | G.O. SERIES 2002A&B       | 15,975                | 15,975    | 5,400     |          | (5,400)   |
| 49150                          | BANK HANDLING CHARGES     | 2,000                 | 657       | 1,000     | 1,000    | -         |
| 49152                          | ARBITRAGE REBATE SERVICES |                       |           | 500       | 500      | -         |
| TOTAL INTEREST                 |                           | 17,975                | 16,632    | 6,900     | 1,500    | (5,400)   |
| 49409                          | G.O. SERIES 2009A         | 46,733                | 46,732    |           |          | -         |
| 49410                          | G.O. SERIES 2009 (VRA)    | 37,867                | 37,867    | 37,867    | 37,867   | -         |
| 49414                          | G.O. SERIES 2010B         | 55,000                | 55,000    | 55,000    | 320,000  | 265,000   |
| 49415                          | G.O. SERIES 2011          |                       |           | 60,000    | 60,000   | -         |
| TOTAL PRINCIPAL                |                           | 139,600               | 139,599   | 152,867   | 417,867  | 265,000   |
| 49509                          | G.O. SERIES 2009A         | 53,641                | 30,346    |           |          | -         |
| 49514                          | G.O. SERIES 2010B         | 328,025               | 328,025   | 326,925   | 323,175  | (3,750)   |
| 49515                          | G.O. SERIES 2011          | 6,011                 | 6,011     | 38,744    | 37,544   | (1,200)   |
| TOTAL INTEREST                 |                           | 387,677               | 364,381   | 365,669   | 360,719  | (4,950)   |
| TOTAL DEBT SERVICE             |                           | 775,252               | 750,613   | 765,436   | 780,086  | 14,650    |
| TOTAL OTHER USES OF FUNDS      |                           | 775,252               | 750,613   | 765,436   | 780,086  | 14,650    |
| 49550                          | BOND ISSUANCE COSTS, ETC. | 28,514                | 23,645    |           |          | -         |
| 49556                          | PMENT FOR CURRNT BOND REF | 1,337,467             | 1,337,467 |           |          | -         |
| TOTAL OTHER CHARGES            |                           | 1,365,982             | 1,361,112 |           |          | -         |
| TOTAL OTHER OPERATING EXPENSES |                           | 1,365,982             | 1,361,112 |           |          | -         |
| TOTAL DEBT SERVICE             |                           | 1,365,982             | 1,361,112 |           |          | -         |
| TOTAL WATER FUND               |                           | 2,141,234             | 2,111,725 | 765,436   | 780,086  | 14,650    |
| TOTAL DEBT SERVICE             |                           | 2,141,234             | 2,111,725 | 765,436   | 780,086  | 14,650    |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND  
 FUNCTION - 3020 - WATER FUND  
 ACTIVITY - 392061 - TRANSFERS  
 DEPARTMENT - 0000 - TRANSFERS  
 DEPT/FUND - 392061 - TRANSFERS

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | ----- 2012-2013 ----- | 2013-2014 | NET       |         |
|---------------------------|---------------------------|-----------------------|-----------------------|-----------|-----------|---------|
|                           |                           | BUDGET                | ACTUAL                | BUDGET    | APPROVED  | CHANGE  |
| 49210                     | TO GENERAL FUND           | 782,126               | 782,126               | 829,236   | 863,208   | 33,972  |
| 49216                     | TR TO WATER CAP PROJ      | 2,193,102             | 2,193,102             | 177,569   | 700,000   | 522,431 |
| 49260                     | TR TO CENTRAL STORES FUND | 116,294               | 116,294               | 119,402   | 124,483   | 5,081   |
| TOTAL FUND TRANSFERS      |                           | 3,091,522             | 3,091,522             | 1,126,207 | 1,687,691 | 561,484 |
| TOTAL OTHER USES OF FUNDS |                           | 3,091,522             | 3,091,522             | 1,126,207 | 1,687,691 | 561,484 |
| TOTAL WATER FUND          |                           | 3,091,522             | 3,091,522             | 1,126,207 | 1,687,691 | 561,484 |
| TOTAL TRANSFERS           |                           | 3,091,522             | 3,091,522             | 1,126,207 | 1,687,691 | 561,484 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
FUNCTION - 4020 - SEWER FUND  
ACTIVITY - 412061 - ADMINISTRATION  
DEPARTMENT - 0000 - ADMINISTRATION  
DEPT/FUND - 412061 - ADMINISTRATION

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                    | SALARIES & WAGES-REG.     | 327,076               | 316,983   | 351,288   | 349,273  | (2,015) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 1,092                 | 1,110     | 1,092     | 1,092    | -       |
| 41020                    | SALARIES & WAGES-O/T      | 200                   |           | 200       |          | (200)   |
| 41030                    | PT SALARIES & WAGES-REG   | 28,184                | 26,668    | 15,698    | 9,639    | (6,059) |
| 41040                    | PT SALARIES & WAGES-O/T   |                       | 27        |           |          | -       |
| TOTAL PERSONAL SERVICES  |                           | 356,552               | 344,788   | 368,278   | 360,004  | (8,274) |
| 42010                    | FICA                      | 26,779                | 24,305    | 28,556    | 27,540   | (1,016) |
| 42020                    | RETIREMENT - VRS          | 48,375                | 46,882    | 43,243    | 43,869   | 626     |
| 42050                    | HOSPITAL INSURANCE        | 40,735                | 43,671    | 40,735    | 46,845   | 6,110   |
| 42060                    | LIFE INSURANCE - VRS      | 916                   | 888       | 4,545     | 4,157    | (388)   |
| 42110                    | WORKER'S COMP.            | 2,823                 | 2,628     | 2,931     | 3,125    | 194     |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 16        |           |          | -       |
| TOTAL FRINGE BENEFITS    |                           | 119,628               | 118,389   | 120,010   | 125,536  | 5,526   |
| 43010                    | MISC. CONTRACTED SERVICES | 1,000                 | 556       | 1,000     | 1,000    | -       |
| 43133                    | COMPUTER SUPPORT          | 7,500                 | 3,605     | 3,800     | 4,000    | 200     |
| 43152                    | OTHER LEGAL SERVICES      | 2,000                 |           | 500       | 500      | -       |
| 43153                    | LABORATORY TESTING        | 500                   |           |           |          | -       |
| 43310                    | REPAIRS & MAINTENANCE     | 3,000                 | 2,408     | 5,000     | 5,000    | -       |
| 43320                    | SERVICE CONTRACTS         | 21,000                | 17,650    | 20,778    | 20,000   | (778)   |
| TOTAL PURCHASED SERVICES |                           | 35,000                | 24,219    | 31,078    | 30,500   | (578)   |
| 44200                    | C.G. - PARTS AND LABOR    | 5,000                 | 2,253     | 6,000     | 6,000    | -       |
| 44310                    | C.G. - FUEL               | 2,028                 | 1,202     | 2,000     | 1,285    | (715)   |
| TOTAL INTERNAL SERVICES  |                           | 7,028                 | 3,455     | 8,000     | 7,285    | (715)   |
| 45110                    | ELECTRICITY               | 16,000                | 18,298    | 19,000    | 19,000   | -       |
| 45120                    | HEATING                   | 6,000                 | 3,608     | 6,000     | 5,000    | (1,000) |
| 45130                    | WATER & SEWER             | 3,800                 | 3,708     | 4,000     | 4,000    | -       |
| 45136                    | LANDFILL/STEAM PLANT      |                       |           |           | 500      | 500     |
| 45230                    | TELECOMMUNICATIONS        | 24,380                | 22,847    | 24,100    | 25,000   | 900     |
| 45340                    | PROPERTY INSURANCE        | 1,600                 | 1,463     | 1,584     | 1,600    | 16      |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 700                   | 767       | 787       | 800      | 13      |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 2,600                 | 2,336     | 2,366     | 2,200    | (166)   |
| 45380                    | GENERAL LIABILITY INS.    | 8,900                 | 10,151    | 10,905    | 11,500   | 595     |
| 45530                    | TRAINING & TRAVEL         | 5,000                 | 3,603     | 2,000     | 2,000    | -       |
| 45540                    | EDUCATION                 | 1,000                 | 600       | 1,200     | 1,200    | -       |
| 45810                    | DUES & MEMBERSHIPS        | 1,000                 | 939       | 1,000     | 1,000    | -       |
| TOTAL OTHER CHARGES      |                           | 70,980                | 68,321    | 72,942    | 73,800   | 858     |
| 46010                    | OFFICE SUPPLIES           | 1,500                 | 1,065     | 1,500     | 1,500    | -       |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
FUNCTION - 4020 - SEWER FUND  
ACTIVITY - 412061 - ADMINISTRATION  
DEPARTMENT - 0000 - ADMINISTRATION  
DEPT/FUND - 412061 - ADMINISTRATION

| ACCOUNT-----                   | TITLE -----              | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|--------------------------------|--------------------------|---------|-----------------|-----------|-----------|---------|
|                                |                          | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| 46050                          | JANITORIAL SUPPLIES      | 1,500   | 1,107           | 1,500     | 1,500     | -       |
| 46070                          | REPAIR & MAINT. SUPPLIES | 2,975   | 1,099           | 1,500     | 1,500     | -       |
| 46090                          | POWERED EQUIPMENT SUPPLY | 2,000   | 1,486           | 1,500     | 1,500     | -       |
| 46120                          | BOOKS & SUBSCRIPTIONS    | 1,000   | 336             | 500       | 500       | -       |
| 46140                          | OTHER OPERATING SUPPLIES | 1,000   | 601             | 500       | 500       | -       |
| TOTAL MATERIALS & SUPPLIES     |                          | 9,975   | 5,693           | 7,000     | 7,000     | -       |
| TOTAL OTHER OPERATING EXPENSES |                          | 242,611 | 220,076         | 239,030   | 244,121   | 5,091   |
| TOTAL SEWER FUND               |                          | 599,163 | 564,864         | 607,308   | 604,125   | (3,183) |
| TOTAL ADMINISTRATION           |                          | 599,163 | 564,864         | 607,308   | 604,125   | (3,183) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
 FUNCTION - 4020 - SEWER FUND  
 ACTIVITY - 422061 - TREATMENT & DISPOSAL  
 DEPARTMENT - 0000 - TREATMENT & DISPOSAL  
 DEPT/FUND - 422061 - TREATMENT & DISPOSAL

| ACCOUNT-----                   | TITLE -----            | ----- 2011-2012 ----- | ----- 2012-2013 ----- | ----- 2013-2014 ----- | NET       |         |
|--------------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------|---------|
|                                |                        | BUDGET                | ACTUAL                | BUDGET                | APPROVED  | CHANGE  |
| 43840                          | HRRSA - OPERATING      | 2,706,864             | 2,694,943             | 2,855,000             | 3,000,000 | 145,000 |
| 43841                          | HRRSA - PRETREATMENT   | 8,700                 | 3,487                 | 4,000                 | 5,000     | 1,000   |
| 43842                          | HRRSA - CAPITAL OUTLAY | 96,998                | 96,149                | 125,000               | 120,000   | (5,000) |
| 43844                          | HRRSA - CONSTRUCTION   | 337,019               | 331,645               | 339,000               | 400,000   | 61,000  |
| TOTAL PURCHASED SERVICESS      |                        | 3,149,581             | 3,126,223             | 3,323,000             | 3,525,000 | 202,000 |
| TOTAL OTHER OPERATING EXPENSES |                        | 3,149,581             | 3,126,223             | 3,323,000             | 3,525,000 | 202,000 |
| TOTAL SEWER FUND               |                        | 3,149,581             | 3,126,223             | 3,323,000             | 3,525,000 | 202,000 |
| TOTAL TREATMENT & DISPOSAL     |                        | 3,149,581             | 3,126,223             | 3,323,000             | 3,525,000 | 202,000 |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
FUNCTION - 4020 - SEWER FUND  
ACTIVITY - 432061 - COLLECTION & TRANSMISSION  
DEPARTMENT - 0000 - COLLECTION & TRANSMISSION  
DEPT/FUND - 432061 - COLLECTION & TRANSMISSION

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                          | SALARIES & WAGES-REG.     | 361,257               | 335,784   | 384,755   | 381,683  | (3,072) |
| 41015                          | EMPLOYER BENEFIT MATCH    | 1,560                 | 1,382     | 1,560     | 1,560    | -       |
| 41017                          | STAND BY PAY              | 13,000                | 13,179    | 13,000    | 12,000   | (1,000) |
| 41020                          | SALARIES & WAGES-O/T      | 4,000                 | 5,309     | 4,000     | 3,060    | (940)   |
| 41027                          | STANDBY & BLENDED - OT    | 14,000                | 16,599    | 14,000    | 11,220   | (2,780) |
| 41030                          | PT SALARIES & WAGES-REG   | 11,369                | 10,482    | 12,512    | 13,056   | 544     |
| 41050                          | ANNUAL LEAVE - SEPARATION |                       | 260       | 9,654     | 10,000   | 346     |
| 41051                          | SICK LEAVE - SEPARATION   |                       |           | 10,000    | 10,000   | -       |
| TOTAL PERSONAL SERVICES        |                           | 405,186               | 382,996   | 449,481   | 442,579  | (6,902) |
| 42010                          | FICA                      | 32,106                | 26,850    | 34,385    | 33,857   | (528)   |
| 42020                          | RETIREMENT - VRS          | 54,835                | 49,756    | 47,069    | 47,940   | 871     |
| 42050                          | HOSPITAL INSURANCE        | 70,293                | 63,695    | 70,293    | 73,287   | 2,994   |
| 42060                          | LIFE INSURANCE - VRS      | 1,038                 | 942       | 4,947     | 4,543    | (404)   |
| 42110                          | WORKER'S COMP.            | 9,716                 | 9,804     | 10,642    | 10,192   | (450)   |
| 42160                          | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -       |
| TOTAL FRINGE BENEFITS          |                           | 167,988               | 151,052   | 167,336   | 169,819  | 2,483   |
| 43100                          | PROFESSIONAL SERVICES     | 18,020                | 1,326     | 9,155     |          | (9,155) |
| 43310                          | REPAIRS & MAINTENANCE     | 1,000                 | 120       | 1,000     | 1,000    | -       |
| 43890                          | STATE FEES AND PERMITS    | 500                   |           | 500       | 500      | -       |
| TOTAL PURCHASED SERVICESS      |                           | 19,520                | 1,446     | 10,655    | 1,500    | (9,155) |
| 44200                          | C.G. - PARTS AND LABOR    | 85,000                | 85,914    | 80,000    | 90,000   | 10,000  |
| 44310                          | C.G. - FUEL               | 44,000                | 60,982    | 60,207    | 63,610   | 3,403   |
| 44314                          | INVENTORY ADJ - UTILITIES | 2,500                 |           | 1,000     | 1,000    | -       |
| TOTAL INTERNAL SERVICES        |                           | 131,500               | 146,895   | 141,207   | 154,610  | 13,403  |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 7,752                 | 8,091     | 8,542     | 10,368   | 1,826   |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 2,765                 | 2,124     | 2,150     | 2,359    | 209     |
| 45380                          | GENERAL LIABILITY INS.    | 13,485                | 13,457    | 12,967    | 13,002   | 35      |
| 45394                          | RETIREE H'CARE BENEFIT    |                       | 6,270     |           | 11,040   | 11,040  |
| 45410                          | LEASE/RENT OF EQUIPMENT   | 1,000                 | 1,259     | 1,000     | 1,000    | -       |
| 45850                          | FREIGHT & DRAYAGE         | 1,000                 | 285       | 1,000     | 1,000    | -       |
| TOTAL OTHER CHARGES            |                           | 26,002                | 31,485    | 25,659    | 38,769   | 13,110  |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 16,000                | 10,818    | 15,000    | 15,000   | -       |
| 46073                          | MAINT&REP SUPP-PAVE.ASST. |                       |           | 4,179     |          | (4,179) |
| 46074                          | MAINT&REP SUPP-MAINS      | 14,000                | 21,765    | 18,000    | 20,000   | 2,000   |
| TOTAL REPAIR & MAINT. SUPPLIES |                           | 14,000                | 21,765    | 22,179    | 20,000   | (2,179) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
FUNCTION - 4020 - SEWER FUND  
ACTIVITY - 432061 - COLLECTION & TRANSMISSION  
DEPARTMENT - 0000 - COLLECTION & TRANSMISSION  
DEPT/FUND - 432061 - COLLECTION & TRANSMISSION

| ACCOUNT-----                    | TITLE -----              | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|---------------------------------|--------------------------|---------|-----------------|-----------|-----------|---------|
|                                 |                          | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| 46090                           | POWERED EQUIPMENT SUPPLY | 1,000   | 55              | 1,000     |           | (1,000) |
| 46110                           | UNIFORMS                 | 10,000  | 7,609           | 8,000     | 8,000     | -       |
| 46140                           | OTHER OPERATING SUPPLIES | 10,000  | 15,754          | 12,000    | 10,000    | (2,000) |
| 46145                           | SAFETY MATERIALS         |         |                 |           | 8,500     | 8,500   |
| 46170                           | EMS/MEDICAL SUPPLIES     | 500     | 211             | 500       | 500       | -       |
| TOTAL MATERIALS & SUPPLIES      |                          | 51,500  | 56,212          | 58,679    | 62,000    | 3,321   |
| TOTAL OTHER OPERATING EXPENSES  |                          | 396,510 | 387,091         | 403,536   | 426,698   | 23,162  |
| TOTAL SEWER FUND                |                          | 801,696 | 770,087         | 853,017   | 869,277   | 16,260  |
| TOTAL COLLECTION & TRANSMISSION |                          | 801,696 | 770,087         | 853,017   | 869,277   | 16,260  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
FUNCTION - 4020 - SEWER FUND  
ACTIVITY - 442061 - MISCELLANEOUS  
DEPARTMENT - 0000 - MISCELLANEOUS  
DEPT/FUND - 442061 - MISCELLANEOUS

| ACCOUNT-----                   | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |          |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|----------|
|                                |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE   |
| 43120                          | ACCOUNTING & AUDITING    | 8,750                 | 8,750     | 8,850     | 9,150     | 300      |
| TOTAL PURCHASED SERVICESS      |                          | 8,750                 | 8,750     | 8,850     | 9,150     | 300      |
| TOTAL OTHER OPERATING EXPENSES |                          | 8,750                 | 8,750     | 8,850     | 9,150     | 300      |
| 48310                          | DEPRECIATION             | 1,434,168             | 1,434,168 | 1,451,256 | 1,397,508 | (53,748) |
| TOTAL DEPRECIATION             |                          | 1,434,168             | 1,434,168 | 1,451,256 | 1,397,508 | (53,748) |
| TOTAL CAPITAL OUTLAY           |                          | 1,434,168             | 1,434,168 | 1,451,256 | 1,397,508 | (53,748) |
| 49215                          | PROP. TAX-PUBLIC UTILITY | 310,536               | 310,536   | 314,256   | 313,782   | (474)    |
| TOTAL FUND TRANSFERS           |                          | 310,536               | 310,536   | 314,256   | 313,782   | (474)    |
| TOTAL OTHER USES OF FUNDS      |                          | 310,536               | 310,536   | 314,256   | 313,782   | (474)    |
| TOTAL SEWER FUND               |                          | 1,753,454             | 1,753,454 | 1,774,362 | 1,720,440 | (53,922) |
| TOTAL MISCELLANEOUS            |                          | 1,753,454             | 1,753,454 | 1,774,362 | 1,720,440 | (53,922) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
FUNCTION - 4020 - SEWER FUND  
ACTIVITY - 452061 - UTILITY BILLING-SEWER  
DEPARTMENT - 0000 - UTILITY BILLING-SEWER  
DEPT/FUND - 452061 - UTILITY BILLING-SEWER

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                          | SALARIES & WAGES-REG.     | 147,452               | 145,192   | 159,135   | 158,230  | (905)    |
| 41015                          | EMPLOYER BENEFIT MATCH    | 624                   | 312       | 624       | 624      | -        |
| 41020                          | SALARIES & WAGES-O/T      | 200                   |           | 200       |          | (200)    |
| 41030                          | PT SALARIES & WAGES-REG   | 8,000                 | 6,762     |           | 6,426    | 6,426    |
| TOTAL PERSONAL SERVICES        |                           | 156,276               | 152,266   | 159,959   | 165,280  | 5,321    |
| 42010                          | FICA                      | 11,343                | 10,935    | 12,237    | 12,644   | 407      |
| 42020                          | RETIREMENT - VRS          | 21,808                | 21,469    | 19,485    | 19,874   | 389      |
| 42050                          | HOSPITAL INSURANCE        | 19,325                | 19,325    | 19,325    | 22,224   | 2,899    |
| 42060                          | LIFE INSURANCE - VRS      | 413                   | 406       | 2,048     | 1,883    | (165)    |
| 42110                          | WORKER'S COMP.            | 3,536                 | 3,789     | 4,324     | 3,700    | (624)    |
| TOTAL FRINGE BENEFITS          |                           | 56,425                | 55,924    | 57,419    | 60,325   | 2,906    |
| 43320                          | SERVICE CONTRACTS         |                       |           |           | 1,550    | 1,550    |
| 43382                          | H2O LOSS MGT-METER TEST   | 20,000                | 15,500    | 20,000    | 20,000   | -        |
| TOTAL PURCHASED SERVICES       |                           | 20,000                | 15,500    | 20,000    | 21,550   | 1,550    |
| 44200                          | C.G. - PARTS AND LABOR    | 14,000                | 12,267    | 13,000    | 13,000   | -        |
| 44310                          | C.G. - FUEL               | 10,608                | 10,945    | 12,758    | 12,093   | (665)    |
| TOTAL INTERNAL SERVICES        |                           | 24,608                | 23,212    | 25,758    | 25,093   | (665)    |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 2,260                 | 1,896     | 3,087     | 3,058    | (29)     |
| 45360                          | SURETY BONDS              | 16                    | 15        | 15        |          | (15)     |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 917                   | 850       | 860       | 944      | 84       |
| 45380                          | GENERAL LIABILITY INS.    | 4,202                 | 4,818     | 4,946     | 5,180    | 234      |
| 45530                          | TRAINING & TRAVEL         |                       | 750       |           | 1,000    | 1,000    |
| TOTAL OTHER CHARGES            |                           | 7,395                 | 8,329     | 8,908     | 10,182   | 1,274    |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 29,000                | 34,676    | 53,000    | 40,000   | (13,000) |
| 46110                          | UNIFORMS                  | 1,600                 | 1,009     | 1,600     | 1,600    | -        |
| 46140                          | OTHER OPERATING SUPPLIES  | 100                   | 2,872     | 100       | 100      | -        |
| TOTAL MATERIALS & SUPPLIES     |                           | 30,700                | 38,557    | 54,700    | 41,700   | (13,000) |
| TOTAL OTHER OPERATING EXPENSES |                           | 139,128               | 141,522   | 166,785   | 158,850  | (7,935)  |
| TOTAL SEWER FUND               |                           | 295,404               | 293,788   | 326,744   | 324,130  | (2,614)  |
| TOTAL UTILITY BILLING-SEWER    |                           | 295,404               | 293,788   | 326,744   | 324,130  | (2,614)  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
FUNCTION - 4020 - SEWER FUND  
ACTIVITY - 462061 - PUMPING & MONITORING  
DEPARTMENT - 0000 - PUMPING & MONITORING  
DEPT/FUND - 462061 - PUMPING & MONITORING

| ACCOUNT-----               | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|----------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                            |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                      | SALARIES & WAGES-REG.     | 59,069                | 58,219    | 63,319    | 83,910   | 20,591  |
| 41015                      | EMPLOYER BENEFIT MATCH    | 234                   | 234       | 234       | 312      | 78      |
| 41017                      | STAND BY PAY              | 4,100                 | 4,000     | 4,100     | 8,000    | 3,900   |
| 41020                      | SALARIES & WAGES-O/T      | 1,000                 | 2,726     | 1,000     |          | (1,000) |
| 41027                      | STANDBY & BLENDED - OT    | 200                   |           | 200       | 3,060    | 2,860   |
| TOTAL PERSONAL SERVICES    |                           | 64,603                | 65,179    | 68,853    | 95,282   | 26,429  |
| 42010                      | FICA                      | 4,942                 | 4,577     | 5,268     | 7,289    | 2,021   |
| 42020                      | RETIREMENT - VRS          | 8,736                 | 8,610     | 7,764     | 10,540   | 2,776   |
| 42050                      | HOSPITAL INSURANCE        | 6,873                 | 9,946     | 6,873     | 20,929   | 14,056  |
| 42060                      | LIFE INSURANCE - VRS      | 165                   | 163       | 816       | 999      | 183     |
| 42110                      | WORKER'S COMP.            | 1,559                 | 1,659     | 1,761     | 1,955    | 194     |
| 42160                      | FLEX. SPENDING PLAN COST  |                       | 3         |           |          | -       |
| TOTAL FRINGE BENEFITS      |                           | 22,275                | 24,958    | 22,482    | 41,712   | 19,230  |
| 43320                      | SERVICE CONTRACTS         | 9,903                 | 6,564     | 10,398    | 10,900   | 502     |
| 43331                      | MAINT & REP.-PUMPS & MACH | 2,000                 |           | 2,000     | 2,000    | -       |
| 43333                      | MAINT & REP.-SCADA        | 2,000                 |           | 2,000     | 500      | (1,500) |
| TOTAL PURCHASED SERVICES   |                           | 13,903                | 6,564     | 14,398    | 13,400   | (998)   |
| 44200                      | C.G. - PARTS AND LABOR    | 8,000                 | 8,317     | 8,000     | 8,000    | -       |
| 44310                      | C.G. - FUEL               | 7,308                 | 8,325     | 7,807     | 8,932    | 1,125   |
| TOTAL INTERNAL SERVICES    |                           | 15,308                | 16,642    | 15,807    | 16,932   | 1,125   |
| 45110                      | ELECTRICITY               | 8,000                 | 8,904     | 8,000     | 9,000    | 1,000   |
| 45130                      | WATER & SEWER             | 600                   | 571       | 600       | 600      | -       |
| 45250                      | SCADA COMMUNICATIONS      | 2,000                 |           |           |          | -       |
| 45310                      | BOILER & MACHINERY INS.   | 400                   | 520       | 534       | 514      | (20)    |
| 45340                      | PROPERTY INSURANCE        | 1,177                 | 1,136     | 1,230     | 1,395    | 165     |
| 45350                      | VEHICLE & EQUIPMENT INS.  | 2,594                 | 1,979     | 2,043     | 1,945    | (98)    |
| 45370                      | PUB.OFFICIAL LIABILITY IN | 721                   | 637       | 645       | 708      | 63      |
| 45380                      | GENERAL LIABILITY INS.    | 1,899                 | 2,074     | 2,182     | 2,168    | (14)    |
| 45385                      | EXCESS LIABILITY INS.     |                       |           |           | 100      | 100     |
| 45850                      | FREIGHT & DRAYAGE         | 100                   | 14        | 100       |          | (100)   |
| TOTAL OTHER CHARGES        |                           | 17,491                | 15,835    | 15,334    | 16,430   | 1,096   |
| 46061                      | MATERIALS - PUMPS         | 5,500                 | 1,136     | 5,500     | 2,500    | (3,000) |
| 46062                      | MATERIALS - SCADA         | 2,000                 | 2,180     | 1,500     | 1,500    | -       |
| 46063                      | MATERIALS - GENERAL       | 1,000                 | 277       | 1,000     | 1,000    | -       |
| 46080                      | POWERED EQUIPMENT FUELS   | 1,500                 | 1,126     | 1,500     | 1,500    | -       |
| TOTAL MATERIALS & SUPPLIES |                           | 10,000                | 4,720     | 9,500     | 6,500    | (3,000) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
FUNCTION - 4020 - SEWER FUND  
ACTIVITY - 462061 - PUMPING & MONITORING  
DEPARTMENT - 0000 - PUMPING & MONITORING  
DEPT/FUND - 462061 - PUMPING & MONITORING

| ACCOUNT-----                   | TITLE ----- | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|--------------------------------|-------------|---------|-----------------|-----------|-----------|--------|
|                                |             | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| TOTAL OTHER OPERATING EXPENSES |             | 78,977  | 68,718          | 77,521    | 94,974    | 17,453 |
| TOTAL SEWER FUND               |             | 143,580 | 133,898         | 146,374   | 190,256   | 43,882 |
| TOTAL PUMPING & MONITORING     |             | 143,580 | 133,898         | 146,374   | 190,256   | 43,882 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
FUNCTION - 4020 - SEWER FUND  
ACTIVITY - 472061 - CAPITAL OUTLAY  
DEPARTMENT - 0000 - CAPITAL OUTLAY  
DEPT/FUND - 472061 - CAPITAL OUTLAY

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |           |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|-----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE    |
| 48111                          | MACHINERY & EQUIPMENT     | 5,000                 | 5,000     | 107,106   | 5,000    | (102,106) |
| 48151                          | MOTOR VEHICLES & EQUIP.   |                       | 21,500    |           |          | -         |
| 48161                          | CONST. VEHICLES & EQUIP.  | 257,319               | 257,319   |           | 100,000  | 100,000   |
| 48181                          | BUILDINGS & GROUNDS       | 5,000                 | 801       | 10,000    | 5,000    | (5,000)   |
| 48188                          | TANKS AND PUMPS           | 1,000                 |           |           |          | -         |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                           | 268,319               | 284,620   | 117,106   | 110,000  | (7,106)   |
| 48221                          | FURNITURE & FIXTURES      | 1,000                 | 1,039     | 1,000     | 1,000    | -         |
| 48225                          | RADIO METERS              | 10,000                | 9,999     |           |          | -         |
| 48271                          | EDP EQUIPMENT             | 10,000                | 5,642     | 4,000     | 4,000    | -         |
| 48273                          | SOFTWARE                  |                       |           | 5,000     | 2,000    | (3,000)   |
| 48282                          | LAND                      | 1,000                 |           | 1,000     | 1,000    | -         |
| 48291                          | ENGINEERING/MAPPING       | 1,000                 | 4,693     | 1,000     | 1,000    | -         |
| 48298                          | INSTALL SER. LINES (CITY) | 20,000                | 2,238     | 10,000    | 10,000   | -         |
| TOTAL CAPITAL OUTLAY-ADDITIONS |                           | 43,000                | 23,612    | 22,000    | 19,000   | (3,000)   |
| TOTAL CAPITAL OUTLAY           |                           | 311,319               | 308,232   | 139,106   | 129,000  | (10,106)  |
| TOTAL SEWER FUND               |                           | 311,319               | 308,232   | 139,106   | 129,000  | (10,106)  |
| TOTAL CAPITAL OUTLAY           |                           | 311,319               | 308,232   | 139,106   | 129,000  | (10,106)  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
FUNCTION - 4020 - SEWER FUND  
ACTIVITY - 482061 - DEBT SERVICE  
DEPARTMENT - 0000 - DEBT SERVICE  
DEPT/FUND - 482061 - DEBT SERVICE

| ACCOUNT-----                   | TITLE -----          | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|--------------------------------|----------------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| 47060                          | HRRSA - DEBT SERVICE | 2,853,933       | 2,853,933                 | 2,850,000           | 2,828,394             | (21,606)      |
| TOTAL PMT. TO JOINT OPERATIONS |                      | 2,853,933       | 2,853,933                 | 2,850,000           | 2,828,394             | (21,606)      |
| TOTAL OTHER OPERATING EXPENSES |                      | 2,853,933       | 2,853,933                 | 2,850,000           | 2,828,394             | (21,606)      |
| TOTAL SEWER FUND               |                      | 2,853,933       | 2,853,933                 | 2,850,000           | 2,828,394             | (21,606)      |
| TOTAL DEBT SERVICE             |                      | 2,853,933       | 2,853,933                 | 2,850,000           | 2,828,394             | (21,606)      |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND  
 FUNCTION - 4020 - SEWER FUND  
 ACTIVITY - 492061 - TRANSFERS  
 DEPARTMENT - 0000 - TRANSFERS  
 DEPT/FUND - 492061 - TRANSFERS

| ACCOUNT-----              | TITLE -----               | -----     | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|---------------------------|---------------------------|-----------|-----------------|-----------|-----------|---------|
|                           |                           | BUDGET    | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| 49210                     | TO GENERAL FUND           | 779,580   | 779,580         | 829,236   | 863,208   | 33,972  |
| 49216                     | TR TO WATER CAP PROJ      | 350,000   | 350,000         |           |           | -       |
| 49244                     | TR TO SEWER CAP PROJ      |           |                 | 300,000   | 400,000   | 100,000 |
| 49260                     | TR TO CENTRAL STORES FUND | 10,818    | 10,818          | 11,106    | 11,580    | 474     |
| TOTAL FUND TRANSFERS      |                           | 1,140,398 | 1,140,398       | 1,140,342 | 1,274,788 | 134,446 |
| TOTAL OTHER USES OF FUNDS |                           | 1,140,398 | 1,140,398       | 1,140,342 | 1,274,788 | 134,446 |
| TOTAL SEWER FUND          |                           | 1,140,398 | 1,140,398       | 1,140,342 | 1,274,788 | 134,446 |
| TOTAL TRANSFERS           |                           | 1,140,398 | 1,140,398       | 1,140,342 | 1,274,788 | 134,446 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRNSPORTATION FUND  
FUNCTION - 8020 - PUBLIC TRANSIT  
ACTIVITY - 812081 - TRANSIT BUSES  
DEPARTMENT - 0000 - TRANSIT BUSES  
DEPT/FUND - 812081 - TRANSIT BUSES

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |           |
|--------------------------|---------------------------|-----------------------|-----------|-----------|-----------|-----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE    |
| 41010                    | SALARIES & WAGES-REG.     | 753,343               | 598,086   | 730,941   | 554,491   | (176,450) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 3,473                 | 2,710     | 3,108     | 3,300     | 192       |
| 41020                    | SALARIES & WAGES-O/T      | 67,055                | 121,532   | 72,224    | 49,246    | (22,978)  |
| 41030                    | PT SALARIES & WAGES-REG   | 557,654               | 549,017   | 535,627   | 744,757   | 209,130   |
| 41040                    | PT SALARIES & WAGES-O/T   | 17,150                | 40,487    | 19,453    | 67,649    | 48,196    |
| 41050                    | ANNUAL LEAVE - SEPARATION | 2,500                 | 4,927     | 5,000     |           | (5,000)   |
| 41051                    | SICK LEAVE - SEPARATION   | 2,500                 | 2,030     | 5,000     |           | (5,000)   |
| TOTAL PERSONAL SERVICES  |                           | 1,403,675             | 1,318,788 | 1,371,353 | 1,419,443 | 48,090    |
| 42010                    | FICA                      | 107,060               | 96,199    | 104,908   | 108,587   | 3,679     |
| 42020                    | RETIREMENT - VRS          | 110,798               | 84,345    | 90,080    | 69,645    | (20,435)  |
| 42050                    | HOSPITAL INSURANCE        | 74,682                | 72,647    | 79,599    | 85,027    | 5,428     |
| 42060                    | LIFE INSURANCE - VRS      | 2,098                 | 1,597     | 9,467     | 6,599     | (2,868)   |
| 42090                    | UNEMPLOYMENT              | 2,500                 | 464       | 2,500     | 2,500     | -         |
| 42110                    | WORKER'S COMP.            | 40,537                | 39,854    | 38,727    | 34,968    | (3,759)   |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 73        |           |           | -         |
| TOTAL FRINGE BENEFITS    |                           | 337,675               | 295,179   | 325,281   | 307,326   | (17,955)  |
| 43110                    | MEDICAL SERVICES          | 6,000                 | 6,759     | 6,000     | 6,000     | -         |
| 43120                    | ACCOUNTING & AUDITING     | 2,150                 | 2,450     | 2,250     | 2,350     | 100       |
| 43133                    | COMPUTER SUPPORT          | 6,000                 | 1,380     | 5,000     | 3,000     | (2,000)   |
| 43320                    | SERVICE CONTRACTS         | 66,000                | 67,643    | 160,000   | 86,000    | (74,000)  |
| 43330                    | MAINT & REP.-MACH & EQUIP | 400                   | 516       | 400       | 400       | -         |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 6,600                 | 4,151     | 5,000     | 5,000     | -         |
| 43600                    | ADVERTISING               | 4,000                 | 18,563    | 4,000     | 4,000     | -         |
| TOTAL PURCHASED SERVICES |                           | 91,150                | 101,462   | 182,650   | 106,750   | (75,900)  |
| 44200                    | C.G. - PARTS AND LABOR    | 498,500               | 491,689   | 500,000   | 535,000   | 35,000    |
| 44300                    | CENTRAL STORES            | 6,000                 | 3,838     | 6,000     | 6,000     | -         |
| 44302                    | C.S.-POWER.EQUIP.SUPPLIES | 100                   |           | 100       | 100       | -         |
| 44304                    | C.S.-BLDG. & GROUNDS SUPP | 100                   |           | 100       | 100       | -         |
| 44309                    | C.S.-OTHER SUPPLIES       |                       | 112       | 300       | 300       | -         |
| 44310                    | C.G. - FUEL               | 398,000               | 529,884   | 490,000   | 570,000   | 80,000    |
| TOTAL INTERNAL SERVICES  |                           | 902,700               | 1,025,523 | 996,500   | 1,111,500 | 115,000   |
| 45110                    | ELECTRICITY               | 6,000                 | 8,411     | 8,000     | 8,000     | -         |
| 45120                    | HEATING                   | 400                   | 1,276     | 400       | 400       | -         |
| 45130                    | WATER & SEWER             | 2,000                 | 2,164     | 2,000     | 2,000     | -         |
| 45210                    | POSTAGE                   | 400                   | 499       | 400       | 500       | 100       |
| 45230                    | TELECOMMUNICATIONS        | 2,000                 | 1,701     | 2,000     | 1,800     | (200)     |
| 45340                    | PROPERTY INSURANCE        | 400                   | 378       | 410       | 360       | (50)      |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 129,300               | 121,929   | 160,000   | 170,000   | 10,000    |
| 45360                    | SURETY BONDS              |                       | 171       | 171       | 92        | (79)      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRNSPORTATION FUND  
FUNCTION - 8020 - PUBLIC TRANSIT  
ACTIVITY - 812081 - TRANSIT BUSES  
DEPARTMENT - 0000 - TRANSIT BUSES  
DEPT/FUND - 812081 - TRANSIT BUSES

| ACCOUNT-----                    | TITLE -----               | ----- 2011-2012 ----- | ----- 2012-2013 ----- | 2013-2014 | NET       |        |
|---------------------------------|---------------------------|-----------------------|-----------------------|-----------|-----------|--------|
|                                 |                           | BUDGET                | ACTUAL                | BUDGET    | APPROVED  | CHANGE |
| 45370                           | PUB.OFFICIAL LIABILITY IN | 13,000                | 11,918                | 13,923    | 15,000    | 1,077  |
| 45380                           | GENERAL LIABILITY INS.    | 4,000                 | 4,227                 | 4,663     | 4,400     | (263)  |
| 45394                           | RETIREE H'CARE BENEFIT    |                       | 570                   |           | 8,000     | 8,000  |
| 45530                           | TRAINING & TRAVEL         | 5,000                 | 6,884                 | 5,000     | 5,000     | -      |
| 45810                           | DUES & MEMBERSHIPS        | 2,000                 | 2,433                 | 1,100     | 2,000     | 900    |
| TOTAL OTHER CHARGES             |                           | 164,500               | 162,562               | 198,067   | 217,552   | 19,485 |
| 46010                           | OFFICE SUPPLIES           | 6,000                 | 2,482                 | 5,000     | 5,000     | -      |
| 46070                           | REPAIR & MAINT. SUPPLIES  | 1,500                 | 503                   | 1,500     | 1,500     | -      |
| 46080                           | POWERED EQUIPMENT FUELS   |                       | 10                    |           |           | -      |
| 46110                           | UNIFORMS                  | 2,500                 | 1,668                 | 2,500     | 2,500     | -      |
| 46120                           | BOOKS & SUBSCRIPTIONS     | 800                   | 57                    | 1,000     | 1,000     | -      |
| 46140                           | OTHER OPERATING SUPPLIES  | 16,000                | 18,283                | 17,000    | 17,000    | -      |
| 46170                           | EMS/MEDICAL SUPPLIES      | 400                   | 209                   | 400       | 400       | -      |
| TOTAL MATERIALS & SUPPLIES      |                           | 27,200                | 23,213                | 27,400    | 27,400    | -      |
| TOTAL OTHER OPERATING EXPENSES  |                           | 1,523,225             | 1,607,938             | 1,729,898 | 1,770,528 | 40,630 |
| 48310                           | DEPRECIATION              | 216,660               | 216,660               | 216,660   | 216,660   | -      |
| TOTAL DEPRECIATION              |                           | 216,660               | 216,660               | 216,660   | 216,660   | -      |
| TOTAL CAPITAL OUTLAY            |                           | 216,660               | 216,660               | 216,660   | 216,660   | -      |
| TOTAL PUBLIC TRNSPORTATION FUND |                           | 3,143,560             | 3,143,386             | 3,317,911 | 3,406,631 | 88,720 |
| TOTAL TRANSIT BUSES             |                           | 3,143,560             | 3,143,386             | 3,317,911 | 3,406,631 | 88,720 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRNSPORTATION FUND  
FUNCTION - 8020 - PUBLIC TRANSIT  
ACTIVITY - 852081 - PARATRANSIT BUSES  
DEPARTMENT - 0000 - PARATRANSIT BUSES  
DEPT/FUND - 852081 - PARATRANSIT BUSES

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |         |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|---------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE  |
| 41010                    | SALARIES & WAGES-REG.     | 210,007               | 205,116   | 222,808   | 215,187  | (7,621) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 251                   | 900       | 464       | 952      | 488     |
| 41017                    | STAND BY PAY              | 1,500                 | 23        | 1,500     | 1,500    | -       |
| 41020                    | SALARIES & WAGES-O/T      | 26,203                | 26,003    | 18,257    | 20,164   | 1,907   |
| 41027                    | STANDBY & BLENDED - OT    | 2,000                 | 235       | 2,000     | 2,040    | 40      |
| 41030                    | PT SALARIES & WAGES-REG   | 47,771                | 47,071    | 40,170    | 54,657   | 14,487  |
| 41040                    | PT SALARIES & WAGES-O/T   | 3,345                 | 7,731     | 4,695     | 3,303    | (1,392) |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       | 598       | 2,000     |          | (2,000) |
| 41051                    | SICK LEAVE - SEPARATION   |                       | 372       | 2,000     |          | (2,000) |
| TOTAL PERSONAL SERVICES  |                           | 291,077               | 288,049   | 293,894   | 297,803  | 3,909   |
| 42010                    | FICA                      | 14,464                | 19,693    | 22,484    | 22,782   | 298     |
| 42020                    | RETIREMENT - VRS          | 22,038                | 29,260    | 27,207    | 27,028   | (179)   |
| 42050                    | HOSPITAL INSURANCE        | 36,948                | 36,183    | 17,293    | 37,799   | 20,506  |
| 42060                    | LIFE INSURANCE - VRS      | 417                   | 554       | 2,859     | 2,561    | (298)   |
| 42110                    | WORKER'S COMP.            |                       | 571       | 6,481     | 6,391    | (90)    |
| TOTAL FRINGE BENEFITS    |                           | 73,867                | 86,261    | 76,324    | 96,561   | 20,237  |
| 43020                    | PARATRANSIT SUB CONTRACT  | 19,000                | 10,067    |           |          | -       |
| 43110                    | MEDICAL SERVICES          | 500                   | 470       | 500       | 400      | (100)   |
| 43120                    | ACCOUNTING & AUDITING     |                       | 560       | 500       | 500      | -       |
| 43133                    | COMPUTER SUPPORT          | 1,000                 | 604       | 1,000     | 1,000    | -       |
| 43320                    | SERVICE CONTRACTS         | 4,000                 | 3,424     | 10,000    | 13,600   | 3,600   |
| 43330                    | MAINT & REP.-MACH & EQUIP | 100                   | 117       | 100       | 100      | -       |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 400                   | 220       | 400       | 400      | -       |
| 43600                    | ADVERTISING               | 1,000                 | 65        | 500       | 500      | -       |
| TOTAL PURCHASED SERVICES |                           | 26,000                | 15,526    | 13,000    | 16,500   | 3,500   |
| 44200                    | C.G. - PARTS AND LABOR    | 62,500                | 57,338    | 55,000    | 60,000   | 5,000   |
| 44300                    | CENTRAL STORES            |                       | 9         | 100       | 100      | -       |
| 44310                    | C.G. - FUEL               | 43,000                | 51,618    | 52,000    | 57,000   | 5,000   |
| TOTAL INTERNAL SERVICES  |                           | 105,500               | 108,965   | 107,100   | 117,100  | 10,000  |
| 45110                    | ELECTRICITY               | 2,000                 | 1,840     | 1,500     | 1,500    | -       |
| 45120                    | HEATING                   | 100                   | 189       | 100       | 100      | -       |
| 45130                    | WATER & SEWER             | 1,000                 | 493       | 750       | 750      | -       |
| 45210                    | POSTAGE                   | 100                   | 89        | 100       | 200      | 100     |
| 45230                    | TELECOMMUNICATIONS        | 1,000                 | 401       | 750       | 200      | (550)   |
| 45340                    | PROPERTY INSURANCE        | 100                   | 83        | 90        | 79       | (11)    |
| 45350                    | VEHICLE & EQUIPMENT INS.  | 18,000                | 17,770    | 35,000    | 39,000   | 4,000   |
| 45360                    | SURETY BONDS              |                       | 40        | 40        | 23       | (17)    |
| 45370                    | PUB.OFFICIAL LIABILITY IN | 2,941                 | 2,795     | 1,673     | 1,801    | 128     |
| 45380                    | GENERAL LIABILITY INS.    | 1,445                 | 991       |           | 794      | 794     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRNSPORTATION FUND  
FUNCTION - 8020 - PUBLIC TRANSIT  
ACTIVITY - 852081 - PARATRANSIT BUSES  
DEPARTMENT - 0000 - PARATRANSIT BUSES  
DEPT/FUND - 852081 - PARATRANSIT BUSES

| ACCOUNT-----                    | TITLE -----              | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|---------------------------------|--------------------------|-----------------------|-----------|-----------|----------|--------|
|                                 |                          | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 45530                           | TRAINING & TRAVEL        | 3,000                 | 2,987     | 2,000     | 2,000    | -      |
| 45810                           | DUES & MEMBERSHIPS       | 1,000                 | 207       | 1,000     | 100      | (900)  |
| TOTAL OTHER CHARGES             |                          | 30,686                | 27,884    | 43,003    | 46,547   | 3,544  |
| 46010                           | OFFICE SUPPLIES          | 2,000                 | 357       | 1,000     | 1,000    | -      |
| 46070                           | REPAIR & MAINT. SUPPLIES | 1,000                 | 16        | 500       | 500      | -      |
| 46110                           | UNIFORMS                 | 1,000                 | 290       | 500       | 500      | -      |
| 46120                           | BOOKS & SUBSCRIPTIONS    | 200                   | 13        | 100       | 100      | -      |
| 46140                           | OTHER OPERATING SUPPLIES | 4,000                 | 3,197     | 3,000     | 3,000    | -      |
| 46170                           | EMS/MEDICAL SUPPLIES     | 100                   | 48        | 100       | 100      | -      |
| TOTAL MATERIALS & SUPPLIES      |                          | 8,300                 | 3,922     | 5,200     | 5,200    | -      |
| TOTAL OTHER OPERATING EXPENSES  |                          | 244,353               | 242,557   | 244,627   | 281,908  | 37,281 |
| TOTAL PUBLIC TRNSPORTATION FUND |                          | 535,430               | 530,606   | 538,521   | 579,711  | 41,190 |
| TOTAL PARATRANSIT BUSES         |                          | 535,430               | 530,606   | 538,521   | 579,711  | 41,190 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRNSPORTATION FUND  
FUNCTION - 8020 - PUBLIC TRANSIT  
ACTIVITY - 872081 - CAPITAL OUTLAY  
DEPARTMENT - 0000 - CAPITAL OUTLAY  
DEPT/FUND - 872081 - CAPITAL OUTLAY

| ACCOUNT-----                    | TITLE -----             | ----- 2011-2012 ----- | ----- 2012-2013 ----- | 2013-2014 | NET       |           |
|---------------------------------|-------------------------|-----------------------|-----------------------|-----------|-----------|-----------|
|                                 |                         | BUDGET                | ACTUAL                | BUDGET    | APPROVED  | CHANGE    |
| 48111                           | MACHINERY & EQUIPMENT   |                       |                       | 70,000    | 25,000    | (45,000)  |
| 48121                           | FURNITURE & FIXTURES    |                       |                       |           | 29,000    | 29,000    |
| 48131                           | RADIO EQUIPMENT         |                       |                       |           | 10,000    | 10,000    |
| 48153                           | TRANSIT BUSES           | 352,915               | 164,890               | 193,700   |           | (193,700) |
| 48181                           | BUILDINGS & GROUNDS     | 80,895                | 80,895                | 40,000    | 109,000   | 69,000    |
| TOTAL CAP. OUTLAY-REPLACEMENTS  |                         | 433,810               | 245,785               | 303,700   | 173,000   | (130,700) |
| 48251                           | MOTOR VEHICLES & EQUIP. |                       |                       | 16,000    |           | (16,000)  |
| 48253                           | TRANSIT BUSES           | 3,357,815             | 2,522,691             | 2,170,324 | 1,420,000 | (750,324) |
| 48271                           | EDP EQUIPMENT           |                       |                       | 10,000    | 17,000    | 7,000     |
| TOTAL CAPITAL OUTLAY-ADDITIONS  |                         | 3,357,815             | 2,522,691             | 2,196,324 | 1,437,000 | (759,324) |
| TOTAL CAPITAL OUTLAY            |                         | 3,791,625             | 2,768,476             | 2,500,024 | 1,610,000 | (890,024) |
| TOTAL PUBLIC TRNSPORTATION FUND |                         | 3,791,625             | 2,768,476             | 2,500,024 | 1,610,000 | (890,024) |
| TOTAL CAPITAL OUTLAY            |                         | 3,791,625             | 2,768,476             | 2,500,024 | 1,610,000 | (890,024) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRNSPORTATION FUND  
FUNCTION - 8020 - PUBLIC TRANSIT  
ACTIVITY - 892081 - TRANSFERS  
DEPARTMENT - 0000 - TRANSFERS  
DEPT/FUND - 892081 - TRANSFERS

| ACCOUNT-----                    | TITLE -----            | -----   | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|---------------------------------|------------------------|---------|-----------------|-----------|-----------|--------|
|                                 |                        | BUDGET  | ACTUAL          | BUDGET    | APPROVED  | CHANGE |
| 49216                           | TR TO WATER CAP PROJ   | 193,423 | 193,423         |           |           | -      |
| 49219                           | TR TO GENERAL CAP PROJ | 290,294 | 290,294         |           |           | -      |
| TOTAL FUND TRANSFERS            |                        | 483,717 | 483,717         |           |           | -      |
| TOTAL OTHER USES OF FUNDS       |                        | 483,717 | 483,717         |           |           | -      |
| TOTAL PUBLIC TRNSPORTATION FUND |                        | 483,717 | 483,717         |           |           | -      |
| TOTAL TRANSFERS                 |                        | 483,717 | 483,717         |           |           | -      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2014 - STEAM PLANT FUND  
FUNCTION - 9020 - SANITATION  
ACTIVITY - 912242 - RESOURCE RECOVERY FACILITY  
DEPARTMENT - 0000 - RESOURCE RECOVERY FACILITY  
DEPT/FUND - 912242 - RESOURCE RECOVERY FACILITY

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | ----- 2012-2013 ----- | ----- 2013-2014 ----- | NET       |          |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------|----------|
|                          |                           | BUDGET                | ACTUAL                | BUDGET                | APPROVED  | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 1,286,497             | 1,002,298             | 1,388,996             | 1,355,565 | (33,431) |
| 41015                    | EMPLOYER BENEFIT MATCH    | 4,836                 | 3,554                 | 4,836                 | 4,836     | -        |
| 41017                    | STAND BY PAY              | 7,831                 | 5,419                 | 7,831                 | 7,831     | -        |
| 41020                    | SALARIES & WAGES-O/T      | 81,013                | 85,636                | 99,624                | 103,105   | 3,481    |
| 41027                    | STANDBY & BLENDED - OT    | 22,000                | 4,987                 | 22,000                | 22,440    | 440      |
| 41050                    | ANNUAL LEAVE - SEPARATION | 16,000                | 20,212                | 16,000                | 16,000    | -        |
| 41051                    | SICK LEAVE - SEPARATION   | 17,000                | 15,295                | 17,000                | 17,000    | -        |
| TOTAL PERSONAL SERVICES  |                           | 1,435,177             | 1,137,402             | 1,556,287             | 1,526,777 | (29,510) |
| 42010                    | FICA                      | 109,791               | 80,991                | 119,056               | 116,798   | (2,258)  |
| 42020                    | RETIREMENT - VRS          | 190,273               | 145,959               | 170,815               | 170,259   | (556)    |
| 42050                    | HOSPITAL INSURANCE        | 157,994               | 125,237               | 172,768               | 234,398   | 61,630   |
| 42060                    | LIFE INSURANCE - VRS      | 3,602                 | 2,763                 | 17,952                | 16,132    | (1,820)  |
| 42090                    | UNEMPLOYMENT              |                       | 160                   |                       | 1,000     | 1,000    |
| 42110                    | WORKER'S COMP.            | 58,145                | 63,797                | 57,675                | 55,916    | (1,759)  |
| 42130                    | EDUCATION                 | 10,000                | 1,286                 | 10,000                | 10,000    | -        |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 21                    |                       |           | -        |
| TOTAL FRINGE BENEFITS    |                           | 529,805               | 420,216               | 548,266               | 604,503   | 56,237   |
| 43110                    | MEDICAL SERVICES          | 5,000                 | 1,981                 | 5,000                 | 5,000     | -        |
| 43120                    | ACCOUNTING & AUDITING     | 5,200                 | 1,600                 | 3,000                 | 3,000     | -        |
| 43310                    | REPAIRS & MAINTENANCE     | 150,000               | 151,315               | 150,000               | 150,000   | -        |
| 43320                    | SERVICE CONTRACTS         | 453,728               | 156,620               | 481,713               | 481,713   | -        |
| 43325                    | TIPPING FEE-CO LANDFILL   |                       | 253,131               | 681,550               | 990,000   | 308,450  |
| 43330                    | MAINT & REP.-MACH & EQUIP | 200,000               | 188,684               | 185,626               | 204,188   | 18,562   |
| 43334                    | MAINT & REP.-STEAM LINE   | 7,500                 |                       | 10,000                | 7,500     | (2,500)  |
| 43350                    | MAINT & REP.-AUTO EQUIP.  | 4,000                 | 748                   | 5,000                 | 5,000     | -        |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 40,000                | 10,037                | 40,000                | 40,000    | -        |
| 43600                    | ADVERTISING               | 4,000                 | 156                   | 4,000                 | 3,000     | (1,000)  |
| 43710                    | UNIFORM MAINTENANCE CONT. | 10,000                | 7,150                 | 11,000                | 10,000    | (1,000)  |
| 43890                    | STATE FEES AND PERMITS    | 70,000                | 11,365                | 70,000                | 105,000   | 35,000   |
| TOTAL PURCHASED SERVICES |                           | 949,428               | 782,787               | 1,646,889             | 2,004,401 | 357,512  |
| 44200                    | C.G. - PARTS AND LABOR    | 85,000                | 21,716                | 50,000                | 50,000    | -        |
| 44300                    | CENTRAL STORES            | 8,700                 |                       | 8,700                 | 8,700     | -        |
| 44302                    | C.S.-POWER.EQUIP.SUPPLIES | 5,000                 | 6,068                 | 5,000                 | 5,000     | -        |
| 44310                    | C.G. - FUEL               | 21,915                | 18,284                | 23,394                | 23,394    | -        |
| TOTAL INTERNAL SERVICES  |                           | 120,615               | 46,068                | 87,094                | 87,094    | -        |
| 45110                    | ELECTRICITY               | 800,000               | 769,132               | 800,000               | 800,000   | -        |
| 45119                    | NATURAL GAS               | 727,500               | 474,006               | 727,500               | 727,500   | -        |
| 45120                    | HEATING                   | 100,000               | 15,725                | 90,000                | 100,000   | 10,000   |
| 45130                    | WATER & SEWER             | 100,000               | 66,383                | 90,000                | 90,000    | -        |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2014 - STEAM PLANT FUND  
FUNCTION - 9020 - SANITATION  
ACTIVITY - 912242 - RESOURCE RECOVERY FACILITY  
DEPARTMENT - 0000 - RESOURCE RECOVERY FACILITY  
DEPT/FUND - 912242 - RESOURCE RECOVERY FACILITY

| ACCOUNT-----                     | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |         |
|----------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|---------|
|                                  |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE  |
| 45210                            | POSTAGE                   | 1,500                 | 683       | 1,500     | 1,500     | -       |
| 45220                            | MESSENGER SVS./PACKAGES   | 2,000                 | 86        | 1,500     | 1,500     | -       |
| 45230                            | TELECOMMUNICATIONS        | 5,000                 | 3,988     | 4,000     | 4,000     | -       |
| 45310                            | BOILER & MACHINERY INS.   | 14,299                | 15,503    | 15,938    | 15,332    | (606)   |
| 45340                            | PROPERTY INSURANCE        | 41,928                | 39,215    | 42,469    | 42,075    | (394)   |
| 45350                            | VEHICLE & EQUIPMENT INS.  | 5,684                 | 5,327     | 5,442     | 5,399     | (43)    |
| 45370                            | PUB.OFFICIAL LIABILITY IN | 7,103                 | 6,585     | 6,666     | 7,076     | 410     |
| 45380                            | GENERAL LIABILITY INS.    | 14,304                | 11,022    | 21,000    | 23,375    | 2,375   |
| 45394                            | RETIREE H' CARE BENEFIT   |                       | 5,676     |           | 6,636     | 6,636   |
| 45410                            | LEASE/RENT OF EQUIPMENT   | 9,773                 |           | 9,773     | 9,773     | -       |
| 45530                            | TRAINING & TRAVEL         | 15,000                | 9,219     | 15,000    | 12,000    | (3,000) |
| 45810                            | DUES & MEMBERSHIPS        | 1,500                 | 279       | 1,500     | 1,500     | -       |
| 45850                            | FREIGHT & DRAYAGE         | 1,000                 | 770       | 1,000     | 1,000     | -       |
| TOTAL OTHER CHARGES              |                           | 1,846,591             | 1,423,599 | 1,833,288 | 1,848,666 | 15,378  |
| 46010                            | OFFICE SUPPLIES           | 6,000                 | 6,501     | 7,000     | 7,000     | -       |
| 46070                            | REPAIR & MAINT. SUPPLIES  | 18,000                | 9,342     | 20,000    | 18,000    | (2,000) |
| 46080                            | POWERED EQUIPMENT FUELS   | 1,000                 | 191       | 1,000     | 1,000     | -       |
| 46090                            | POWERED EQUIPMENT SUPPLY  | 5,000                 | 89        | 4,000     | 4,000     | -       |
| 46120                            | BOOKS & SUBSCRIPTIONS     | 1,000                 | 88        | 1,000     | 1,000     | -       |
| 46140                            | OTHER OPERATING SUPPLIES  | 16,451                | 7,520     | 18,000    | 16,000    | (2,000) |
| 46180                            | CHEMICALS                 | 500,000               | 200,565   | 600,000   | 600,000   | -       |
| TOTAL MATERIALS & SUPPLIES       |                           | 547,451               | 224,297   | 651,000   | 647,000   | (4,000) |
| TOTAL OTHER OPERATING EXPENSES   |                           | 3,993,890             | 2,896,965 | 4,766,537 | 5,191,664 | 425,127 |
| TOTAL STEAM PLANT FUND           |                           | 5,429,067             | 4,034,368 | 6,322,824 | 6,718,441 | 395,617 |
| TOTAL RESOURCE RECOVERY FACILITY |                           | 5,429,067             | 4,034,368 | 6,322,824 | 6,718,441 | 395,617 |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2014 - STEAM PLANT FUND  
FUNCTION - 9020 - SANITATION  
ACTIVITY - 942042 - MISCELLANEOUS  
DEPARTMENT - 0000 - MISCELLANEOUS  
DEPT/FUND - 942042 - MISCELLANEOUS

| ACCOUNT-----                   | TITLE -----            | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |        |
|--------------------------------|------------------------|-----------------------|-----------|-----------|-----------|--------|
|                                |                        | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE |
| 45380                          | GENERAL LIABILITY INS. | 4,415                 | 3,402     |           |           | -      |
| TOTAL OTHER CHARGES            |                        | 4,415                 | 3,402     |           |           | -      |
| TOTAL OTHER OPERATING EXPENSES |                        | 4,415                 | 3,402     |           |           | -      |
| 48310                          | DEPRECIATION           | 1,237,212             | 1,237,212 | 1,237,212 | 1,237,212 | -      |
| 48360                          | BOND ISSUE COSTS       | 17,961                | 17,961    |           |           | -      |
| 48370                          | LAND & STEAM AGREEMENT | 26,545                | 26,545    |           |           | -      |
| TOTAL DEPRECIATION             |                        | 1,281,718             | 1,281,718 | 1,237,212 | 1,237,212 | -      |
| TOTAL CAPITAL OUTLAY           |                        | 1,281,718             | 1,281,718 | 1,237,212 | 1,237,212 | -      |
| TOTAL STEAM PLANT FUND         |                        | 1,286,133             | 1,285,120 | 1,237,212 | 1,237,212 | -      |
| TOTAL MISCELLANEOUS            |                        | 1,286,133             | 1,285,120 | 1,237,212 | 1,237,212 | -      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2014 - STEAM PLANT FUND  
FUNCTION - 9020 - SANITATION  
ACTIVITY - 972043 - CAPITAL OUTLAY  
DEPARTMENT - 0000 - CAPITAL OUTLAY  
DEPT/FUND - 972043 - CAPITAL OUTLAY

| ACCOUNT-----                   | TITLE -----             | -----  | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |
|--------------------------------|-------------------------|--------|-----------------|-----------|-----------|----------|
|                                |                         | BUDGET | ACTUAL          | BUDGET    | APPROVED  | CHANGE   |
| 48151                          | MOTOR VEHICLES & EQUIP. |        |                 | 250,000   | 200,000   | (50,000) |
| 48172                          | HARDWARE                | 1,549  | 1,549           |           |           | -        |
| 48173                          | SOFTWARE                |        |                 |           | 10,000    | 10,000   |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                         | 1,549  | 1,549           | 250,000   | 210,000   | (40,000) |
| TOTAL CAPITAL OUTLAY           |                         | 1,549  | 1,549           | 250,000   | 210,000   | (40,000) |
| TOTAL STEAM PLANT FUND         |                         | 1,549  | 1,549           | 250,000   | 210,000   | (40,000) |
| TOTAL CAPITAL OUTLAY           |                         | 1,549  | 1,549           | 250,000   | 210,000   | (40,000) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2014 - STEAM PLANT FUND  
FUNCTION - 9020 - SANITATION  
ACTIVITY - 982042 - DEBT SERVICE  
DEPARTMENT - 0000 - DEBT SERVICE  
DEPT/FUND - 982042 - DEBT SERVICE

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |             |
|---------------------------|---------------------------|-----------------------|-----------|-----------|-----------|-------------|
|                           |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED  | CHANGE      |
| 49111                     | G.O. SERIES 2002A&B       | 1,045,000             | 1,045,000 | 1,085,000 |           | (1,085,000) |
| TOTAL PRINCIPAL           |                           | 1,045,000             | 1,045,000 | 1,085,000 |           | (1,085,000) |
| 49121                     | G.O. SERIES 2002A&B       | 69,675                | 69,675    | 23,735    |           | (23,735)    |
| TOTAL INTEREST            |                           | 69,675                | 69,675    | 23,735    |           | (23,735)    |
| 49130                     | G.O. SERIES 2004B (VRA)   | 395,000               | 395,000   | 410,000   | 420,000   | 10,000      |
| TOTAL PRINCIPAL           |                           | 395,000               | 395,000   | 410,000   | 420,000   | 10,000      |
| 49131                     | G.O. SERIES 2004B (VRA)   | 72,891                | 72,891    | 58,794    | 43,750    | (15,044)    |
| 49150                     | BANK HANDLING CHARGES     | 2,000                 | 1,884     | 2,000     | 2,000     | -           |
| 49152                     | ARBITRAGE REBATE SERVICES | 1,000                 |           | 1,000     | 1,000     | -           |
| TOTAL INTEREST            |                           | 75,891                | 74,775    | 61,794    | 46,750    | (15,044)    |
| 49407                     | G.O. SERIES 2008          | 100,000               | 100,000   | 100,000   | 100,000   | -           |
| 49414                     | G.O. SERIES 2010B         | 124,668               | 124,668   | 124,669   | 1,504,618 | 1,379,949   |
| TOTAL PRINCIPAL           |                           | 224,668               | 224,668   | 224,669   | 1,604,618 | 1,379,949   |
| 49507                     | G.O. SERIES 2008          | 27,375                | 27,375    | 23,725    | 20,075    | (3,650)     |
| 49514                     | G.O. SERIES 2010B         | 584,528               | 584,528   | 582,035   | 565,742   | (16,293)    |
| TOTAL INTEREST            |                           | 611,903               | 611,903   | 605,760   | 585,817   | (19,943)    |
| TOTAL DEBT SERVICE        |                           | 2,422,137             | 2,421,021 | 2,410,958 | 2,657,185 | 246,227     |
| TOTAL OTHER USES OF FUNDS |                           | 2,422,137             | 2,421,021 | 2,410,958 | 2,657,185 | 246,227     |
| TOTAL STEAM PLANT FUND    |                           | 2,422,137             | 2,421,021 | 2,410,958 | 2,657,185 | 246,227     |
| TOTAL DEBT SERVICE        |                           | 2,422,137             | 2,421,021 | 2,410,958 | 2,657,185 | 246,227     |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2014 - STEAM PLANT FUND  
FUNCTION - 9020 - SANITATION  
ACTIVITY - 992042 - TRANSFERS  
DEPARTMENT - 0000 - TRANSFERS  
DEPT/FUND - 992042 - TRANSFERS

| ACCOUNT-----              | TITLE -----             | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |           |
|---------------------------|-------------------------|-----------------------|-----------|-----------|----------|-----------|
|                           |                         | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE    |
| 49216                     | TR TO WATER CAP PROJ    | 743,500               | 743,500   |           |          | -         |
| 49219                     | TR TO GENERAL CAP PROJ  |                       |           | 750,000   |          | (750,000) |
| 49246                     | TR TO STM PLNT CAP PROJ |                       |           | 400,000   | 400,000  | -         |
| TOTAL FUND TRANSFERS      |                         | 743,500               | 743,500   | 1,150,000 | 400,000  | (750,000) |
| TOTAL OTHER USES OF FUNDS |                         | 743,500               | 743,500   | 1,150,000 | 400,000  | (750,000) |
| TOTAL STEAM PLANT FUND    |                         | 743,500               | 743,500   | 1,150,000 | 400,000  | (750,000) |
| TOTAL TRANSFERS           |                         | 743,500               | 743,500   | 1,150,000 | 400,000  | (750,000) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2017 - BUSINESS LOAN PROGRAM  
FUNCTION - 800 - COMMUNITY DEVELOPMENT  
ACTIVITY - 850521 - REVOLVING LOAN PROGRAM  
DEPARTMENT - 0000 - REVOLVING LOAN PROGRAM  
DEPT/FUND - 850521 - REVOLVING LOAN PROGRAM

| ACCOUNT-----                   | TITLE -----           | -----<br>BUDGET | 2011-2012 -----<br>ACTUAL | 2012-2013<br>BUDGET | 2013-2014<br>APPROVED | NET<br>CHANGE |
|--------------------------------|-----------------------|-----------------|---------------------------|---------------------|-----------------------|---------------|
| 45679                          | BUSINESS LOAN PROGRAM | 124,375         | 41,500                    | 107,875             | 62,875                | (45,000)      |
| TOTAL OTHER CHARGES            |                       | 124,375         | 41,500                    | 107,875             | 62,875                | (45,000)      |
| TOTAL OTHER OPERATING EXPENSES |                       | 124,375         | 41,500                    | 107,875             | 62,875                | (45,000)      |
| TOTAL BUSINESS LOAN PROGRAM    |                       | 124,375         | 41,500                    | 107,875             | 62,875                | (45,000)      |
| TOTAL REVOLVING LOAN PROGRAM   |                       | 124,375         | 41,500                    | 107,875             | 62,875                | (45,000)      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2111 - CENTRAL GARAGE FUND  
FUNCTION - 6021 - CENTRAL GARAGE  
ACTIVITY - 612141 - OPERATING  
DEPARTMENT - 0000 - OPERATING  
DEPT/FUND - 612141 - OPERATING

| ACCOUNT-----             | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                          |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                    | SALARIES & WAGES-REG.     | 517,070               | 481,585   | 491,416   | 518,435  | 27,019   |
| 41015                    | EMPLOYER BENEFIT MATCH    | 2,366                 | 1,969     | 2,358     | 2,026    | (332)    |
| 41017                    | STAND BY PAY              | 7,830                 | 7,094     | 7,830     | 7,830    | -        |
| 41020                    | SALARIES & WAGES-O/T      | 8,368                 | 17,568    | 8,201     | 8,366    | 165      |
| 41027                    | STANDBY & BLENDED - OT    | 3,424                 | 1,205     | 8,424     | 8,593    | 169      |
| 41030                    | PT SALARIES & WAGES-REG   | 6,814                 | 8,862     | 7,482     | 46,029   | 38,547   |
| 41040                    | PT SALARIES & WAGES-O/T   | 1,022                 | 870       | 1,022     | 3,933    | 2,911    |
| 41050                    | ANNUAL LEAVE - SEPARATION |                       | 8,791     | 2,000     |          | (2,000)  |
| 41051                    | SICK LEAVE - SEPARATION   |                       | 10,015    | 500       |          | (500)    |
| TOTAL PERSONAL SERVICES  |                           | 546,894               | 537,960   | 529,233   | 595,212  | 65,979   |
| 42010                    | FICA                      | 47,069                | 38,278    | 43,218    | 45,534   | 2,316    |
| 42020                    | RETIREMENT - VRS          | 85,849                | 69,453    | 63,409    | 65,116   | 1,707    |
| 42050                    | HOSPITAL INSURANCE        | 76,177                | 58,412    | 59,445    | 78,992   | 19,547   |
| 42060                    | LIFE INSURANCE - VRS      | 1,625                 | 1,315     | 7,505     | 6,170    | (1,335)  |
| 42110                    | WORKER'S COMP.            | 12,255                | 11,046    | 11,105    | 8,717    | (2,388)  |
| 42160                    | FLEX. SPENDING PLAN COST  |                       | 21        |           |          | -        |
| TOTAL FRINGE BENEFITS    |                           | 222,975               | 178,524   | 184,682   | 204,529  | 19,847   |
| 43100                    | PROFESSIONAL SERVICES     | 10,500                | 8,833     | 500       |          | (500)    |
| 43110                    | MEDICAL SERVICES          | 700                   | 745       | 700       | 700      | -        |
| 43120                    | ACCOUNTING & AUDITING     | 550                   | 1,470     | 1,350     | 1,400    | 50       |
| 43133                    | COMPUTER SUPPORT          | 10,900                | 8,720     | 5,000     | 5,000    | -        |
| 43310                    | REPAIRS & MAINTENANCE     | 2,000                 | 77        | 1,500     | 1,500    | -        |
| 43320                    | SERVICE CONTRACTS         | 8,000                 | 8,547     | 106,000   | 95,300   | (10,700) |
| 43330                    | MAINT & REP.-MACH & EQUIP | 5,000                 | 1,239     | 4,000     | 4,000    | -        |
| 43360                    | MAINT & REP.-BLDGS & GNDS | 6,000                 | 3,949     | 5,000     | 5,000    | -        |
| 43600                    | ADVERTISING               |                       | 170       | 500       | 500      | -        |
| 43710                    | UNIFORM MAINTENANCE CONT. | 9,000                 | 6,989     | 7,500     | 7,000    | (500)    |
| TOTAL PURCHASED SERVICES |                           | 52,650                | 40,739    | 132,050   | 120,400  | (11,650) |
| 44200                    | C.G. - PARTS AND LABOR    | 1,500                 | 7,957     | 5,000     | 10,000   | 5,000    |
| 44300                    | CENTRAL STORES            | 3,000                 | 2,935     | 3,000     | 3,000    | -        |
| 44310                    | C.G. - FUEL               | 1,000                 | 6,236     | 5,000     | 7,000    | 2,000    |
| TOTAL INTERNAL SERVICES  |                           | 5,500                 | 17,128    | 13,000    | 20,000   | 7,000    |
| 45110                    | ELECTRICITY               | 3,500                 | 4,206     | 4,000     | 4,000    | -        |
| 45120                    | HEATING                   | 3,000                 | 553       | 1,000     | 1,000    | -        |
| 45130                    | WATER & SEWER             | 1,200                 | 1,293     | 1,200     | 1,200    | -        |
| 45136                    | LANDFILL/STEAM PLANT      |                       |           |           | 1,000    | 1,000    |
| 45210                    | POSTAGE                   | 700                   | 479       | 500       | 600      | 100      |
| 45230                    | TELECOMMUNICATIONS        | 2,500                 | 2,373     | 2,500     | 2,900    | 400      |
| 45310                    | BOILER & MACHINERY INS.   | 209                   | 227       | 233       | 450      | 217      |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2111 - CENTRAL GARAGE FUND  
FUNCTION - 6021 - CENTRAL GARAGE  
ACTIVITY - 612141 - OPERATING  
DEPARTMENT - 0000 - OPERATING  
DEPT/FUND - 612141 - OPERATING

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 45320                          | FIRE INSURANCE            |                       |           |           | 100      | 100    |
| 45340                          | PROPERTY INSURANCE        | 202                   | 189       | 205       | 200      | (5)    |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 2,452                 | 2,619     | 2,690     | 2,505    | (185)  |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 2,968                 | 2,868     | 3,040     | 2,983    | (57)   |
| 45380                          | GENERAL LIABILITY INS.    | 1,431                 | 1,372     | 1,395     | 1,238    | (157)  |
| 45385                          | EXCESS LIABILITY INS.     |                       |           | 86        |          | (86)   |
| 45394                          | RETIREE H'CARE BENEFIT    |                       | 7,560     |           | 8,040    | 8,040  |
| 45410                          | LEASE/RENT OF EQUIPMENT   | 300                   |           | 300       | 300      | -      |
| 45530                          | TRAINING & TRAVEL         | 500                   | 679       | 500       | 500      | -      |
| 45540                          | EDUCATION                 | 500                   |           | 500       | 500      | -      |
| 45810                          | DUES & MEMBERSHIPS        |                       | 33        |           |          | -      |
| 45850                          | FREIGHT & DRAYAGE         | 100                   |           | 100       | 100      | -      |
| TOTAL OTHER CHARGES            |                           | 19,562                | 24,452    | 18,249    | 27,616   | 9,367  |
| 46010                          | OFFICE SUPPLIES           | 2,000                 | 2,366     | 1,500     | 1,500    | -      |
| 46070                          | REPAIR & MAINT. SUPPLIES  | 18,000                | 14,935    | 18,000    | 18,000   | -      |
| 46110                          | UNIFORMS                  |                       |           |           | 2,000    | 2,000  |
| 46120                          | BOOKS & SUBSCRIPTIONS     | 100                   | 448       | 100       | 100      | -      |
| 46140                          | OTHER OPERATING SUPPLIES  | 8,000                 | 10,847    | 8,000     | 8,000    | -      |
| 46170                          | EMS/MEDICAL SUPPLIES      | 700                   | 686       | 700       | 700      | -      |
| TOTAL MATERIALS & SUPPLIES     |                           | 28,800                | 29,282    | 28,300    | 30,300   | 2,000  |
| TOTAL OTHER OPERATING EXPENSES |                           | 329,487               | 290,125   | 376,281   | 402,845  | 26,564 |
| TOTAL CENTRAL GARAGE FUND      |                           | 876,381               | 828,085   | 905,514   | 998,057  | 92,543 |
| TOTAL OPERATING                |                           | 876,381               | 828,085   | 905,514   | 998,057  | 92,543 |



05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2111 - CENTRAL GARAGE FUND  
FUNCTION - 6021 - CENTRAL GARAGE  
ACTIVITY - 642141 - MISCELLANEOUS  
DEPARTMENT - 0000 - MISCELLANEOUS  
DEPT/FUND - 642141 - MISCELLANEOUS

| ACCOUNT-----                   | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|----------|----------|
|                                |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| 41010                          | SALARIES & WAGES-REG.     | 13,117                | 12,916    | 16,043    | 7,697    | (8,346)  |
| 41015                          | EMPLOYER BENEFIT MATCH    | 59                    | 37        | 2,366     | 25       | (2,341)  |
| 41020                          | SALARIES & WAGES-O/T      | 500                   | 1,068     | 8,849     | 102      | (8,747)  |
| 41030                          | PT SALARIES & WAGES-REG   |                       |           |           | 1,055    | 1,055    |
| 41040                          | PT SALARIES & WAGES-O/T   |                       |           |           | 132      | 132      |
| TOTAL PERSONAL SERVICES        |                           | 13,676                | 14,022    | 27,258    | 9,011    | (18,247) |
| 42010                          | FICA                      | 1,008                 | 974       | 2,085     | 689      | (1,396)  |
| 42020                          | RETIREMENT - VRS          | 1,940                 | 1,852     | 1,992     | 967      | (1,025)  |
| 42050                          | HOSPITAL INSURANCE        | 1,912                 | 1,238     | 4,000     | 734      | (3,266)  |
| 42060                          | LIFE INSURANCE - VRS      | 37                    | 35        | 209       | 92       | (117)    |
| 42110                          | WORKER'S COMP.            | 37                    | 65        | 33        | 26       | (7)      |
| 42160                          | FLEX. SPENDING PLAN COST  |                       | 1         |           |          | -        |
| TOTAL FRINGE BENEFITS          |                           | 4,934                 | 4,165     | 8,319     | 2,508    | (5,811)  |
| 43110                          | MEDICAL SERVICES          | 2,000                 | 67        |           |          | -        |
| 43133                          | COMPUTER SUPPORT          | 100                   | 39        |           | 100      | 100      |
| 43310                          | REPAIRS & MAINTENANCE     |                       | 117       |           |          | -        |
| 43320                          | SERVICE CONTRACTS         |                       | 2,102     | 3,000     | 100      | (2,900)  |
| TOTAL PURCHASED SERVICES       |                           | 2,100                 | 2,190     | 3,000     | 200      | (2,800)  |
| 44200                          | C.G. - PARTS AND LABOR    |                       | 12        | 100       | 100      | -        |
| 44300                          | CENTRAL STORES            |                       | 1         | 100       | 200      | 100      |
| 44310                          | C.G. - FUEL               |                       | 35        | 200       | 200      | -        |
| TOTAL INTERNAL SERVICES        |                           |                       | 48        | 400       | 500      | 100      |
| 45230                          | TELECOMMUNICATIONS        |                       | 41        | 50        | 100      | 50       |
| 45350                          | VEHICLE & EQUIPMENT INS.  | 23                    | 121       | 37        | 50       | 13       |
| 45370                          | PUB.OFFICIAL LIABILITY IN | 537                   | 122       | 129       | 50       | (79)     |
| 45380                          | GENERAL LIABILITY INS.    | 96                    | 92        | 21        | 50       | 29       |
| 45530                          | TRAINING & TRAVEL         |                       |           |           | 100      | 100      |
| 45810                          | DUES & MEMBERSHIPS        |                       | 8         |           | 100      | 100      |
| TOTAL OTHER CHARGES            |                           | 656                   | 385       | 237       | 450      | 213      |
| 46010                          | OFFICE SUPPLIES           | 500                   | 162       | 300       | 300      | -        |
| 46070                          | REPAIR & MAINT. SUPPLIES  |                       |           |           |          | -        |
| 46140                          | OTHER OPERATING SUPPLIES  |                       | 403       | 1,000     | 500      | (500)    |
| TOTAL MATERIALS & SUPPLIES     |                           | 500                   | 565       | 1,300     | 800      | (500)    |
| TOTAL OTHER OPERATING EXPENSES |                           | 8,190                 | 7,352     | 13,256    | 4,458    | (8,798)  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2111 - CENTRAL GARAGE FUND  
FUNCTION - 6021 - CENTRAL GARAGE  
ACTIVITY - 642141 - MISCELLANEOUS  
DEPARTMENT - 0000 - MISCELLANEOUS  
DEPT/FUND - 642141 - MISCELLANEOUS

| ACCOUNT-----              | TITLE ----- | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |          |
|---------------------------|-------------|-----------------------|-----------|-----------|----------|----------|
|                           |             | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE   |
| TOTAL CENTRAL GARAGE FUND |             | 21,866                | 21,374    | 40,514    | 13,469   | (27,045) |
| TOTAL MISCELLANEOUS       |             | 21,866                | 21,374    | 40,514    | 13,469   | (27,045) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2111 - CENTRAL GARAGE FUND  
FUNCTION - 6021 - CENTRAL GARAGE  
ACTIVITY - 672141 - CAPITAL OUTLAY  
DEPARTMENT - 0000 - CAPITAL OUTLAY  
DEPT/FUND - 672141 - CAPITAL OUTLAY

| ACCOUNT-----                   | TITLE -----           | -----  | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET     |
|--------------------------------|-----------------------|--------|-----------------|-----------|-----------|---------|
|                                |                       | BUDGET | ACTUAL          | BUDGET    | APPROVED  | CHANGE  |
| 48111                          | MACHINERY & EQUIPMENT | 17,000 | 19,406          | 30,000    | 25,000    | (5,000) |
| 48181                          | BUILDINGS & GROUNDS   | 27,000 | 21,970          | 5,000     | 5,000     | -       |
| TOTAL CAP. OUTLAY-REPLACEMENTS |                       | 44,000 | 41,376          | 35,000    | 30,000    | (5,000) |
| TOTAL CAPITAL OUTLAY           |                       | 44,000 | 41,376          | 35,000    | 30,000    | (5,000) |
| TOTAL CENTRAL GARAGE FUND      |                       | 44,000 | 41,376          | 35,000    | 30,000    | (5,000) |
| TOTAL CAPITAL OUTLAY           |                       | 44,000 | 41,376          | 35,000    | 30,000    | (5,000) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2111 - CENTRAL GARAGE FUND  
FUNCTION - 6021 - CENTRAL GARAGE  
ACTIVITY - 692141 - TRANSFERS  
DEPARTMENT - 0000 - TRANSFERS  
DEPT/FUND - 692141 - TRANSFERS

| ACCOUNT-----              | TITLE -----            | -----  | 2011-2012 ----- | 2012-2013 | 2013-2014 | NET       |
|---------------------------|------------------------|--------|-----------------|-----------|-----------|-----------|
|                           |                        | BUDGET | ACTUAL          | BUDGET    | APPROVED  | CHANGE    |
| 49292                     | TR TO SCHL TRANSP FUND |        |                 | 105,000   |           | (105,000) |
| TOTAL FUND TRANSFERS      |                        |        |                 | 105,000   |           | (105,000) |
| TOTAL OTHER USES OF FUNDS |                        |        |                 | 105,000   |           | (105,000) |
| TOTAL CENTRAL GARAGE FUND |                        |        |                 | 105,000   |           | (105,000) |
| TOTAL TRANSFERS           |                        |        |                 | 105,000   |           | (105,000) |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2112 - CENTRAL STORES OPER. FUND  
FUNCTION - 7021 - CENT. STORES OPERATING  
ACTIVITY - 712141 - OPERATING  
DEPARTMENT - 0000 - OPERATING  
DEPT/FUND - 712141 - OPERATING

| ACCOUNT-----              | TITLE -----               | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET      |        |
|---------------------------|---------------------------|-----------------------|-----------|-----------|----------|--------|
|                           |                           | BUDGET                | ACTUAL    | BUDGET    | APPROVED | CHANGE |
| 41010                     | SALARIES & WAGES-REG.     | 75,062                | 75,067    | 81,383    | 80,982   | (401)  |
| 41015                     | EMPLOYER BENEFIT MATCH    | 312                   | 318       | 312       | 312      | -      |
| 41020                     | SALARIES & WAGES-O/T      | 102                   | 48        | 100       | 102      | 2      |
| TOTAL PERSONAL SERVICES   |                           | 75,476                | 75,433    | 81,795    | 81,396   | (399)  |
| 42010                     | FICA                      | 5,774                 | 5,411     | 6,257     | 6,227    | (30)   |
| 42020                     | RETIREMENT - VRS          | 11,102                | 11,102    | 9,971     | 10,172   | 201    |
| 42050                     | HOSPITAL INSURANCE        | 6,216                 | 5,904     | 6,216     | 6,790    | 574    |
| 42060                     | LIFE INSURANCE - VRS      | 210                   | 210       | 1,048     | 964      | (84)   |
| 42110                     | WORKER'S COMP.            | 1,577                 | 2,042     | 2,145     | 1,969    | (176)  |
| 42160                     | FLEX. SPENDING PLAN COST  |                       | 5         |           |          | -      |
| TOTAL FRINGE BENEFITS     |                           | 24,879                | 24,675    | 25,637    | 26,122   | 485    |
| 43110                     | MEDICAL SERVICES          | 130                   | 50        | 100       | 100      | -      |
| 43120                     | ACCOUNTING & AUDITING     | 500                   | 550       | 600       | 600      | -      |
| 43320                     | SERVICE CONTRACTS         | 10,045                | 6,722     | 10,045    | 10,275   | 230    |
| 43330                     | MAINT & REP.-MACH & EQUIP | 800                   |           | 800       | 1,500    | 700    |
| 43340                     | MAINT & REP.-FURN & FIX   | 500                   | 299       | 500       | 500      | -      |
| 43360                     | MAINT & REP.-BLDGS & GNDS | 1,000                 | 2,002     | 1,000     | 1,000    | -      |
| 43600                     | ADVERTISING               | 250                   |           | 200       | 200      | -      |
| 43710                     | UNIFORM MAINTENANCE CONT. | 600                   | 581       | 600       | 600      | -      |
| TOTAL PURCHASED SERVICESS |                           | 13,825                | 10,203    | 13,845    | 14,775   | 930    |
| 44200                     | C.G. - PARTS AND LABOR    | 1,000                 | 531       | 1,000     | 500      | (500)  |
| 44302                     | C.S.-POWER.EQUIP.SUPPLIES | 425                   | 155       |           |          | -      |
| 44304                     | C.S.-BLDG. & GROUNDS SUPP |                       |           | 500       | 500      | -      |
| 44307                     | C.S.-OFFICE SUPPLIES      |                       |           | 300       | 300      | -      |
| 44308                     | C.S.-SAFETY/MEDICAL SUPP. |                       |           | 100       | 100      | -      |
| 44309                     | C.S.-OTHER SUPPLIES       |                       |           | 600       | 600      | -      |
| 44310                     | C.G. - FUEL               | 500                   | 599       | 500       | 644      | 144    |
| 44313                     | CONTRACTOR EQUIP. LOANS   | 300                   |           |           | 300      | 300    |
| 44316                     | INV ADJ-OTHER THAN UTILIT | 1,000                 | 151       |           | 1,000    | 1,000  |
| TOTAL INTERNAL SERVICES   |                           | 3,225                 | 1,436     | 3,000     | 3,944    | 944    |
| 45110                     | ELECTRICITY               | 4,750                 | 4,655     | 4,750     | 5,500    | 750    |
| 45120                     | HEATING                   | 2,750                 | 2,190     | 2,750     | 2,750    | -      |
| 45130                     | WATER & SEWER             | 250                   | 333       | 250       | 350      | 100    |
| 45210                     | POSTAGE                   | 25                    |           | 25        | 25       | -      |
| 45230                     | TELECOMMUNICATIONS        | 900                   | 487       | 600       | 600      | -      |
| 45340                     | PROPERTY INSURANCE        | 1,880                 | 1,758     | 1,905     | 2,092    | 187    |
| 45350                     | VEHICLE & EQUIPMENT INS.  | 819                   | 650       | 671       | 680      | 9      |
| 45370                     | PUB.OFFICIAL LIABILITY IN | 458                   | 425       | 430       | 472      | 42     |
| 45380                     | GENERAL LIABILITY INS.    | 199                   | 188       | 189       | 188      | (1)    |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 2112 - CENTRAL STORES OPER. FUND  
FUNCTION - 7021 - CENT. STORES OPERATING  
ACTIVITY - 712141 - OPERATING  
DEPARTMENT - 0000 - OPERATING  
DEPT/FUND - 712141 - OPERATING

| ACCOUNT-----                    | TITLE -----              | ----- 2011-2012 ----- | ----- 2011-2012 ----- | 2012-2013 | 2013-2014 | NET    |
|---------------------------------|--------------------------|-----------------------|-----------------------|-----------|-----------|--------|
|                                 |                          | BUDGET                | ACTUAL                | BUDGET    | APPROVED  | CHANGE |
| 45410                           | LEASE/RENT OF EQUIPMENT  | 700                   |                       | 700       | 700       | -      |
| 45530                           | TRAINING & TRAVEL        | 2,500                 | 1,151                 | 2,100     | 2,100     | -      |
| 45810                           | DUES & MEMBERSHIPS       | 400                   | 255                   | 800       | 800       | -      |
| 45850                           | FREIGHT & DRAYAGE        | 50                    | 200                   | 50        | 50        | -      |
| TOTAL OTHER CHARGES             |                          | 15,681                | 12,291                | 15,220    | 16,307    | 1,087  |
| 46010                           | OFFICE SUPPLIES          | 600                   | 1,158                 | 300       | 300       | -      |
| 46070                           | REPAIR & MAINT. SUPPLIES | 300                   |                       | 150       | 150       | -      |
| 46120                           | BOOKS & SUBSCRIPTIONS    | 39                    | 44                    | 46        | 50        | 4      |
| 46140                           | OTHER OPERATING SUPPLIES | 1,200                 | 185                   | 1,000     | 750       | (250)  |
| TOTAL MATERIALS & SUPPLIES      |                          | 2,139                 | 1,387                 | 1,496     | 1,250     | (246)  |
| TOTAL OTHER OPERATING EXPENSES  |                          | 59,749                | 49,993                | 59,198    | 62,398    | 3,200  |
| TOTAL CENTRAL STORES OPER. FUND |                          | 135,225               | 125,426               | 140,993   | 143,794   | 2,801  |
| TOTAL OPERATING                 |                          | 135,225               | 125,426               | 140,993   | 143,794   | 2,801  |

05/17/2013

CITY OF HARRISONBURG, VA  
EXPENDITURE BUDGET

FUND - 3115 - JUVENILE CRIME CTRL. FUND  
FUNCTION - 200 - JUDICIAL ADMINISTRATION  
ACTIVITY - 2100 - COURTS  
DEPARTMENT - 210511 - J & D RELATIONS

| ACCOUNT-----                    | TITLE -----               | ----- 2011-2012 ----- | 2012-2013   | 2013-2014   | NET         |              |
|---------------------------------|---------------------------|-----------------------|-------------|-------------|-------------|--------------|
|                                 |                           | BUDGET                | BUDGET      | APPROVED    | CHANGE      |              |
| 41010                           | SALARIES & WAGES-REG.     |                       | 44,222      |             | -           |              |
| 41015                           | EMPLOYER BENEFIT MATCH    |                       | 195         |             | -           |              |
| 41050                           | ANNUAL LEAVE - SEPARATION |                       | 237         |             | -           |              |
| 41051                           | SICK LEAVE - SEPARATION   |                       | 450         |             | -           |              |
| TOTAL PERSONAL SERVICES         |                           |                       | 45,103      |             | -           |              |
| 42010                           | FICA                      |                       | 3,171       |             | -           |              |
| 42020                           | RETIREMENT - VRS          |                       | 6,206       |             | -           |              |
| 42050                           | HOSPITAL INSURANCE        |                       | 5,862       |             | -           |              |
| 42060                           | LIFE INSURANCE - VRS      |                       | 117         |             | -           |              |
| 42110                           | WORKER'S COMP.            |                       | 74          |             | -           |              |
| 42160                           | FLEX. SPENDING PLAN COST  |                       | 5           |             | -           |              |
| TOTAL FRINGE BENEFITS           |                           |                       | 15,436      |             | -           |              |
| 43100                           | PROFESSIONAL SERVICES     |                       | 17,952      |             | -           |              |
| TOTAL PURCHASED SERVICES        |                           |                       | 17,952      |             | -           |              |
| 45530                           | TRAINING & TRAVEL         |                       | 377         |             | -           |              |
| 45911                           | LOCAL AID TO COMM OF VA   |                       | 2,498       |             | -           |              |
| TOTAL OTHER CHARGES             |                           |                       | 2,875       |             | -           |              |
| TOTAL OTHER OPERATING EXPENSES  |                           |                       | 36,263      |             | -           |              |
| TOTAL JUVENILE CRIME CTRL. FUND |                           |                       | 81,366      |             | -           |              |
| TOTAL J & D RELATIONS           |                           |                       | 81,366      |             | -           |              |
| TOTAL REPORT                    |                           | 281,420,489           | 235,982,671 | 269,162,618 | 207,295,417 | (61,867,201) |

# APPROPRIATION ORDINANCE



**CITY OF HARRISONBURG, VIRGINIA  
APPROPRIATION ORDINANCE CONTENTS  
FISCAL YEAR 2014**

|   |       |
|---|-------|
| Appropriation Ordinance                       | 1-24  |
| Classification Titles and Compensation Ranges | 25-32 |
| Salary Schedule Effective July 1, 2013        | 33-35 |

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**APPROPRIATION ORDINANCE  
OF THE CITY OF HARRISONBURG, VIRGINIA  
For the Fiscal Year Ending June 30, 2014**

**AN ORDINANCE MAKING APPROPRIATION OF SUMS OF MONEY FOR NECESSARY EXPENDITURES TO THE CITY OF HARRISONBURG, VIRGINIA, FOR THE FISCAL YEAR ENDING JUNE 30, 2014. TO PRESCRIBE THE TERMS, CONDITIONS, AND PROVISIONS WITH RESPECT TO THE ITEMS OF APPROPRIATION AND THEIR PAYMENTS; AND TO REPEAL ALL ORDINANCES WHOLLY IN CONFLICT WITH THIS ORDINANCE, AND ALL PARTS OF ORDINANCES INCONSISTENT WITH THIS ORDINANCE TO THE EXTENT OF SUCH INCONSISTENCY.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HARRISONBURG, VIRGINIA:**

**SECTION I - GENERAL FUND (1000)**

**That the following sums of money be and the same hereby are appropriated for general government purposes herein specified for the fiscal year ending June 30, 2014:**

**Paragraph One - City Council (110111)**

For the current expenditures of the CITY COUNCIL, the sum of one hundred eighty-seven thousand, forty nine dollars (\$187,049) is appropriated from the General Fund.

**Paragraph Two - City Manager (120111)**

For the current expenditures of the CITY MANAGER, the sum of four hundred seventy-four thousand, nine hundred forty-four dollars (\$474,944) is appropriated from the General Fund.

**Paragraph Three - City Attorney (120411)**

For the current expenditures of the CITY ATTORNEY, the sum of one hundred sixty-eight thousand, seven hundred ninety-four dollars (\$168,794) is appropriated from the General Fund.

**Paragraph Four - Human Resources (120511)**

For the current expenditures of HUMAN RESOURCES, the sum of three hundred forty-nine thousand, nine hundred sixty-four dollars (\$349,964) is appropriated from the General Fund

**Paragraph Five - Independent Auditor (120811)**

For the current expenditures of the INDEPENDENT AUDITOR, the sum of twenty thousand, seven hundred dollars (\$20,700) is appropriated from the General Fund.

Paragraph Six - Commissioner of Revenue (120912)

For the current expenditures of the COMMISSIONER OF REVENUE, the sum of four hundred nine thousand, one hundred thirteen dollars (\$409,113) is appropriated from the General Fund.

Paragraph Seven - Assessor (121012)

For the current expenditures of the ASSESSOR, the sum of three hundred ten thousand, four hundred twenty-eight dollars (\$310,428) is appropriated from the General Fund.

Paragraph Eight - Board of Equalization (121112)

For the current expenditures of the BOARD OF EQUALIZATION, the sum of two thousand, eight hundred seventy-five dollars (\$2,875) is appropriated from the General Fund.

Paragraph Nine - Treasurer (121313)

For the current expenditures of the TREASURER, the sum of five hundred twenty-three thousand, nine hundred sixty-nine dollars (\$523,969) is appropriated from the General Fund.

Paragraph Ten - Finance (121511)

For the current expenditures of FINANCE, the sum of four hundred thirty-two thousand, two hundred nine dollars (\$432,209) is appropriated from the General Fund.

Paragraph Eleven – Information Technology (122011)

For the current expenditures of INFORMATION TECHNOLOGY, the sum of one million, five hundred forty-four thousand, eighty-nine dollars (\$1,544,089) is appropriated from the General Fund.

Paragraph Twelve - Purchasing Agent (122211)

For the current expenditures of the PURCHASING AGENT, the sum of one hundred twenty-nine thousand, five hundred forty-six dollars (\$129,546) is appropriated from the General Fund.

Paragraph Thirteen - Electoral Board (130114)

For the current expenditures of the ELECTORAL BOARD, the sum of one hundred ninety-nine thousand, two hundred twenty-seven dollars (\$199,227) is appropriated from the General Fund.

Paragraph Fourteen - Police Administration (310131)

For the current expenditures of POLICE ADMINISTRATION, the sum of two million, eight hundred seventy-three thousand, five hundred twenty-one dollars (\$2,873,521) is appropriated from the General Fund.

Paragraph Fifteen - Police Operations (310231)

For the current expenditures of POLICE OPERATIONS, the sum of three million, four hundred nineteen thousand, seven hundred eighty-three dollars (\$3,419,783) is appropriated from the General Fund.

Paragraph Sixteen - Police Criminal Investigation (310331)

For the current expenditures of POLICE CRIMINAL INVESTIGATION, the sum of one million, four hundred ninety-four thousand, five hundred thirty-eight dollars (\$1,494,538) is appropriated from the General Fund.

Paragraph Seventeen – Police Special Operations (310631)

For the current expenditures of POLICE SPECIAL OPERATIONS, the sum of one million, four hundred sixty-eight thousand, three hundred ninety-five dollars (\$1,468,395) is appropriated from the General Fund.

Paragraph Eighteen - Fire Administration (320132)

For the current expenditures of FIRE ADMINISTRATION, the sum of five hundred twenty-three thousand, three hundred seventy-one dollars (\$523,371) is appropriated from the General Fund.

Paragraph Nineteen - Fire Suppression (320232)

For the current expenditures of FIRE SUPPRESSION, the sum of six million, one hundred sixty-six thousand, four hundred sixty-seven dollars (\$6,166,467) is appropriated from the General Fund.

Paragraph Twenty - Fire Prevention (320332)

For the current expenditures of FIRE PREVENTION, the sum of three hundred ninety-five thousand, four hundred thirty-eight dollars (\$395,438) is appropriated from the General Fund.

Paragraph Twenty-One - Fire Training (320432)

For the current expenditures of FIRE TRAINING, the sum of two hundred nine thousand, two hundred thirty dollars (\$209,230) is appropriated from the General Fund.

Paragraph Twenty-Two– Public Safety Building (320632)

For the current expenditures of the PUBLIC SAFETY BUILDING, the sum of three hundred seventy-three thousand, six hundred sixty-two dollars (\$373,662) is appropriated from the General Fund.

Paragraph Twenty-Three – Child Safety Alliance (320732)

For the current expenditures of the CHILD SAFETY ALLIANCE, the sum of thirty-seven thousand, one hundred ninety-six dollars (\$37,196) is appropriated from the General Fund.

Paragraph Twenty-Four - City and County Jail (330231)

For the current expenditures of the CITY AND COUNTY JAIL, the sum of eighty-two thousand, five hundred dollars (\$82,500) is appropriated from the General Fund.

Paragraph Twenty-Five - Building Inspection (340121)

For the current expenditures of BUILDING INSPECTION, the sum of seven hundred seventy-five thousand, eight hundred eighty-nine dollars (\$775,889) is appropriated from the General Fund.

Paragraph Twenty- Six - Animal Control (350131)

For the current expenditures of ANIMAL CONTROL, the sum of three hundred fifty thousand, four hundred forty-six dollars (\$350,446) is appropriated from General Fund.

Paragraph Twenty-Seven - Coroner (350331)

For the current expenditures of the CORONER, the sum of one thousand dollars (\$1,000) is appropriated from the General Fund.

Paragraph Twenty-Eight - Emergency Services (350532)

For the current expenditures of EMERGENCY SERVICES, the sum of sixty-four thousand, seven hundred eight dollars (\$64,708) is appropriated from the General Fund.

Paragraph Twenty-Nine - General Engineering (410121)

For the current expenditures of GENERAL ENGINEERING, the sum of one million, nine thousand, six hundred two dollars (\$1,009,602) is appropriated from the General Fund.

Paragraph Thirty - Highway and Street Maintenance (410241)

For the current expenditures of HIGHWAY AND STREET MAINTENANCE, the sum of five million, seven hundred seventy-seven thousand, fifty-eight dollars (\$5,777,058) is appropriated from the General Fund.

Paragraph Thirty-One - Street Lights (410441)

For the current expenditures of STREET LIGHTS, the sum of five hundred ninety thousand, seven hundred seventy-eight dollars (\$590,778) is appropriated from the General Fund.

Paragraph Thirty-Two - Snow and Ice Removal (410541)

For the current expenditures of SNOW AND ICE REMOVAL, the sum of two hundred thirty-six thousand, five hundred fifty-one dollars (\$236,551) is appropriated from the General Fund.

Paragraph Thirty-Three - Traffic Engineering (410741)

For the current expenditures of TRAFFIC ENGINEERING, the sum of one million, six hundred four thousand, one hundred three dollars (\$1,604,103) is appropriated from the General Fund.

Paragraph Thirty-Four – Highway and Street Beautification (410841)

For the current expenditures of HIGHWAY AND STREET BEAUTIFICATION, the sum of three hundred four thousand, four hundred seventy-seven dollars (\$304,477) is appropriated from the General Fund.

Paragraph Thirty-Five - Street and Road Cleaning (420241)

For the current expenditures of STREET AND ROAD CLEANING, the sum of four hundred sixty-nine thousand, seven hundred eighty dollars (\$469,780) is appropriated from the General Fund.

Paragraph Thirty-Six – Refuse Collection (420341)

For the current expenditures of REFUSE COLLECTION, the sum of one million, five hundred fifty-one thousand, seven hundred eighty-one dollars (\$1,551,781) is appropriated from the General Fund.

Paragraph Thirty-Seven – City Landfill (420441)

For the current expenditures of CITY LANDFILL, the sum of one hundred sixteen thousand, eight hundred forty-three dollars (\$116,843) is appropriated from the General Fund.

Paragraph Thirty-Eight – Recycling (420541)

For the current expenditures of RECYCLING, the sum of one million, one hundred thirty-six thousand, one hundred seventy-one dollars (\$1,136,171) is appropriated from the General Fund.

Paragraph Thirty-Nine - Insect and Rodent Control (420641)

For the current expenditures of INSECT AND RODENT CONTROL, the sum of forty thousand, six hundred forty-five dollars (\$40,645) is appropriated from the General Fund.

Paragraph Forty – County Landfill (420741)

For the current expenditures of COUNTY LANDFILL, the sum of nine hundred sixty-five thousand, seven hundred dollars (\$965,700) is appropriated from the General Fund.

Paragraph Forty-One – General Properties (430221)

For the current expenditures of GENERAL PROPERTIES, the sum of three hundred fifty-six thousand, three hundred sixty-six dollars (\$356,366) is appropriated from the General Fund.

Paragraph Forty-Two - Local Health Department (510111)

For the current expenditures of the LOCAL HEALTH DEPARTMENT, the sum of three hundred eighty-four thousand, seven hundred eighty-four dollars (\$384,784) is appropriated from the General Fund.

Paragraph Forty-Three - Community Services Board (520511)

For the current expenditures of the COMMUNITY SERVICES BOARD, the sum of three hundred ninety-six thousand, five hundred seven dollars (\$396,507) is appropriated from the General Fund.

Paragraph Forty-Four - Tax Relief for the Elderly/Disabled Veterans (530611)

For the current expenditures TAX RELIEF FOR THE ELDERLY/DISABLED VETERANS, the sum of one hundred thousand dollars (\$100,000) is appropriated from the General Fund.

Paragraph Forty-Five - Parks and Recreation Administration (710171)

For the current expenditures of PARKS AND RECREATION ADMINISTRATION, the sum of one million, sixty-seven thousand, eight hundred fourteen dollars (\$1,067,814) is appropriated from the General Fund.

Paragraph Forty-Six - Parks (710271)

For the current expenditures of PARKS, the sum of nine hundred thirty-four thousand, seven hundred twenty-seven dollars (\$934,727) is appropriated from the General Fund.



Paragraph Forty-Seven– Recreation Centers and Playgrounds (710471)

For the current expenditures of RECREATION CENTERS AND PLAYGROUNDS, the sum of five hundred fifty-two thousand, eight hundred eighteen dollars (\$552,818) is appropriated from the General Fund.

Paragraph Forty-Eight - National Guard Armory (710571)

For the current expenditures of the NATIONAL GUARD ARMORY, the sum of ninety-three thousand, eleven dollars (\$93,011) is appropriated from the General Fund.

Paragraph Forty-Nine - Simms Recreation Center (710671)

For the current expenditures of the SIMMS RECREATION CENTER, the sum of three hundred thirty-six thousand, four hundred eighty-six dollars (\$336,486) is appropriated from the General Fund.

Paragraph Fifty - Westover Pool (710771)

For the current expenditures of the WESTOVER POOL, the sum of three hundred ninety thousand, four hundred nineteen dollars (\$390,419) is appropriated from the General Fund.

Paragraph Fifty-One - Athletics (710871)

For the current expenditures of the ATHLETICS, the sum of four hundred eighteen thousand, two hundred fifty-five dollars (\$418,255) is appropriated from the General Fund.

Paragraph Fifty-Two – Blacks Run Greenway (710971)

For the current expenditures of the BLACKS RUN GREENWAY, the sum of fifty-four thousand, seven hundred twenty-six dollars (\$54,726) is appropriated from the General Fund.

Paragraph Fifty-Three – Parks a Recreation Golf Course Grounds Management (730271)

For the current expenditures of the PARKS AND RECREATION GOLF COURSE GROUNDS MANAGEMENT, the sum of six hundred forty-seven thousand, six hundred fifty-eight dollars (\$647,658) is appropriated from the General Fund.

Paragraph Fifty-Four – Parks and Recreation Golf Course Clubhouse (730371)

For the current expenditures of the PARKS AND RECREATION GOLF COURSE CLUBHOUSE, the sum of three hundred ninety-nine thousand, twenty-four dollars (\$399,024) is appropriated from the General Fund.

Paragraph Fifty-Five - Planning (810121)

For the current expenditures of PLANNING, the sum of one hundred ninety-one thousand, eight hundred forty-one dollars (\$191,841) is appropriated from the General Fund.

Paragraph Fifty-Six - Zoning Administration (810221)

For the current expenditures of ZONING ADMINISTRATION, the sum of one hundred fifty-one thousand, two hundred eighty-eight dollars (\$151,288) is appropriated from the General Fund.

Paragraph Fifty-Seven- Board of Zoning Appeals (810421)

For the current expenditures of the BOARD OF ZONING APPEALS, the sum of seven thousand, one hundred thirty-nine dollars (\$7,139) is appropriated from the General Fund.

Paragraph Fifty-Eight - Economic Development (810521)

For the current expenditures of ECONOMIC DEVELOPMENT, the sum of five hundred eighty-nine thousand, five hundred fifty dollars (\$589,550) is appropriated from the General Fund.

Paragraph Fifty-Nine – Downtown Renaissance (810621)

For the current expenditures of DOWNTOWN RENAISSANCE, the sum of two hundred eight thousand, nine hundred sixty-three dollars (\$208,963) is appropriated from the General Fund.

Paragraph Sixty – Tourism and Visitors Services (810821)

For the current expenditures of TOURISM AND VISITORS SERVICES, the sum of four hundred twenty-one thousand, three hundred thirty-one dollars (\$421,331) is appropriated from the General Fund.

Paragraph Sixty-One – Downtown Parking Services (810921)

For the current expenditures of DOWNTOWN PARKING SERVICES, the sum of two hundred sixteen thousand, seven hundred ninety-four dollars (\$216,794) is appropriated from the General Fund.

Paragraph Sixty-Two – Community and Civic Organizations (910411)

For aiding the activities of independent, civic, charitable, and other organizations, the sum of one million, two hundred thirty-six thousand, nine hundred fifty-eight dollars (\$1,236,958) is appropriated from the General Fund.

Paragraph Sixty-Three - Joint Operations with Rockingham County (910511)

For the payment of joint expenditures, the sum of six million, two hundred thirty-seven thousand, six hundred twenty-nine dollars (\$6,237,629) is appropriated from the General Fund.

Paragraph Sixty-Four - Reserve for Contingencies (940111)

For Reserve for Contingencies of the General Fund the sum of two hundred fifty thousand dollars (\$250,000) is appropriated from the General Fund.

Paragraph Sixty-Five– Debt Service (980142)

For the payment of principal, interest and fiscal charges on bonds and leases, the sum of twelve million, six hundred sixty-two thousand, one hundred forty-two dollars (\$12,662,142) is appropriated from the General Fund.

Paragraph Sixty-Six - Transfers to Other Funds (990111)

For transfers to other funds, the sum of thirty-one million, thirty-six thousand, four hundred thirty-six dollars (\$31,036,436) is appropriated from the General Fund.

**S U M M A R Y**

**Expenditures and Revenues**

|  |                     |
|--|---------------------|
| Total General Fund Appropriation for the<br>Fiscal Year Ending June 30, 2014 | <u>\$96,135,206</u> |
|--|---------------------|

To be provided for from the following estimated revenues which are as follows:

|  |                             |
|--|-----------------------------|
| Amount from fund balance   | \$ 1,637,423                |
| General property taxes   | 33,653,900                  |
| Other local taxes  | 34,726,984                  |
| Permits, privilege fees and regulatory licenses                            | 528,250                     |
| Fines and forfeitures  | 516,200                     |
| Revenue from use of money and property                                     | 165,000                     |
| Charges for services   | 6,735,800                   |
| Miscellaneous revenue  | 5,266,700                   |
| Recovered costs  | 940,919                     |
| State revenue  | 10,212,614                  |
| Federal revenue  | -                           |
| Non revenue receipts   | 25,000                      |
| Transfers from other funds   | <u>1,726,416</u>            |
| <br>Total General Fund Revenue<br>For the Fiscal Year Ending June 30, 2014 | <br><br><u>\$96,135,206</u> |

**SECTION II - SCHOOL FUND (1111)**

**That the following sums of money be and the same hereby are appropriated for school purposes specified for the fiscal year ending June 30, 2014:**

Paragraph One - Instruction (40610)

For the current expenditures of INSTRUCTION, the sum of forty-six million, one hundred eleven thousand, three hundred thirty-four dollars (\$46,111,334) is appropriated from the City School Fund.

Paragraph Two – Administration, Attendance and Health Services (40620)

For the current expenditures of ADMINISTRATION, ATTENDANCE AND HEALTH SERVICES, the sum of three million, five hundred forty-one thousand, eight dollars (\$3,541,008) is appropriated from the City School Fund.

Paragraph Three - Pupil Transportation (40630)

For the current expenditures of PUPIL TRANSPORTATION, the sum of two million, eight hundred seventy-three thousand, one hundred twenty-four dollars (\$2,873,124) is appropriated from the City School Fund.

Paragraph Four - Operations and Maintenance (40640)

For the current expenditures of OPERATIONS AND MAINTENANCE, the sum of four million, eight hundred two thousand, two hundred seventeen dollars (\$4,802,217) is appropriated from the City School Fund.

Paragraph Five - Technology (40680)

For the current expenditures of TECHNOLOGY, the sum of two million, three hundred twenty-six thousand, twenty-eight dollars (\$2,326,028) is appropriated from the City School Fund.

**S U M M A R Y**

Expenditures and Revenues

|  |                     |
|--|---------------------|
| Total School Fund Appropriations for<br>Fiscal Year Ending June 30, 2014 | <u>\$59,653,711</u> |
|--|---------------------|

To be provided for from the following estimated revenues which are as follows:

|                            |                   |
|----------------------------|-------------------|
| Charges for services       | \$1,680,217       |
| State revenue              | 27,876,616        |
| Federal revenue            | 2,795,242         |
| Transfers from other funds | <u>27,301,636</u> |

|   |                     |
|---|---------------------|
| Total School Fund Revenue<br>For the Fiscal Year Ending June 30, 2014 | <u>\$59,653,711</u> |
|---|---------------------|

**SECTION III – SCHOOL NUTRITION FUND (1114)**

**That the following sums of money be and the same hereby are appropriated for school nutrition purposes specified for the fiscal year June 30, 2014:**

Paragraph One – Food Service (40650)

For the current expenditures of FOOD SERVICE, the sum of two million, nine hundred ninety thousand, three hundred forty-seven dollars (\$2,990,347) is apportioned from the City School Nutrition Fund.

Paragraph Two – Technology (40680)

For the current expenditures of TECHNOLOGY, the sum of fifteen thousand dollars (\$15,000) is appropriated from the City School Nutrition Fund.

**S U M M A R Y**

Expenditures and Revenues

|   |                        |
|---|------------------------|
| Total School Nutrition Fund Appropriations for<br>Fiscal Year Ending June 30, 2014  | <u>\$3,005,347</u>     |
| To be provided for from the following estimated revenues which are as follows:      |                        |
| Charges for services  | \$541,511              |
| State revenue   | 82,078                 |
| Federal revenue   | <u>2,381,758</u>       |
| <br>Total School Nutrition Fund Revenue<br>For the Fiscal Year Ending June 30, 2014 | <br><u>\$3,005,347</u> |

**SECTION IV – EMERGENCY COMMUNICATIONS CENTER FUND (1116)**

**That the following sums of money be and the same hereby are appropriated for Emergency Communications Center purposes specified for the fiscal year ended June 30, 2014:**

Paragraph One – Emergency Communications Center (321132)

For the current expenditures of the EMERGENCY COMMUNICATIONS CENTER, the sum of four million, six hundred forty-four thousand, two hundred eighty-nine dollars (\$4,644,289) appropriated from the Emergency Communications Center Fund.

**S U M M A R Y**

Expenditures and Revenues

Total Emergency Communications Center Fund Appropriations  
For the Fiscal Year Ending June 30, 2014 \$4,644,289

To be provided for from the following estimated revenues which are as follows:

|                            |                  |
|----------------------------|------------------|
| Amount from fund balance   | \$724,000        |
| Use of money and property  | 131,220          |
| Miscellaneous revenue      | 1,453,812        |
| Recovered costs            | 250,000          |
| State revenue              | 531,445          |
| Federal revenue            | 100,000          |
| Transfers from other funds | <u>1,453,812</u> |

Total Emergency Communications Center Fund Revenue  
For the Fiscal Year Ending June 30, 2014 \$4,644,289

**SECTION V – COMMUNITY DEVELOPMENT BLOCK GRANT FUND (1117)**

**That the following sums of money be and the same hereby are appropriated for Community Development Block Grant purposes herein specified for the fiscal year ending June 30, 2014.**

Paragraph One – Community Development Block Grant (810721)

For the current expenditures of the COMMUNITY DEVELOPMENT BLOCK GRANT, the sum of four hundred forty thousand, five hundred dollars (\$440,500) is appropriated from the Community Development Block Grant Fund.

**S U M M A R Y**

Expenditures and Revenues

Total Community Development Block Fund Appropriations  
For the year ending June 30, 2014 \$440,500

To be provided for from the following estimated revenue which is as follows:

|                 |                  |
|-----------------|------------------|
| Federal revenue | <u>\$440,500</u> |
|-----------------|------------------|

Total Community Development Block Grant Fund Revenue  
For the Fiscal Year Ending June 30, 2014 \$440,500

**SECTION VI - SCHOOL TRANSPORTATION FUND (1118)**

**That the following sum of money be and the same hereby are appropriated for School Transportation purposes herein specified for the fiscal year ending June 30, 2014:**

Paragraph One - School Buses (622081)

For the current expenditures of the SCHOOL BUSES, the sum of two million, five hundred fifty thousand, six hundred seventy-three dollars (\$2,550,673) is appropriated from the School Transportation Fund.

Paragraph Two - Field Trips and Charters (632081)

For the current expenditures of FIELD TRIPS AND CHARTERS, the sum of one hundred ninety-eight thousand, seventy-nine dollars (\$198,079) is appropriated from the School Transportation Fund.

**S U M M A R Y**

Expenditures and Revenues

Total School Transportation Fund Appropriations  
for the Fiscal Year Ending June 30, 2014 \$2,748,752

To be provided for from the following estimated revenues which are as follows:

Charges for services \$2,748,752

Total School Transportation Fund Revenues  
For the Fiscal Year ending June 30, 2014 \$2,748,752

**SECTION VII – GENERAL CAPITAL PROJECTS FUND (1310)**

**That the following sum of money be and the same hereby are appropriated for General Capital Projects purposes herein specified for the fiscal year ended June 30, 2014:**

Paragraph One – Capital Projects (910141)

For the capital expenditures of the General Capital Projects Fund, the sum of one million, three hundred thousand dollars (\$1,300,000) is appropriate, from the General Capital Projects Fund.

**S U M M A R Y**

**Expenditures and Revenues**

|  |                    |
|--|--------------------|
| Total General Capital Projects Fund Appropriation<br>For the Fiscal Year Ended June 30, 2014 | <u>\$1,300,000</u> |
| To be provided for from the following estimated revenues which are as follows:               |                    |
| Transfer from other funds  | <u>\$1,300,000</u> |
| Total General Capital Projects Fund Revenue<br>For the fiscal Year Ending June 30, 2014      | <u>\$1,300,000</u> |

**SECTION VIII - WATER CAPITAL PROJECTS FUND (1321)**

**That the following sum of money be and the same hereby are appropriated for  
Water Capital Projects purposes herein specified for the fiscal year ended June 30, 2014:**

Paragraph One - Capital Projects (910161)

For the capital expenditures of the Water Capital Projects Fund, the sum of seven hundred thousand dollars (\$700,000) is appropriated from the Water Capital Projects Fund.

**S U M M A R Y**

**Expenditures and Revenues**

|   |                  |
|---|------------------|
| Total Water Capital Projects Fund Appropriations<br>For the Fiscal Year Ended June 30, 2014 | <u>\$700,000</u> |
| To be provided for from the following estimated revenue which is as follows:                |                  |
| Transfer from other funds   | <u>\$700,000</u> |
| Total Water Capital Projects Fund Revenue<br>For the Fiscal Year Ended June 30, 2014        | <u>\$700,000</u> |

**SECTION IX - SEWER CAPITAL PROJECTS FUND (1322)**

**That the following sum of money be and the same hereby are appropriated for  
Sewer Capital Projects purposes herein specified for the fiscal year ended June 30, 2014:**



Paragraph One - Capital Projects (911161)

For the capital expenditures of the Sewer Capital Projects Fund, the sum of four hundred thousand dollars (\$400,000) is appropriated from the Sewer Capital Projects Fund.

**S U M M A R Y**

**Expenditures and Revenues**

|  |                  |
|--|------------------|
| Total Sewer Capital Projects Fund Appropriation<br>For the Fiscal Year Ended June 30, 2014 | <u>\$400,000</u> |
|--|------------------|

To be provided for from the following estimated revenue which is as follows:

|                           |                  |
|---------------------------|------------------|
| Transfer from other funds | <u>\$400,000</u> |
|---------------------------|------------------|

|  |                  |
|--|------------------|
| Total Sewer Capital Projects Fund Revenue<br>For the Fiscal Year Ended June 30, 2014 | <u>\$400,000</u> |
|--|------------------|

**SECTION X – STEAM PLANT CAPITAL PROJECTS FUND (1324)**

**That the following sum of money be and the same hereby are appropriated for Steam Plant Capital Projects purposes herein specified for the fiscal year ended June 30, 2014:**

Paragraph One - Capital Projects (910142)

For the capital expenditures of the Steam Plant Capital Projects Fund, the sum of four hundred thousand dollars (\$400,000) is appropriated from the Steam Plant Capital Projects Fund.

**S U M M A R Y**

**Expenditure and Revenue**

|  |                  |
|--|------------------|
| Total Steam Plant Capital Projects Fund Appropriation<br>For the Fiscal Year Ended June 30, 2014 | <u>\$400,000</u> |
|--|------------------|

To be provided from the following estimated revenue which is as follows:

|                           |                  |
|---------------------------|------------------|
| Transfer from other funds | <u>\$400,000</u> |
|---------------------------|------------------|

|  |                  |
|--|------------------|
| Total Steam Plant Capital Projects Fund Revenue<br>For the Fiscal Year Ended June 30, 2014 | <u>\$400,000</u> |
|--|------------------|

## **SECTION XI - WATER FUND (2011)**

**That the following sums of money be and the same hereby are appropriated for water purposes herein specified for the fiscal year ending June 30, 2014:**

### **Paragraph One - Administration (312061)**

For the current expenditures of ADMINISTRATION, the sum of four hundred thirty-seven thousand, nine hundred eight dollars (\$437,908) is appropriated from the Water Fund.

### **Paragraph Two - Pumping, Storage and Monitoring (322061)**

For the current expenditures of PUMPING, STORAGE AND MONITORING, the sum of five hundred sixty-two thousand, three hundred thirty-one dollars (\$562,331) is appropriated from the Water Fund.

### **Paragraph Three - Transmission and Distribution (332061)**

For the current expenditures of TRANSMISSION AND DISTRIBUTION, the sum of eight hundred forty-seven thousand, six hundred eighty-one dollars (\$847,681) is appropriated from the Water Fund.

### **Paragraph Four - Utility Billing (342061)**

For the current expenditures of UTILITY BILLING, the sum of four hundred nine thousand, eight hundred forty-four dollars (\$409,844) is appropriated from the Water Fund.

### **Paragraph Five - Miscellaneous (352061)**

For the current expenditures, depreciation and payment of taxes, the sum of two million, four hundred eight thousand, ninety-nine dollars (\$2,408,099) is appropriated from the Water Fund.

### **Paragraph Six - Water Purification (362061)**

For the current expenditures of WATER PURIFICATION the sum of one million, one hundred twenty, one hundred eighty-seven dollars (\$1,120,187) is appropriated from the Water Fund.

### **Paragraph Seven - Capital Outlay (372061)**

For the capital expenditures of the WATER FUND, the sum of eighty-one thousand dollars (\$81,000) is appropriated from the Water Fund.

### **Paragraph Eight – Debt Service (382061)**

For the payment of principal, interest and fiscal charges, the sum of seven hundred eighty thousand, eighty-six dollars (\$780,086) is appropriated from the Water Fund.

Paragraph Nine – Transfers (392061)

For transfers to other funds, the sum of one million, six hundred eighty-seven thousand, six hundred ninety-one dollars (\$1,687,691) is appropriated from the Water Fund.

**S U M M A R Y**

**Expenditures and Revenues**

|   |                    |
|---|--------------------|
| Total Water Fund Appropriations for<br>the Fiscal Year Ending June 30, 2014 | <u>\$8,334,827</u> |
|---|--------------------|

To be provided for from the following estimated revenues which are as follows:

|   |                  |
|---|------------------|
| Amount from fund balance                        | \$250,000        |
| Permits, privilege fees and regulatory licenses | 150,000          |
| Revenue from use of money and property          | 30,000           |
| Charges for services                            | 6,017,036        |
| Miscellaneous revenue                           | 4,000            |
| Recovered costs                                 | 16,000           |
| Intrafund transfers                             | <u>1,867,791</u> |

|   |                    |
|---|--------------------|
| Total Water Fund Revenues<br>For the Fiscal Year Ending June 30, 2014 | <u>\$8,334,827</u> |
|---|--------------------|

**SECTION XII - SEWER FUND (2012)**

**That the following sums of money be and the same hereby are appropriated for sewerage purposes herein specified for the fiscal year ending June 30, 2014.**

Paragraph One - Administration (412061)

For the current expenditures of ADMINISTRATION, the sum of six hundred four thousand, one hundred twenty-five dollars (\$604,125) is appropriated from the Sewer Fund.

Paragraph Two - Treatment and Disposal (422061)

For the current expenditures of TREATMENT AND DISPOSAL the sum of three million, five hundred twenty-five thousand dollars (\$3,525,000) is appropriated from the Sewer Fund.

Paragraph Three - Collection and Transmission (432061)

For the current expenditures of the COLLECTION AND TRANSMISSION the sum of eight hundred sixty-nine thousand, two hundred seventy-seven dollars (\$869,277) is appropriated from the Sewer Fund.

Paragraph Four - Miscellaneous (442061)

For the current expenditures, depreciation and the payment of taxes, the sum of one million, seven hundred twenty thousand, four hundred forty dollars (\$1,720,440) is appropriated from the Sewer Fund.

Paragraph Five - Utility Billing (452061)

For the current expenditures of UTILITY BILLING the sum of three hundred twenty-four thousand, one hundred thirty dollars (\$324,130) is appropriated from the Sewer Fund.

Paragraph Six - Pumping and Monitoring (462061)

For the current expenditures of PUMPING AND MONITORING, the sum of one hundred ninety thousand, two hundred fifty-six dollars (\$190,256) is appropriated from the Sewer Fund.

Paragraph Seven - Capital Outlay (472061)

For the capital expenditures of the SEWER FUND, the sum of one hundred twenty-nine thousand dollars (\$129,000) is appropriated from the Sewer Fund.

Paragraph Eight – Debt Service (482061)

For the payment of the City’s share of interest and principal on Harrisonburg-Rockingham Regional Sewer Authority debt, the sum of two million, eight hundred twenty-eight thousand, three hundred ninety-four dollars (\$2,828,394) is appropriated from the Sewer Fund.

Paragraph Nine - Transfers to Other Funds (492061)

For transfers to other funds, the sum of one million, two hundred seventy-four thousand, seven hundred eighty-eight dollars (\$1,274,788) is appropriated from the Sewer Fund.

**S U M M A R Y**

**Expenditures and Revenues**

Total Sewer Fund Appropriations for  
the Fiscal Year Ending June 30, 2014 \$11,465,410

To be provided for from the following estimated revenues which are as follows:

|   |                  |
|---|------------------|
| Amount from fund balance                        | \$327,518        |
| Permits, privilege fees and regulatory licenses | 225,000          |
| Revenue from use of money and property          | 7,000            |
| Charges for services                            | 9,477,384        |
| Miscellaneous revenue                           | 1,000            |
| Recovered costs                                 | 30,000           |
| Intrafund transfers                             | <u>1,397,508</u> |

|   |                     |
|---|---------------------|
| Total Sewer Fund Revenues<br>For the Fiscal Year Ending June 30, 2014 | <u>\$11,465,410</u> |
|---|---------------------|

**SECTION XIII - PUBLIC TRANSPORTATION FUND (2013)**

**That the following sum of money be and the same hereby are appropriated for Public Transportation purposes herein specified for the fiscal year ending June 30, 2014:**

Paragraph One - Transit Buses (812081)

For the current expenditures and depreciation of the TRANSIT BUSES, the sum of three million, four hundred six thousand, six hundred thirty-one dollars (\$3,406,631) is appropriated from the Public Transportation Fund.

Paragraph Two – Paratransit Buses (852081)

For the current expenditures of PARATRANSIT BUSES, the sum of five hundred seventy-nine thousand, seven hundred eleven dollars (\$579,711) is appropriated from the Public Transportation Fund.

Paragraph Three - Capital Outlay (872081)

For the capital expenditures of the PUBLIC TRANSPORTATION DEPARTMENT, the sum of one million, six hundred ten thousand dollars, (\$1,610,000) is appropriated from the Public Transportation Fund.

**S U M M A R Y**

Expenditures and Revenues

|   |                    |
|---|--------------------|
| Total Public Transportation Fund Appropriations<br>for the Fiscal Year Ending June 30, 2014 | <u>\$5,596,342</u> |
|---|--------------------|

To be provided for from the following estimated revenues which are as follows:

|                            |                |
|----------------------------|----------------|
| Use of money and property  | \$65,000       |
| Charges for services       | 1,843,980      |
| Recovered costs            | 10,500         |
| State revenue              | 759,380        |
| Federal revenue            | 2,150,000      |
| Transfers from other funds | 550,822        |
| Intrafund transfers        | <u>216,660</u> |

|   |                    |
|---|--------------------|
| Total Public Transportation Fund Revenues<br>For the Fiscal Year ending June 30, 2014 | <u>\$5,596,342</u> |
|---|--------------------|

**SECTION XIV – STEAM PLANT FUND (2014)**

**That the following sums of money be and the same hereby are appropriated for Steam Plant purposes herein specified for the fiscal year ending June 30, 2014:**

**Paragraph One – Resource Recovery Facility (912242)**

For the current expenditures of the RESOURCE RECOVERY FACILITY, the sum of six million, seven hundred eighteen thousand, four hundred forty-one dollars (\$6,718,441) is appropriated from the Steam Plant Fund.

**Paragraph Two - Miscellaneous (942042)**

For depreciation of MISCELLANEOUS, the sum of one million, two hundred thirty-seven thousand, two hundred twelve dollars (\$1,237,212) is appropriated from the Steam Plant Fund.

**Paragraph Three – Capital Outlay (972043)**

For the capital expenditures of the STEAM PLANT FUND, the sum of two hundred ten thousand dollars, (\$210,000) is appropriated from the Steam Plant Fund.

**Paragraph Four - Debt Service (982042)**

For the payment of principal, interest and fiscal charges, the sum of two million, six hundred fifty-seven thousand, one hundred eighty-five dollars (\$2,657,185) is appropriated from the Steam Plant Fund.

**Paragraph Five - Transfers (990242)**

For transfers to other funds, the sum of four hundred thousand dollars (\$400,000) is appropriated from the Steam Plant Fund.

**S U M M A R Y**

**Expenditures and Revenues**

|   |                     |
|---|---------------------|
| Total Steam Plant Fund appropriations<br>for the Fiscal Year Ending June 30, 2014 | <u>\$11,222,838</u> |
|---|---------------------|

To be provided for from the following estimated revenues which are as follows:

|                            |                  |
|----------------------------|------------------|
| Amount from fund balance   | \$3,189,251      |
| Use of money and property  | 10,000           |
| Charges for services       | 4,553,452        |
| Recovered costs            | 1,915,862        |
| Transfers from other funds | 395,705          |
| Intrafund transfers        | <u>1,158,568</u> |

Total Steam Plant Fund Revenues  
For the Fiscal Year Ending June 30, 2014 \$11,222,838

**SECTION XV – BUSINESS LOAN PROGRAM FUND (2017)**

**That the following sums of money be and the same hereby are appropriated for Business Loan Program purposes herein specified for the fiscal year ending June 30, 2014:**

**Paragraph One – Revolving Loan Program (850521)**

For the current expenditures of the REVOLVING LOAN PROGRAM, the sum of sixty-two thousand, eight hundred seventy-five dollars (\$62,875) is appropriated from the Business Loan Program Fund.

**S U M M A R Y**

**Expenditures and Revenues**

Total Business Loan Program Fund Appropriations  
for the Fiscal Year Ending June 30, 2014 \$62,875

To be provided for from the following estimated revenues which are as follows:

|                           |               |
|---------------------------|---------------|
| Amount from fund balance  | \$8,645       |
| Use of money and property | 2,436         |
| Miscellaneous             | 20,794        |
| Federal revenue           | <u>31,000</u> |

Total Business Loan Program Fund Revenue  
For the Fiscal Year Ending June 30, 2014 \$62,875

**SECTION XVI - CENTRAL GARAGE FUND (2111)**

**That the following sums of money be and the same hereby are appropriated for Central Garage purposes herein specified for the fiscal year ending June 30, 2014:**

**Paragraph One - Operating (612141)**

For the current expenditures of the CENTRAL GARAGE, the sum of nine hundred ninety-eight thousand, fifty-seven dollars (\$998,057) is appropriated from the Central Garage Fund.

**Paragraph Two - Miscellaneous (642141)**

For the current expenditures of MISCELLANEOUS, the sum of thirteen thousand, four hundred sixty-nine dollars (\$13,469) is appropriated from the Central Garage Fund.

Paragraph Three - Capital Outlay (672141)

For the capital expenditures of the CENTRAL GARAGE, the sum of thirty thousand dollars (\$30,000) is appropriated from the Central Garage Fund.

**S U M M A R Y**

**Expenditures and Revenues**

|  |                    |
|--|--------------------|
| Total Central Garage Fund Appropriations<br>For the Fiscal Year Ending June 30, 2014 | <u>\$1,041,526</u> |
|--|--------------------|

To be provided for from the following estimated revenues which are as follows:

|   |               |
|---|---------------|
| Permits, privilege fees and regulatory licenses | \$8,000       |
| Use of money and property                       | 1,000         |
| Charges for services                            | 991,000       |
| Recovered cost                                  | 14,796        |
| Transfers from other funds                      | <u>26,730</u> |

|   |                    |
|---|--------------------|
| Total Central Garage Fund Revenue<br>For the Fiscal Year Ending June 30, 2014 | <u>\$1,041,526</u> |
|---|--------------------|

**SECTION XVII - CENTRAL STORES FUND (2112)**

**That the following sums of money be and the same hereby are appropriated for Central Stores purposes herein specified for the fiscal year ending June 30, 2014:**

Paragraph One - Operating (712141)

For the current expenditures of the CENTRAL STORES, the sum of one hundred forty-three thousand, seven hundred ninety-four dollars (\$143,794) is appropriated from the Central Stores Fund.

**S U M M A R Y**

**Expenditures and Revenues**

|  |                  |
|--|------------------|
| Total Central Stores Fund Appropriations<br>for the Fiscal Year Ending June 30, 2014 | <u>\$143,794</u> |
|--|------------------|

To be provided for from the following estimated revenue which is as follows:

|                            |                  |
|----------------------------|------------------|
| Transfers from other funds | <u>\$143,794</u> |
|----------------------------|------------------|

|   |                  |
|---|------------------|
| Total Central Stores Fund Revenue<br>for the Fiscal Year Ending June 30, 2014 | <u>\$143,794</u> |
|---|------------------|



**RECAPITULATION**

|                      |  |                      |
|----------------------|--|----------------------|
| Section I            | General Fund                           | \$96,135,206         |
| Section II           | School Fund                            | 59,653,711           |
| Section III          | School Nutrition Fund                  | 3,005,347            |
| Section IV           | Emergency Communication Center Fund    | 4,644,289            |
| Section V            | Community Development Block Grant Fund | 440,500              |
| Section VI           | School Transportation Fund             | 2,748,752            |
| Section VII          | General Capital Projects Fund          | 1,300,000            |
| Section VIII         | Water Capital Projects Fund            | 700,000              |
| Section IX           | Sewer Capital Projects Fund            | 400,000              |
| Section X            | Steam Plant Capital Projects Fund      | 400,000              |
| Section XI           | Water Fund                             | 8,334,827            |
| Section XII          | Sewer Fund                             | 11,465,410           |
| Section XIII         | Public Transportation Fund             | 5,596,342            |
| Section XIV          | Steam Plant Fund                       | 11,222,838           |
| Section XV           | Business Loan Program Fund             | 62,875               |
| Section XVI          | Central Garage Fund                    | 1,041,526            |
| Section XVII         | Central Stores Fund                    | <u>143,794</u>       |
| TOTAL APPROPRIATIONS |  | <u>\$207,295,417</u> |

All of the monies appropriated as shown by the contained items in Sections I through XVIII are appropriated upon the terms, conditions and provisions herein before set forth in connection with said items and those set forth in this section and in accordance with the provisions of the official code of the City of Harrisonburg, Virginia, Edition 1979, now in effect or hereafter adopted or amended, relating hereto.

That the rate of taxation of Real Estate and Manufactured Homes as defined in Section §36-85.3, Code of Virginia, 1950, as amended, be fixed at sixty-three cents (\$0.63) on each one hundred dollars (\$100) assessed valuation for fiscal year 2014, and that the rate of taxation on tangible Personal Property as defined by Article 1 of Chapter 35 of §58.1 of the Code of Virginia, 1950, as amended, be fixed at Three Dollars and No Cents (\$3.00) on each one hundred dollars (\$100) assessed valuation for fiscal year 2014 except for the rate on business personal property, excluding vehicles, be fixed at Two Dollars and No Cents (\$2.00) on each one hundred dollars (\$100) assessed valuation for fiscal year 2014; and that the rate of taxation on Machinery and Tools as defined by Article 2 of Chapter 35 of Title 58.1, Code of Virginia, 1950, as amended, be fixed at Two Dollars and No Cents (\$2.00) on each one hundred dollars (\$100) assessed valuation for fiscal year 2014. Real estate taxes are collectible one half on or before December 5, 2013 and one half on or before June 5, 2014. Tangible personal property taxes, manufactured homes taxes and machinery and tools taxes are collectible on or before December 5, 2013. It is expressly provided that the provisions of this Ordinance shall not apply to household goods and personal effects as enumerated in §58.1-3504 of said Code, if such goods and effects be owned and used by an individual or by a family or household incident to maintaining an abode, which goods and effects are hereby declared wholly exempt from taxation.

That the rate of fee or service charge imposed on Real Estate property exempt from regular taxation shall be twenty percent (20%) of the real estate tax rate levied by the City Council in the above paragraph, which applies to the real estate for which the City furnished police and fire

protection and for the collection and disposal of refuse, and where such real estate are exempt from taxation under Sections 58.1-3606 through 58.1-3608 of the Code of Virginia. Pursuant to Section 58.1-3400 through 58.1-3407 Code of Virginia, as amended, rate of service charge shall be Thirteen Cents (\$0.13) on each one hundred dollars (\$100) of assessed valuation for fiscal year 2014 and are collectible one half on or before December 5, 2013 and one half on or before June 5, 2014. The above service charge shall apply to all real property except those specifically exempted from the service charge as provided in such section. (Such as property owned by the Commonwealth, hospitals, cemeteries, churches, etc.)

That the salaries, wages and allowances set out in detail in the budget statement and in the documents entitled "Classification Titles and Compensation Ranges Fiscal Year 2013-2014", and "Salary Schedule Fiscal Year 2013-2014", and adopted by the City Council for the fiscal year beginning July 1, 2013, and ending June 30, 2014, both dates inclusive, be, and they are hereby authorized and fixed as the maximum compensation to be allowed officers and employees for the services rendered, unless otherwise directed by the City Manager. Any positions not specifically listed in the Budget document may not be filled without prior written approval of the City Manager.

During the fiscal year any budgeted project in the various capital project funds or any budgeted amounts in other funds, for which funds have not been received (i.e. grants or other intergovernmental revenue) or borrowed as anticipated, may have the appropriation reduced by the amount(s) not received or borrowed.

All ordinances or parts of ordinances inconsistent with the provisions of this ordinance be and the same are hereby repealed.

This ordinance shall become effective July 1, 2013.

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

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CITY CLERK

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MAYOR

## CLASSIFICATION TITLES COMPENSATION RANGES

| Grade Level   | Classification Title                       | Regular Class Coding | FLSA Status | PT/Seasonal Coding | FLSA Status | Workers' Comp Code | EEO Categ Code |
|---|--|----------------------|-------------|--------------------|-------------|--------------------|----------------|
| <b>Clerical, Fiscal, Administrative and Related</b> |  |                      |             |                    |             |                    |                |
| 11  | Technology Support Specialist (140)        | 1205                 | NE          | 2205               | NE          | 8810               | 3              |
|   | Technology Support Specialist Public Works |                      |             |                    |             |                    |                |
|   | Technology Support Specialist - Fire       |                      |             |                    |             |                    |                |
| 9   | Departmental Systems Analyst               | 1209                 | NE          | 2209               | NE          | 8810               | 5              |
| 9   | Web Developer                              | 1212                 | NE          | 2212               | NE          | 8810               | 3              |
| 8   | Programmer/Analyst                         | 1214                 | NE          | 2214               | NE          | 8810               | 3              |
| 8   | GIS Coordinator (240)                      | 1217                 | NE          | 2217               | NE          | 8810               | 3              |
| 8   | Controls & Instrument Technician           | 1220                 | NE          | 2220               | NE          | 7590               | 7              |
| 8   | Enterprise Application Support Specialist  | 1221                 | NE          | 2221               | NE          | 8810               | 3              |
| 7   | Systems Analyst                            | 1222                 | NE          | 2222               | NE          | 8810               | 3              |
| 7   | Network Analyst                            | 1224                 | NE          | 2224               | NE          | 8810               | 3              |
| 6   | MIS Coordinator (142)                      | 1227                 | EX          | 2227               | NE          | 8810               | 2              |
| 3   | Director of Information Technology         | 1234                 | EX          | 2234               | EX          | 5191               | 1              |
|   |  |                      |             |                    |             |                    |                |
| 15  | Receptionist/Clerk (101)                   | 3101                 | NE          | 4101               | NE          | 8810               | 6              |
|   | Travel Specialist/Cashier                  |                      |             |                    |             |                    |                |
| 14  | Office Assistant (103)                     | 3103                 | NE          | 4103               | NE          | 8810               | 6              |
|   | IT Office Assistant                        |                      |             |                    |             |                    |                |
| 14  | Secretary (105)                            | 3105                 | NE          | 4105               | NE          | 8810               | 6              |
| 12  | Administrative Secretary (107)             | 3107                 | NE          | 4107               | NE          | 8810               | 6              |
| 11  | Administrative Specialist (108)            | 3108                 | NE          | 4108               | NE          | 8810               | 6              |
| 10  | Office Manager (109)                       | 3109                 | NE          | 4109               | NE          | 8810               | 6              |
|   | Treasurer's Office - Office Manager        |                      |             |                    |             |                    |                |
| 10  | Program Support Specialist                 | 3110                 | NE          | 4110               | NE          | 8810               | 6              |
|   | Program Support Spec - PW                  |                      |             |                    |             |                    |                |
|   | Project Assistant - Public Utilities       |                      |             |                    |             |                    |                |
| 9   | Program Support Specialist Senior          | 3111                 | NE          | 4111               | NE          | 8810               | 6              |
|   | Tourism & Visitor Services Manager         |                      |             |                    |             |                    |                |
| NA  | City Clerk (115)                           | 3112                 | NE          | 4111               | NE          | 8810               | 6              |
|   |  |                      |             |                    |             |                    |                |
| 11  | Accounting Technician (135)                | 3113                 | NE          | 4113               | NE          | 8810               | 6              |
| 10  | Accounting Technician Senior               | 3114                 | NE          | 4114               | NE          | 8810               | 6              |
| 9   | Accountant (143)                           | 3116                 | EX          | 4116               | NE          | 8810               | 2              |
| 8   | Grants and Compliance Officer              | 3117                 | EX          | 4117               | NE          | 8810               | 3              |
| 12  | Storekeeper (331)                          | 3118                 | NE          | 4118               | NE          | 8292               | 6              |
| 10  | Inventory Control Specialist (335)         | 3120                 | NE          | 4120               | NE          | 8292               | 6              |
| 9   | Warehouse Specialist                       | 3121                 | NE          | 4121               | NE          | 8292               | 6              |
| 7   | Purchasing Agent (139)                     | 3122                 | EX          | 4122               | NE          | 8810               | 3              |
| 7   | Auditor                                    | 3123                 | EX          | 4123               | NE          | 9410               | 2              |
| 4   | Assistant Director of Finance (145)        | 3124                 | EX          | 4124               | NE          | 8810               | 2              |
| 2   | Director of Finance (149)                  | 3127                 | EX          | 4127               | NE          | 8810               | 1              |

## CLASSIFICATION TITLES COMPENSATION RANGES

| Grade Level   | Classification Title                   | Regular Class Coding | FLSA Status | PT/Seasonal Coding | FLSA Status | Workers' Comp Code | EEO Categ Code |
|---|--|----------------------|-------------|--------------------|-------------|--------------------|----------------|
| 11  | Deputy I (052)                         | 3130                 | NE          | 4130               | NE          | 8810               | 6              |
|   | State and Local Tax Deputy             |                      |             |                    |             |                    |                |
| 11  | Deputy II (053)                        | 3131                 | NE          | 4131               | NE          | 8810               | 6              |
|   | Business License Compliance Officer    |                      |             |                    |             |                    |                |
|   | Real Estate Appraiser                  |                      |             |                    |             | 9410               |                |
|   | Real Estate / Revenue Clerk            |                      |             |                    |             |                    |                |
|   | Personal Property Assessor             |                      |             |                    |             |                    |                |
|   | Deputy III (054)                       | 3132                 | NE          | 4132               | NE          | 8810               | 6              |
| 10  | Personal Property Supervisor           |                      |             |                    |             |                    |                |
| 10  | Chief Deputy                           |                      |             |                    |             |                    |                |
| 8   | Chief Deputy III/Supervisor            | 3133                 | NE          | 4133               | NE          | 8810               | 6              |
| 6   | Real Estate Director (057)             | 3134                 | EX          | 4134               | NE          | 8810               | 1              |
| <b>Clerical, Fiscal, Administrative and Related continued</b> |  |                      |             |                    |             |                    |                |
| NA  | Commissioner of the Revenue (059)      | 3136                 | EX          | 4136               | EX          | 8810               | 1              |
| 11  | Deputy Treasurer (053)                 | 3140                 | NE          | 4140               | NE          | 8810               | 6              |
| 8   | Assistant Treasurer (108)              | 3142                 | NE          | 4142               | NE          | 8810               | 6              |
| NA  | Treasurer (058)                        | 3146                 | EX          | 4146               | EX          | 8810               | 1              |
| 12  | Assistant Registrar                    | 3148                 | NE          | 4148               | NE          | 8810               | 6              |
| NA  | Registrar                              | 3149                 | EX          | 4149               | EX          | 8810               | 2              |
| 10  | HR Technician                          | 3162                 | NE          | 3162               | NE          | 8810               | 6              |
| 9   | HR Specialist (188)                    | 3160                 | NE          | 4160               | NE          | 8810               | 6              |
| 8   | HR Generalist                          | 3163                 | EX          | 4163               | EX          | 8810               | 5              |
| 3   | Director of Human Resources (189)      | 3166                 | EX          | 4166               | EX          | 8810               | 1              |
| 11  | Tourism/Marketing Coordinator          | 3167                 | NE          | 4167               | NE          | 8742               | 6              |
| 7   | Public Information Officer             | 3169                 | EX          | 4169               | NE          | 8810               | 2              |
| 3   | Director of Economic Development (195) | 3170                 | EX          | 4170               | EX          | 8742               | 1              |
| 5   | Assistant to the City Manager          | 3175                 | EX          | 4175               | EX          | 8810               | 1              |
| 1   | Assistant City Manager (199)           | 3180                 | EX          | 4180               | EX          | 8810               | 1              |
| NA  | City Attorney                          | 3185                 | EX          | 4185               | EX          | 8820               | 2              |
| NA  | City Manager (999)                     | 3190                 | EX          | 4190               | EX          | 8810               | 1              |
| <b>Inspections, Engineering, Planning and Related</b>         |  |                      |             |                    |             |                    |                |
| 12  | Permit Clerk (201)                     | 3201                 | NE          | 4201               | NE          | 8810               | 6              |
| 10  | Engineering Technician (231)           | 3203                 | NE          | 4203               | NE          | 9410               | 3              |
| 9   | Engineering Technician Senior (233)    | 3208                 | NE          | 4208               | NE          | 8810               | 3              |
| 9   | Planner Technician (215)               | 3213                 | NE          | 4213               | NE          | 9410               | 3              |

**CLASSIFICATION TITLES  
COMPENSATION RANGES**

| Grade Level  | Classification Title                          | Regular Class Coding | FLSA Status | PT/Seasonal Coding | FLSA Status | Workers' Comp Code | EEO Categ Code |
|--|---|----------------------|-------------|--------------------|-------------|--------------------|----------------|
| <b>Inspections, Engineering, Planning and Related, continued</b> |   |                      |             |                    |             |                    |                |
| 7  | Planner Senior (218)                          | 3218                 | EX          | 4218               | NE          | 9410               | 3              |
| 9  | Zoning/Planning Technician (216)              | 3223                 | NE          | 4223               | NE          | 9410               | 3              |
| 7  | Zoning Administrator (217)                    | 3228                 | NE          | 4228               | NE          | 9410               | 1              |
| 9  | Building Codes Inspector (205)                | 3233                 | NE          | 4233               | NE          | 9410               | 3              |
|  | Building Codes Inspector-Entry Level          | 3233-I               | NE          | 4233-I             | NE          | 9410               | 3              |
|  | Building Codes Inspector-Inspector I/General  | 3233-II              | NE          | 4233-II            | NE          | 9410               | 3              |
|  | Building Codes Inspector-Inspector II/General | 3233-III             | NE          | 4233-III           | NE          | 9410               | 3              |
| 7  | Building Codes Inspector Senior (208)         | 3235                 | NE          | 4235               | NE          | 9410               | 3              |
| 8  | Plans Reviewer (207)                          | 3238                 | NE          | 4238               | NE          | 9410               | 3              |
| 9  | Construction Inspector (237)                  | 3243                 | NE          | 4243               | NE          | 9410               | 3              |
| 8  | Construction Inspector Chief (239)            | 3248                 | NE          | 4248               | NE          | 9410               | 3              |
| 7  | City Surveyor (235)                           | 3250                 | NE          | 4250               | NE          | 9410               | 2              |
| 9  | Site Development Technician                   | 3252                 | NE          | 4252               | NE          | 9410               | 3              |
| 6  | Engineer (241)                                | 3254                 | EX          | 4254               | NE          | 9410               | 2              |
|  | Civil Engineer - Community Development        |                      |             |                    |             |                    |                |
|  | Engineer - Public Utilities                   |                      |             |                    |             |                    |                |
| 4  | City Planner (219)                            | 3263                 | EX          | 4263               | NE          | 8810               | 1              |
| 6  | Deputy Building Official                      | 3265                 | EX          | 4265               | NE          | 9410               | 1              |
| 4  | Building Official (209)                       | 3266                 | EX          | 4266               | NE          | 9410               | 1              |
| 4  | City Engineer (249)                           | 3270                 | EX          | 4270               | NE          | 9410               | 1              |
| 2  | Director of Planning & Comm Dev (259)         | 3275                 | EX          | 4275               | EX          | 8810               | 1              |
| 5  | Block Grant Coordinator                       | 3285                 | EX          | 4285               | NE          | 8810               | 2              |
| 6  | Director of Special Projects & Grants         | 3287                 | EX          | 4287               | NE          | 8810               | 2              |
| 9  | Management Analyst                            | 3289                 | NE          | 4289               | NE          | 8810               | 5              |
| <b>Trades and Skilled Labor</b>                                  |   |                      |             |                    |             |                    |                |
| 15   | Custodian (301)                               | 3301                 | NE          | 4301               | NE          | 9015               | 8              |
| 15   | Trainee                                       |                      |             |                    |             |                    |                |
|  | Parks & Recreation Trainee                    | 3303                 | NE          | 4303               | NE          | 9102               | 8              |
|  | Public Utilities Trainee                      | 3304                 | NE          | 4304               | NE          | 7520               | 8              |
|  | Public Works Trainee                          | 3305                 | NE          | 4305               | NE          | 5221               | 8              |
|  | Transit Trainee                               | 3306                 | NE          | 4306               | NE          | 7382               | 8              |
|  | Garage/Transportation Trainee                 | 3307                 | NE          | 4307               | NE          | 8385               | 8              |
| 13   | Crew Member                                   |                      |             |                    |             |                    |                |
|  | Laborer (303)                                 | 3310                 | NE          | 4310               | NE          | 9015               | 8              |
|  | ParaTransit Driver (612)                      | 3311                 | NE          | 4311               | NE          | 7382               | 8              |
|  | School Bus Driver (613)                       | 3312                 | NE          | 4312               | NE          | 7380               | 8              |
|  | School Bus Driver - Trip Driver               |                      |             |                    |             |                    |                |
|  | Parks & Recreation Crew Member                | 3313                 | NE          | 4313               | NE          | 9102               | 8              |
|  | Public Utilities Crew Member                  | 3314                 | NE          | 4314               | NE          | 7520               | 8              |
|  | Public Works Crew Member                      | 3315                 | NE          | 4315               | NE          | 9403               | 8              |
|  | Transit Bus Driver (615)                      | 3316                 | NE          | 4316               | NE          | 7382               | 8              |
|  | Transit Dispatcher (601)                      | 3317                 | NE          | 4317               | NE          | 8810               | 6              |
|  | Wash Bay Assistant                            | 3318                 | NE          | 4318               | NE          | 8385               | 8              |

## CLASSIFICATION TITLES COMPENSATION RANGES

| Grade Level                                | Classification Title                           | Regular Class Coding | FLSA Status | PT/Seasonal Coding | FLSA Status | Workers' Comp Code | EEO Categ Code |
|--|--|----------------------|-------------|--------------------|-------------|--------------------|----------------|
| <b>Trades and Skilled Labor, continued</b> |  |                      |             |                    |             |                    |                |
| 12   | <b>Journeyman</b>                              |                      |             |                    |             |                    |                |
|  | Bus Driver/Trainer (617)                       | 3320                 | NE          | 4320               | NE          | 7382               | 8              |
|  | Laborer Senior (304)                           | 3321                 | NE          | 4321               | NE          | 9015               | 8              |
|  | Laborer Senior - Public Safety Building        |                      |             |                    |             |                    |                |
|  | Public Works Journeyman I (311)                | 3322                 | NE          | 4322               | NE          | 9403               | 8              |
|  | Public Works Journeyman II (305)               | 3323                 | NE          | 4323               | NE          | 5506               | 8              |
|  | Parks & Recreation Journeyman                  | 3324                 | NE          | 4324               | NE          | 9102               | 8              |
|  | Public Utilities Journeyman                    | 3325                 | NE          | 4325               | NE          | 7520               | 8              |
|  | Asst. Washbay Supervisor                       | 3326                 | NE          | 4326               | NE          | 7380               | 8              |
| 11   | <b>Technician I</b>                            |                      |             |                    |             |                    |                |
|  | Public Works Technician I (313)                | 3331                 | NE          | 4331               | NE          | 5506               | 7              |
|  | Parking Facilities Technician                  | 3332                 | NE          | 4332               | NE          | 9402               | 7              |
|  | Parks & Recreation Technician I (781)          | 3333                 | NE          | 4333               | NE          | 9102               | 8              |
|  | Public Utilities Technician I                  | 3334                 | NE          | 4334               | NE          | 7520               | 7              |
|  | Front Line Supervisor - Public Transit         | 3335                 | NE          | 4335               | NE          | 7382               | 8              |
| 10   | <b>Technician II</b>                           |                      |             |                    |             |                    |                |
|  | Public Works Technician II (315)               | 3350                 | NE          | 4350               | NE          | 5506               | 7              |
|  | PW - Sanitation Team Leader                    |                      |             |                    |             |                    |                |
|  | Parks & Recreation Technician II               | 3351                 | NE          | 4351               | NE          | 9102               | 8              |
|  | Stream Health Coordinator                      | 3351                 | NE          | 4351               | NE          | 9102               | 8              |
|  | Public Utilities Technician II                 | 3352                 | NE          | 4352               | NE          | 7520               | 7              |
|  | Transportation Technician II                   | 3353                 | NE          | 4353               | NE          | 7382               | 8              |
|  | Paratransit Coordinator                        |                      |             |                    |             |                    |                |
| 9  | <b>Technician III</b>                          |                      |             |                    |             |                    |                |
|  | Horticulturalist (785)                         | 3370                 | NE          | 4370               | NE          | 0042               | 3              |
|  | Parks & Recreation Technician III              | 3371                 | NE          | 4371               | NE          | 9102               | 7              |
|  | Customer Crew Supervisor                       | 3371                 | NE          | 4371               | NE          | 9015               | 7              |
|  | Public Utilities Technician III                | 3372                 | NE          | 4372               | NE          | 7520               | 7              |
|  | Team Leader (Public Works)                     | 3373                 | NE          | 4373               | NE          | 5506               | 7              |
|  | Traffic Technician (Public Works)              | 3373                 | NE          | 4373               | NE          | 6325               | 7              |
| 10   | <b>Specialist I</b>                            |                      |             |                    |             |                    |                |
|  | Equipment Mechanic I (323)                     | 3340                 | NE          | 4340               | NE          | 8380               | 7              |
|  | Public Utilities Specialist I                  | 3341                 | NE          | 4341               | NE          | 7520               | 8              |
|  | Public Works Specialist I (352)                | 3342                 | NE          | 4342               | NE          | 5506               | 8              |
|  | PW - Traffic Technicians                       | 3342                 | NE          | 4342               | NE          |                    | 8              |
| 9  | <b>Specialist II</b>                           |                      |             |                    |             |                    |                |
|  | Equipment Mechanic II (324)                    | 3360                 | NE          | 4360               | NE          | 8380               | 7              |
|  | Public Utilities Specialist II                 | 3361                 | NE          | 4361               | NE          | 7520               | 7              |
|  | Public Works Specialist II (353)               | 3362                 | NE          | 4362               | NE          | 6325               | 7              |
| 8  | <b>Specialist III</b>                          |                      |             |                    |             |                    |                |
|  | Public Utilities Specialist III                | 3381                 | NE          | 4381               | NE          | 7520               | 7              |
|  | Public Works Specialist III                    | 3382                 | NE          | 4382               | NE          | 6325               | 7              |
| 8  | <b>Crew Supervisor (317)</b>                   |                      |             |                    |             |                    |                |
|  | Parks and Recreation Crew Supervisor           | 3384                 | NE          | 4384               | NE          | 9102               | 7              |
|  | Public Utilities Crew Supervisor               | 3385                 | NE          | 4385               | NE          | 7520               | 7              |
|  | Public Works Crew Supervisor                   | 3386                 | NE          | 4386               | NE          | 5506               | 7              |
| 8  | <b>Maintenance Project Coordinator</b>         | 3388                 | NE          | 4388               | NE          | 5506               | 7              |
| 9  | <b>Asst Equip Maintenance Supervisor (327)</b> | 3390                 | NE          | 4390               | NE          | 8380               | 7              |
| 8  | <b>Equipment Maintenance Supervisor (329)</b>  | 3392                 | NE          | 4392               | NE          | 8380               | 7              |

## CLASSIFICATION TITLES COMPENSATION RANGES

| Grade Level  | Classification Title                         | Regular Class Coding | FLSA Status | PT/Seasonal Coding | FLSA Status | Workers' Comp Code | EEO Categ Code |
|--|--|----------------------|-------------|--------------------|-------------|--------------------|----------------|
| <b>Trades and Skilled Labor, continued</b>                   |  |                      |             |                    |             |                    |                |
| 7  | General Supervisor (319)                     | 3396                 | EX          | 4396               | NE          | 9410               | 7              |
| 7  | Traffic Signal Systems Analyst               | 3397                 | NE          | 4397               | NE          | 9410               | 7              |
| 6  | Traffic Superintendent                       | 3398                 | NE          | 4398               | NE          | 9410               | 7              |
| <b>Public Utilities and Related</b>                          |  |                      |             |                    |             |                    |                |
| 13   | Customer Care Representative (125)           | 3401                 | NE          | 4401               | NE          | 8810               | 6              |
|  | Customer Response Coordinator                |                      |             |                    |             |                    |                |
|  | Customer Support Specialist                  |                      |             |                    |             |                    |                |
|  | Customer Liaison Officer                     |                      |             |                    |             |                    |                |
| 11   | Billing Management Specialist                | 3403                 | NE          | 4402               | NE          | 8810               | 6              |
| 12   | Account Management Specialist                | 3404                 | NE          | 4402               | NE          | 8810               | 6              |
| 13   | Water Service Technician (121)               | 3405                 | NE          | 4405               | NE          | 7520               | 8              |
| 11   | Water Service Technician Senior (123)        | 3406                 | NE          | 4406               | NE          | 7520               | 8              |
| 12   | Water Plant Shift Operator (Trainee) (411)   | 3411                 | NE          | 4411               | NE          | 7520               | 8              |
| 13   | Water Plant Operator Trainee/Specialist      | 3412                 | NE          | 4412               | NE          | 7520               | 8              |
| 11   | Water Plant Shift Operator IV (412)          | 3413                 | NE          | 4413               | NE          | 7520               | 7              |
| 12   | Water Plant Operator IV/Specialist           | 3414                 | NE          | 4414               | NE          | 7520               | 7              |
| 10   | Water Plant Shift Operator III (413)         | 3415                 | NE          | 4415               | NE          | 7520               | 7              |
| 11   | Water Plant Operator III/Specialist          | 3416                 | NE          | 4416               | NE          | 7520               | 7              |
| 9  | Water Plant Shift Operator II (414)          | 3417                 | NE          | 4417               | NE          | 7520               | 7              |
| 10   | Water Plant Operator II/Specialist           | 3418                 | NE          | 4418               | NE          | 7520               | 7              |
| 8  | Water Plant Shift Operator I (415)           | 3419                 | NE          | 4419               | NE          | 7520               | 7              |
| 9  | Water Plant Operator I/Specialist            | 3420                 | NE          | 4420               | NE          | 7520               | 7              |
| 6  | Water Plant Operations Superintend (419)     | 3421                 | EX          | 4421               | NE          | 7520               | 2              |
| 7  | Utilities Planner                            | 3423                 | EX          | 4423               | NE          | 7520               | 3              |
|  | Utilities Planner/Utilities Coordinator      |                      |             |                    |             |                    |                |
| 8  | Assets/Operations Manager                    | 3425                 | EX          | 4425               | NE          | 7520               | 3              |
| 7  | Utilities Supervisor                         | 3427                 | NE          | 4427               | NE          | 7520               | 3              |
| 7  | Utilities Services Manager                   | 3428                 | EX          | 4428               | NE          | 8810               | 2              |
| 7  | Asst Field Utilities Superintend (477)       | 3429                 | EX          | 4429               | NE          | 7520               | 3              |
| 6  | Field Utilities Superintendent (479)         | 3430                 | EX          | 4430               | NE          | 7520               | 3              |
| 5  | Public Utilities Engineering Superintendent  | 3433                 | EX          | 4433               | NE          | 9410               | 2              |
| 4  | Assistant Director of Public Utilities (479) | 3435                 | EX          | 4435               | NE          | 9410               | 2              |
| 2  | Director of Public Utilities (489)           | 3440                 | EX          | 4440               | EX          | 9410               | 1              |
| <b>Solid Waste, Recycling, Resource Recovery and Related</b> |  |                      |             |                    |             |                    |                |
| 12   | RR Plant Operator Apprentice (501)           | 3501                 | NE          | 4501               | NE          | 7590               | 8              |
| 10   | RR Plant Operator (507)                      | 3502                 | NE          | 4502               | NE          | 7590               | 7              |
| 8  | RR Plant Operator II (508)                   | 3503                 | NE          | 4503               | NE          | 7590               | 7              |

**CLASSIFICATION TITLES  
COMPENSATION RANGES**

| Grade Level   | Classification Title                           | Regular Class Coding | FLSA Status | PT/Seasonal Coding | FLSA Status | Workers' Comp Code | EEO Categ Code |
|---|--|----------------------|-------------|--------------------|-------------|--------------------|----------------|
| <b>Solid Waste, Recycling, Resource Recovery and Related, continued</b> |  |                      |             |                    |             |                    |                |
| 8   | RRF Shift Supervisor                           | 3504                 | NE          | 4504               | NE          | 7590               | 7              |
| 10  | RR Plant Mechanic Apprentice (520)             | 3510                 | NE          | 4510               | NE          | 7590               | 8              |
| 8   | RR Plant Mechanic (521)                        | 3511                 | NE          | 4511               | NE          | 7590               | 7              |
| 7   | RRF Maintenance Supervisor                     | 3513                 | NE          | 4513               | NE          | 7590               | 7              |
| 7   | RRF Operations Manager                         | 3514                 | NE          | 4514               | NE          | 7590               | 7              |
| 5   | RR Facility Manager                            | 3515                 | EX          | 4515               | NE          | 7590               | 7              |
| 6   | RR Operations Superintendent (511)             | 3516                 | EX          | 4516               | NE          | 7590               | 3              |
| 6   | Environmental Compliance Manager               | 3517                 | EX          | 4517               | NE          | 7590               | 2              |
| 8   | Environmental Technology Specialist            | 3518                 | NE          | 4518               | NE          | 7590               | 3              |
|   | Environmental Tech Specialist - RRF            |                      |             |                    |             |                    |                |
| 8   | Sanitation Supervisor                          | 3519                 | NE          | 4519               | NE          | 9403               | 7              |
| 6   | Public Works Planner                           | 3520                 | EX          | 4520               | NE          | 8810               | 3              |
| 7   | Public Works Project Coordinator               | 3521                 | NE          | 4521               | NE          | 9410               | 2              |
| 6   | Street Superintendent (375)                    | 3522                 | EX          | 4522               | NE          | 5506               | 1              |
| 6   | Solid Waste Operations Superintendent          | 3523                 | EX          | 4523               | NE          | 9403               | 3              |
| 6   | Sanitation Superintendent (376)                | 3524                 | EX          | 4524               | NE          | 9403               | 1              |
| 5   | Solid Waste Superintendent (538)               | 3526                 | EX          | 4526               | NE          | 7590               | 1              |
| 5   | Public Works Superintendent (379)              | 3528                 | EX          | 4528               | NE          | 9410               | 1              |
| 5   | Public Works Engineer                          | 3530                 | EX          | 4530               | NE          | 9410               | 1              |
| 4   | Asst. Director PW - Field Operations           | 3532                 | EX          | 4532               | EX          | 9410               | 1              |
| 4   | Asst. Director PW - Solid Waste                | 3534                 | EX          | 4534               | EX          | 9410               | 1              |
| 4   | Asst. Director PW - Policy & Administration    | 3536                 | EX          | 4536               | EX          | 9410               | 1              |
| 2   | Director of Public Works (389)                 | 3540                 | EX          | 4530               | EX          | 9410               | 1              |
| <b>Public Transportation and Related</b>                                |  |                      |             |                    |             |                    |                |
| 15  | School Bus Aide (611)                          | 3601                 | NE          | 4601               | NE          | 7380               | 8              |
| 6   | Transit/School Superintendent (629)            | 3615                 | EX          | 4615               | NE          | 8810               | 3              |
| 6   | Asst to Director/Safety & Training Coordinator | 3617                 | EX          | 4617               | NE          | 7382               | 3              |
| 2   | Director of Public Transportation (639)        | 3620                 | EX          | 4620               | EX          | 8810               | 1              |
| 8   | Traffic Analyst                                | 3628                 | NE          | 4628               | NE          | 6325               | 3              |
| 7   | Transportation Planner                         | 3630                 | EX          | 4630               | NE          | 8810               | 3              |
| 6   | Transportation Planning Superintendent         | 3635                 | EX          | 4635               | NE          | 5506               | 2              |
| 5   | Transportation Engineer                        | 3640                 | EX          | 4640               | NE          | 9410               | 2              |
| 9   | Program Manager                                | 3650                 | NE          | 4650               | NE          | 8810               | 5              |
| 12  | Parking Services Patroller                     | 3653                 | NE          | 4653               | NE          | 7720               | 8              |
| 9   | Transportation Outreach & Comm Coordinator     | 3660                 | NE          | 4660               | NE          | 8810               | 6              |



## CLASSIFICATION TITLES COMPENSATION RANGES

| Grade Level                                   | Classification Title                       | Regular Class Coding | FLSA Status | PT/Seasonal Coding | FLSA Status | Workers' Comp Code | EEO Categ Code |
|---|--|----------------------|-------------|--------------------|-------------|--------------------|----------------|
| <b>Human and Leisure Services and Related</b> |  |                      |             |                    |             |                    |                |
| 15  | Pool Cashier (101)                         | 3701                 | NE          | 4701               | NE          | 9102               | 5              |
| 15  | Lifeguard (741)                            | 3703                 | NE          | 4703               | NE          | 9102               | 5              |
| 11  | Pool Supervisor (745)                      | 3706                 | NE          | 4706               | NE          | 9102               | 5              |
| 7   | Aquatics Director (747)                    | 3708                 | EX          | 4708               | NE          | 9102               | 3              |
| 14  | Pre-School Instructor (751)                | 3710                 | NE          | 4710               | NE          | 9102               | 5              |
| 11  | First Tee Coordinator                      | 3711                 | NE          | 4711               | NE          | 9060               | 5              |
| 11  | Golf Shop Manager                          | 3712                 | NE          | 4712               | NE          | 9060               | 5              |
| 14  | Recreation Instructor (753)                | 3713                 | NE          | 4713               | NE          | 9102               | 5              |
| 12  | Recreation Program Spec I (761)            | 3714                 | NE          | 4714               | NE          | 9102               | 5              |
| 10  | Recreation Program Spec II (763)           | 3715                 | NE          | 4715               | NE          | 9102               | 5              |
| 10  | Recreation Services Coordinator            | 3716                 | NE          | 4716               | NE          | 9102               | 5              |
| 9   | Recreation Center Supervisor (771)         | 3718                 | NE          | 4718               | NE          | 9102               | 5              |
| 10  | Athletic Program Specialist (765)          | 3720                 | NE          | 4720               | NE          | 9102               | 5              |
| 7   | Athletic Director (779)                    | 3722                 | EX          | 4722               | NE          | 9102               | 5              |
| 9   | Special Projects Coordinator (772)         | 3725                 | NE          | 4725               | NE          | 9102               | 5              |
| 6   | Community Center Activities Dir (775)      | 3727                 | EX          | 4727               | NE          | 9102               | 5              |
| 8   | Simms Center Supervisor                    | 3729                 | NE          | 4729               | NE          | 9102               | 5              |
| 6   | Golf Course Professional (773)             | 3730                 | EX          | 4730               | NE          | 9060               | 3              |
| 8   | Asst Golf Course Superintendent (317)      | 3740                 | NE          | 4740               | NE          | 9060               | 5              |
| 6   | Golf Course Superintendent (774)           | 3742                 | EX          | 4742               | NE          | 9060               | 1              |
| 6   | Superintendent of Parks (789)              | 3745                 | EX          | 4745               | NE          | 9102               | 1              |
| 5   | Asst Director of Parks & Recreation (795)  | 3750                 | EX          | 4750               | NE          | 9102               | 2              |
| 2   | Director of Parks & Recreation (799)       | 3755                 | EX          | 4755               | EX          | 9102               | 1              |
| <b>Public Safety and Related</b>              |  |                      |             |                    |             |                    |                |
| 10-F/06                                       | Firefighter I (Trainee) (801)              | 3811                 | NE          | 4811               | NE          | 7710               | 4              |
| 9-F/05  | Firefighter II (812)                       | 3812                 | NE          | 4812               | NE          | 7710               | 4              |
| 8-F/04  | Master Firefighter (813)                   | 3813                 | NE          | 4813               | NE          | 7710               | 4              |
| 7-F/03  | Fire Lieutenant (815)                      | 3815                 | NE          | 4815               | NE          | 7710               | 2              |
| 7   | Fire Prevention Lieutenant (816)           | 3816                 | NE          | 4816               | NE          | 7710               | 2              |
| 6F/02   | Fire Captain (819)                         | 3819                 | NE          | 4819               | NE          | 7710               | 2              |
| 6F/02   | Shift Commander                            | 3820                 | NE          | 4820               | NE          | 7710               | 2              |
| 6   | Safety/Wellness/EMS Officer                | 3821                 | EX          | 4821               | NE          | 7710               | 4              |
| 9   | Fire Prevention Education Specialist (772) | 3823                 | EX          | 4823               | NE          | 7710               | 6              |
| 8   | Fire Prevention Education Supervisor       | 3824                 | EX          | 4824               | NE          | 7710               | 6              |
| 5F/01   | Battalion Chief                            | 3825                 | EX          | 4825               | NE          | 7710               | 2              |
| 6   | Fire Prevention Captain (827)              | 3827                 | EX          | 4827               | NE          | 7710               | 2              |
| 5   | Fire Assistant Chief/Training (829)        | 3829                 | EX          | 4229               | NE          | 7710               | 2              |

## CLASSIFICATION TITLES COMPENSATION RANGES

| Grade Level                      | Classification Title                        | Regular Class Coding                | FLSA Status   | PT/Seasonal Coding | FLSA Status    | Workers' Comp Code | EEO Categ Code |
|----------------------------------|---|-------------------------------------|---------------|--------------------|----------------|--------------------|----------------|
| <b>Public Safety and Related</b> |   |                                     |               |                    |                |                    |                |
| 4                                | Fire Deputy Chief/Operations (838)          | 3830                                | EX            | 4830               | NE             | 7710               | 2              |
| 2                                | Fire Chief (839)                            | 3835                                | EX            | 4835               | EX             | 7710               | 1              |
| 15                               | School Crossing Guard (841)                 | 3841                                | NE            | 4841               | NE             | 7720               | 4              |
| 14                               | School Crossing Guard Supervisor (842)      | 3842                                | NE            | 4842               | NE             | 7720               | 4              |
| 11                               | Animal Control Officer (849)                | 3849                                | NE            | 4849               | NE             | 7720               | 4              |
| 12                               | Police Records Clerk (855)                  | 3855                                | NE            | 4855               | NE             | 8810               | 6              |
| 11                               | Police Records Clerk Senior                 | 3856                                | NE            | 4856               | NE             | 8810               | 6              |
| 11                               | Property/Evidence Technician (857)          | 3857                                | NE            | 4857               | NE             | 8810               | 6              |
| 10                               | Police Records Supervisor                   | 3859                                | NE            | 4859               | NE             | 8810               | 6              |
| 10P                              | Police Officer I (Trainee) (861)            | 3861                                | NE            | 4861               | NE             | 7720               | 4              |
| 9P                               | Police Officer II (862)                     | 3862                                | NE            | 4862               | NE             | 7720               | 4              |
| 8P                               | Master Police Officer (863)                 | 3863                                | NE            | 4863               | NE             | 7720               | 4              |
| 8P                               | Police Corporal                             | 3864                                | NE            | 4864               | NE             | 7720               | 4              |
| 8P                               | Police Investigator (865)                   | 3865                                | NE            | 4865               | NE             | 7720               | 4              |
| 7                                | Crime Analyst                               | 3868                                | NE            | 4868               | NE             | 7720               | 2              |
| 7P                               | Police Sergeant (869)                       | 3869                                | NE            | 4869               | NE             | 7720               | 3              |
| 6P                               | Police Lieutenant (871)                     | 3871                                | EX            | 4871               | NE             | 7720               | 2              |
| 4P                               | Police Captain (875)                        | 3875                                | EX            | 4875               | NE             | 7720               | 2              |
| 3P                               | Major (Deputy Chief)                        | 3877                                | EX            | 4877               | NE             | 7720               | 2              |
| 2P                               | Police Chief (879)                          | 3879                                | EX            | 4879               | EX             | 7720               | 1              |
| 8                                | Safety and Training Coordinator             | 3900                                | EX            | 4900               | NE             | 7382               | 3              |
| 12                               | Child Safety Seat Technician                | 3910                                | NE            | 4910               | NE             | 9410               | 3              |
| 9                                | ECC Telecommunications Specialist           | 3920                                | NE            | 4920               | NE             | 8810               | 3              |
| 11                               | ECC Basic Communicator                      | 3930                                | NE            | 4930               | NE             | 8810               | 6              |
| 10                               | ECC Communicator Senior                     | 3931                                | NE            | 4931               | NE             | 8810               | 6              |
| 9                                | ECC Master Communicator                     | 3932                                | NE            | 4932               | NE             | 8810               | 3              |
| 8                                | ECC Communications Supervisor               | 3935                                | NE            | 4935               | NE             | 8810               | 4              |
| 7                                | ECC Training Coordinator                    | 3936                                | EX            | 4936               | NE             | 8810               | 3              |
| 9                                | ECC Technician                              | 3937                                | NE            | 4937               | NE             | 9516               | 3              |
| 7                                | ECC Technology Coordinator                  | 3938                                | EX            | 4938               | NE             | 8810               | 3              |
| 5                                | ECC Operations Manager                      | 3942                                | EX            | 4942               | NE             | 8810               | 2              |
| 2                                | ECC Director (810)                          | 3944                                | EX            | 4944               | EX             | 8810               | 1              |
|                                  | <b>PT, temporary and seasonal positions</b> | <b>(#4000 classification codes)</b> |               |                    | <b>NE</b>      |                    |                |
| PTT01                            | <b>Compensation Range:</b>                  |                                     | <b>\$7.25</b> | <b>to</b>          | <b>\$19.26</b> |                    |                |

**City of Harrisonburg, Virginia**  
**Salary Schedule**  
**Fiscal Year 2013-2014**

This schedule is based upon 2080 hours (26x80)

| <b>GRADE</b>                   |        | <b>MINIMUM</b> | <b>FIRST QRT</b> | <b>MIDPOINT</b> | <b>MAXIMUM</b> |
|--------------------------------|--------|----------------|------------------|-----------------|----------------|
| Regular Grade                  |        | REG            |                  |                 |                |
| Grade 15                       | Annual | 18,761.60      | 22,032.40        | 25,303.20       | 31,844.80      |
|                                | Hourly | 9.02           | 10.59            | 12.17           | 15.31          |
| Grade 14                       | Annual | 20,654.40      | 24,247.60        | 27,840.80       | 35,027.20      |
|                                | Hourly | 9.93           | 11.66            | 13.39           | 16.84          |
| Grade 13                       | Annual | 22,734.40      | 26,676.00        | 30,617.60       | 38,500.80      |
|                                | Hourly | 10.93          | 12.83            | 14.72           | 18.51          |
| Grade 12                       | Annual | 25,022.40      | 29,359.20        | 33,696.00       | 42,369.60      |
|                                | Hourly | 12.03          | 14.12            | 16.20           | 20.37          |
| Grade 11                       | Annual | 27,476.80      | 32,260.80        | 37,044.80       | 46,612.80      |
|                                | Hourly | 13.21          | 15.51            | 17.81           | 22.41          |
| Grade 10                       | Annual | 30,264.00      | 35,516.00        | 40,768.00       | 51,272.00      |
|                                | Hourly | 14.55          | 17.08            | 19.60           | 24.65          |
| Grade 9                        | Annual | 33,259.20      | 39,041.60        | 44,824.00       | 56,388.80      |
|                                | Hourly | 15.99          | 18.77            | 21.55           | 27.11          |
| Grade 8                        | Annual | 36,628.80      | 42,972.80        | 49,316.80       | 62,004.80      |
|                                | Hourly | 17.61          | 20.66            | 23.71           | 29.81          |
| Grade 7                        | Annual | 40,248.00      | 47,236.80        | 54,225.60       | 68,203.20      |
|                                | Hourly | 19.35          | 22.71            | 26.07           | 32.79          |
| Grade 6                        | Annual | 44,262.40      | 51,958.40        | 59,654.40       | 75,046.40      |
|                                | Hourly | 21.28          | 24.98            | 28.68           | 36.08          |
| Grade 5                        | Annual | 48,713.60      | 57,168.80        | 65,624.00       | 82,534.40      |
|                                | Hourly | 23.42          | 27.49            | 31.55           | 39.68          |
| Grade 4                        | Annual | 53,580.80      | 62,883.60        | 72,186.40       | 90,792.00      |
|                                | Hourly | 25.76          | 30.23            | 34.71           | 43.65          |
| Grade 3                        | Annual | 57,803.20      | 70,522.40        | 83,241.60       | 108,680.00     |
|                                | Hourly | 27.79          | 33.91            | 40.02           | 52.25          |
| Grade 2                        | Annual | 66,456.00      | 81,109.60        | 95,763.20       | 125,070.40     |
|                                | Hourly | 31.95          | 39.00            | 46.04           | 60.13          |
| Grade 1                        | Annual | 76,398.40      | 93,262.00        | 110,125.60      | 143,852.80     |
|                                | Hourly | 36.73          | 44.84            | 52.95           | 69.16          |
| Part-time/Temporary/Seasonal   |        |                |                  |                 |                |
| PTT01                          | Hourly | 7.25           | 10.25            | 13.26           | 19.26          |
| Part-time/Temporary/Negotiator |        |                |                  |                 |                |
| PTN0101                        | Hourly | 7.25           | 13.85            | 20.46           | 33.66          |

**City of Harrisonburg, Virginia**  
**Salary Schedule**  
**Fiscal Year 2013-2014**

This schedule is based upon 2080 hours (26x80)

| <b>GRADE</b> |        | <b>MINIMUM</b> | <b>FIRST QRT</b> | <b>MIDPOINT</b> | <b>MAXIMUM</b> |
|--------------|--------|----------------|------------------|-----------------|----------------|
| Police Grade |        | REG            |                  |                 |                |
| Grade 10P    |        |                |                  |                 |                |
|              | Annual | 32,364.80      | 38,204.40        | 44,044.00       | 55,723.20      |
|              | Hourly | 15.56          | 18.37            | 21.18           | 26.79          |
| Grade 9P     |        |                |                  |                 |                |
|              | Annual | 35,880.00      | 42,125.20        | 48,370.40       | 60,860.80      |
|              | Hourly | 17.25          | 20.25            | 23.26           | 29.26          |
| Grade 8P     |        |                |                  |                 |                |
|              | Annual | 39,249.60      | 46,061.60        | 52,873.60       | 66,497.60      |
|              | Hourly | 18.87          | 22.15            | 25.42           | 31.97          |
| Grade 7P     |        |                |                  |                 |                |
|              | Annual | 42,868.80      | 50,315.20        | 57,761.60       | 72,654.40      |
|              | Hourly | 20.61          | 24.19            | 27.77           | 34.93          |
| Grade 6P     |        |                |                  |                 |                |
|              | Annual | 46,883.20      | 55,026.40        | 63,169.60       | 79,456.00      |
|              | Hourly | 22.54          | 26.46            | 30.37           | 38.20          |
| Grade 5P     |        |                |                  |                 |                |
|              | Annual | 51,334.40      | 60,252.40        | 69,170.40       | 87,006.40      |
|              | Hourly | 24.68          | 28.97            | 33.26           | 41.83          |
| Grade 4P     |        |                |                  |                 |                |
|              | Annual | 56,201.60      | 65,962.00        | 75,722.40       | 95,243.20      |
|              | Hourly | 27.02          | 31.71            | 36.41           | 45.79          |
| Grade 3P     |        |                |                  |                 |                |
|              | Annual | 60,424.00      | 73,710.00        | 86,996.00       | 113,568.00     |
|              | Hourly | 29.05          | 35.44            | 41.83           | 54.60          |
| Grade 2P     |        |                |                  |                 |                |
|              | Annual | 69,076.80      | 84,328.40        | 99,580.00       | 130,083.20     |
|              | Hourly | 33.21          | 40.54            | 47.88           | 62.54          |

**City of Harrisonburg, Virginia**  
**Salary Schedule**  
**Fiscal Year 2013-2014**

Fire suppression is based upon 2756 hours (26x106)

| <b>GRADE</b>      |                  | <b>MINIMUM</b>     | <b>FIRST QRT</b>   | <b>MIDPOINT</b>    | <b>MAXIMUM</b>     |
|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Fire Suppression  |                  |                    |                    |                    |                    |
| Grade 10F<br>(06) | Annual<br>Hourly | 32,823.96<br>11.91 | 38,163.71<br>13.85 | 43,503.46<br>15.79 | 54,182.96<br>19.66 |
| Grade 9F<br>(05)  | Annual<br>Hourly | 35,883.12<br>13.02 | 41,732.73<br>15.14 | 47,582.34<br>17.27 | 59,281.56<br>21.51 |
| Grade 8F<br>(04)  | Annual<br>Hourly | 39,190.32<br>14.22 | 45,632.47<br>16.56 | 52,074.62<br>18.90 | 64,958.92<br>23.57 |
| Grade 7F<br>(03)  | Annual<br>Hourly | 42,855.80<br>15.55 | 49,924.94<br>18.12 | 56,994.08<br>20.68 | 71,132.36<br>25.81 |
| Grade 6F<br>(02)  | Annual<br>Hourly | 46,907.12<br>17.02 | 54,665.26<br>19.84 | 62,423.40<br>22.65 | 77,939.68<br>28.28 |
| Grade 5F<br>(01)  | Annual<br>Hourly | 51,316.72<br>18.62 | 59,832.76<br>21.71 | 68,348.80<br>24.80 | 85,380.88<br>30.98 |

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