APPROPRIATION ORDINANCE
OF THE CITY OF HARRISONBURG, VIRGINIA
For the Fiscal Year Ending June 30, 2026

AN ORDINANCE MAKING APPROPRIATION OF SUMS OF MONEY FOR NECESSARY EXPENDITURES TO THE CITY OF HARRISONBURG, VIRGINIA, FOR THE FISCAL YEAR ENDING JUNE 30, 2026. 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, 2026:

	General Government Administration:		
110111	City Council	$	359,627
120111	City Manager		967,854
120211	Communications		466,356
120411	City Attorney		446,463
120511	Human Resources		1,013,153
120811	Independent Auditor		27,490
120912	Commissioner of Revenue		752,476
121012	Assessor		514,685
121112	Equalization Board		3,300
121313	Treasurer		907,571
121511	Finance		1,060,668
122011	Information Technology		3,273,399
122211	Purchasing		247,354
130114	Office of Elections		514,204
	Subtotal	$	10,554,600
	Public Safety:		
310131	Police Administration	$	5,691,696
310231	Police Operations		6,775,299
310331	Police Criminal Investigation		2,445,991
310631	Police Special Operations		2,391,297
310731	Police Grants		466,390
320132	Fire Administration		1,461,262

	Public Safety (Continued):		
320232	Fire Suppression		11,521,937
320332	Fire Prevention		958,769
320432	Fire Training		358,366
330231	Court Appointed Attorney		25,000
330531	Regional Juvenile Center (SVJC)		300,090
330731	Regional Jail (MRRJ)		1,904,892
340121	Building Inspection		1,194,069
350131	Animal Control		183,808
350511	Animal Control (SPCA)		549,542
350532	Emergency Management		230,120
350932	Community Paramedic		241,167
360241	Public Safety Building		444,744
	Subtotal	$	37,144,439
	Public Works:		
410121	General Engineering	$	919,536
410141	Public Works Administration		2,147,540
410241	Highway and Street Maintenance		5,359,914
410441	Street Lights		588,135
410541	Snow and Ice Removal		322,365
410741	Traffic Engineering		3,474,225
410841	Highway and Street Beautification		863,080
410941	Downtown Parking Maintenance		347,659
420241	Street and Road Cleaning		502,696
430241	General Properties		682,074
430641	Navigation Center Facility		97,860
	Subtotal	$	15,305,084
	Health and Welfare:		
510111	Local Health Department	$	360,470
520511	Community Services Board		1,256,044
530611	Tax Relief for the Elderly/Disabled Veterans		390,000
530911	Navigation Center		150,000
	Subtotal	$	2,156,514
	Parks, Recreation and Cultural:		
710171	Parks Administration	$	1,223,529
710271	Parks		1,960,377
710371	Field Maintenance		514,469
710471	Community Activity Center		602,922
710571	Special Events and Programs		844,046
710671	Simms Recreation Center		577,938
710771	Aquatics		1,093,138

	Parks, Recreation and Cultural (Continued):		
710871	Athletics		661,866
730171	Golf Course		1,197,248
750511	Regional Library (MRL)		696,758
	Subtotal	$	9,372,291
	Planning and community development:		
810121	Planning	$	443,559
810221	Zoning Administration		404,791
810421	Board of Zoning Appeals		7,444
810521	Economic Development		849,343
810821	Tourism and Visitors Services		582,975
820241	Blacks Run Greenway		108,153
	Subtotal	$	2,396,265
	Other:		
910411	Community and Civic Organizations	$	906,012
910511	Joint Operations with Rockingham County		13,863,600
910811	Conference Center (SVCC)		1,300,000
940111	Reserve for Contingencies		225,000
980142	Debt Service		20,067,638
990111	Transfers to Other Funds		61,859,377
	Subtotal	$	98,221,627
	Total Appropriation	**$**	**175,150,820**

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	$	7,757,000
31100	General Property Taxes		81,751,200
31200	Other Local Taxes		57,886,000
31300	Permits, Privilege Fees and Regulatory Fees		567,950
31400	Fines and Forfeitures		595,000
31500	Use of Money and Property		2,232,000
31600	Charges for Services		1,843,200
31800	Miscellaneous		6,077,995
31900	Recovered Costs		924,702
32000	State Revenue		12,557,733
33000	Federal Revenue		903,500
34000	Nonrevenue Receipts		43,940
34200	Transfers from Other Funds		2,010,600
	Total Revenue	**$**	**175,150,820**

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, 2026:

40610	Instruction	$	95,575,798
40620	Administration, Attendance and Health Services		6,383,359
40630	Pupil Transportation		6,397,449
40640	Operations and Maintenance		9,134,333
40670	Debt Services		163,406
40680	Technology		5,987,759
	Total Appropriation	**$**	**123,642,104**

To be provided for from the following estimated revenues:

31600	Charges for Services	$	420,000
32000	State Revenue		70,344,171
33000	Federal Revenue		3,831,928
34200	Transfers from Other Funds		49,046,005
	Total Revenue	**$**	**123,642,104**

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, 2026:

40650	Food Service	$	6,482,581
40680	Technology		41,000
	Total Appropriation	**$**	**6,523,581**

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	$	225,985
31600	Charges for Services		230,000
32000	State Revenue		212,392
33000	Federal Revenue		5,855,204
	Total Revenue	**$**	**6,523,581**

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, 2026:

321132	Emergency Communications Center	$	9,882,685
321432	Computer Aided Dispatch (CAD)		1,668,127
321832	Debt Service		143,432
321932	Transfers to Other Funds		600,000
	Total Appropriation	**$**	**12,294,244**

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	$	1,819,000
31500	Use of Money and Property		270,000
31800	Miscellaneous		4,308,372
31900	Recovered Costs		916,000
32000	State Revenue		746,500
33000	Federal Revenue		90,000
34200	Transfers from Other Funds		4,144,372
	Total Revenue	**$**	**12,294,244**

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, 2026:

810721	Community Development Block Grant	$	512,366
	Total Appropriation	**$**	**512,366**

To be provided for from the following estimated revenues:

33000	Federal Revenue	$	512,366
	Total Revenue	**$**	**512,366**

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, 2026:

622081	School Buses	$	6,057,061
632081	Field Trips and Charters		273,926
662081	Administration		742,952
682081	Debt Service		2,641
	Total Appropriation	**$**	**7,076,580**

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	$	930,500
31500	Use of Money and Property		25,000
31600	Charges for Services		6,106,080
31800	Miscellaneous		15,000
	Total Revenue	**$**	**7,076,580**

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, 2026:

910141	Capital Projects (Public Works)	$	14,368,180
910171	Capital Projects (Parks & Recreation)		3,150,000
	Total Appropriation	**$**	**17,518,180**

To be provided for from the following estimated revenues:

31900	Recovered Costs	$	700,000
33000	Federal Revenue		12,168,180
34200	Transfers from Other Funds		4,650,000
	Total Revenue	**$**	**17,518,180**

SECTION VIII – SCHOOL CAPITAL PROJECTS FUND (1311)

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, 2026:

910114	Capital Projects	$ 3,269,000
	Total Appropriation	**$ 3,269,000**

To be provided for from the following estimated revenues:

34200	Transfers from Other Funds	$ 3,269,000
	Total Revenue	**$ 3,269,000**

SECTION IX – 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, 2026:

910132	Capital Projects	$ 600,000
	Total Appropriation	**$ 600,000**

To be provided for from the following estimated revenues:

34200	Transfers from Other Funds	$ 600,000
	Total Revenue	**$ 600,000**

SECTION X - 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, 2026:

910161	Capital Projects	$ 3,947,000
	Total Appropriation	**$ 3,947,000**

To be provided for from the following estimated revenues:

34200	Transfers from Other Funds	$ 3,947,000
	Total Revenue	**$ 3,947,000**

SECTION XI – 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, 2026:

911161	Capital Projects	$ 3,275,000
	Total Appropriation	**$ 3,275,000**

To be provided for from the following estimated revenues:

34200	Transfers from Other Funds	$ 3,275,000
	Total Revenue	**$ 3,275,000**

SECTION XII – 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, 2026:

910541	Capital Projects	$ 350,000
	Total Appropriation	**$ 350,000**

To be provided for from the following estimated revenues:

34200	Transfers from Other Funds	$ 350,000
	Total Revenue	**$ 350,000**

SECTION XIII - 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, 2026:

312061	Administration	$	875,495
322061	Pumping, Storage and Monitoring		967,117
332061	Transmission and Distribution		1,231,236
342061	Utility Billing		812,687
352061	Miscellaneous		2,628,430
362061	Purification		1,936,914
372061	Capital Outlay		376,000
382061	Debt Service		2,661,411
392061	Transfers to Other Funds		5,052,090
	Total Appropriation	**$**	**16,541,380**

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	$	1,000,000
31300	Permits, Privilege Fees and Regulatory Fees		200,000
31500	Use of Money and Property		270,000
31600	Charges for Services		13,206,380
31800	Miscellaneous		1,000
31900	Recovered Costs		10,000
34300	Intrafund Transfers		1,854,000
	Total Revenue	**$**	**16,541,380**

SECTION IX - 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, 2024:

412061	Administration	$	987,225
422061	Treatment and Disposal		5,400,000
432061	Collection and Transmission		1,381,044
442061	Miscellaneous		1,778,530
452061	Utility Billing		946,272
462061	Pumping and Monitoring		479,169
472061	Capital Outlay		401,000
482061	Debt Service		2,700,000
492061	Transfers to Other Funds		4,258,960
	Total Appropriation	**$**	**18,332,200**

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	$	1,655,400
31300	Permits, Privilege Fees and Regulatory Fees		100,000
31500	Use of Money and Property		200,000
31600	Charges for Services		15,116,000
31800	Miscellaneous		1,000
31900	Recovered Costs		40,000
34300	Intrafund Transfers		1,219,800
	Total Revenue	**$**	**18,332,200**

SECTION XV - 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, 2024:

812081	Transit Buses	$	6,435,411
842081	Miscellaneous		500,000
852081	Paratransit Buses		1,584,991
862081	Administration		1,050,268
872081	Capital Outlay		6,131,390
882081	Debt Service		3,772
	Total Appropriation	**$**	**15,705,832**

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	$	115,500
31500	Use of Money and Property		40,000
31600	Charges for Services		2,845,963
31900	Recovered Costs		129,824
32000	State Revenue		3,048,022
33000	Federal Revenue		8,776,523
34200	Transfers from Other Funds		750,000
	Total Revenue	**$**	**15,705,832**

SECTION XVI – 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, 2026:

922041	Solid Waste Collection	$	2,508,324
932042	Landfill		263,287
962042	Solid Waste Management		819,559
972043	Capital Outlay		417,350
992042	Transfers to Other Funds		134,800
	Total Appropriation	**$**	**4,143,320**

To be provided for from the following estimated revenues:

31010	Use of Fund Balance	$	76,160
31500	Use of Money and Property		35,000
31600	Charges for Services		4,032,160
	Total Revenue	**$**	**4,143,320**

SECTION XVII – 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, 2026:

850521	Revolving Loan Program	$	100,000
	Total Appropriation	**$**	**100,000**

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	$	89,530
31500	Use of Money and Property		1,100
31800	Miscellaneous		9,370
	Total Revenue	**$**	**100,000**

SECTION XVIII - 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, 2026:

452041	Stormwater Management	$	882,560
472041	Capital Outlay		3,109,340
492041	Transfers to Other Funds		379,000
	Total Appropriation	**$**	**4,370,900**

To be provided for from the following estimated revenues:

31500	Amount from Fund Balance	$	1,060,430
31500	Use of Money and Property		11,000
31600	Charges for Services		1,844,800
32000	State Revenue		1,454,670
	Total Revenue	**$**	**4,370,900**

SECTION XIX - 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, 2026:

612141	Operating	$	2,349,401
662141	Administration		243,767
672141	Capital Outlay		250,000
682141	Debt Service		1,132
	Total Appropriation	**$**	**2,844,300**

To be provided for from the following estimated revenues:

31000	Amount from Fund Balance	$	250,000
31500	Use of Money and Property		10,000
31600	Charges for Services		2,582,300
31800	Miscellaneous		500
31900	Recovered Costs		1,500
	Total Revenue	**$**	**2,844,300**

SECTION XX - 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, 2026:

712141	Operating	$	227,250
772141	Capital Outlay		15,000
	Total Appropriation	**$**	**242,250**

To be provided for from the following estimated revenues:

34200	Transfers from Other Funds	$	242,250
	Total Revenue	**$**	**242,250**

RECAPITULATION

Section I	General Fund	$	175,150,820
Section II	School Fund		123,642,104
Section III	School Nutrition Fund		6,523,581
Section IV	Emergency Communications Center (ECC) Fund		12,294,244
Section V	Community Development Block Grant Fund		512,366
Section VI	School Transportation Fund		7,076,580
Section VII	General Capital Projects Fund		17,518,180
Section VIII	School Capital Projects Fund		3,269,000
Section IX	ECC Capital Projects Fund		600,000
Section X	Water Capital Projects Fund		3,947,000
Section XI	Sewer Capital Projects Fund		3,275,000
Section XII	Stormwater Capital Projects Fund		350,000
Section XIII	Water Fund		16,541,380
Section XIV	Sewer Fund		18,332,200
Section XV	Public Transportation Fund		15,705,832
Section XVI	Sanitation Fund		4,143,320
Section XVII	Business Loan Program Fund		100,000
Section XVIII	Stormwater Fund		4,370,900
Section XIX	Central Garage Fund		2,844,300
Section XX	Central Stores Fund		242,250
TOTAL APPROPRIATIONS		**$**	**416,439,057**

All of the monies appropriated as shown by the contained items in Sections I through XX 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 2025-2026; 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 2025-2026 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 2025-2026; 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 2025-2026. Real estate taxes are collectible one half on or before December 5, 2025 and one half on or before June 5, 2026. Tangible personal property taxes, manufactured homes taxes and machinery and tools taxes are collectible on or before December 5, 2025. 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 2024-2026 and are collectible one half on or before December 5, 2025 and one half on or before June 5, 2026. 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 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, 2025.

Given under my hand this _____ day of _____, 2025.

_____ _____

CITY CLERK MAYOR