

**APPROPRIATION ORDINANCE
OF THE CITY OF HARRISONBURG, VIRGINIA
For the Fiscal Year Ending June 30, 2027**

AN ORDINANCE MAKING APPROPRIATION OF SUMS OF MONEY FOR NECESSARY EXPENDITURES TO THE CITY OF HARRISONBURG, VIRGINIA, FOR THE FISCAL YEAR ENDING JUNE 30, 2027. 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 the purposes herein specified in this section for the fiscal year ending June 30, 2027:

	General Government Administration:		
110111	City Council	\$	372,280
120111	City Manager		903,874
120211	Communications		566,654
120411	City Attorney		474,299
120511	Human Resources		1,080,239
120811	Independent Auditor		29,510
120912	Commissioner of Revenue		765,842
121012	Assessor		494,238
121112	Equalization Board		3,300
121313	Treasurer		942,227
121511	Finance		1,094,847
122011	Information Technology		3,157,105
122211	Purchasing		259,106
130114	Office of Elections		731,942
	Subtotal	\$	<u>10,875,463</u>
	Public Safety:		
310131	Police Administration	\$	6,168,706
310231	Police Operations		7,311,540
310331	Police Criminal Investigation		2,527,284
310631	Police Special Operations		2,513,942
310731	Police Grants		690,585
320132	Fire Administration		1,564,113

Public Safety (Continued):

320232	Fire Suppression	11,653,640
320332	Fire Prevention	1,048,228
320432	Fire Training	423,738
330231	Court Appointed Attorney	25,000
330531	Regional Juvenile Center (SVJC)	315,100
330731	Regional Jail (MRRJ)	1,835,524
340121	Building Inspection	1,199,801
350131	Animal Control	200,249
350511	Animal Control (SPCA)	599,000
350532	Emergency Management	211,249
350932	Community Paramedic	232,404
360241	Public Safety Building	781,008
	Subtotal	<u>\$ 39,301,111</u>

Public Works:

410121	General Engineering	\$ 1,043,222
410141	Public Works Administration	2,192,553
410241	Highway and Street Maintenance	5,591,845
410341	Public Works Grants	83,262
410441	Street Lights	536,300
410541	Snow and Ice Removal	287,805
410741	Traffic Engineering	2,344,959
410841	Highway and Street Beautification	1,042,249
410941	Downtown Parking Maintenance	175,380
420241	Street and Road Cleaning	506,699
430241	General Properties	613,352
430641	Navigation Center Facility	97,765
	Subtotal	<u>\$ 14,515,391</u>

Health and Welfare:

510111	Local Health Department	\$ 370,463
520511	Community Services Board	1,243,213
530611	Tax Relief for the Elderly/Disabled Veterans	390,000
530911	Navigation Center	150,000
	Subtotal	<u>\$ 2,153,676</u>

Parks, Recreation and Cultural:

710171	Parks Administration	\$ 983,187
710271	Parks	1,965,652
710371	Field Maintenance	572,227
710471	Community Activity Center	638,643
710571	Special Events and Programs	907,718
710671	Simms Recreation Center	632,227

Parks, Recreation and Cultural (Continued):

710771	Aquatics	1,097,587
710871	Athletics	680,984
730171	Golf Course	1,205,771
750511	Regional Library (MRL)	731,596
	Subtotal	<u>\$ 9,415,592</u>

Planning and community development:

810121	Planning	\$ 460,560
810221	Zoning Administration	408,793
810421	Board of Zoning Appeals	8,074
810521	Economic Development	889,074
810821	Tourism and Visitors Services	593,142
820241	Blacks Run Greenway	109,632
	Subtotal	<u>\$ 2,469,275</u>

Other:

910411	Community and Civic Organizations	\$ 1,138,897
910511	Joint Operations with Rockingham County	16,431,960
910811	Conference Center (SVCC)	1,300,000
940111	Reserve for Contingencies	225,000
980142	Debt Service	20,064,544
990111	Transfers to Other Funds	56,998,215
	Subtotal	<u>\$ 96,158,616</u>

Total Appropriation \$ 174,889,124

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	\$ 3,918,230
31000	Amount from Fund Balance (Community Paramedic)	159,700
31100	General Property Taxes	83,528,000
31200	Other Local Taxes	59,390,400
31300	Permits, Privilege Fees and Regulatory Fees	567,950
31400	Fines and Forfeitures	565,000
31500	Use of Money and Property	2,075,000
31600	Charges for Services	1,917,700
31800	Miscellaneous	6,085,000
31900	Recovered Costs	924,581
32000	State Revenue	13,172,033
33000	Federal Revenue	253,300
34000	Nonrevenue Receipts	45,630
34200	Transfers from Other Funds	2,286,600
	Total Revenue	<u><u>\$ 174,889,124</u></u>

SECTION II - SCHOOL FUND (1111)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

40610	Instruction	\$ 100,254,772
40620	Administration, Attendance and Health Services	6,739,824
40630	Pupil Transportation	6,728,020
40640	Operations and Maintenance	9,278,903
40670	Debt Services	168,500
40680	Technology	<u>5,753,311</u>
	Total Appropriation	<u><u>\$ 128,923,330</u></u>

To be provided for from the following estimated revenues:

31600	Charges for Services	\$ 635,398
32000	State Revenue	75,430,649
33000	Federal Revenue	4,114,978
34200	Transfers from Other Funds	<u>48,742,305</u>
	Total Revenue	<u><u>\$ 128,923,330</u></u>

SECTION III – SCHOOL NUTRITION FUND (1114)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

40650	Food Service	\$ 7,128,332
40680	Technology	<u>41,000</u>
	Total Appropriation	<u><u>\$ 7,169,332</u></u>

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	\$ 216,282
31600	Charges for Services	185,000
32000	State Revenue	206,125
33000	Federal Revenue	<u>6,561,925</u>
	Total Revenue	<u><u>\$ 7,169,332</u></u>

SECTION IV – EMERGENCY COMMUNICATIONS CENTER FUND (1116)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

321132	Emergency Communications Center	\$	9,012,864
321432	Computer Aided Dispatch (CAD)		1,343,299
321832	Debt Service		113,987
321932	Transfers to Other Funds		<u>1,255,000</u>
	Total Appropriation	\$	<u><u>11,725,150</u></u>

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	\$	1,445,000
31500	Use of Money and Property		270,000
31800	Miscellaneous		4,358,470
31900	Recovered Costs		600,000
32000	State Revenue		781,000
33000	Federal Revenue		90,000
34200	Transfers from Other Funds		<u>4,180,680</u>
	Total Revenue	\$	<u><u>11,725,150</u></u>

SECTION V – COMMUNITY DEVELOPMENT BLOCK GRANT FUND (1117)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

810721	Community Development Block Grant	\$	<u>487,477</u>
	Total Appropriation	\$	<u><u>487,477</u></u>

To be provided for from the following estimated revenues:

33000	Federal Revenue	\$	<u>487,477</u>
	Total Revenue	\$	<u><u>487,477</u></u>

SECTION VI - SCHOOL TRANSPORTATION FUND (1118)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

622081	School Buses	\$ 6,334,268
632081	Field Trips and Charters	269,984
662081	Administration	773,007
682081	Debt Service	2,641
692081	Transfers to Other Funds	<u>315,000</u>
	Total Appropriation	\$ <u>7,694,900</u>

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	\$ 1,232,500
31500	Use of Money and Property	25,000
31600	Charges for Services	6,422,400
31800	Miscellaneous	<u>15,000</u>
	Total Revenue	\$ <u>7,694,900</u>

SECTION VII – GENERAL CAPITAL PROJECTS FUND (1310)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

910141	Capital Projects (Public Works)	\$ 14,814,635
910171	Capital Projects (Parks & Recreation)	<u>675,000</u>
	Total Appropriation	\$ <u>15,489,635</u>

To be provided for from the following estimated revenues:

33000	Federal Revenue	\$ 12,714,405
34200	Transfers from Other Funds	<u>2,775,230</u>
	Total Revenue	\$ <u>15,489,635</u>

SECTION VIII – ECC CAPITAL PROJECTS FUND (1316)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

910132	Capital Projects	\$ <u>1,200,000</u>
	Total Appropriation	\$ <u><u>1,200,000</u></u>

To be provided for from the following estimated revenues:

34200	Transfers from Other Funds	\$ <u>1,200,000</u>
	Total Revenue	\$ <u><u>1,200,000</u></u>

SECTION IX - WATER CAPITAL PROJECTS FUND (1321)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

910161	Capital Projects	\$ <u>2,599,300</u>
	Total Appropriation	\$ <u><u>2,599,300</u></u>

To be provided for from the following estimated revenues:

34200	Transfers from Other Funds	\$ <u>2,599,300</u>
	Total Revenue	\$ <u><u>2,599,300</u></u>

SECTION X – SEWER CAPITAL PROJECTS FUND (1322)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

911161	Capital Projects	\$ <u>1,094,600</u>
	Total Appropriation	\$ <u><u>1,094,600</u></u>

To be provided for from the following estimated revenues:

34200	Transfers from Other Funds	\$ <u>1,094,600</u>
	Total Revenue	\$ <u><u>1,094,600</u></u>

SECTION XI – STORMWATER CAPITAL PROJECTS FUND (1328)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

910541	Capital Projects	\$ <u>1,417,800</u>
	Total Appropriation	\$ <u><u>1,417,800</u></u>

To be provided for from the following estimated revenues:

34200	Transfers from Other Funds	\$ <u>1,417,800</u>
	Total Revenue	\$ <u><u>1,417,800</u></u>

SECTION XII - WATER FUND (2011)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

312061	Administration	\$ 918,889
322061	Pumping, Storage and Monitoring	1,086,055
332061	Transmission and Distribution	1,386,150
342061	Utility Billing	905,316
352061	Miscellaneous	2,732,140
362061	Purification	2,004,474
372061	Capital Outlay	490,000
382061	Debt Service	3,257,536
392061	Transfers to Other Funds	<u>3,703,480</u>
	Total Appropriation	\$ <u><u>16,484,040</u></u>

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	\$ 825,000
31300	Permits, Privilege Fees and Regulatory Fees	200,000
31500	Use of Money and Property	200,000
31600	Charges for Services	13,324,140
31800	Miscellaneous	1,000
31900	Recovered Costs	10,000
34300	Intrafund Transfers	<u>1,923,900</u>
	Total Revenue	\$ <u><u>16,484,040</u></u>

SECTION XIII - SEWER FUND (2012)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

412061	Administration	\$ 1,113,359
422061	Treatment and Disposal	5,464,000
432061	Collection and Transmission	1,435,720
442061	Miscellaneous	1,888,340
452061	Utility Billing	1,034,541
462061	Pumping and Monitoring	463,760
472061	Capital Outlay	389,000
482061	Debt Service	2,695,000
492061	Transfers to Other Funds	2,078,260
	Total Appropriation	\$ <u>16,561,980</u>

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	\$ 795,000
31300	Permits, Privilege Fees and Regulatory Fees	100,000
31500	Use of Money and Property	150,000
31600	Charges for Services	14,164,780
31800	Miscellaneous	1,000
31900	Recovered Costs	39,000
34300	Intrafund Transfers	1,312,200
	Total Revenue	\$ <u>16,561,980</u>

SECTION XIV - PUBLIC TRANSPORTATION FUND (2013)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

812081	Transit Buses	\$ 7,060,143
852081	Paratransit Buses	1,635,256
862081	Administration	1,092,213
872081	Capital Outlay	1,380,000
882081	Debt service	3,772
892081	Transfers to Other Funds	200,000
	Total Appropriation	\$ <u>11,371,384</u>

To be provided for from the following estimated revenues:

31500	Use of Money and Property	\$	60,000
31600	Charges for Services		3,004,945
31900	Recovered Costs		133,719
32000	State Revenue		2,384,480
33000	Federal Revenue		4,538,240
34200	Transfers from Other Funds		<u>1,250,000</u>
	Total Revenue	\$	<u><u>11,371,384</u></u>

SECTION XV – SANITATION FUND (2014)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

922041	Solid Waste Collection	\$	2,526,298
932042	Landfill		253,546
962042	Solid Waste Management		843,796
972043	Capital Outlay		275,000
992042	Transfers to Other Funds		<u>148,400</u>
	Total Appropriation	\$	<u><u>4,047,040</u></u>

To be provided for from the following estimated revenues:

31010	Use of Fund Balance	\$	35,000
31500	Use of Money and Property		35,000
31600	Charges for Services		<u>3,977,040</u>
	Total Revenue	\$	<u><u>4,047,040</u></u>

SECTION XVI – BUSINESS LOAN PROGRAM FUND (2017)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

850521	Revolving Loan Program	\$ <u>100,000</u>
	Total Appropriation	\$ <u><u>100,000</u></u>

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	\$ 89,530
31500	Use of Money and Property	650
31800	Miscellaneous	<u>9,820</u>
	Total Revenue	\$ <u><u>100,000</u></u>

SECTION XVII - STORMWATER FUND (2018)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

452041	Stormwater Management	\$ 1,050,020
472041	Capital Outlay	306,900
492041	Transfers to Other Funds	<u>954,200</u>
	Total Appropriation	\$ <u><u>2,311,120</u></u>

To be provided for from the following estimated revenues:

31500	Use of Money and Property	\$ 16,000
31600	Charges for Services	<u>2,295,120</u>
	Total Revenue	\$ <u><u>2,311,120</u></u>

SECTION XVIII - CENTRAL GARAGE FUND (2111)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

612141	Operating	\$ 2,451,508
662141	Administration	247,310
672141	Capital Outlay	80,000
682141	Debt Service	1,132
692141	Transfers to Other Funds	<u>135,000</u>
	Total Appropriation	\$ <u><u>2,914,950</u></u>

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	\$ 215,000
31500	Use of Money and Property	10,000
31600	Charges for Services	2,687,450
31800	Miscellaneous	1,000
31900	Recovered Costs	<u>1,500</u>
	Total Revenue	\$ <u><u>2,914,950</u></u>

SECTION XIX - CENTRAL STORES FUND (2112)

That the following sums of money be and the same hereby are appropriated for the purposes specified in this section for the fiscal year ending June 30, 2027:

712141	Operating	\$ 239,040
772141	Capital Outlay	<u>2,000</u>
	Total Appropriation	\$ <u><u>241,040</u></u>

To be provided for from the following estimated revenues:

34200	Transfers from Other Funds	<u>\$ 241,040</u>
	Total Revenue	\$ <u><u>241,040</u></u>

RECAPITULATION

Section I	General Fund	\$ 174,889,124
Section II	School Fund	128,923,330
Section III	School Nutrition Fund	7,169,332
Section IV	Emergency Communications Center (ECC) Fund	11,725,150
Section V	Community Development Block Grant Fund	487,477
Section VI	School Transportation Fund	7,694,900
Section VII	General Capital Projects Fund	15,489,635
Section VIII	ECC Capital Projects Fund	1,200,000
Section IX	Water Capital Projects Fund	2,599,300
Section X	Sewer Capital Projects Fund	1,094,600
Section XI	Stormwater Capital Projects Fund	1,417,800
Section XII	Water Fund	16,484,040
Section XIII	Sewer Fund	16,561,980
Section XIV	Public Transportation Fund	11,371,384
Section XV	Sanitation Fund	4,047,040
Section XVI	Business Loan Program Fund	100,000
Section XVII	Stormwater Fund	2,311,120
Section XVIII	Central Garage Fund	2,914,950
Section XIX	Central Stores Fund	241,040
TOTAL APPROPRIATIONS		\$ <u>406,722,202</u>

All of the monies appropriated as shown by the contained items in Sections I through XIX 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, of the Code of Virginia, 1950, as amended, be fixed at One Dollar and One Cents (\$1.01) on each one hundred dollars (\$100) assessed valuation for fiscal year 2026-2027; and that the rate of taxation on tangible Personal Property (including business vehicles but exclusive of for-hire vehicles) as defined by Article 1 of Chapter 35 of Title 58.1 of the Code of Virginia, be fixed at Three Dollars and Forty-Five Cents (\$3.45) on each one hundred dollars (\$100) assessed valuation for fiscal year 2026-2027 except for the rate on business personal property be fixed at Two Dollars and Twelve Cents (\$2.12) on each one hundred dollars (\$100) assessed valuation for fiscal year 2026-2027; and that the rate of taxation on Machinery and Tools as defined by Article 2 of Chapter 35 of Title 58.1, of the Code of Virginia, be fixed at Two Dollars and Twelve Cents (\$2.12) on each one hundred dollars (\$100) assessed valuation for fiscal year 2026-2027. Real estate taxes are collectible one half on or before December 5, 2026 and one half on or before June 5, 2027. Tangible personal property taxes, manufactured homes taxes and machinery and tools taxes are collectible on or before December 5, 2026. It is expressly provided that the provisions of this Ordinance shall not apply to household goods and personal effects as enumerated in Section 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 is 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 Twenty and Two Tenths Cents (\$0.202) on each one hundred dollars (\$100) of assessed valuation for fiscal year 2026-2027 and are collectible one half on or before December 5, 2026 and one half on or before June 5, 2027. 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.)

As directed by the City Manager, up to \$518,000 shall be closed out and transferred from the School Capital Projects Fund (1311-910114-48759) to reimburse the General Fund for providing startup funding to the School Board for a new Career and Technical Education Program. Up to \$500,000 shall be closed out and transferred from the General Capital Projects Fund (1310-910141-48743) to reimburse the General Fund for preliminary debt service expenditures associated with renovations to the old municipal building.

That any budgeted project in the various capital project funds or any budgeted amounts in other funds, for which funds will not be 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 as directed by the City Manager.

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, 2026.

Given under my hand this _____ day of _____, 2026.

CITY CLERK

MAYOR