

**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                        | \$ 39,301,111 |

## 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                          | \$ 14,515,391 |

## 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                                     | \$ 2,153,676 |

## 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                     | <u>2,286,600</u>             |
|       | <b>Total Revenue</b>                           | <b><u>\$ 174,889,124</u></b> |

**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>          |
| <b>Total Appropriation</b> |                                                | <b>\$</b> | <b><u>128,923,330</u></b> |

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>         |
| <b>Total Revenue</b> |                            | <b>\$</b> | <b><u>128,923,330</u></b> |

**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>           |
| <b>Total Appropriation</b> |              | <b>\$</b> | <b><u>7,169,332</u></b> |

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>        |
| <b>Total Revenue</b> |                          | <b>\$</b> | <b><u>7,169,332</u></b> |

**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>         |
| <b>Total Appropriation</b> |                                 | <b>\$</b> | <b><u>11,725,150</u></b> |

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>         |
| <b>Total Revenue</b> |                            | <b>\$</b> | <b><u>11,725,150</u></b> |

**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>        |
| <b>Total Appropriation</b> |                                   | <b>\$</b> | <b><u>487,477</u></b> |

To be provided for from the following estimated revenues:

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

### 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 |           | 315,000                 |
| <b>Total Appropriation</b> |                          | <b>\$</b> | <b><u>7,694,900</u></b> |

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             |           | 15,000                  |
| <b>Total Revenue</b> |                           | <b>\$</b> | <b><u>7,694,900</u></b> |

### 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) |           | 675,000                  |
| <b>Total Appropriation</b> |                                       | <b>\$</b> | <b><u>15,489,635</u></b> |

To be provided for from the following estimated revenues:

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

**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>        |
|        | <b>Total Appropriation</b> | <b>\$ <u>1,200,000</u></b> |

To be provided for from the following estimated revenues:

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

**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>        |
|        | <b>Total Appropriation</b> | <b>\$ <u>2,599,300</u></b> |

To be provided for from the following estimated revenues:

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

**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>        |
|        | <b>Total Appropriation</b> | <b>\$ <u>1,094,600</u></b> |

To be provided for from the following estimated revenues:

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

**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>        |
|        | <b>Total Appropriation</b> | \$ | <b><u>1,417,800</u></b> |

To be provided for from the following estimated revenues:

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

**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>         |
|        | <b>Total Appropriation</b>      | \$ | <b><u>16,484,040</u></b> |

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>         |
|       | <b>Total Revenue</b>                        | \$ | <b><u>16,484,040</u></b> |

**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            |
| <b>Total Appropriation</b> |                             |    | <b>\$ 16,561,980</b> |

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            |
| <b>Total Revenue</b> |                                             |    | <b>\$ 16,561,980</b> |

**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              |
| <b>Total Appropriation</b> |                          |    | <b>\$ 11,371,384</b> |

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>                |
|       | <b>Total Revenue</b>       | <b>\$</b> | <b><u><u>11,371,384</u></u></b> |

#### **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>                 |
|        | <b>Total Appropriation</b> | <b>\$</b> | <b><u><u>4,047,040</u></u></b> |

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>               |
|       | <b>Total Revenue</b>      | <b>\$</b> | <b><u><u>4,047,040</u></u></b> |

### 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 |           | 135,000                 |
| <b>Total Appropriation</b> |                          | <b>\$</b> | <b><u>2,914,950</u></b> |

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           |           | 1,500                   |
| <b>Total Revenue</b> |                           | <b>\$</b> | <b><u>2,914,950</u></b> |

### 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 |           | 2,000                 |
| <b>Total Appropriation</b> |                | <b>\$</b> | <b><u>241,040</u></b> |

To be provided for from the following estimated revenues:

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

**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>        |
|        | <b>Total Appropriation</b> | \$ | <b><u>100,000</u></b> |

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>          |
|       | <b>Total Revenue</b>      | \$ | <b><u>100,000</u></b> |

**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>          |
|        | <b>Total Appropriation</b> | \$ | <b><u>2,311,120</u></b> |

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>        |
|       | <b>Total Revenue</b>      | \$ | <b><u>2,311,120</u></b> |

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               |
| <b>TOTAL APPROPRIATIONS</b> |                                            | <b>\$ 406,722,202</b> |

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 26 day of May, 2026.



CITY CLERK



MAYOR