

CITY OF HARRISONBURG, VIRGINIA

Proposed Budget

For the Fiscal Year

July 1, 2026 to June 30, 2027



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FISCAL YEAR 2027**

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CITY OF HARRISONBURG, VIRGINIA

OFFICIALS

Deanna R. Reed, Mayor

Dany Fleming, Vice Mayor

Nasser A. Alsaadun, Council Member

Laura A. Dent, Council Member

Monica L. Robinson, Council Member

Alexander "Ande" Banks, IV, City Manager

Amy E. Snider, Deputy City Manager

CITY MANAGER'S BUDGET LETTER



CITY OF HARRISONBURG
OFFICE OF THE
CITY MANAGER

ALEXANDER "ANDE" BANKS, VI, CITY MANAGER
409 SOUTH MAIN STREET, HARRISONBURG, VA 22801
OFFICE (540) 432-7701 • FAX (540) 432-7778

April 14, 2026

Esteemed Members of the City Council:

I am pleased to present for your consideration the City Manager's proposed budget for fiscal year 2026-2027.

Your 2045 Vision and 2025-2028 Action Plan served as key guides throughout the budget development process. The needs of our vibrant, multifaceted city are numerous and prioritizing them with finite resources require careful consideration to meet your expectation of strong fiscal sustainability and planning. Though some difficult decisions were made, I am confident this budget positions Harrisonburg as a City for All.

This year's budget was developed in an environment of constrained revenue growth and an increase to the City's portion of shared services. Despite these challenges, this balanced budget maintains current tax rates while focusing on delivering high-quality services, recruiting and retaining an industry-leading workforce, and investing in capital improvements.

The proposed FY 2026-2027 operating budget totals \$407.5 million, a 2.2 percent decrease from the adopted FY 2025-2026 budget. The proposed budget for the General Fund, the primary fund for most City operations, is \$174.9 million, a 0.2 percent decrease compared to this fiscal year. Although the General Fund and City services will be maintained at their current levels, new full-time positions were added through reallocating existing funds, use of external revenue sources, or due to state mandate.

At your direction, this budget maintains the current real estate tax rate of \$1.01 per \$100 valuation. As in previous years, the City has strategically used the fund balance in the budget to offset the costs of ongoing capital improvements and one-time expenditures. The proposed budget includes an increase of \$2.05 per month in utility fees for the average residential customer as we continue to replace and upgrade water and sewer systems. In addition, the proposed budget includes a \$2 per billing unit increase to the stormwater fee to fund upcoming stormwater projects.

Workforce Recruitment and Retention

Recognizing that talented people are indispensable to public service delivery and to more effectively compete with the private sector, this budget proposes a 3% increase in employee compensation. This builds upon last year's 4% compensation increase as part of the City's ongoing commitment to its workforce. Additionally, the City continues its efforts to increase employer contributions to health insurance. This action by the City reduces the expected insurance cost increase for covered employees from 15% to 3.5%.

On top of industry-leading benefits, the City is committed to retaining its employees through meaningful training opportunities. This budget will provide for new leadership curriculum designed to provide supervisors with the skills and tools they need to lead teams across all City departments.

School Funding

Harrisonburg City Public Schools (HCPS) anticipates receiving \$6,000,000 more in funding from the State above this year's funding level. This year's budget proposes a decrease of \$500,000 in the operating transfer to HCPS for a total of \$48.2 million.

Infrastructure and Facility Investment

This proposed budget recommends \$21.8 million in capital investments, with \$15.4 million allocated for general capital projects. Among these, \$3,700,000 is designated for the replacement and upgrading of aging water and sewer infrastructure. These upgrades will improve safety and quality of life while permitting the city to grow at a sustainable pace. Likewise, \$1,400,000 will be set aside for stormwater improvements to mitigate the impacts of flooding and improve water quality across the city. Other infrastructure projects included in this budget are Reservoir Street sidewalk additions that will connect the east side of the street from Dutch Mill Court to the Harrisonburg Crossing shopping center, establishment of an R-Cut for the Erickson Avenue and Pear Street intersection, Exit 243 enhancements, and HCPS' stormwater management facilities the City is now taking over the responsibility for.

Investments in City facilities include funding for Parks and Recreation to replace a restroom in Westover Park, beginning the replacement of the Community Activities Center roof, and resurfacing the Hillandale Park basketball court. Additionally, funding is provided to reglaze and caulk the windows of the Public Safety Building.

Council Vision Priorities

At your 2026 City Council retreat, you unanimously reaffirmed or newly identified 32 priorities for staff to focus on beyond core services as part of the 2025-2028 Action Plan. This proposed budget supports these priorities. In FY 2026-2027, \$250,000 will be set aside for a potential housing fund to help address Council's concern about housing affordability. Additionally, this budget continues the successful Harrisonburg Entrepreneurship Development Initiative, designs a new City website, expands summer camp programming, and furthers the implementation of the Traffic Calming Program. Beyond these items, staff continue to make progress on the Action Plan by strategically utilizing base-level departmental budgets.

Budget Next Steps

In accordance with Section 15.2-2506 of the Code of Virginia, a public hearing is required to be held at least seven days prior to the final adoption of the budget. As such, it is suggested the public hearing for the budget be held on April 28, 2026, and the final adoption occur on May 26, 2026. Additionally, a public hearing will be held on the real estate tax rate on May 26, 2026. The City Charter requires the budget to be adopted by May 31 of each year.

I would like to thank the City's Executive Leadership Team for meeting the challenges posed by this year's budget process. When asked to work within tight constraints, each member contributed in a selfless manner. I look forward to working with each of you in the coming weeks to discuss how the proposed budget addresses the needs of our community and advances Harrisonburg as a City for All.

Respectfully,

Alexander Banks VI
City Manager

BUDGET SUMMARY

**CITY OF HARRISONBURG, VIRGINIA
BUDGET SUMMARY
FISCAL YEAR 2027**

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CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF REVENUE BUDGETS
For Fiscal Year 2027

Fund and Major Revenue Sources	FY 2026 Original Budget	FY 2027 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
General Fund					
Amount from fund balance	7,757,000	4,077,930	2.33%	(3,679,070)	-47.43%
General property taxes	81,751,200	83,528,000	47.76%	1,776,800	2.17%
Other local taxes	57,886,000	59,390,400	33.96%	1,504,400	2.60%
Permits, privilege fees and regulatory licenses	567,950	567,950	0.32%	-	0.00%
Fines and forfeitures	595,000	565,000	0.32%	(30,000)	-5.04%
Use of money and property	2,232,000	2,075,000	1.19%	(157,000)	-7.03%
Charges for services	1,843,200	1,917,700	1.10%	74,500	4.04%
Miscellaneous	6,077,995	6,085,000	3.48%	7,005	0.12%
Recovered costs	924,702	924,581	0.53%	(121)	-0.01%
State revenue	12,557,733	13,172,033	7.53%	614,300	4.89%
Federal revenue	903,500	253,300	0.14%	(650,200)	-71.96%
Nonrevenue receipts	43,940	45,630	0.03%	1,690	3.85%
Transfers from other funds	2,010,600	2,286,600	1.31%	276,000	13.73%
Total General Fund	175,150,820	174,889,124		(261,696)	-0.15%
School Fund					
Charges for services	420,000	635,398	0.49%	215,398	51.29%
State revenue	70,344,171	76,349,005	58.94%	6,004,834	8.54%
Federal revenue	3,831,928	3,820,434	2.95%	(11,494)	-0.30%
Transfers from other funds	49,046,005	48,742,305	37.63%	(303,700)	-0.62%
Total School Fund	123,642,104	129,547,142		5,905,038	4.78%
School Nutrition Fund					
Amount from fund balance	225,985	326,017	4.48%	100,032	44.26%
Charges for services	230,000	185,000	2.54%	(45,000)	-19.57%
State revenue	212,392	206,125	2.83%	(6,267)	-2.95%
Federal revenue	5,855,204	6,561,925	90.15%	706,721	12.07%
Total School Nutrition Fund	6,523,581	7,279,067		755,486	11.58%
Emergency Communications Center Fund					
Amount from fund balance	1,819,000	1,445,000	12.32%	(374,000)	-20.56%
Use of money and property	270,000	270,000	2.30%	-	0.00%
Miscellaneous	4,308,372	4,358,470	37.17%	50,098	1.16%
Recovered costs	916,000	600,000	5.12%	(316,000)	-34.50%
State revenue	746,500	781,000	6.66%	34,500	4.62%
Federal revenue	90,000	90,000	0.77%	-	0.00%
Transfers from other funds	4,144,372	4,180,680	35.66%	36,308	0.88%
Total Emergency Communications Center Fund	12,294,244	11,725,150		(569,094)	-4.63%
Community Development Block Grant Fund					
Federal revenue	512,366	490,000	100.00%	(22,366)	-4.37%
Total Community Development Block Grant Fund	512,366	490,000		(22,366)	-4.37%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF REVENUE BUDGETS
For Fiscal Year 2027

Fund and Major Revenue Sources	FY 2026 Original Budget	FY 2027 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
School Transportation Fund					
Amount from fund balance	930,500	1,232,500	16.02%	302,000	32.46%
Use of money and property	25,000	25,000	0.32%	-	0.00%
Charges for services	6,106,080	6,422,400	83.46%	316,320	5.18%
Miscellaneous	15,000	15,000	0.19%	-	0.00%
Total School Transportation Fund	7,076,580	7,694,900		618,320	8.74%
General Capital Projects Fund					
Amount from fund balance	-	-	0.00%	-	0.00%
Recovered costs	700,000	-	0.00%	(700,000)	-100.00%
Federal revenue	12,168,180	12,714,405	82.08%	546,225	4.49%
Transfers from other funds	4,650,000	2,775,230	17.92%	(1,874,770)	-40.32%
Total General Capital Projects Fund	17,518,180	15,489,635		(2,028,545)	-11.58%
School Capital Projects Fund					
Transfers from other funds	3,269,000	-	0.00%	(3,269,000)	-100.00%
Total School Capital Projects Fund	3,269,000	-		(3,269,000)	-100.00%
ECC Capital Projects Fund					
Transfers from other funds	600,000	1,200,000	46.17%	600,000	100.00%
Total ECC Capital Projects Fund	600,000	1,200,000		600,000	100.00%
Water Capital Projects Fund					
Transfers from other funds	3,947,000	2,599,300	100.00%	(1,347,700)	-34.14%
Total Water Capital Projects Fund	3,947,000	2,599,300		(1,347,700)	-34.14%
Sewer Capital Projects Fund					
Transfers from other funds	3,275,000	1,094,600	100.00%	(2,180,400)	-66.58%
Total Sewer Capital Projects Fund	3,275,000	1,094,600		(2,180,400)	-66.58%
Sanitation Capital Projects Fund					
Transfers from other funds	-	-	0.00%	-	0.00%
Total Sanitation Capital Projects Fund	-	-		-	0.00%
Stormwater Capital Projects Fund					
State revenue	-	-	0.00%	-	0.00%
Transfers from other funds	350,000	1,417,800	100.00%	1,067,800	305.09%
Total Stormwater Capital Projects Fund	350,000	1,417,800		1,067,800	305.09%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF REVENUE BUDGETS
For Fiscal Year 2027

Fund and Major Revenue Sources	FY 2026 Original Budget	FY 2027 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
Water Fund					
Amount from fund balance	1,000,000	825,000	5.00%	(175,000)	-17.50%
Permits, privilege fees and regulatory fees	200,000	200,000	1.21%	-	0.00%
Use of money and property	270,000	200,000	1.21%	(70,000)	-25.93%
Charges for services	13,206,380	13,324,140	80.83%	117,760	0.89%
Miscellaneous	1,000	1,000	0.01%	-	0.00%
Recovered costs	10,000	10,000	0.06%	-	0.00%
Intrafund transfers	1,854,000	1,923,900	11.67%	69,900	3.77%
Total Water Fund	16,541,380	16,484,040		(57,340)	-0.35%
Sewer Fund					
Amount from fund balance	1,655,400	795,000	4.80%	(860,400)	-51.98%
Permits, privilege fees and regulatory fees	100,000	100,000	0.60%	-	0.00%
Use of money and property	200,000	150,000	0.91%	(50,000)	-25.00%
Charges for services	15,116,000	14,164,780	85.53%	(951,220)	-6.29%
Miscellaneous	1,000	1,000	0.01%	-	0.00%
Recovered costs	40,000	39,000	0.24%	(1,000)	-2.50%
Intrafund transfers	1,219,800	1,312,200	7.92%	92,400	7.58%
Total Sewer Fund	18,332,200	16,561,980		(1,770,220)	-9.66%
Public Transportation Fund					
Amount from fund balance	115,500	-	0.00%	(115,500)	-100.00%
Use of money and property	40,000	60,000	0.53%	20,000	50.00%
Charges for services	2,845,963	3,004,945	26.43%	158,982	5.59%
Recovered costs	129,824	133,719	1.18%	3,895	3.00%
State revenue	3,048,022	2,384,480	20.97%	(663,542)	-21.77%
Federal revenue	8,776,523	4,538,240	39.91%	(4,238,283)	-48.29%
Transfers from other funds	750,000	1,250,000	10.99%	500,000	66.67%
Total Public Transportation Fund	15,705,832	11,371,384		(4,334,448)	-27.60%
Sanitation Fund					
Amount from fund balance	76,160	35,000	0.86%	(41,160)	-54.04%
Use of money and property	35,000	35,000	0.86%	-	0.00%
Charges for services	4,032,160	3,977,040	98.27%	(55,120)	-1.37%
Total Sanitation Fund	4,143,320	4,047,040		(96,280)	-2.32%
Business Loan Program Fund					
Amount from fund balance	89,530	89,530	89.53%	-	0.00%
Use of money and property	1,100	650	0.65%	(450)	-40.91%
Miscellaneous	9,370	9,820	9.82%	450	4.80%
Total Business Loan Program Fund	100,000	100,000		-	0.00%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF REVENUE BUDGETS
For Fiscal Year 2027

Fund and Major Revenue Sources	FY 2026 Original Budget	FY 2027 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
Stormwater Fund					
Amount from fund balance	1,060,430	-	0.00%	(1,060,430)	-100.00%
Use of money and property	11,000	16,000	0.69%	5,000	45.45%
Charges for services	1,844,800	2,295,120	99.31%	450,320	24.41%
State revenue	1,454,670	-	0.00%	(1,454,670)	-100.00%
Total Stormwater Fund	4,370,900	2,311,120		(2,059,780)	-47.12%
Central Garage Fund					
Amount from fund balance	250,000	215,000	7.38%	(35,000)	-14.00%
Use of money and property	10,000	10,000	0.34%	-	0.00%
Charges for services	2,582,300	2,687,450	92.20%	105,150	4.07%
Miscellaneous	500	1,000	0.03%	500	100.00%
Recovered costs	1,500	1,500	0.05%	-	0.00%
Total Central Garage Fund	2,844,300	2,914,950		70,650	2.48%
Central Stores Fund					
Amount from fund balance	-	-	0.00%	-	0.00%
Transfers from other funds	242,250	241,040	100.00%	(1,210)	-0.50%
Total Central Stores Fund	242,250	241,040		(1,210)	-0.50%
Total All Funds	416,439,057	407,458,272		(8,980,785)	-2.16%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2027

Fund, Function and Elements	FY 2026 Original Budget	FY 2027 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
General Fund					
General government administration:					
City council	359,627	372,280	0.21%	12,653	3.52%
City manager	967,854	903,874	0.52%	(63,980)	-6.61%
Communications	466,356	566,654	0.32%	100,298	21.51%
City attorney	446,463	474,299	0.27%	27,836	6.23%
Human resources	1,013,153	1,080,239	0.62%	67,086	6.62%
Independent auditor	27,490	29,510	0.02%	2,020	7.35%
Commissioner of revenue	752,476	765,842	0.44%	13,366	1.78%
Assessor	514,685	494,238	0.28%	(20,447)	-3.97%
Equalization board	3,300	3,300	0.00%	-	0.00%
Treasurer	907,571	942,227	0.54%	34,656	3.82%
Finance	1,060,668	1,094,847	0.63%	34,179	3.22%
Information technology	3,273,399	3,157,105	1.81%	(116,294)	-3.55%
Purchasing	247,354	259,106	0.15%	11,752	4.75%
Office of elections	514,204	731,942	0.42%	217,738	42.34%
Total general government administration	10,554,600	10,875,463	6.22%	320,863	3.04%
Public safety:					
Police administration	5,691,696	6,168,706	3.53%	477,010	8.38%
Police operations	6,775,299	7,311,540	4.18%	536,241	7.91%
Police criminal investigation	2,445,991	2,527,284	1.45%	81,293	3.32%
Police special operations	2,391,297	2,513,942	1.44%	122,645	5.13%
Police grants	466,390	690,585	0.39%	224,195	48.07%
Fire administration	1,461,262	1,564,113	0.89%	102,851	7.04%
Fire suppression	11,521,937	11,653,640	6.66%	131,703	1.14%
Fire prevention	958,769	1,048,228	0.60%	89,459	9.33%
Fire training	358,366	423,738	0.24%	65,372	18.24%
Court appointed attorney	25,000	25,000	0.01%	-	0.00%
Regional juvenile detention (SVJC)	300,090	315,100	0.18%	15,010	5.00%
Regional jail (MRRJ)	1,904,892	1,835,524	1.05%	(69,368)	-3.64%
Building inspection	1,194,069	1,199,801	0.69%	5,732	0.48%
Animal control	183,808	200,249	0.11%	16,441	8.94%
Animal control (SPCA)	549,542	599,000	0.34%	49,458	9.00%
Emergency management	230,120	211,249	0.12%	(18,871)	-8.20%
Community paramedic	241,167	232,404	0.13%	(8,763)	-3.63%
Public safety building	444,744	781,008	0.45%	336,264	75.61%
Total public safety	37,144,439	39,301,111	22.47%	2,156,672	5.81%
Public works:					
General engineering	919,536	1,043,222	0.60%	123,686	13.45%
Public works administration	2,147,540	2,192,553	1.25%	45,013	2.10%
Highway and street maintenance	5,359,914	5,591,845	3.20%	231,931	4.33%
Public works grants	-	83,262	0.05%	83,262	0.00%
Street lights	588,135	536,300	0.31%	(51,835)	-8.81%
Snow and ice removal	322,365	287,805	0.16%	(34,560)	-10.72%
Traffic engineering	3,474,225	2,344,959	1.34%	(1,129,266)	-32.50%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2027

Fund, Function and Elements	FY 2026 Original Budget	FY 2027 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
General Fund (continued)					
Public works (continued):					
Highway and street beautification	863,080	1,042,249	0.60%	179,169	20.76%
Downtown parking maintenance	347,659	175,380	0.10%	(172,279)	-49.55%
Street and road cleaning	502,696	506,699	0.29%	4,003	0.80%
General properties	682,074	613,352	0.35%	(68,722)	-10.08%
Navigation center facility	97,860	97,765	0.06%	(95)	-0.10%
Total public works	15,305,084	14,515,391	8.30%	(789,693)	-5.16%
Health and human services:					
Local health department	360,470	370,463	0.21%	9,993	2.77%
Community services board	1,256,044	1,243,213	0.71%	(12,831)	-1.02%
Tax relief for the elderly/disabled veterans	390,000	390,000	0.22%	-	0.00%
Navigation center	150,000	150,000	0.09%	-	0.00%
Total health and human services	2,156,514	2,153,676	1.23%	(2,838)	-0.13%
Parks, recreation and cultural:					
Parks administration	1,223,529	983,187	0.56%	(240,342)	-19.64%
Parks	1,960,377	1,965,652	1.12%	5,275	0.27%
Field maintenance	514,469	572,227	0.33%	57,758	11.23%
Community activity center	602,922	638,643	0.37%	35,721	5.92%
Special events and programs	844,046	907,718	0.52%	63,672	7.54%
Simms recreation center	577,938	632,227	0.36%	54,289	9.39%
Aquatics	1,093,138	1,097,587	0.63%	4,449	0.41%
Athletics	661,866	680,984	0.39%	19,118	2.89%
Golf course	1,197,248	1,205,771	0.69%	8,523	0.71%
Regional library (MRL)	696,758	731,596	0.42%	34,838	5.00%
Total parks, recreation and cultural	9,372,291	9,415,592	5.38%	43,301	0.46%
Planning and community development:					
Planning	443,559	460,560	0.26%	17,001	3.83%
Zoning administration	404,791	408,793	0.23%	4,002	0.99%
Board of zoning appeals	7,444	8,074	0.00%	630	8.46%
Economic development	849,343	889,074	0.51%	39,731	4.68%
Tourism and visitors services	582,975	593,142	0.34%	10,167	1.74%
Blacks run greenway	108,153	109,632	0.06%	1,479	1.37%
Total planning and community development	2,396,265	2,469,275	1.41%	73,010	3.05%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2027

Fund, Function and Elements	FY 2026 Original Budget	FY 2027 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
General Fund (continued)					
Other:					
Community and civic organizations	906,012	1,138,897	0.65%	232,885	25.70%
Joint operations with Rockingham County	13,863,600	16,431,960	9.40%	2,568,360	18.53%
Conference center (SVCC)	1,300,000	1,300,000	0.74%	-	0.00%
Reserve for contingencies	225,000	225,000	0.13%	-	0.00%
Debt service	20,067,638	20,064,544	11.47%	(3,094)	-0.02%
Transfers to other funds	61,859,377	56,998,215	32.59%	(4,861,162)	-7.86%
Total other	98,221,627	96,158,616	54.98%	(2,063,011)	-2.10%
Total General Fund	175,150,820	174,889,124	100.00%	(261,696)	-0.15%
School Fund					
Instruction	95,575,798	99,895,944	77.11%	4,320,146	4.52%
Admin., attendance and health services	6,383,359	7,036,243	5.43%	652,884	10.23%
Pupil transportation	6,397,449	6,728,020	5.19%	330,571	5.17%
Operations and maintenance	9,134,333	9,371,870	7.23%	237,537	2.60%
Debt service	163,406	168,500	0.13%	5,094	3.12%
Technology	5,987,759	6,346,565	4.90%	358,806	5.99%
Total School Fund	123,642,104	129,547,142		5,905,038	4.78%
School Nutrition Fund					
Food service	6,482,581	7,238,067	99.44%	755,486	11.65%
Technology	41,000	41,000	0.56%	-	0.00%
Total School Nutrition Fund	6,523,581	7,279,067		755,486	11.58%
Emergency Communications Center Fund					
Emergency communications center	9,882,685	9,012,864	76.87%	(869,821)	-8.80%
Computer aided dispatch (CAD)	1,668,127	1,343,299	11.46%	(324,828)	-19.47%
Debt service	143,432	113,987	0.97%	(29,445)	-20.53%
Transfers to other funds	600,000	1,255,000	10.70%	655,000	109.17%
Total Emergency Communications Center Fund	12,294,244	11,725,150		(569,094)	-4.63%
Community Development Block Grant Fund					
Community development block grant	512,366	490,000	100.00%	(22,366)	-4.37%
Total Community Development Block Grant Fund	512,366	490,000		(22,366)	-4.37%
School Transportation Fund					
School buses	6,057,061	6,334,268	82.32%	277,207	4.58%
Field trips and charters	273,926	269,984	3.51%	(3,942)	-1.44%
Administration	742,952	773,007	10.05%	30,055	4.05%
Debt service	2,641	2,641	0.03%	-	0.00%
Transfers to other funds	-	315,000	4.09%	315,000	0.00%
Total School Transportation Fund	7,076,580	7,694,900		618,320	8.74%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2027

Fund, Function and Elements	FY 2026 Original Budget	FY 2027 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
General Capital Projects Fund					
Capital projects (general)	-	-	0.00%	-	0.00%
Capital projects (public works)	14,368,180	14,814,635	95.64%	446,455	3.11%
Capital projects (parks & recreation)	3,150,000	675,000	4.36%	(2,475,000)	-78.57%
Total General Capital Projects Fund	17,518,180	15,489,635		(2,028,545)	-11.58%
School Capital Projects Fund					
Capital projects	3,269,000	-	0.00%	(3,269,000)	-100.00%
Total School Capital Projects Fund	3,269,000	-		(3,269,000)	-100.00%
ECC Capital Projects Fund					
Capital projects	600,000	1,200,000	46.17%	600,000	100.00%
Total ECC Capital Projects Fund	600,000	1,200,000		600,000	100.00%
Water Capital Projects Fund					
Capital projects	3,947,000	2,599,300	100.00%	(1,347,700)	-34.14%
Total Water Capital Projects Fund	3,947,000	2,599,300		(1,347,700)	-34.14%
Sewer Capital Projects Fund					
Capital projects	3,275,000	1,094,600	100.00%	(2,180,400)	-66.58%
Total Sewer Capital Projects Fund	3,275,000	1,094,600		(2,180,400)	-66.58%
Sanitation Capital Projects Fund					
Capital projects	-	-	0.00%	-	0.00%
Total Sanitation Capital Projects Fund	-	-		-	0.00%
Stormwater Capital Projects Fund					
Capital projects	350,000	1,417,800	100.00%	1,067,800	305.09%
Total Stormwater Capital Projects Fund	350,000	1,417,800		1,067,800	305.09%
Water Fund					
Administration	875,495	918,889	5.57%	43,394	4.96%
Pumping, storage and monitoring	967,117	1,086,055	6.59%	118,938	12.30%
Transmission and distribution	1,231,236	1,386,150	8.41%	154,914	12.58%
Utility billing	812,687	905,316	5.49%	92,629	11.40%
Miscellaneous	2,628,430	2,732,140	16.57%	103,710	3.95%
Purification	1,936,914	2,004,474	12.16%	67,560	3.49%
Capital outlay	376,000	490,000	2.97%	114,000	30.32%
Debt service	2,661,411	3,257,536	19.76%	596,125	22.40%
Transfers to other funds	5,052,090	3,703,480	22.47%	(1,348,610)	-26.69%
Total Water Fund	16,541,380	16,484,040		(57,340)	-0.35%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2027

Fund, Function and Elements	FY 2026 Original Budget	FY 2027 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
Sewer Fund					
Administration	987,225	1,113,359	6.72%	126,134	12.78%
Treatment and disposal	5,400,000	5,464,000	32.99%	64,000	1.19%
Collection and transmission	1,381,044	1,435,720	8.67%	54,676	3.96%
Miscellaneous	1,778,530	1,888,340	11.40%	109,810	6.17%
Utility billing	946,272	1,034,541	6.25%	88,269	9.33%
Pumping and monitoring	479,169	463,760	2.80%	(15,409)	-3.22%
Capital outlay	401,000	389,000	2.35%	(12,000)	-2.99%
Debt service	2,700,000	2,695,000	16.27%	(5,000)	-0.19%
Transfers to other funds	4,258,960	2,078,260	12.55%	(2,180,700)	-51.20%
Total Sewer Fund	18,332,200	16,561,980		(1,770,220)	-9.66%
Public Transportation Fund					
Transit buses	6,435,411	7,060,143	62.09%	624,732	9.71%
Miscellaneous	500,000	-	0.00%	(500,000)	-100.00%
Paratransit buses	1,584,991	1,635,256	14.38%	50,265	3.17%
Administration	1,050,268	1,092,213	9.60%	41,945	3.99%
Capital outlay	6,131,390	1,380,000	12.14%	(4,751,390)	-77.49%
Debt service	3,772	3,772	0.03%	-	0.00%
Transfers to other funds	-	200,000	1.76%	200,000	0.00%
Total Public Transportation Fund	15,705,832	11,371,384		(4,334,448)	-27.60%
Sanitation Fund					
Solid waste collection	2,508,324	2,526,298	62.42%	17,974	0.72%
Landfill	263,287	253,546	6.26%	(9,741)	-3.70%
Miscellaneous	-	-	0.00%	-	0.00%
Solid waste management	819,559	843,796	20.85%	24,237	2.96%
Capital outlay	417,350	275,000	6.80%	(142,350)	-34.11%
Transfers to other funds	134,800	148,400	3.67%	13,600	10.09%
Total Sanitation Fund	4,143,320	4,047,040		(96,280)	-2.32%
Business Loan Program Fund					
Revolving loan program	100,000	100,000	100.00%	-	0.00%
Total Business Loan Program Fund	100,000	100,000		-	0.00%
Stormwater Fund					
Stormwater management	882,560	1,050,020	45.43%	167,460	18.97%
Capital outlay	3,109,340	306,900	13.28%	(2,802,440)	-90.13%
Transfers to other funds	379,000	954,200	41.29%	575,200	151.77%
Total Stormwater Fund	4,370,900	2,311,120		(2,059,780)	-47.12%

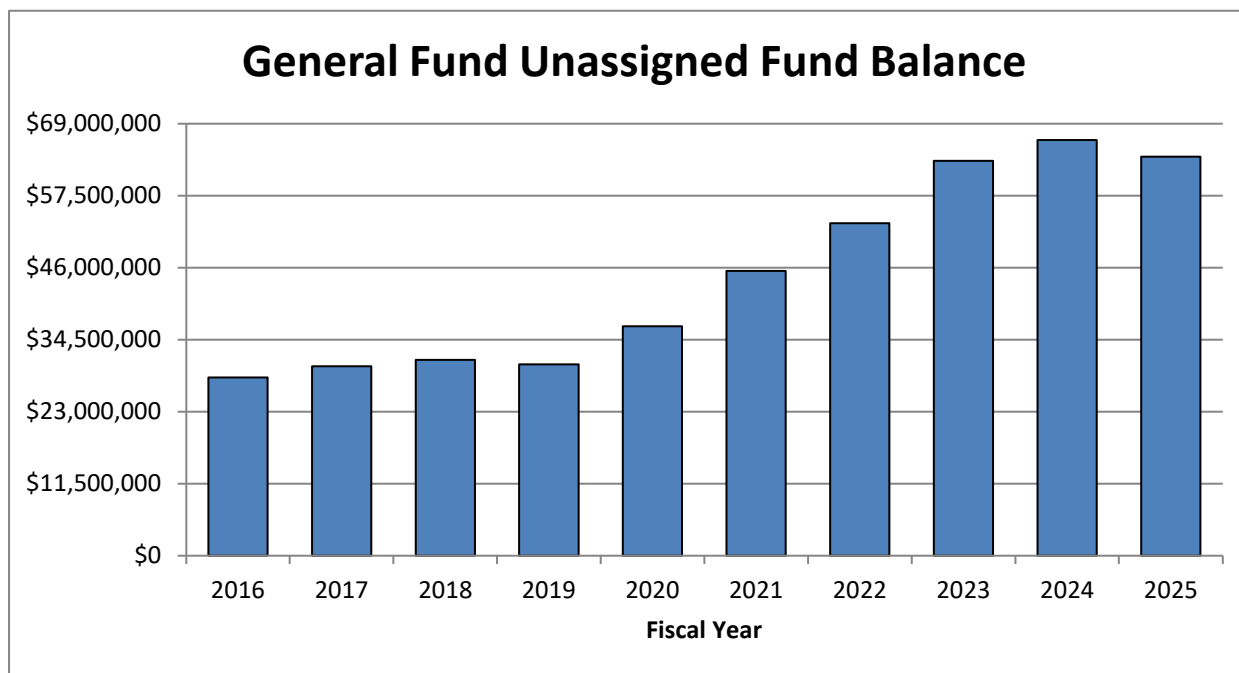
CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2027

Fund, Function and Elements	FY 2026 Original Budget	FY 2027 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
Central Garage Fund					
Operating	2,349,401	2,451,508	84.10%	102,107	4.35%
Administration	243,767	247,310	8.48%	3,543	1.45%
Capital outlay	250,000	80,000	2.74%	(170,000)	-68.00%
Debt service	1,132	1,132	0.04%	-	0.00%
Transfers to other funds	-	135,000	4.63%	135,000	0.00%
Total Central Garage Fund	2,844,300	2,914,950		70,650	2.48%
Central Stores Fund					
Operating	227,250	239,040	99.17%	11,790	5.19%
Capital outlay	15,000	2,000	0.83%	(13,000)	-86.67%
Total Central Stores Fund	242,250	241,040		(1,210)	-0.50%
Total All Funds	416,439,057	407,458,272		(8,980,785)	-2.16%

GENERAL FUND BUDGET SUMMARY

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

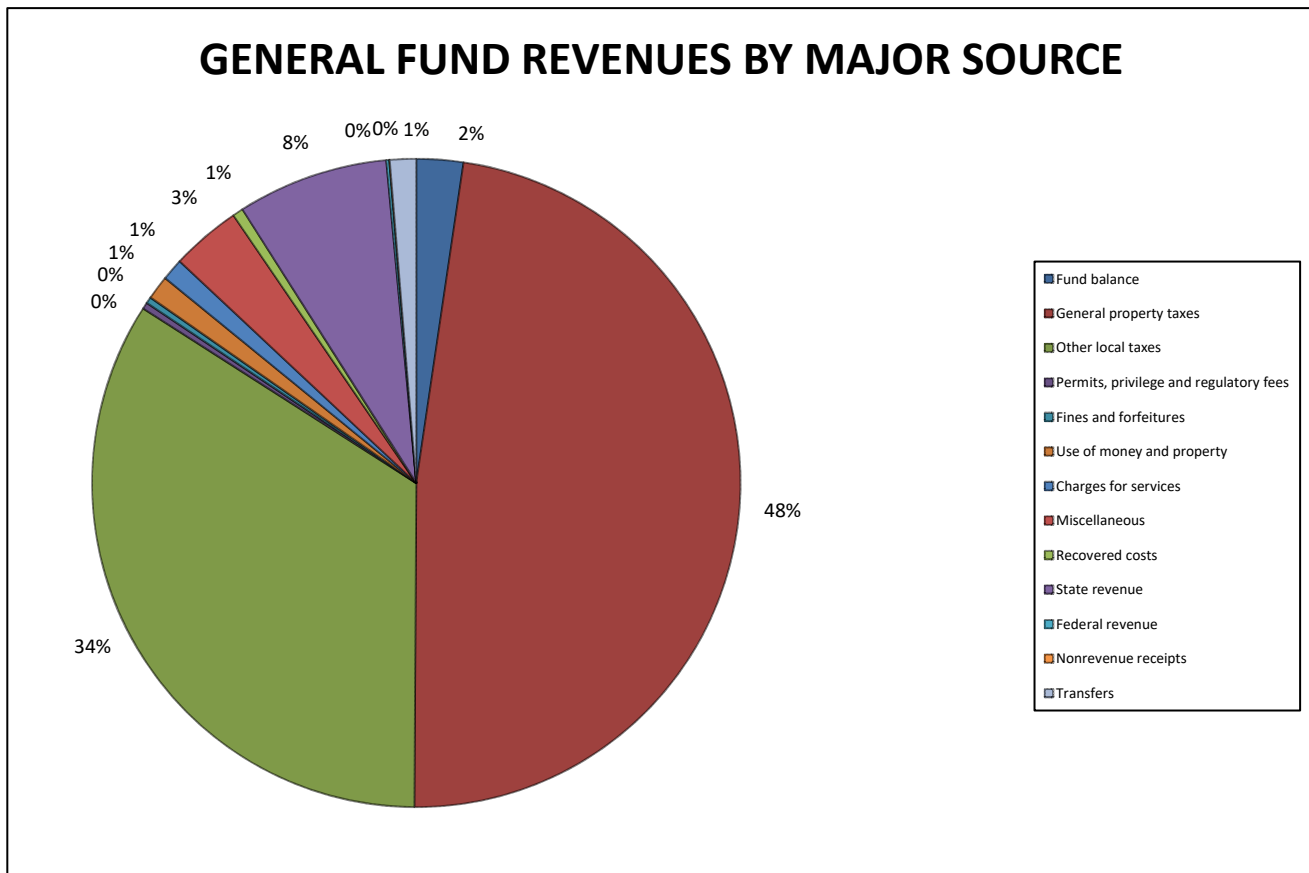
Fiscal Year	Unassigned Fund Balance	Total Fund Balance
2025	63,695,162	80,484,930
2024	66,374,744	82,470,488
2023	63,065,854	75,236,169
2022	53,108,748	65,086,859
2021	45,459,532	52,123,510
2020	36,632,322	39,466,793
2019	30,561,724	35,698,366
2018	31,239,773	36,470,507
2017	30,226,183	32,697,066
2016	28,435,301	30,355,709



Source: City of Harrisonburg, Virginia Comprehensive Annual Financial Report

CITY OF HARRISONBURG, VIRGINIA
GENERAL FUND REVENUES BY MAJOR SOURCE
For Fiscal Year 2027

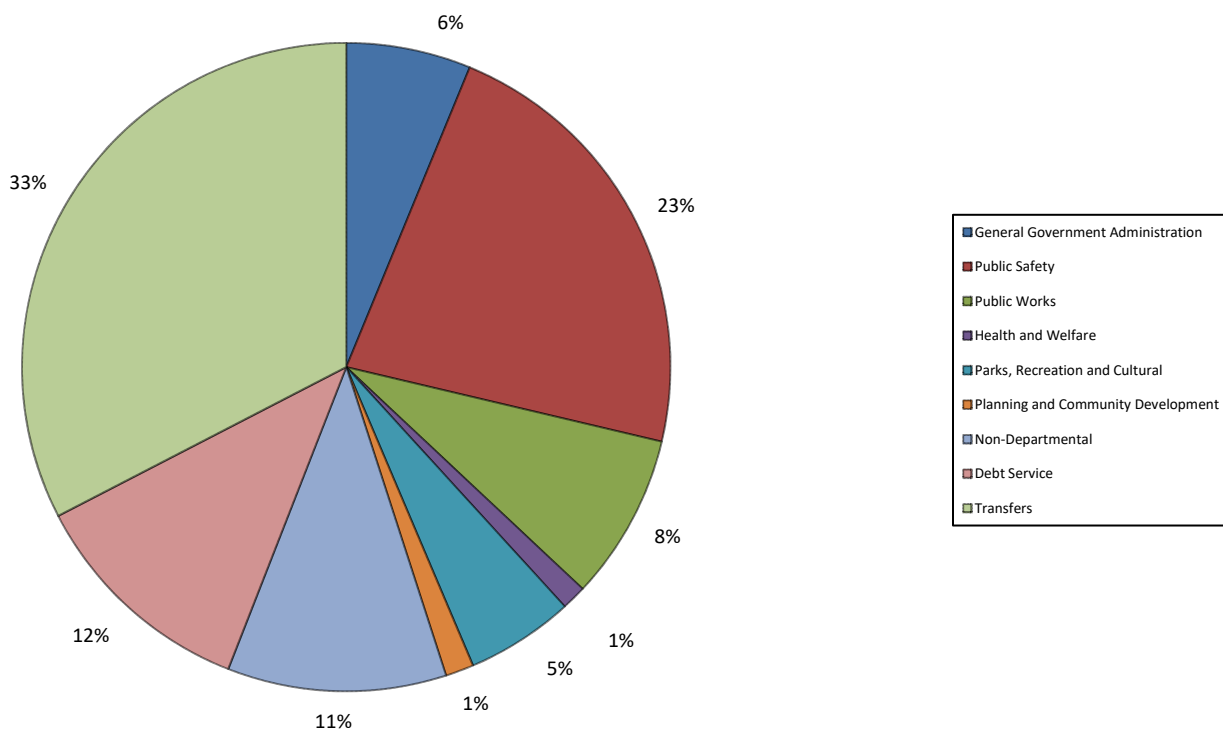
Function	Budgeted Amount	Percent of Budget
Fund balance	\$ 4,077,930	2.33%
General property taxes	83,528,000	47.76%
Other local taxes	59,390,400	33.96%
Permits, privilege and regulatory fees	567,950	0.32%
Fines and forfeitures	565,000	0.32%
Use of money and property	2,075,000	1.19%
Charges for services	1,917,700	1.10%
Miscellaneous	6,085,000	3.48%
Recovered costs	924,581	0.53%
State revenue	13,172,033	7.53%
Federal revenue	253,300	0.14%
Nonrevenue receipts	45,630	0.03%
Transfers	2,286,600	1.31%
Total	\$ 174,889,124	



CITY OF HARRISONBURG, VIRGINIA
GENERAL FUND EXPENDITURES BY FUNCTION
For Fiscal Year 2027

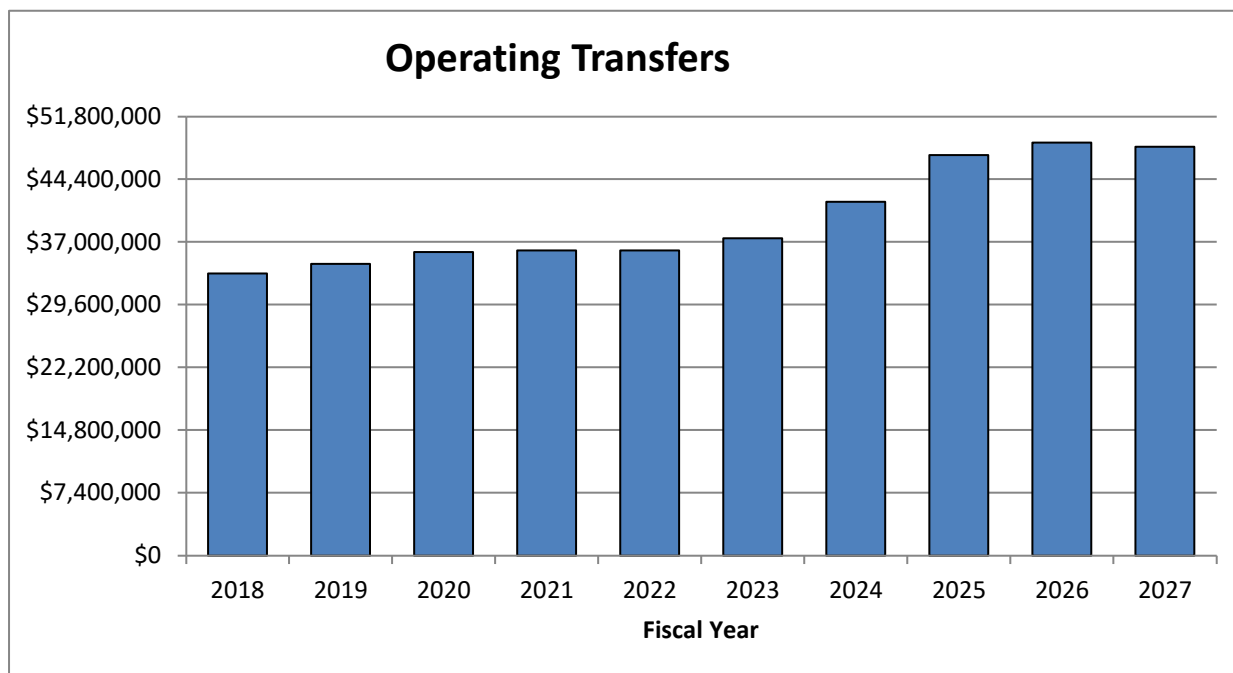
Function	Budgeted Amount	Percent of Budget
General Government Administration	\$ 10,875,463	6.22%
Public Safety	39,301,111	22.47%
Public Works	14,515,391	8.30%
Health and Welfare	2,153,676	1.23%
Parks, Recreation and Cultural	9,415,592	5.38%
Planning and Community Development	2,469,275	1.41%
Non-Departmental	19,095,857	10.92%
Debt Service	20,064,544	11.47%
Transfers	<u>56,998,215</u>	32.59%
Total	\$ <u>174,889,124</u>	

GENERAL FUND EXPENDITURES BY FUNCTION



CITY OF HARRISONBURG, VIRGINIA
SCHOOL OPERATING FUNDING FROM THE GENERAL FUND
FOR THE TEN YEAR PERIOD JULY 1, 2017 THROUGH JUNE 30, 2027

Fiscal Year	Operating Transfers	Change	Percentage Change
2027	48,224,305	(500,000)	-1.0%
2026	48,724,305	1,463,848	3.1%
2025	47,260,457	5,546,547	13.3%
2024	41,713,910	4,278,737	11.4%
2023	37,435,173	1,426,914	4.0%
2022	36,008,259	-	0.0%
2021	36,008,259	204,951	0.6%
2020	35,803,308	1,384,086	4.0%
2019	34,419,222	1,156,683	3.5%
2018	33,262,539		

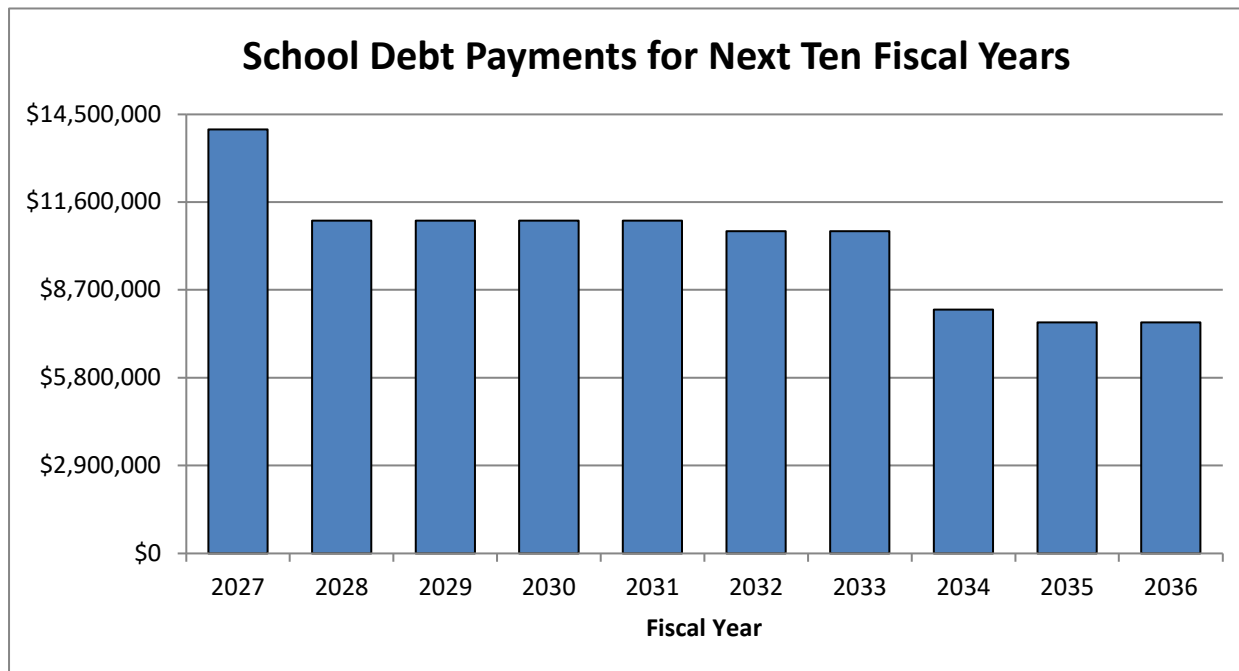


Note - Fiscal Year 2027 is the City Manager's proposed budget transfer.

Note - Capital funding included \$2,300,000 and \$3,590,700 in FY2022 and FY2026, respectively.

CITY OF HARRISONBURG, VIRGINIA
GENERAL FUND SCHOOL DEBT PAYMENTS
FOR THE NEXT TEN FISCAL YEARS

Fiscal Year	Principal	Interest	Total
2027	9,919,000	4,080,456	13,999,456
2028	7,295,000	3,691,320	10,986,320
2029	7,601,000	3,378,339	10,979,339
2030	7,936,500	3,046,444	10,982,944
2031	8,306,500	2,681,179	10,987,679
2032	8,325,500	2,307,975	10,633,475
2033	8,704,500	1,926,679	10,631,179
2034	6,435,000	1,611,360	8,046,360
2035	6,230,000	1,397,531	7,627,531
2036	6,390,000	1,236,981	7,626,981



GENERAL FUND REVENUES

GENERAL PROPERTY TAXES

General property taxes consist of taxes levied on real estate, personal property, mobile homes and machinery and tools. This revenue category also includes penalty, interest and other various fees collected that pertain to property taxes. General property taxes are projected to increase \$1.8 million (2.2%). No tax rate changes are proposed.

The following table provides information on real estate and personal property rates for some comparable localities.

Real Estate Tax Rates		Personal Property Tax Rate	
Harrisonburg	\$1.01	Harrisonburg	\$3.45
Charlottesville	0.98	Charlottesville	4.40
Lynchburg	0.84	Lynchburg	3.80
Staunton	0.91	Staunton	2.90
Waynesboro	0.82	Waynesboro	3.25
Winchester	0.795	Winchester	4.80
Rockingham County	0.68	Rockingham County	3.00

Tax Rates are for Fiscal Year 2026.

General Property Taxes Budget Highlights

- A 2.5% increase in projected real estate assessments is anticipated to provide an additional \$1.3 million in increased real estate tax revenue.
- Modest growth of \$320,400 (2.1%) in personal property tax revenue is projected.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Real estate	\$ 62,618,000	\$ 63,997,500	\$ -	\$ 1,379,500	2.20%
Personal property	15,272,800	15,593,200	-	320,400	2.10%
Public service corp	786,900	812,800	-	25,900	3.29%
Mobile homes	11,800	12,300	-	500	4.24%
Machinery and tools	2,495,200	2,501,700	-	6,500	0.26%
Penalty and interest	480,000	525,000	-	45,000	9.38%
Other	86,500	85,500	-	(1,000)	-1.16%
Total	<u>\$ 81,751,200</u>	<u>\$ 83,528,000</u>	<u>\$ -</u>	<u>\$ 1,776,800</u>	<u>2.17%</u>

OTHER LOCAL TAXES

Other local taxes consist of local taxes generated from within the city other than general property taxes. The more significant tax revenue includes sales tax, restaurant food (meals) tax, business license tax, and hotel and motel (lodging) tax. No change in tax rates are proposed. Other local taxes are projected to increase \$1.5 million (2.6%) due to a general increase in economic activity.

Other Local Taxes Budget Highlights

- Sales tax revenue is projected to increase \$220,900 (1.2%).
- Restaurant food (meals) tax revenue is projected to increase \$306,100 (1.5%).
- Business license tax revenue is projected to increase \$353,400 (4.1%).
- Hotel and motel (lodging) tax revenue is projected to increase \$605,000 (14.8%).

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Sales tax	\$ 18,923,600	\$ 19,144,500	\$ -	\$ 220,900	1.17%
Restaurant food tax	19,843,800	20,149,900	-	306,100	1.54%
Business license tax	8,689,900	9,043,300	-	353,400	4.07%
Hotel and motel tax	4,078,700	4,683,700	-	605,000	14.83%
Consumer utility tax	1,845,400	1,841,400	-	(4,000)	-0.22%
Bank stock tax	1,033,400	1,033,400	-	-	0.00%
Cigarette tax	365,900	326,400	-	(39,500)	-10.80%
Other	3,105,300	3,167,800	-	62,500	2.01%
Total	<u>\$ 57,886,000</u>	<u>\$ 59,390,400</u>	<u>\$ -</u>	<u>\$ 1,504,400</u>	<u>2.60%</u>

PERMITS, FEES AND LICENSES

Permits, privilege fees and regulatory licenses consist mainly of various permit fees charged by the Department of Planning and Community Development. The more significant revenue includes building permit fees, electrical permit fees, mechanical permit fees and fees for the Virginia Stormwater Management Program (VSMP). Permits, fees and licenses are projected to remain unchanged. There are no anticipated changes in the various fee schedules.

Permits, Fees and Licenses Budget Highlights

- All permit fees are projected to remain flat.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Building permit fees	\$ 332,500	\$ 332,500	\$ -	\$ -	0.00%
Other permit fees	137,700	137,700	-	-	0.00%
VSMP fees	26,600	26,600	-	-	0.00%
Site plan review fees	11,400	11,400	-	-	0.00%
Animal licenses	4,000	4,000	-	-	0.00%
Other	55,750	55,750	-	-	0.00%
Total	<u>\$ 567,950</u>	<u>\$ 567,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

FINES AND FORFEITURES

Fines and forfeitures consist mainly of various court fines, E-summons fee and parking fines. The most significant revenue items in this category are speed camera fines and court fines. Fines and forfeitures are projected to decrease on a budgetary basis by \$30,000 (5%).

Fines and Forfeitures Budget Highlights

- Speed camera fines are projected at \$270,000.
- Court fines are anticipated to remain flat.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Speed camera fines	\$ 320,000	\$ 270,000	\$ -	\$ (50,000)	-15.63%
Court fines	200,000	200,000	-	-	0.00%
Parking fines	45,000	65,000	-	20,000	44.44%
E-summons fee	25,000	25,000	-	-	0.00%
Other	5,000	5,000	-	-	0.00%
Total	<u>\$ 595,000</u>	<u>\$ 565,000</u>	<u>\$ -</u>	<u>\$ (30,000)</u>	<u>-5.04%</u>

USE OF MONEY AND PROPERTY

Use of money and property consists of investment revenue and revenue from the rental of property. Use of money and property is projected to decrease on a budgetary basis by \$157,000 (7%).

Use of Money and Property Budget Highlights

- Budgeted investment revenue is estimated to decrease \$157,000 as a result of decreasing interest rates and the continued spenddown of ARPA funds.

	<u>FY 2026 Adopted</u>	<u>FY 2027 Proposed</u>	<u>FY 2027 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Investment revenue	\$ 2,217,000	\$ 2,060,000	\$ -	\$ (157,000)	-7.08%
Rental of property	10,000	10,000	-	-	0.00%
Other	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total	<u>\$ 2,232,000</u>	<u>\$ 2,075,000</u>	<u>\$ -</u>	<u>\$ (157,000)</u>	<u>-7.03%</u>

CHARGES FOR SERVICES

Charges for services consists of revenue charged for services provided by the city. The more significant revenue items include golf course fees and parks and recreation fees. Charges for services are projected to increase \$74,500 (4%).

Charges for Services Budget Highlights

- Golf course fees have continued trending up over the past 5 years as the demand for playing has increased and budgeted revenues are projected to increase \$74,500 (6.7%).
- Other parks and recreation fees are projected to remain flat.
- Cost recovery provided by the Harrisonburg Rescue Squad is anticipated to remain flat.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Golf course	\$ 1,113,300	\$ 1,187,800	\$ -	\$ 74,500	6.69%
Parks and recreation	445,400	445,400	-	-	0.00%
Rescue service	150,000	150,000	-	-	0.00%
Parking	125,000	125,000	-	-	0.00%
Fire and rescue	9,500	9,500	-	-	0.00%
Total	<u>\$ 1,843,200</u>	<u>\$ 1,917,700</u>	<u>\$ -</u>	<u>\$ 74,500</u>	<u>4.04%</u>

MISCELLANEOUS

Miscellaneous revenue consists mainly of the contribution from the Harrisonburg Electric Commission (HEC) and the contribution from James Madison University (JMU). Miscellaneous revenue is projected to essentially remain flat.

Miscellaneous Budget Highlights

- The contribution from the HEC is anticipated to remain unchanged.
- Other miscellaneous revenue is projected to increase \$7,005 primarily from an increase in the use of opioid settlement funds for the community paramedic program.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
HEC contribution	\$ 5,200,000	\$ 5,200,000	\$ -	\$ -	0.00%
VPSA refunding	244,575	243,300	-	(1,275)	-0.52%
JMU contribution	300,000	300,000	-	-	0.00%
Donations	20,000	20,000	-	-	0.00%
Other	313,420	321,700	-	8,280	2.64%
Total	<u>\$ 6,077,995</u>	<u>\$ 6,085,000</u>	<u>\$ -</u>	<u>\$ 7,005</u>	<u>0.12%</u>

RECOVERED COSTS

Recovered costs consist of costs incurred by the city and subsequently reimbursed by another entity. This revenue consists of reimbursements from the Harrisonburg Redevelopment and Housing Authority (HRHA) and the Harrisonburg-Rockingham Community Services Board (CSB) for their share of debt service expenditures and other general costs recovered by the city. Recovered costs are projected to remain flat.

Recovered Costs Budget Highlights

- HRHA will reimburse the city \$611,850 for its participation in two previously issued bonds.
- CSB will reimburse the city \$162,731 for its share of the new CSB facility.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Reimb-HRHA	\$ 613,000	\$ 611,850	\$ -	\$ (1,150)	-0.19%
Reimb-CSB	161,702	162,731	-	1,029	0.64%
Recovered costs	120,000	120,000	-	-	0.00%
Other	30,000	30,000	-	-	0.00%
Total	<u>\$ 924,702</u>	<u>\$ 924,581</u>	<u>\$ -</u>	<u>\$ (121)</u>	<u>-0.01%</u>

STATE REVENUE

State revenue consists of various funding provided by the Commonwealth of Virginia or collected and remitted on behalf of the city. State revenue includes categorical aid funding for highway maintenance and local police support as well as shared expenses for the Treasurer's, Commissioner of the Revenue and Registrar's offices. The state also collects and remits to the city the communications sales tax and a tax on rental cars. State revenue is projected to increase \$614,300 (4.9%).

State Revenue Budget Highlights

- Highway and street maintenance funding is projected to increase \$225,000 (3.2%).
- Funding for local police support is projected to increase \$34,800 (2%).
- Communications sales tax revenue is projected to decrease \$11,900 (1.2%). This revenue continues a declining trend that has taken place over the past ten years or more.
- Fire Programs funds are projected to increase \$24,500 (9.2%).
- Other state funding includes two Police Department grants for School Resource Officers and additional police personnel to investigate violent crime.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Highway maint.	\$ 7,015,000	\$ 7,240,000	\$ -	\$ 225,000	3.21%
Reimb-PPTRA	1,522,583	1,522,583	-	-	0.00%
Communications sales	1,005,700	993,800	-	(11,900)	-1.18%
Police support	1,743,400	1,778,200	-	34,800	2.00%
Auto rental tax	402,800	441,000	-	38,200	9.48%
Shared services	522,700	535,000	-	12,300	2.35%
Fire programs funds	265,500	290,000	-	24,500	9.23%
Other	80,050	371,450	-	291,400	364.02%
Total	<u>\$ 12,557,733</u>	<u>\$ 13,172,033</u>	<u>\$ -</u>	<u>\$ 614,300</u>	<u>4.89%</u>

FEDERAL REVENUE

Federal revenue is typically revenue received from grant funds that are to be used for specific purposes. Budgeted federal revenue consists mainly of a VSTOP grant awarded to the Police Department and a Community Paramedic grant awarded to the Fire Department. Federal revenue is projected to decrease \$650,200.

Federal Revenue Budget Highlights

- The VSTOP (Violence Against Women) grant will remain unchanged.
- \$179,800 is budgeted for a Connect and Protect grant awarded to the Police Department.
- A decrease for a one-time Safe Streets for All grant in the amount of \$600,000.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
VSTOP Grant	\$ 50,000	\$ 50,000	\$ -	\$ -	0.00%
TAP Grant	60,000	16,000	-	(44,000)	-73.33%
DOJ - C&P Grant	186,000	179,800	-	(6,200)	-3.33%
DOT - SS4A Grant	600,000	-	-	(600,000)	-100.00%
Other	7,500	7,500	-	-	0.00%
Total	<u>\$ 903,500</u>	<u>\$ 253,300</u>	<u>\$ -</u>	<u>\$ (650,200)</u>	<u>-71.96%</u>

TRANSFERS FROM OTHER FUNDS

Transfers from other funds consist of funds transferred from other city funds and is comprised mainly of transfers from the Water and Sewer Funds. Transfers will increase \$276,000.

Transfers From Other Funds Budget Highlights

- The transfer from the Public Transportation Fund increases \$200,000 with more modest increases from the Sanitation and Stormwater Funds.
- Transfers include \$55,000 from the Emergency Communications Center Fund for its share of the reglazing and caulking of the Public Safety Building.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Water Fund	\$ 923,400	\$ 923,400	\$ -	\$ -	0.00%
Sewer Fund	923,400	923,400	-	-	0.00%
Public Transp. Fund	-	200,000	-	200,000	0.00%
Sanitation Fund	134,800	148,400	-	13,600	10.09%
Stormwater Fund	29,000	36,400	-	7,400	25.52%
ECC Fund	-	55,000	-	55,000	0.00%
Total	<u>\$ 2,010,600</u>	<u>\$ 2,286,600</u>	<u>\$ -</u>	<u>\$ 276,000</u>	<u>13.73%</u>

GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT ADMINISTRATION

City Council (110111). Harrisonburg is governed by a five-member City Council, who are elected for four-year staggered terms. This means that for one election cycle, three members are elected to Council for the next four years and two years later the other two members are elected to Council for the next four years. Council members are elected at-large, which means they each represent the entire city and not a specific district, ward, or area. The Mayor and Vice Mayor are chosen by the full Council at their reorganization meeting, which is held every two years in odd-numbered years. Council meetings are held on the second and fourth Tuesday of each month in the City Hall Council Chambers.

The City Clerk is responsible for recording the official minutes of City Council meetings, maintaining all records and documents pertaining to the affairs of the City, and performing such other duties as may be required by law or as the City Council may direct.

City Manager (120111). The City Manager's Office is responsible for leading an organization that is responsive to the directives and desires of the City Council and to the service needs of the citizens. The City Manager implements the policies of the City Council, directs business and administrative procedures, and appoints all department heads.

Communications (120211). The Communication's Office is responsible for the internal and external communication material of the City, encourages civic and community engagement, leads the annual Citizen's Academy, serves as the City's FOIA officer, coordinates outreach programming with City departments and serves as an information conduit on programs, services, issues, and policies.

City Attorney (120411). The City Attorney's Office is responsible for advising the City Council and other City officials with respect to the legal affairs of the town, defending the City against lawsuits, drafting all legal documents and proposed ordinances and resolutions for the City, reviewing all agreements, contracts, franchises, and other legal instruments on behalf of the City, attending all meetings of the City Council, performing such other duties as may be required by the office.

Human Resources (120511). The Human Resources Department oversees and coordinates the compensation and benefits program, recruitment, screening and selection of applicants, employee relations, and organizational development. The Department serves a City workforce of over 800 full-time, part-time, and temporary employees.

Independent Auditor (120811). The Independent Auditor is a non-city, non-departmental entity that reviews and expresses opinions on the City's financial statements per the specifications of the Auditor of Public Accounts of the Commonwealth of Virginia as well as the Federal Government. This budget appropriates funding to pay for the General Fund's share of the Independent Auditor.

Commissioner of Revenue (120912), Assessor (121012) and Board of Equalization (121112). The Commissioner of Revenue is a constitutional office. Constitutional officers are directly elected by the voters for a term of four years and do not fall under the direct authority of City Council or the City Manager. Approximately 18% of the funding to operate the Commissioner's Office is provided by the Commonwealth of Virginia, while the remaining 82% is provided by the City.

The Commissioner and Assessor's duties include preparing real estate and personal property tax books and bills; assessing personal property, machinery and tools, merchants' capital, and some business taxes (like the business, professional, and occupational license tax); and assessing real estate. In addition, the commissioner serves a significant state function as a receiving point for state income tax forms.

The Board of Equalization is a three-person board typically appointed by the circuit court to hear complaints about real estate assessments. The board may increase or decrease assessments.

Treasurer (121313). The Treasurer's Office is also a constitutional office, with the Treasurer being directly elected by the voters for a term of four years. The Treasurer also does not fall under the direct authority of City Council or the City Manager. Approximately 22% of the funding to operate the Treasurer's Office is provided by the Commonwealth of Virginia, while the remaining 78% is provided by the City.

The Treasurer's office is charged with the collection, custody, deposit, and disbursement of city funds. The Treasurer furnishes a monthly account of receipts and expenditures and a statement of the treasurer's account to City Council. The treasurer also collects income tax for the state and reports on these accounts to the state comptroller.

Finance (121511). The Finance Department provides assistance to staff and elected officials in maintaining the City's overall financial stability through sound financial planning and management. It is responsible for the management of public funds and records in accordance with City ordinances, the Code of Virginia and other state and federal requirements. The Finance Department is also responsible for accounting, payroll, IRS W-2 and 1095 processing, audit report preparation, purchasing, risk management, administration of property and liability insurance programs, administration of a multi-organization health insurance plan, debt management, investments, and budgeting.

Information Technology (122011). The Information Technology Department provides technical and professional technology support to City staff, maintains and secures the City's computer network and infrastructure, and oversees the City's telephone networks, cell phones, and computer software.

Purchasing (122211). Purchasing is a division of the Finance Department that oversees and audits all city purchases and payments for goods and services; prepares purchase orders; maintains vendor information; processes IRS 1099s and prepares or assists with the preparation of Requests for Proposals and Invitations to Bid.

Office of Elections (130114). The General Assembly determines the state's election laws. Each county and city in the Commonwealth, however, has an independent Electoral Board that is responsible for the actual conduct of all federal, state, and local elections to public office within its jurisdiction. This Board is composed of three qualified voters of the locality who are appointed by the circuit court for three-year terms. The board also appoints the General Registrar, who is responsible for all voter registration matters. The general registrar serves for a four-year term.

General Government Administration Budget Highlights

- The Communications budget includes the transfer of an existing position from Information Technology and funding for the purchase of message boards.
- The Information Technology budget includes \$402,000 in funding for the replacement of the phone system and various technology hardware upgrades.

- The Office of Elections budget includes \$135,000 in funding for replacement tabulator machines and computer equipment.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
City council	\$ 359,627	\$ 372,280	\$ -	\$ 12,653	3.52%
City manager	967,854	903,874	-	(63,980)	-6.61%
Communications	466,356	566,654	-	100,298	21.51%
City attorney	446,463	474,299	-	27,836	6.23%
Human resources	1,013,153	1,080,239	-	67,086	6.62%
Independent auditor	27,490	29,510	-	2,020	7.35%
Comm of revenue	752,476	765,842	-	13,366	1.78%
Assessor	514,685	494,238	-	(20,447)	-3.97%
Equalization board	3,300	3,300	-	-	0.00%
Treasurer	907,571	942,227	-	34,656	3.82%
Finance	1,060,668	1,094,847	-	34,179	3.22%
Information tech	3,273,399	3,157,105	-	(116,294)	-3.55%
Purchasing	247,354	259,106	-	11,752	4.75%
Office of elections	514,204	731,942	-	217,738	42.34%
Total	<u>\$ 10,554,600</u>	<u>\$ 10,875,463</u>	<u>\$ -</u>	<u>\$ 320,863</u>	<u>3.04%</u>

PUBLIC SAFETY

Police Administration (310131). The Police Administration Division includes the Police Chief and senior staff who are responsible for the oversight and management of all divisions. The Harrisonburg Police Department is committed to enhancing the safety and quality of life in Harrisonburg. The Department works cooperatively with the community to reduce crime, solve problems and improve quality of life through a commitment to providing community safety and security.

Police Operations (310231). The Operations Division is the largest expenditure category of the total Police Department budget. Operations staff respond on a 24/7 basis to calls for service from the public. It is comprised of four patrol squads and a power shift.

Police Criminal Investigations (310331). The Criminal Investigations Division responsibilities include the investigation of violent crimes, major property crimes and other investigations which require a degree of specialized investigative approach. Each investigator has specialized training in areas such as sex crimes, crimes involving children, fraud, forensic evidence and computer crimes.

Police Special Operations (310631). The Special Operations Division encompasses various duties including the Traffic Unit and the Parking Enforcement Unit. Other duties include the K9 Team, Auxiliary Police Unit, Crash Reconstruction Team, Victim Services Liaison, Civil Disturbance Unit, Crisis Negotiations Team, SWAT, School Crossing Guards and Special Events.

Police Grants (310731). The Grants Division more effectively and efficiently manages the various grant-funded positions and programs that are implemented by HPD.

Fire Administration (320231). The Fire Administration Division includes the Fire Chief and senior staff who are responsible for the oversight and management of all divisions. The Harrisonburg Fire Department is committed to public safety by providing a professional level of emergency service that continually enhances the quality of life, health, safety and welfare of the community. The Department has four stations strategically located throughout the City with a fifth station under construction.

Fire Suppression (320232). The Fire Suppression Division is the largest division for the fire department, consisting of most of the firefighting personnel and emergency service first responders.

Fire Prevention (320332). The Fire Prevention Division is responsible for three areas: education, inspections, and investigations. Public education further includes campus fire safety, recreational fires, kitchen fires and stove top fire stops, outdoor fire safety and fireworks. Fire code enforcement additionally encompasses nightclub inspections, fireworks in the City, and KNOX® Box Requirements. This division also includes the child safety seat program that focuses on the reduction of accidents involving children.

Fire Training (320432). The Fire Training Division is responsible for coordinating and implementing the ongoing training requirements for HFD personnel.

Court Appointed Attorney (330231). The Court Appointed division is a budget account that only funds the City's share of Court appointed attorney costs. This separate division is required by the State Auditor of Public Accounts.

Regional Juvenile Detention (330511). The Regional Juvenile Detention budget provides funding for the City's costs associated with being a member of the Shenandoah Valley Juvenile Center (SVJC). Membership in the SVJC includes the Counties of Augusta, Rockingham and Rockbridge and the Cities of Staunton, Waynesboro, and Lexington.

Regional Jail (330711). The Regional Jail budget provides funding for the City's costs associated with being a member of the Middle River Regional Jail (MRRJ). The City joined the MRRJ as a 50-50 partner with Rockingham County. Other members include the County of Augusta and the Cities of Staunton and Waynesboro.

Building Inspection (340121). Building Inspection is a division of the Department of Community Development. This division performs building plan review, permitting, and inspections for all permitted new construction and remodeling as well as providing general building code interpretation for the public. The division implements the Virginia Uniform Statewide Building Code along with International Codes.

Animal Control (350131). Animal Control is a sub-unit of the Police Department's Special Operations division. This unit is responsible for enforcing state regulations as well as the local ordinances relating to domestic animals. It identifies public safety issues and works directly with the community on animal and pet care issues. The Animal Control Officer acts as a liaison to and with the Rockingham-Harrisonburg SPCA.

Animal Control – SPCA (350511). The City and Rockingham County contracts with the Rockingham-Harrisonburg SPCA (SPCA) for animal sheltering services. The SPCA provides sheltering and adoption services for homeless animals, focuses on reducing pet overpopulation, and provides resources to improve the lives of animals. Their vision is to be a leader in animal welfare that empowers the community to treat animals with kindness and respect.

Emergency Management (350532). Emergency Management is a division of the Fire Department. This division includes activities related to public safety planning and response to large scale events such as public health outbreaks, snowstorms and natural disasters. This budget is also used to account for grant funding awarded to the Fire Department.

Community Paramedic (350932). Community Paramedic is a division of the Fire Department. This division was originally funded through a federal grant but will be funded through the use of opioid settlement funds. The Community Paramedic division proactively connects identified community members with health and social services to address substance abuse which includes opioid dependence, chronic disease, mental health and housing needs – reducing strain on emergency responders and hospitals while improving overall quality of life.

Public Safety Building (360241). The Public Safety Building budget is a division of the Public Works Department which provides funding for the operation and maintenance of the Public Safety Building. The Public Safety Building currently houses the Police Department, Fire Department, and the Harrisonburg-Rockingham Emergency Communications Center.

Public Safety Budget Highlights

- The Police Administration budget includes an increase of \$177,000 for various service contracts such as for body worn cameras, in-car cameras and tasers. \$270,000 is included in capital outlay for the purchase of four replacement vehicles.

- The increase in the Police Operations budget is primarily from the implementation of a new stipend program for police officers.
- The Fire Suppression budget includes capital outlay funding for the purchase of equipment for the ladder truck anticipated to be delivered during the year and other various equipment.
- The increase in the regional juvenile detention budget is due to an increase in the city's share of costs at the Shenandoah Valley Juvenile Center.
- The regional jail (Middle River Regional Jail) budget will decrease by \$69,000 (3.6%).
- The contribution to the Rockingham-Harrisonburg SPCA will increase \$49,000 (9%).
- The Public Safety Building budget includes capital outlay funding to glaze and caulk the windows of the Public Safety Building.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Police admin	\$ 5,691,696	\$ 6,168,706	\$ -	\$ 477,010	8.38%
Police operations	6,775,299	7,311,540	-	536,241	7.91%
Police crim investig	2,445,991	2,527,284	-	81,293	3.32%
Police special ops	2,391,297	2,513,942	-	122,645	5.13%
Police grants	466,390	690,585	-	224,195	48.07%
Fire admin	1,461,262	1,564,113	-	102,851	7.04%
Fire suppression	11,521,937	11,653,640	-	131,703	1.14%
Fire prevention	958,769	1,048,228	-	89,459	9.33%
Fire training	358,366	423,738	-	65,372	18.24%
Court appointed att	25,000	25,000	-	-	0.00%
Regional juv center	300,090	315,100	-	15,010	5.00%
Regional jail (MRRJ)	1,904,892	1,835,524	-	(69,368)	-3.64%
Building inspection	1,194,069	1,199,801	-	5,732	0.48%
Animal control	183,808	200,249	-	16,441	8.94%
Animal control (SPCA)	549,542	599,000	-	49,458	9.00%
Emergency manag	230,120	211,249	-	(18,871)	-8.20%
Comm paramedic	241,167	232,404	-	(8,763)	-3.63%
Public safety building	444,744	781,008	-	336,264	75.61%
Total	<u>\$ 37,144,439</u>	<u>\$ 39,301,111</u>	<u>\$ -</u>	<u>\$ 2,156,672</u>	<u>5.81%</u>

PUBLIC WORKS

General Engineering (410121). General Engineering is a division of the Department of Community Development. This division is responsible for administering the City's comprehensive site plan review process, erosion and sediment control regulations, and stormwater management requirements relative to site development. The division also provides professional services in support of other City departments in the areas of engineering and surveying. Among other functions, the division implements the Design and Construction Standards Manual, the Erosion and Sedimentation Control Ordinance, and the Stormwater Management Ordinance.

Public Works Administration (410141). The Public Works Administration Division includes the Director of Public Works, who is responsible for the oversight and management of all divisions, senior staff and the construction inspection program. This budget division provides general oversight of the planning, design, and inspection of projects for street improvements including bridge repair and replacement, major highway improvement projects, stormwater management, facility maintenance, and bicycle/pedestrian facilities.

Highway and Street Maintenance (410241). Highway and Street Maintenance is a division of the Department of Public Works. This division is responsible for the maintenance of a transportation network that encompasses over 333 lane miles of streets throughout the City, 70 miles of sidewalk, over 95 miles of curb and gutter, and 38 drainage structures (bridges and box culverts).

Public Works Grants (410341). The Grants Division more effectively and efficiently manages the various grant-funded positions and programs that are implemented by Public Works.

Street Lights (410441). Street Lights is a budget division of the Department of Public Works. This division consists of funding to pay for the street lighting throughout the City. This service is provided in conjunction with Harrisonburg Electric Commission (HEC). HEC provides installation and maintenance and is then reimbursed for this work through this division. In total the City has a network of over 3,200 street lights.

Snow and Ice Removal (410541). Snow and Ice Removal is a division of the Department of Public Works. This division exists for funding purposes only. Department-wide equipment, staffing and operations charges are applied to this budget when the City is experiencing inclement weather conditions. More than 60 employees and nearly 30 pieces of snow removal equipment are used throughout the City during snow and ice events.

Traffic Engineering (410741). Traffic Engineering is a division of the Department of Public Works. This division is responsible for installation and maintenance of traffic signals. Currently there are 88 signalized intersections in the City. This division also maintains all the traffic control signals along the travel ways and provides installation and maintenance of all pavement markings (striping) for street and parking areas.

Highway and Street Beautification (410841). Highway and Street Beautification is a division of the Department of Public Works. This division is responsible for maintaining nearly 200 acres of public right of way (green space) that requires mowing and routine maintenance.

Downtown Parking Maintenance (410941). Downtown Parking Maintenance is a division of the Department of Public Works. This division is responsible for the maintenance of all city-owned downtown parking spaces including parking decks and parking lots.

Street and Road Cleaning Street (420241). Street and Road Cleaning is a division of the Department of Public Works. This division is responsible for all publicly maintained streets, parking lots, trails, and sidewalks.

General Properties (430241). General Properties is a division of the Public Works Department. This division is primarily responsible for the care and maintenance of City Hall and other city-owned facilities as required.

Navigation Center Facility (430641). Navigation Center Facility is a division of the Public Works Department. This division is primarily responsible for the care and maintenance of the Navigation Center.

Public Works Budget Highlights

- The Highway and Street Maintenance budget includes capital outlay funding for the purchase of one replacement dump truck.
- The Traffic Engineering budget decrease is primarily from a one-time federal grant in the amount of \$750,000 and a decrease in capital outlay funding from the purchase of street barricades in the current year's budget.
- The Street Beautification capital outlay budget includes \$100,000 for a replacement leaf collector.
- The Downtown Parking Maintenance budget decrease is primarily from repairs at the Elizabeth Street parking deck in the current year's budget.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Gen engineering	\$ 919,536	\$ 1,043,222	\$ -	\$ 123,686	13.45%
PW admin	2,147,540	2,192,553	-	45,013	2.10%
Highway maint	5,359,914	5,591,845	-	231,931	4.33%
PW grants	-	83,262	-	83,262	0.00%
Street lights	588,135	536,300	-	(51,835)	-8.81%
Snow and ice removal	322,365	287,805	-	(34,560)	-10.72%
Traffic engineering	3,474,225	2,344,959	-	(1,129,266)	-32.50%
Street beautification	863,080	1,042,249	-	179,169	20.76%
Downtown parking	347,659	175,380	-	(172,279)	-49.55%
Street cleaning	502,696	506,699	-	4,003	0.80%
General properties	682,074	613,352	-	(68,722)	-10.08%
Nav center - facility	97,860	97,765	-	(95)	-0.10%
Total	<u>\$ 15,305,084</u>	<u>\$ 14,515,391</u>	<u>\$ -</u>	<u>\$ (789,693)</u>	<u>-5.16%</u>

HEALTH AND HUMAN RESOURCES

Local Health Department (510111). Virginia Code requires every city and county to have a local health department. The local governing body may contract with the State Board of Health to administer the health services mandated by the Board. The state health commissioner appoints the local director. The director and staff are state employees. The contract specifies the amount of state and local funding to support the provision of required health services. Most Virginia cities and counties operate under this model, and most of these districts are regional. Harrisonburg is part of the Central Shenandoah Health District.

Community Services Board (520511). Community Services Boards (CSBs) or Behavioral Health Authorities (BHAs) carry out a system of community-based services, collectively known as behavioral health services (mental health, mental retardation, and substance abuse services) that are mandated by the Commonwealth. Harrisonburg and Rockingham County share a CSB. The local CSB operates independently of the City and County but receives funding from both. Both City Council and the Board of Supervisors appoint CSB board members. Funding amounts are established through an annual performance contract between the CSB, the localities and the Commonwealth.

Tax Relief for the Elderly & Disabled Veterans (530611). Virginia law allows for localities to grant real estate and personal property tax relief to the elderly (at least 65 years old) and disabled veterans. An application must be submitted annually to the Commissioner of Revenue to claim these exemptions.

Navigation Center (530911). The Navigation Center hosts a year-round overnight shelter for adults experiencing homelessness. The shelter contains space for up to 80 congregant beds and four universal rooms, with other support facilities such as showers and a laundry room. The Navigation Center also includes a drop-in center open to anyone in the community to access resources, wrap-around services, and programs that support their efforts to access housing, achieve self-sufficiency, and personal growth. The City currently contracts the operational aspects of the center to Open Doors, a local nonprofit.

Health and Human Resources Budget Highlights

- Tax Relief for the Elderly and Disabled Veterans budget includes \$285,000 in funding for the elderly tax relief program and \$105,000 in funding for the state mandated disabled veterans tax relief program.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Local health dep	\$ 360,470	\$ 370,463	\$ -	\$ 9,993	2.77%
Comm svcs board	1,256,044	1,243,213	-	(12,831)	-1.02%
Tax relief	390,000	390,000	-	-	0.00%
Navigation center	150,000	150,000	-	-	0.00%
Total	<u>\$ 2,156,514</u>	<u>\$ 2,153,676</u>	<u>\$ -</u>	<u>\$ (2,838)</u>	<u>-0.13%</u>

PARKS, RECREATION AND CULTURAL

Parks & Recreation Administration (710171). The Parks & Recreation Administration Division includes the Director of Parks and Recreation and senior staff who are responsible for the oversight and management of all divisions. This budget division provides leadership, development of short and long-range goals and plans for the City's parks and recreational system. Administration also assists with individual program areas and divisions across the department.

Park Maintenance (710271). Parks Maintenance is a division of the Department of Parks & Recreation. This division provides a comprehensive program of park and facility maintenance services in a clean and safe manner for the maximum use and enjoyment of the community. The division maintains over 363 acres that include 20 parks and facilities, seven playgrounds, 27 picnic shelters, seven outdoor restroom facilities, various athletic fields, a 21-hole disc golf course, four pickleball courts, two Futsal courts and over six miles of fitness trails.

Field Maintenance (710371). Field Maintenance is a division of the Department of Parks & Recreation. This division provides a comprehensive program of field and turf maintenance services in accordance with established standards and best practices for parks and recreational facilities. The goal of this division is to ensure safety and the playability of turf fields as well as their sustainability in the face of increased usage and to enhance their attractiveness for potential tournament play. Efforts are focused on athletic facilities at Purcell Park, Ralph Sampson Park, Ramblewood Park and the Smithland Road Sports Complex.

Community Activity Center (710471). Community Activity Center is a division of the Department of Parks & Recreation. This division provides facility management for the Community Activity Center that includes facility rentals, open gym usage, fitness center usage, special events and supporting the Recreation and Athletic divisions in their programming efforts.

Special Events and Programs (710571). Special Events and Programs is a division of the Department of Parks & Recreation. This division provides year-round comprehensive recreation programs for the community. These programs include youth and childcare programs, adult and senior programs, fitness training and exercise programs, special needs programs, special events, and dance programs. Also supports other division programs as well as special events coordinated by the Parks & Recreation Department.

Simms Center (710671). Simms Center is a division of the Department of Parks & Recreation. This division provides recreational programs at the Lucy F. Simms Continuing Education Center that include a gymnasium, weight training and fitness area, facility rentals, and special events programs. The Simms Center also houses the Boys and Girls Club, and the ARC/Op-Shop, providing administrative space for the programs and defined recreation program areas.

Aquatics (710771). Aquatics is a division of the Department of Parks & Recreation. This division provides a year-round comprehensive aquatic program for the community including high school swim meets and community swim team meets, open swim, and special events and programs at Westover Pool. This division also oversees the Ralph Sampson Park Spraygrounds.

Athletics (710871). Athletics is a division of the Department of Parks & Recreation. This division provides management and implementation of youth and adult athletic programs and camps. It also provides assistance in the management of athletic facilities.

Golf Course (730171). Golf Course is a division of the Department of Parks & Recreation. This division manages the day-to-day operations of Heritage Oaks Golf Course which is a City-owned 18-hole golf course. The clubhouse provides exceptional customer service, promotes the golf course and its amenities, cleans and stages golf carts, supervises the pace of play and player conduct, pro-shop operations, marketing and organization of leagues, tournaments, and events. the grounds crew implements best practices in the care and condition of the golf course, including turf health, overall course conditions and equipment maintenance. Activities specific to turf health include aeration, top dressing, and soil conditioning.

Regional Library (750511). The Regional Library budget provides funding for the City's costs associated with the Massanutten Regional Library (MRL). In addition to the city, MRL serves the Counties of Rockingham and Page.

Parks, Recreation and Cultural Budget Highlights

- The Parks and Recreation Administration budget decrease is due one-time funding of a parks and recreation master plan in the current year's budget.
- The Parks budget includes \$150,000 in capital outlay funding for the resurfacing of the Hillandale Park basketball court.
- The Parks and the Field Maintenance budgets include three new full-time maintenance positions. These positions were funded through reductions to various part-time hours throughout the Parks and Recreation department budget.
- The contribution to the Massanutten Regional Library will increase \$34,800 (5%).

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Parks admin	\$ 1,223,529	\$ 983,187	\$ -	\$ (240,342)	-19.64%
Parks	1,960,377	1,965,652	-	5,275	0.27%
Field maintenance	514,469	572,227	-	57,758	11.23%
Comm activity center	602,922	638,643	-	35,721	5.92%
Special events/prog	844,046	907,718	-	63,672	7.54%
Simms center	577,938	632,227	-	54,289	9.39%
Aquatics	1,093,138	1,097,587	-	4,449	0.41%
Athletics	661,866	680,984	-	19,118	2.89%
Golf course	1,197,248	1,205,771	-	8,523	0.71%
Regional library (MRL)	696,758	731,596	-	34,838	5.00%
Total	\$ 9,372,291	\$ 9,415,592	\$ -	\$ 43,301	0.46%

PLANNING AND COMMUNITY DEVELOPMENT

Planning (810121) and Zoning Administration (810221). Planning and Zoning Administration are divisions of the Department of Community Development. These divisions are directly responsible for maintaining the City's Comprehensive Plan and, in general, propose, facilitate, and provide recommendations for land use policies that reflect the long-range goals of the City. Among other duties, they coordinate the review of property subdivisions, rezonings, special use permits, street and alley closings, and other miscellaneous development processes that are ultimately reviewed by City Council.

Board of Zoning Appeals (810421). The Board of Zoning Appeals (BZA) members are appointed by the Circuit Court and serve five-year terms; one member of the Planning Commission serves on this Board. The BZA is a quasi-judicial board which has, among other duties, the power to hear and decide appeals to decisions of the Zoning Administrator in the application of the zoning ordinance and authorize upon request in specific cases a variance from the zoning ordinance,

Economic Development (810521). The Economic Development Department is engaged in activities intended to improve the City's economy and foster a better quality of life for citizens and its responsibilities include the attraction and retention of business and industry, workforce development and attracting new retail opportunities.

Tourism and Visitors Services (810821). Tourism and Visitors Services is a division of the Department of Economic Development. Primary responsibilities include the development of tourism within the area and for the operations of the Hardesty-Higgins House which serves as a visitor's center.

Blacks Run Greenway (820241). The Blacks Run Greenway is a division of the Public Works department. The primary purpose of this division is to help facilitate the clean-up and beautification of Blacks Run including removal of trash, debris, overgrowth and other pollutants, planting of low-maintenance perennial native plants to aid in the prevention of erosion and directing volunteer cleanup activities.

Planning and Community Development Budget Highlights

- The Economic Development budget includes \$52,500 for the entrepreneurship development initiative.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Planning	\$ 443,559	\$ 460,560	\$ -	\$ 17,001	3.83%
Zoning admin	404,791	408,793	-	4,002	0.99%
Board of zoning app	7,444	8,074	-	630	8.46%
Econ development	849,343	889,074	-	39,731	4.68%
Tourism and visitors	582,975	593,142	-	10,167	1.74%
Blacks run greenway	108,153	109,632	-	1,479	1.37%
Total	\$ 2,396,265	\$ 2,469,275	\$ -	\$ 73,010	3.05%

OTHER (NONDEPARTMENTAL)

Community and Civic Organizations (910411). The Contributions budget is a listing of non-city, non-departmental entities to which the City makes annual contributions. Some of the entities listed, including Central Shenandoah Planning District Commission, Blue Ridge Community College, and Shenandoah Valley Regional Airport, are considered non-discretionary, meaning there are statutory or contractual obligations in place for them. For some of the other entities listed, there is no legal obligation on the part of City Council to provide funding.

Joint Operations with Rockingham County (910511). Joint Operations includes City-County jointly funded services which include costs for the Sheriff's Office, Harrisonburg-Rockingham Jail, Circuit Court, General District Court, Commonwealth Attorney's Office, Circuit Court Clerk's Office, Court Services Office, Social Services District, and Children Services Act (CSA) Office.

Conference Center (910811). The Conference Center budgets the tax revenue generated from the Hotel Madison and the Shenandoah Valley Conference Center that is required to be paid to the JMU Foundation based on an agreement between the City, the JMU Foundation and the Harrisonburg Economic Development Authority.

Reserve for Contingencies (940111). Reserve for Contingencies is funding set aside in each annual budget for unexpected expenditures that may occur during the fiscal year and is used at the discretion of the City Manager.

Debt Service (980142). The Debt Service budget item provides funding to service the City's General Fund bonded indebtedness and capital lease obligations. Funding appropriated for debt service currently represents 11.5% of the General Fund budget. The City's Financial Management Policies impose a 15% limitation on the amount of the General Fund budget that can be dedicated to debt service.

Transfers to Other Funds (990111). Transfers represent funds that are appropriated to other funds in support of the operations of those funds. Funding includes transfers to the Emergency Communications Center Fund, General Capital Projects Fund, Public Transportation Fund, Stormwater Capital Projects Fund and School Fund.

Other Budget Highlights

- The Community and Civic Organizations budget includes a \$250,000 set aside for a housing fund.
- The increase in the Joint Operations with Rockingham County budget includes \$780,520 for the Children's Services Act (CSA), \$524,250 for the Social Services District and \$1.3 million for other shared services such as the local jail, courts and commonwealth's attorney. The increase in other shared services was primarily due to HVAC replacements at court facilities and capital maintenance at the jail as well as general increases in operating costs.
- Transfers to other funds includes an increase of \$36,000 to the Harrisonburg-Rockingham ECC, a decrease of \$500,000 in local operating funding to Harrisonburg City Public Schools (HCPS) and \$518,000 in funding for startup costs for HCPS's new career and technical education program.

- Transfers to other funds includes \$2.8 million in capital funding to the General Capital Projects Fund for a culvert replacement on South Avenue, replacement of the Community Activities Center roof and replacement of a Westover Park restroom.
- Transfers to other funds includes \$500,000 to the Stormwater Capital Projects Fund for the rehabilitation of the stormwater retention pond at Thomas Harrison Middle School.

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Community orgs	\$ 906,012	\$ 1,138,897	\$ -	\$ 232,885	25.70%
Joint operations	13,863,600	16,431,960	-	2,568,360	18.53%
Conference center	1,300,000	1,300,000	-	-	0.00%
Reserve for conting	225,000	225,000	-	-	0.00%
Debt service	20,067,638	20,064,544	-	(3,094)	-0.02%
Transfers	61,859,377	56,998,215	-	(4,861,162)	-7.86%
Total	<u>\$ 98,221,627</u>	<u>\$ 96,158,616</u>	<u>\$ -</u>	<u>\$ (2,063,011)</u>	<u>-2.10%</u>

**OTHER FUNDS
REVENUES AND EXPENDITURES**

SCHOOL FUND

School funding (which includes school bus operations) represents the largest single expenditure in the city's General Fund budget. The proposed School Fund budget is \$5.9 million (4.8%) more than the fiscal year 2026 budget. The School Fund budget includes a decrease of \$500,000 in operational funding from the City to the School Board bringing total operational funding to \$48.2 million. In addition, one-time funding in the amount of \$518,000 is being provided for startup costs related to a new career and technical education program.

Based on this proposed funding, the operational transfer to the School Board represents approximately 27.6% of the General Fund budget (27.9% inclusive of the one-time funding). In addition to the direct school funding transfer, current debt service expenditures paid from the General Fund for school facilities total approximately \$14 million bringing total school related funding to approximately 35.9% of the total General Fund budget.

Revenue

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Charges for services	\$ 420,000	\$ 635,398	\$ -	\$ 215,398	51.29%
State revenue	70,344,171	76,349,005	-	6,004,834	8.54%
Federal revenue	3,831,928	3,820,434	-	(11,494)	-0.30%
Transfers in	48,724,305	48,224,305	-	(500,000)	-1.03%
Transfers in (cap)	321,700	-	-	(321,700)	-100.00%
Transfers in (mtc)	-	518,000	-	518,000	0.00%
Total	<u>\$ 123,642,104</u>	<u>\$ 129,547,142</u>	<u>\$ -</u>	<u>\$ 5,905,038</u>	<u>4.78%</u>

Expenditures

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Instruction	\$ 95,575,798	\$ 99,895,944	\$ -	\$ 4,320,146	4.52%
Administration	6,383,359	7,036,243	-	652,884	10.23%
Pupil transportation	6,397,449	6,728,020	-	330,571	5.17%
Operations/maint.	9,134,333	9,371,870	-	237,537	2.60%
Debt service	163,406	168,500	-	5,094	3.12%
Technology	5,987,759	6,346,565	-	358,806	5.99%
Total	<u>\$ 123,642,104</u>	<u>\$ 129,547,142</u>	<u>\$ -</u>	<u>\$ 5,905,038</u>	<u>4.78%</u>

SCHOOL NUTRITION FUND

This fund's budget of \$7.3 million has increased \$755,486 (11.6%) compared to the current year budget.

Revenue

	<u>FY 2026 Adopted</u>	<u>FY 2027 Proposed</u>	<u>FY 2027 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Fund balance	\$ 225,985	\$ 326,017	\$ -	\$ 100,032	44.26%
Charges for services	230,000	185,000	-	(45,000)	-19.57%
State revenue	212,392	206,125	-	(6,267)	-2.95%
Federal revenue	<u>5,855,204</u>	<u>6,561,925</u>	<u>-</u>	<u>706,721</u>	<u>12.07%</u>
Total	<u>\$ 6,523,581</u>	<u>\$ 7,279,067</u>	<u>\$ -</u>	<u>\$ 755,486</u>	<u>11.58%</u>

Expenditures

	<u>FY 2026 Adopted</u>	<u>FY 2027 Proposed</u>	<u>FY 2027 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Food service	\$ 6,482,581	\$ 7,238,067	\$ -	\$ 755,486	11.65%
Technology	<u>41,000</u>	<u>41,000</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total	<u>\$ 6,523,581</u>	<u>\$ 7,279,067</u>	<u>\$ -</u>	<u>\$ 755,486</u>	<u>11.58%</u>

EMERGENCY COMMUNICATIONS CENTER FUND

The Emergency Communications Center (ECC) Fund is a joint venture with Rockingham County. The ECC is responsible for operating the joint emergency dispatch center, the joint radio system and the joint CAD/DMS system.

The budget for the ECC Fund has decreased \$569,094 (4.6%) from the current year's budget primarily from capital outlay funding. Funding is primarily provided by the City, Rockingham County and from James Madison University for its share of the CAD operational costs.

No new positions are proposed. Capital outlay includes \$75,000 for a replacement tower site generator, \$90,000 for radio cache portable radio replacements which are funded through grants, \$115,000 for vehicle replacements and \$110,000 for other technology upgrades. Capital project funding in the amount of \$1.2 million is included to replace the radio equipment at the Feedstone radio tower site.

Revenue

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 1,819,000	\$ 1,445,000	\$ -	\$ (374,000)	-20.56%
Investment revenue	270,000	270,000	-	-	0.00%
Reimb-R'ham County	4,308,372	4,358,470	-	50,098	1.16%
Recovered costs	916,000	600,000	-	(316,000)	-34.50%
State revenue	746,500	781,000	-	34,500	4.62%
Federal revenue	90,000	90,000	-	-	0.00%
Transfers in	4,144,372	4,180,680	-	36,308	0.88%
Total	\$ 12,294,244	\$ 11,725,150	\$ -	\$ (569,094)	-4.63%

Expenditures

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
ECC	\$ 9,882,685	\$ 9,012,864	\$ -	\$ (869,821)	-8.80%
CAD	1,668,127	1,343,299	-	(324,828)	-19.47%
Debt service	143,432	113,987	-	(29,445)	-20.53%
Transfers out	600,000	1,255,000	-	655,000	109.17%
Total	\$ 12,294,244	\$ 11,725,150	\$ -	\$ (569,094)	-4.63%

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

The Community Development Block Grant Fund accounts for the administration of the Community Development Block Grant funding that the City receives from the federal government. The total budget for this fund is \$490,000 which is a decrease of \$22,400 from the current year's original budget.

Revenue

	<u>FY 2026 Adopted</u>	<u>FY 2027 Proposed</u>	<u>FY 2027 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Federal revenue	\$ 512,366	\$ 490,000	\$ -	\$ (22,366)	-4.37%
Total	<u>\$ 512,366</u>	<u>\$ 490,000</u>	<u>\$ -</u>	<u>\$ (22,366)</u>	<u>-4.37%</u>

Expenditures

	<u>FY 2026 Adopted</u>	<u>FY 2027 Proposed</u>	<u>FY 2027 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Total budget	\$ 512,366	\$ 490,000	\$ -	\$ (22,366)	-4.37%
Total	<u>\$ 512,366</u>	<u>\$ 490,000</u>	<u>\$ -</u>	<u>\$ (22,366)</u>	<u>-4.37%</u>

SCHOOL TRANSPORTATION FUND

The budget for the School Transportation Fund has increased \$618,320 (8.7%) from the current year's original budget. The increase is primarily from an increase in capital outlay. Funding is almost entirely provided by the School Fund. Fund balance in the amount of \$1.2 million is being used to fund various capital outlay.

The proposed budget reflects no new positions. Transfers out provides partial funding to the Public Transportation Fund for its share of an expanded employee parking lot. Capital outlay includes \$107,500 to install fencing around the old reservoir that is used for bus parking, \$450,000 for an expanded employee parking lot and \$720,000 for four new school buses.

Revenue

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 930,500	\$ 1,232,500	\$ -	\$ 302,000	32.46%
Investment revenue	25,000	25,000	-	-	0.00%
Charges for services	6,106,080	6,422,400	-	316,320	5.18%
Miscellaneous	15,000	15,000	-	-	0.00%
Total	<u>\$ 7,076,580</u>	<u>\$ 7,694,900</u>	<u>\$ -</u>	<u>\$ 618,320</u>	<u>8.74%</u>

Expenditures

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
School buses	\$ 6,057,061	\$ 6,334,268	\$ -	\$ 277,207	4.58%
Field trips/charters	273,926	269,984	-	(3,942)	-1.44%
Administration	742,952	773,007	-	30,055	4.05%
Debt service	2,641	2,641	-	-	0.00%
Transfers out	-	315,000	-	315,000	0.00%
Total	<u>\$ 7,076,580</u>	<u>\$ 7,694,900</u>	<u>\$ -</u>	<u>\$ 618,320</u>	<u>8.74%</u>

GENERAL CAPITAL PROJECTS FUND

Proposed expenditures in the General Capital Projects Fund for fiscal year 2027 total \$15.5 million. Proposed project funding includes \$6.5 million for the Reservoir Street sidewalk project, \$4.3 million for the Erickson Avenue and Pear Street R-Cut project, \$2.5 million in additional funding for the I-81 Exit 243 project, \$1 million for the replacement of a culvert on South Avenue, \$425,000 to replace a restroom at Westover Park, \$250,000 for a partial roof replacement at the Community Activities Center and \$200,000 for traffic calming projects.

Revenue

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Recovered costs	\$ 700,000	\$ -	\$ -	\$ (700,000)	-100.00%
Federal revenue	12,168,180	12,714,405	-	546,225	4.49%
Transfers in	4,650,000	2,775,230	-	(1,874,770)	-40.32%
Total	<u>\$ 17,518,180</u>	<u>\$ 15,489,635</u>	<u>\$ -</u>	<u>\$ (2,028,545)</u>	<u>-11.58%</u>

Expenditures

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Public works	\$ 14,368,180	\$ 14,814,635	\$ -	\$ 446,455	3.11%
Parks and recreation	3,150,000	675,000	-	(2,475,000)	-78.57%
Total	<u>\$ 17,518,180</u>	<u>\$ 15,489,635</u>	<u>\$ -</u>	<u>\$ (2,028,545)</u>	<u>-11.58%</u>

WATER FUND

The Water Fund budget has decreased \$57,340 (0.4%) from the current year's original budget. A \$0.27/1000 gallons (5%) rate increase is proposed. The additional funds will primarily be used to fund ongoing asset replacements of aging infrastructure. Charges for services are estimated to increase \$117,760 (0.9%). Fund balance in the amount of \$825,000 is being used to fund various capital projects.

Asset Manager and Water Service Technician positions (50% share) are proposed. Capital outlay includes \$490,000 for replacement vehicles and equipment, computers, various small equipment and the installation of service lines.

The Water Capital Projects Fund's budget includes \$1.5 million in funding for transmission/distribution asset replacements, \$400,000 for the raw water supply project, \$374,300 for the western raw waterline project and \$325,000 in funding for other various repairs and replacements to existing infrastructure.

Revenue

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 1,000,000	\$ 825,000	\$ -	\$ (175,000)	-17.50%
Permits and fees	200,000	200,000	-	-	0.00%
Investment revenue	270,000	200,000	-	(70,000)	-25.93%
Charges for services	13,206,380	13,324,140	-	117,760	0.89%
Miscellaneous	1,000	1,000	-	-	0.00%
Recovered costs	10,000	10,000	-	-	0.00%
Intrafund transfers	1,854,000	1,923,900	-	69,900	3.77%
Total	<u>\$ 16,541,380</u>	<u>\$ 16,484,040</u>	<u>\$ -</u>	<u>\$ (57,340)</u>	<u>-0.35%</u>

Expenditures

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Administration	\$ 875,495	\$ 918,889	\$ -	\$ 43,394	4.96%
Pumping, storage	967,117	1,086,055	-	118,938	12.30%
Transmission/distrib	1,231,236	1,386,150	-	154,914	12.58%
Utility billing	812,687	905,316	-	92,629	11.40%
Miscellaneous	2,628,430	2,732,140	-	103,710	3.95%
Purification	1,936,914	2,004,474	-	67,560	3.49%
Capital outlay	376,000	490,000	-	114,000	30.32%
Debt service	2,661,411	3,257,536	-	596,125	22.40%
Transfers out	5,052,090	3,703,480	-	(1,348,610)	-26.69%
Total	<u>\$ 16,541,380</u>	<u>\$ 16,484,040</u>	<u>\$ -</u>	<u>\$ (57,340)</u>	<u>-0.35%</u>

SEWER FUND

The Sewer Fund budget has decreased \$1.8 million (9.7%) from the current year's original budget. A \$0.14/1000 gallons (2%) rate increase is being proposed. The additional funds will primarily be used to fund projects at the Harrisonburg-Rockingham Regional Sewer Authority and ongoing asset replacements of aging infrastructure. Charges for services are estimated to decrease \$951,220 (6.3%). Fund balance in the amount of \$795,000 is being used to fund various capital projects.

Asset Manager and Water Service Technician positions (50% share) are proposed. Capital outlay includes \$389,000 for replacement vehicles and equipment, computers, various small equipment and the installation of service lines.

The Sewer Capital Projects Fund's budget includes \$902,460 in funding for collection/transmission asset replacements and \$192,140 in funding for other various repairs and replacements to existing infrastructure.

Revenue

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 1,655,400	\$ 795,000	\$ -	\$ (860,400)	-51.98%
Permits and fees	100,000	100,000	-	-	0.00%
Investment revenue	200,000	150,000	-	(50,000)	-25.00%
Charges for services	15,116,000	14,164,780	-	(951,220)	-6.29%
Miscellaneous	1,000	1,000	-	-	0.00%
Recovered costs	40,000	39,000	-	(1,000)	-2.50%
Intrafund transfers	1,219,800	1,312,200	-	92,400	7.58%
Total	<u>\$ 18,332,200</u>	<u>\$ 16,561,980</u>	<u>\$ -</u>	<u>\$ (1,770,220)</u>	<u>-9.66%</u>

Expenditures

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Administration	\$ 987,225	\$ 1,113,359	\$ -	\$ 126,134	12.78%
Treatment/disposal	5,400,000	5,464,000	-	64,000	1.19%
Collection/transm	1,381,044	1,435,720	-	54,676	3.96%
Miscellaneous	1,778,530	1,888,340	-	109,810	6.17%
Utility billing	946,272	1,034,541	-	88,269	9.33%
Pumping/monitoring	479,169	463,760	-	(15,409)	-3.22%
Capital outlay	401,000	389,000	-	(12,000)	-2.99%
Debt service	2,700,000	2,695,000	-	(5,000)	-0.19%
Transfers out	4,258,960	2,078,260	-	(2,180,700)	-51.20%
Total	<u>\$ 18,332,200</u>	<u>\$ 16,561,980</u>	<u>\$ -</u>	<u>\$ (1,770,220)</u>	<u>-9.66%</u>

PUBLIC TRANSPORTATION FUND

The Public Transportation Fund budget has decreased \$4.3 million (27.6%) from the current year's original budget. This decrease is mainly from a decrease in capital outlay. The payment from James Madison University for transit bus services is projected to increase \$150,000 while Federal and State revenue will decrease \$4.9 million which is reflective of the decreased capital outlay purchases. No use of fund balance is being proposed to balance the budget.

Ten new Transit Bus Driver positions are proposed. This budget reflects a decrease of \$500,000 for the micro transit pilot program. Capital outlay includes \$130,000 for bus shelter benches, \$450,000 for construction of an expanded employee parking lot and \$800,000 for four paratransit vehicles which are all 96 percent reimbursed by federal and state funds.

Revenue

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 115,500	\$ -	\$ -	\$ (115,500)	-100.00%
Investment revenue	40,000	60,000	-	20,000	50.00%
Charges for services	2,845,963	3,004,945	-	158,982	5.59%
Recovered costs	129,824	133,719	-	3,895	3.00%
State revenue	3,048,022	2,384,480	-	(663,542)	-21.77%
Federal revenue	8,776,523	4,538,240	-	(4,238,283)	-48.29%
Transfers in	750,000	1,250,000	-	500,000	66.67%
Total	<u>\$ 15,705,832</u>	<u>\$ 11,371,384</u>	<u>\$ -</u>	<u>\$ (4,334,448)</u>	<u>-27.60%</u>

Expenditures

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Transit buses	\$ 6,435,411	\$ 7,060,143	\$ -	\$ 624,732	9.71%
Miscellaneous	500,000	-	-	(500,000)	-100.00%
Paratransit buses	1,584,991	1,635,256	-	50,265	3.17%
Administration	1,050,268	1,092,213	-	41,945	3.99%
Capital outlay	6,131,390	1,380,000	-	(4,751,390)	-77.49%
Debt service	3,772	3,772	-	-	0.00%
Transfers out	-	200,000	-	200,000	0.00%
Total	<u>\$ 15,705,832</u>	<u>\$ 11,371,384</u>	<u>\$ -</u>	<u>\$ (4,334,448)</u>	<u>-27.60%</u>

SANITATION FUND

The Sanitation Fund budget has decreased \$96,280 (2.3%) from the current year's original budget. The decrease is primarily from a decrease in capital outlay. Fund balance in the amount of \$35,000 is being used to fund capital outlay.

No new positions are proposed. Capital outlay includes \$275,000 for the replacement of a refuse collection truck, the purchase of a big belly solar compactor in the downtown area and replacement rolloff bins. No capital projects are proposed.

Revenue

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 76,160	\$ 35,000	\$ -	\$ (41,160)	-54.04%
Investment revenue	35,000	35,000	-	-	0.00%
Charges for services	4,032,160	3,977,040	-	(55,120)	-1.37%
Total	<u>\$ 4,143,320</u>	<u>\$ 4,047,040</u>	<u>\$ -</u>	<u>\$ (96,280)</u>	<u>-2.32%</u>

Expenditures

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Solid waste collect.	\$ 2,508,324	\$ 2,526,298	\$ -	\$ 17,974	0.72%
Landfill	263,287	253,546	-	(9,741)	-3.70%
Solid waste mngmt.	819,559	843,796	-	24,237	2.96%
Capital outlay	417,350	275,000	-	(142,350)	-34.11%
Transfers out	134,800	148,400	-	13,600	10.09%
Total	<u>\$ 4,143,320</u>	<u>\$ 4,047,040</u>	<u>\$ -</u>	<u>\$ (96,280)</u>	<u>-2.32%</u>

BUSINESS LOAN PROGRAM FUND

This fund accounts for the activity of the Harrisonburg Business Loan Program. Funding in the amount of \$100,000 is included to continue providing loans from payments made from existing loans. Since 2012, this program has made a total of 23 loans valued at over \$482,000 to various startup businesses of which 21 loans have been paid in full.

Revenue

	<u>FY 2026 Adopted</u>	<u>FY 2027 Proposed</u>	<u>FY 2027 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Fund balance	\$ 89,530	\$ 89,530	\$ -	\$ -	0.00%
Investment revenue	1,100	650	-	(450)	-40.91%
Miscellaneous	<u>9,370</u>	<u>9,820</u>	<u>-</u>	<u>450</u>	<u>4.80%</u>
Total	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

Expenditures

	<u>FY 2026 Adopted</u>	<u>FY 2027 Proposed</u>	<u>FY 2027 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Revolving loan prgm	\$ <u>100,000</u>	\$ <u>100,000</u>	\$ -	\$ -	0.00%
Total	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

STORMWATER FUND

The Stormwater Fund budget has decreased \$2.1 million from the current year's original budget. This increase is primarily due to decreased capital outlay and capital projects. A \$2 per billing unit rate increase is being proposed as the City begins to address identified water quantity projects.

Three new maintenance positions are proposed. These positions will be responsible for the maintenance of various stormwater retention infrastructure as required by state regulations. In addition, the new positions will also be responsible for the required maintenance of the stormwater retention infrastructure on school property. Capital outlay includes \$306,900 for equipment for the new maintenance positions and replacement computers.

The Stormwater Capital Projects Fund's budget includes \$917,800 to address the rehabilitation of the stormwater retention pond at Thomas Harrison Middle School, \$450,000 for a Waterman Drive stormwater project that begins to address water quantity and \$50,000 in additional funding to plant trees on city-owned property.

Revenue

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 1,060,430	\$ -	\$ -	\$ (1,060,430)	-100.00%
Investment revenue	11,000	16,000	-	5,000	45.45%
Charges for services	1,844,800	2,295,120	-	450,320	24.41%
State revenue	1,454,670	-	-	(1,454,670)	-100.00%
Total	<u>\$ 4,370,900</u>	<u>\$ 2,311,120</u>	<u>\$ -</u>	<u>\$ (2,059,780)</u>	<u>-47.12%</u>

Expenditures

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Stormwater mngmt.	\$ 882,560	\$ 1,050,020	\$ -	\$ 167,460	18.97%
Capital outlay	3,109,340	306,900	-	(2,802,440)	-90.13%
Transfers out	379,000	954,200	-	575,200	151.77%
Total	<u>\$ 4,370,900</u>	<u>\$ 2,311,120</u>	<u>\$ -</u>	<u>\$ (2,059,780)</u>	<u>-47.12%</u>

CENTRAL GARAGE FUND

The Central Garage Fund has increased by \$70,650 (2.5%). This fund accounts for the operations of the city's central garage. All repairs of city vehicles and equipment are performed through the Central Garage Fund. Funding is provided by charges to other departments for services rendered. Each department will make payments for labor based on the prior year's usage. Each year department usage is evaluated and the labor contribution is based on the new evaluation.

No new positions are proposed. Transfers out provides partial funding to the Public Transportation Fund for its share of an expanded employee parking lot. Capital outlay includes \$80,000 for the Mosby Road fuel pumps.

Revenue

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 250,000	\$ 215,000	\$ -	\$ (35,000)	-14.00%
Investment revenue	10,000	10,000	-	-	0.00%
Charges for services	2,582,300	2,687,450	-	105,150	4.07%
Miscellaneous	500	1,000	-	500	100.00%
Recovered costs	1,500	1,500	-	-	0.00%
Total	<u>\$ 2,844,300</u>	<u>\$ 2,914,950</u>	<u>\$ -</u>	<u>\$ 70,650</u>	<u>2.48%</u>

Expenditures

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Operating	\$ 2,349,401	\$ 2,451,508	\$ -	\$ 102,107	4.35%
Administration	243,767	247,310	-	3,543	1.45%
Capital outlay	250,000	80,000	-	(170,000)	-68.00%
Debt service	1,132	1,132	-	-	0.00%
Transfers out	-	135,000	-	135,000	0.00%
Total	<u>\$ 2,844,300</u>	<u>\$ 2,914,950</u>	<u>\$ -</u>	<u>\$ 70,650</u>	<u>2.48%</u>

CENTRAL STORES FUND

The Central Stores Fund budget is essentially flat compared to the current year's original budget. This fund accounts for the personnel and miscellaneous expenses related to the operations of the city's central stores. Funding is provided by the Water Fund and Sewer Fund for overhead costs.

Capital outlay includes \$2,000 for a security system conversion.

Revenue

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers in	242,250	241,040	-	(1,210)	-0.50%
Total	<u>\$ 242,250</u>	<u>\$ 241,040</u>	<u>\$ -</u>	<u>\$ (1,210)</u>	<u>-0.50%</u>

Expenditures

	FY 2026 Adopted	FY 2027 Proposed	FY 2027 Adopted	Increase (Decrease)	Percentage Change
Operating	\$ 227,250	\$ 239,040	\$ -	\$ 11,790	5.19%
Capital outlay	15,000	2,000	-	(13,000)	-86.67%
Total	<u>\$ 242,250</u>	<u>\$ 241,040</u>	<u>\$ -</u>	<u>\$ (1,210)</u>	<u>-0.50%</u>

REVENUE BUDGET

**CITY OF HARRISONBURG, VIRGINIA
REVENUE BUDGET
FISCAL YEAR 2027**

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 10 - GENERAL FUND GROUP

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
31010	AMOUNT FROM FUND BALANCE	18,624,614	18,624,614	7,757,000	4,077,930	(3,679,070)
TOTAL	AMOUNT FROM FUND BALANCE	18,624,614	18,624,614	7,757,000	4,077,930	(3,679,070)
31111	R.E. TAX - PRIOR YRS	3,000	17,759	3,000	3,000	-
311116	R.E. TAX - 2015/16	100	1,382			-
311117	R.E. TAX - 2016/17	500	2,382	100		(100)
311118	R.E. TAX - 2017/18	500	1,008	500	100	(400)
311119	R.E. TAX - 2018/19	1,000	593	500	500	-
311120	R.E. TAX - 2019/20	10,000	5,066	1,000	500	(500)
311121	R.E. TAX - 2020/21	10,000	21,884	10,000	1,000	(9,000)
311122	R.E. TAX - 2021/22	20,000	38,656	10,000	10,000	-
311123	R.E. TAX - 2022/23	60,000	86,663	20,000	10,000	(10,000)
311124	R.E. TAX - 2023/24	450,000	809,959	60,000	20,000	(40,000)
311125	R.E. TAX - 2024/25	58,638,700	58,471,504	550,000	60,000	(490,000)
311126	R.E. TAX - 2025/26			61,962,900	600,000	(61,362,900)
311127	R.E. TAX - 2026/27				63,292,400	63,292,400
TOTAL	REAL ESTATE TAXES	59,193,800	59,456,856	62,618,000	63,997,500	1,379,500
31121	P.P. TAX - PRIOR YRS	1,000	1,067	1,000	1,000	-
311216	P.P. TAX - 2015/16	100	402			-
311217	P.P. TAX - 2016/17	100	728	100		(100)
311218	P.P. TAX - 2017/18	500	1,014	100	100	-
311219	P.P. TAX - 2018/19	500	1,465	500	100	(400)
311220	P.P. TAX - 2019/20	1,000	3,648	500	500	-
311221	P.P. TAX - 2020/21	1,000	153,084	1,000	500	(500)
311222	P.P. TAX - 2021/22	10,000	32,560	1,000	1,000	-
311223	P.P. TAX - 2022/23	30,000	70,878	10,000	1,000	(9,000)
311224	P.P. TAX - 2023/24	250,000	478,158	30,000	10,000	(20,000)
311225	P.P. TAX - 2024/25	14,587,200	14,830,980	350,000	50,000	(300,000)
311226	P.P. TAX - 2025/26			14,878,600	400,000	(14,478,600)
311227	P.P. TAX - 2026/27				15,129,000	15,129,000
TOTAL	PERSONAL PROPERTY TAXES	14,881,400	15,573,985	15,272,800	15,593,200	320,400
311324	R.E. PSC TAX - 2023/24		86,151			-
311325	R.E. PSC TAX - 2024/25	665,100	785,885			-
311326	R.E. PSC TAX - 2025/26			785,800		(785,800)
311327	R.E. PSC TAX - 2026/27				811,900	811,900
311425	P.P. PSC TAX - 2024/25	1,400	1,194			-
311426	P.P. PSC TAX - 2025/26			1,100		(1,100)
311427	P.P. PSC TAX - 2026/27				900	900
TOTAL	PUBLIC SERVICE CORP TAXES	666,500	873,230	786,900	812,800	25,900
311518	M.H. TAX - 2017/18		71			-
311519	M.H. TAX - 2018/19		71			-

04/10/2026

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 10 - GENERAL FUND GROUP

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
311520	M.H. TAX - 2019/20		20			-
311523	M.H. TAX - 2022/23	100				-
311524	M.H. TAX - 2023/24	300	445	100		(100)
311525	M.H. TAX - 2024/25	11,000	12,265	300	100	(200)
311526	M.H. TAX - 2025/26			11,400	300	(11,100)
311527	M.H. TAX - 2026/27				11,900	11,900
311624	M.T. TAX - 2023/24		34,163			-
311625	M.T. TAX - 2024/25	2,851,000	2,905,279			-
311626	M.T. TAX - 2025/26			2,495,200		(2,495,200)
311627	M.T. TAX - 2026/27				2,501,700	2,501,700
TOTAL OTHER PROPERTY TAXES		2,862,400	2,952,314	2,507,000	2,514,000	7,000
31191	PENALTIES-PROP TAXES	333,000	544,282	380,000	400,000	20,000
31192	INTEREST-PROP TAXES	100,000	166,449	100,000	125,000	25,000
31193	ADVERTISING RECOVERY	500	841	500	500	-
31194	COURT COST	50,000	65,836	50,000	50,000	-
31195	COLLECTION FEE - SET OFF	5,000		1,000		(1,000)
31196	COLLECTION FEE - DMV STOP	40,000	43,237	35,000	35,000	-
TOTAL PENALTIES, INTEREST, ETC.		528,500	820,645	566,500	610,500	44,000
TOTAL PROPERTY TAXES		78,132,600	79,677,030	81,751,200	83,528,000	1,776,800
31201	SALES TAX-LOCAL SHARE	18,273,600	18,820,616	18,923,600	19,144,500	220,900
31202	ELECTRICAL TAX	938,000	946,514	946,600	946,300	(300)
31203	GAS TAX	259,700	280,774	258,800	255,100	(3,700)
31205	WATER/SEWER UTILITY TAX	626,000	637,133	640,000	640,000	-
31208	BUSINESS & PRO. LICENSES	8,689,900	8,710,847	8,689,900	9,043,300	353,400
31210	MOTOR VEHICLE FEES		12,807			-
31211	BANK STOCK TAX	1,033,400	1,041,633	1,033,400	1,033,400	-
31212	HOTEL/MOTEL ROOM TAX	4,114,000	4,061,407	4,078,700	4,683,700	605,000
31213	RESTAURANT FOOD TAX	19,340,800	19,483,575	19,843,800	20,149,900	306,100
31214	ELECTRIC PLANT/EQUIP-HEC	689,600	770,773	770,700	758,000	(12,700)
31215	WATER PLANT & EQUIPMENT	675,000	675,000	714,000	748,800	34,800
31216	SEW. DISPOSAL PLNT. & EQU	483,300	483,300	525,300	551,700	26,400
31217	RECORDATION TAXES	550,000	440,626	550,000	550,000	-
31220	ADMISSIONS TAX	151,400	147,706	146,900	139,600	(7,300)
31222	CIGARETTE TAX	367,300	397,899	365,900	326,400	(39,500)
31225	SHORT-TERM RENTAL TAX	114,400	117,976	114,400	117,200	2,800
31233	PUB RIGHT OF WAY USER FEE	110,300	142,722	110,300	130,000	19,700
31240	UTIL CONSUMPTION TAX-ELEC	155,100	160,740	158,400	156,900	(1,500)
31241	UTIL CONSUMPTION TAX-GAS	14,800	16,697	15,300	15,600	300
TOTAL OTHER LOCAL TAXES		56,586,600	57,348,745	57,886,000	59,390,400	1,504,400
31301	ANIMAL LICENSES	4,000	4,704	4,000	4,000	-

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 10 - GENERAL FUND GROUP

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31303	STREET PRIVILEGES/PERMITS	3,000	4,123	3,000	3,000	-
31304	LAND USE APPLICATION FEE	150	400	150	150	-
31305	TRANSFER FEES	500	689	500	500	-
31306	ZONING APPEALS	1,000		1,000	1,000	-
31308	SITE PLAN REVIEW	11,400	23,045	11,400	11,400	-
31309	BLDG. INSPECTION FEES	332,500	499,790	332,500	332,500	-
31311	ELECTRICAL INSPECT. FEES	61,700	72,888	61,700	61,700	-
31312	E&S CONTROL PLAN REVIEW	5,700	11,000	5,700	5,700	-
31313	PLUMBING INSPECTION FEES	28,500	30,496	28,500	28,500	-
31314	BLASTING PERMIT FEES	100	40	100	100	-
31315	SUBDIVISION FEES	4,700	8,375	4,700	4,700	-
31316	SIGN PERMITS	11,400	12,920	11,400	11,400	-
31322	PRECIOUS METALS PERMITS	500	800	500	500	-
31323	SOLICITOR'S PERMITS		225			-
31326	MECHANICAL PERMITS	47,500	76,377	47,500	47,500	-
31327	FEE FOR EXEMPT.REHAB.PROP		100			-
31328	SPECIAL USE PERMIT APPLI.	9,500	15,485	9,500	9,500	-
31329	RE-ZONING APPLICATIONS	5,000	26,595	5,000	5,000	-
31332	TAXI CAB LIC./INSPECTION		50			-
31334	VSMP FEES (STMWATR MNGMT)	26,600	31,584	26,600	26,600	-
31337	ZONING VERIFICATION FEES	1,000	800	1,000	1,000	-
31339	MISCELLANEOUS PERMIT FEES	2,000		2,000	2,000	-
31343	WIRELESS T'COM REVIEW FEE	1,000	100	1,000	1,000	-
31344	FOWL PERMIT FEE	200	550	200	200	-
31346	PUBLIC ACCESS PERMIT FEE	10,000	7,960	10,000	10,000	-
31348	STR & HOMESTAY REG FEE		525			-
TOTAL LIC., PERMITS & PRIV. FEE		567,950	829,620	567,950	567,950	-
31402	R'HAM COUNTY COURT FINES	200,000	211,954	200,000	200,000	-
31404	PARKING FINES	45,000	70,247	45,000	65,000	20,000
31409	ALARM ORDINANCE	5,000	13,660	5,000	5,000	-
31410	E-SUMMONS FEE	25,000	24,728	25,000	25,000	-
31412	SPEED CAMERA FINES	2,220,000	2,650,903	320,000	270,000	(50,000)
TOTAL FINES & FORFEITURES		2,495,000	2,971,491	595,000	565,000	(30,000)
31513	INVESTMENT EARNINGS	5,011,200	5,065,839	2,217,000	2,060,000	(157,000)
TOTAL USE OF MONEY		5,011,200	5,065,839	2,217,000	2,060,000	(157,000)
31521	RENTAL OF PROPERTY	10,000	16,300	10,000	10,000	-
31522	CONCESSIONS & RENTALS	5,000	16,637	5,000	5,000	-
TOTAL USE OF PROPERTY		15,000	32,937	15,000	15,000	-
TOTAL USE OF MONEY & PROPERTY		5,026,200	5,098,776	2,232,000	2,075,000	(157,000)

04/10/2026

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 10 - GENERAL FUND GROUP

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31661	PARKING PERMITS	125,000	130,980	125,000	125,000	-
31670	TV3 LOT		13,680			-
31672	LIBERTY ST./E ELIZABETH		3,000			-
TOTAL CHARGES FOR PARKING		125,000	147,660	125,000	125,000	-
31681	CFG COMM. ACTIVITY CENTER	54,900	63,180	58,000	58,000	-
31682	WESTOVER SWIMMING POOL	95,000	168,354	140,000	140,000	-
31683	RIVEN ROCK USER FEE	2,400	225	2,400	2,400	-
31684	PICNIC RESERVATION FEES	28,500	27,855	25,000	25,000	-
31685	ADULT PROGRAM FEES		560			-
31686	YOUTH PROGRAM FEES	85,500	89,033	85,000	85,000	-
31687	CLASS PROGRAM FEES	125,000	118,561	125,000	125,000	-
31693	SIMMS RECREATION CENTER	10,000	9,384	10,000	10,000	-
TOTAL CHARGES FOR RECREATION		401,300	476,031	445,400	445,400	-
31709	HANDICAP FEE	500	700	500	500	-
31711	18 HOLE WEEKDAY ROUNDS	160,000	234,647	190,000	240,000	50,000
31712	9 HOLE WEEKDAY ROUNDS	43,000	94,267	60,000	70,000	10,000
31713	18 HOLE WEEKEND/HOL ROUND	165,000	230,782	190,000	230,000	40,000
31714	9 HOLE WEEKEND/HOL ROUNDS	30,000	36,159	30,000	35,000	5,000
31715	OUTING/TOURNAMENT ROUNDS	55,000		45,000		(45,000)
31716	TWILIGHT ROUNDS	35,000	395	30,000		(30,000)
31719	MEMBERSHIP/ANNUAL ROUNDS	150,000	241,836	200,000	220,000	20,000
31721	GOLF ASSOCIATION DUES	7,600	9,844	10,000	10,000	-
31722	DRIVING RANGE FEE	25,000	40,925	25,000	35,000	10,000
31723	18 HOLE CART FEE	185,000	229,509	200,000	220,000	20,000
31724	9 HOLE CART FEE	55,000	50,061	55,000	50,000	(5,000)
31726	9/18 HOLE HAND CART FEE	900	1,218	900	900	-
31727	GOLF LESSONS	5,000	6,160	5,000	5,000	-
31728	CLUB RENTAL	900	1,148	900	900	-
31729	CLUB REPAIR	1,500	215	1,000	500	(500)
31731	FOOD/BEVERAGE SALES-GOLF	30,000	33,055	30,000	30,000	-
31732	MERCHANDISE-RESALE-GOLF	25,000	43,100	40,000	40,000	-
TOTAL CHARGES FOR GOLF		974,400	1,254,020	1,113,300	1,187,800	74,500
31678	FIRE DEPT - JMU CHGS	9,500	8,045	9,500	9,500	-
31679	RESCUE SERVICES FEE	150,000	152,066	150,000	150,000	-
TOTAL MISCELLANEOUS CHARGES		159,500	160,111	159,500	159,500	-
TOTAL CHARGES FOR SERVICES		1,660,200	2,037,822	1,843,200	1,917,700	74,500
31801	CONTRIBUTION FROM HEC	5,200,000	5,200,000	5,200,000	5,200,000	-

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 10 - GENERAL FUND GROUP

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31809	DONATIONS	70,000	65,350	20,000	20,000	-
31810	SALE OF MAT'L & SUPPLIES	1,000	19,842	1,000	1,000	-
31811	SALE OF USED EQUIPMENT	20,000	94,056	20,000	20,000	-
31813	DONATIONS - JMU	300,000	295,935	300,000	300,000	-
31823	DONATIONS - BLACKS RUN		1,898			-
31824	DONATIONS-ZANE SHOWKER FD	46,000	50,452	46,000	50,000	4,000
31825	MISC OVERAGE/SHORTAGE		78			-
31830	SERV CHG TAX EXEMPT PROPE	150,000	158,396	158,000	158,000	-
31831	MERCHANDISE SALE-GIFT SHO	10,000	19,179	15,000	15,000	-
31836	BAD CHECK/ACH FEE	5,000	28,315	5,000	5,000	-
31838	OVERAGE/SHORTAGE		108			-
31839	ECON DEV CONFERENCE	25,000	18,325			-
31841	SAFE KIDS GRANTS		500			-
31846	MISCELLANEOUS GRANTS	100,000	125,292			-
31847	VPSA REFUNDING	247,125	247,125	244,575	243,300	(1,275)
31848	ECON DEV PROGRAMS		1,538			-
31851	OPIOID SETTLEMENT FUND	30,000	99,854	68,420	72,700	4,280
TOTAL	MISCELLANEOUS REVENUES	6,204,125	6,426,028	6,077,995	6,085,000	7,005
31901	RECOVERIES & REBATES	30,000	54,314	30,000	30,000	-
31904	COURT APPOINTED ATTORNEY		199			-
31913	OVERPAYMENTS		1,045			-
31914	RECOVERED COSTS	186,250	146,107	120,000	120,000	-
31928	REIMB FOR DEBT - HRHA	604,600	604,600	613,000	611,850	(1,150)
31940	REIMB FOR DEBT - HRCSB	162,040	162,041	161,702	162,731	1,029
TOTAL	RECOVERED COSTS	982,890	966,217	924,702	924,581	(121)
TOTAL	LOCAL REVENUES	170,280,179	173,980,342	159,635,047	159,131,561	(503,486)
32203	ROLLING STOCK TAX	16,000	18,935	16,000	19,000	3,000
32204	PP TAX REIMBURSEMENT	1,522,583	1,522,583	1,522,583	1,522,583	-
32205	MOBIL HOME TITLING TAX	4,000	2,895	4,000	4,000	-
32207	ANIMAL FRIENDLY LIC PLATE	500	687	500	500	-
32208	POLICE SUPPORT (HB599)	1,683,300	1,743,418	1,743,400	1,778,200	34,800
32209	AUTO RENTAL TAX	433,300	412,337	402,800	441,000	38,200
32213	COMMUNICA SALES & USE TAX	1,019,700	1,048,340	1,005,700	993,800	(11,900)
TOTAL	NON-CATEGORICAL AID	4,679,383	4,749,194	4,694,983	4,759,083	64,100
32303	ST.SHARE-COMR. OF REVENUE	215,000	220,628	226,700	233,000	6,300
32304	STATE SHARE-TREASURER	197,000	200,050	206,000	210,000	4,000
32306	STATE SHARE-REGISTRAR	85,000	92,649	90,000	92,000	2,000
TOTAL	SHARED EXPENSES	497,000	513,327	522,700	535,000	12,300

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 10 - GENERAL FUND GROUP

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
32456	VTC-MARKETING GRANT	39,000	38,367			-
TOTAL	CATEGORICAL AID	39,000	38,367			-
32506	STREET & HIGHWAY MAINT.	6,830,300	6,877,469	7,015,000	7,240,000	225,000
32507	LITTER CONTROL	15,000	18,923	15,000	15,000	-
32510	HAZARDOUS MATERIALS	10,000	10,000	10,000	10,000	-
32512	FIRE PROGRAMS FUND	233,290	265,543	265,500	290,000	24,500
32514	4-FOR-LIFE	34,760	34,506	34,500	34,900	400
32533	SPAY & NEUTER FUNDS	50	84	50	50	-
32547	ICAC FUNDS		14,983			-
32558	VDOT SGR FUNDS	1,100,819				-
32561	MISC GRANTS AND REIMB		35,596			-
32562	OPIOID ABTMNT AUTH (OAA)	200,000	200,000			-
32563	DCJS - TD0/ECO REIMBRSMNT		4,615			-
32564	DCJS-CHC GRANT PROGRAM	96,016	75,512			-
32565	DCJS-SRO GRANT		34,523		113,000	113,000
32569	DCJS-OC GRANT PROGRAM				175,000	175,000
TOTAL	OTHER CATEGORICAL AID	8,520,235	7,571,753	7,340,050	7,877,950	537,900
TOTAL	STATE REVENUES	13,735,618	12,872,642	12,557,733	13,172,033	614,300
33210	ARPA FUNDS (CSLFRF)	3,174,044	3,626,175			-
33212	ARPA FUNDS - DOE P&R	17,270	11,930			-
33215	ARPA - DCJS		290,209			-
TOTAL	NON-CATEGORICAL AID	3,191,313	3,928,314			-
33504	BULLETPROOF VEST PART ACT		11,538			-
33521	VSTOP GRANT	40,000	74,675	50,000	50,000	-
33524	DMV GRANT	53,454	20,076			-
33534	HOMELAND SECURITY GRANT	401,670	230,892	7,500	7,500	-
33546	DOJ - BYRNE GRANT	13,932	50,632			-
33564	VDOT - TAP GRANT	60,000	8,699	60,000	16,000	(44,000)
33573	DOJ - COMMUNITY PARAMEDIC	200,466	222,785			-
33575	NPS - HIST PRESERV GRANT	180,260	152			-
33576	DOJ - CPBH GRANT		7,000	186,000	179,800	(6,200)
33581	DOT - SS4A GRANT			600,000		(600,000)
TOTAL	CATEGORICAL AID	949,783	626,449	903,500	253,300	(650,200)
TOTAL	FEDERAL REVENUES	4,141,096	4,554,762	903,500	253,300	(650,200)
34011	INSURANCE RECOVERIES	20,000	115,107	20,000	20,000	-
34012	SALE OF LAND	30,000	50			-

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 10 - GENERAL FUND GROUP

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
34017	INS RECOVERY - LODA		11,970	23,940	25,630	1,690
TOTAL NON-REVENUE RECEIPTS		50,000	127,127	43,940	45,630	1,690
34130	LEASE - RIGHT TO USE	300,128	300,128			-
TOTAL LONG-TERM DEBT ISSUED		300,128	300,128			-
34220	TR FROM WATER FUND	923,400	923,400	923,400	923,400	-
34230	TR FROM SEWER FUND	923,400	923,400	923,400	923,400	-
34260	TR FROM PBLC TRANSP FUND	160,000	160,000		200,000	200,000
34270	TR FROM SANITATION FUND	134,800	134,800	134,800	148,400	13,600
34285	TR FROM STORMWATER FUND	29,000	29,000	29,000	36,400	7,400
34296	TR FROM ECC FUND				55,000	55,000
TOTAL INTER-FUND TRANSFERS		2,170,600	2,170,600	2,010,600	2,286,600	276,000
TOTAL NON-REVENUE RECEIPTS		2,520,728	2,597,855	2,054,540	2,332,230	277,690
TOTAL GENERAL FUND		190,677,621	194,005,601	175,150,820	174,889,124	(261,696)

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1111 - SCHOOL FUND

FUNCTION - 11 - SPECIAL REVENUE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	4,457,564	4,457,564			-
	TOTAL AMOUNT FROM FUND BALANCE	4,457,564	4,457,564			-
31691	SCHOOL REVENUE-OTHER	565,998	1,033,694	420,000	635,398	215,398
	TOTAL CHARGES FOR EDUCATION	565,998	1,033,694	420,000	635,398	215,398
	TOTAL CHARGES FOR SERVICES	565,998	1,033,694	420,000	635,398	215,398
	TOTAL LOCAL REVENUES	5,023,561	5,491,258	420,000	635,398	215,398
32442	SCHOOL REVENUE-STATE	70,963,975	69,797,848	70,344,171	76,349,005	6,004,834
	TOTAL CATEGORICAL AID	70,963,975	69,797,848	70,344,171	76,349,005	6,004,834
	TOTAL STATE REVENUES	70,963,975	69,797,848	70,344,171	76,349,005	6,004,834
33301	SCHOOL REVENUE-FEDERAL	3,954,008	5,581,305	3,831,928	3,820,434	(11,494)
	TOTAL FEDERAL REVENUES	3,954,008	5,581,305	3,831,928	3,820,434	(11,494)
	TOTAL FEDERAL REVENUES	3,954,008	5,581,305	3,831,928	3,820,434	(11,494)
34210	TR FROM GENERAL FUND	47,260,457	47,260,457	48,724,305	48,224,305	(500,000)
34212	TR FR GENERAL FUND (CAP)			321,700		(321,700)
34213	TR FR GENERAL FUND (MTC)				518,000	518,000
	TOTAL INTER-FUND TRANSFERS	47,260,457	47,260,457	49,046,005	48,742,305	(303,700)
	TOTAL NON-REVENUE RECEIPTS	47,260,457	47,260,457	49,046,005	48,742,305	(303,700)
	TOTAL SCHOOL FUND	127,202,001	128,130,868	123,642,104	129,547,142	5,905,038

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CITY OF HARRISONBURG, VA
REVENUE BUDGETFUND - 1114 - SCHOOL NUTRITION FUND
FUNCTION - 11 - SPECIAL REVENUE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	632,306	632,306	225,985	326,017	100,032
	TOTAL AMOUNT FROM FUND BALANCE	632,306	632,306	225,985	326,017	100,032
31691	SCHOOL REVENUE-OTHER	270,000	264,520	230,000	185,000	(45,000)
	TOTAL CHARGES FOR EDUCATION	270,000	264,520	230,000	185,000	(45,000)
	TOTAL CHARGES FOR SERVICES	270,000	264,520	230,000	185,000	(45,000)
	TOTAL LOCAL REVENUES	902,306	896,826	455,985	511,017	55,032
32442	SCHOOL REVENUE-STATE	205,000	201,600	212,392	206,125	(6,267)
	TOTAL CATEGORICAL AID	205,000	201,600	212,392	206,125	(6,267)
	TOTAL STATE REVENUES	205,000	201,600	212,392	206,125	(6,267)
33301	SCHOOL REVENUE-FEDERAL	5,465,575	6,116,345	5,855,204	6,561,925	706,721
	TOTAL FEDERAL REVENUES	5,465,575	6,116,345	5,855,204	6,561,925	706,721
	TOTAL FEDERAL REVENUES	5,465,575	6,116,345	5,855,204	6,561,925	706,721
34281	TR FROM SCHOOL FUND		104,215			-
	TOTAL INTER-FUND TRANSFERS		104,215			-
	TOTAL NON-REVENUE RECEIPTS		104,215			-
	TOTAL SCHOOL NUTRITION FUND	6,572,881	7,318,985	6,523,581	7,279,067	755,486

CITY OF HARRISONBURG, VA
REVENUE BUDGETFUND - 1116 - EMERG COMM CENTER FUND
FUNCTION - 11 - SPECIAL REVENUE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	210,420	210,420	1,819,000	1,445,000	(374,000)
	TOTAL AMOUNT FROM FUND BALANCE	210,420	210,420	1,819,000	1,445,000	(374,000)
31513	INVESTMENT EARNINGS	60,000	374,913	60,000	60,000	-
	TOTAL USE OF MONEY	60,000	374,913	60,000	60,000	-
31523	RENTAL OF ECC TOWER SPACE	210,000	233,400	210,000	210,000	-
	TOTAL USE OF PROPERTY	210,000	233,400	210,000	210,000	-
	TOTAL USE OF MONEY & PROPERTY	270,000	608,312	270,000	270,000	-
31805	ECC PAYMENTS FM R'HAM CO	3,931,060	3,931,060	4,144,372	4,180,680	36,308
31810	SALE OF MAT'L & SUPPLIES		11			-
31852	PAYMENT FROM PAGE COUNTY	164,000		164,000	177,790	13,790
	TOTAL MISCELLANEOUS REVENUES	4,095,060	3,931,071	4,308,372	4,358,470	50,098
31901	RECOVERIES & REBATES	2,500	24,414			-
31914	RECOVERED COSTS	13,000				-
31933	EQUIP REP/PRCH FOR OTHERS	250,000	91,364	250,000	250,000	-
31934	REIMB-JMU	280,000	141,253	416,000	300,000	(116,000)
31939	CAD/DMS PRCH FOR OTHERS	250,000		250,000	50,000	(200,000)
	TOTAL RECOVERED COSTS	795,500	257,031	916,000	600,000	(316,000)
	TOTAL LOCAL REVENUES	5,370,980	5,006,833	7,313,372	6,673,470	(639,902)
32308	STATE SHARE - DISPATCHERS	201,500	209,180	206,500	231,000	24,500
	TOTAL SHARED EXPENSES	201,500	209,180	206,500	231,000	24,500
32536	VA WIRELESS E911 TAX	510,000	494,663	540,000	550,000	10,000
32542	VA 911 SERVICES BOARD GRT	3,000	93,750			-
	TOTAL OTHER CATEGORICAL AID	513,000	588,413	540,000	550,000	10,000
	TOTAL STATE REVENUES	714,500	797,592	746,500	781,000	34,500
33559	CACHE TEAM GRNT - OPERTNG		7,442			-
33566	CACHE TEAM GRNT - CAPITAL	90,000		90,000	90,000	-
	TOTAL CATEGORICAL AID	90,000	7,442	90,000	90,000	-

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 ----- BUDGET ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED	NET CHANGE
TOTAL FEDERAL REVENUES		90,000 7,442	90,000	90,000	-
34210	TR FROM GENERAL FUND	3,931,060 3,931,060	4,144,372	4,180,680	36,308
34298	TR FROM ECC CP FUND	62,264			-
TOTAL INTER-FUND TRANSFERS		3,931,060 3,993,324	4,144,372	4,180,680	36,308
TOTAL NON-REVENUE RECEIPTS		3,931,060 3,993,324	4,144,372	4,180,680	36,308
TOTAL EMERG COMM CENTER FUND		10,106,540 9,805,191	12,294,244	11,725,150	(569,094)

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1117 - COMM DEV BLOCK GRANT FUND

FUNCTION - 11 - SPECIAL REVENUE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
33201	COMM DEV BLOCK GRANT	1,014,740	491,601	512,366	490,000	(22,366)
TOTAL	NON-CATEGORICAL AID	1,014,740	491,601	512,366	490,000	(22,366)
TOTAL	FEDERAL REVENUES	1,014,740	491,601	512,366	490,000	(22,366)
TOTAL	COMM DEV BLOCK GRANT FUND	1,014,740	491,601	512,366	490,000	(22,366)

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1118 - SCHOOL TRANSPORTATION FUND

FUNCTION - 11 - SPECIAL REVENUE FUNDS

ACCOUNT-----	TITLE -----	BUDGET	2024-2025 ----- ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED	NET CHANGE
31010	AMOUNT FROM FUND BALANCE	1,292,089	1,292,089	930,500	1,232,500	302,000
TOTAL AMOUNT FROM FUND BALANCE		1,292,089	1,292,089	930,500	1,232,500	302,000
31513	INVESTMENT EARNINGS	25,000	164,155	25,000	25,000	-
TOTAL USE OF MONEY		25,000	164,155	25,000	25,000	-
TOTAL USE OF MONEY & PROPERTY		25,000	164,155	25,000	25,000	-
31644	SCH BD-SPEC.ED-SP ARRANGE	90,000	107,525	90,000	100,000	10,000
31645	SCHOOL BD-SPEC.ED-BUS	1,896,700	1,896,700	1,929,100	2,020,900	91,800
31646	SCHOOL BOARD-ATHLETICS	75,000	100,082	75,000	85,000	10,000
31647	SCHOOL BOARD-CHARTERS	80,000	88,704	80,000	80,000	-
31650	SCHOOL BOARD-SUMMER SCH.	150,000	216,538	160,000	170,000	10,000
31656	SCHOOL BD-SCHOOL BUS	3,707,279	3,702,729	3,763,980	3,958,500	194,520
31658	SCHOOL BUS CHARTERS	8,000		8,000	8,000	-
TOTAL TRANSIT CHARGES		6,006,979	6,112,277	6,106,080	6,422,400	316,320
TOTAL CHARGES FOR SERVICES		6,006,979	6,112,277	6,106,080	6,422,400	316,320
31810	SALE OF MAT'L & SUPPLIES		100			-
31811	SALE OF USED EQUIPMENT	15,000		15,000	15,000	-
TOTAL MISCELLANEOUS REVENUES		15,000	100	15,000	15,000	-
TOTAL LOCAL REVENUES		7,339,068	7,568,621	7,076,580	7,694,900	618,320
32527	DEQ GRANT		570,330			-
TOTAL OTHER CATEGORICAL AID			570,330			-
TOTAL STATE REVENUES			570,330			-
33577	EPA - CSB REBATE PROGRAM	600,000				-
TOTAL CATEGORICAL AID		600,000				-
TOTAL FEDERAL REVENUES		600,000				-
TOTAL SCHOOL TRANSPORTATION FUND		7,939,068	8,138,951	7,076,580	7,694,900	618,320

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS

FUNCTION - 13 - CAPITAL PROJECTS FUNDS

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
31010	AMOUNT FROM FUND BALANCE	18,215,085	18,215,085			-
	TOTAL AMOUNT FROM FUND BALANCE	18,215,085	18,215,085			-
31514	INTEREST EARNINGS - BONDS	6,089	6,089			-
	TOTAL USE OF MONEY	6,089	6,089			-
	TOTAL USE OF MONEY & PROPERTY	6,089	6,089			-
31846	MISCELLANEOUS GRANTS	114,228	114,228			-
31850	SENTARA GRANT	20,000	20,000			-
	TOTAL MISCELLANEOUS REVENUES	134,228	134,228			-
31914	RECOVERED COSTS	187,839	118,409	700,000		(700,000)
31934	REIMB-JMU	5,501,307	5,501,307			-
	TOTAL RECOVERED COSTS	5,689,146	5,619,716	700,000		(700,000)
	TOTAL LOCAL REVENUES	24,044,548	23,975,118	700,000		(700,000)
32544	VDOT REVENUE SHARING	6,942,295	1,013,002			-
	TOTAL OTHER CATEGORICAL AID	6,942,295	1,013,002			-
	TOTAL STATE REVENUES	6,942,295	1,013,002			-
33210	ARPA FUNDS (CSLFRF)	11,255,380	7,654,217			-
	TOTAL NON-CATEGORICAL AID	11,255,380	7,654,217			-
33560	DOE-EECBG	117,870				-
33564	VDOT - TAP GRANT	1,685,675	174,893			-
33571	VDOT-HSIP GRANT	1,799,567				-
33572	VDOT SMART SCALE FUNDS	37,744,666	880,213		12,714,405	12,714,405
33580	DOT - RAISE GRANT	2,200,000	14,542	12,168,180		(12,168,180)
	TOTAL CATEGORICAL AID	43,547,778	1,069,648	12,168,180	12,714,405	546,225
	TOTAL FEDERAL REVENUES	54,803,158	8,723,865	12,168,180	12,714,405	546,225
34210	TR FROM GENERAL FUND	12,002,130	12,002,130	4,650,000	2,775,230	(1,874,770)
34296	TR FROM ECC FUND	60,000	60,000			-

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS

FUNCTION - 13 - CAPITAL PROJECTS FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 ----- BUDGET ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED	NET CHANGE
TOTAL INTER-FUND TRANSFERS		12,062,130 12,062,130	4,650,000	2,775,230	(1,874,770)
TOTAL NON-REVENUE RECEIPTS		12,062,130 12,062,130	4,650,000	2,775,230	(1,874,770)
TOTAL GENERAL CAPITAL PROJECTS		97,852,131 45,774,115	17,518,180	15,489,635	(2,028,545)

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	3,812,646	3,812,646			-
	TOTAL AMOUNT FROM FUND BALANCE	3,812,646	3,812,646			-
	TOTAL LOCAL REVENUES	3,812,646	3,812,646			-
34210	TR FROM GENERAL FUND	520,000	520,000	3,269,000		(3,269,000)
34215	TR FROM SCHOOL FUND	841,860	841,860			-
	TOTAL INTER-FUND TRANSFERS	1,361,860	1,361,860	3,269,000		(3,269,000)
	TOTAL NON-REVENUE RECEIPTS	1,361,860	1,361,860	3,269,000		(3,269,000)
	TOTAL SCHOOL CAPITAL PROJECTS	5,174,506	5,174,506	3,269,000		(3,269,000)

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1316 - ECC CAPITAL PROJECTS
FUNCTION - 13 - CAPITAL PROJECTS FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	2,837,288	2,837,288			-
	TOTAL AMOUNT FROM FUND BALANCE	2,837,288	2,837,288			-
	TOTAL LOCAL REVENUES	2,837,288	2,837,288			-
34296	TR FROM ECC FUND			600,000	1,200,000	600,000
	TOTAL INTER-FUND TRANSFERS			600,000	1,200,000	600,000
	TOTAL NON-REVENUE RECEIPTS			600,000	1,200,000	600,000
	TOTAL ECC CAPITAL PROJECTS	2,837,288	2,837,288	600,000	1,200,000	600,000

CITY OF HARRISONBURG, VA
REVENUE BUDGETFUND - 1321 - WATER CAPITAL PROJECTS
FUNCTION - 13 - CAPITAL PROJECTS FUNDS

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED	NET CHANGE
31010	AMOUNT FROM FUND BALANCE	27,157,321	27,157,321			-
	TOTAL AMOUNT FROM FUND BALANCE	27,157,321	27,157,321			-
31514	INTEREST EARNINGS - BONDS	359,441	471,748			-
	TOTAL USE OF MONEY	359,441	471,748			-
	TOTAL USE OF MONEY & PROPERTY	359,441	471,748			-
	TOTAL LOCAL REVENUES	27,516,762	27,629,069			-
33578	EPA - CMP GRANT	1,000,000				-
	TOTAL CATEGORICAL AID	1,000,000				-
	TOTAL FEDERAL REVENUES	1,000,000				-
34220	TR FROM WATER FUND	3,798,489	3,798,489	3,947,000	2,599,300	(1,347,700)
34291	TR FROM GENERAL CP FUND	860,230	860,230			-
	TOTAL INTER-FUND TRANSFERS	4,658,719	4,658,719	3,947,000	2,599,300	(1,347,700)
	TOTAL NON-REVENUE RECEIPTS	4,658,719	4,658,719	3,947,000	2,599,300	(1,347,700)
	TOTAL WATER CAPITAL PROJECTS	33,175,481	32,287,788	3,947,000	2,599,300	(1,347,700)

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	4,781,260	4,781,260			-
	TOTAL AMOUNT FROM FUND BALANCE	4,781,260	4,781,260			-
	TOTAL LOCAL REVENUES	4,781,260	4,781,260			-
34230	TR FROM SEWER FUND	1,304,998	1,304,998	3,275,000	1,094,600	(2,180,400)
	TOTAL INTER-FUND TRANSFERS	1,304,998	1,304,998	3,275,000	1,094,600	(2,180,400)
	TOTAL NON-REVENUE RECEIPTS	1,304,998	1,304,998	3,275,000	1,094,600	(2,180,400)
	TOTAL SEWER CAPITAL PROJECTS	6,086,258	6,086,258	3,275,000	1,094,600	(2,180,400)

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1324 - SANITATION CAP. PROJECTS

FUNCTION - 13 - CAPITAL PROJECTS FUNDS

ACCOUNT-----	TITLE -----	-----	2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL		BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	2,130,816	2,130,816				-
TOTAL	AMOUNT FROM FUND BALANCE	2,130,816	2,130,816				-
TOTAL	LOCAL REVENUES	2,130,816	2,130,816				-
TOTAL	SANITATION CAP. PROJECTS	2,130,816	2,130,816				-

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1328 - STMWTR CAP PROJECTS
FUNCTION - 13 - CAPITAL PROJECTS FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	1,893,237	1,893,237			-
	TOTAL AMOUNT FROM FUND BALANCE	1,893,237	1,893,237			-
	TOTAL LOCAL REVENUES	1,893,237	1,893,237			-
32557	SLAF GRANT (DEQ)	603,976	467,745			-
	TOTAL OTHER CATEGORICAL AID	603,976	467,745			-
	TOTAL STATE REVENUES	603,976	467,745			-
34210	TR FROM GENERAL FUND				500,000	500,000
34285	TR FROM STORMWATER FUND	200,000	200,000	350,000	917,800	567,800
	TOTAL INTER-FUND TRANSFERS	200,000	200,000	350,000	1,417,800	1,067,800
	TOTAL NON-REVENUE RECEIPTS	200,000	200,000	350,000	1,417,800	1,067,800
	TOTAL STMWTR CAP PROJECTS	2,697,214	2,560,982	350,000	1,417,800	1,067,800

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 2011 - WATER FUND

FUNCTION - 20 - ENTERPRISE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	2,318,790	2,318,790	1,000,000	825,000	(175,000)
TOTAL	AMOUNT FROM FUND BALANCE	2,318,790	2,318,790	1,000,000	825,000	(175,000)
31318	APPLICATION FEES	200,000	341,110	200,000	200,000	-
TOTAL	LIC., PERMITS & PRIV. FEE	200,000	341,110	200,000	200,000	-
31513	INVESTMENT EARNINGS	325,000	1,073,048	250,000	200,000	(50,000)
TOTAL	USE OF MONEY	325,000	1,073,048	250,000	200,000	(50,000)
31521	RENTAL OF PROPERTY	50,000	30,669	20,000		(20,000)
TOTAL	USE OF PROPERTY	50,000	30,669	20,000		(20,000)
TOTAL	USE OF MONEY & PROPERTY	375,000	1,103,716	270,000	200,000	(70,000)
31611	UTILITY SALES TO CUSTOMER	11,070,000	11,635,212	12,606,380	12,724,140	117,760
31613	WATER SURCHARGE FEE	250,000	273,893	300,000	300,000	-
31615	FIRE HYDRANT CHARGE	70,000	70,000	100,000	100,000	-
31617	UTILITY BILLING CHARGE	100,000	161,280	200,000	200,000	-
TOTAL	WATER CHARGES	11,490,000	12,140,385	13,206,380	13,324,140	117,760
TOTAL	CHARGES FOR SERVICES	11,490,000	12,140,385	13,206,380	13,324,140	117,760
31810	SALE OF MAT'L & SUPPLIES	5,000	21,004	1,000	1,000	-
31832	COLLECTION FEE		181			-
TOTAL	MISCELLANEOUS REVENUES	5,000	21,185	1,000	1,000	-
31901	RECOVERIES & REBATES		2,326			-
31902	RECOVERABLE CHARGES	50,000	94,793	10,000	10,000	-
31905	CONNECTION CHARGES	50,000				-
TOTAL	RECOVERED COSTS	100,000	97,119	10,000	10,000	-
TOTAL	LOCAL REVENUES	14,488,790	16,022,306	14,687,380	14,560,140	(127,240)
34310	TR FROM DEPR RESERVE	1,871,700	1,871,700	1,854,000	1,923,900	69,900
TOTAL	INTRA-FUND TRANSFERS	1,871,700	1,871,700	1,854,000	1,923,900	69,900

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 2011 - WATER FUND

FUNCTION - 20 - ENTERPRISE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL NON-REVENUE	RECEIPTS	1,871,700	1,871,700	1,854,000	1,923,900	69,900
TOTAL WATER FUND		16,360,490	17,894,006	16,541,380	16,484,040	(57,340)

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 2012 - SEWER FUND

FUNCTION - 20 - ENTERPRISE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	1,735,502	1,735,502	1,655,400	795,000	(860,400)
TOTAL	AMOUNT FROM FUND BALANCE	1,735,502	1,735,502	1,655,400	795,000	(860,400)
31318	APPLICATION FEES	200,000	195,000	100,000	100,000	-
TOTAL	LIC., PERMITS & PRIV. FEE	200,000	195,000	100,000	100,000	-
31513	INVESTMENT EARNINGS	250,000	518,214	200,000	150,000	(50,000)
TOTAL	USE OF MONEY	250,000	518,214	200,000	150,000	(50,000)
31521	RENTAL OF PROPERTY		9,000			-
TOTAL	USE OF PROPERTY		9,000			-
TOTAL	USE OF MONEY & PROPERTY	250,000	527,214	200,000	150,000	(50,000)
31621	UTILITY SALES TO CUSTOMER	5,115,000	6,241,259	6,623,250	6,314,780	(308,470)
31623	SEWER AUTHORITY FEE	7,812,590	8,066,583	8,492,750	7,850,000	(642,750)
TOTAL	SEWER CHARGES	12,927,590	14,307,842	15,116,000	14,164,780	(951,220)
TOTAL	CHARGES FOR SERVICES	12,927,590	14,307,842	15,116,000	14,164,780	(951,220)
31810	SALE OF MAT'L & SUPPLIES	2,500		1,000	1,000	-
31811	SALE OF USED EQUIPMENT	2,500	8,880			-
TOTAL	MISCELLANEOUS REVENUES	5,000	8,880	1,000	1,000	-
31901	RECOVERIES & REBATES	1,000	705	1,000		(1,000)
31902	RECOVERABLE CHARGES	59,000	45,631	39,000	39,000	-
TOTAL	RECOVERED COSTS	60,000	46,336	40,000	39,000	(1,000)
TOTAL	LOCAL REVENUES	15,178,092	16,820,775	17,112,400	15,249,780	(1,862,620)
34310	TR FROM DEPR RESERVE	1,146,600	1,146,600	1,219,800	1,312,200	92,400
TOTAL	INTRA-FUND TRANSFERS	1,146,600	1,146,600	1,219,800	1,312,200	92,400
TOTAL	NON-REVENUE RECEIPTS	1,146,600	1,146,600	1,219,800	1,312,200	92,400

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 2012 - SEWER FUND

FUNCTION - 20 - ENTERPRISE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL SEWER FUND		16,324,692	17,967,375	18,332,200	16,561,980	(1,770,220)

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 2013 - PUBLIC TRANSPORTATION FUND

FUNCTION - 20 - ENTERPRISE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	594,314	594,314	115,500		(115,500)
	TOTAL AMOUNT FROM FUND BALANCE	594,314	594,314	115,500		(115,500)
31513	INVESTMENT EARNINGS	10,000	3,064	10,000	10,000	-
	TOTAL USE OF MONEY	10,000	3,064	10,000	10,000	-
31524	ADVERTISEMENT ON BUSES	80,000	42,953	30,000	50,000	20,000
	TOTAL USE OF PROPERTY	80,000	42,953	30,000	50,000	20,000
	TOTAL USE OF MONEY & PROPERTY	90,000	46,017	40,000	60,000	20,000
31641	SPECIAL TRANSIT SERVICES	40,000	4,321	10,000	10,000	-
31654	JMU TRANSIT CONTRACT	2,286,555	2,282,881	2,536,555	2,686,555	150,000
31689	OTHER TRANSIT CONTRACTS	290,687	290,688	299,408	308,390	8,982
	TOTAL TRANSIT CHARGES	2,617,242	2,577,890	2,845,963	3,004,945	158,982
	TOTAL CHARGES FOR SERVICES	2,617,242	2,577,890	2,845,963	3,004,945	158,982
31810	SALE OF MAT'L & SUPPLIES		100			-
31811	SALE OF USED EQUIPMENT		122,019			-
31828	VRSA/VTLP SAFETY GRANT		4,500			-
	TOTAL MISCELLANEOUS REVENUES		126,419			-
31901	RECOVERIES & REBATES		90			-
31935	CAPITAL MATCH - JMU	126,043	129,824	129,824	133,719	3,895
	TOTAL RECOVERED COSTS	126,043	129,914	129,824	133,719	3,895
	TOTAL LOCAL REVENUES	3,427,599	3,474,553	3,131,287	3,198,664	67,377
32515	VDRPT - MICROTRANSIT GRNT	400,000	2,666	400,000		(400,000)
32516	VDRPT - OTHER FUNDS	93,059	52,244	5,000	5,000	-
32518	VDRPT - CAPITAL FUNDS	1,902,907	3,365,176	981,022	148,800	(832,222)
32519	VDRPT - OPERATING FUNDS	1,658,400	1,973,597	1,662,000	2,230,680	568,680
	TOTAL OTHER CATEGORICAL AID	4,054,366	5,393,684	3,048,022	2,384,480	(663,542)
	TOTAL STATE REVENUES	4,054,366	5,393,684	3,048,022	2,384,480	(663,542)

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 2013 - PUBLIC TRANSPORTATION FUND

FUNCTION - 20 - ENTERPRISE FUNDS

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
		----- 2024-2025 -----		2025-2026	2026-2027	
33305	FTA - CAPITAL FUNDS	9,514,521	4,112,196	4,905,112	744,000	(4,161,112)
33306	FTA - OPERATING FUNDS	4,776,759	2,462,118	3,871,411	3,784,240	(87,171)
33308	HRMPO	126,053	10,058		10,000	10,000
TOTAL	CATEGORICAL AID	14,417,333	6,584,372	8,776,523	4,538,240	(4,238,283)
TOTAL	FEDERAL REVENUES	14,417,333	6,584,372	8,776,523	4,538,240	(4,238,283)
34210	TR FROM GENERAL FUND	660,000	660,000	750,000	800,000	50,000
34240	TR FROM CTRL GARAGE FUND				135,000	135,000
34282	TR FROM SCHL TRANSP FUND				315,000	315,000
TOTAL	INTER-FUND TRANSFERS	660,000	660,000	750,000	1,250,000	500,000
TOTAL	NON-REVENUE RECEIPTS	660,000	660,000	750,000	1,250,000	500,000
TOTAL	PUBLIC TRANSPORTATION FUND	22,559,298	16,112,609	15,705,832	11,371,384	(4,334,448)

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 2014 - SANITATION FUND

FUNCTION - 20 - ENTERPRISE FUNDS

ACCOUNT-----	TITLE -----	BUDGET	2024-2025 ----- ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED	NET CHANGE
31010	AMOUNT FROM FUND BALANCE	1,417,504	1,417,504	76,160	35,000	(41,160)
	TOTAL AMOUNT FROM FUND BALANCE	1,417,504	1,417,504	76,160	35,000	(41,160)
31513	INVESTMENT EARNINGS	35,000	77,718	35,000	35,000	-
	TOTAL USE OF MONEY	35,000	77,718	35,000	35,000	-
	TOTAL USE OF MONEY & PROPERTY	35,000	77,718	35,000	35,000	-
31631	SOLID WASTE COLLECTIN FEE	1,650,000	1,734,208	2,792,310	2,465,770	(326,540)
31637	SOLID WASTE MNGMENT FEE	2,760,000	2,750,052	1,239,850	1,511,270	271,420
	TOTAL REFUSE CHARGES	4,410,000	4,484,260	4,032,160	3,977,040	(55,120)
	TOTAL CHARGES FOR SERVICES	4,410,000	4,484,260	4,032,160	3,977,040	(55,120)
31810	SALE OF MAT'L & SUPPLIES		31,205			-
	TOTAL MISCELLANEOUS REVENUES		31,205			-
	TOTAL LOCAL REVENUES	5,862,504	6,010,687	4,143,320	4,047,040	(96,280)
34011	INSURANCE RECOVERIES		7,485			-
	TOTAL NON-REVENUE RECEIPTS		7,485			-
	TOTAL NON-REVENUE RECEIPTS		7,485			-
	TOTAL SANITATION FUND	5,862,504	6,018,172	4,143,320	4,047,040	(96,280)

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 2017 - BUSINESS LOAN PROGRAM

FUNCTION - 20 - ENTERPRISE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	76,800	76,800	89,530	89,530	-
TOTAL	AMOUNT FROM FUND BALANCE	76,800	76,800	89,530	89,530	-
31513	INVESTMENT EARNINGS		12,381			-
31515	LOAN PROGRAM INTEREST	2,300	1,728	1,100	650	(450)
TOTAL	USE OF MONEY	2,300	14,110	1,100	650	(450)
TOTAL	USE OF MONEY & PROPERTY	2,300	14,110	1,100	650	(450)
31842	LOAN PROGRAM PRINCIPLE	20,900	31,687	9,370	9,820	450
TOTAL	MISCELLANEOUS REVENUES	20,900	31,687	9,370	9,820	450
TOTAL	LOCAL REVENUES	100,000	122,596	100,000	100,000	-
TOTAL	BUSINESS LOAN PROGRAM	100,000	122,596	100,000	100,000	-

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 2018 - STORMWATER FUND

FUNCTION - 20 - ENTERPRISE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	569,496	569,496	1,060,430		(1,060,430)
	TOTAL AMOUNT FROM FUND BALANCE	569,496	569,496	1,060,430		(1,060,430)
31513	INVESTMENT EARNINGS	45,000	176,020	11,000	16,000	5,000
	TOTAL USE OF MONEY	45,000	176,020	11,000	16,000	5,000
	TOTAL USE OF MONEY & PROPERTY	45,000	176,020	11,000	16,000	5,000
31752	STORMWATER MNGMT FEE	1,427,680	1,386,274	1,844,800	2,295,120	450,320
	TOTAL CHARGES FOR STORMWATER MN	1,427,680	1,386,274	1,844,800	2,295,120	450,320
	TOTAL CHARGES FOR SERVICES	1,427,680	1,386,274	1,844,800	2,295,120	450,320
	TOTAL LOCAL REVENUES	2,042,176	2,131,790	2,916,230	2,311,120	(605,110)
32557	SLAF GRANT (DEQ)		491,416	1,454,670		(1,454,670)
	TOTAL OTHER CATEGORICAL AID		491,416	1,454,670		(1,454,670)
	TOTAL STATE REVENUES		491,416	1,454,670		(1,454,670)
	TOTAL STORMWATER FUND	2,042,176	2,623,206	4,370,900	2,311,120	(2,059,780)

CITY OF HARRISONBURG, VA
REVENUE BUDGETFUND - 2111 - CENTRAL GARAGE FUND
FUNCTION - 21 - INTERNAL SERVICE FUNDS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	775,739	775,739	250,000	215,000	(35,000)
	TOTAL AMOUNT FROM FUND BALANCE	775,739	775,739	250,000	215,000	(35,000)
31513	INVESTMENT EARNINGS	10,000	101,886	10,000	10,000	-
	TOTAL USE OF MONEY	10,000	101,886	10,000	10,000	-
	TOTAL USE OF MONEY & PROPERTY	10,000	101,886	10,000	10,000	-
31695	SALE OF SERVICES TO DEPTS	2,479,430	2,471,180	2,567,300	2,672,450	105,150
31696	SERVICES TO EXT AGENCIES	15,000	19,950	15,000	15,000	-
	TOTAL CHARGES FOR SERVICES	2,494,430	2,491,131	2,582,300	2,687,450	105,150
31810	SALE OF MAT'L & SUPPLIES	500	1,728	500	1,000	500
	TOTAL MISCELLANEOUS REVENUES	500	1,728	500	1,000	500
31901	RECOVERIES & REBATES	1,500	30,153	1,500	1,500	-
	TOTAL RECOVERED COSTS	1,500	30,153	1,500	1,500	-
	TOTAL LOCAL REVENUES	3,282,169	3,400,638	2,844,300	2,914,950	70,650
34011	INSURANCE RECOVERIES		2,131			-
	TOTAL NON-REVENUE RECEIPTS		2,131			-
	TOTAL NON-REVENUE RECEIPTS		2,131			-
	TOTAL CENTRAL GARAGE FUND	3,282,169	3,402,769	2,844,300	2,914,950	70,650

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	9,185	9,185			-
	TOTAL AMOUNT FROM FUND BALANCE	9,185	9,185			-
	TOTAL LOCAL REVENUES	9,185	9,185			-
34220	TR FROM WATER FUND	169,013	169,013	181,690	180,780	(910)
34230	TR FROM SEWER FUND	56,339	56,339	60,560	60,260	(300)
	TOTAL INTER-FUND TRANSFERS	225,352	225,352	242,250	241,040	(1,210)
	TOTAL NON-REVENUE RECEIPTS	225,352	225,352	242,250	241,040	(1,210)
	TOTAL CENTRAL STORES FUND	234,537	234,537	242,250	241,040	(1,210)
	TOTAL REPORT	560,232,409	509,118,218	416,439,057	407,458,272	(8,980,785)

EXPENDITURE BUDGET

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURE BUDGET
FISCAL YEAR 2027

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EXPENDITURE BUDGET CONTENTS BY FUNDS AND DEPARTMENTS
FISCAL YEAR 2027

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CITY OF HARRISONBURG, VIRGINIA
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FISCAL YEAR 2027

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CITY OF HARRISONBURG, VIRGINIA
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FISCAL YEAR 2027

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1100 - LEGISLATIVE

DEPARTMENT - 110111 - CITY COUNCIL

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	71,427	71,427	74,284	76,513	2,229
41030	PT SALARIES & WAGES-REG	92,000	92,000	92,000	92,000	-
TOTAL PERSONAL SERVICES		163,427	163,427	166,284	168,513	2,229
TOTAL PERSONAL SERVICES		163,427	163,427	166,284	168,513	2,229
42010	FICA	12,502	11,993	12,721	12,892	171
42020	RETIREMENT - VRS (DB)	9,936	9,936	10,333	9,955	(378)
42030	RETIREMENT - VRS (DC)	1,734	2,500	1,786	1,857	71
42050	HEALTH INSURANCE	14,107	14,136	14,468	7,779	(6,689)
42060	LIFE INSURANCE - VRS	957	843	877	812	(65)
42070	DISABILITY (VLDP)	368	378	379	394	15
42080	DENTAL INSURANCE	156	156	156	156	-
42110	WORKER'S COMP.	40	29	30	40	10
TOTAL FRINGE BENEFITS		39,800	39,970	40,750	33,885	(6,865)
43100	PROFESSIONAL SERVICES	8,300	17,752	8,300	21,800	13,500
43320	SERVICE CONTRACTS	6,384	33	4,957	4,957	-
43600	ADVERTISING	18,000	12,457	16,000	16,000	-
TOTAL PURCHASED SERVICES		32,684	30,242	29,257	42,757	13,500
45210	POSTAGE	150	222	150	150	-
45230	TELECOMMUNICATIONS	485	485	521	486	(35)
45305	PROPERTY/LIABILITY INS.	940	951	1,060	1,050	(10)
45410	LEASE/RENT OF EQUIPMENT	799	621	799	656	(143)
45530	TRAINING & TRAVEL	42,000	52,046	42,000	42,000	-
45810	DUES & MEMBERSHIPS	48,627	27,653	49,381	54,391	5,010
TOTAL OTHER CHARGES		93,001	81,978	93,911	98,733	4,822
46010	OFFICE SUPPLIES	300	58	300	300	-
46120	BOOKS & SUBSCRIPTIONS	6,400	7,415	7,933	8,200	267
46140	OTHER SUPPLIES	18,892	15,374	18,892	18,892	-
TOTAL MATERIALS & SUPPLIES		25,592	22,846	27,125	27,392	267
TOTAL OTHER OPERATING EXPENSES		191,077	175,037	191,043	202,767	11,724
48172	HARDWARE	5,265	5,998	2,300	1,000	(1,300)
TOTAL CAPITAL OUTLAY		5,265	5,998	2,300	1,000	(1,300)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL CAPITAL OUTLAY		5,265	5,998	2,300	1,000	(1,300)
TOTAL CITY COUNCIL		359,769	344,462	359,627	372,280	12,653

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 120111 - MANAGER

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	568,356	558,334	596,014	618,467	22,453
TOTAL	PERSONAL SERVICES	568,356	558,334	596,014	618,467	22,453
TOTAL	PERSONAL SERVICES	568,356	558,334	596,014	618,467	22,453
42010	FICA	43,479	39,471	45,595	47,314	1,719
42020	RETIREMENT - VRS (DB)	79,059	75,283	82,906	80,463	(2,443)
42030	RETIREMENT - VRS (DC)	8,495	11,271	8,877	9,355	478
42050	HEALTH INSURANCE	46,585	52,231	55,150	65,000	9,850
42060	LIFE INSURANCE - VRS	7,616	6,386	7,033	6,556	(477)
42070	DISABILITY (VLDP)	1,800	1,777	1,882	1,983	101
42080	DENTAL INSURANCE	702	533	702	702	-
42110	WORKER'S COMP.	270	176	190	200	10
TOTAL	FRINGE BENEFITS	188,006	187,127	202,335	211,573	9,238
43100	PROFESSIONAL SERVICES	231,000	155,618	111,000	11,000	(100,000)
43320	SERVICE CONTRACTS	181	150	181	181	-
TOTAL	PURCHASED SERVICES	231,181	155,767	111,181	11,181	(100,000)
45210	POSTAGE	1,320	568	1,320	1,320	-
45230	TELECOMMUNICATIONS	1,880	2,329	2,280	2,280	-
45305	PROPERTY/LIABILITY INS.	2,340	2,367	2,620	2,590	(30)
45360	SURETY BONDS	10				-
45370	PUB.OFFICIAL LIABILITY IN	1,510				-
45380	GENERAL LIABILITY INS.	550				-
45394	RETIREE H'CARE BENEFIT	1,920	1,920	1,920	4,032	2,112
45410	LEASE/RENT OF EQUIPMENT	804	621	804	804	-
45530	TRAINING & TRAVEL	31,100	18,465	24,898	27,423	2,525
45810	DUES & MEMBERSHIPS	3,960	6,372	4,224	4,374	150
TOTAL	OTHER CHARGES	45,394	32,641	38,066	42,823	4,757
46010	OFFICE SUPPLIES	1,000	640	1,000	1,000	-
46120	BOOKS & SUBSCRIPTIONS	2,285	1,009	2,098	2,278	180
46140	OTHER SUPPLIES	17,500	12,213	12,500	13,500	1,000
TOTAL	MATERIALS & SUPPLIES	20,785	13,862	15,598	16,778	1,180
TOTAL	OTHER OPERATING EXPENSES	485,366	389,397	367,180	282,355	(84,825)
48121	FURNITURE & FIXTURES		3,667			-
48172	HARDWARE	2,840	2,291	4,660	2,452	(2,208)
48273	SOFTWARE		142		600	600

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 120111 - MANAGER

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL CAPITAL OUTLAY		2,840	6,100	4,660	3,052	(1,608)
TOTAL CAPITAL OUTLAY		2,840	6,100	4,660	3,052	(1,608)
TOTAL MANAGER		1,056,562	953,831	967,854	903,874	(63,980)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 120211 - COMMUNICATIONS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	171,534	160,311	186,814	260,302	73,488
TOTAL PERSONAL SERVICES		171,534	160,311	186,814	260,302	73,488
TOTAL PERSONAL SERVICES		171,534	160,311	186,814	260,302	73,488
42010	FICA	13,122	12,114	14,292	19,913	5,621
42020	RETIREMENT - VRS (DB)	23,861	22,349	25,985	33,865	7,880
42030	RETIREMENT - VRS (DC)	4,199	4,971	4,491	4,690	199
42050	HEALTH INSURANCE	19,082	6,448	6,600	15,558	8,958
42060	LIFE INSURANCE - VRS	2,299	1,896	2,205	2,759	554
42070	DISABILITY (VLDP)	891	852	952	994	42
42080	DENTAL INSURANCE	312	156	312	468	156
42110	WORKER'S COMP.	100	64	50	90	40
TOTAL FRINGE BENEFITS		63,866	48,849	54,887	78,337	23,450
43100	PROFESSIONAL SERVICES	7,000	1,076	15,750	68,000	52,250
43320	SERVICE CONTRACTS	72	33	172,300	50,400	(121,900)
43600	ADVERTISING		259			-
TOTAL PURCHASED SERVICES		7,072	1,368	188,050	118,400	(69,650)
45230	TELECOMMUNICATIONS	1,515	1,133	1,440	1,600	160
45410	LEASE/RENT OF EQUIPMENT		444	665	665	-
45530	TRAINING & TRAVEL	2,000	4,448	9,800	12,000	2,200
45810	DUES & MEMBERSHIPS	750	2,151	1,700	2,350	650
TOTAL OTHER CHARGES		4,265	8,176	13,605	16,615	3,010
46010	OFFICE SUPPLIES		38			-
46120	BOOKS & SUBSCRIPTIONS	2,976	1,422	2,000	2,000	-
46140	OTHER SUPPLIES	13,100	4,752	16,500	40,500	24,000
TOTAL MATERIALS & SUPPLIES		16,076	6,212	18,500	42,500	24,000
TOTAL OTHER OPERATING EXPENSES		91,279	64,606	275,042	255,852	(19,190)
48111	MACHINERY & EQUIPMENT				45,000	45,000
48172	HARDWARE	2,200	189	4,500	5,500	1,000
TOTAL CAPITAL OUTLAY		2,200	189	4,500	50,500	46,000
TOTAL CAPITAL OUTLAY		2,200	189	4,500	50,500	46,000

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 100 - GENERAL GOVERNMENT
ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN
DEPARTMENT - 120211 - COMMUNICATIONS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL COMMUNICATIONS		265,013	225,107	466,356	566,654	100,298

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 120411 - ATTORNEY

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	312,191	312,187	324,674	339,335	14,661
41054	VACATION CASHOUT		2,222			-
TOTAL PERSONAL SERVICES		312,191	314,410	324,674	339,335	14,661
TOTAL PERSONAL SERVICES		312,191	314,410	324,674	339,335	14,661
42010	FICA	23,883	22,226	24,838	25,959	1,121
42020	RETIREMENT - VRS (DB)	43,426	43,425	45,163	44,148	(1,015)
42030	RETIREMENT - VRS (DC)	2,805	4,045	2,889	2,889	-
42050	HEALTH INSURANCE	26,267	30,174	26,941	41,026	14,085
42060	LIFE INSURANCE - VRS	4,184	3,684	3,831	3,598	(233)
42070	DISABILITY (VLDP)	595	612	612	662	50
42080	DENTAL INSURANCE	312	312	312	312	-
42110	WORKER'S COMP.	130	120	90	100	10
TOTAL FRINGE BENEFITS		101,602	104,598	104,676	118,694	14,018
43152	OTHER LEGAL SERVICES	90,500	83,082	2,500	2,500	-
43320	SERVICE CONTRACTS		66			-
43600	ADVERTISING	400		400	400	-
TOTAL PURCHASED SERVICES		90,900	83,148	2,900	2,900	-
45210	POSTAGE	150	42	150	150	-
45230	TELECOMMUNICATIONS	970	972	970	970	-
45305	PROPERTY/LIABILITY INS.	1,250	1,264	1,400	1,390	(10)
45410	LEASE/RENT OF EQUIPMENT	800	621	800	800	-
45530	TRAINING & TRAVEL	3,700	3,889	3,700	3,700	-
45810	DUES & MEMBERSHIPS	1,540	1,760	1,540	1,760	220
TOTAL OTHER CHARGES		8,410	8,549	8,560	8,770	210
46010	OFFICE SUPPLIES	300	4	300	300	-
46120	BOOKS & SUBSCRIPTIONS	4,300	4,441	4,403	4,300	(103)
46140	OTHER SUPPLIES		95			-
TOTAL MATERIALS & SUPPLIES		4,600	4,540	4,703	4,600	(103)
TOTAL OTHER OPERATING EXPENSES		205,512	200,836	120,839	134,964	14,125
48172	HARDWARE	2,220	1,754	950		(950)
TOTAL CAPITAL OUTLAY		2,220	1,754	950		(950)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 120411 - ATTORNEY

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL CAPITAL OUTLAY		2,220	1,754	950		(950)
TOTAL ATTORNEY		519,923	516,999	446,463	474,299	27,836

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	588,293	493,946	608,227	637,642	29,415
41030	PT SALARIES & WAGES-REG		799			-
41053	VACATION LEAVE - PAYOUT		555			-
41054	VACATION CASHOUT		1,464			-
TOTAL	PERSONAL SERVICES	588,293	496,765	608,227	637,642	29,415
TOTAL	PERSONAL SERVICES	588,293	496,765	608,227	637,642	29,415
42010	FICA	45,005	36,237	46,530	48,780	2,250
42020	RETIREMENT - VRS (DB)	81,832	68,439	84,604	82,958	(1,646)
42030	RETIREMENT - VRS (DC)	7,824	5,708	6,259	6,612	353
42050	HEALTH INSURANCE	80,809	66,389	84,379	99,450	15,071
42060	LIFE INSURANCE - VRS	7,884	5,806	7,177	6,760	(417)
42070	DISABILITY (VLDP)	1,659	986	1,327	1,402	75
42080	DENTAL INSURANCE	1,092	754	1,092	1,092	-
42110	WORKER'S COMP.	280	184	170	220	50
TOTAL	FRINGE BENEFITS	226,385	184,504	231,538	247,274	15,736
43100	PROFESSIONAL SERVICES	94,284	14,155	73,000	73,000	-
43320	SERVICE CONTRACTS	13,975	13,441	17,367	16,206	(1,161)
43600	ADVERTISING	600	1,722	2,000	2,000	-
TOTAL	PURCHASED SERVICES	108,859	29,319	92,367	91,206	(1,161)
45210	POSTAGE	1,716	1,154	1,716	1,716	-
45230	TELECOMMUNICATIONS	970	971	970	972	2
45305	PROPERTY/LIABILITY INS.	1,810	1,831	2,030	2,010	(20)
45410	LEASE/RENT OF EQUIPMENT	3,120	3,116	3,120	3,120	-
45530	TRAINING & TRAVEL	22,370	1,998	22,370	30,070	7,700
45810	DUES & MEMBERSHIPS	4,225	3,239	5,465	5,649	184
TOTAL	OTHER CHARGES	34,211	12,308	35,671	43,537	7,866
46010	OFFICE SUPPLIES	3,000	2,486	3,000	3,000	-
46120	BOOKS & SUBSCRIPTIONS	900	964	900	1,080	180
46140	OTHER SUPPLIES	30,700	33,514	37,700	44,700	7,000
TOTAL	MATERIALS & SUPPLIES	34,600	36,965	41,600	48,780	7,180
TOTAL	OTHER OPERATING EXPENSES	404,055	263,095	401,176	430,797	29,621
48121	FURNITURE & FIXTURES		2,847			-
48172	HARDWARE	3,660	5,425	3,750	4,800	1,050
48273	SOFTWARE				7,000	7,000

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL CAPITAL OUTLAY		3,660	8,272	3,750	11,800	8,050
TOTAL CAPITAL OUTLAY		3,660	8,272	3,750	11,800	8,050
TOTAL HUMAN RESOURCES		996,007	768,131	1,013,153	1,080,239	67,086

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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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43120	ACCOUNTING & AUDITING	28,290	28,290	27,490	29,510	2,020
TOTAL PURCHASED SERVICES		28,290	28,290	27,490	29,510	2,020
TOTAL OTHER OPERATING EXPENSES		28,290	28,290	27,490	29,510	2,020
TOTAL INDEPENDENT AUDITOR		28,290	28,290	27,490	29,510	2,020

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 120912 - REVENUE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	446,786	446,782	471,321	477,230	5,909
41020	SALARIES & WAGES-O/T		801			-
41030	PT SALARIES & WAGES-REG	14,972	14,461	33,758	34,319	561
41040	PT SALARIES & WAGES-O/T	1,000	672	1,000	1,000	-
TOTAL	PERSONAL SERVICES	462,758	462,716	506,079	512,549	6,470
TOTAL	PERSONAL SERVICES	462,758	462,716	506,079	512,549	6,470
42010	FICA	33,578	32,955	38,716	39,210	494
42020	RETIREMENT - VRS (DB)	62,148	62,143	64,629	62,088	(2,541)
42030	RETIREMENT - VRS (DC)	1,244	1,025	1,282	1,333	51
42050	HEALTH INSURANCE	74,446	73,561	76,218	82,910	6,692
42060	LIFE INSURANCE - VRS	5,987	5,272	5,483	5,059	(424)
42070	DISABILITY (VLDP)	263	272	272	283	11
42080	DENTAL INSURANCE	936	936	936	936	-
42110	WORKER'S COMP.	700	548	460	470	10
TOTAL	FRINGE BENEFITS	179,302	176,712	187,996	192,289	4,293
43100	PROFESSIONAL SERVICES	605	627	610	1,220	610
43320	SERVICE CONTRACTS	17,071	17,129	17,917	18,685	768
43600	ADVERTISING	660	480	685	635	(50)
TOTAL	PURCHASED SERVICES	18,336	18,236	19,212	20,540	1,328
44300	CENTRAL STORES	250		250	125	(125)
TOTAL	INTERNAL SERVICES	250		250	125	(125)
45210	POSTAGE	7,065	6,513	7,125	7,578	453
45305	PROPERTY/LIABILITY INS.	1,870	1,891	2,090	2,070	(20)
45410	LEASE/RENT OF EQUIPMENT	5,985	5,854	5,985	5,648	(337)
45530	TRAINING & TRAVEL	4,380	2,544	4,525	4,790	265
45810	DUES & MEMBERSHIPS	2,339	1,810	2,549	2,035	(514)
45831	INT ON BPOL & PP REFUNDS	7,500	4,483	7,500	7,500	-
TOTAL	OTHER CHARGES	29,139	23,094	29,774	29,621	(153)
46010	OFFICE SUPPLIES	4,200	4,841	5,000	5,250	250
46120	BOOKS & SUBSCRIPTIONS	1,969	2,469	2,565	2,568	3
TOTAL	MATERIALS & SUPPLIES	6,169	7,310	7,565	7,818	253
TOTAL	OTHER OPERATING EXPENSES	233,196	225,352	244,797	250,393	5,596

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48171	EDP EQUIPMENT	3,480	2,866	1,600	2,900	1,300
TOTAL CAPITAL OUTLAY		3,480	2,866	1,600	2,900	1,300
TOTAL CAPITAL OUTLAY		3,480	2,866	1,600	2,900	1,300
TOTAL REVENUE		699,434	690,934	752,476	765,842	13,366

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 121012 - ASSESSOR

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	255,486	236,965	269,537	253,403	(16,134)
41030	PT SALARIES & WAGES-REG	48,717	46,286	50,178	42,117	(8,061)
41050	VACATION - SEPARATION	19,400	19,407			-
41051	SICK LEAVE - SEPARATION	8,100	10,000			-
41053	VACATION LEAVE - PAYOUT		2,426			-
TOTAL PERSONAL SERVICES		331,703	315,084	319,715	295,520	(24,195)
TOTAL PERSONAL SERVICES		331,703	315,084	319,715	295,520	(24,195)
42010	FICA	23,271	22,680	24,458	22,608	(1,850)
42020	RETIREMENT - VRS (DB)	35,539	33,052	36,960	32,968	(3,992)
42030	RETIREMENT - VRS (DC)	3,650	5,127	3,759	6,151	2,392
42050	HEALTH INSURANCE	19,866	41,319	48,622	41,069	(7,553)
42060	LIFE INSURANCE - VRS	3,424	2,804	3,136	2,686	(450)
42070	DISABILITY (VLDP)	774	795	797	1,304	507
42080	DENTAL INSURANCE	624	429	624	624	-
42110	WORKER'S COMP.	800	695	540	550	10
TOTAL FRINGE BENEFITS		87,948	106,901	118,896	107,960	(10,936)
43100	PROFESSIONAL SERVICES	5,080	5,402	5,457	5,761	304
43320	SERVICE CONTRACTS	41,560	39,033	46,337	50,579	4,242
TOTAL PURCHASED SERVICES		46,640	44,434	51,794	56,340	4,546
44200	C.G. - PARTS AND LABOR	4,800	5,095	3,900	4,400	500
44310	C.G. - FUEL	1,100	1,123	1,200	1,100	(100)
TOTAL INTERNAL SERVICES		5,900	6,217	5,100	5,500	400
45210	POSTAGE	5,700	7,036	6,300	7,345	1,045
45230	TELECOMMUNICATIONS	1,025	1,003	1,026		(1,026)
45305	PROPERTY/LIABILITY INS.	1,740	1,760	1,950	1,930	(20)
45394	RETIREE H'CARE BENEFIT		540		6,804	6,804
45410	LEASE/RENT OF EQUIPMENT	2,700	2,411	2,700	2,835	135
45530	TRAINING & TRAVEL	4,360	861	4,515	5,090	575
TOTAL OTHER CHARGES		15,525	13,610	16,491	24,004	7,513
46010	OFFICE SUPPLIES	750	880	1,200	1,200	-
46120	BOOKS & SUBSCRIPTIONS	1,428	1,082	1,289	1,114	(175)
TOTAL MATERIALS & SUPPLIES		2,178	1,963	2,489	2,314	(175)
TOTAL OTHER OPERATING EXPENSES		158,191	173,125	194,770	196,118	1,348

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48171	EDP EQUIPMENT	5,101	4,534	200	2,600	2,400
TOTAL	CAPITAL OUTLAY	5,101	4,534	200	2,600	2,400
TOTAL	CAPITAL OUTLAY	5,101	4,534	200	2,600	2,400
TOTAL	ASSESSOR	494,995	492,743	514,685	494,238	(20,447)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43130	MANAGEMENT CONSULTANT	2,900	2,850	2,900	2,900	-
TOTAL	PURCHASED SERVICES	2,900	2,850	2,900	2,900	-
46140	OTHER SUPPLIES	400	249	400	400	-
TOTAL	MATERIALS & SUPPLIES	400	249	400	400	-
TOTAL	OTHER OPERATING EXPENSES	3,300	3,099	3,300	3,300	-
TOTAL	EQUALIZATION	3,300	3,099	3,300	3,300	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 121313 - TREASURER

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	553,886	542,913	565,944	573,317	7,373
41020	SALARIES & WAGES-O/T	500	565	500	500	-
41030	PT SALARIES & WAGES-REG	14,601	7,795	14,748	15,336	588
41050	VACATION - SEPARATION		8,016			-
41051	SICK LEAVE - SEPARATION		2,527			-
41053	VACATION LEAVE - PAYOUT		196			-
TOTAL	PERSONAL SERVICES	568,987	562,011	581,192	589,153	7,961
TOTAL	PERSONAL SERVICES	568,987	562,011	581,192	589,153	7,961
42010	FICA	43,528	39,256	44,463	45,070	607
42020	RETIREMENT - VRS (DB)	77,045	75,430	77,604	74,590	(3,014)
42030	RETIREMENT - VRS (DC)	2,526	2,837	3,833	3,986	153
42050	HEALTH INSURANCE	87,743	82,035	82,818	97,610	14,792
42060	LIFE INSURANCE - VRS	7,421	6,399	6,583	6,078	(505)
42070	DISABILITY (VLDP)	536	791	813	845	32
42080	DENTAL INSURANCE	1,248	949	1,248	1,248	-
42110	WORKER'S COMP.	340	214	200	210	10
TOTAL	FRINGE BENEFITS	220,387	207,910	217,562	229,637	12,075
43100	PROFESSIONAL SERVICES	19,900	16,637	17,588	23,258	5,670
43320	SERVICE CONTRACTS	616	332	400	400	-
43330	MAINT & REP.-MACH & EQUIP	200		200	200	-
43600	ADVERTISING	1,500	737	1,000	1,000	-
43700	CONTRACTED SERVICES	250	230	250	250	-
TOTAL	PURCHASED SERVICES	22,466	17,935	19,438	25,108	5,670
44200	C.G. - PARTS AND LABOR	1,800	1,744	1,000	800	(200)
44300	CENTRAL STORES	500		500	500	-
44310	C.G. - FUEL	100	86	100	100	-
TOTAL	INTERNAL SERVICES	2,400	1,830	1,600	1,400	(200)
45210	POSTAGE	48,000	42,296	48,000	50,000	2,000
45300	PREVENT MAINTENANCE INSUR	230		230	230	-
45305	PROPERTY/LIABILITY INS.	4,110	4,157	4,600	4,550	(50)
45410	LEASE/RENT OF EQUIPMENT	5,006	7,853	6,220	5,675	(545)
45530	TRAINING & TRAVEL	4,755	5,550	4,845	4,490	(355)
45810	DUES & MEMBERSHIPS	550	605	550	550	-
45850	FREIGHT & DRAYAGE	200	233	200	200	-
TOTAL	OTHER CHARGES	62,851	60,693	64,645	65,695	1,050
46010	OFFICE SUPPLIES	9,000	9,338	9,000	9,500	500

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 121313 - TREASURER

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46120	BOOKS & SUBSCRIPTIONS			206	206	-
46140	OTHER SUPPLIES	250	794	250	250	-
46152	TAGS DECALS STAMPS-RESALE	12,516	7,958	12,078	13,078	1,000
TOTAL	MATERIALS & SUPPLIES	21,766	18,090	21,534	23,034	1,500
TOTAL	OTHER OPERATING EXPENSES	329,870	306,458	324,779	344,874	20,095
48172	HARDWARE	2,819	1,419	1,600	7,700	6,100
48211	MACHINERY & EQUIPMENT		4,160		500	500
TOTAL	CAPITAL OUTLAY	2,819	5,579	1,600	8,200	6,600
TOTAL	CAPITAL OUTLAY	2,819	5,579	1,600	8,200	6,600
TOTAL	TREASURER	901,676	874,048	907,571	942,227	34,656

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 121511 - FINANCE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	484,869	470,345	690,461	706,393	15,932
41020	SALARIES & WAGES-O/T	967		1,000	1,040	40
41030	PT SALARIES & WAGES-REG	10,059	8,618	10,359	10,771	412
41053	VACATION LEAVE - PAYOUT		9,558			-
41060	PTO - SEPARATION		2,282			-
TOTAL	PERSONAL SERVICES	495,895	490,803	701,820	718,204	16,384
TOTAL	PERSONAL SERVICES	495,895	490,803	701,820	718,204	16,384
42010	FICA	37,962	35,790	53,690	54,943	1,253
42020	RETIREMENT - VRS (DB)	67,493	65,622	96,044	91,902	(4,142)
42030	RETIREMENT - VRS (DC)	8,633	3,614	8,767	9,001	234
42050	HEALTH INSURANCE	105,849	66,978	103,754	115,364	11,610
42060	LIFE INSURANCE - VRS	6,796	5,567	8,148	7,488	(660)
42070	DISABILITY (VLDP)	1,487	840	1,859	1,909	50
42080	DENTAL INSURANCE	1,326	897	1,326	1,326	-
42110	WORKER'S COMP.	290	185	180	190	10
TOTAL	FRINGE BENEFITS	229,836	179,493	273,768	282,123	8,355
43100	PROFESSIONAL SERVICES	19,110	3,790	21,910	24,170	2,260
43160	BANKING SERVICE FEES	32,000	32,026	32,000	33,000	1,000
43320	SERVICE CONTRACTS	1,820	1,934	1,800	1,800	-
43330	MAINT & REP.-MACH & EQUIP	500		500	500	-
43600	ADVERTISING	1,950	2,855	1,500	1,500	-
43700	CONTRACTED SERVICES	300	230	300	300	-
TOTAL	PURCHASED SERVICES	55,680	40,834	58,010	61,270	3,260
44300	CENTRAL STORES	250		200	200	-
TOTAL	INTERNAL SERVICES	250		200	200	-
45210	POSTAGE	1,200	958	700	700	-
45230	TELECOMMUNICATIONS	540	545	550	550	-
45305	PROPERTY/LIABILITY INS.	2,130	2,154	2,390	2,360	(30)
45355	INSURANCE DEDUCTIBLE		2,409			-
45394	RETIREE H'CARE BENEFIT	4,200	4,200	4,200	7,560	3,360
45410	LEASE/RENT OF EQUIPMENT	2,500	2,493	2,500	2,500	-
45530	TRAINING & TRAVEL	6,700	6,289	7,300	7,300	-
45810	DUES & MEMBERSHIPS	2,200	1,760	2,030	2,080	50
TOTAL	OTHER CHARGES	19,470	20,807	19,670	23,050	3,380
46010	OFFICE SUPPLIES	2,000	1,909	2,000	2,000	-
46120	BOOKS & SUBSCRIPTIONS	500	252	500	500	-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 121511 - FINANCE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46140	OTHER SUPPLIES	3,700	3,970	3,700	3,700	-
TOTAL MATERIALS & SUPPLIES		6,200	6,131	6,200	6,200	-
TOTAL OTHER OPERATING EXPENSES		311,436	247,266	357,848	372,843	14,995
48121	FURNITURE & FIXTURES		1,039			-
48171	EDP EQUIPMENT	1,200	2,580	1,000	3,800	2,800
TOTAL CAPITAL OUTLAY		1,200	3,619	1,000	3,800	2,800
TOTAL CAPITAL OUTLAY		1,200	3,619	1,000	3,800	2,800
TOTAL FINANCE		808,531	741,688	1,060,668	1,094,847	34,179

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 -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
		----- 2024-2025 -----	----- 2024-2025 -----	2025-2026	2026-2027	
41010	SALARIES & WAGES-REG.	1,011,309	994,633	1,053,853	1,017,404	(36,449)
41017	STAND BY PAY	200	18	100	100	-
41020	SALARIES & WAGES-O/T		77			-
41027	STANDBY & BLENDED - OT		179	200	200	-
41054	VACATION CASHOUT		894			-
41060	PTO - SEPARATION		496			-
TOTAL	PERSONAL SERVICES	1,011,509	996,296	1,054,153	1,017,704	(36,449)
TOTAL	PERSONAL SERVICES	1,011,509	996,296	1,054,153	1,017,704	(36,449)
42010	FICA	77,380	71,976	80,643	77,854	(2,789)
42020	RETIREMENT - VRS (DB)	140,673	138,384	146,591	132,365	(14,226)
42030	RETIREMENT - VRS (DC)	14,030	15,115	14,502	14,963	461
42050	HEALTH INSURANCE	124,082	138,818	155,729	158,711	2,982
42060	LIFE INSURANCE - VRS	13,551	11,739	12,436	10,785	(1,651)
42070	DISABILITY (VLDP)	2,974	2,975	3,075	3,172	97
42080	DENTAL INSURANCE	2,340	2,106	2,340	2,184	(156)
42090	UNEMPLOYMENT		8,918			-
42110	WORKER'S COMP.	1,310	1,109	810	820	10
TOTAL	FRINGE BENEFITS	376,340	391,141	416,126	400,854	(15,272)
43100	PROFESSIONAL SERVICES	88,040	62,540	49,000	27,000	(22,000)
43310	REPAIRS & MAINTENANCE	14,580	2,880		15,000	15,000
43320	SERVICE CONTRACTS	1,082,399	832,249	1,111,115	1,105,100	(6,015)
43330	MAINT & REP.-MACH & EQUIP	1,000		1,000	1,000	-
43600	ADVERTISING	150		150	150	-
TOTAL	PURCHASED SERVICES	1,186,169	897,669	1,161,265	1,148,250	(13,015)
44200	C.G. - PARTS AND LABOR	2,500	2,200	2,300	1,700	(600)
44300	CENTRAL STORES	150	93	150		(150)
44307	C.S.-OFFICE SUPPLIES	300		300		(300)
44310	C.G. - FUEL	500	219	200	200	-
TOTAL	INTERNAL SERVICES	3,450	2,513	2,950	1,900	(1,050)
45230	TELECOMMUNICATIONS	34,470	72,354	36,105	41,017	4,912
45305	PROPERTY/LIABILITY INS.	21,960	22,048	22,890	24,970	2,080
45530	TRAINING & TRAVEL	80,250	33,196	55,100	56,400	1,300
45810	DUES & MEMBERSHIPS	1,110	325	1,610	20,110	18,500
TOTAL	OTHER CHARGES	137,790	127,924	115,705	142,497	26,792
46010	OFFICE SUPPLIES	5,000	2,291	5,000	5,000	-
46140	OTHER SUPPLIES	15,000	13,985	10,000	10,000	-

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		20,000	16,276	15,000	15,000	-
TOTAL OTHER OPERATING EXPENSES		1,723,749	1,435,522	1,711,046	1,708,501	(2,545)
48030 LEASE - RIGHT TO USE		55,308	55,308			-
48121 FURNITURE & FIXTURES		1,000	515			-
48132 TELEPHONE EQUIPMENT					150,000	150,000
48171 EDP EQUIPMENT		3,660	660			-
48172 HARDWARE		192,849	84,364	485,200	280,900	(204,300)
48173 SOFTWARE			9,163	23,000		(23,000)
48271 EDP EQUIPMENT		1,319				-
48272 HARDWARE			98,541			-
TOTAL CAPITAL OUTLAY		254,136	248,550	508,200	430,900	(77,300)
TOTAL CAPITAL OUTLAY		254,136	248,550	508,200	430,900	(77,300)
TOTAL INFORMATION TECHNOLOGY		2,989,394	2,680,369	3,273,399	3,157,105	(116,294)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1200 - GENERAL & FINANCIAL ADMIN

DEPARTMENT - 122211 - PURCHASING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	127,602	77,334	131,696	135,657	3,961
41030	PT SALARIES & WAGES-REG	37,952	43,049	39,088	47,422	8,334
TOTAL PERSONAL SERVICES		165,554	120,384	170,784	183,079	12,295
TOTAL PERSONAL SERVICES		165,554	120,384	170,784	183,079	12,295
42010	FICA	12,665	9,224	13,065	14,006	941
42020	RETIREMENT - VRS (DB)	17,750	10,757	18,320	17,649	(671)
42030	RETIREMENT - VRS (DC)	3,098	2,707	3,166	3,293	127
42050	HEALTH INSURANCE	12,647		12,970	7,779	(5,191)
42060	LIFE INSURANCE - VRS	1,711	912	1,555	1,439	(116)
42070	DISABILITY (VLDP)	657	410	672	699	27
42080	DENTAL INSURANCE	312		312	312	-
42110	WORKER'S COMP.	60	41	30	60	30
TOTAL FRINGE BENEFITS		48,900	24,051	50,090	45,237	(4,853)
43320	SERVICE CONTRACTS	22,295	5,283	17,430	18,260	830
43600	ADVERTISING	400		350	350	-
TOTAL PURCHASED SERVICES		22,695	5,283	17,780	18,610	830
45210	POSTAGE	50	240	50	50	-
45305	PROPERTY/LIABILITY INS.	700	708	790	790	-
45410	LEASE/RENT OF EQUIPMENT	620	623	620	620	-
45530	TRAINING & TRAVEL	3,600	632	5,000	7,200	2,200
45810	DUES & MEMBERSHIPS	460	333	1,640	1,770	130
TOTAL OTHER CHARGES		5,430	2,536	8,100	10,430	2,330
46010	OFFICE SUPPLIES	400		400	250	(150)
46120	BOOKS & SUBSCRIPTIONS	100		100		(100)
46140	OTHER SUPPLIES	100	406	100	100	-
TOTAL MATERIALS & SUPPLIES		600	406	600	350	(250)
TOTAL OTHER OPERATING EXPENSES		77,625	32,278	76,570	74,627	(1,943)
48171	EDP EQUIPMENT				1,400	1,400
TOTAL CAPITAL OUTLAY					1,400	1,400
TOTAL CAPITAL OUTLAY					1,400	1,400

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL PURCHASING		243,179	152,661	247,354	259,106	11,752

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1300 - BOARD OF ELECTIONS

DEPARTMENT - 130114 - OFFICE OF ELECTIONS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	164,558	164,570	171,153	175,184	4,031
41020	SALARIES & WAGES-O/T		3,500			-
41030	PT SALARIES & WAGES-REG	95,376	84,990	98,230	100,194	1,964
41040	PT SALARIES & WAGES-O/T	3,600	2,624	3,600	3,800	200
TOTAL	PERSONAL SERVICES	263,534	255,684	272,983	279,178	6,195
TOTAL	PERSONAL SERVICES	263,534	255,684	272,983	279,178	6,195
42010	FICA	20,161	25,320	20,884	21,357	473
42020	RETIREMENT - VRS (DB)	22,891	22,892	23,808	22,792	(1,016)
42030	RETIREMENT - VRS (DC)	2,608	1,612	2,686	2,767	81
42050	HEALTH INSURANCE	6,435	6,448	6,600	7,779	1,179
42060	LIFE INSURANCE - VRS	2,205	1,942	2,020	1,857	(163)
42070	DISABILITY (VLDP)	553	570	569	587	18
42080	DENTAL INSURANCE	312	156	312	312	-
42110	WORKER'S COMP.	140	88	90	100	10
TOTAL	FRINGE BENEFITS	55,305	59,026	56,969	57,551	582
43100	PROFESSIONAL SERVICES		46			-
43105	POLL WORKERS	89,570	80,090	89,350	133,423	44,073
43320	SERVICE CONTRACTS		166	300	300	-
43330	MAINT & REP.-MACH & EQUIP	11,345		12,043	17,980	5,937
43600	ADVERTISING	2,400	217	2,400	2,600	200
TOTAL	PURCHASED SERVICES	103,315	80,519	104,093	154,303	50,210
44300	CENTRAL STORES	500		100	100	-
TOTAL	INTERNAL SERVICES	500		100	100	-
45210	POSTAGE	13,000	13,353	11,040	14,000	2,960
45230	TELECOMMUNICATIONS	2,000	485	2,000	2,000	-
45305	PROPERTY/LIABILITY INS.	1,060	1,072	1,190	1,180	(10)
45410	LEASE/RENT OF EQUIPMENT	8,215	2,104	2,105	3,140	1,035
45510	MILEAGE			370	590	220
45530	TRAINING & TRAVEL	13,950	8,998	17,024	23,370	6,346
45810	DUES & MEMBERSHIPS	790	794	910	910	-
TOTAL	OTHER CHARGES	39,015	26,806	34,639	45,190	10,551
46010	OFFICE SUPPLIES	10,000	4,761	10,000	10,000	-
46120	BOOKS & SUBSCRIPTIONS	460	4,174	480	520	40
46140	OTHER SUPPLIES	33,000	24,607	33,000	45,300	12,300
TOTAL	MATERIALS & SUPPLIES	43,460	33,542	43,480	55,820	12,340

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 100 - GENERAL GOVERNMENT

ACTIVITY - 1300 - BOARD OF ELECTIONS

DEPARTMENT - 130114 - OFFICE OF ELECTIONS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		241,595	199,894	239,281	312,964	73,683
48110	MACHINERY & EQUIPMENT	21,700	21,700		99,000	99,000
48171	EDP EQUIPMENT	60,170	61,275	1,940	36,000	34,060
48264	EQUIPMENT				4,800	4,800
48271	EDP EQUIPMENT	500	1,319			-
TOTAL CAPITAL OUTLAY		82,370	84,294	1,940	139,800	137,860
TOTAL CAPITAL OUTLAY		82,370	84,294	1,940	139,800	137,860
TOTAL OFFICE OF ELECTIONS		587,499	539,873	514,204	731,942	217,738

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3100 - LAW ENFORCEMENT

DEPARTMENT - 310131 - POLICE ADMINISTRATION

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
41010	SALARIES & WAGES-REG.	2,109,514	1,882,559	2,189,527	2,336,035	146,508
41016	UNIFORM CLEANING ALLOW.	3,600	3,000	3,600	3,600	-
41020	SALARIES & WAGES-O/T	52,500	83,337	57,750	57,750	-
41029	SPECIAL PAY TRAINERS	1,800	1,500	1,800	1,800	-
41030	PT SALARIES & WAGES-REG	59,313	78,134	62,082	64,569	2,487
41040	PT SALARIES & WAGES-O/T		265	1,000	1,000	-
41053	VACATION LEAVE - PAYOUT		873			-
41054	VACATION CASHOUT		3,722			-
41200	INCENTIVE PAYMENT		2,000			-
TOTAL PERSONAL SERVICES		2,226,727	2,055,389	2,315,759	2,464,754	148,995
TOTAL PERSONAL SERVICES		2,226,727	2,055,389	2,315,759	2,464,754	148,995
42010	FICA	170,344	148,875	177,155	188,554	11,399
42020	RETIREMENT - VRS (DB)	293,434	261,638	304,563	303,919	(644)
42030	RETIREMENT - VRS (DC)	10,310	8,916	11,769	24,908	13,139
42050	HEALTH INSURANCE	295,175	268,899	302,177	381,732	79,555
42060	LIFE INSURANCE - VRS	28,267	22,195	25,837	24,762	(1,075)
42070	DISABILITY (VLDP)	2,185	2,497	2,495	2,640	145
42080	DENTAL INSURANCE	4,680	3,250	4,680	4,680	-
42110	WORKER'S COMP.	33,340	28,784	29,650	29,920	270
42120	CLOTHING ALLOWANCE	7,800	3,250	7,800	7,800	-
42190	LODA	15,630	14,868	14,870	12,840	(2,030)
TOTAL FRINGE BENEFITS		861,165	763,173	880,996	981,755	100,759
43100	PROFESSIONAL SERVICES	18,795	6,467	18,795	35,110	16,315
43110	MEDICAL SERVICES	41,844	23,761	33,954	29,090	(4,864)
43160	BANKING SERVICE FEES		2,549			-
43320	SERVICE CONTRACTS	565,038	470,676	655,212	832,700	177,488
43340	MAINT & REP.-FURN & FIX	1,000		1,000	1,000	-
43350	MAINT & REP.-AUTOS	22,000	38,135	29,000	31,900	2,900
43360	MAINT & REP.-BLDGS & GNDS	25,000	19,880	25,000	25,000	-
43500	PRINTING AND BINDING	3,785	224	3,785	3,785	-
43600	ADVERTISING	15,000	7,826	15,000	15,000	-
43604	RECRUITMENT	10,000	9,211	10,000	10,000	-
43720	LAUNDRY & DRY CLEANING	500	105	500	500	-
TOTAL PURCHASED SERVICES		702,962	578,834	792,246	984,085	191,839
44200	C.G. - PARTS AND LABOR	247,600	327,249	341,900	435,900	94,000
44300	CENTRAL STORES	500		500	500	-
44307	C.S.-OFFICE SUPPLIES	1,500	19	1,500	1,500	-
44309	C.S.-OTHER SUPPLIES	2,000	1,901	2,000	2,000	-
44310	C.G. - FUEL	208,500	196,051	195,300	200,600	5,300

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3100 - LAW ENFORCEMENT

DEPARTMENT - 310131 - POLICE ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL INTERNAL SERVICES		460,100	525,220	541,200	640,500	99,300
45110	ELECTRICITY	700	486	700	700	-
45130	WATER & SEWER	350		350	350	-
45210	POSTAGE	1,500	1,773	1,500	1,500	-
45220	MESSENGER SVS./PACKAGES	1,000	1,111	1,500	1,500	-
45230	TELECOMMUNICATIONS	86,013	92,742	94,980	97,800	2,820
45305	PROPERTY/LIABILITY INS.	90,690	91,732	101,370	100,100	(1,270)
45355	INSURANCE DEDUCTIBLE		5,000			-
45394	RETIREE H'CARE BENEFIT	10,920	10,920	10,920	14,742	3,822
45410	LEASE/RENT OF EQUIPMENT	29,511	23,750	29,510	29,510	-
45530	TRAINING & TRAVEL	81,100	88,650	76,695	76,220	(475)
45540	EDUCATION	2,000	1,000	1,000		(1,000)
45810	DUES & MEMBERSHIPS	97,550	98,182	100,280	102,350	2,070
TOTAL OTHER CHARGES		401,334	415,346	418,805	424,772	5,967
46010	OFFICE SUPPLIES	20,000	11,240	20,000	20,000	-
46070	REPAIR & MAINT. SUPPLIES	2,000	2,290	2,000	2,000	-
46030	FOOD SUPPLIES	8,300	9,077	8,700	9,700	1,000
46080	POWERED EQUIPMENT FUELS	1,000	298	1,000	1,000	-
46100	POLICE SUPPLIES	23,370	17,726	21,000	20,600	(400)
46101	AMMUNITION	180,100	157,221	92,000	92,000	-
46102	EVIDENCE SUPPLY	6,000	5,827	6,000	6,600	600
46110	UNIFORMS	72,200	65,445	72,200	72,200	-
46120	BOOKS & SUBSCRIPTIONS	4,500	1,977	3,800	3,800	-
46140	OTHER SUPPLIES	8,000	11,428	8,000	8,000	-
46170	EMS/MEDICAL SUPPLIES	3,900	5,354	3,900	3,900	-
TOTAL MATERIALS & SUPPLIES		329,370	287,882	238,600	239,800	1,200
TOTAL OTHER OPERATING EXPENSES		2,754,931	2,570,454	2,871,847	3,270,912	399,065
48113	EQUIPMENT	91,800	70,588	18,400	21,000	2,600
48121	FURNITURE & FIXTURES	4,000	330	5,000	5,000	-
48131	RADIO EQUIPMENT	9,000	638	21,250	17,500	(3,750)
48140	BULLET PROOF VESTS	11,200	3,545	9,500	10,500	1,000
48151	MOTOR VEHICLES & EQUIP.	761,125	519,840	327,790	270,170	(57,620)
48172	HARDWARE	62,278	55,433	122,150	108,870	(13,280)
48241	POLICE K9	16,500				-
48251	MOTOR VEHICLES & EQUIP.	362,000	32,923			-
48272	HARDWARE		189			-
TOTAL CAPITAL OUTLAY		1,317,903	683,485	504,090	433,040	(71,050)
TOTAL CAPITAL OUTLAY		1,317,903	683,485	504,090	433,040	(71,050)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL POLICE ADMINISTRATION		6,299,562	5,309,329	5,691,696	6,168,706	477,010

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3100 - LAW ENFORCEMENT

DEPARTMENT - 310231 - POLICE OPERATIONS

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
41010	SALARIES & WAGES-REG.	4,192,532	4,021,377	4,172,726	4,555,621	382,895
41016	UNIFORM CLEANING ALLOW.	19,500	19,500	19,200	19,350	150
41017	STAND BY PAY	6,000	4,917	6,000	6,000	-
41020	SALARIES & WAGES-O/T	296,550	483,249	296,550	296,550	-
41027	STANDBY & BLENDED - OT	83,000	84,962	83,000	74,000	(9,000)
41028	SPECIAL PAY K-9 HANDLER	54,750	33,900			-
41029	SPECIAL PAY TRAINERS	33,600	20,650	33,600	33,600	-
41030	PT SALARIES & WAGES-REG	63,200	95,147	65,104	96,984	31,880
41040	PT SALARIES & WAGES-O/T		2,169			-
41053	VACATION LEAVE - PAYOUT		2,819			-
41054	VACATION CASHOUT		11,667			-
41060	PTO - SEPARATION		11,684			-
41200	INCENTIVE PAYMENT		82,000			-
TOTAL PERSONAL SERVICES		4,749,132	4,874,042	4,676,180	5,082,105	405,925
TOTAL PERSONAL SERVICES		4,749,132	4,874,042	4,676,180	5,082,105	405,925
42010	FICA	363,309	357,111	357,728	388,782	31,054
42020	RETIREMENT - VRS (DB)	583,181	553,862	580,426	592,687	12,261
42030	RETIREMENT - VRS (DC)		62		1,400	1,400
42050	HEALTH INSURANCE	622,288	562,823	598,894	689,930	91,036
42060	LIFE INSURANCE - VRS	56,180	46,984	49,238	48,290	(948)
42070	DISABILITY (VLDP)		24		297	297
42080	DENTAL INSURANCE	10,452	7,911	9,828	9,984	156
42110	WORKER'S COMP.	155,470	144,206	125,550	126,650	1,100
42120	CLOTHING ALLOWANCE		975			-
42190	LODA	55,550	52,840	52,840	45,620	(7,220)
TOTAL FRINGE BENEFITS		1,846,430	1,726,798	1,774,504	1,903,640	129,136
43100	PROFESSIONAL SERVICES	10,000	7,439	10,000	10,000	-
43330	MAINT & REP.-MACH & EQUIP	2,000		2,000	5,000	3,000
43350	MAINT & REP.-AUTOS		41			-
43500	PRINTING AND BINDING	2,500	1,599	6,900	6,000	(900)
43720	LAUNDRY & DRY CLEANING			2,000	2,000	-
TOTAL PURCHASED SERVICES		14,500	9,079	20,900	23,000	2,100
45130	WATER & SEWER	350	476			-
45305	PROPERTY/LIABILITY INS.	48,740	49,300	54,480	53,800	(680)
45394	RETIREE H'CARE BENEFIT	3,100	620			-
45398	LODA CLAIM		11,970	23,940	26,910	2,970
45530	TRAINING & TRAVEL	78,100	71,856	74,195	76,070	1,875
45540	EDUCATION	1,000		1,000		(1,000)
45810	DUES & MEMBERSHIPS	1,500		1,435	1,510	75

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3100 - LAW ENFORCEMENT

DEPARTMENT - 310231 - POLICE OPERATIONS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER CHARGES		132,790	134,222	155,050	158,290	3,240
46010	OFFICE SUPPLIES		166			-
46100	POLICE SUPPLIES	85,000	69,243	67,040	60,800	(6,240)
46110	UNIFORMS	40,350	40,713	54,150	56,730	2,580
46140	OTHER SUPPLIES	2,500	1,514	5,000	5,000	-
TOTAL MATERIALS & SUPPLIES		127,850	111,635	126,190	122,530	(3,660)
TOTAL OTHER OPERATING EXPENSES		2,121,570	1,981,734	2,076,644	2,207,460	130,816
48121	FURNITURE & FIXTURES	4,000	4,111	5,000	6,000	1,000
48131	RADIO EQUIPMENT	9,375	364	9,375	9,375	-
48140	BULLET PROOF VESTS	11,600	11,219	8,100	6,600	(1,500)
48241	POLICE K9		17,000			-
TOTAL CAPITAL OUTLAY		24,975	32,694	22,475	21,975	(500)
TOTAL CAPITAL OUTLAY		24,975	32,694	22,475	21,975	(500)
TOTAL POLICE OPERATIONS		6,895,677	6,888,470	6,775,299	7,311,540	536,241

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 -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
		----- 2024-2025 -----	----- 2024-2025 -----	2025-2026	2026-2027	
41010	SALARIES & WAGES-REG.	1,180,119	1,212,996	1,494,036	1,533,187	39,151
41016	UNIFORM CLEANING ALLOW.	5,700	4,200	5,700	5,700	-
41017	STAND BY PAY	8,000	5,857	8,000	8,000	-
41020	SALARIES & WAGES-O/T	70,000	90,059	70,000	70,000	-
41027	STANDBY & BLENDED - OT	18,000	11,858	18,000	18,000	-
41028	SPECIAL PAY K-9 HANDLER		10,350	10,950	10,950	-
41053	VACATION LEAVE - PAYOUT		2,538			-
41054	VACATION CASHOUT		4,223			-
41060	PTO - SEPARATION		4,025			-
TOTAL PERSONAL SERVICES		1,281,819	1,346,106	1,606,686	1,645,837	39,151
TOTAL PERSONAL SERVICES		1,281,819	1,346,106	1,606,686	1,645,837	39,151
42010	FICA	98,091	98,359	122,912	125,907	2,995
42020	RETIREMENT - VRS (DB)	164,105	168,043	207,820	199,468	(8,352)
42030	RETIREMENT - VRS (DC)	2,454	1,188	2,473	1,172	(1,301)
42050	HEALTH INSURANCE	231,819	201,644	271,655	311,479	39,824
42060	LIFE INSURANCE - VRS	16,199	14,255	17,630	16,252	(1,378)
42070	DISABILITY (VLDP)	520	313	524	248	(276)
42080	DENTAL INSURANCE	3,276	2,243	3,276	3,120	(156)
42110	WORKER'S COMP.	43,200	36,011	34,220	42,020	7,800
42120	CLOTHING ALLOWANCE	24,700	18,200	24,700	24,700	-
42190	LODA	16,500	15,695	15,700	13,560	(2,140)
TOTAL FRINGE BENEFITS		600,864	555,951	700,910	737,926	37,016
43100	PROFESSIONAL SERVICES	8,500	8,613	8,500	8,500	-
43500	PRINTING AND BINDING		146			-
TOTAL PURCHASED SERVICES		8,500	8,759	8,500	8,500	-
45230	TELECOMMUNICATIONS		1,890			-
45305	PROPERTY/LIABILITY INS.	13,930	14,090	15,570	15,380	(190)
45394	RETIREE H'CARE BENEFIT				7,056	7,056
45530	TRAINING & TRAVEL	46,400	43,954	44,270	44,350	80
45540	EDUCATION	3,000	1,000	2,000	3,000	1,000
45810	DUES & MEMBERSHIPS	1,859	1,244	1,955	1,535	(420)
TOTAL OTHER CHARGES		65,189	62,179	63,795	71,321	7,526
46010	OFFICE SUPPLIES	4,000	4,210	4,000	4,000	-
46100	POLICE SUPPLIES	61,536	41,793	46,000	40,000	(6,000)
46110	UNIFORMS	3,500	1,660	3,500	4,300	800
46140	OTHER SUPPLIES	4,000	113	4,000	4,000	-
TOTAL MATERIALS & SUPPLIES		73,036	47,776	57,500	52,300	(5,200)

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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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		747,589	674,664	830,705	870,047	39,342
48121 FURNITURE & FIXTURES		5,000	150	5,000	5,000	-
48140 BULLET PROOF VESTS		4,500	3,250	3,600	6,400	2,800
TOTAL CAPITAL OUTLAY		9,500	3,400	8,600	11,400	2,800
TOTAL CAPITAL OUTLAY		9,500	3,400	8,600	11,400	2,800
TOTAL POLICE CRIMINAL INVESTIG.		2,038,908	2,024,170	2,445,991	2,527,284	81,293

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	838,164	827,505	1,257,533	1,345,727	88,194
41016	UNIFORM CLEANING ALLOW.	3,450	2,700	4,950	4,800	(150)
41017	STAND BY PAY		593			-
41020	SALARIES & WAGES-O/T	89,250	112,024	97,500	97,500	-
41028	SPECIAL PAY K-9 HANDLER		780	43,800	43,800	-
41029	SPECIAL PAY TRAINERS		100			-
41030	PT SALARIES & WAGES-REG	66,773	68,033	148,332	103,330	(45,002)
41040	PT SALARIES & WAGES-O/T		628			-
41053	VACATION LEAVE - PAYOUT		3,558			-
41054	VACATION CASHOUT		270			-
41200	INCENTIVE PAYMENT		1,000			-
TOTAL PERSONAL SERVICES		997,637	1,017,189	1,552,115	1,595,157	43,042
TOTAL PERSONAL SERVICES		997,637	1,017,189	1,552,115	1,595,157	43,042
42010	FICA	76,378	73,165	118,737	122,029	3,292
42020	RETIREMENT - VRS (DB)	116,571	114,082	174,923	175,079	156
42030	RETIREMENT - VRS (DC)		468	1,200	1,246	46
42050	HEALTH INSURANCE	169,027	143,380	214,002	261,201	47,199
42060	LIFE INSURANCE - VRS	11,360	9,678	14,839	14,265	(574)
42070	DISABILITY (VLDP)	247	254	254	264	10
42080	DENTAL INSURANCE	2,028	1,703	2,652	2,652	-
42110	WORKER'S COMP.	41,310	24,198	26,010	36,240	10,230
42190	LODA	8,690	8,266	8,270	7,140	(1,130)
TOTAL FRINGE BENEFITS		425,611	375,194	560,887	620,116	59,229
43100	PROFESSIONAL SERVICES	16,100	8,392	17,600	17,600	-
43330	MAINT & REP.-MACH & EQUIP	2,500		5,000	5,000	-
43337	MAINT & REP.-RADAR EQUIP	2,500	2,769	5,000	5,000	-
43500	PRINTING AND BINDING	2,000	1,275	3,000	3,000	-
TOTAL PURCHASED SERVICES		23,100	12,436	30,600	30,600	-
45305	PROPERTY/LIABILITY INS.	23,140	23,406	25,870	25,550	(320)
45390	OTHER INSURANCE	6,347	3,686			-
45394	RETIREE H'CARE BENEFIT	12,840	12,840	12,840	26,964	14,124
45395	LODA - VOLUNTEERS	3,630	3,260	3,260	3,260	-
45530	TRAINING & TRAVEL	58,010	53,684	57,000	57,270	270
45540	EDUCATION	1,000		1,000		(1,000)
45810	DUES & MEMBERSHIPS	3,225	1,484	1,955	1,955	-
TOTAL OTHER CHARGES		108,192	98,359	101,925	114,999	13,074
46010	OFFICE SUPPLIES		2,304			-
46100	POLICE SUPPLIES	107,060	104,159	99,520	99,520	-

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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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46110	UNIFORMS	34,755	20,568	29,650	29,650	-
46140	OTHER SUPPLIES	4,000	3,489	4,000	4,000	-
TOTAL MATERIALS & SUPPLIES		145,815	130,521	133,170	133,170	-
TOTAL OTHER OPERATING EXPENSES		702,718	616,510	826,582	898,885	72,303
48121	FURNITURE & FIXTURES		291			-
48131	RADIO EQUIPMENT	1,110		1,100	1,100	-
48140	BULLET PROOF VESTS	18,508	21,562	11,500	18,800	7,300
48240	BULLET PROOF VESTS	3,440				-
48251	MOTOR VEHICLES & EQUIP.	265,000				-
TOTAL CAPITAL OUTLAY		288,058	21,853	12,600	19,900	7,300
TOTAL CAPITAL OUTLAY		288,058	21,853	12,600	19,900	7,300
TOTAL POLICE SPECIAL OPERATIONS		1,988,413	1,655,553	2,391,297	2,513,942	122,645

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3100 - LAW ENFORCEMENT

DEPARTMENT - 310731 - POLICE GRANTS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	164,609	133,501	330,970	471,157	140,187
41016	UNIFORM CLEANING ALLOW.	900	450	900	1,500	600
41017	STAND BY PAY		1,331			-
41020	SALARIES & WAGES-O/T	138,848	61,800			-
41030	PT SALARIES & WAGES-REG		212			-
41060	PTO - SEPARATION		2,766			-
41200	INCENTIVE PAYMENT		5,000			-
TOTAL PERSONAL SERVICES		304,357	205,059	331,870	472,657	140,787
TOTAL PERSONAL SERVICES		304,357	205,059	331,870	472,657	140,787
42010	FICA	23,238	14,585	25,388	36,158	10,770
42020	RETIREMENT - VRS (DB)	22,898	18,486	46,038	61,298	15,260
42030	RETIREMENT - VRS (DC)			3,187	3,219	32
42050	HEALTH INSURANCE	38,724	19,435	46,316	94,705	48,389
42060	LIFE INSURANCE - VRS	2,205	1,568	3,905	4,994	1,089
42070	DISABILITY (VLDP)			676	682	6
42080	DENTAL INSURANCE	468	247	780	1,092	312
42110	WORKER'S COMP.	3,000	3,081	6,090	11,150	5,060
42120	CLOTHING ALLOWANCE	1,300	1,300	1,300	3,900	2,600
42190	LODA	880	837	840	730	(110)
TOTAL FRINGE BENEFITS		92,713	59,540	134,520	217,928	83,408
43100	PROFESSIONAL SERVICES		19,840			-
43320	SERVICE CONTRACTS		7,000			-
43700	CONTRACTED SERVICES		41,400			-
TOTAL PURCHASED SERVICES			68,240			-
45530	TRAINING & TRAVEL		7,797			-
TOTAL OTHER CHARGES			7,797			-
46100	POLICE SUPPLIES	13,932	37,883			-
46110	UNIFORMS		9,926			-
TOTAL MATERIALS & SUPPLIES		13,932	47,810			-
TOTAL OTHER OPERATING EXPENSES		106,645	183,386	134,520	217,928	83,408
48140	BULLET PROOF VESTS		3,220			-
TOTAL CAPITAL OUTLAY			3,220			-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 300 - PUBLIC SAFETY
ACTIVITY - 3100 - LAW ENFORCEMENT
DEPARTMENT - 310731 - POLICE GRANTS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL CAPITAL OUTLAY			3,220			-
TOTAL POLICE GRANTS		411,002	391,665	466,390	690,585	224,195

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3200 - FIRE & RESCUE

DEPARTMENT - 320132 - FIRE ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	722,739	689,164	736,289	763,809	27,520
41020	SALARIES & WAGES-O/T		3,156		2,000	2,000
41030	PT SALARIES & WAGES-REG	64,609	22,272	65,720	67,090	1,370
41050	VACATION - SEPARATION		8,328		20,000	20,000
41051	SICK LEAVE - SEPARATION		7,500		5,000	5,000
41053	VACATION LEAVE - PAYOUT		4,647			-
41054	VACATION CASHOUT		3,902			-
TOTAL	PERSONAL SERVICES	787,348	738,968	802,009	857,899	55,890
TOTAL	PERSONAL SERVICES	787,348	738,968	802,009	857,899	55,890
42010	FICA	60,232	54,243	61,353	65,629	4,276
42020	RETIREMENT - VRS (DB)	100,534	96,968	102,418	99,372	(3,046)
42030	RETIREMENT - VRS (DC)	3,658	2,724	3,766	5,222	1,456
42050	HEALTH INSURANCE	65,181	61,101	61,750	64,363	2,613
42060	LIFE INSURANCE - VRS	9,685	8,226	8,688	8,097	(591)
42070	DISABILITY (VLDP)	776	887	798	1,107	309
42080	DENTAL INSURANCE	1,248	670	1,248	1,248	-
42110	WORKER'S COMP.	24,050	19,807	18,510	18,680	170
42190	LODA	2,620	2,492	2,500	2,160	(340)
TOTAL	FRINGE BENEFITS	267,984	247,118	261,031	265,878	4,847
43100	PROFESSIONAL SERVICES	43,350	27,857	51,350	35,000	(16,350)
43110	MEDICAL SERVICES	1,100	1,030	3,000	4,000	1,000
43320	SERVICE CONTRACTS	51,387	39,093	50,000	50,000	-
43330	MAINT & REP.-MACH & EQUIP	500		500		(500)
43336	MAINT & REP.-RADIO EQUIP	12,000	4,745	12,000	12,000	-
43340	MAINT & REP.-FURN & FIX	350		350		(350)
43600	ADVERTISING	1,500	200	1,500	2,000	500
TOTAL	PURCHASED SERVICES	110,187	72,926	118,700	103,000	(15,700)
44200	C.G. - PARTS AND LABOR	14,200	13,442	15,300	16,300	1,000
44307	C.S.-OFFICE SUPPLIES	500				-
44309	C.S.-OTHER SUPPLIES	1,500	537	1,500	1,000	(500)
44310	C.G. - FUEL	10,200	6,580	9,200	6,700	(2,500)
TOTAL	INTERNAL SERVICES	26,400	20,559	26,000	24,000	(2,000)
45140	HYDRANTS	70,000	70,000	100,000	100,000	-
45145	FIRE MUSEUM	1,500	74	1,500	500	(1,000)
45210	POSTAGE	1,000	274	1,000	1,000	-
45230	TELECOMMUNICATIONS	6,107	3,698	35,772	41,500	5,728
45305	PROPERTY/LIABILITY INS.	10,900	11,025	12,190	12,040	(150)
45355	INSURANCE DEDUCTIBLE		5,000			-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3200 - FIRE & RESCUE

DEPARTMENT - 320132 - FIRE ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45394	RETIREE H'CARE BENEFIT	2,760	2,760	2,760	5,796	3,036
45410	LEASE/RENT OF EQUIPMENT	6,200	5,911	6,200	6,500	300
45530	TRAINING & TRAVEL	10,000	10,020	10,000	15,000	5,000
45810	DUES & MEMBERSHIPS	2,200	2,097	2,000	3,000	1,000
TOTAL	OTHER CHARGES	110,667	110,858	171,422	185,336	13,914
46010	OFFICE SUPPLIES	9,000	5,763	9,000	9,000	-
46070	REPAIR & MAINT. SUPPLIES	500	220	500		(500)
46078	MAINT & REPAIRS-COMPUTERS	1,000		1,000	1,000	-
46110	UNIFORMS	6,200	2,310	4,000	5,000	1,000
46120	BOOKS & SUBSCRIPTIONS	500	3,113	2,600	3,000	400
46140	OTHER SUPPLIES	15,000	16,928	15,000	20,000	5,000
TOTAL	MATERIALS & SUPPLIES	32,200	28,334	32,100	38,000	5,900
TOTAL	OTHER OPERATING EXPENSES	547,438	479,795	609,253	616,214	6,961
48121	FURNITURE & FIXTURES		37			-
48131	RADIO EQUIPMENT				40,000	40,000
48272	HARDWARE	44,225	43,459	50,000	50,000	-
TOTAL	CAPITAL OUTLAY	44,225	43,497	50,000	90,000	40,000
TOTAL	CAPITAL OUTLAY	44,225	43,497	50,000	90,000	40,000
TOTAL	FIRE ADMINISTRATION	1,379,011	1,262,260	1,461,262	1,564,113	102,851

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3200 - FIRE & RESCUE

DEPARTMENT - 320232 - FIRE SUPPRESSION

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
		----- 2024-2025 -----	----- 2024-2025 -----	2025-2026	2026-2027	
41010	SALARIES & WAGES-REG.	6,133,840	5,820,138	6,243,903	6,302,806	58,903
41017	STAND BY PAY		385			-
41020	SALARIES & WAGES-O/T	280,000	543,375	310,000	375,000	65,000
41030	PT SALARIES & WAGES-REG	80,000	30,227	80,000	80,000	-
41050	VACATION - SEPARATION	30,000	6,683	10,000	7,000	(3,000)
41051	SICK LEAVE - SEPARATION	30,000	24,535	10,000	6,000	(4,000)
41053	VACATION LEAVE - PAYOUT		3,876			-
41054	VACATION CASHOUT		551			-
41060	PTO - SEPARATION		4,164			-
TOTAL PERSONAL SERVICES		6,553,840	6,433,934	6,653,903	6,770,806	116,903
TOTAL PERSONAL SERVICES		6,553,840	6,433,934	6,653,903	6,770,806	116,903
42010	FICA	501,369	461,892	509,023	517,967	8,944
42020	RETIREMENT - VRS (DB)	853,218	810,546	868,527	819,995	(48,532)
42050	HEALTH INSURANCE	1,021,379	945,626	1,022,301	1,148,377	126,076
42060	LIFE INSURANCE - VRS	82,195	68,758	73,679	66,810	(6,869)
42080	DENTAL INSURANCE	13,338	11,284	13,572	13,572	-
42110	WORKER'S COMP.	247,080	243,484	197,220	198,950	1,730
42190	LODA	79,290	64,387	64,390	66,930	2,540
TOTAL FRINGE BENEFITS		2,797,869	2,605,977	2,748,712	2,832,601	83,889
43100	PROFESSIONAL SERVICES	35,000	32,323	25,000	25,000	-
43110	MEDICAL SERVICES	50,000	29,376	51,500	70,000	18,500
43310	REPAIRS & MAINTENANCE		440			-
43320	SERVICE CONTRACTS	94,000	51,074	92,900	100,000	7,100
43330	MAINT & REP.-MACH & EQUIP	41,000	28,234	41,000	50,000	9,000
43340	MAINT & REP.-FURN & FIX		22			-
43345	MAINT & REP.-TURNOUT GEAR			55,000	55,000	-
43350	MAINT & REP.-AUTOS	32,857	15,829	35,000	30,000	(5,000)
43360	MAINT & REP.-BLDGS & GNDS	40,000	40,449	50,000	122,000	72,000
TOTAL PURCHASED SERVICES		292,857	197,747	350,400	452,000	101,600
44200	C.G. - PARTS AND LABOR	288,300	367,614	301,900	305,600	3,700
44302	C.S.-POWER.EQUIP.SUPPLIES	500	100	500		(500)
44304	C.S.-BLDG. & GROUNDS SUPP	12,000	16,626	12,000	17,500	5,500
44309	C.S.-OTHER SUPPLIES	2,500		2,500		(2,500)
44310	C.G. - FUEL	58,200	49,790	55,000	56,700	1,700
TOTAL INTERNAL SERVICES		361,500	434,129	371,900	379,800	7,900
45110	ELECTRICITY	70,000	64,043	70,000	70,000	-
45120	HEATING	10,000	11,496	10,000	15,000	5,000
45130	WATER & SEWER	18,275	15,439	18,275	20,000	1,725

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3200 - FIRE & RESCUE

DEPARTMENT - 320232 - FIRE SUPPRESSION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45230	TELECOMMUNICATIONS	13,726	26,044			-
45305	PROPERTY/LIABILITY INS.	56,100	56,744	62,710	65,570	2,860
45390	OTHER INSURANCE	3,157	2,870	3,157	3,000	(157)
45394	RETIREE H'CARE BENEFIT	72,200	67,184	59,540	108,423	48,883
45395	LODA - VOLUNTEERS	990		990	990	-
45398	LODA CLAIM	33,000	30,932	34,000	37,950	3,950
45530	TRAINING & TRAVEL	65,000	62,475	65,000	70,000	5,000
45540	EDUCATION	6,000	2,565	8,000	12,000	4,000
45810	DUES & MEMBERSHIPS	500	244	500	1,000	500
45850	FREIGHT & DRAYAGE	1,000	829	1,000	1,000	-
TOTAL OTHER CHARGES		349,948	340,863	333,172	404,933	71,761
46010	OFFICE SUPPLIES		41			-
46070	REPAIR & MAINT. SUPPLIES	20,000	15,071	22,000	22,000	-
46078	MAINT & REPAIRS-COMPUTERS	5,000	200			-
46090	POWERED EQUIPMENT SUPPLY	1,500	706	1,500	1,500	-
46110	UNIFORMS	86,180	88,318	50,000	60,000	10,000
46111	TURN OUT GEAR	393,500	328,456	188,500	180,000	(8,500)
46120	BOOKS & SUBSCRIPTIONS	1,000	768	1,000	1,000	-
46140	OTHER SUPPLIES	26,000	28,232	26,000	30,000	4,000
46170	EMS/MEDICAL SUPPLIES	40,000	59,847	70,000	80,000	10,000
TOTAL MATERIALS & SUPPLIES		573,180	521,638	359,000	374,500	15,500
TOTAL OTHER OPERATING EXPENSES		4,375,354	4,100,355	4,163,184	4,443,834	280,650
48113	EQUIPMENT	229,344	247,207	200,000	115,000	(85,000)
48114	FIRE HOSE	42,334	57,006	30,000	10,000	(20,000)
48121	FURNITURE & FIXTURES	25,000	25,845	45,000	20,000	(25,000)
48131	RADIO EQUIPMENT	16,000	19,208	16,000		(16,000)
48151	MOTOR VEHICLES & EQUIP.	261,663	363,855	144,000		(144,000)
48165	FIRE TRUCK	4,498,080	1,568,988			-
48181	BUILDINGS & GROUNDS		1,004	4,350	4,000	(350)
48203	FIRE PROGRAMS FUND	712,741	194,481	265,500	290,000	24,500
48272	HARDWARE	7,699	28,203			-
TOTAL CAPITAL OUTLAY		5,792,861	2,505,797	704,850	439,000	(265,850)
TOTAL CAPITAL OUTLAY		5,792,861	2,505,797	704,850	439,000	(265,850)
TOTAL FIRE SUPPRESSION		16,722,055	13,040,086	11,521,937	11,653,640	131,703

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3200 - FIRE & RESCUE

DEPARTMENT - 320332 - FIRE PREVENTION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	465,908	418,823	482,502	497,509	15,007
41017	STAND BY PAY	4,000	4,008	3,000	4,000	1,000
41020	SALARIES & WAGES-O/T	70,000	79,655	70,000	75,000	5,000
41027	STANDBY & BLENDED - OT	15,000	3,735	10,000	5,000	(5,000)
41030	PT SALARIES & WAGES-REG	40,086	40,027	41,284	42,931	1,647
41060	PTO - SEPARATION	15,000		6,000		(6,000)
TOTAL	PERSONAL SERVICES	609,994	546,248	612,786	624,440	11,654
TOTAL	PERSONAL SERVICES	609,994	546,248	612,786	624,440	11,654
42010	FICA	46,664	39,083	46,878	47,770	892
42020	RETIREMENT - VRS (DB)	64,809	58,496	67,116	64,726	(2,390)
42030	RETIREMENT - VRS (DC)	2,245	1,186	2,278	2,335	57
42050	HEALTH INSURANCE	79,363	77,150	89,268	128,232	38,964
42060	LIFE INSURANCE - VRS	6,243	4,962	5,694	5,274	(420)
42070	DISABILITY (VLDP)	476	322	483	495	12
42080	DENTAL INSURANCE	936	819	936	936	-
42110	WORKER'S COMP.	20,020	17,054	16,690	16,840	150
42190	LODA	2,620	2,492	2,500	2,160	(340)
TOTAL	FRINGE BENEFITS	223,376	201,564	231,843	268,768	36,925
43100	PROFESSIONAL SERVICES		124			-
43110	MEDICAL SERVICES	1,100	1,420	2,300	3,200	900
43320	SERVICE CONTRACTS	9,100	8,280	9,350	10,000	650
43330	MAINT & REP.-MACH & EQUIP	2,000	1,999		2,000	2,000
TOTAL	PURCHASED SERVICES	12,200	11,823	11,650	15,200	3,550
44200	C.G. - PARTS AND LABOR	15,100	12,538	15,300	14,000	(1,300)
44310	C.G. - FUEL	9,300	6,230	7,900	6,500	(1,400)
TOTAL	INTERNAL SERVICES	24,400	18,767	23,200	20,500	(2,700)
45230	TELECOMMUNICATIONS	7,508	4,276			-
45305	PROPERTY/LIABILITY INS.	4,680	4,734	5,240	5,180	(60)
45394	RETIREE H'CARE BENEFIT	8,400	8,400	8,400	17,640	9,240
45530	TRAINING & TRAVEL	10,000	13,895	10,000	15,000	5,000
45810	DUES & MEMBERSHIPS	1,650	1,056	1,650	3,500	1,850
TOTAL	OTHER CHARGES	32,238	32,361	25,290	41,320	16,030
46078	MAINT & REPAIRS-COMPUTERS	1,200				-
46110	UNIFORMS	3,000	6,147	3,000	3,000	-
46112	FIRE PREVENTION WEEK EXP.	7,000	11,741	7,000	7,000	-
46113	PIZZA PROGRAM PROMOTION	6,000	4,175	6,000	7,000	1,000

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3200 - FIRE & RESCUE

DEPARTMENT - 320332 - FIRE PREVENTION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46120	BOOKS & SUBSCRIPTIONS	6,000	1,762	6,000	6,000	-
46140	OTHER SUPPLIES	26,000	36,110	28,000	49,000	21,000
TOTAL MATERIALS & SUPPLIES		49,200	59,934	50,000	72,000	22,000
TOTAL OTHER OPERATING EXPENSES		341,414	324,450	341,983	417,788	75,805
48113	EQUIPMENT	8,225	6,856	4,000	6,000	2,000
48121	FURNITURE & FIXTURES		49			-
TOTAL CAPITAL OUTLAY		8,225	6,905	4,000	6,000	2,000
TOTAL CAPITAL OUTLAY		8,225	6,905	4,000	6,000	2,000
TOTAL FIRE PREVENTION		959,633	877,603	958,769	1,048,228	89,459

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3200 - FIRE & RESCUE

DEPARTMENT - 320432 - FIRE TRAINING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	197,101	125,644	183,634	235,278	51,644
41020	SALARIES & WAGES-O/T		1,539			-
41060	PTO - SEPARATION		7,546			-
TOTAL	PERSONAL SERVICES	197,101	134,729	183,634	235,278	51,644
TOTAL	PERSONAL SERVICES	197,101	134,729	183,634	235,278	51,644
42010	FICA	15,078	9,947	14,048	17,998	3,950
42020	RETIREMENT - VRS (DB)	27,418	17,577	25,543	30,610	5,067
42050	HEALTH INSURANCE	33,264	13,169	26,746	23,201	(3,545)
42060	LIFE INSURANCE - VRS	2,641	1,491	2,167	2,495	328
42080	DENTAL INSURANCE	312	182	312	390	78
42090	UNEMPLOYMENT		3,219			-
42110	WORKER'S COMP.	7,360	6,826	4,880	4,930	50
42190	LODA	1,740	1,655	1,660	1,440	(220)
TOTAL	FRINGE BENEFITS	87,813	54,066	75,356	81,064	5,708
43110	MEDICAL SERVICES	550	320	1,100	1,600	500
43320	SERVICE CONTRACTS	13,703	8,996	16,000	16,000	-
43330	MAINT & REP.-MACH & EQUIP	1,500	304	1,500	1,500	-
43340	MAINT & REP.-FURN & FIX	300		300	300	-
43360	MAINT & REP.-BLDGS & GNDS	6,300	7,942	10,000	15,000	5,000
TOTAL	PURCHASED SERVICES	22,353	17,562	28,900	34,400	5,500
44200	C.G. - PARTS AND LABOR	6,000	8,666	8,800	11,600	2,800
44304	C.S.-BLDG. & GROUNDS SUPP		1,919		750	750
44310	C.G. - FUEL	5,200	3,551	4,300	3,600	(700)
TOTAL	INTERNAL SERVICES	11,200	14,136	13,100	15,950	2,850
45110	ELECTRICITY	2,500	3,177	2,500	2,500	-
45130	WATER & SEWER	536	514	536	536	-
45230	TELECOMMUNICATIONS	1,448	1,726			-
45305	PROPERTY/LIABILITY INS.	2,630	2,660	2,940	2,910	(30)
45530	TRAINING & TRAVEL	5,000	5,091	5,000	8,000	3,000
45560	REGIONAL ACADEMY	20,000	19,349	22,000	22,000	-
45810	DUES & MEMBERSHIPS	725		725	1,000	275
45850	FREIGHT & DRAYAGE	75		75		(75)
TOTAL	OTHER CHARGES	32,914	32,518	33,776	36,946	3,170
46010	OFFICE SUPPLIES		130			-
46070	REPAIR & MAINT. SUPPLIES	500	198	500	500	-
46078	MAINT & REPAIRS-COMPUTERS	800				-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3200 - FIRE & RESCUE

DEPARTMENT - 320432 - FIRE TRAINING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46110	UNIFORMS	820	61	3,000	2,000	(1,000)
46120	BOOKS & SUBSCRIPTIONS	10,000	3,759	8,000	8,000	-
46140	OTHER SUPPLIES	3,600	3,552	3,600	3,600	-
	TOTAL MATERIALS & SUPPLIES	15,720	7,700	15,100	14,100	(1,000)
	TOTAL OTHER OPERATING EXPENSES	170,000	125,983	166,232	182,460	16,228
48113	EQUIPMENT	5,000	4,181	7,500	5,000	(2,500)
48121	FURNITURE & FIXTURES	6,000	4,526	1,000	1,000	-
48181	BUILDINGS & GROUNDS		1,445			-
48272	HARDWARE	1,350	605			-
	TOTAL CAPITAL OUTLAY	12,350	10,757	8,500	6,000	(2,500)
	TOTAL CAPITAL OUTLAY	12,350	10,757	8,500	6,000	(2,500)
	TOTAL FIRE TRAINING	379,451	271,470	358,366	423,738	65,372

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3300 - CORRECTION & DETENTION

DEPARTMENT - 330231 - COURT APPOINTED ATTORNEY

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43151	COURT APPOINTED ATTORNEY	50,000	40,477	25,000	25,000	-
TOTAL PURCHASED SERVICES		50,000	40,477	25,000	25,000	-
TOTAL OTHER OPERATING EXPENSES		50,000	40,477	25,000	25,000	-
TOTAL COURT APPOINTED ATTORNEY		50,000	40,477	25,000	25,000	-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 300 - PUBLIC SAFETY
ACTIVITY - 3300 - CORRECTION & DETENTION
DEPARTMENT - 330511 - REGIONAL JUVENILE HOME

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
47030	JUVENILE DETENTION HOME	198,568	198,568	300,090	315,100	15,010
TOTAL PMT. TO JOINT OPERATIONS		198,568	198,568	300,090	315,100	15,010
TOTAL OTHER OPERATING EXPENSES		198,568	198,568	300,090	315,100	15,010
TOTAL REGIONAL JUVENILE HOME		198,568	198,568	300,090	315,100	15,010

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 300 - PUBLIC SAFETY
ACTIVITY - 3300 - CORRECTION & DETENTION
DEPARTMENT - 330711 - REGIONAL JAIL

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
		----- 2024-2025 -----		2025-2026	2026-2027	
47074	MRRJ-OPERATING	1,446,392	1,446,392	1,667,316	1,590,923	(76,393)
47075	MRRJ-DEBT SERVICE	234,675	234,675	237,576	244,601	7,025
47076	MRRJ-BUY-IN AGREEMENT	1,076,299	1,076,298			-
TOTAL PMT. TO JOINT OPERATIONS		2,757,366	2,757,365	1,904,892	1,835,524	(69,368)
TOTAL OTHER OPERATING EXPENSES		2,757,366	2,757,365	1,904,892	1,835,524	(69,368)
TOTAL REGIONAL JAIL		2,757,366	2,757,365	1,904,892	1,835,524	(69,368)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3400 - INSPECTIONS

DEPARTMENT - 340121 - BUILDING INSPECTION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	828,539	753,611	808,648	793,095	(15,553)
41017	STAND BY PAY	8,476	8,335	8,476	8,476	-
41020	SALARIES & WAGES-O/T		7			-
41027	STANDBY & BLENDED - OT	1,000	2,230	2,000	2,000	-
41050	VACATION - SEPARATION			5,048		(5,048)
41051	SICK LEAVE - SEPARATION			2,092		(2,092)
41053	VACATION LEAVE - PAYOUT		521			-
41060	PTO - SEPARATION		869			-
TOTAL PERSONAL SERVICES		838,015	765,573	826,264	803,571	(22,693)
TOTAL PERSONAL SERVICES		838,015	765,573	826,264	803,571	(22,693)
42010	FICA	64,108	55,981	63,209	61,473	(1,736)
42020	RETIREMENT - VRS (DB)	115,251	105,194	112,483	103,182	(9,301)
42030	RETIREMENT - VRS (DC)	10,871	11,652	9,923	12,146	2,223
42050	HEALTH INSURANCE	120,295	99,138	109,607	133,084	23,477
42060	LIFE INSURANCE - VRS	11,103	8,924	9,542	8,407	(1,135)
42070	DISABILITY (VLDP)	2,304	1,991	2,104	2,575	471
42080	DENTAL INSURANCE	1,716	1,177	1,560	1,560	-
42110	WORKER'S COMP.	3,460	2,877	2,430	2,460	30
TOTAL FRINGE BENEFITS		329,108	286,932	310,858	324,887	14,029
43320	SERVICE CONTRACTS	500	1,050	515	960	445
43350	MAINT & REP.-AUTOS		2,726			-
43600	ADVERTISING	1,500		1,500	1,500	-
43875	DEMOLITION OF BUILDINGS	2,500		2,500	2,500	-
TOTAL PURCHASED SERVICES		4,500	3,776	4,515	4,960	445
44200	C.G. - PARTS AND LABOR	8,200	8,247	7,900	8,000	100
44310	C.G. - FUEL	5,200	3,641	4,300	3,700	(600)
TOTAL INTERNAL SERVICES		13,400	11,888	12,200	11,700	(500)
45210	POSTAGE				300	300
45230	TELECOMMUNICATIONS	3,984	4,739	3,876	4,248	372
45305	PROPERTY/LIABILITY INS.	5,270	5,331	5,900	5,830	(70)
45394	RETIREE H'CARE BENEFIT	2,760	2,760	2,760	5,796	3,036
45410	LEASE/RENT OF EQUIPMENT	1,376	1,393	1,376	1,396	20
45530	TRAINING & TRAVEL	10,189	5,565	12,237	14,995	2,758
45810	DUES & MEMBERSHIPS	1,943	822	1,983	1,648	(335)
TOTAL OTHER CHARGES		25,522	20,610	28,132	34,213	6,081
46010	OFFICE SUPPLIES	1,000	948	1,000	1,000	-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3400 - INSPECTIONS

DEPARTMENT - 340121 - BUILDING INSPECTION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46110	UNIFORMS	2,765	3,976	3,750	3,750	-
46120	BOOKS & SUBSCRIPTIONS	10,987	10,127	3,640	3,120	(520)
46140	OTHER SUPPLIES	1,400	2,673	1,400	2,000	600
TOTAL MATERIALS & SUPPLIES		16,152	17,724	9,790	9,870	80
TOTAL OTHER OPERATING EXPENSES		388,682	340,930	365,495	385,630	20,135
48151	MOTOR VEHICLES & EQUIP.	9,550				-
48171	EDP EQUIPMENT	4,010	5,388	2,310	10,600	8,290
48221	FURNITURE & FIXTURES		433			-
TOTAL CAPITAL OUTLAY		13,560	5,821	2,310	10,600	8,290
TOTAL CAPITAL OUTLAY		13,560	5,821	2,310	10,600	8,290
TOTAL BUILDING INSPECTION		1,240,257	1,112,324	1,194,069	1,199,801	5,732

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3500 - OTHER PROTECTION

DEPARTMENT - 350131 - ANIMAL CONTROL

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	111,019	112,218	115,450	126,209	10,759
41016	UNIFORM CLEANING ALLOW.	600	600	600	600	-
41020	SALARIES & WAGES-O/T	4,000	3,753	4,000	4,000	-
41053	VACATION LEAVE - PAYOUT		331			-
TOTAL	PERSONAL SERVICES	115,619	116,903	120,050	130,809	10,759
TOTAL	PERSONAL SERVICES	115,619	116,903	120,050	130,809	10,759
42010	FICA	8,844	8,569	9,184	10,007	823
42020	RETIREMENT - VRS (DB)	15,443	15,561	16,059	16,420	361
42030	RETIREMENT - VRS (DC)	1,022	421	1,053	3,063	2,010
42050	HEALTH INSURANCE	12,869	12,896	13,200	15,558	2,358
42060	LIFE INSURANCE - VRS	1,487	1,320	1,362	1,338	(24)
42070	DISABILITY (VLDP)	217	223	223	232	9
42080	DENTAL INSURANCE	312	312	312	312	-
42110	WORKER'S COMP.	3,980	3,391	3,200	3,230	30
42190	LODA	880	837	840	730	(110)
TOTAL	FRINGE BENEFITS	45,054	43,531	45,433	50,890	5,457
43100	PROFESSIONAL SERVICES	2,500	1,374	2,500	2,500	-
TOTAL	PURCHASED SERVICES	2,500	1,374	2,500	2,500	-
45305	PROPERTY/LIABILITY INS.	5,120	5,179	5,730	5,660	(70)
45530	TRAINING & TRAVEL	9,770	8,474	5,725	5,770	45
45810	DUES & MEMBERSHIPS	120		120	120	-
TOTAL	OTHER CHARGES	15,010	13,653	11,575	11,550	(25)
46100	POLICE SUPPLIES	2,000	1,130	1,750	2,000	250
46110	UNIFORMS	3,300	565	2,500	2,500	-
TOTAL	MATERIALS & SUPPLIES	5,300	1,695	4,250	4,500	250
TOTAL	OTHER OPERATING EXPENSES	67,864	60,251	63,758	69,440	5,682
TOTAL	ANIMAL CONTROL	183,483	177,154	183,808	200,249	16,441

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 300 - PUBLIC SAFETY
ACTIVITY - 3500 - OTHER PROTECTION
DEPARTMENT - 350511 - ANIMAL CONTROL (SPCA)

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45657	SPCA	495,602	495,602	549,542	599,000	49,458
TOTAL OTHER CHARGES		495,602	495,602	549,542	599,000	49,458
TOTAL OTHER OPERATING EXPENSES		495,602	495,602	549,542	599,000	49,458
TOTAL ANIMAL CONTROL (SPCA)		495,602	495,602	549,542	599,000	49,458

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3500 - OTHER PROTECTION

DEPARTMENT - 350532 - EMERGENCY MANAGEMENT

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	56,002	55,994	58,234	59,987	1,753
41020	SALARIES & WAGES-O/T		182			-
TOTAL PERSONAL SERVICES		56,002	56,175	58,234	59,987	1,753
TOTAL PERSONAL SERVICES		56,002	56,175	58,234	59,987	1,753
42010	FICA	4,284	4,302	4,455	4,589	134
42020	RETIREMENT - VRS (DB)	7,791	7,789	8,101	7,805	(296)
42030	RETIREMENT - VRS (DC)	1,359	1,055	1,400	1,456	56
42050	HEALTH INSURANCE	12,647				-
42060	LIFE INSURANCE - VRS	751	661	687	637	(50)
42070	DISABILITY (VLDP)	288	297	297	309	12
42080	DENTAL INSURANCE	156		156	156	-
42110	WORKER'S COMP.	20	1,908	1,820	1,840	20
TOTAL FRINGE BENEFITS		27,296	16,012	16,916	16,792	(124)
43320	SERVICE CONTRACTS	11,000	14,060	15,500	17,500	2,000
43330	MAINT & REP.-MACH & EQUIP	12,000	6,073	15,000	15,000	-
TOTAL PURCHASED SERVICES		23,000	20,133	30,500	32,500	2,000
45305	PROPERTY/LIABILITY INS.	640	647	720	720	-
45530	TRAINING & TRAVEL	14,000	8,932	1,000	1,000	-
TOTAL OTHER CHARGES		14,640	9,579	1,720	1,720	-
46070	REPAIR & MAINT. SUPPLIES	750		750	750	-
46120	BOOKS & SUBSCRIPTIONS	500	303	2,500	2,000	(500)
46140	OTHER SUPPLIES	3,000	2,854	3,000	3,000	-
46155	4-FOR-LIFE	53,655	3,045	35,000	35,000	-
46160	HAZ-MAT SUPPLIES	21,500	7,615	21,500	21,500	-
TOTAL MATERIALS & SUPPLIES		79,405	13,818	62,750	62,250	(500)
TOTAL OTHER OPERATING EXPENSES		144,341	59,541	111,886	113,262	1,376
48113	EQUIPMENT	406,170	258,639	25,000	25,000	-
48273	SOFTWARE	30,000	30,279	35,000	13,000	(22,000)
TOTAL CAPITAL OUTLAY		436,170	288,918	60,000	38,000	(22,000)
TOTAL CAPITAL OUTLAY		436,170	288,918	60,000	38,000	(22,000)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL	EMERGENCY MANAGEMENT	636,513	404,634	230,120	211,249	(18,871)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3500 - OTHER PROTECTION

DEPARTMENT - 350932 - COMMUNITY PARAMEDIC

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	126,402	21,712	122,351	122,417	66
41030	PT SALARIES & WAGES-REG	31,368	15,627	36,005	35,655	(350)
41060	PTO - SEPARATION		583			-
TOTAL	PERSONAL SERVICES	157,770	37,923	158,356	158,072	(284)
TOTAL	PERSONAL SERVICES	157,770	37,923	158,356	158,072	(284)
42010	FICA	12,070	2,868	12,114	12,093	(21)
42020	RETIREMENT - VRS (DB)	17,583	3,079	17,019	15,927	(1,092)
42050	HEALTH INSURANCE	19,081	1,609	26,585	30,572	3,987
42060	LIFE INSURANCE - VRS	1,694	261	1,444	1,298	(146)
42080	DENTAL INSURANCE	312		312	312	-
42110	WORKER'S COMP.	3,750	2,884	1,610	1,630	20
TOTAL	FRINGE BENEFITS	54,490	10,702	59,084	61,832	2,748
43100	PROFESSIONAL SERVICES	18,000	18,000	18,000		(18,000)
43110	MEDICAL SERVICES				2,000	2,000
TOTAL	PURCHASED SERVICES	18,000	18,000	18,000	2,000	(16,000)
45230	TELECOMMUNICATIONS	1,445		1,445		(1,445)
45530	TRAINING & TRAVEL	782		782	5,000	4,218
45820	CERTIFICATIONS	1,000		1,000	1,000	-
TOTAL	OTHER CHARGES	3,227		3,227	6,000	2,773
46110	UNIFORMS	2,000		2,000	3,000	1,000
46170	EMS/MEDICAL SUPPLIES				1,000	1,000
TOTAL	MATERIALS & SUPPLIES	2,000		2,000	4,000	2,000
TOTAL	OTHER OPERATING EXPENSES	77,717	28,702	82,311	73,832	(8,479)
48151	MOTOR VEHICLES & EQUIP.	500		500	500	-
TOTAL	CAPITAL OUTLAY	500		500	500	-
TOTAL	CAPITAL OUTLAY	500		500	500	-
TOTAL	COMMUNITY PARAMEDIC	235,987	66,624	241,167	232,404	(8,763)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3600 - PUBLIC SAFETY FACILITY

DEPARTMENT - 360241 - PUBLIC SAFETY BUILDING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	135,465	131,437	133,383	137,371	3,988
41020	SALARIES & WAGES-O/T	1,897	970	1,850	1,924	74
TOTAL PERSONAL SERVICES		137,362	132,406	135,233	139,295	4,062
TOTAL PERSONAL SERVICES		137,362	132,406	135,233	139,295	4,062
42010	FICA	10,508	9,532	10,345	10,656	311
42020	RETIREMENT - VRS (DB)	18,844	18,258	18,554	17,873	(681)
42030	RETIREMENT - VRS (DC)	914	765	1,809	1,881	72
42050	HEALTH INSURANCE	32,702	21,159	13,200	15,558	2,358
42060	LIFE INSURANCE - VRS	1,815	1,549	1,574	1,456	(118)
42070	DISABILITY (VLDP)	194	307	384	399	15
42080	DENTAL INSURANCE	468	377	468	468	-
42110	WORKER'S COMP.	1,420	1,284	860	870	10
TOTAL FRINGE BENEFITS		66,865	53,232	47,194	49,161	1,967
43100	PROFESSIONAL SERVICES		9,903			-
43110	MEDICAL SERVICES		85			-
43320	SERVICE CONTRACTS	39,392	40,773	40,547	60,722	20,175
43330	MAINT & REP.-MACH & EQUIP	9,000	2,782	9,000	9,000	-
43360	MAINT & REP.-BLDGS & GNDS	57,000	61,098	40,000	40,000	-
43710	UNIFORM MAINTENANCE CONT.				800	800
43720	LAUNDRY & DRY CLEANING	600	563	500	500	-
TOTAL PURCHASED SERVICES		105,992	115,204	90,047	111,022	20,975
44300	CENTRAL STORES	10,000	13,338	10,000	10,000	-
TOTAL INTERNAL SERVICES		10,000	13,338	10,000	10,000	-
45110	ELECTRICITY	100,000	106,507	100,000	100,000	-
45120	HEATING	24,000	23,301	24,000	24,000	-
45130	WATER & SEWER	8,000	10,723	8,000	8,000	-
45230	TELECOMMUNICATIONS	1,500	1,710	1,500	1,500	-
45305	PROPERTY/LIABILITY INS.	11,420	11,551	12,770	12,610	(160)
TOTAL OTHER CHARGES		144,920	153,792	146,270	146,110	(160)
46070	REPAIR & MAINT. SUPPLIES	11,000	9,592	11,000	11,000	-
46110	UNIFORMS	800	394	800		(800)
46140	OTHER SUPPLIES	3,500	753	3,500	3,500	-
TOTAL MATERIALS & SUPPLIES		15,300	10,740	15,300	14,500	(800)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 300 - PUBLIC SAFETY
ACTIVITY - 3600 - PUBLIC SAFETY FACILITY
DEPARTMENT - 360241 - PUBLIC SAFETY BUILDING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		343,077	346,304	308,811	330,793	21,982
48181	BUILDINGS & GROUNDS	50,587	37,622		310,000	310,000
48272	HARDWARE			700	920	220
TOTAL CAPITAL OUTLAY		50,587	37,622	700	310,920	310,220
TOTAL CAPITAL OUTLAY		50,587	37,622	700	310,920	310,220
TOTAL PUBLIC SAFETY BUILDING		531,026	516,333	444,744	781,008	336,264

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4100 - STREET MAINTENANCE

DEPARTMENT - 410121 - GENERAL ENGINEERING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	642,442	512,970	635,656	665,901	30,245
41020	SALARIES & WAGES-O/T		16			-
41050	VACATION - SEPARATION				19,900	19,900
41051	SICK LEAVE - SEPARATION				17,400	17,400
TOTAL	PERSONAL SERVICES	642,442	512,986	635,656	703,201	67,545
TOTAL	PERSONAL SERVICES	642,442	512,986	635,656	703,201	67,545
42010	FICA	49,146	37,332	48,627	53,795	5,168
42020	RETIREMENT - VRS (DB)	89,364	71,674	88,420	86,634	(1,786)
42030	RETIREMENT - VRS (DC)	5,985	5,051	8,595	9,209	614
42050	HEALTH INSURANCE	120,145	82,558	85,106	126,048	40,942
42060	LIFE INSURANCE - VRS	8,609	6,080	7,500	7,059	(441)
42070	DISABILITY (VLDP)	1,268	1,314	1,822	1,952	130
42080	DENTAL INSURANCE	1,404	1,014	1,404	1,404	-
42110	WORKER'S COMP.	3,240	2,322	2,120	2,140	20
TOTAL	FRINGE BENEFITS	279,161	207,344	243,594	288,241	44,647
43100	PROFESSIONAL SERVICES	2,000	205	1,376	1,200	(176)
43110	MEDICAL SERVICES		50			-
43320	SERVICE CONTRACTS	1,200	1,863	2,814	2,380	(434)
43600	ADVERTISING	1,500	1,682	1,500	1,500	-
TOTAL	PURCHASED SERVICES	4,700	3,801	5,690	5,080	(610)
44200	C.G. - PARTS AND LABOR	2,700	4,741	3,200	5,700	2,500
44300	CENTRAL STORES		21			-
44310	C.G. - FUEL	800	1,362	800	1,400	600
TOTAL	INTERNAL SERVICES	3,500	6,124	4,000	7,100	3,100
45210	POSTAGE				100	100
45230	TELECOMMUNICATIONS	624	604	1,116	1,126	10
45305	PROPERTY/LIABILITY INS.	3,980	4,026	4,450	4,400	(50)
45410	LEASE/RENT OF EQUIPMENT	5,252	4,927	5,252	7,796	2,544
45530	TRAINING & TRAVEL	2,734	4,038	4,572	6,228	1,656
45540	EDUCATION	1,000				-
45810	DUES & MEMBERSHIPS	3,130	4,905	3,306	3,600	294
TOTAL	OTHER CHARGES	16,720	18,500	18,696	23,250	4,554
46010	OFFICE SUPPLIES	500	212	500	500	-
46110	UNIFORMS	2,055	279	3,550	3,550	-
46120	BOOKS & SUBSCRIPTIONS	300	72	200	200	-
46140	OTHER SUPPLIES	1,800	2,305	1,800	1,800	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4100 - STREET MAINTENANCE

DEPARTMENT - 410121 - GENERAL ENGINEERING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		4,655	2,868	6,050	6,050	-
TOTAL OTHER OPERATING EXPENSES		308,736	238,636	278,030	329,721	51,691
48171 EDP EQUIPMENT		4,800	4,310	5,350	9,800	4,450
48221 FURNITURE & FIXTURES			1,713			-
48271 EDP EQUIPMENT		1,300	2,425			-
48273 SOFTWARE		1,000	330	500	500	-
TOTAL CAPITAL OUTLAY		7,100	8,777	5,850	10,300	4,450
TOTAL CAPITAL OUTLAY		7,100	8,777	5,850	10,300	4,450
TOTAL GENERAL ENGINEERING		958,278	760,399	919,536	1,043,222	123,686

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4100 - STREET MAINTENANCE

DEPARTMENT - 410141 - PW ADMINISTRATION

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
		----- 2024-2025 -----	----- 2024-2025 -----	2025-2026	2026-2027	
41010	SALARIES & WAGES-REG.	1,326,832	1,229,738	1,371,685	1,404,022	32,337
41020	SALARIES & WAGES-O/T	14,995	11,091	12,003	12,184	181
41030	PT SALARIES & WAGES-REG	48,026	33,596	46,787	49,142	2,355
41040	PT SALARIES & WAGES-O/T	1,000	1,854	1,000	1,000	-
41053	VACATION LEAVE - PAYOUT		6,097			-
41060	PTO - SEPARATION		13,961			-
TOTAL	PERSONAL SERVICES	1,390,853	1,296,336	1,431,475	1,466,348	34,873
TOTAL	PERSONAL SERVICES	1,390,853	1,296,336	1,431,475	1,466,348	34,873
42010	FICA	106,401	94,447	109,508	112,175	2,667
42020	RETIREMENT - VRS (DB)	184,563	171,594	190,801	182,663	(8,138)
42030	RETIREMENT - VRS (DC)	14,922	15,030	16,346	16,927	581
42050	HEALTH INSURANCE	158,394	158,940	190,424	200,458	10,034
42060	LIFE INSURANCE - VRS	17,779	14,557	16,186	14,883	(1,303)
42070	DISABILITY (VLDP)	3,163	3,022	3,465	3,588	123
42080	DENTAL INSURANCE	2,808	2,392	3,120	3,120	-
42110	WORKER'S COMP.	7,080	5,965	5,410	5,460	50
TOTAL	FRINGE BENEFITS	495,110	465,947	535,260	539,274	4,014
43010	MISC. CONTRACTED SERVICES	1,000		1,000	1,000	-
43100	PROFESSIONAL SERVICES	2,500		2,500	2,500	-
43110	MEDICAL SERVICES	1,000	55	1,000	1,000	-
43310	REPAIRS & MAINTENANCE	2,500	388	11,000	11,000	-
43320	SERVICE CONTRACTS	29,912	35,487	39,844	49,741	9,897
43600	ADVERTISING	3,000	594	3,000	3,000	-
43710	UNIFORM MAINTENANCE CONT.	5,200	4,859	5,200	5,200	-
43720	LAUNDRY & DRY CLEANING			600	600	-
TOTAL	PURCHASED SERVICES	45,112	41,383	64,144	74,041	9,897
44302	C.S.-POWER.EQUIP.SUPPLIES	1,000	43	1,000	1,000	-
TOTAL	INTERNAL SERVICES	1,000	43	1,000	1,000	-
45110	ELECTRICITY	13,000	20,119	13,000	13,000	-
45120	HEATING	1,500	4,794	1,500	4,000	2,500
45130	WATER & SEWER	5,000	16,827	5,000	5,000	-
45210	POSTAGE	400	31	400	800	400
45220	MESSENGER SVS./PACKAGES	250		250	250	-
45230	TELECOMMUNICATIONS	7,700	6,795	7,700	6,700	(1,000)
45305	PROPERTY/LIABILITY INS.		3,140	6,410	6,330	(80)
45355	INSURANCE DEDUCTIBLE		9,465			-
45410	LEASE/RENT OF EQUIPMENT	31,856	12,794	31,856	32,000	144
45530	TRAINING & TRAVEL	19,571	27,479	19,425	24,410	4,985

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4100 - STREET MAINTENANCE

DEPARTMENT - 410141 - PW ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45540	EDUCATION	1,500				-
45810	DUES & MEMBERSHIPS	2,220	2,295	2,220	2,260	40
TOTAL	OTHER CHARGES	82,997	103,739	87,761	94,750	6,989
46010	OFFICE SUPPLIES	2,000	2,845	2,000	2,000	-
46070	REPAIR & MAINT. SUPPLIES	3,500	3,191	3,500	3,500	-
46120	BOOKS & SUBSCRIPTIONS	500	325	500	500	-
46140	OTHER SUPPLIES	3,000	7,089	3,000	3,000	-
TOTAL	MATERIALS & SUPPLIES	9,000	13,450	9,000	9,000	-
TOTAL	OTHER OPERATING EXPENSES	633,219	624,562	697,165	718,065	20,900
48121	FURNITURE & FIXTURES	3,000	2,956	3,000	3,000	-
48181	BUILDINGS & GROUNDS	16,700	18,952	1,000	1,000	-
48272	HARDWARE	17,907	22,044	14,900	4,140	(10,760)
TOTAL	CAPITAL OUTLAY	37,607	43,953	18,900	8,140	(10,760)
TOTAL	CAPITAL OUTLAY	37,607	43,953	18,900	8,140	(10,760)
TOTAL	PW ADMINISTRATION	2,061,679	1,964,851	2,147,540	2,192,553	45,013

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	BUDGET	PROPOSED	NET CHANGE
41010	SALARIES & WAGES-REG.	1,288,544	1,277,347	1,342,440	1,430,373	87,933
41017	STAND BY PAY	8,484	6,334	8,484	8,484	-
41020	SALARIES & WAGES-O/T	20,874	32,505	34,466	37,179	2,713
41027	STANDBY & BLENDED - OT	9,000	4,725	9,000	9,000	-
41030	PT SALARIES & WAGES-REG	27,644	16,653	27,909	28,189	280
41040	PT SALARIES & WAGES-O/T	1,000		1,000	1,000	-
41053	VACATION LEAVE - PAYOUT		609			-
41060	PTO - SEPARATION		850			-
TOTAL PERSONAL SERVICES		1,355,546	1,339,024	1,423,299	1,514,225	90,926
TOTAL PERSONAL SERVICES		1,355,546	1,339,024	1,423,299	1,514,225	90,926
42010	FICA	103,699	97,911	108,883	115,838	6,955
42020	RETIREMENT - VRS (DB)	179,237	178,026	186,733	186,092	(641)
42030	RETIREMENT - VRS (DC)	15,171	9,021	14,434	15,187	753
42050	HEALTH INSURANCE	199,380	191,672	204,502	228,669	24,167
42060	LIFE INSURANCE - VRS	17,267	15,102	15,841	15,163	(678)
42070	DISABILITY (VLDP)	3,216	2,997	3,060	3,220	160
42080	DENTAL INSURANCE	3,588	2,886	3,588	3,588	-
42110	WORKER'S COMP.	31,840	29,899	33,490	31,330	(2,160)
TOTAL FRINGE BENEFITS		553,398	527,514	570,531	599,087	28,556
43010	MISC. CONTRACTED SERVICES	56,331	34,810	18,000	18,000	-
43100	PROFESSIONAL SERVICES	2,500	38,868	2,500	72,500	70,000
43110	MEDICAL SERVICES	4,500	985	4,500	4,500	-
43320	SERVICE CONTRACTS	3,134	831	3,134	1,523	(1,611)
43325	TIPPING FEE-CO LANDFILL	2,000	111	2,000	2,000	-
43330	MAINT & REP.-MACH & EQUIP	10,000	6,269	10,000	10,000	-
43336	MAINT & REP.-RADIO EQUIP	2,000		2,000	2,000	-
43340	MAINT & REP.-FURN & FIX	1,500		1,500	1,500	-
43350	MAINT & REP.-AUTOS	15,000		15,000	15,000	-
43360	MAINT & REP.-BLDGS & GNDS	5,000	4,919	5,000	5,000	-
43372	MAINT & REP.-BRIDGES	199,210	144,489	150,000	150,000	-
43374	MAINT & REP.-ALLOWABLE	5,105,777	3,179,412	2,125,000	2,125,000	-
43375	MAINT & REP.-NON-ALLOW.	25,000	16,147	25,000	25,000	-
43376	MAINT & REP.-TRAILS/BRIDG	20,000	4,102	20,000	20,000	-
43385	MAINT & REP.-ADA	200,000	70,558	200,000	200,000	-
43600	ADVERTISING	11,767	9,380	3,000	3,000	-
43710	UNIFORM MAINTENANCE CONT.	9,200	9,096	9,200	9,200	-
43890	STATE FEES AND PERMITS	500		500	500	-
TOTAL PURCHASED SERVICES		5,673,419	3,519,977	2,596,334	2,664,723	68,389
44200	C.G. - PARTS AND LABOR	302,400	357,280	295,200	221,700	(73,500)
44300	CENTRAL STORES		12			-

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
44302	C.S.-POWER.EQUIP.SUPPLIES	22,000	31,930	22,000	22,000	-
44310	C.G. - FUEL	92,900	86,025	95,000	94,400	(600)
TOTAL	INTERNAL SERVICES	417,300	475,248	412,200	338,100	(74,100)
45110	ELECTRICITY	13,000	6,915	13,000	10,000	(3,000)
45120	HEATING	9,000	9,381	9,000	8,000	(1,000)
45210	POSTAGE	400		400	200	(200)
45230	TELECOMMUNICATIONS	16,700	15,598	16,700	18,500	1,800
45305	PROPERTY/LIABILITY INS.	49,160	49,725	54,950	54,260	(690)
45394	RETIREE H'CARE BENEFIT	4,200	4,200	4,200	4,410	210
45410	LEASE/RENT OF EQUIPMENT	10,000	2,164	10,000	10,000	-
45530	TRAINING & TRAVEL	9,150	5,463	8,100	8,250	150
45540	EDUCATION	2,500				-
45675	TRANSPORTATION SAFETY	3,000	6,680	3,000	3,000	-
45810	DUES & MEMBERSHIPS	1,210		500	500	-
TOTAL	OTHER CHARGES	118,320	100,126	119,850	117,120	(2,730)
46010	OFFICE SUPPLIES	1,000	1,507	1,000	1,000	-
46070	REPAIR & MAINT. SUPPLIES	15,000	17,518	20,000	20,000	-
46080	POWERED EQUIPMENT FUELS	1,000	337	1,000	1,000	-
46120	BOOKS & SUBSCRIPTIONS	500		250	250	-
46140	OTHER SUPPLIES	4,000	3,446	4,000	4,000	-
46170	EMS/MEDICAL SUPPLIES	5,600	5,966	500	500	-
TOTAL	MATERIALS & SUPPLIES	27,100	28,775	26,750	26,750	-
TOTAL	OTHER OPERATING EXPENSES	6,789,537	4,651,640	3,725,665	3,745,780	20,115
48106	SIDEWALKS	252,248	86,239	150,000	150,000	-
48121	FURNITURE & FIXTURES		4,000			-
48151	MOTOR VEHICLES & EQUIP.	348,697		55,000	180,000	125,000
48181	BUILDINGS & GROUNDS	3,000	988	5,000		(5,000)
48271	EDP EQUIPMENT	2,638	2,638			-
48272	HARDWARE	6,400	7,712	950	1,840	890
TOTAL	CAPITAL OUTLAY	612,983	101,578	210,950	331,840	120,890
TOTAL	CAPITAL OUTLAY	612,983	101,578	210,950	331,840	120,890
TOTAL	HIGHWAY & STREET MAINT.	8,758,066	6,092,241	5,359,914	5,591,845	231,931

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4100 - STREET MAINTENANCE

DEPARTMENT - 410341 - PW GRANTS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.				49,018	49,018
41020	SALARIES & WAGES-O/T				343	343
TOTAL PERSONAL SERVICES					49,361	49,361
TOTAL PERSONAL SERVICES					49,361	49,361
42010	FICA				3,776	3,776
42020	RETIREMENT - VRS (DB)				6,378	6,378
42030	RETIREMENT - VRS (DC)				1,190	1,190
42050	HEALTH INSURANCE				7,779	7,779
42060	LIFE INSURANCE - VRS				520	520
42070	DISABILITY (VLDP)				252	252
42080	DENTAL INSURANCE				156	156
TOTAL FRINGE BENEFITS					20,051	20,051
43010	MISC. CONTRACTED SERVICES				1,000	1,000
TOTAL PURCHASED SERVICES					1,000	1,000
45530	TRAINING & TRAVEL				2,000	2,000
TOTAL OTHER CHARGES					2,000	2,000
46140	OTHER SUPPLIES				10,850	10,850
TOTAL MATERIALS & SUPPLIES					10,850	10,850
TOTAL OTHER OPERATING EXPENSES					33,901	33,901
TOTAL PW GRANTS					83,262	83,262

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4100 - STREET MAINTENANCE

DEPARTMENT - 410441 - STREET LIGHTS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45111	STREET LIGHTS	341,415	320,919	341,415	305,110	(36,305)
45112	ARTERIAL STREET LIGHTS	244,100	230,193	244,100	228,600	(15,500)
45305	PROPERTY/LIABILITY INS.	2,340	2,367	2,620	2,590	(30)
TOTAL OTHER CHARGES		587,855	553,478	588,135	536,300	(51,835)
TOTAL OTHER OPERATING EXPENSES		587,855	553,478	588,135	536,300	(51,835)
TOTAL STREET LIGHTS		587,855	553,478	588,135	536,300	(51,835)

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41020	SALARIES & WAGES-O/T	50,000	119,706	50,000	50,000	-
TOTAL	PERSONAL SERVICES	50,000	119,706	50,000	50,000	-
TOTAL	PERSONAL SERVICES	50,000	119,706	50,000	50,000	-
42010	FICA	3,825	8,819	3,825	3,825	-
42110	WORKER'S COMP.				2,470	2,470
TOTAL	FRINGE BENEFITS	3,825	8,819	3,825	6,295	2,470
43320	SERVICE CONTRACTS	176,000	175,442	70,000	70,000	-
43330	MAINT & REP.-MACH & EQUIP	9,000		9,000	9,000	-
43360	MAINT & REP.-BLDGS & GNDS	11,208	2,676	6,500	6,500	-
43374	MAINT & REP.-ALLOWABLE	2,000		2,000	2,000	-
43375	MAINT & REP.-NON-ALLOW.	2,000		2,000	2,000	-
TOTAL	PURCHASED SERVICES	200,208	178,118	89,500	89,500	-
44200	C.G. - PARTS AND LABOR	62,100	18,946	62,200	55,500	(6,700)
44302	C.S.-POWER.EQUIP.SUPPLIES	12,000	3,428	12,000	12,000	-
44310	C.G. - FUEL	4,400	3,188	3,600	3,300	(300)
TOTAL	INTERNAL SERVICES	78,500	25,562	77,800	70,800	(7,000)
45110	ELECTRICITY	4,000	7,365	4,000	4,000	-
45120	HEATING	2,500	276	2,500	2,500	-
45305	PROPERTY/LIABILITY INS.	2,450	2,478	2,740	2,710	(30)
45530	TRAINING & TRAVEL		176			-
TOTAL	OTHER CHARGES	8,950	10,295	9,240	9,210	(30)
46070	REPAIR & MAINT. SUPPLIES	299,000	305,819	30,000	30,000	-
46140	OTHER SUPPLIES	4,000	7,534	4,000	4,000	-
TOTAL	MATERIALS & SUPPLIES	303,000	313,353	34,000	34,000	-
TOTAL	OTHER OPERATING EXPENSES	594,483	536,146	214,365	209,805	(4,560)
48111	MACHINERY & EQUIPMENT	58,000		58,000	28,000	(30,000)
TOTAL	CAPITAL OUTLAY	58,000		58,000	28,000	(30,000)
TOTAL	CAPITAL OUTLAY	58,000		58,000	28,000	(30,000)

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL SNOW & ICE REMOVAL		702,483	655,852	322,365	287,805	(34,560)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4100 - STREET MAINTENANCE

DEPARTMENT - 410741 - TRAFFIC ENGINEERING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	832,408	793,913	872,594	845,991	(26,603)
41017	STAND BY PAY	8,484	12,490	8,484	8,484	-
41020	SALARIES & WAGES-O/T	27,644	23,767	25,321	26,581	1,260
41027	STANDBY & BLENDED - OT	3,000	6,538	5,000	5,000	-
41030	PT SALARIES & WAGES-REG	28,170		28,440	28,725	285
41054	VACATION CASHOUT		2,365			-
TOTAL	PERSONAL SERVICES	899,706	839,073	939,839	914,781	(25,058)
TOTAL	PERSONAL SERVICES	899,706	839,073	939,839	914,781	(25,058)
42010	FICA	68,828	61,489	71,897	69,981	(1,916)
42020	RETIREMENT - VRS (DB)	115,787	112,313	121,377	110,064	(11,313)
42030	RETIREMENT - VRS (DC)	16,544	11,181	17,177	18,025	848
42050	HEALTH INSURANCE	123,107	100,667	107,462	143,375	35,913
42060	LIFE INSURANCE - VRS	11,093	9,527	10,297	8,968	(1,329)
42070	DISABILITY (VLDP)	3,507	3,474	3,642	3,821	179
42080	DENTAL INSURANCE	2,340	1,872	2,340	2,184	(156)
42090	UNEMPLOYMENT		3,266			-
42110	WORKER'S COMP.	12,120	11,067	12,430	12,540	110
TOTAL	FRINGE BENEFITS	353,326	314,856	346,622	368,958	22,336
43010	MISC. CONTRACTED SERVICES	19,000	8,250	21,500	9,000	(12,500)
43100	PROFESSIONAL SERVICES	383,856	227,303	955,000	185,000	(770,000)
43110	MEDICAL SERVICES	2,000	370	2,000	2,000	-
43320	SERVICE CONTRACTS	22,314	20,232	22,314	76,210	53,896
43330	MAINT & REP.-MACH & EQUIP	4,000	4,967	4,000	4,000	-
43360	MAINT & REP.-BLDGS & GNDS	1,000	1,206	1,000	1,000	-
43374	MAINT & REP.-ALLOWABLE	2,500		2,500	2,500	-
43375	MAINT & REP.-NON-ALLOW.	2,500		2,500	2,500	-
43385	MAINT & REP.-ADA	15,000	8,563	15,000	15,000	-
43386	MAINT & REP.-SIGNALS	195,000	226,456	140,000	140,000	-
43387	MAINT & REP.-SIGNS	70,000	38,032	75,000	75,000	-
43388	MAINT & REP.-PAVE MARKING	132,500	132,145	132,500	132,500	-
43600	ADVERTISING	1,000	465	750	750	-
43710	UNIFORM MAINTENANCE CONT.	6,000	4,677	6,000	6,000	-
TOTAL	PURCHASED SERVICES	856,670	672,668	1,380,064	651,460	(728,604)
44200	C.G. - PARTS AND LABOR	36,200	47,723	51,900	45,700	(6,200)
44300	CENTRAL STORES		15			-
44302	C.S.-POWER.EQUIP.SUPPLIES	8,800	440	8,800	8,800	-
44310	C.G. - FUEL	24,200	20,472	22,700	21,900	(800)
TOTAL	INTERNAL SERVICES	69,200	68,650	83,400	76,400	(7,000)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4100 - STREET MAINTENANCE

DEPARTMENT - 410741 - TRAFFIC ENGINEERING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45110	ELECTRICITY	50,000	44,018	50,000	50,000	-
45120	HEATING	1,000	1,583	1,000	1,000	-
45210	POSTAGE	500	507	500	500	-
45230	TELECOMMUNICATIONS	4,500	6,631	4,500	5,100	600
45305	PROPERTY/LIABILITY INS.	15,640	15,820	17,490	17,280	(210)
45410	LEASE/RENT OF EQUIPMENT	500		500	500	-
45530	TRAINING & TRAVEL	13,530	7,404	11,350	20,225	8,875
45810	DUES & MEMBERSHIPS	1,200	663	1,200	1,200	-
	TOTAL OTHER CHARGES	86,870	76,626	86,540	95,805	9,265
46010	OFFICE SUPPLIES	1,000	985	1,000	1,000	-
46070	REPAIR & MAINT. SUPPLIES	57,286	61,993	20,000	20,000	-
46080	POWERED EQUIPMENT FUELS	1,500	1,365	1,500	1,500	-
46140	OTHER SUPPLIES	18,500	22,864	22,500	3,500	(19,000)
	TOTAL MATERIALS & SUPPLIES	78,286	87,207	45,000	26,000	(19,000)
	TOTAL OTHER OPERATING EXPENSES	1,444,352	1,220,007	1,941,626	1,218,623	(723,003)
48104	TRAFFIC SIGNAL	800,814	110,837			-
48111	MACHINERY & EQUIPMENT	230,000	188,900	450,000	205,000	(245,000)
48113	EQUIPMENT	464,564	464,564			-
48151	MOTOR VEHICLES & EQUIP.	244,580	244,580	125,000		(125,000)
48181	BUILDINGS & GROUNDS	9,140	16,996	11,000		(11,000)
48272	HARDWARE	11,067	5,530	6,760	6,555	(205)
	TOTAL CAPITAL OUTLAY	1,741,884	1,031,405	592,760	211,555	(381,205)
	TOTAL CAPITAL OUTLAY	1,741,884	1,031,405	592,760	211,555	(381,205)
	TOTAL TRAFFIC ENGINEERING	4,085,942	3,090,485	3,474,225	2,344,959	(1,129,266)

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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	385,054	371,811	404,542	422,353	17,811
41017	STAND BY PAY	1,468	2,281	1,468	1,468	-
41020	SALARIES & WAGES-O/T	5,213	9,191	7,903	8,378	475
41027	STANDBY & BLENDED - OT	1,000	3,476	2,500	2,500	-
41030	PT SALARIES & WAGES-REG	19,531		19,718	19,916	198
TOTAL PERSONAL SERVICES		412,266	386,759	436,131	454,615	18,484
TOTAL PERSONAL SERVICES		412,266	386,759	436,131	454,615	18,484
42010	FICA	31,538	27,405	33,364	34,778	1,414
42020	RETIREMENT - VRS (DB)	53,562	52,880	56,272	54,948	(1,324)
42030	RETIREMENT - VRS (DC)	5,575	4,984	5,763	6,069	306
42050	HEALTH INSURANCE	88,704	83,510	90,483	106,643	16,160
42060	LIFE INSURANCE - VRS	5,159	4,570	4,774	4,477	(297)
42070	DISABILITY (VLDP)	1,182	1,175	1,222	1,287	65
42080	DENTAL INSURANCE	1,092	1,040	1,092	1,092	-
42110	WORKER'S COMP.	7,080	7,365	6,550	6,610	60
TOTAL FRINGE BENEFITS		193,892	182,929	199,520	215,904	16,384
43010	MISC. CONTRACTED SERVICES	88,000	89,954	90,000	130,000	40,000
43100	PROFESSIONAL SERVICES	25,000	9,801			-
43110	MEDICAL SERVICES	500	315	500	500	-
43320	SERVICE CONTRACTS	674	233	674	315	(359)
43330	MAINT & REP.-MACH & EQUIP	2,500	193	2,500	2,500	-
43350	MAINT & REP.-AUTOS	1,500		1,500	1,500	-
43360	MAINT & REP.-BLDGS & GNDS	1,000	10,314	1,000	1,000	-
43374	MAINT & REP.-ALLOWABLE	5,500		5,500	5,000	(500)
43710	UNIFORM MAINTENANCE CONT.	2,800	2,870	2,800	2,800	-
TOTAL PURCHASED SERVICES		127,474	113,678	104,474	143,615	39,141
44200	C.G. - PARTS AND LABOR	37,900	50,669	35,900	43,000	7,100
44302	C.S.-POWER.EQUIP.SUPPLIES	8,000	3,274	8,000	8,000	-
44310	C.G. - FUEL	19,000	21,108	19,200	22,100	2,900
TOTAL INTERNAL SERVICES		64,900	75,051	63,100	73,100	10,000
45110	ELECTRICITY	500	831	500	500	-
45230	TELECOMMUNICATIONS	500	480	500	500	-
45305	PROPERTY/LIABILITY INS.	3,240	3,277	3,630	3,590	(40)
45410	LEASE/RENT OF EQUIPMENT	5,500	180	5,500	1,000	(4,500)
45530	TRAINING & TRAVEL	5,600	1,355	3,675	4,325	650
45540	EDUCATION		480			-
TOTAL OTHER CHARGES		15,340	6,603	13,805	9,915	(3,890)

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46010	OFFICE SUPPLIES	400	120	400	400	-
46070	REPAIR & MAINT. SUPPLIES	5,000	3,692	5,000	5,000	-
46080	POWERED EQUIPMENT FUELS	4,200	6,887	4,200	4,200	-
46140	OTHER SUPPLIES	2,500	1,395	2,500	2,500	-
46181	HORTICULTURE	33,000	34,230	33,000	33,000	-
TOTAL	MATERIALS & SUPPLIES	45,100	46,324	45,100	45,100	-
TOTAL	OTHER OPERATING EXPENSES	446,706	424,585	425,999	487,634	61,635
48111	MACHINERY & EQUIPMENT	30,000	15,878		100,000	100,000
48181	BUILDINGS & GROUNDS	13,000	12,520			-
48272	HARDWARE	2,250		950		(950)
TOTAL	CAPITAL OUTLAY	45,250	28,398	950	100,000	99,050
TOTAL	CAPITAL OUTLAY	45,250	28,398	950	100,000	99,050
TOTAL	HIWAY/ST. BEAUTIFICATION	904,222	839,742	863,080	1,042,249	179,169

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4100 - STREET MAINTENANCE

DEPARTMENT - 410941 - DOWNTOWN PARKING MAINT

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	48,783	48,799	50,727	52,253	1,526
41020	SALARIES & WAGES-O/T	683	158	704	732	28
TOTAL PERSONAL SERVICES		49,466	48,958	51,431	52,985	1,554
TOTAL PERSONAL SERVICES		49,466	48,958	51,431	52,985	1,554
42010	FICA	3,784	3,294	3,934	4,053	119
42020	RETIREMENT - VRS (DB)	6,787	6,785	7,056	6,799	(257)
42030	RETIREMENT - VRS (DC)	1,184	976	1,219	1,268	49
42050	HEALTH INSURANCE	14,107	14,136	14,468	17,053	2,585
42060	LIFE INSURANCE - VRS	654	576	599	554	(45)
42070	DISABILITY (VLDP)	251	258	259	269	10
42080	DENTAL INSURANCE	156	156	156	156	-
42110	WORKER'S COMP.	1,190	1,030	930	940	10
TOTAL FRINGE BENEFITS		28,113	27,210	28,621	31,092	2,471
43100	PROFESSIONAL SERVICES	33,750	26,019	2,500	2,500	-
43110	MEDICAL SERVICES	200		200	200	-
43320	SERVICE CONTRACTS	97	33	97	53	(44)
43330	MAINT & REP.-MACH & EQUIP	1,500		1,500	1,500	-
43360	MAINT & REP.-BLDGS & GNDS	1,500	208	201,500	7,500	(194,000)
43710	UNIFORM MAINTENANCE CONT.	400	400	400	400	-
TOTAL PURCHASED SERVICES		37,447	26,660	206,197	12,153	(194,044)
44200	C.G. - PARTS AND LABOR	1,900	2,349	1,100	19,900	18,800
44302	C.S.-POWER.EQUIP.SUPPLIES	6,500	4,279	6,500	6,500	-
44310	C.G. - FUEL	700	603	500	600	100
TOTAL INTERNAL SERVICES		9,100	7,231	8,100	27,000	18,900
45110	ELECTRICITY	32,000	23,299	32,000	32,000	-
45130	WATER & SEWER	650	742	650	650	-
45230	TELECOMMUNICATIONS	1,000	485	1,000		(1,000)
45305	PROPERTY/LIABILITY INS.	11,460	11,592	12,810	12,650	(160)
45410	LEASE/RENT OF EQUIPMENT	1,500		1,500	1,500	-
45530	TRAINING & TRAVEL	450		450	450	-
TOTAL OTHER CHARGES		47,060	36,119	48,410	47,250	(1,160)
46010	OFFICE SUPPLIES	1,000		1,000	1,000	-
46070	REPAIR & MAINT. SUPPLIES	2,500	5,648	2,500	2,500	-
46080	POWERED EQUIPMENT FUELS	1,000	45	1,000	1,000	-
46140	OTHER SUPPLIES	400	371	400	400	-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 400 - PUBLIC WORKS
ACTIVITY - 4100 - STREET MAINTENANCE
DEPARTMENT - 410941 - DOWNTOWN PARKING MAINT

ACCOUNT----- TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET
	BUDGET	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES	4,900	6,064	4,900	-
TOTAL OTHER OPERATING EXPENSES	126,620	103,285	122,395	(173,833)
48272 HARDWARE	1,000	168		-
TOTAL CAPITAL OUTLAY	1,000	168		-
TOTAL CAPITAL OUTLAY	1,000	168		-
TOTAL DOWNTOWN PARKING MAINT	177,086	152,411	175,380	(172,279)

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	281,769	239,249	276,522	292,888	16,366
41017	STAND BY PAY	1,468	163	1,468	1,468	-
41020	SALARIES & WAGES-O/T	3,946	3,552	3,835	4,101	266
41027	STANDBY & BLENDED - OT	2,000	373	2,000	2,000	-
41050	VACATION - SEPARATION		6,628			-
41051	SICK LEAVE - SEPARATION		10,000			-
41060	PTO - SEPARATION		61			-
TOTAL PERSONAL SERVICES		289,183	260,025	283,825	300,457	16,632
TOTAL PERSONAL SERVICES		289,183	260,025	283,825	300,457	16,632
42010	FICA	22,123	18,181	21,713	22,985	1,272
42020	RETIREMENT - VRS (DB)	39,195	33,637	38,464	38,105	(359)
42030	RETIREMENT - VRS (DC)	4,450	2,096	6,647	7,109	462
42050	HEALTH INSURANCE	31,950	68,842	81,320	71,870	(9,450)
42060	LIFE INSURANCE - VRS	3,776	2,854	3,262	3,105	(157)
42070	DISABILITY (VLDP)	943	1,132	1,409	1,507	98
42080	DENTAL INSURANCE	936	624	936	936	-
42090	UNEMPLOYMENT		756			-
42110	WORKER'S COMP.	5,950	3,576	5,530	5,580	50
TOTAL FRINGE BENEFITS		109,323	131,697	159,281	151,197	(8,084)
43100	PROFESSIONAL SERVICES		92			-
43110	MEDICAL SERVICES	1,000	580	1,000	1,000	-
43320	SERVICE CONTRACTS	630	199	630	315	(315)
43330	MAINT & REP.-MACH & EQUIP	1,500		1,500	1,500	-
43360	MAINT & REP.-BLDGS & GNDS	1,000		1,000	1,000	-
43374	MAINT & REP.-ALLOWABLE	3,000		3,000	3,000	-
43375	MAINT & REP.-NON-ALLOW.	500		500	500	-
43600	ADVERTISING	500		500	500	-
43710	UNIFORM MAINTENANCE CONT.	2,400	2,756	2,400	2,400	-
TOTAL PURCHASED SERVICES		10,530	3,628	10,530	10,215	(315)
44200	C.G. - PARTS AND LABOR	15,300	13,791	14,100	10,000	(4,100)
44302	C.S.-POWER.EQUIP.SUPPLIES	15,000	10,984	15,000	15,000	-
44310	C.G. - FUEL	3,800	4,176	4,800	4,700	(100)
TOTAL INTERNAL SERVICES		34,100	28,951	33,900	29,700	(4,200)
45120	HEATING	2,500	4,717	2,500	2,500	-
45305	PROPERTY/LIABILITY INS.	2,330	2,357	2,610	2,580	(30)
45410	LEASE/RENT OF EQUIPMENT	1,500		1,500	1,500	-
45530	TRAINING & TRAVEL	1,500	792	2,000	2,000	-

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER CHARGES		7,830	7,866	8,610	8,580	(30)
46010	OFFICE SUPPLIES	250		250	250	-
46070	REPAIR & MAINT. SUPPLIES	2,500	2,532	3,000	3,000	-
46080	POWERED EQUIPMENT FUELS	300		300	300	-
46140	OTHER SUPPLIES	3,000	1,938	3,000	3,000	-
TOTAL MATERIALS & SUPPLIES		6,050	4,470	6,550	6,550	-
TOTAL OTHER OPERATING EXPENSES		167,833	176,613	218,871	206,242	(12,629)
TOTAL STREET & ROAD CLEANING		457,016	436,638	502,696	506,699	4,003

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4300 - MAINT. OF GENERAL BLDGS.

DEPARTMENT - 430241 - GENERAL PROPERTIES

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	172,785	171,911	220,984	228,037	7,053
41020	SALARIES & WAGES-O/T	1,049	192	1,677	1,725	48
41030	PT SALARIES & WAGES-REG	25,847	14,945	26,626	25,115	(1,511)
TOTAL	PERSONAL SERVICES	199,681	187,049	249,287	254,877	5,590
TOTAL	PERSONAL SERVICES	199,681	187,049	249,287	254,877	5,590
42010	FICA	15,276	13,607	19,071	19,498	427
42020	RETIREMENT - VRS (DB)	24,035	24,034	30,738	29,668	(1,070)
42030	RETIREMENT - VRS (DC)	842	337	1,900	1,945	45
42050	HEALTH INSURANCE	22,287	19,261	32,769	38,623	5,854
42060	LIFE INSURANCE - VRS	2,315	2,039	2,608	2,417	(191)
42070	DISABILITY (VLDP)	179	184	403	412	9
42080	DENTAL INSURANCE	468	468	624	624	-
42110	WORKER'S COMP.	1,780	1,780	1,520	1,540	20
TOTAL	FRINGE BENEFITS	67,182	61,711	89,633	94,727	5,094
43100	PROFESSIONAL SERVICES	125,000	62,450	45,000	20,000	(25,000)
43110	MEDICAL SERVICES	400		400	400	-
43320	SERVICE CONTRACTS	37,392	31,224	36,254	42,838	6,584
43330	MAINT & REP.-MACH & EQUIP	20,000		20,000	20,000	-
43360	MAINT & REP.-BLDGS & GNDS	17,000	31,502	18,000	18,000	-
43362	MAINT & REP.-409 S. MAIN	15,000	22,407	15,000	20,000	5,000
43600	ADVERTISING	1,500		1,500	1,500	-
43710	UNIFORM MAINTENANCE CONT.				1,100	1,100
43720	LAUNDRY & DRY CLEANING	600	571	600	600	-
43890	STATE FEES AND PERMITS	80		80	80	-
TOTAL	PURCHASED SERVICES	216,972	148,154	136,834	124,518	(12,316)
44200	C.G. - PARTS AND LABOR			200		(200)
44300	CENTRAL STORES	7,000	7,973	7,000	7,000	-
TOTAL	INTERNAL SERVICES	7,000	7,973	7,200	7,000	(200)
45110	ELECTRICITY	15,000	21,401	16,000	24,000	8,000
45114	ELECTRICITY-409 S. MAIN	63,000	66,395	63,000	63,000	-
45120	HEATING	6,000	7,567	6,000	6,000	-
45130	WATER & SEWER	7,000	7,959	7,000	9,000	2,000
45230	TELECOMMUNICATIONS	1,000	4,970		1,100	1,100
45305	PROPERTY/LIABILITY INS.	19,760	21,061	23,570	23,280	(290)
45530	TRAINING & TRAVEL		2,150			-
45810	DUES & MEMBERSHIPS	1,810	1,900	2,000	2,350	350
TOTAL	OTHER CHARGES	113,570	133,402	117,570	128,730	11,160

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4300 - MAINT. OF GENERAL BLDGS.

DEPARTMENT - 430241 - GENERAL PROPERTIES

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46010	OFFICE SUPPLIES	500		500	500	-
46070	REPAIR & MAINT. SUPPLIES	2,000	1,680	2,000	2,000	-
46110	UNIFORMS	1,100	982	1,100		(1,100)
46140	OTHER SUPPLIES	1,000	124	1,000	1,000	-
TOTAL MATERIALS & SUPPLIES		4,600	2,786	4,600	3,500	(1,100)
TOTAL OTHER OPERATING EXPENSES		409,324	354,026	355,837	358,475	2,638
48111	MACHINERY & EQUIPMENT	10,700	4,499			-
48121	FURNITURE & FIXTURES	20,126	20,126			-
48151	MOTOR VEHICLES & EQUIP.			75,000		(75,000)
48172	HARDWARE		1,884			-
48181	BUILDINGS & GROUNDS	39,100	1,424			-
48272	HARDWARE	4,260	1,537	1,950		(1,950)
TOTAL CAPITAL OUTLAY		74,186	29,470	76,950		(76,950)
TOTAL CAPITAL OUTLAY		74,186	29,470	76,950		(76,950)
TOTAL GENERAL PROPERTIES		683,191	570,545	682,074	613,352	(68,722)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4300 - MAINT. OF GENERAL BLDGS.

DEPARTMENT - 430641 - NAVIGATION CNTR FACILITY

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43100	PROFESSIONAL SERVICES	1,000		1,000	1,000	-
43320	SERVICE CONTRACTS	12,000	2,773	20,400	23,355	2,955
43330	MAINT & REP.-MACH & EQUIP	5,000		5,000	5,000	-
43360	MAINT & REP.-BLDGS & GNDS	5,000	2,468	5,000	5,000	-
	TOTAL PURCHASED SERVICES	23,000	5,241	31,400	34,355	2,955
44300	CENTRAL STORES	1,500	38	1,500	1,500	-
	TOTAL INTERNAL SERVICES	1,500	38	1,500	1,500	-
45110	ELECTRICITY	12,000	16,753	12,000	15,000	3,000
45120	HEATING	5,000		5,000		(5,000)
45130	WATER & SEWER	5,000	1,084	5,000	4,000	(1,000)
45210	POSTAGE	100				-
45305	PROPERTY/LIABILITY INS.	2,040	2,063	4,560	4,510	(50)
	TOTAL OTHER CHARGES	24,140	19,900	26,560	23,510	(3,050)
46070	REPAIR & MAINT. SUPPLIES	22,400	1,837	37,400	37,400	-
46140	OTHER SUPPLIES	1,000	722	1,000	1,000	-
	TOTAL MATERIALS & SUPPLIES	23,400	2,559	38,400	38,400	-
	TOTAL OTHER OPERATING EXPENSES	72,040	27,738	97,860	97,765	(95)
	TOTAL NAVIGATION CNTR FACILITY	72,040	27,738	97,860	97,765	(95)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45610	LOCAL HEALTH DEPARTMENT	324,870	235,309	360,470	370,463	9,993
TOTAL OTHER CHARGES		324,870	235,309	360,470	370,463	9,993
TOTAL OTHER OPERATING EXPENSES		324,870	235,309	360,470	370,463	9,993
TOTAL LOCAL HEALTH DEPT.		324,870	235,309	360,470	370,463	9,993

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45620	CSB-OPERATING	1,264,332	1,264,332	1,256,044	1,243,213	(12,831)
TOTAL	OTHER CHARGES	1,264,332	1,264,332	1,256,044	1,243,213	(12,831)
TOTAL	OTHER OPERATING EXPENSES	1,264,332	1,264,332	1,256,044	1,243,213	(12,831)
TOTAL	COMM. SERVICES BOARD	1,264,332	1,264,332	1,256,044	1,243,213	(12,831)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 500 - HEALTH & HUMAN SERVICES

ACTIVITY - 5300 - WELFARE/SOCIAL SERVICES

DEPARTMENT - 530611 - TAX RELF ELDRLY/DSAB VETS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45740	TAX RELIEF FOR ELDERLY	241,000	240,080	290,000	285,000	(5,000)
45742	TAX RELIEF FOR DISAB VETS	106,000	106,099	100,000	105,000	5,000
TOTAL OTHER CHARGES		347,000	346,180	390,000	390,000	-
TOTAL OTHER OPERATING EXPENSES		347,000	346,180	390,000	390,000	-
TOTAL TAX RELF ELDRLY/DSAB VETS		347,000	346,180	390,000	390,000	-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 500 - HEALTH & HUMAN SERVICES
ACTIVITY - 5900 - HUMAN SERVICES
DEPARTMENT - 590111 - NAVIGATION CENTER

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43700	CONTRACTED SERVICES	100,000	100,000	150,000	150,000	-
TOTAL	PURCHASED SERVICES	100,000	100,000	150,000	150,000	-
TOTAL	OTHER OPERATING EXPENSES	100,000	100,000	150,000	150,000	-
TOTAL	NAVIGATION CENTER	100,000	100,000	150,000	150,000	-

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	411,384	411,362	427,816	439,513	11,697
41020	SALARIES & WAGES-O/T		476			-
41054	VACATION CASHOUT		2,382			-
TOTAL	PERSONAL SERVICES	411,384	414,220	427,816	439,513	11,697
TOTAL	PERSONAL SERVICES	411,384	414,220	427,816	439,513	11,697
42010	FICA	31,471	30,194	32,728	33,622	894
42020	RETIREMENT - VRS (DB)	57,224	57,220	59,509	57,181	(2,328)
42030	RETIREMENT - VRS (DC)	5,687	6,683	5,857	5,903	46
42050	HEALTH INSURANCE	40,373	40,458	41,409	50,645	9,236
42060	LIFE INSURANCE - VRS	5,513	4,854	5,048	4,660	(388)
42070	DISABILITY (VLDP)	1,206	1,242	1,242	1,251	9
42080	DENTAL INSURANCE	780	325	780	780	-
42090	UNEMPLOYMENT	250				-
42110	WORKER'S COMP.	250	160	140	150	10
TOTAL	FRINGE BENEFITS	142,754	141,136	146,713	154,192	7,479
43100	PROFESSIONAL SERVICES	12,242	9,122	287,242	12,242	(275,000)
43110	MEDICAL SERVICES	9,950	5,490	9,950	9,950	-
43165	CREDIT CARD SERVICE FEES	14,000	13,585	18,000	18,000	-
43320	SERVICE CONTRACTS	104,170	103,977	138,949	174,466	35,517
43360	MAINT & REP.-BLDGS & GNDS		1,606			-
43600	ADVERTISING	7,500	6,729	12,500	12,500	-
43700	CONTRACTED SERVICES	20,000	20,982	20,632	10,632	(10,000)
43860	ROCKINGHAM COUNTY	850	875	850	850	-
43890	STATE FEES AND PERMITS	80		80	80	-
TOTAL	PURCHASED SERVICES	168,792	162,365	488,203	238,720	(249,483)
44200	C.G. - PARTS AND LABOR	21,500	21,764	19,800	3,000	(16,800)
44300	CENTRAL STORES	500	27	500	500	-
44310	C.G. - FUEL	400	854	900	900	-
TOTAL	INTERNAL SERVICES	22,400	22,644	21,200	4,400	(16,800)
45110	ELECTRICITY	500	385	500	500	-
45210	POSTAGE	675	235	675	675	-
45230	TELECOMMUNICATIONS	10,800	11,216	12,200	14,100	1,900
45305	PROPERTY/LIABILITY INS.	14,890	15,061	16,650	16,450	(200)
45410	LEASE/RENT OF EQUIPMENT	10,600	11,507	11,892	11,892	-
45530	TRAINING & TRAVEL	6,990	6,561	23,665	24,133	468
45540	EDUCATION		236			-
45803	FESTIVALS		2,500			-
45810	DUES & MEMBERSHIPS	4,751	3,879	8,430	8,537	107

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER CHARGES		49,206	51,579	74,012	76,287	2,275
46010	OFFICE SUPPLIES	16,261	15,287	13,900	13,900	-
46110	UNIFORMS	22,715	22,636	15,000	15,000	-
46120	BOOKS & SUBSCRIPTIONS	175	638	175	175	-
46140	OTHER SUPPLIES	4,000	2,628	4,000	4,000	-
46145	SAFETY MATERIALS	17,000	16,639	3,500	14,000	10,500
TOTAL MATERIALS & SUPPLIES		60,151	57,828	36,575	47,075	10,500
TOTAL OTHER OPERATING EXPENSES		443,303	435,552	766,703	520,674	(246,029)
48181	BUILDINGS & GROUNDS		426			-
48221	FURNITURE & FIXTURES	425		3,000	3,000	-
48272	HARDWARE	19,619	20,538	26,010	20,000	(6,010)
TOTAL CAPITAL OUTLAY		20,044	20,964	29,010	23,000	(6,010)
TOTAL CAPITAL OUTLAY		20,044	20,964	29,010	23,000	(6,010)
TOTAL P & R ADMINISTRATION		874,732	870,736	1,223,529	983,187	(240,342)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710271 - PARKS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	768,024	733,420	767,742	865,637	97,895
41020	SALARIES & WAGES-O/T	1,000	90	1,000	1,000	-
41030	PT SALARIES & WAGES-REG	94,558	42,329	109,368	29,447	(79,921)
41050	VACATION - SEPARATION	19,800	10,676	8,800		(8,800)
41051	SICK LEAVE - SEPARATION	7,000	3,424	7,500		(7,500)
41053	VACATION LEAVE - PAYOUT		2,350			-
41060	PTO - SEPARATION		481			-
TOTAL PERSONAL SERVICES		890,382	792,771	894,410	896,084	1,674
TOTAL PERSONAL SERVICES		890,382	792,771	894,410	896,084	1,674
42010	FICA	68,114	57,957	68,422	68,551	129
42020	RETIREMENT - VRS (DB)	106,833	102,020	106,793	112,620	5,827
42030	RETIREMENT - VRS (DC)	8,767	8,624	11,332	13,901	2,569
42050	HEALTH INSURANCE	115,151	113,922	125,975	154,489	28,514
42060	LIFE INSURANCE - VRS	10,292	8,654	9,059	9,177	118
42070	DISABILITY (VLDP)	1,859	2,156	2,402	2,947	545
42080	DENTAL INSURANCE	2,184	1,794	2,184	2,496	312
42110	WORKER'S COMP.	10,490	9,834	8,850	8,930	80
TOTAL FRINGE BENEFITS		323,690	304,960	335,017	373,111	38,094
43330	MAINT & REP.-MACH & EQUIP	20,000	20,679	20,000	20,000	-
43360	MAINT & REP.-BLDGS & GNDS	49,200	74,710	54,410	63,500	9,090
TOTAL PURCHASED SERVICES		69,200	95,389	74,410	83,500	9,090
44200	C.G. - PARTS AND LABOR	139,800	114,970	125,000	139,100	14,100
44300	CENTRAL STORES	10,600	13,838	10,600	12,000	1,400
44310	C.G. - FUEL	51,100	45,519	47,700	48,200	500
TOTAL INTERNAL SERVICES		201,500	174,327	183,300	199,300	16,000
45110	ELECTRICITY	29,000	26,541	29,000	29,000	-
45120	HEATING	23,000	8,606	17,000	17,000	-
45130	WATER & SEWER	17,000	14,471	14,000	15,000	1,000
45136	LANDFILL/STEAM PLANT	6,000	4,522	5,000	10,000	5,000
45230	TELECOMMUNICATIONS		25			-
45305	PROPERTY/LIABILITY INS.	18,400	18,611	20,570	21,070	500
45394	RETIREE H'CARE BENEFIT	1,470	1,470	2,520	5,292	2,772
45410	LEASE/RENT OF EQUIPMENT	13,400	20,435	13,400	21,570	8,170
45530	TRAINING & TRAVEL		1,664			-
45540	EDUCATION		500			-
TOTAL OTHER CHARGES		108,270	96,847	101,490	118,932	17,442

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710271 - PARKS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46050	JANITORIAL SUPPLIES	22,400	19,994	22,400	21,700	(700)
46075	MAINT&REP-ROADS/TRAILS/BR	4,000	3,440	4,000	4,000	-
46110	UNIFORMS	1,520	1,454	2,800	2,625	(175)
46140	OTHER SUPPLIES		1,179			-
46145	SAFETY MATERIALS	2,400	1,738	2,400	2,400	-
46180	CHEMICALS			1,000		(1,000)
46181	HORTICULTURE	49,687	32,043	45,450	47,500	2,050
46183	SEED, SOD, STRAW, ETC.	2,000	4,225	2,000	4,000	2,000
46184	NUTRIENT MANAGEMENT		60			-
TOTAL MATERIALS & SUPPLIES		82,007	64,133	80,050	82,225	2,175
TOTAL OTHER OPERATING EXPENSES		784,667	735,656	774,267	857,068	82,801
48111	MACHINERY & EQUIPMENT	61,936	46,518	14,700	29,500	14,800
48151	MOTOR VEHICLES & EQUIP.			200,000		(200,000)
48181	BUILDINGS & GROUNDS	26,984	18,472	14,000	14,000	-
48184	IMPROVEMENTS	308,474	122,135	48,000	150,000	102,000
48277	PLAYGROUND EQUIPMENT	15,000	7,346	15,000	19,000	4,000
TOTAL CAPITAL OUTLAY		412,394	194,471	291,700	212,500	(79,200)
TOTAL CAPITAL OUTLAY		412,394	194,471	291,700	212,500	(79,200)
TOTAL PARKS		2,087,443	1,722,898	1,960,377	1,965,652	5,275

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710371 - FIELD MAINTENANCE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	223,217	226,126	238,623	286,825	48,202
41020	SALARIES & WAGES-O/T		42			-
41030	PT SALARIES & WAGES-REG	37,161	18,142	37,883		(37,883)
TOTAL	PERSONAL SERVICES	260,378	244,310	276,506	286,825	10,319
TOTAL	PERSONAL SERVICES	260,378	244,310	276,506	286,825	10,319
42010	FICA	19,919	17,324	21,153	21,943	790
42020	RETIREMENT - VRS (DB)	31,050	31,700	33,193	37,316	4,123
42030	RETIREMENT - VRS (DC)	3,020	2,785	3,266	4,394	1,128
42050	HEALTH INSURANCE	49,791	65,253	67,623	94,985	27,362
42060	LIFE INSURANCE - VRS	2,991	2,689	2,816	3,041	225
42070	DISABILITY (VLDP)	641	684	693	932	239
42080	DENTAL INSURANCE	624	468	624	780	156
42110	WORKER'S COMP.	2,770	2,679	2,400	2,430	30
TOTAL	FRINGE BENEFITS	110,806	123,581	131,768	165,821	34,053
43330	MAINT & REP.-MACH & EQUIP	9,000	1,600	9,000	9,000	-
43360	MAINT & REP.-BLDGS & GNDS	15,600	22,908	11,000	13,000	2,000
TOTAL	PURCHASED SERVICES	24,600	24,508	20,000	22,000	2,000
44300	CENTRAL STORES	2,000	584	2,000	2,000	-
TOTAL	INTERNAL SERVICES	2,000	584	2,000	2,000	-
45110	ELECTRICITY	1,500	1,548	1,500	1,500	-
45130	WATER & SEWER	8,500	10,442	8,500	8,500	-
45136	LANDFILL/STEAM PLANT	200	19	200	200	-
45305	PROPERTY/LIABILITY INS.	1,340	1,355	1,500	1,490	(10)
45394	RETIREE H'CARE BENEFIT				5,796	5,796
45410	LEASE/RENT OF EQUIPMENT	3,000	4,380	3,000	3,000	-
45530	TRAINING & TRAVEL		75			-
45810	DUES & MEMBERSHIPS		205			-
TOTAL	OTHER CHARGES	14,540	18,025	14,700	20,486	5,786
46076	MAINT&REP-IRRIGATION SYS.	7,000	6,694	7,000	7,000	-
46090	POWERED EQUIPMENT SUPPLY	3,000	57	3,000	3,000	-
46110	UNIFORMS	600	334	875	875	-
46145	SAFETY MATERIALS	1,000	357	1,000	1,000	-
46180	CHEMICALS	10,000	6,478	10,000	10,000	-
46182	SANDS AND SOILS MIXES	32,350	25,910	26,900	32,000	5,100
46183	SEED, SOD, STRAW, ETC.	14,000	1,488	14,000	9,500	(4,500)
46184	NUTRIENT MANAGEMENT	6,720	6,546	6,720	6,720	-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 700 - PARKS, REC. & CULTURAL
ACTIVITY - 7100 - PARKS & RECREATION
DEPARTMENT - 710371 - FIELD MAINTENANCE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		74,670	47,864	69,495	70,095	600
TOTAL OTHER OPERATING EXPENSES		226,616	214,562	237,963	280,402	42,439
48111 MACHINERY & EQUIPMENT		17,245	17,245			-
48211 MACHINERY & EQUIPMENT		1,400	4,622		5,000	5,000
TOTAL CAPITAL OUTLAY		18,645	21,867		5,000	5,000
TOTAL CAPITAL OUTLAY		18,645	21,867		5,000	5,000
TOTAL FIELD MAINTENANCE		505,639	480,739	514,469	572,227	57,758

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710471 - COMMUNITY ACTIVITY CENTER

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	221,482	216,415	225,331	232,086	6,755
41030	PT SALARIES & WAGES-REG	124,578	94,947	126,585	123,301	(3,284)
TOTAL	PERSONAL SERVICES	346,060	311,362	351,916	355,387	3,471
TOTAL	PERSONAL SERVICES	346,060	311,362	351,916	355,387	3,471
42010	FICA	26,474	22,988	26,922	27,188	266
42020	RETIREMENT - VRS (DB)	30,808	30,138	31,344	30,194	(1,150)
42030	RETIREMENT - VRS (DC)	2,857	1,945	2,822	2,935	113
42050	HEALTH INSURANCE	23,790	35,765	39,098	46,083	6,985
42060	LIFE INSURANCE - VRS	2,968	2,557	2,659	2,461	(198)
42070	DISABILITY (VLDP)	606	598	599	623	24
42080	DENTAL INSURANCE	702	676	702	702	-
42110	WORKER'S COMP.	3,880	3,624	3,260	3,290	30
TOTAL	FRINGE BENEFITS	92,085	98,290	107,406	113,476	6,070
43330	MAINT & REP.-MACH & EQUIP	7,640	3,070	5,000	7,000	2,000
43360	MAINT & REP.-BLDGS & GNDS	21,750	31,355	26,000	51,000	25,000
TOTAL	PURCHASED SERVICES	29,390	34,425	31,000	58,000	27,000
44300	CENTRAL STORES	500	106	500	500	-
TOTAL	INTERNAL SERVICES	500	106	500	500	-
45110	ELECTRICITY	35,000	30,557	35,000	35,000	-
45120	HEATING	12,000	19,810	12,000	21,000	9,000
45130	WATER & SEWER	4,000	3,004	4,000	4,000	-
45305	PROPERTY/LIABILITY INS.	3,500	3,540	3,920	3,880	(40)
45394	RETIREE H'CARE BENEFIT	4,080	4,080	4,080	6,300	2,220
45803	FESTIVALS	1,000	140	1,000	1,000	-
45810	DUES & MEMBERSHIPS		347			-
TOTAL	OTHER CHARGES	59,580	61,478	60,000	71,180	11,180
46050	JANITORIAL SUPPLIES	25,750	23,075	18,500	18,500	-
46110	UNIFORMS			450	450	-
46130	RECREATIONAL SUPPLIES	22,953	26,381	12,000	12,000	-
46140	OTHER SUPPLIES	3,000	2,250	3,000	3,000	-
46145	SAFETY MATERIALS	150		150	150	-
TOTAL	MATERIALS & SUPPLIES	51,853	51,706	34,100	34,100	-
TOTAL	OTHER OPERATING EXPENSES	233,408	246,005	233,006	277,256	44,250

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710471 - COMMUNITY ACTIVITY CENTER

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48181	BUILDINGS & GROUNDS		686			-
48184	IMPROVEMENTS	11,528	9,623	10,000		(10,000)
48272	HARDWARE			8,000	6,000	(2,000)
TOTAL	CAPITAL OUTLAY	11,528	10,309	18,000	6,000	(12,000)
TOTAL	CAPITAL OUTLAY	11,528	10,309	18,000	6,000	(12,000)
TOTAL	COMMUNITY ACTIVITY CENTER	590,995	567,676	602,922	638,643	35,721

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710571 - SPECIAL EVENTS/PROGRAMS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	375,713	364,609	388,122	397,180	9,058
41020	SALARIES & WAGES-O/T		3			-
41030	PT SALARIES & WAGES-REG	170,069	160,494	219,302	254,619	35,317
41040	PT SALARIES & WAGES-O/T		13			-
TOTAL	PERSONAL SERVICES	545,782	525,118	607,424	651,799	44,375
TOTAL	PERSONAL SERVICES	545,782	525,118	607,424	651,799	44,375
42010	FICA	45,501	39,220	46,468	49,862	3,394
42020	RETIREMENT - VRS (DB)	52,263	50,746	53,988	51,674	(2,314)
42030	RETIREMENT - VRS (DC)	5,564	5,806	5,668	5,832	164
42050	HEALTH INSURANCE	47,802	37,391	45,720	53,887	8,167
42060	LIFE INSURANCE - VRS	5,034	4,305	4,580	4,211	(369)
42070	DISABILITY (VLDP)	1,180	1,157	1,202	1,237	35
42080	DENTAL INSURANCE	936	780	936	936	-
42110	WORKER'S COMP.	6,300	8,024	5,970	6,030	60
TOTAL	FRINGE BENEFITS	164,580	147,429	164,532	173,669	9,137
43700	CONTRACTED SERVICES	15,000	12,965	15,000	18,000	3,000
43890	STATE FEES AND PERMITS	100		100	100	-
TOTAL	PURCHASED SERVICES	15,100	12,965	15,100	18,100	3,000
45803	FESTIVALS	7,800	7,487	12,450	13,950	1,500
45810	DUES & MEMBERSHIPS		347			-
TOTAL	OTHER CHARGES	7,800	7,834	12,450	13,950	1,500
46130	RECREATIONAL SUPPLIES	20,500	18,391	22,550	25,750	3,200
46131	ED/REC SUPP-PLAYGROUNDS	19,900	18,914	21,990	24,450	2,460
TOTAL	MATERIALS & SUPPLIES	40,400	37,305	44,540	50,200	5,660
TOTAL	OTHER OPERATING EXPENSES	227,880	205,534	236,622	255,919	19,297
48181	BUILDINGS & GROUNDS	17,270	13,014			-
48211	MACHINERY & EQUIPMENT		17,000			-
TOTAL	CAPITAL OUTLAY	17,270	30,014			-
TOTAL	CAPITAL OUTLAY	17,270	30,014			-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 700 - PARKS, REC. & CULTURAL
ACTIVITY - 7100 - PARKS & RECREATION
DEPARTMENT - 710571 - SPECIAL EVENTS/PROGRAMS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL	SPECIAL EVENTS/PROGRAMS	790,932	760,665	844,046	907,718	63,672

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710671 - SIMMS RECREATION CENTER

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	185,452	174,353	203,265	209,355	6,090
41020	SALARIES & WAGES-O/T		8			-
41030	PT SALARIES & WAGES-REG	98,539	96,843	119,294	117,971	(1,323)
41060	PTO - SEPARATION		390			-
TOTAL	PERSONAL SERVICES	283,991	271,595	322,559	327,326	4,767
TOTAL	PERSONAL SERVICES	283,991	271,595	322,559	327,326	4,767
42010	FICA	23,257	20,477	24,676	25,040	364
42020	RETIREMENT - VRS (DB)	27,188	24,833	28,274	27,237	(1,037)
42030	RETIREMENT - VRS (DC)	1,950	583	2,008	2,088	80
42050	HEALTH INSURANCE	11,143	11,167	11,430	13,472	2,042
42060	LIFE INSURANCE - VRS	2,619	2,173	2,399	2,220	(179)
42070	DISABILITY (VLDP)	414	336	426	443	17
42080	DENTAL INSURANCE	546	234	546	546	-
42110	WORKER'S COMP.	3,440	3,159	3,080	3,110	30
TOTAL	FRINGE BENEFITS	70,557	62,962	72,839	74,156	1,317
43320	SERVICE CONTRACTS		60			-
43330	MAINT & REP.-MACH & EQUIP			1,500	4,000	2,500
43360	MAINT & REP.-BLDGS & GNDS	27,000	19,970	33,000	28,000	(5,000)
43600	ADVERTISING	1,900	152			-
TOTAL	PURCHASED SERVICES	28,900	20,182	34,500	32,000	(2,500)
44300	CENTRAL STORES	500		500	500	-
TOTAL	INTERNAL SERVICES	500		500	500	-
45110	ELECTRICITY	75,000	72,320	75,000	80,000	5,000
45120	HEATING	32,500	31,829	35,000	40,000	5,000
45130	WATER & SEWER	6,500	6,392	6,750	6,750	-
45305	PROPERTY/LIABILITY INS.	9,160	9,265	10,240	10,120	(120)
45530	TRAINING & TRAVEL		234			-
45810	DUES & MEMBERSHIPS	300	347	350		(350)
TOTAL	OTHER CHARGES	123,460	120,387	127,340	136,870	9,530
46050	JANITORIAL SUPPLIES	12,750	12,173	11,750	11,750	-
46110	UNIFORMS			300	475	175
46130	RECREATIONAL SUPPLIES	3,000	2,228	4,000	4,000	-
46145	SAFETY MATERIALS	150		150	150	-
TOTAL	MATERIALS & SUPPLIES	15,900	14,401	16,200	16,375	175

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710671 - SIMMS RECREATION CENTER

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		239,317	217,933	251,379	259,901	8,522
48111	MACHINERY & EQUIPMENT				22,000	22,000
48122	FURNITURE				17,000	17,000
48172	HARDWARE	35,392	35,688	4,000	6,000	2,000
48181	BUILDINGS & GROUNDS	178,360				-
TOTAL CAPITAL OUTLAY		213,752	35,688	4,000	45,000	41,000
TOTAL CAPITAL OUTLAY		213,752	35,688	4,000	45,000	41,000
TOTAL SIMMS RECREATION CENTER		737,060	525,216	577,938	632,227	54,289

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710771 - AQUATICS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	307,006	299,125	311,090	323,268	12,178
41020	SALARIES & WAGES-O/T		3			-
41030	PT SALARIES & WAGES-REG	161,947	146,143	207,643	199,482	(8,161)
41054	VACATION CASHOUT		2,717			-
TOTAL	PERSONAL SERVICES	468,953	447,988	518,733	522,750	4,017
TOTAL	PERSONAL SERVICES	468,953	447,988	518,733	522,750	4,017
42010	FICA	35,875	32,250	39,683	39,991	308
42020	RETIREMENT - VRS (DB)	42,705	41,608	43,272	42,058	(1,214)
42030	RETIREMENT - VRS (DC)	7,452	6,710	7,478	7,847	369
42050	HEALTH INSURANCE	58,968	58,177	60,482	80,558	20,076
42060	LIFE INSURANCE - VRS	4,115	3,530	3,671	3,427	(244)
42070	DISABILITY (VLDP)	1,580	1,585	1,586	1,664	78
42080	DENTAL INSURANCE	780	780	780	780	-
42110	WORKER'S COMP.	6,330	8,296	5,300	5,350	50
TOTAL	FRINGE BENEFITS	157,805	152,936	162,252	181,675	19,423
43320	SERVICE CONTRACTS		20			-
43330	MAINT & REP.-MACH & EQUIP	65,790	67,829	59,540	25,945	(33,595)
43360	MAINT & REP.-BLDGS & GNDS	8,250	51,343	8,250	18,250	10,000
43700	CONTRACTED SERVICES		180			-
TOTAL	PURCHASED SERVICES	74,040	119,372	67,790	44,195	(23,595)
44300	CENTRAL STORES		233			-
TOTAL	INTERNAL SERVICES		233			-
45110	ELECTRICITY	57,500	34,657	80,000	80,000	-
45120	HEATING	75,000	46,385	95,000	95,000	-
45130	WATER & SEWER	25,000	44,492	47,500	50,000	2,500
45305	PROPERTY/LIABILITY INS.	9,810	9,923	10,970	13,840	2,870
45410	LEASE/RENT OF EQUIPMENT	3,200	4,919	3,200	5,000	1,800
45530	TRAINING & TRAVEL	7,155	1,927	7,155	7,155	-
45757	SWIM FOR SADIE PROGRAM	50,000				-
TOTAL	OTHER CHARGES	227,665	142,303	243,825	250,995	7,170
46110	UNIFORMS	2,625	1,393	3,025	4,375	1,350
46130	RECREATIONAL SUPPLIES	4,887	3,841	4,887	8,267	3,380
46145	SAFETY MATERIALS	2,286	1,892	2,286	6,830	4,544
46180	CHEMICALS	49,800	30,767	68,000	68,500	500
TOTAL	MATERIALS & SUPPLIES	59,598	37,892	78,198	87,972	9,774

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 ----- BUDGET ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED	NET CHANGE
TOTAL OTHER OPERATING EXPENSES		519,108 452,736	552,065	564,837	12,772
48122	FURNITURE			10,000	10,000
48184	IMPROVEMENTS	6,425			-
48284	IMPROVEMENTS		22,340		(22,340)
TOTAL CAPITAL OUTLAY		6,425	22,340	10,000	(12,340)
TOTAL CAPITAL OUTLAY		6,425	22,340	10,000	(12,340)
TOTAL AQUATICS		988,061 907,149	1,093,138	1,097,587	4,449

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710871 - ATHLETICS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	305,506	305,511	317,731	327,295	9,564
41020	SALARIES & WAGES-O/T		6			-
41030	PT SALARIES & WAGES-REG	14,617	8,022	19,137	16,690	(2,447)
TOTAL	PERSONAL SERVICES	320,123	313,539	336,868	343,985	7,117
TOTAL	PERSONAL SERVICES	320,123	313,539	336,868	343,985	7,117
42010	FICA	24,490	22,939	25,771	26,315	544
42020	RETIREMENT - VRS (DB)	42,497	42,497	44,197	42,581	(1,616)
42030	RETIREMENT - VRS (DC)	5,272	3,854	5,430	5,649	219
42050	HEALTH INSURANCE	41,367	46,044	43,928	67,970	24,042
42060	LIFE INSURANCE - VRS	4,094	3,605	3,750	3,470	(280)
42070	DISABILITY (VLDP)	1,118	1,151	1,152	1,198	46
42080	DENTAL INSURANCE	780	468	780	780	-
42110	WORKER'S COMP.	3,200	3,817	3,580	3,620	40
TOTAL	FRINGE BENEFITS	122,818	124,374	128,588	151,583	22,995
43700	CONTRACTED SERVICES	25,800	23,559	27,700	27,100	(600)
TOTAL	PURCHASED SERVICES	25,800	23,559	27,700	27,100	(600)
45110	ELECTRICITY	29,000	15,422	29,000	29,000	-
45305	PROPERTY/LIABILITY INS.	1,750	3,552	5,270	5,210	(60)
45390	OTHER INSURANCE		490	600	500	(100)
TOTAL	OTHER CHARGES	30,750	19,464	34,870	34,710	(160)
46132	ED/REC SUPP-ATHLETICS	106,405	90,778	97,950	98,350	400
46145	SAFETY MATERIALS	650	16	390	350	(40)
TOTAL	MATERIALS & SUPPLIES	107,055	90,794	98,340	98,700	360
TOTAL	OTHER OPERATING EXPENSES	286,423	258,191	289,498	312,093	22,595
48111	MACHINERY & EQUIPMENT	45,000	44,797			-
48181	BUILDINGS & GROUNDS	104,000	22,947	15,500	2,566	(12,934)
48272	HARDWARE			20,000		(20,000)
48284	IMPROVEMENTS	44,064	36,499		22,340	22,340
TOTAL	CAPITAL OUTLAY	193,064	104,243	35,500	24,906	(10,594)
TOTAL	CAPITAL OUTLAY	193,064	104,243	35,500	24,906	(10,594)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL ATHLETICS		799,610	675,974	661,866	680,984	19,118

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 730171 - GOLF COURSE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	368,171	368,160	382,886	394,395	11,509
41020	SALARIES & WAGES-O/T		3			-
41030	PT SALARIES & WAGES-REG	149,118	146,542	191,096	198,299	7,203
41053	VACATION LEAVE - PAYOUT		2,653			-
TOTAL	PERSONAL SERVICES	517,289	517,358	573,982	592,694	18,712
TOTAL	PERSONAL SERVICES	517,289	517,358	573,982	592,694	18,712
42010	FICA	42,250	38,376	43,911	45,341	1,430
42020	RETIREMENT - VRS (DB)	51,214	51,211	53,259	51,311	(1,948)
42030	RETIREMENT - VRS (DC)	3,768	2,648	3,881	4,037	156
42050	HEALTH INSURANCE	59,002	53,274	53,342	62,869	9,527
42060	LIFE INSURANCE - VRS	4,934	4,344	4,519	4,181	(338)
42070	DISABILITY (VLDP)	799	823	823	856	33
42080	DENTAL INSURANCE	936	936	936	936	-
42110	WORKER'S COMP.	4,180	4,134	3,290	3,320	30
TOTAL	FRINGE BENEFITS	167,083	155,747	163,961	172,851	8,890
43165	CREDIT CARD SERVICE FEES	35,000	31,949	35,000	35,000	-
43320	SERVICE CONTRACTS	42,110	40,651	42,658	41,609	(1,049)
43330	MAINT & REP.-MACH & EQUIP	25,000	21,108	25,000	25,000	-
43360	MAINT & REP.-BLDGS & GNDS	9,000	11,297	9,000	9,000	-
TOTAL	PURCHASED SERVICES	111,110	105,006	111,658	110,609	(1,049)
44200	C.G. - PARTS AND LABOR	5,900	6,859	7,300	7,500	200
44300	CENTRAL STORES	500	189	500	500	-
44310	C.G. - FUEL	500	623	700	600	(100)
TOTAL	INTERNAL SERVICES	6,900	7,671	8,500	8,600	100
45110	ELECTRICITY	23,500	24,022	25,000	25,000	-
45120	HEATING	8,000	8,226	8,000	8,000	-
45130	WATER & SEWER	4,400	2,806	4,400	4,400	-
45136	LANDFILL/STEAM PLANT	150	16	150	150	-
45210	POSTAGE		168			-
45305	PROPERTY/LIABILITY INS.	9,610	9,721	10,750	10,620	(130)
45410	LEASE/RENT OF EQUIPMENT	7,997	1,388	9,397	9,397	-
45530	TRAINING & TRAVEL		737			-
45810	DUES & MEMBERSHIPS		4,017			-
TOTAL	OTHER CHARGES	53,657	51,100	57,697	57,567	(130)
46010	OFFICE SUPPLIES	4,000	3,632	4,000	4,000	-
46050	JANITORIAL SUPPLIES	200	102	200	200	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 730171 - GOLF COURSE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46075	MAINT&REP-ROADS/TRAILS/BR	1,500	155	1,500	1,500	-
46076	MAINT&REP-IRRIGATION SYS.	12,000	8,933	12,000	11,000	(1,000)
46080	POWERED EQUIPMENT FUELS	11,400	8,786	16,000	16,000	-
46110	UNIFORMS	900	585	1,050	1,050	-
46145	SAFETY MATERIALS	1,700	280	1,700	1,700	-
46150	MAT'L FOR RESALE-FOOD/BEV	24,815	20,118	20,000	20,000	-
46151	MERCHANDISE-RESALE	31,100	30,505	32,500	32,500	-
46180	CHEMICALS	42,000	57,625	50,000	52,000	2,000
46182	SANDS AND SOILS MIXES	23,100	24,640	6,000	6,000	-
46183	SEED, SOD, STRAW, ETC.	2,500	2,488	2,500	1,500	(1,000)
46184	NUTRIENT MANAGEMENT	21,000	25,505	25,000	25,000	-
TOTAL MATERIALS & SUPPLIES		176,215	183,352	172,450	172,450	-
TOTAL OTHER OPERATING EXPENSES		514,965	502,876	514,266	522,077	7,811
48030	LEASE - RIGHT TO USE	244,820	244,820			-
48111	MACHINERY & EQUIPMENT	69,676	69,676		74,000	74,000
48176	PRACTICE RANGE EQUIP&ACC.	8,500	9,971	9,000	17,000	8,000
48184	IMPROVEMENTS			100,000		(100,000)
48273	SOFTWARE		299			-
48284	IMPROVEMENTS	20,799	20,799			-
TOTAL CAPITAL OUTLAY		343,795	345,566	109,000	91,000	(18,000)
TOTAL CAPITAL OUTLAY		343,795	345,566	109,000	91,000	(18,000)
TOTAL GOLF COURSE		1,376,049	1,365,800	1,197,248	1,205,771	8,523

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 700 - PARKS, REC. & CULTURAL
ACTIVITY - 7500 - LIBRARY
DEPARTMENT - 750511 - REGIONAL LIBRARY

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
47010	MRL-OPERATING	683,096	683,096	696,758	731,596	34,838
TOTAL PMT. TO JOINT OPERATIONS		683,096	683,096	696,758	731,596	34,838
TOTAL OTHER OPERATING EXPENSES		683,096	683,096	696,758	731,596	34,838
TOTAL REGIONAL LIBRARY		683,096	683,096	696,758	731,596	34,838

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 800 - COMMUNITY DEVELOPMENT

ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT

DEPARTMENT - 810121 - PLANNING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	247,426	215,391	266,723	274,677	7,954
41030	PT SALARIES & WAGES-REG	9,000	8,750	9,000	9,000	-
41053	VACATION LEAVE - PAYOUT		1,769			-
TOTAL	PERSONAL SERVICES	256,426	225,909	275,723	283,677	7,954
TOTAL	PERSONAL SERVICES	256,426	225,909	275,723	283,677	7,954
42010	FICA	19,616	16,020	21,093	21,701	608
42020	RETIREMENT - VRS (DB)	34,417	29,858	37,101	35,736	(1,365)
42030	RETIREMENT - VRS (DC)	2,941	2,986	3,097	3,220	123
42050	HEALTH INSURANCE	38,913	29,874	36,601	43,138	6,537
42060	LIFE INSURANCE - VRS	3,315	2,533	3,147	2,912	(235)
42070	DISABILITY (VLDP)	623	449	657	683	26
42080	DENTAL INSURANCE	468	371	468	468	-
42090	UNEMPLOYMENT		101			-
42110	WORKER'S COMP.	510	405	540	700	160
TOTAL	FRINGE BENEFITS	100,803	82,595	102,704	108,558	5,854
43100	PROFESSIONAL SERVICES	77,901	5,358	4,000	4,000	-
43320	SERVICE CONTRACTS	300	4,644	309	4,860	4,551
43600	ADVERTISING	34,860	7,347	36,210	37,560	1,350
TOTAL	PURCHASED SERVICES	113,061	17,349	40,519	46,420	5,901
44200	C.G. - PARTS AND LABOR	500	532	500	500	-
44300	CENTRAL STORES		25			-
44310	C.G. - FUEL	500	478	500	500	-
TOTAL	INTERNAL SERVICES	1,000	1,035	1,000	1,000	-
45210	POSTAGE				350	350
45305	PROPERTY/LIABILITY INS.	1,350	1,366	1,510	1,500	(10)
45394	RETIREE H'CARE BENEFIT	3,480	3,480	3,480	1,218	(2,262)
45410	LEASE/RENT OF EQUIPMENT	1,376	1,393	1,376	1,396	20
45530	TRAINING & TRAVEL	13,308	6,873	8,627	12,050	3,423
45540	EDUCATION		195			-
45810	DUES & MEMBERSHIPS	1,820	2,193	1,920	1,891	(29)
TOTAL	OTHER CHARGES	21,334	15,500	16,913	18,405	1,492
46010	OFFICE SUPPLIES	700	356	700	700	-
46110	UNIFORMS			600	600	-
46120	BOOKS & SUBSCRIPTIONS	400	525	400	400	-
46140	OTHER SUPPLIES	500	1,894	500	800	300

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 800 - COMMUNITY DEVELOPMENT

ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT

DEPARTMENT - 810121 - PLANNING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		1,600	2,774	2,200	2,500	300
 TOTAL OTHER OPERATING EXPENSES		237,798	119,253	163,336	176,883	13,547
48151 MOTOR VEHICLES & EQUIP.		9,550				-
48171 EDP EQUIPMENT		1,300	2,204			-
48173 SOFTWARE		4,500		4,500		(4,500)
48271 EDP EQUIPMENT		1,200				-
 TOTAL CAPITAL OUTLAY		16,550	2,204	4,500		(4,500)
 TOTAL CAPITAL OUTLAY		16,550	2,204	4,500		(4,500)
 TOTAL PLANNING		510,774	347,366	443,559	460,560	17,001

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	244,865	202,837	265,576	274,505	8,929
41020	SALARIES & WAGES-O/T		39			-
41030	PT SALARIES & WAGES-REG		3,913	7,883		(7,883)
41060	PTO - SEPARATION		1,240			-
TOTAL	PERSONAL SERVICES	244,865	208,029	273,459	274,505	1,046
TOTAL	PERSONAL SERVICES	244,865	208,029	273,459	274,505	1,046
42010	FICA	18,733	15,087	20,919	21,000	81
42020	RETIREMENT - VRS (DB)	34,061	28,227	36,942	35,713	(1,229)
42030	RETIREMENT - VRS (DC)	5,943	3,425	6,384	6,663	279
42050	HEALTH INSURANCE	39,136	31,917	39,370	48,169	8,799
42060	LIFE INSURANCE - VRS	3,282	2,394	3,134	2,911	(223)
42070	DISABILITY (VLDP)	1,260	1,075	1,353	1,413	60
42080	DENTAL INSURANCE	624	611	780	780	-
42110	WORKER'S COMP.	1,160	736	720	930	210
TOTAL	FRINGE BENEFITS	104,199	83,472	109,602	117,579	7,977
43100	PROFESSIONAL SERVICES		690			-
43320	SERVICE CONTRACTS	400	766	515	810	295
43600	ADVERTISING	1,000	180			-
43700	CONTRACTED SERVICES	3,000		3,000	3,000	-
TOTAL	PURCHASED SERVICES	4,400	1,636	3,515	3,810	295
45210	POSTAGE				600	600
45230	TELECOMMUNICATIONS	480		360		(360)
45305	PROPERTY/LIABILITY INS.	660	668	740	740	-
45530	TRAINING & TRAVEL	4,395	7,031	12,635	8,549	(4,086)
45810	DUES & MEMBERSHIPS	1,449	300	620	510	(110)
TOTAL	OTHER CHARGES	6,984	7,999	14,355	10,399	(3,956)
46010	OFFICE SUPPLIES	500		500	500	-
46110	UNIFORMS	790	348	1,750	1,750	-
46140	OTHER SUPPLIES	250	225	250	250	-
TOTAL	MATERIALS & SUPPLIES	1,540	573	2,500	2,500	-
TOTAL	OTHER OPERATING EXPENSES	117,123	93,680	129,972	134,288	4,316
48171	EDP EQUIPMENT	1,300	1,804	1,360		(1,360)
48271	EDP EQUIPMENT		1,364			-

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	CHANGE
				PROPOSED	
TOTAL CAPITAL OUTLAY		1,300	3,168	1,360	(1,360)
TOTAL CAPITAL OUTLAY		1,300	3,168	1,360	(1,360)
TOTAL ZONING ADMINISTRATOR		363,288	304,877	404,791	4,002

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41030	PT SALARIES & WAGES-REG	1,800		1,800	1,800	-
TOTAL	PERSONAL SERVICES	1,800		1,800	1,800	-
TOTAL	PERSONAL SERVICES	1,800		1,800	1,800	-
42010	FICA	138		138	138	-
TOTAL	FRINGE BENEFITS	138		138	138	-
43100	PROFESSIONAL SERVICES				100	100
43600	ADVERTISING	2,600		2,600	2,600	-
TOTAL	PURCHASED SERVICES	2,600		2,600	2,700	100
45530	TRAINING & TRAVEL	1,223		2,906	3,436	530
TOTAL	OTHER CHARGES	1,223		2,906	3,436	530
TOTAL	OTHER OPERATING EXPENSES	3,961		5,644	6,274	630
TOTAL	BOARD OF ZONING APPEALS	5,761		7,444	8,074	630

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	271,507	271,502	282,362	290,833	8,471
TOTAL	PERSONAL SERVICES	271,507	271,502	282,362	290,833	8,471
TOTAL	PERSONAL SERVICES	271,507	271,502	282,362	290,833	8,471
42010	FICA	20,771	19,783	21,601	22,249	648
42020	RETIREMENT - VRS (DB)	37,767	37,766	39,277	37,838	(1,439)
42030	RETIREMENT - VRS (DC)		4,045	2,889	3,005	116
42050	HEALTH INSURANCE	33,939	34,010	34,809	41,025	6,216
42060	LIFE INSURANCE - VRS	3,639	3,204	3,332	3,084	(248)
42070	DISABILITY (VLDP)	1,398	612	612	637	25
42080	DENTAL INSURANCE	312	312	312	312	-
42110	WORKER'S COMP.	220	178	150	160	10
TOTAL	FRINGE BENEFITS	98,046	99,909	102,982	108,310	5,328
43100	PROFESSIONAL SERVICES	58,322	47,970	30,900	31,648	748
43134	LAB MKT & TRAINING SURVEY	12,925	17,120	14,400	15,400	1,000
43320	SERVICE CONTRACTS	608	701	694	853	159
43600	ADVERTISING	50,933	52,965	50,000	50,000	-
43603	SPONSORSHIPS	21,000	21,000	29,000	25,500	(3,500)
43890	STATE FEES AND PERMITS	40	20	40	40	-
TOTAL	PURCHASED SERVICES	143,828	139,777	125,034	123,441	(1,593)
44200	C.G. - PARTS AND LABOR	1,000	1,961	1,300	1,500	200
44300	CENTRAL STORES		8	100	100	-
44310	C.G. - FUEL	700	534	700	600	(100)
TOTAL	INTERNAL SERVICES	1,700	2,504	2,100	2,200	100
45210	POSTAGE	100		100	100	-
45230	TELECOMMUNICATIONS	1,170	1,028	970	972	2
45305	PROPERTY/LIABILITY INS.	2,590	2,620	2,900	2,870	(30)
45410	LEASE/RENT OF EQUIPMENT	799	621	666	642	(24)
45530	TRAINING & TRAVEL	6,000	3,316	5,500	13,200	7,700
45745	PROPERTY REHAB TAX RELIEF	144,315	160,828	135,189	156,366	21,177
45746	INCENTIVE GRANTS	17,650		65,000	72,000	7,000
45754	BUSINESS ASSISTANCE	72,350	72,350	62,500	52,500	(10,000)
45810	DUES & MEMBERSHIPS	56,664	55,514	63,340	63,440	100
TOTAL	OTHER CHARGES	301,638	296,278	336,165	362,090	25,925
46010	OFFICE SUPPLIES	150	219	200	200	-
46120	BOOKS & SUBSCRIPTIONS	300	96	300	300	-
46140	OTHER SUPPLIES	200	184	200	200	-

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		650	499	700	700	-
TOTAL OTHER OPERATING EXPENSES		545,862	538,966	566,981	596,741	29,760
48172	HARDWARE	1,700	2,028		1,500	1,500
TOTAL CAPITAL OUTLAY		1,700	2,028		1,500	1,500
TOTAL CAPITAL OUTLAY		1,700	2,028		1,500	1,500
TOTAL ECONOMIC DEVELOPMENT		819,069	812,497	849,343	889,074	39,731

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	183,732	178,915	191,081	195,687	4,606
41030	PT SALARIES & WAGES-REG	99,278	76,016	86,636	89,496	2,860
41060	PTO - SEPARATION		1,696			-
TOTAL	PERSONAL SERVICES	283,010	256,628	277,717	285,183	7,466
TOTAL	PERSONAL SERVICES	283,010	256,628	277,717	285,183	7,466
42010	FICA	21,649	18,529	21,245	21,816	571
42020	RETIREMENT - VRS (DB)	25,557	24,920	26,579	25,460	(1,119)
42030	RETIREMENT - VRS (DC)	2,427	2,173	2,500	2,572	72
42050	HEALTH INSURANCE	32,702	33,093	36,601	39,532	2,931
42060	LIFE INSURANCE - VRS	2,462	2,114	2,255	2,074	(181)
42070	DISABILITY (VLDP)	515	506	530	1,007	477
42080	DENTAL INSURANCE	468	442	468	468	-
42110	WORKER'S COMP.	270	279	140	150	10
TOTAL	FRINGE BENEFITS	86,050	82,056	90,318	93,079	2,761
43100	PROFESSIONAL SERVICES	400	46	400	400	-
43165	CREDIT CARD SERVICE FEES	2,300	1,539	2,300	1,800	(500)
43320	SERVICE CONTRACTS	8,058	7,072	8,058	8,058	-
43360	MAINT & REP.-BLDGS & GNDS	6,175		6,175	6,175	-
43600	ADVERTISING	131,357	127,882	105,397	105,397	-
43601	CONTRACT PRINTING/MAILING	3,460	1,076	3,460	3,460	-
43603	SPONSORSHIPS	7,500	9,150	7,500	3,350	(4,150)
TOTAL	PURCHASED SERVICES	159,250	146,764	133,290	128,640	(4,650)
44200	C.G. - PARTS AND LABOR	800	728	800	1,100	300
44300	CENTRAL STORES	1,500	1,414	1,500	1,500	-
44310	C.G. - FUEL	800	428	500	400	(100)
TOTAL	INTERNAL SERVICES	3,100	2,570	2,800	3,000	200
45110	ELECTRICITY	10,000	8,788	10,000	10,000	-
45120	HEATING	4,500	3,129	2,600	3,300	700
45130	WATER & SEWER	2,300	2,528	2,600	2,600	-
45210	POSTAGE	10,300	10,125	10,300	10,300	-
45230	TELECOMMUNICATIONS	2,650	3,054	2,750	3,100	350
45305	PROPERTY/LIABILITY INS.	4,390	4,440	4,910	4,850	(60)
45530	TRAINING & TRAVEL	11,100	11,524	11,100	11,100	-
45810	DUES & MEMBERSHIPS	3,765	10,225	4,025	4,025	-
TOTAL	OTHER CHARGES	49,005	53,814	48,285	49,275	990
46010	OFFICE SUPPLIES	2,310	1,887	2,310	2,310	-

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46120	BOOKS & SUBSCRIPTIONS	555	473	555	555	-
46140	OTHER SUPPLIES	1,500	370	1,500	1,500	-
46151	MERCHANDISE-RESALE	16,000	13,390	16,000	16,000	-
TOTAL MATERIALS & SUPPLIES		20,365	16,120	20,365	20,365	-
TOTAL OTHER OPERATING EXPENSES		317,770	301,324	295,058	294,359	(699)
48121	FURNITURE & FIXTURES	200		200	200	-
48172	HARDWARE	3,919	5,109		3,400	3,400
48281	BUILDINGS & GROUNDS	10,000	5,805	10,000	10,000	-
TOTAL CAPITAL OUTLAY		14,119	10,915	10,200	13,600	3,400
TOTAL CAPITAL OUTLAY		14,119	10,915	10,200	13,600	3,400
TOTAL TOURISM & VISITORS SER		614,899	568,866	582,975	593,142	10,167

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 800 - COMMUNITY DEVELOPMENT

ACTIVITY - 8200 - ENVIRONMENTAL MGT.

DEPARTMENT - 820241 - BLACKS RUN GREENWAY

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	70,850	50,068	63,014	64,915	1,901
41020	SALARIES & WAGES-O/T	1,984	178	1,748	1,818	70
41060	PTO - SEPARATION		5,228			-
TOTAL	PERSONAL SERVICES	72,834	55,474	64,762	66,733	1,971
TOTAL	PERSONAL SERVICES	72,834	55,474	64,762	66,733	1,971
42010	FICA	5,572	4,267	4,954	5,105	151
42020	RETIREMENT - VRS (DB)	9,856	7,023	8,765	8,446	(319)
42030	RETIREMENT - VRS (DC)		1,652	1,515	1,576	61
42060	LIFE INSURANCE - VRS	950	596	744	689	(55)
42070	DISABILITY (VLDP)		268	321	334	13
42080	DENTAL INSURANCE	156		156	156	-
42110	WORKER'S COMP.	490	985	710	820	110
TOTAL	FRINGE BENEFITS	17,024	14,791	17,165	17,126	(39)
43100	PROFESSIONAL SERVICES	3,000	46	3,000	3,000	-
43320	SERVICE CONTRACTS	296	139	296	53	(243)
43330	MAINT & REP.-MACH & EQUIP	200		200	200	-
43600	ADVERTISING	200	97	200	200	-
43710	UNIFORM MAINTENANCE CONT.	400	395	400	400	-
TOTAL	PURCHASED SERVICES	4,096	676	4,096	3,853	(243)
44200	C.G. - PARTS AND LABOR	1,800	1,957	1,700	1,500	(200)
44300	CENTRAL STORES	500	593	500	500	-
44310	C.G. - FUEL	1,000	490	600	500	(100)
TOTAL	INTERNAL SERVICES	3,300	3,040	2,800	2,500	(300)
45230	TELECOMMUNICATIONS	500	106	500	500	-
45305	PROPERTY/LIABILITY INS.	1,200	1,214	1,350	1,340	(10)
45410	LEASE/RENT OF EQUIPMENT	1,000		1,000	1,000	-
45530	TRAINING & TRAVEL	2,100	1,094	1,780	1,780	-
TOTAL	OTHER CHARGES	4,800	2,414	4,630	4,620	(10)
46010	OFFICE SUPPLIES	200	123	200	300	100
46140	OTHER SUPPLIES	4,500	5,774	4,500	7,000	2,500
46181	HORTICULTURE	5,000	4,994	5,000	7,500	2,500
TOTAL	MATERIALS & SUPPLIES	9,700	10,891	9,700	14,800	5,100
TOTAL	OTHER OPERATING EXPENSES	38,920	31,812	38,391	42,899	4,508

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 800 - COMMUNITY DEVELOPMENT

ACTIVITY - 8200 - ENVIRONMENTAL MGT.

DEPARTMENT - 820241 - BLACKS RUN GREENWAY

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48151	MOTOR VEHICLES & EQUIP.		3,722			-
48184	IMPROVEMENTS	5,000		5,000		(5,000)
TOTAL	CAPITAL OUTLAY	5,000	3,722	5,000		(5,000)
TOTAL	CAPITAL OUTLAY	5,000	3,722	5,000		(5,000)
TOTAL	BLACKS RUN GREENWAY	116,754	91,008	108,153	109,632	1,479

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 900 - NON-DEPARTMENTAL

ACTIVITY - 9201 - NON DEPARTMENTAL

DEPARTMENT - 910411 - CONTRIBUTIONS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45642	CHAMBER OF COMMERCE	3,475	2,175	2,500		(2,500)
45644	SALVATION ARMY	12,000	12,000	3,000		(3,000)
45645	HBURG RESCUE SQUAD	64,150	73,348	73,350	63,840	(9,510)
45647	SHEN.VAL.SOIL & WAT. CONS	5,600	5,600	5,600	5,600	-
45648	BLUE RIDGE COMMUNITY COLL	68,766	68,766	68,766	68,766	-
45649	RHAM. CO. HISTORICAL SOC.			495		(495)
45650	VALLEY PROG.FOR AGING SVS	15,000	15,000	15,000		(15,000)
45652	FIRST STEP, INC.	20,000	20,000	18,750		(18,750)
45655	GEMEINSCHAFT HOUSE	750	750			-
45659	BLUE RIDGE LEGAL SERVICES	3,000	3,000	16,443		(16,443)
45666	WAY TO GO	13,500	13,500	9,480		(9,480)
45667	COLLINS CENTER	11,074	11,074	15,075		(15,075)
45668	VALLEY ASSOC.FOR IND LIVI	1,600	1,600	2,000		(2,000)
45669	BOYS AND GIRLS CLUB	24,000	24,000	22,500		(22,500)
45671	ON THE ROAD COLLABORATIVE	15,000	15,000	20,370		(20,370)
45673	MERCY HOUSE	24,000	24,000	22,500		(22,500)
45674	ARC OF HBURG/RHAM	12,000	12,000	10,000		(10,000)
45680	SKYLINE LITERACY	11,840	11,840	14,250		(14,250)
45683	HBURG-RHAM CHILD DAY CARE	15,000	15,000	18,750		(18,750)
45684	NENA	800	800			-
45685	UNITED WAY OF HBURG-RHAM	10,000	10,000	1,500		(1,500)
45686	STRENGTH IN PEERS	6,122	6,122	4,200		(4,200)
45687	BRIDGE OF HOPE	9,000	9,000	12,884		(12,884)
45689	S'DOAH LGBTQ CENTER	1,000	1,000			-
45691	VILLAGE TO VILLAGE INC	1,000	1,000	2,000		(2,000)
45692	ADAGIO HOUSE	10,000	10,000	10,000		(10,000)
45693	CHURCH WORLD SERVICE	6,000	6,000	11,250		(11,250)
45697	YOUTH POPULAR CULTURE	8,000	8,000	2,000		(2,000)
45698	ABLE SOLUTIONS, INC.	1,000	1,000	1,478		(1,478)
45699	BRAIN INJURY CONNECTIONS	9,700	9,700	9,600		(9,600)
45756	UTILITY FEE WAIVER PGRM	40,000		40,000	40,000	-
45805	OPEN DOORS	6,000	6,000	4,000		(4,000)
45882	BLUE RIDGE CASA	6,000	6,000	11,250		(11,250)
45884	OASIS			450		(450)
45885	ARTS COUNCIL OF VALLEY	12,000	12,000	15,000		(15,000)
45886	VIRGINIA QUILT MUSEUM	6,976				-
45889	GENERATIONS CROSSING	1,000	1,000	480		(480)
45893	CATS CRADLE	375	343	375	350	(25)
45899	BLUE RIDGE FREE CLINIC			480		(480)
45900	BIG BROTHERS/BIG SISTERS	15,000	15,000	18,750		(18,750)
45901	CENT VLLEY HAB FOR HUMANI	18,000	18,000			-
45902	NEWBRIDGES IMMIGRANT RESO	12,405	12,405	14,835		(14,835)
45903	COMMUNITY COUNSELING CTR	9,000	9,000	6,000		(6,000)
45905	SECOND HOME LEARNING CTR	15,200	15,200	15,000		(15,000)
45908	EXPLORE MORE MUSEUM	20,000	20,000	18,750		(18,750)
45909	HDR - JULY 4TH	2,000		400		(400)
45910	SHEN VALLEY SPAY & NEUTER	120	84	120	120	-
45912	OUR COMMUNITY PLACE	1,000	1,000	18,415		(18,415)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 900 - NON-DEPARTMENTAL

ACTIVITY - 9201 - NON DEPARTMENTAL

DEPARTMENT - 910411 - CONTRIBUTIONS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45915	H'BURG DOWNTOWN RENAISSAN	143,151	143,151	143,151	143,151	-
45916	COURT SQUARE THEATER	15,000	15,000	18,750		(18,750)
45921	COMMUNITY ASSISTANCE	858,108	679,487			-
45922	HOUSING ASSISTANCE	1,335,000	1,300,000			-
45923	FAMILY RESOURCE CENTER	750	750			-
45924	HEALTHY FAMILIES BLUE RDG	7,200	7,200	7,200		(7,200)
45925	S'DOAH COMMUNITY CAPITAL	10,850	10,850			-
45926	NEW CREATION VA			500		(500)
45927	PEOPLE HELPING PEOPLE			500		(500)
45928	HEALTHY COMM HLTH CENTER			3,000		(3,000)
45929	HBURG DANCE COOPERATIVE			400		(400)
45930	VIJANA AFRICA			1,500		(1,500)
45931	SENTARA RMH			500		(500)
45998	NEW PROGRAMS				250,000	250,000
45999	OUTSIDE CONTRIBUTIONS	233		315	400,000	399,685
TOTAL OTHER CHARGES		2,918,745	2,663,744	733,862	971,827	237,965
47005	CENT. SHEN. PLANNING DIST	54,989	54,989	55,917	50,837	(5,080)
47015	R'HAM-H'BURG ASAP	20,000	20,000	12,500	12,500	-
47040	SHEN VALLEY REG AIRPORT	103,733	103,733	103,733	103,733	-
TOTAL PMT. TO JOINT OPERATIONS		178,722	178,722	172,150	167,070	(5,080)
TOTAL OTHER OPERATING EXPENSES		3,097,467	2,842,466	906,012	1,138,897	232,885
TOTAL CONTRIBUTIONS		3,097,467	2,842,466	906,012	1,138,897	232,885

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 900 - NON-DEPARTMENTAL

ACTIVITY - 9201 - NON DEPARTMENTAL

DEPARTMENT - 910511 - JOINT OPERATIONS

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
47070	JAIL, COURTS, ETC.	8,688,800	7,771,884	8,309,610	9,573,200	1,263,590
47071	SOCIAL SERVICES DISTRICT	2,894,893	2,894,893	3,034,510	3,558,760	524,250
47073	CHILDREN'S SERVICES ACT	2,945,486	2,945,485	2,519,480	3,300,000	780,520
47077	OAA-COOPERATIVE PRTN GRNT	200,000	154,282			-
TOTAL PMT. TO JOINT OPERATIONS		14,729,179	13,766,544	13,863,600	16,431,960	2,568,360
TOTAL OTHER OPERATING EXPENSES		14,729,179	13,766,544	13,863,600	16,431,960	2,568,360
TOTAL JOINT OPERATIONS		14,729,179	13,766,544	13,863,600	16,431,960	2,568,360

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 900 - NON-DEPARTMENTAL

ACTIVITY - 9201 - NON DEPARTMENTAL

DEPARTMENT - 910811 - CONFERENCE CENTER (SVCC)

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45749	EDA (SVCC) GRANT	1,200,000	1,105,762	1,300,000	1,300,000	-
TOTAL	OTHER CHARGES	1,200,000	1,105,762	1,300,000	1,300,000	-
TOTAL	OTHER OPERATING EXPENSES	1,200,000	1,105,762	1,300,000	1,300,000	-
TOTAL	CONFERENCE CENTER (SVCC)	1,200,000	1,105,762	1,300,000	1,300,000	-

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49310	RESERVE FOR CONTINGENCIES			225,000	225,000	-
TOTAL RESERVES				225,000	225,000	-
TOTAL OTHER USES OF FUNDS				225,000	225,000	-
TOTAL RESERVE FOR CONTINGENCIES				225,000	225,000	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 900 - NON-DEPARTMENTAL

ACTIVITY - 9800 - DEBT SERVICE

DEPARTMENT - 980142 - DEBT SERVICE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49161	RIGHT OF USE LEASE	169,078	169,078	169,712	181,931	12,219
49163	SBITA	74,897	74,897	40,317		(40,317)
49406	G.O. SERIES 2001C (VPSA)	2,660,000	2,660,000	2,795,000	2,945,000	150,000
49417	G.O. SERIES 2014A	700,000	700,000	730,000	755,000	25,000
49418	G.O. SERIES 2014B	2,675,000	2,675,000	2,785,000	2,380,000	(405,000)
49420	G.O. SERIES 2016	1,520,000	1,520,000	1,605,000	1,685,000	80,000
49423	G.O. SERIES 2018 (VPSA)	270,000	270,000	285,000	300,000	15,000
49424	G.O. SERIES 2019 (VRA)	305,000	305,000	320,000	340,000	20,000
49427	G.O. SERIES 2021A	4,880,000	4,880,000	5,485,000	5,775,000	290,000
49428	G.O. SERIES 2021B	820,000	820,000			-
TOTAL PRINCIPAL		14,073,975	14,073,975	14,215,029	14,361,931	146,902
49150	BANK HANDLING CHARGES	8,000	5,805	6,000	6,000	-
49181	RIGHT OF USE LEASE	53,101	53,101	55,947	52,488	(3,459)
49183	SBITA	2,959	2,959	1,209		(1,209)
49506	G.O. SERIES 2001C (VPSA)	360,570	360,570	221,468	75,098	(146,370)
49517	G.O. SERIES 2014A	264,169	264,169	235,719	209,669	(26,050)
49518	G.O. SERIES 2014B	878,025	878,025	769,375	691,900	(77,475)
49520	G.O. SERIES 2016	1,062,825	1,062,825	984,700	902,450	(82,250)
49523	G.O. SERIES 2018 (VPSA)	153,893	153,893	139,879	125,108	(14,771)
49524	G.O. SERIES 2019 (VRA)	181,122	181,122	165,106	148,194	(16,912)
49527	G.O. SERIES 2021A	3,532,331	3,532,331	3,273,206	2,991,706	(281,500)
49528	G.O. SERIES 2021B	2,050	2,050			-
49549	NEW SERIES BONDS				500,000	500,000
TOTAL INTEREST & FISCAL CHARGES		6,499,045	6,496,849	5,852,609	5,702,613	(149,996)
TOTAL DEBT SERVICE		20,573,020	20,570,824	20,067,638	20,064,544	(3,094)
TOTAL OTHER USES OF FUNDS		20,573,020	20,570,824	20,067,638	20,064,544	(3,094)
TOTAL DEBT SERVICE		20,573,020	20,570,824	20,067,638	20,064,544	(3,094)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 900 - NON-DEPARTMENTAL

ACTIVITY - 9900 - TRANSFERS

DEPARTMENT - 990111 - TRANSFERS

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
49218	TR TO ECC FUND	3,931,060	3,931,060	4,144,372	4,180,680	36,308
49219	TR TO GENERAL CAP PROJ	12,002,130	12,002,130	4,650,000	2,775,230	(1,874,770)
49220	TR TO SCHOOL FUND	47,260,457	47,260,457	48,724,305	48,224,305	(500,000)
49223	TR TO SCHOOL FUND (CAP)			321,700		(321,700)
49224	TR TO SCHOOL FUND (MTC)				518,000	518,000
49225	TR TO SCHOOL CAP PROJECTS	520,000	520,000	3,269,000		(3,269,000)
49248	TR TO STMWTR CAP PROJ				500,000	500,000
49270	TR TO PUBLIC TRANSP FUND	660,000	660,000	750,000	800,000	50,000
TOTAL FUND TRANSFERS		64,373,647	64,373,647	61,859,377	56,998,215	(4,861,162)
TOTAL OTHER USES OF FUNDS		64,373,647	64,373,647	61,859,377	56,998,215	(4,861,162)
TOTAL TRANSFERS		64,373,647	64,373,647	61,859,377	56,998,215	(4,861,162)
TOTAL GENERAL FUND		190,677,621	176,935,932	175,150,820	174,889,124	(261,696)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1111 - SCHOOL FUND

FUNCTION - 1111 - SCHOOL

DEPARTMENT - 111114 - SCHOOL FUND

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
40610	INSTRUCTION	94,532,542	90,774,384	95,575,798	99,895,944	4,320,146
40620	ADMIN-ATTEND-HEALTH SER.	6,778,627	6,636,216	6,383,359	7,036,243	652,884
40630	PUPIL TRANSPORTATION	6,853,900	6,511,726	6,397,449	6,728,020	330,571
40640	OPERATIONS & MAINTENANCE	10,404,288	9,419,433	9,134,333	9,371,870	237,537
40670	DEBT SERVICE	196,860	196,860	163,406	168,500	5,094
40680	TECHNOLOGY	7,429,200	7,179,805	5,987,759	6,346,565	358,806
TOTAL SCHOOLS		126,195,418	120,718,423	123,642,104	129,547,142	5,905,038
49222	TR TO SCHL NUTRITION FUND	164,724	104,215			-
49225	TR TO SCHOOL CAP PROJECTS	841,860	841,860			-
TOTAL FUND TRANSFERS		1,006,584	946,075			-
TOTAL OTHER USES OF FUNDS		1,006,584	946,075			-
TOTAL SCHOOL FUND		127,202,001	121,664,498	123,642,104	129,547,142	5,905,038
TOTAL SCHOOL FUND		127,202,001	121,664,498	123,642,104	129,547,142	5,905,038

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1114 - SCHOOL NUTRITION FUND

FUNCTION - 1114 - SCHOOL NUTRITION FUND

DEPARTMENT - 111414 - SCHOOL NUTRITION FUND

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
40650	FOOD SERVICES	6,531,881	6,075,842	6,482,581	7,238,067	755,486
40680	TECHNOLOGY	41,000	9,226	41,000	41,000	-
TOTAL SCHOOLS		6,572,881	6,085,068	6,523,581	7,279,067	755,486
TOTAL SCHOOL NUTRITION FUND		6,572,881	6,085,068	6,523,581	7,279,067	755,486
TOTAL SCHOOL NUTRITION FUND		6,572,881	6,085,068	6,523,581	7,279,067	755,486

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1116 - EMERG COMM CENTER FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3500 - OTHER PROTECTION

DEPARTMENT - 321132 - EMERG COMMUNICATIONS CENT

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
		----- 2024-2025 -----		2025-2026	2026-2027	
41010	SALARIES & WAGES-REG.	3,045,148	2,558,253	3,233,648	3,146,735	(86,913)
41017	STAND BY PAY	15,000	17,651	20,000	20,000	-
41020	SALARIES & WAGES-O/T	284,510	424,968	338,792	325,453	(13,339)
41027	STANDBY & BLENDED - OT	110,000	194,152	150,000	150,000	-
41029	SPECIAL PAY TRAINERS	50,000	8,440	50,000	40,000	(10,000)
41030	PT SALARIES & WAGES-REG	179,887	97,058	117,462	105,488	(11,974)
41040	PT SALARIES & WAGES-O/T	15,000	2,745	5,000	5,000	-
41050	VACATION - SEPARATION	6,000	10,587	6,000	6,000	-
41051	SICK LEAVE - SEPARATION	6,000	1,274	6,000	6,000	-
41053	VACATION LEAVE - PAYOUT		8,754			-
41054	VACATION CASHOUT		7,693			-
41060	PTO - SEPARATION	6,000	28,420	6,000		(6,000)
TOTAL PERSONAL SERVICES		3,717,545	3,359,996	3,932,902	3,804,676	(128,226)
TOTAL PERSONAL SERVICES		3,717,545	3,359,996	3,932,902	3,804,676	(128,226)
42010	FICA	284,392	245,718	300,868	291,058	(9,810)
42020	RETIREMENT - VRS (DB)	423,581	353,270	449,801	409,390	(40,411)
42030	RETIREMENT - VRS (DC)	62,914	36,086	65,753	60,583	(5,170)
42050	HEALTH INSURANCE	472,791	322,001	450,321	641,633	191,312
42060	LIFE INSURANCE - VRS	40,806	30,013	38,158	33,356	(4,802)
42070	DISABILITY (VLDP)	13,338	9,494	13,940	12,844	(1,096)
42080	DENTAL INSURANCE	8,112	5,532	8,268	8,268	-
42110	WORKER'S COMP.	2,850	3,367	2,380	2,490	110
TOTAL FRINGE BENEFITS		1,308,784	1,005,480	1,329,489	1,459,622	130,133
43090	RENTAL OF PROPERTY	78,400	78,807	81,100	83,900	2,800
43100	PROFESSIONAL SERVICES	200,000	30,888	400,000	50,000	(350,000)
43110	MEDICAL SERVICES	20,000	4,020	20,000	20,000	-
43120	ACCOUNTING & AUDITING	12,770	12,430	13,030	13,740	710
43310	REPAIRS & MAINTENANCE		889			-
43320	SERVICE CONTRACTS	1,259,166	1,324,135	1,400,000	1,470,000	70,000
43330	MAINT & REP.-MACH & EQUIP	108,720	17,707	108,720	108,720	-
43340	MAINT & REP.-FURN & FIX	90,000	66,505	90,000	90,000	-
43360	MAINT & REP.-BLDGS & GNDS	198,752	98,058	154,300	154,300	-
43600	ADVERTISING	15,250	3,081	15,250	20,000	4,750
TOTAL PURCHASED SERVICES		1,983,058	1,636,520	2,282,400	2,010,660	(271,740)
44200	C.G. - PARTS AND LABOR	11,900	16,039	16,000	19,100	3,100
44307	C.S.-OFFICE SUPPLIES	1,000		1,000	1,000	-
44309	C.S.-OTHER SUPPLIES	7,000		2,000	2,000	-
44310	C.G. - FUEL	8,500	6,008	8,200	6,600	(1,600)
TOTAL INTERNAL SERVICES		28,400	22,046	27,200	28,700	1,500

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1116 - EMERG COMM CENTER FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3500 - OTHER PROTECTION

DEPARTMENT - 321132 - EMERG COMMUNICATIONS CENT

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45110	ELECTRICITY	90,000	87,882	94,000	100,000	6,000
45119	NATURAL GAS	12,500	5,979	12,500	12,500	-
45120	HEATING	8,000	5,825	8,000	8,000	-
45130	WATER & SEWER	5,000	3,769	4,000	4,500	500
45210	POSTAGE	2,000	32	1,500	1,500	-
45230	TELECOMMUNICATIONS	193,952	105,402	181,230	181,230	-
45240	E911 TELECOMMUNICATIONS	354,204	270,725	354,204	354,204	-
45305	PROPERTY/LIABILITY INS.	31,240	30,942	33,110	35,560	2,450
45394	RETIREE H'CARE BENEFIT	6,840	6,840	5,600	12,222	6,622
45395	LODA - VOLUNTEERS	7,270	4,903	4,910	2,700	(2,210)
45530	TRAINING & TRAVEL	121,000	53,095	121,000	121,000	-
45810	DUES & MEMBERSHIPS	42,040	15,982	47,000	47,000	-
45814	LANGUAGE LINE-INTERPRETAT	35,000	49,293	40,000	50,000	10,000
45850	FREIGHT & DRAYAGE	300		300	300	-
TOTAL	OTHER CHARGES	909,346	640,669	907,354	930,716	23,362
46010	OFFICE SUPPLIES	16,200	8,204	18,000	20,000	2,000
46070	REPAIR & MAINT. SUPPLIES	6,000	972	6,000	6,000	-
46065	AUTOMOTIVE SUPPLIES		1,279			-
46078	MAINT & REPAIRS-COMPUTERS	32,000	22,077	32,000	12,000	(20,000)
46110	UNIFORMS	13,500	18,087	14,850	20,000	5,150
46120	BOOKS & SUBSCRIPTIONS	490	219	490	490	-
46140	OTHER SUPPLIES	61,375	81,580	70,000	70,000	-
46153	EQUIP REP/PRCH FOR OTHERS	250,000	132,628	250,000	250,000	-
TOTAL	MATERIALS & SUPPLIES	379,565	262,488	391,340	378,490	(12,850)
TOTAL	OTHER OPERATING EXPENSES	4,609,153	3,567,204	4,937,783	4,808,188	(129,595)
48111	MACHINERY & EQUIPMENT				75,000	75,000
48121	FURNITURE & FIXTURES	10,000	3,418	10,000	10,000	-
48131	RADIO EQUIPMENT		700			-
48151	MOTOR VEHICLES & EQUIP.	3,000		3,000	115,000	112,000
48181	BUILDINGS & GROUNDS		5,177			-
48231	RADIO EQUIPMENT	95,000	15,823	90,000	90,000	-
48272	HARDWARE	90,000	62,451	909,000	110,000	(799,000)
48273	SOFTWARE		4,367			-
TOTAL	CAPITAL OUTLAY	198,000	91,936	1,012,000	400,000	(612,000)
TOTAL	CAPITAL OUTLAY	198,000	91,936	1,012,000	400,000	(612,000)
TOTAL	EMERG COMMUNICATIONS CENT	8,524,698	7,019,137	9,882,685	9,012,864	(869,821)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1116 - EMERG COMM CENTER FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3500 - OTHER PROTECTION

DEPARTMENT - 321432 - COMP AIDED DISPATCH (CAD)

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	54,503	54,459	56,676	58,380	1,704
41017	STAND BY PAY	2,278	22	1,000	100	(900)
41020	SALARIES & WAGES-O/T	2,000	237	2,000	1,000	(1,000)
41027	STANDBY & BLENDED - OT	2,000	105	2,000	1,000	(1,000)
TOTAL	PERSONAL SERVICES	60,781	54,823	61,676	60,480	(1,196)
TOTAL	PERSONAL SERVICES	60,781	54,823	61,676	60,480	(1,196)
42010	FICA	4,650	3,395	4,719	4,627	(92)
42020	RETIREMENT - VRS (DB)	7,582	7,580	7,883	7,596	(287)
42030	RETIREMENT - VRS (DC)	1,380	1,499	1,362	1,417	55
42050	HEALTH INSURANCE	19,833	19,874	20,341	23,974	3,633
42060	LIFE INSURANCE - VRS	730	643	669	619	(50)
42070	DISABILITY (VLDP)	293	289	301	300	(1)
42080	DENTAL INSURANCE	156	156	156	156	-
42110	WORKER'S COMP.			20	30	10
TOTAL	FRINGE BENEFITS	34,624	33,435	35,451	38,719	3,268
43320	SERVICE CONTRACTS	721,220	729,356	962,000	1,010,100	48,100
TOTAL	PURCHASED SERVICES	721,220	729,356	962,000	1,010,100	48,100
45230	TELECOMMUNICATIONS	38,430	26,602	50,000	50,000	-
45530	TRAINING & TRAVEL	40,000	32,039	40,000	40,000	-
TOTAL	OTHER CHARGES	78,430	58,641	90,000	90,000	-
46070	REPAIR & MAINT. SUPPLIES	110,000		110,000	25,000	(85,000)
46078	MAINT & REPAIRS-COMPUTERS	69,000	8,013	69,000	69,000	-
46156	CAD_DMS/PRCH FOR OTHERS	250,000	4,825	250,000	50,000	(200,000)
TOTAL	MATERIALS & SUPPLIES	429,000	12,838	429,000	144,000	(285,000)
TOTAL	OTHER OPERATING EXPENSES	1,263,274	834,270	1,516,451	1,282,819	(233,632)
48272	HARDWARE	90,000	1,485	90,000		(90,000)
TOTAL	CAPITAL OUTLAY	90,000	1,485	90,000		(90,000)
TOTAL	CAPITAL OUTLAY	90,000	1,485	90,000		(90,000)
TOTAL	COMP AIDED DISPATCH (CAD)	1,414,055	890,579	1,668,127	1,343,299	(324,828)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1116 - EMERG COMM CENTER FUND
 FUNCTION - 300 - PUBLIC SAFETY
 ACTIVITY - 9800 - DEBT SERVICE
 DEPARTMENT - 321832 - DEBT SERVICE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49161	RIGHT OF USE LEASE	82,998	82,998	120,091	92,762	(27,329)
TOTAL	PRINCIPAL	82,998	82,998	120,091	92,762	(27,329)
49181	RIGHT OF USE LEASE	24,788	24,788	23,341	21,225	(2,116)
TOTAL	INTEREST & FISCAL CHARGES	24,788	24,788	23,341	21,225	(2,116)
TOTAL	DEBT SERVICE	107,786	107,786	143,432	113,987	(29,445)
TOTAL	OTHER USES OF FUNDS	107,786	107,786	143,432	113,987	(29,445)
TOTAL	DEBT SERVICE	107,786	107,786	143,432	113,987	(29,445)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1116 - EMERG COMM CENTER FUND
 FUNCTION - 300 - PUBLIC SAFETY
 ACTIVITY - 9900 - TRANSFERS
 DEPARTMENT - 321932 - TRANSFERS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49210	TR TO GENERAL FUND				55,000	55,000
49219	TR TO GENERAL CAP PROJ	60,000	60,000			-
49247	TR TO ECC CAP PROJ			600,000	1,200,000	600,000
TOTAL FUND TRANSFERS		60,000	60,000	600,000	1,255,000	655,000
TOTAL OTHER USES OF FUNDS		60,000	60,000	600,000	1,255,000	655,000
TOTAL TRANSFERS		60,000	60,000	600,000	1,255,000	655,000
TOTAL EMERG COMM CENTER FUND		10,106,540	8,077,502	12,294,244	11,725,150	(569,094)

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41030	PT SALARIES & WAGES-REG	38,272	37,028	39,416	45,096	5,680
TOTAL	PERSONAL SERVICES	38,272	37,028	39,416	45,096	5,680
TOTAL	PERSONAL SERVICES	38,272	37,028	39,416	45,096	5,680
42010	FICA	2,928	2,833	3,016	3,450	434
42110	WORKER'S COMP.	20	8	10	20	10
TOTAL	FRINGE BENEFITS	2,948	2,841	3,026	3,470	444
43100	PROFESSIONAL SERVICES	10,000		5,000	36,836	31,836
43120	ACCOUNTING & AUDITING	1,360	1,290	1,360	1,460	100
43320	SERVICE CONTRACTS		139	200	20	(180)
43600	ADVERTISING	4,000	1,661	4,000	4,000	-
TOTAL	PURCHASED SERVICES	15,360	3,090	10,560	42,316	31,756
45210	POSTAGE		1			-
45230	TELECOMMUNICATIONS	545	546	1,145	1,145	-
45305	PROPERTY/LIABILITY INS.	1,250	1,264	1,400	1,390	(10)
45410	LEASE/RENT OF EQUIPMENT	1,200	621	1,200	1,200	-
45530	TRAINING & TRAVEL			3,000	3,000	-
45676	PROJECTS & PROGRAMS	954,515	300,586	452,169	391,933	(60,236)
TOTAL	OTHER CHARGES	957,510	303,018	458,914	398,668	(60,246)
46010	OFFICE SUPPLIES	450	42	450	450	-
TOTAL	MATERIALS & SUPPLIES	450	42	450	450	-
TOTAL	OTHER OPERATING EXPENSES	976,268	308,991	472,950	444,904	(28,046)
48121	FURNITURE & FIXTURES		3,484			-
48172	HARDWARE		46			-
48273	SOFTWARE	200				-
TOTAL	CAPITAL OUTLAY	200	3,530			-
TOTAL	CAPITAL OUTLAY	200	3,530			-
TOTAL	COMM DEV BLOCK GRANT	1,014,740	349,549	512,366	490,000	(22,366)
TOTAL	COMM DEV BLOCK GRANT FUND	1,014,740	349,549	512,366	490,000	(22,366)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
		----- 2024-2025 -----	----- 2024-2025 -----	2025-2026	2026-2027	
41010	SALARIES & WAGES-REG.	2,199,124	2,094,404	2,274,074	2,344,010	69,936
41020	SALARIES & WAGES-O/T	33,671	37,256	35,572	37,708	2,136
41030	PT SALARIES & WAGES-REG	46,828	37,978	51,143	57,563	6,420
41040	PT SALARIES & WAGES-O/T	2,550	623	2,600	2,600	-
41050	VACATION - SEPARATION	10,000	5,900	10,000	30,000	20,000
41051	SICK LEAVE - SEPARATION	10,000	4,853	10,000	10,000	-
41053	VACATION LEAVE - PAYOUT		4,269			-
41054	VACATION CASHOUT		878			-
41060	PTO - SEPARATION	20,000	4,958	20,000		(20,000)
41200	INCENTIVE PAYMENT		500			-
TOTAL PERSONAL SERVICES		2,322,173	2,191,618	2,403,389	2,481,881	78,492
TOTAL PERSONAL SERVICES		2,322,173	2,191,618	2,403,389	2,481,881	78,492
42010	FICA	177,646	157,983	183,859	189,098	5,239
42020	RETIREMENT - VRS (DB)	250,811	231,419	253,059	259,212	6,153
42030	RETIREMENT - VRS (DC)	30,398	18,674	32,176	35,623	3,447
42050	HEALTH INSURANCE	401,228	313,759	389,479	504,420	114,941
42060	LIFE INSURANCE - VRS	23,012	20,118	21,468	21,119	(349)
42070	DISABILITY (VLDP)	6,444	6,034	7,021	7,551	530
42080	DENTAL INSURANCE	11,357	6,005	13,260	13,416	156
42090	UNEMPLOYMENT	5,000		5,000		(5,000)
42110	WORKER'S COMP.	38,050	46,048	34,830	35,140	310
TOTAL FRINGE BENEFITS		943,946	800,040	940,152	1,065,579	125,427
43100	PROFESSIONAL SERVICES	3,000	1,833	3,000	3,000	-
43110	MEDICAL SERVICES	25,000	11,195	25,000	25,000	-
43133	COMPUTER SUPPORT	500		500	500	-
43310	REPAIRS & MAINTENANCE	700		700	700	-
43320	SERVICE CONTRACTS	65,000	53,277	75,000	85,000	10,000
43330	MAINT & REP.-MACH & EQUIP	500		500	500	-
43336	MAINT & REP.-RADIO EQUIP	500		500	500	-
43360	MAINT & REP.-BLDGS & GNDS	20,000		20,000	20,000	-
43600	ADVERTISING	7,000	2,317	7,000	7,000	-
TOTAL PURCHASED SERVICES		122,200	68,623	132,200	142,200	10,000
44200	C.G. - PARTS AND LABOR	948,500	913,400	935,800	992,700	56,900
44300	CENTRAL STORES	500		500	500	-
44310	C.G. - FUEL	322,500	186,355	248,300	230,600	(17,700)
TOTAL INTERNAL SERVICES		1,271,500	1,099,755	1,184,600	1,223,800	39,200
45110	ELECTRICITY	4,000	5,607	5,500	6,500	1,000
45230	TELECOMMUNICATIONS	2,000	971	2,000	2,000	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45305	PROPERTY/LIABILITY INS.	65,700	66,455	73,440	72,520	(920)
45394	RETIREE H'CARE BENEFIT		2,280	2,280	4,788	2,508
45530	TRAINING & TRAVEL	7,000	2,847	7,000	7,000	-
45810	DUES & MEMBERSHIPS	500		500	500	-
TOTAL	OTHER CHARGES	79,200	78,160	90,720	93,308	2,588
46010	OFFICE SUPPLIES	500	80	500		(500)
46120	BOOKS & SUBSCRIPTIONS		22			-
46140	OTHER SUPPLIES	20,000	6,241	20,000	20,000	-
46200	COMPUTER (DESKTOP_LAPTOP)	30,000	1,755	30,000	30,000	-
TOTAL	MATERIALS & SUPPLIES	50,500	8,099	50,500	50,000	(500)
TOTAL	OTHER OPERATING EXPENSES	2,467,346	2,054,677	2,398,172	2,574,887	176,715
48181	BUILDINGS & GROUNDS		16,011			-
48254	SCHOOL BUSES	2,183,971	2,212	650,000	720,000	70,000
48271	EDP EQUIPMENT			300,000		(300,000)
48281	BUILDINGS & GROUNDS			305,500	557,500	252,000
TOTAL	CAPITAL OUTLAY	2,183,971	18,223	1,255,500	1,277,500	22,000
TOTAL	CAPITAL OUTLAY	2,183,971	18,223	1,255,500	1,277,500	22,000
TOTAL	SCHOOL BUSES	6,973,490	4,264,518	6,057,061	6,334,268	277,207

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	72,442	21,961	76,082	75,935	(147)
41020	SALARIES & WAGES-O/T	13,200	7,048	12,500	9,400	(3,100)
41030	PT SALARIES & WAGES-REG	53,057	61,272	64,155	69,205	5,050
41040	PT SALARIES & WAGES-O/T	400	3,568	1,200	2,000	800
TOTAL	PERSONAL SERVICES	139,099	93,849	153,937	156,540	2,603
TOTAL	PERSONAL SERVICES	139,099	93,849	153,937	156,540	2,603
42010	FICA	10,641	7,089	11,776	11,975	199
42020	RETIREMENT - VRS (DB)	5,112	2,365	5,393	4,940	(453)
42030	RETIREMENT - VRS (DC)	780	225	815	882	67
42050	HEALTH INSURANCE	4,796	3,294	4,294	2,597	(1,697)
42060	LIFE INSURANCE - VRS	492	202	458	403	(55)
42070	DISABILITY (VLDP)	166	85	173	187	14
42080	DENTAL INSURANCE	135	68			-
42110	WORKER'S COMP.	1,460	253	1,500	1,520	20
TOTAL	FRINGE BENEFITS	23,582	13,581	24,409	22,504	(1,905)
43100	PROFESSIONAL SERVICES	2,000	396	2,000	2,000	-
43110	MEDICAL SERVICES	2,000	1,380	2,000	2,000	-
43320	SERVICE CONTRACTS	1,500	499	1,500	1,500	-
43600	ADVERTISING	1,000		1,000	1,000	-
TOTAL	PURCHASED SERVICES	6,500	2,275	6,500	6,500	-
44200	C.G. - PARTS AND LABOR	56,300	50,671	65,000	57,800	(7,200)
44310	C.G. - FUEL	13,000	12,125	11,600	14,300	2,700
TOTAL	INTERNAL SERVICES	69,300	62,796	76,600	72,100	(4,500)
45230	TELECOMMUNICATIONS	1,000	485	1,000	1,000	-
45305	PROPERTY/LIABILITY INS.	10,090	10,206	11,280	11,140	(140)
TOTAL	OTHER CHARGES	11,090	10,691	12,280	12,140	(140)
46140	OTHER SUPPLIES	200	17	200	200	-
TOTAL	MATERIALS & SUPPLIES	200	17	200	200	-
TOTAL	OTHER OPERATING EXPENSES	110,672	89,360	119,989	113,444	(6,545)
TOTAL	FIELD TRIPS & CHARTERS	249,771	183,209	273,926	269,984	(3,942)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1118 - SCHOOL TRNSPORTATION FUND
 FUNCTION - 600 - SCHOOL TRANSPORTATION
 ACTIVITY - 6302 - PUPIL TRANSPORTATION
 DEPARTMENT - 662081 - ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	371,793	364,978	388,824	403,046	14,222
41020	SALARIES & WAGES-O/T	21,833	21,281	29,225	27,965	(1,260)
41030	PT SALARIES & WAGES-REG	8,203	4,967	6,853	9,828	2,975
41040	PT SALARIES & WAGES-O/T	2,030	1,568	1,190	1,715	525
41050	VACATION - SEPARATION	1,575		1,575	1,575	-
41051	SICK LEAVE - SEPARATION	1,750		1,750	1,750	-
41053	VACATION LEAVE - PAYOUT		261			-
41054	VACATION CASHOUT		464			-
41060	PTO - SEPARATION	1,400		1,400		(1,400)
TOTAL PERSONAL SERVICES		408,584	393,519	430,817	445,879	15,062
TOTAL PERSONAL SERVICES		408,584	393,519	430,817	445,879	15,062
42010	FICA	31,257	28,505	32,956	34,110	1,154
42020	RETIREMENT - VRS (DB)	51,718	50,882	54,085	52,437	(1,648)
42030	RETIREMENT - VRS (DC)	5,252	4,122	5,425	6,260	835
42050	HEALTH INSURANCE	51,783	48,278	52,978	66,244	13,266
42060	LIFE INSURANCE - VRS	4,983	4,318	4,588	4,272	(316)
42070	DISABILITY (VLDP)	1,113	1,147	1,150	1,327	177
42080	DENTAL INSURANCE	979	862	1,048	1,048	-
42110	WORKER'S COMP.	1,100	820	900	910	10
TOTAL FRINGE BENEFITS		148,185	138,934	153,130	166,608	13,478
43100	PROFESSIONAL SERVICES	350	19	390	390	-
43110	MEDICAL SERVICES	430	74	490	490	-
43120	ACCOUNTING & AUDITING	3,410	3,250	3,410	3,660	250
43133	COMPUTER SUPPORT	10,500		10,670	10,670	-
43320	SERVICE CONTRACTS	32,900	19,907	34,130	34,280	150
43330	MAINT & REP.-MACH & EQUIP	2,520	82	2,670	2,670	-
43360	MAINT & REP.-BLDGS & GNDS	8,410	3,824	8,410	9,980	1,570
43600	ADVERTISING	1,880		2,100	2,100	-
TOTAL PURCHASED SERVICES		60,400	27,157	62,270	64,240	1,970
44200	C.G. - PARTS AND LABOR	2,690	2,780	2,590	2,760	170
44300	CENTRAL STORES	2,680	1,729	2,850	3,150	300
44310	C.G. - FUEL	380	454	560	490	(70)
TOTAL INTERNAL SERVICES		5,750	4,964	6,000	6,400	400
45110	ELECTRICITY	27,830	21,290	28,170	28,190	20
45120	HEATING	550	276	560	570	10
45130	WATER & SEWER	1,330	1,106	1,610	1,610	-
45210	POSTAGE	490	2	500	530	30
45230	TELECOMMUNICATIONS	4,090	1,306	4,150	4,160	10

04/10/2026

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1118 - SCHOOL TRANSPORTATION FUND
 FUNCTION - 600 - SCHOOL TRANSPORTATION
 ACTIVITY - 6302 - PUPIL TRANSPORTATION
 DEPARTMENT - 662081 - ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45305	PROPERTY/LIABILITY INS.	2,830	2,863	3,045	3,010	(35)
45410	LEASE/RENT OF EQUIPMENT	8,390	2,662	8,570	2,570	(6,000)
45530	TRAINING & TRAVEL	4,930	2,488	5,150	5,150	-
45810	DUES & MEMBERSHIPS	740	277	910	940	30
TOTAL	OTHER CHARGES	51,180	32,270	52,665	46,730	(5,935)
46010	OFFICE SUPPLIES	4,070	236	4,140	4,150	10
46070	REPAIR & MAINT. SUPPLIES	370		370	370	-
46110	UNIFORMS	4,580	2,025	5,080	8,750	3,670
46120	BOOKS & SUBSCRIPTIONS	130	75	130	130	-
46140	OTHER SUPPLIES	14,530	18,671	18,550	19,950	1,400
46170	EMS/MEDICAL SUPPLIES	800	327	800	800	-
46200	COMPUTER (DESKTOP_LAPTOP)	6,470	3,489	7,000	7,000	-
TOTAL	MATERIALS & SUPPLIES	30,950	24,822	36,070	41,150	5,080
TOTAL	OTHER OPERATING EXPENSES	296,465	228,146	310,135	325,128	14,993
48121	FURNITURE & FIXTURES	8,118	8,118	2,000	2,000	-
TOTAL	CAPITAL OUTLAY	8,118	8,118	2,000	2,000	-
TOTAL	CAPITAL OUTLAY	8,118	8,118	2,000	2,000	-
TOTAL	ADMINISTRATION	713,167	629,784	742,952	773,007	30,055

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1118 - SCHOOL TRANSPORTATION FUND
FUNCTION - 600 - SCHOOL TRANSPORTATION
ACTIVITY - 9800 - DEBT SERVICE
DEPARTMENT - 682081 - DEBT SERVICE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49161	RIGHT OF USE LEASE	2,382	2,382	2,444	2,507	63
TOTAL PRINCIPAL		2,382	2,382	2,444	2,507	63
49181	RIGHT OF USE LEASE	258	258	197	134	(63)
TOTAL INTEREST & FISCAL CHARGES		258	258	197	134	(63)
TOTAL DEBT SERVICE		2,640	2,640	2,641	2,641	-
TOTAL OTHER USES OF FUNDS		2,640	2,640	2,641	2,641	-
TOTAL DEBT SERVICE		2,640	2,640	2,641	2,641	-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1118 - SCHOOL TRANSPORTATION FUND
FUNCTION - 600 - SCHOOL TRANSPORTATION
ACTIVITY - 9900 - TRANSFERS
DEPARTMENT - 692081 - TRANSFERS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49270	TR TO PUBLIC TRANSP FUND				315,000	315,000
TOTAL FUND TRANSFERS					315,000	315,000
TOTAL OTHER USES OF FUNDS					315,000	315,000
TOTAL TRANSFERS					315,000	315,000
TOTAL SCHOOL TRANSPORTATION FUND		7,939,068	5,080,151	7,076,580	7,694,900	618,320

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS
FUNCTION - 900 - NON-DEPARTMENTAL
ACTIVITY - 9100 - CAPITAL PROJECTS
DEPARTMENT - 910111 - CAPITAL PROJECTS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48758	JAIL/COURTS HVAC	149,317	149,317			-
48764	COURT EXPANSION	1,691,730	1,404,495			-
48774	NAVIGATION CENTER	3,110,194	2,971,845			-
48776	JAIL CAMERA SYSTEM	31,546	31,546			-
TOTAL CAPITAL PROJECTS		4,982,787	4,557,204			-
TOTAL CAPITAL OUTLAY		4,982,787	4,557,204			-
TOTAL CAPITAL PROJECTS		4,982,787	4,557,204			-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS
FUNCTION - 900 - NON-DEPARTMENTAL
ACTIVITY - 9100 - CAPITAL PROJECTS
DEPARTMENT - 910131 - CAPITAL PROJECTS (PS)

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48742	FIRE STATION RENOVATIONS	1,918,849				-
48778	FIRE STATION 5	7,188,841	4,612,034			-
TOTAL CAPITAL PROJECTS		9,107,690	4,612,034			-
TOTAL CAPITAL OUTLAY		9,107,690	4,612,034			-
TOTAL CAPITAL PROJECTS (PS)		9,107,690	4,612,034			-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS

FUNCTION - 900 - NON-DEPARTMENTAL

ACTIVITY - 9100 - CAPITAL PROJECTS

DEPARTMENT - 910141 - CAPITAL PROJECTS (PW)

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
48604	GAY ST IMPROVEMENTS	568,904				-
48606	PUBLIC SAFETY BUILDING	566,573	128,040			-
48617	PORT REPUBLIC RD ST IMP	6,758,533	149,319			-
48640	TRAFFIC CALMING PROJECTS	79,618	38		200,000	200,000
48656	COUNTRY CLUB IMPROVEMENTS	597,195	8,800			-
48658	RESERVOIR ST SIDEWALKS				6,520,138	6,520,138
48675	FEDERAL STREET IMPROVMNTS	435,328	223,066			-
48676	ERICKSON_PEAR RCUT PROJ				4,305,291	4,305,291
48693	NEW HIGH SCHOOL	290,481	173,499			-
48713	FARMERS MARKET PAVILION	250,000				-
48718	SOUTH MAIN ST IMPROVEMENT	2,432,428	134,379			-
48726	MT CLINTON PIKE IMPRVMNTS	2,367,674	2,355,016			-
48731	NORTHEND GREENWAY	527,441	97,897			-
48741	THOMAS HARRISON HOUSE	183,289			320,000	320,000
48743	MUNICIPAL BLDG RENOVATION	8,576,641	307,447	1,500,000		(1,500,000)
48768	UNIV BLVD REALIGNMENT	12,481,088	238,011			-
48769	CULVERT REPLACEMENT	750,000	113,754		1,000,000	1,000,000
48771	UNIV BLVD_EVELYN BYRD AV	3,300,508	100,090			-
48772	S MAIN ST_I-81 EXIT 243	17,413,986	822,409	700,000	2,469,206	1,769,206
48773	NORTH MAIN ST SIDEWALKS	8,126,148	130,841			-
48775	PUBLIC WORKS BUILDING	3,648,405	3,517,791			-
48779	NORTHEAST SIDEWALKS/TRAIL	604,333	259,077			-
48788	SRTS PROJECTS	687,380	10,452			-
48790	LIBERTY ST IMPROVEMENTS	2,200,000	14,542	12,168,180		(12,168,180)
48791	PEDESTRIAN CROSSINGS PROJ	1,230,663				-
TOTAL CAPITAL PROJECTS		74,076,614	8,784,469	14,368,180	14,814,635	446,455
TOTAL CAPITAL OUTLAY		74,076,614	8,784,469	14,368,180	14,814,635	446,455
49216	TR TO WATER CAP PROJ	860,230	860,230			-
TOTAL FUND TRANSFERS		860,230	860,230			-
TOTAL OTHER USES OF FUNDS		860,230	860,230			-
TOTAL CAPITAL PROJECTS (PW)		74,936,844	9,644,699	14,368,180	14,814,635	446,455

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS

FUNCTION - 900 - NON-DEPARTMENTAL

ACTIVITY - 9100 - CAPITAL PROJECTS

DEPARTMENT - 910171 - CAPITAL PROJECTS (P&R)

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48674	CAC ROOF REPLACEMENT				250,000	250,000
48691	SIMMS BLDG.RENOVATION			2,250,000		(2,250,000)
48719	RALPH SAMPSON PARK	3,744,500	3,230,415			-
48762	KIDS CASTLE	3,493,602	564,572			-
48782	THMS SOCCER FACILITY	301,897	104,924			-
48783	WESTOVER SKATE PARK	389,811	389,628			-
48786	PARK RESTROOMS	320,000	269,397	400,000	425,000	25,000
48787	POOL DOME	575,000	19,850	500,000		(500,000)
TOTAL CAPITAL PROJECTS		8,824,811	4,578,786	3,150,000	675,000	(2,475,000)
TOTAL CAPITAL OUTLAY		8,824,811	4,578,786	3,150,000	675,000	(2,475,000)
TOTAL CAPITAL PROJECTS (P&R)		8,824,811	4,578,786	3,150,000	675,000	(2,475,000)
TOTAL GENERAL CAPITAL PROJECTS		97,852,131	23,392,723	17,518,180	15,489,635	(2,028,545)

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 -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
48693	NEW HIGH SCHOOL	3,082,576	1,440,263			-
48757	FACILITIES	1,087,864	882,466	769,000		(769,000)
48759	MVTC RENOVATIONS	520,000		2,500,000		(2,500,000)
48777	HHS RENOVATIONS	484,065	319,080			-
TOTAL CAPITAL PROJECTS		5,174,506	2,641,809	3,269,000		(3,269,000)
TOTAL CAPITAL OUTLAY		5,174,506	2,641,809	3,269,000		(3,269,000)
TOTAL CAPITAL PROJECTS		5,174,506	2,641,809	3,269,000		(3,269,000)
TOTAL SCHOOL CAPITAL PROJECTS		5,174,506	2,641,809	3,269,000		(3,269,000)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1316 - ECC CAPITAL PROJECTS
FUNCTION - 900 - NON-DEPARTMENTAL
ACTIVITY - 9100 - CAPITAL PROJECTS
DEPARTMENT - 910132 - CAPITAL PROJECTS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48610	RADIO SYSTEM	1,605,083	1,378,915			-
48767	ECC BACKUP SITE	419,941				-
48784	ECC HVAC	750,000				-
48789	FEEDSTONE TOWER			600,000	1,200,000	600,000
TOTAL CAPITAL PROJECTS		2,775,024	1,378,915	600,000	1,200,000	600,000
TOTAL CAPITAL OUTLAY		2,775,024	1,378,915	600,000	1,200,000	600,000
49218	TR TO ECC FUND	62,264	62,264			-
TOTAL FUND TRANSFERS		62,264	62,264			-
TOTAL OTHER USES OF FUNDS		62,264	62,264			-
TOTAL CAPITAL PROJECTS		2,837,288	1,441,179	600,000	1,200,000	600,000
TOTAL ECC CAPITAL PROJECTS		2,837,288	1,441,179	600,000	1,200,000	600,000

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 -----	BUDGET	ACTUAL	2025-2026 BUDGET	2026-2027 PROPOSED	NET CHANGE
48621	WESTERN RAW WATER LINE	3,616,245	429,364	1,080,000	374,300	(705,700)
48654	EASTERN SOURCE DEVELOPMEN	22,457,127	4,894,518	500,000		(500,000)
48670	WESTERN POTABLE WATER SYS	1,971,139	105,406	420,000		(420,000)
48688	PMPING, STORGE & MONTORNG	504,587	47,134	200,000		(200,000)
48732	TRANSMISSION-DISTRIBUTION	2,112,896	1,058,009	1,500,000	1,500,000	-
48733	WTP ASSETS	502,155	27,435	100,000		(100,000)
48734	METERING	1,436,671	481,654	50,000	150,000	100,000
48740	IT STRATEGIC PLAN	137,817				-
48757	FACILITIES	386,845	351,023	47,000	175,000	128,000
48785	RAW WATER SUPPLY DROUGHT	50,000	102	50,000	400,000	350,000
TOTAL CAPITAL PROJECTS		33,175,481	7,394,644	3,947,000	2,599,300	(1,347,700)
TOTAL CAPITAL OUTLAY		33,175,481	7,394,644	3,947,000	2,599,300	(1,347,700)
TOTAL CAPITAL PROJECTS		33,175,481	7,394,644	3,947,000	2,599,300	(1,347,700)
TOTAL WATER CAPITAL PROJECTS		33,175,481	7,394,644	3,947,000	2,599,300	(1,347,700)

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48641	BLACKS RUN INTERCEPTOR	1,302,510	277,145	200,000	902,460	702,460
48734	METERING	1,850,663		1,065,000	142,140	(922,860)
48735	COLLECTION & TRANSMISSION	1,862,341	946,726	1,750,000		(1,750,000)
48736	PUMPING & MONITORING	201,747	22,250	50,000		(50,000)
48740	IT STRATEGIC PLAN	101,479				-
48757	FACILITIES	767,518	575,717	210,000	50,000	(160,000)
TOTAL CAPITAL PROJECTS		6,086,258	1,821,838	3,275,000	1,094,600	(2,180,400)
TOTAL CAPITAL OUTLAY		6,086,258	1,821,838	3,275,000	1,094,600	(2,180,400)
TOTAL CAPITAL PROJECTS		6,086,258	1,821,838	3,275,000	1,094,600	(2,180,400)
TOTAL SEWER CAPITAL PROJECTS		6,086,258	1,821,838	3,275,000	1,094,600	(2,180,400)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48681	CITY LANDFILL	332,173				-
48684	R'HAM COUNTY LANDFILL	1,798,643	1,798,643			-
TOTAL	CAPITAL PROJECTS	2,130,816	1,798,643			-
TOTAL	CAPITAL OUTLAY	2,130,816	1,798,643			-
TOTAL	CAPITAL PROJECTS	2,130,816	1,798,643			-
TOTAL	SANITATION CAP. PROJECTS	2,130,816	1,798,643			-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1328 - STMWTR CAP PROJECTS
 FUNCTION - 900 - NON-DEPARTMENTAL
 ACTIVITY - 9100 - CAPITAL PROJECTS
 DEPARTMENT - 910541 - CAPITAL PROJECTS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48745	TREE PLANTINGS			350,000	50,000	(300,000)
48746	HCPS BMPS				917,800	917,800
48748	VMRC EXTENDED RETENTION	654,500				-
48749	MTN VIEW DR STREAM RESTOR	928,724	11,934			-
48770	BR STREAM RESTORATION	1,113,990	580,520			-
48792	WATERMAN DRIVE PROJECT				450,000	450,000
TOTAL CAPITAL PROJECTS		2,697,214	592,454	350,000	1,417,800	1,067,800
TOTAL CAPITAL OUTLAY		2,697,214	592,454	350,000	1,417,800	1,067,800
TOTAL CAPITAL PROJECTS		2,697,214	592,454	350,000	1,417,800	1,067,800
TOTAL STMWTR CAP PROJECTS		2,697,214	592,454	350,000	1,417,800	1,067,800

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	588,148	492,881	538,887	583,665	44,778
41020	SALARIES & WAGES-O/T		7			-
41030	PT SALARIES & WAGES-REG	27,382		9,223	5,500	(3,723)
41050	VACATION - SEPARATION		6,614	5,000	5,000	-
41051	SICK LEAVE - SEPARATION		5,000	2,500	5,000	2,500
41053	VACATION LEAVE - PAYOUT		3,185			-
TOTAL	PERSONAL SERVICES	615,530	507,687	555,610	599,165	43,555
TOTAL	PERSONAL SERVICES	615,530	507,687	555,610	599,165	43,555
42010	FICA	47,854	37,544	42,505	45,837	3,332
42020	RETIREMENT - VRS (DB)	81,812	68,371	74,959	75,936	977
42030	RETIREMENT - VRS (DC)	4,365	3,928	12,954	5,671	(7,283)
42050	HEALTH INSURANCE	70,619	61,928	67,601	87,026	19,425
42060	LIFE INSURANCE - VRS	7,882	5,823	6,359	6,188	(171)
42070	DISABILITY (VLDP)	925	595	881	1,252	371
42080	DENTAL INSURANCE	1,092	703	936	1,014	78
42110	WORKER'S COMP.	3,560	3,080	2,480	3,010	530
TOTAL	FRINGE BENEFITS	218,109	181,970	208,675	225,934	17,259
43100	PROFESSIONAL SERVICES	16,500	16,450	15,000	5,000	(10,000)
43110	MEDICAL SERVICES	4,000	1,750	3,000	2,000	(1,000)
43320	SERVICE CONTRACTS	4,300	2,520	4,300	4,000	(300)
43600	ADVERTISING	1,000	23,144	3,000	3,000	-
43610	CONSUMER CONFIDENCE REPT.	7,000		12,000	6,000	(6,000)
TOTAL	PURCHASED SERVICES	32,800	43,864	37,300	20,000	(17,300)
44200	C.G. - PARTS AND LABOR	7,300	5,939	11,900	11,600	(300)
44310	C.G. - FUEL	3,000	2,216	2,400	2,200	(200)
TOTAL	INTERNAL SERVICES	10,300	8,155	14,300	13,800	(500)
45210	POSTAGE	400	108		500	500
45220	MESSENGER SVS./PACKAGES	50				-
45305	PROPERTY/LIABILITY INS.	8,590	8,689	9,610	9,490	(120)
45410	LEASE/RENT OF EQUIPMENT	4,500	4,564			-
45530	TRAINING & TRAVEL	5,000	937			-
45540	EDUCATION	3,000	338			-
45810	DUES & MEMBERSHIPS	6,000	5,000			-
45880	SDWA OPERATING FUND	49,000	49,551	50,000	50,000	-
TOTAL	OTHER CHARGES	76,540	69,188	59,610	59,990	380
46010	OFFICE SUPPLIES	2,000	1,393			-

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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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46110	UNIFORMS	600	325			-
46120	BOOKS & SUBSCRIPTIONS	200	291			-
46140	OTHER SUPPLIES	5,000	3,499			-
TOTAL	MATERIALS & SUPPLIES	7,800	5,508			-
TOTAL	OTHER OPERATING EXPENSES	345,549	308,684	319,885	319,724	(161)
TOTAL	ADMINISTRATION	961,079	816,372	875,495	918,889	43,394

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	239,322	227,935	249,692	252,814	3,122
41017	STAND BY PAY	8,627	8,603	8,627	8,627	-
41020	SALARIES & WAGES-O/T	1,197	3,453	6,184	3,019	(3,165)
41027	STANDBY & BLENDED - OT	3,192	4,433	3,957	4,025	68
41053	VACATION LEAVE - PAYOUT		1,091			-
TOTAL PERSONAL SERVICES		252,338	245,515	268,460	268,485	25
TOTAL PERSONAL SERVICES		252,338	245,515	268,460	268,485	25
42010	FICA	19,304	17,901	20,538	20,540	2
42020	RETIREMENT - VRS (DB)	33,291	31,445	34,732	32,892	(1,840)
42030	RETIREMENT - VRS (DC)	4,955	5,809	5,140	5,265	125
42050	HEALTH INSURANCE	49,206	35,862	38,642	39,250	608
42060	LIFE INSURANCE - VRS	3,206	2,668	2,946	2,680	(266)
42070	DISABILITY (VLDP)	1,050	1,016	1,090	1,137	47
42080	DENTAL INSURANCE	546	390	546	546	-
42110	WORKER'S COMP.	6,160	4,457	3,410	3,450	40
TOTAL FRINGE BENEFITS		117,718	99,548	107,044	105,760	(1,284)
43310	REPAIRS & MAINTENANCE	7,000	18,377	7,000	7,000	-
43320	SERVICE CONTRACTS	52,706	33,675	47,933	55,000	7,067
43331	MAINT & REP.-PUMPS & MACH	9,000	1,525	9,000	9,000	-
43891	FEDERAL FEES	8,200	16,218	16,500	17,000	500
TOTAL PURCHASED SERVICES		76,906	69,795	80,433	88,000	7,567
44200	C.G. - PARTS AND LABOR		147			-
TOTAL INTERNAL SERVICES			147			-
45110	ELECTRICITY	412,000	436,546	424,000	525,000	101,000
45120	HEATING		609	500	500	-
45305	PROPERTY/LIABILITY INS.	27,000	27,310	30,180	29,810	(370)
45330	FLOOD INSURANCE		10,601	7,000	7,000	-
45410	LEASE/RENT OF EQUIPMENT		97			-
45530	TRAINING & TRAVEL	7,000	4,520		7,000	7,000
45850	FREIGHT & DRAYAGE	500	13	500	500	-
TOTAL OTHER CHARGES		446,500	479,696	462,180	569,810	107,630
46070	REPAIR & MAINT. SUPPLIES	5,000	65	5,000	5,000	-
46061	MATERIALS - PUMPS	15,000	5,710	15,000	15,000	-
46062	MATERIALS - SCADA	8,000	3,959	8,000	10,000	2,000
46063	MATERIALS - GENERAL	12,000	5,948	12,000	15,000	3,000
46080	POWERED EQUIPMENT FUELS	3,000	2,216	3,000	3,000	-

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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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46140	OTHER SUPPLIES	6,000	8,420	6,000	6,000	-
TOTAL MATERIALS & SUPPLIES		49,000	26,318	49,000	54,000	5,000
TOTAL OTHER OPERATING EXPENSES		690,124	675,505	698,657	817,570	118,913
TOTAL PUMPING, STORAGE & MONITOR		942,462	921,020	967,117	1,086,055	118,938

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	640,579	593,196	661,333	685,247	23,914
41017	STAND BY PAY	12,941	12,188	12,941	12,941	-
41020	SALARIES & WAGES-O/T	8,155	22,548	13,549	13,617	68
41027	STANDBY & BLENDED - OT	27,182	28,383	29,182	29,329	147
41030	PT SALARIES & WAGES-REG	3,271	181	5,173	4,979	(194)
41050	VACATION - SEPARATION				10,000	10,000
41051	SICK LEAVE - SEPARATION				10,000	10,000
41053	VACATION LEAVE - PAYOUT		355			-
41054	VACATION CASHOUT		52			-
41060	PTO - SEPARATION		313			-
TOTAL PERSONAL SERVICES		692,128	657,216	722,178	766,113	43,935
TOTAL PERSONAL SERVICES		692,128	657,216	722,178	766,113	43,935
42010	FICA	52,947	48,129	55,247	58,608	3,361
42020	RETIREMENT - VRS (DB)	89,105	82,322	91,991	89,151	(2,840)
42030	RETIREMENT - VRS (DC)	8,420	5,382	8,587	9,118	531
42050	HEALTH INSURANCE	109,211	97,071	108,921	135,701	26,780
42060	LIFE INSURANCE - VRS	8,584	6,984	7,804	7,264	(540)
42070	DISABILITY (VLDP)	1,785	1,604	1,820	2,109	289
42080	DENTAL INSURANCE	1,716	1,080	1,716	1,716	-
42110	WORKER'S COMP.	14,170	11,488	8,950	9,030	80
TOTAL FRINGE BENEFITS		285,938	254,060	285,036	312,697	27,661
43100	PROFESSIONAL SERVICES	4,000	709	4,000	4,000	-
43310	REPAIRS & MAINTENANCE	4,000	1,968	4,000	4,000	-
43320	SERVICE CONTRACTS		145			-
43890	STATE FEES AND PERMITS	750	510	750	750	-
TOTAL PURCHASED SERVICES		8,750	3,332	8,750	8,750	-
44314	INVENTORY ADJ - UTILITIES	1,000		1,000	1,000	-
TOTAL INTERNAL SERVICES		1,000		1,000	1,000	-
45305	PROPERTY/LIABILITY INS.	10,950	11,076	12,240	12,090	(150)
45410	LEASE/RENT OF EQUIPMENT	31,749	5,700	24,232	1,000	(23,232)
45530	TRAINING & TRAVEL	4,800	3,762	16,800	25,500	8,700
45850	FREIGHT & DRAYAGE	1,000		1,000	1,000	-
TOTAL OTHER CHARGES		48,499	20,538	54,272	39,590	(14,682)
46070	REPAIR & MAINT. SUPPLIES	14,500	10,093	8,000	8,000	-
46073	MAINT&REP SUPP-PAVE.ASST.	2,000		2,000		(2,000)
46074	MAINT&REP SUPP-MAINS	140,000	245,363	140,000	240,000	100,000

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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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46140	OTHER SUPPLIES	10,000	6,526	10,000	10,000	-
TOTAL MATERIALS & SUPPLIES		166,500	261,983	160,000	258,000	98,000
TOTAL OTHER OPERATING EXPENSES		510,687	539,913	509,058	620,037	110,979
TOTAL TRANSMISSION-DISTRIBUTION		1,202,815	1,197,129	1,231,236	1,386,150	154,914

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	393,768	360,188	496,219	526,409	30,190
41020	SALARIES & WAGES-O/T	104	288	810	10,000	9,190
41030	PT SALARIES & WAGES-REG	28,313	2,310			-
41040	PT SALARIES & WAGES-O/T		245			-
41050	VACATION - SEPARATION				10,000	10,000
41051	SICK LEAVE - SEPARATION				10,000	10,000
41053	VACATION LEAVE - PAYOUT		2,679			-
41060	PTO - SEPARATION		657			-
TOTAL PERSONAL SERVICES		422,185	366,367	497,029	556,409	59,380
TOTAL PERSONAL SERVICES		422,185	366,367	497,029	556,409	59,380
42010	FICA	32,297	26,404	38,023	42,566	4,543
42020	RETIREMENT - VRS (DB)	54,773	50,189	69,024	68,487	(537)
42030	RETIREMENT - VRS (DC)	5,843	3,045	7,318	6,987	(331)
42050	HEALTH INSURANCE	62,566	59,069	81,190	99,585	18,395
42060	LIFE INSURANCE - VRS	5,277	4,258	5,855	5,581	(274)
42070	DISABILITY (VLDP)	1,239	1,090	1,552	1,527	(25)
42080	DENTAL INSURANCE	1,092	624	1,326	1,404	78
42090	UNEMPLOYMENT		2,527			-
42110	WORKER'S COMP.	3,160	2,132	1,570	1,590	20
TOTAL FRINGE BENEFITS		166,247	149,339	205,858	227,727	21,869
43310	REPAIRS & MAINTENANCE	200		200	200	-
43320	SERVICE CONTRACTS	1,696	695			-
43601	CONTRACT PRINTING/MAILING	90,000	69,256	90,000	90,000	-
43885	COURT COSTS	1,750	145	1,750	1,750	-
TOTAL PURCHASED SERVICES		93,646	70,096	91,950	91,950	-
45210	POSTAGE	3,000	2,952	3,000	3,000	-
45305	PROPERTY/LIABILITY INS.	5,950	6,018	6,650	6,570	(80)
45394	RETIREE H'CARE BENEFIT				7,560	7,560
45410	LEASE/RENT OF EQUIPMENT	2,500	1,133	2,500	2,500	-
45510	MILEAGE			3,500		(3,500)
45530	TRAINING & TRAVEL	1,500	553		7,400	7,400
45540	EDUCATION	500				-
45806	CASH SHORTAGES	200		200	200	-
TOTAL OTHER CHARGES		13,650	10,656	15,850	27,230	11,380
46010	OFFICE SUPPLIES	2,000	1,809	2,000	2,000	-
46110	UNIFORMS	1,350				-
46140	OTHER SUPPLIES	500	339			-

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		3,850	2,148	2,000	2,000	-
TOTAL OTHER OPERATING EXPENSES		277,393	232,239	315,658	348,907	33,249
TOTAL UTILITY BILLING-WATER		699,578	598,607	812,687	905,316	92,629

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43120	ACCOUNTING & AUDITING	13,450	12,780	13,430	14,440	1,010
43860	ROCKINGHAM COUNTY	26,000	18,190	26,000	25,000	(1,000)
TOTAL	PURCHASED SERVICES	39,450	30,970	39,430	39,440	10
45355	INSURANCE DEDUCTIBLE	20,000		20,000	15,000	(5,000)
45881	WATER PURCH FROM OTHERS	500	778	1,000	5,000	4,000
TOTAL	OTHER CHARGES	20,500	778	21,000	20,000	(1,000)
TOTAL	OTHER OPERATING EXPENSES	59,950	31,748	60,430	59,440	(990)
48310	DEPRECIATION	1,871,700	1,871,700	1,854,000	1,923,900	69,900
TOTAL	DEPRECIATION	1,871,700	1,871,700	1,854,000	1,923,900	69,900
TOTAL	CAPITAL OUTLAY	1,871,700	1,871,700	1,854,000	1,923,900	69,900
49215	PROP. TAX-PUBLIC UTILITY	675,000	675,000	714,000	748,800	34,800
TOTAL	FUND TRANSFERS	675,000	675,000	714,000	748,800	34,800
TOTAL	OTHER USES OF FUNDS	675,000	675,000	714,000	748,800	34,800
TOTAL	MISCELLANEOUS	2,606,650	2,578,448	2,628,430	2,732,140	103,710

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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	908,984	840,700	936,664	946,984	10,320
41020	SALARIES & WAGES-O/T	88,837	90,349	90,064	94,233	4,169
41050	VACATION - SEPARATION				10,000	10,000
41051	SICK LEAVE - SEPARATION				10,000	10,000
41053	VACATION LEAVE - PAYOUT		2,063			-
41054	VACATION CASHOUT		6,592			-
TOTAL	PERSONAL SERVICES	997,821	939,703	1,026,728	1,061,217	34,489
TOTAL	PERSONAL SERVICES	997,821	939,703	1,026,728	1,061,217	34,489
42010	FICA	76,332	66,859	78,545	81,184	2,639
42020	RETIREMENT - VRS (DB)	126,441	114,876	130,290	123,204	(7,086)
42030	RETIREMENT - VRS (DC)	6,578	4,015	6,657	6,868	211
42050	HEALTH INSURANCE	141,834	139,218	165,088	189,719	24,631
42060	LIFE INSURANCE - VRS	12,180	9,745	11,053	10,039	(1,014)
42070	DISABILITY (VLDP)	1,395	1,095	1,411	1,541	130
42080	DENTAL INSURANCE	1,872	1,560	1,872	1,872	-
42110	WORKER'S COMP.	24,820	19,828	13,010	13,130	120
TOTAL	FRINGE BENEFITS	391,452	357,197	407,926	427,557	19,631
43153	LABORATORY TESTING	30,500	27,478	30,500	50,000	19,500
43310	REPAIRS & MAINTENANCE	5,800	12,292	5,800	5,800	-
43890	STATE FEES AND PERMITS	1,500		1,500	1,500	-
TOTAL	PURCHASED SERVICES	37,800	39,769	37,800	57,300	19,500
44200	C.G. - PARTS AND LABOR	6,600	7,878	7,400	7,600	200
44310	C.G. - FUEL	6,200	4,575	5,000	4,700	(300)
TOTAL	INTERNAL SERVICES	12,800	12,453	12,400	12,300	(100)
45110	ELECTRICITY	34,500	30,867	34,500	34,500	-
45120	HEATING	6,000	2,515	6,000	3,000	(3,000)
45305	PROPERTY/LIABILITY INS.	22,370	22,627	25,010	24,700	(310)
45530	TRAINING & TRAVEL	4,000	1,301	4,000	7,000	3,000
45810	DUES & MEMBERSHIPS	1,200	1,192	1,500	1,500	-
TOTAL	OTHER CHARGES	68,070	58,502	71,010	70,700	(310)
46010	OFFICE SUPPLIES	1,600	469	1,600	1,600	-
46070	REPAIR & MAINT. SUPPLIES	11,250	12,061	11,250	18,000	6,750
46090	POWERED EQUIPMENT SUPPLY	1,000	310	1,000	1,000	-
46110	UNIFORMS	4,800	5,679	7,200	7,800	600
46120	BOOKS & SUBSCRIPTIONS	1,000	107	1,000	1,000	-
46140	OTHER SUPPLIES	12,000	11,686	12,000	15,000	3,000

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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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46170	EMS/MEDICAL SUPPLIES	1,000	1,014	1,000	1,000	-
46180	CHEMICALS	346,000	266,598	346,000	330,000	(16,000)
TOTAL	MATERIALS & SUPPLIES	378,650	297,926	381,050	375,400	(5,650)
TOTAL	OTHER OPERATING EXPENSES	888,772	765,846	910,186	943,257	33,071
TOTAL	PURIFICATION	1,886,593	1,705,550	1,936,914	2,004,474	67,560

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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48111	MACHINERY & EQUIPMENT	15,000	2,924	10,000	10,000	-
48151	MOTOR VEHICLES & EQUIP.	100,000				-
48161	CONST. VEHICLES & EQUIP.	250,000	250,000	200,000	325,000	125,000
48221	FURNITURE & FIXTURES	5,000		5,000	5,000	-
48271	EDP EQUIPMENT	15,000	15,869	26,000	20,000	(6,000)
48272	HARDWARE		1,329			-
48273	SOFTWARE	39,000	21,139	45,000		(45,000)
48298	INSTALL SER. LINES (CITY)	90,000	82,001	90,000	130,000	40,000
TOTAL CAPITAL OUTLAY		514,000	373,261	376,000	490,000	114,000
TOTAL CAPITAL OUTLAY		514,000	373,261	376,000	490,000	114,000
TOTAL CAPITAL OUTLAY		514,000	373,261	376,000	490,000	114,000

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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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49410	G.O. SERIES 2009 (VRA)	37,867	37,867	37,867	37,867	-
49427	G.O. SERIES 2021A	1,460,000	1,460,000	1,540,000	1,615,000	75,000
TOTAL PRINCIPAL		1,497,867	1,497,867	1,577,867	1,652,867	75,000
49150	BANK HANDLING CHARGES	300	190	300	300	-
49527	G.O. SERIES 2021A	1,158,244	1,158,244	1,083,244	1,004,369	(78,875)
49549	NEW SERIES BONDS				600,000	600,000
TOTAL INTEREST & FISCAL CHARGES		1,158,544	1,158,434	1,083,544	1,604,669	521,125
TOTAL DEBT SERVICE		2,656,411	2,656,300	2,661,411	3,257,536	596,125
TOTAL OTHER USES OF FUNDS		2,656,411	2,656,300	2,661,411	3,257,536	596,125
TOTAL DEBT SERVICE		2,656,411	2,656,300	2,661,411	3,257,536	596,125

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49210	TR TO GENERAL FUND	923,400	923,400	923,400	923,400	-
49216	TR TO WATER CAP PROJ	3,798,489	3,798,489	3,947,000	2,599,300	(1,347,700)
49260	TR TO CENTRAL STORES FUND	169,013	169,013	181,690	180,780	(910)
TOTAL FUND TRANSFERS		4,890,902	4,890,902	5,052,090	3,703,480	(1,348,610)
TOTAL OTHER USES OF FUNDS		4,890,902	4,890,902	5,052,090	3,703,480	(1,348,610)
TOTAL TRANSFERS		4,890,902	4,890,902	5,052,090	3,703,480	(1,348,610)
TOTAL WATER FUND		16,360,490	15,737,588	16,541,380	16,484,040	(57,340)

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	588,148	492,880	538,887	583,665	44,778
41020	SALARIES & WAGES-O/T		7			-
41030	PT SALARIES & WAGES-REG	37,382		9,223	5,500	(3,723)
41050	VACATION - SEPARATION		6,614	5,000	5,000	-
41051	SICK LEAVE - SEPARATION		5,000	2,500	5,000	2,500
41053	VACATION LEAVE - PAYOUT		3,185			-
TOTAL PERSONAL SERVICES		625,530	507,687	555,610	599,165	43,555
TOTAL PERSONAL SERVICES		625,530	507,687	555,610	599,165	43,555
42010	FICA	47,854	37,511	42,505	45,837	3,332
42020	RETIREMENT - VRS (DB)	81,812	68,370	74,959	75,936	977
42030	RETIREMENT - VRS (DC)	4,365	3,928	12,954	5,671	(7,283)
42050	HEALTH INSURANCE	70,619	61,927	67,601	87,026	19,425
42060	LIFE INSURANCE - VRS	7,882	5,822	6,359	6,188	(171)
42070	DISABILITY (VLDP)	925	595	881	1,252	371
42080	DENTAL INSURANCE	1,092	701	936	1,014	78
42110	WORKER'S COMP.	3,560	3,080	2,480	3,010	530
TOTAL FRINGE BENEFITS		218,109	181,934	208,675	225,934	17,259
43310	REPAIRS & MAINTENANCE	20,000	7,613	20,000	20,000	-
43320	SERVICE CONTRACTS	51,440	60,812	59,000	124,000	65,000
TOTAL PURCHASED SERVICES		71,440	68,425	79,000	144,000	65,000
44200	C.G. - PARTS AND LABOR	4,100	10,955	9,200	11,400	2,200
44310	C.G. - FUEL	1,000	3,072	4,000	3,200	(800)
TOTAL INTERNAL SERVICES		5,100	14,027	13,200	14,600	1,400
45110	ELECTRICITY	25,000	20,261	22,000	22,000	-
45120	HEATING	3,000	6,320	4,500	4,500	-
45130	WATER & SEWER	4,000	3,951	4,200	5,000	800
45210	POSTAGE			400	400	-
45230	TELECOMMUNICATIONS	32,000	31,971	32,000	35,000	3,000
45260	MISS UTILITY TRANSMISSION	10,000	9,686	10,000	15,000	5,000
45305	PROPERTY/LIABILITY INS.	13,540	13,696	15,140	14,960	(180)
45410	LEASE/RENT OF EQUIPMENT			4,000	2,000	(2,000)
45530	TRAINING & TRAVEL	7,000	7,083	17,000	12,000	(5,000)
45810	DUES & MEMBERSHIPS	500	978	7,800	4,300	(3,500)
TOTAL OTHER CHARGES		95,040	93,945	117,040	115,160	(1,880)
46010	OFFICE SUPPLIES	1,000	952	3,000	3,000	-
46070	REPAIR & MAINT. SUPPLIES	1,000	263	1,000	1,000	-

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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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46050	JANITORIAL SUPPLIES	2,000	1,729	2,000	2,000	-
46090	POWERED EQUIPMENT SUPPLY	1,000	1,150	1,000	2,000	1,000
46110	UNIFORMS	2,250	2,467	3,000	3,000	-
46120	BOOKS & SUBSCRIPTIONS	500	320	700	500	(200)
46140	OTHER SUPPLIES	2,000	1,440	3,000	3,000	-
TOTAL MATERIALS & SUPPLIES		9,750	8,321	13,700	14,500	800
TOTAL OTHER OPERATING EXPENSES		399,439	366,653	431,615	514,194	82,579
TOTAL ADMINISTRATION		1,024,969	874,339	987,225	1,113,359	126,134

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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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43840	HRRSA - OPERATING	3,803,760	3,396,036	4,000,000	4,124,000	124,000
43841	HRRSA - PRETREATMENT	55,220	432,222	100,000	57,000	(43,000)
43842	HRRSA - CAPITAL OUTLAY	164,510	166,973	200,000	188,000	(12,000)
43844	HRRSA - CONSTRUCTION	1,118,880	951,470	1,100,000	1,095,000	(5,000)
TOTAL PURCHASED SERVICES		5,142,370	4,946,702	5,400,000	5,464,000	64,000
TOTAL OTHER OPERATING EXPENSES		5,142,370	4,946,702	5,400,000	5,464,000	64,000
TOTAL TREATMENT & DISPOSAL		5,142,370	4,946,702	5,400,000	5,464,000	64,000

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	640,579	593,195	661,333	685,247	23,914
41017	STAND BY PAY	12,941	12,187	12,941	12,941	-
41020	SALARIES & WAGES-O/T	8,155	22,547	13,549	13,617	68
41027	STANDBY & BLENDED - OT	27,182	28,382	29,182	29,329	147
41030	PT SALARIES & WAGES-REG	3,271	181	5,173	4,979	(194)
41050	VACATION - SEPARATION				10,000	10,000
41051	SICK LEAVE - SEPARATION				10,000	10,000
41053	VACATION LEAVE - PAYOUT		355			-
41054	VACATION CASHOUT		52			-
41060	PTO - SEPARATION		313			-
TOTAL PERSONAL SERVICES		692,128	657,213	722,178	766,113	43,935
TOTAL PERSONAL SERVICES		692,128	657,213	722,178	766,113	43,935
42010	FICA	52,947	48,128	55,247	58,608	3,361
42020	RETIREMENT - VRS (DB)	89,105	82,321	91,991	89,151	(2,840)
42030	RETIREMENT - VRS (DC)	8,420	5,381	8,587	9,118	531
42050	HEALTH INSURANCE	109,211	97,069	108,921	135,701	26,780
42060	LIFE INSURANCE - VRS	8,584	6,983	7,804	7,264	(540)
42070	DISABILITY (VLDP)	1,785	1,604	1,820	2,109	289
42080	DENTAL INSURANCE	1,716	1,078	1,716	1,716	-
42110	WORKER'S COMP.	14,170	11,488	8,950	9,030	80
TOTAL FRINGE BENEFITS		285,938	254,052	285,036	312,697	27,661
43310	REPAIRS & MAINTENANCE	1,000		1,000	1,000	-
43890	STATE FEES AND PERMITS	750		750	750	-
TOTAL PURCHASED SERVICES		1,750		1,750	1,750	-
44200	C.G. - PARTS AND LABOR	155,100	161,256	183,400	174,500	(8,900)
44310	C.G. - FUEL	85,300	48,910	62,900	55,200	(7,700)
44314	INVENTORY ADJ - UTILITIES	1,000		1,000		(1,000)
TOTAL INTERNAL SERVICES		241,400	210,166	247,300	229,700	(17,600)
45136	LANDFILL/STEAM PLANT	500	547	500	500	-
45305	PROPERTY/LIABILITY INS.	37,200	37,627	41,580	41,060	(520)
45410	LEASE/RENT OF EQUIPMENT	2,000	2,967	2,000	2,000	-
45850	FREIGHT & DRAYAGE	1,000		1,000	1,000	-
TOTAL OTHER CHARGES		40,700	41,141	45,080	44,560	(520)
46070	REPAIR & MAINT. SUPPLIES	11,000	6,666	11,000	11,000	-
46074	MAINT&REP SUPP-MAINS	30,000	24,799	30,000	30,000	-
46090	POWERED EQUIPMENT SUPPLY	10,000	9,092	10,000	10,000	-

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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46110	UNIFORMS	8,800	11,874	12,600	13,800	1,200
46140	OTHER SUPPLIES	8,000	8,146	8,000	8,000	-
46145	SAFETY MATERIALS	7,500	5,745	7,500	7,500	-
46170	EMS/MEDICAL SUPPLIES	600	607	600	600	-
TOTAL MATERIALS & SUPPLIES		75,900	66,928	79,700	80,900	1,200
TOTAL OTHER OPERATING EXPENSES		645,688	572,287	658,866	669,607	10,741
TOTAL COLLECTION & TRANSMISSION		1,337,816	1,229,499	1,381,044	1,435,720	54,676

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43120	ACCOUNTING & AUDITING	13,450	12,780	13,430	14,440	1,010
TOTAL	PURCHASED SERVICES	13,450	12,780	13,430	14,440	1,010
45355	INSURANCE DEDUCTIBLE	20,000		20,000	10,000	(10,000)
TOTAL	OTHER CHARGES	20,000		20,000	10,000	(10,000)
TOTAL	OTHER OPERATING EXPENSES	33,450	12,780	33,430	24,440	(8,990)
48310	DEPRECIATION	1,146,600	1,146,600	1,219,800	1,312,200	92,400
TOTAL	DEPRECIATION	1,146,600	1,146,600	1,219,800	1,312,200	92,400
TOTAL	CAPITAL OUTLAY	1,146,600	1,146,600	1,219,800	1,312,200	92,400
49215	PROP. TAX-PUBLIC UTILITY	483,300	483,300	525,300	551,700	26,400
TOTAL	FUND TRANSFERS	483,300	483,300	525,300	551,700	26,400
TOTAL	OTHER USES OF FUNDS	483,300	483,300	525,300	551,700	26,400
TOTAL	MISCELLANEOUS	1,663,350	1,642,680	1,778,530	1,888,340	109,810

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	393,768	360,188	496,219	526,409	30,190
41017	STAND BY PAY	104				-
41020	SALARIES & WAGES-O/T		288	810	10,000	9,190
41030	PT SALARIES & WAGES-REG	28,313	2,310			-
41040	PT SALARIES & WAGES-O/T		245			-
41050	VACATION - SEPARATION				10,000	10,000
41051	SICK LEAVE - SEPARATION				10,000	10,000
41053	VACATION LEAVE - PAYOUT		2,679			-
41060	PTO - SEPARATION		657			-
TOTAL PERSONAL SERVICES		422,185	366,367	497,029	556,409	59,380
TOTAL PERSONAL SERVICES		422,185	366,367	497,029	556,409	59,380
42010	FICA	32,297	26,402	38,023	42,566	4,543
42020	RETIREMENT - VRS (DB)	54,773	50,189	69,024	68,487	(537)
42030	RETIREMENT - VRS (DC)	5,843	3,045	7,318	6,987	(331)
42050	HEALTH INSURANCE	62,566	59,068	81,190	99,585	18,395
42060	LIFE INSURANCE - VRS	5,277	4,257	5,855	5,581	(274)
42070	DISABILITY (VLDP)	1,239	1,090	1,552	1,527	(25)
42080	DENTAL INSURANCE	1,092	624	1,326	1,404	78
42090	UNEMPLOYMENT		2,527			-
42110	WORKER'S COMP.	3,160	2,132	1,570	1,590	20
TOTAL FRINGE BENEFITS		166,247	149,334	205,858	227,727	21,869
43320	SERVICE CONTRACTS	3,760		5,455	9,215	3,760
43382	H2O LOSS MGT-METER TEST	224,075	109,440	90,000	90,000	-
TOTAL PURCHASED SERVICES		227,835	109,440	95,455	99,215	3,760
44200	C.G. - PARTS AND LABOR	20,800	23,629	28,700	33,500	4,800
44310	C.G. - FUEL	10,000	7,516	10,300	7,600	(2,700)
TOTAL INTERNAL SERVICES		30,800	31,145	39,000	41,100	2,100
45305	PROPERTY/LIABILITY INS.	6,810	6,888	7,620	7,530	(90)
45394	RETIREE H'CARE BENEFIT	7,560	7,560	7,560	7,560	-
45530	TRAINING & TRAVEL	2,000				-
TOTAL OTHER CHARGES		16,370	14,448	15,180	15,090	(90)
46070	REPAIR & MAINT. SUPPLIES	75,000	76,297	75,000	75,000	-
46072	MAINT&REP SUPP-METER REPL	10,000	9,977	10,000	10,000	-
46110	UNIFORMS	2,000	3,012	6,000	6,000	-
46140	OTHER SUPPLIES	2,000	1,119	2,500	3,500	1,000
46145	SAFETY MATERIALS	250	134	250	500	250

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		89,250	90,539	93,750	95,000	1,250
TOTAL OTHER OPERATING EXPENSES		530,502	394,905	449,243	478,132	28,889
TOTAL UTILITY BILLING-SEWER		952,687	761,272	946,272	1,034,541	88,269

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	239,322	227,935	249,692	252,814	3,122
41017	STAND BY PAY	8,627	8,604	8,627	8,627	-
41020	SALARIES & WAGES-O/T	1,197	3,453	6,184	3,019	(3,165)
41027	STANDBY & BLENDED - OT	3,192	4,433	3,957	4,025	68
41053	VACATION LEAVE - PAYOUT		1,091			-
TOTAL PERSONAL SERVICES		252,338	245,516	268,460	268,485	25
TOTAL PERSONAL SERVICES		252,338	245,516	268,460	268,485	25
42010	FICA	19,304	17,900	20,538	20,540	2
42020	RETIREMENT - VRS (DB)	33,291	31,445	34,732	32,892	(1,840)
42030	RETIREMENT - VRS (DC)	4,955	5,809	5,140	5,265	125
42050	HEALTH INSURANCE	49,206	35,862	38,642	39,250	608
42060	LIFE INSURANCE - VRS	3,206	2,667	2,946	2,680	(266)
42070	DISABILITY (VLDP)	1,050	1,015	1,090	1,137	47
42080	DENTAL INSURANCE	546	390	546	546	-
42110	WORKER'S COMP.	6,160	4,457	3,410	3,450	40
TOTAL FRINGE BENEFITS		117,718	99,545	107,044	105,760	(1,284)
43320	SERVICE CONTRACTS	11,102	7,418	11,000	8,500	(2,500)
43331	MAINT & REP.-PUMPS & MACH	2,000		2,000	2,000	-
TOTAL PURCHASED SERVICES		13,102	7,418	13,000	10,500	(2,500)
44200	C.G. - PARTS AND LABOR	20,800	22,351	18,800	21,700	2,900
44310	C.G. - FUEL	21,000	18,164	18,200	2,300	(15,900)
TOTAL INTERNAL SERVICES		41,800	40,515	37,000	24,000	(13,000)
45110	ELECTRICITY	16,500	12,069	16,995	17,495	500
45130	WATER & SEWER	650	1,221	650	650	-
45305	PROPERTY/LIABILITY INS.	10,930	11,056	12,220	12,070	(150)
45850	FREIGHT & DRAYAGE	100	23	100	100	-
TOTAL OTHER CHARGES		28,180	24,369	29,965	30,315	350
46061	MATERIALS - PUMPS	10,000	13,462	10,000	10,000	-
46062	MATERIALS - SCADA	3,000	6,827	3,000	4,000	1,000
46063	MATERIALS - GENERAL	5,000	3,969	5,000	5,000	-
46080	POWERED EQUIPMENT FUELS	1,500	1,864	1,500	1,500	-
46110	UNIFORMS	2,000	3,880	4,200	4,200	-
46140	OTHER SUPPLIES		325			-
TOTAL MATERIALS & SUPPLIES		21,500	30,327	23,700	24,700	1,000

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		222,300	202,174	210,709	195,275	(15,434)
TOTAL PUMPING & MONITORING		474,638	447,689	479,169	463,760	(15,409)

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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48111	MACHINERY & EQUIPMENT	5,000	17,210	10,000	10,000	-
48151	MOTOR VEHICLES & EQUIP.	428,205	278,304	160,000		(160,000)
48161	CONST. VEHICLES & EQUIP.	250,000	315,044	150,000	350,000	200,000
48221	FURNITURE & FIXTURES	3,000	1,400	3,000	3,000	-
48271	EDP EQUIPMENT	15,881	1,537	26,000	20,000	(6,000)
48273	SOFTWARE	39,000		40,000		(40,000)
48298	INSTALL SER. LINES (CITY)	10,000	4,132	12,000	6,000	(6,000)
TOTAL CAPITAL OUTLAY		751,085	617,627	401,000	389,000	(12,000)
TOTAL CAPITAL OUTLAY		751,085	617,627	401,000	389,000	(12,000)
TOTAL CAPITAL OUTLAY		751,085	617,627	401,000	389,000	(12,000)

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
47060	HRRSA - DEBT SERVICE	2,693,040	2,693,039	2,700,000	2,695,000	(5,000)
TOTAL PMT. TO JOINT OPERATIONS		2,693,040	2,693,039	2,700,000	2,695,000	(5,000)
TOTAL OTHER OPERATING EXPENSES		2,693,040	2,693,039	2,700,000	2,695,000	(5,000)
TOTAL DEBT SERVICE		2,693,040	2,693,039	2,700,000	2,695,000	(5,000)

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49210	TR TO GENERAL FUND	923,400	923,400	923,400	923,400	-
49244	TR TO SEWER CAP PROJ	1,304,998	1,304,998	3,275,000	1,094,600	(2,180,400)
49260	TR TO CENTRAL STORES FUND	56,339	56,339	60,560	60,260	(300)
TOTAL FUND TRANSFERS		2,284,737	2,284,737	4,258,960	2,078,260	(2,180,700)
TOTAL OTHER USES OF FUNDS		2,284,737	2,284,737	4,258,960	2,078,260	(2,180,700)
TOTAL TRANSFERS		2,284,737	2,284,737	4,258,960	2,078,260	(2,180,700)
TOTAL SEWER FUND		16,324,692	15,497,584	18,332,200	16,561,980	(1,770,220)

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 -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
41010	SALARIES & WAGES-REG.	1,538,914	1,292,977	1,629,625	2,143,746	514,121
41020	SALARIES & WAGES-O/T	224,894	249,359	249,394	263,394	14,000
41030	PT SALARIES & WAGES-REG	936,183	600,239	976,419	776,613	(199,806)
41040	PT SALARIES & WAGES-O/T	75,900	84,373	90,900	98,900	8,000
41050	VACATION - SEPARATION	5,000		5,000	11,000	6,000
41051	SICK LEAVE - SEPARATION	10,000		10,000	10,000	-
41054	VACATION CASHOUT		3,462			-
41060	PTO - SEPARATION	6,000	5,654	6,000		(6,000)
41200	INCENTIVE PAYMENT		1,000			-
TOTAL PERSONAL SERVICES		2,796,891	2,237,065	2,967,338	3,303,653	336,315
TOTAL PERSONAL SERVICES		2,796,891	2,237,065	2,967,338	3,303,653	336,315
42010	FICA	213,963	165,796	227,002	252,729	25,727
42020	RETIREMENT - VRS (DB)	253,485	180,107	259,375	295,907	36,532
42030	RETIREMENT - VRS (DC)	39,397	20,262	39,518	54,234	14,716
42050	HEALTH INSURANCE	265,486	188,092	286,077	427,119	141,042
42060	LIFE INSURANCE - VRS	24,419	15,433	21,079	24,573	3,494
42070	DISABILITY (VLDP)	8,352	5,964	8,378	11,497	3,119
42080	DENTAL INSURANCE	6,460	2,695	5,884	7,519	1,635
42090	UNEMPLOYMENT	5,000	279	5,000		(5,000)
42110	WORKER'S COMP.	40,828	22,594	27,750	44,500	16,750
TOTAL FRINGE BENEFITS		857,390	601,223	880,063	1,118,078	238,015
43100	PROFESSIONAL SERVICES	1,087,799	374,868	4,000	20,000	16,000
43110	MEDICAL SERVICES	25,000	9,735	25,000	25,000	-
43133	COMPUTER SUPPORT	500		500	500	-
43320	SERVICE CONTRACTS	150,000	135,962	150,000	150,000	-
43330	MAINT & REP.-MACH & EQUIP	2,000		2,000	2,000	-
43336	MAINT & REP.-RADIO EQUIP	500		500	500	-
43360	MAINT & REP.-BLDGS & GNDS	6,500	3,838	7,000	7,000	-
43600	ADVERTISING	6,500	2,317	6,500	6,500	-
TOTAL PURCHASED SERVICES		1,278,799	526,720	195,500	211,500	16,000
44200	C.G. - PARTS AND LABOR	1,435,000	1,341,223	1,385,100	1,414,400	29,300
44300	CENTRAL STORES	10,000		10,000	10,000	-
44310	C.G. - FUEL	648,400	382,942	511,000	469,100	(41,900)
TOTAL INTERNAL SERVICES		2,093,400	1,724,164	1,906,100	1,893,500	(12,600)
45210	POSTAGE	100	77	100	100	-
45230	TELECOMMUNICATIONS	40,000	21,562	40,000	40,000	-
45305	PROPERTY/LIABILITY INS.	18,420	18,632	20,590	20,340	(250)
45351	VEH & EQUIP INS (VTLP)	200,000	110,442	250,000	300,000	50,000

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRANSPORTATION FUND

FUNCTION - 8020 - PUBLIC TRANSIT

ACTIVITY - 812081 - TRANSIT BUSES

DEPARTMENT - 0000 - TRANSIT BUSES

DEPT/FUND - 812081 - TRANSIT BUSES

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45355	INSURANCE DEDUCTIBLE	55,000		55,000	55,000	-
45394	RETIREE H'CARE BENEFIT	9,720	10,200	9,720	6,972	(2,748)
45530	TRAINING & TRAVEL	25,000	9,476	25,000	25,000	-
45810	DUES & MEMBERSHIPS	20,000	9,912	20,000	20,000	-
TOTAL	OTHER CHARGES	368,240	180,301	420,410	467,412	47,002
46010	OFFICE SUPPLIES	2,000	217	2,000	2,000	-
46070	REPAIR & MAINT. SUPPLIES	500		500	500	-
46110	UNIFORMS		112			-
46120	BOOKS & SUBSCRIPTIONS	1,000	300	1,000	1,000	-
46140	OTHER SUPPLIES	55,000	26,246	60,000	60,000	-
46200	COMPUTER (DESKTOP_LAPTOP)	2,500	2,332	2,500	2,500	-
TOTAL	MATERIALS & SUPPLIES	61,000	29,207	66,000	66,000	-
TOTAL	OTHER OPERATING EXPENSES	4,658,829	3,061,614	3,468,073	3,756,490	288,417
TOTAL	TRANSIT BUSES	7,455,720	5,298,679	6,435,411	7,060,143	624,732

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRNSPORTATION FUND
FUNCTION - 8020 - PUBLIC TRANSIT
ACTIVITY - 842081 - MISCELLANEOUS
DEPARTMENT - 0000 - MISCELLANEOUS
DEPT/FUND - 842081 - MISCELLANEOUS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49316	MICROTRANSIT GRANT	500,000		500,000		(500,000)
TOTAL	RESERVES	500,000		500,000		(500,000)
TOTAL	OTHER USES OF FUNDS	500,000		500,000		(500,000)
TOTAL	MISCELLANEOUS	500,000		500,000		(500,000)

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	634,165	550,112	638,726	606,531	(32,195)
41020	SALARIES & WAGES-O/T	100,100	87,652	104,600	105,000	400
41030	PT SALARIES & WAGES-REG	97,449	56,486	105,448	111,443	5,995
41040	PT SALARIES & WAGES-O/T	14,000	22,071	19,500	34,000	14,500
41050	VACATION - SEPARATION	5,000	2,936	5,000	10,000	5,000
41051	SICK LEAVE - SEPARATION	10,000	4,387	10,000	10,000	-
41053	VACATION LEAVE - PAYOUT		782			-
41060	PTO - SEPARATION		677	1,000		(1,000)
TOTAL PERSONAL SERVICES		860,714	725,103	884,274	876,974	(7,300)
TOTAL PERSONAL SERVICES		860,714	725,103	884,274	876,974	(7,300)
42010	FICA	65,845	52,281	67,647	67,089	(558)
42020	RETIREMENT - VRS (DB)	91,968	75,706	93,119	78,910	(14,209)
42030	RETIREMENT - VRS (DC)	10,494	6,897	11,571	11,870	299
42050	HEALTH INSURANCE	117,414	95,993	125,000	176,563	51,563
42060	LIFE INSURANCE - VRS	8,860	6,524	7,899	6,429	(1,470)
42070	DISABILITY (VLDP)	2,224	2,005	2,361	2,516	155
42080	DENTAL INSURANCE	2,174	1,484	1,760	1,685	(75)
42090	UNEMPLOYMENT	5,000		5,000		(5,000)
42110	WORKER'S COMP.	12,898	10,303	9,980	10,070	90
TOTAL FRINGE BENEFITS		316,877	251,192	324,337	355,132	30,795
43100	PROFESSIONAL SERVICES	200	522	750	750	-
43110	MEDICAL SERVICES	1,500	1,225	1,500	1,500	-
43133	COMPUTER SUPPORT	100		100	100	-
43320	SERVICE CONTRACTS	55,000	44,929	55,000	55,000	-
43336	MAINT & REP.-RADIO EQUIP	200		200	200	-
43360	MAINT & REP.-BLDGS & GNDS	100		100	100	-
43600	ADVERTISING	500	41	500	500	-
TOTAL PURCHASED SERVICES		57,600	46,717	58,150	58,150	-
44200	C.G. - PARTS AND LABOR	123,100	124,734	133,600	150,700	17,100
44300	CENTRAL STORES	200		200	200	-
44310	C.G. - FUEL	107,200	101,352	109,200	103,900	(5,300)
TOTAL INTERNAL SERVICES		230,500	226,086	243,000	254,800	11,800
45210	POSTAGE	100	2	100	100	-
45230	TELECOMMUNICATIONS	8,500	6,120	8,500	8,500	-
45305	PROPERTY/LIABILITY INS.	2,620	2,650	2,930	2,900	(30)
45351	VEH & EQUIP INS (VTLP)	35,000	17,979	35,000	50,000	15,000
45355	INSURANCE DEDUCTIBLE	6,000		6,000	6,000	-
45530	TRAINING & TRAVEL	10,000	7,820	15,000	15,000	-

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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45810	DUES & MEMBERSHIPS	2,000	1,614	2,000	2,000	-
TOTAL	OTHER CHARGES	64,220	36,184	69,530	84,500	14,970
46010	OFFICE SUPPLIES	100	10	100	100	-
46070	REPAIR & MAINT. SUPPLIES	500		500	500	-
46120	BOOKS & SUBSCRIPTIONS	100	49	100	100	-
46140	OTHER SUPPLIES	5,000	1,768	5,000	5,000	-
46200	COMPUTER (DESKTOP_LAPTOP)		4,161			-
TOTAL	MATERIALS & SUPPLIES	5,700	5,988	5,700	5,700	-
TOTAL	OTHER OPERATING EXPENSES	674,897	566,167	700,717	758,282	57,565
TOTAL	PARATRANSIT BUSES	1,535,611	1,291,270	1,584,991	1,635,256	50,265

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRNSPORTATION FUND

FUNCTION - 8020 - PUBLIC TRANSIT

ACTIVITY - 862081 - ADMINISTRATION

DEPARTMENT - 0000 - ADMINISTRATION

DEPT/FUND - 862081 - ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	526,675	517,021	550,773	570,789	20,016
41020	SALARIES & WAGES-O/T	30,282	29,559	40,490	38,750	(1,740)
41030	PT SALARIES & WAGES-REG	11,594	7,030	9,731	13,834	4,103
41040	PT SALARIES & WAGES-O/T	2,820	2,224	1,660	2,410	750
41050	VACATION - SEPARATION	2,250		2,250	2,250	-
41051	SICK LEAVE - SEPARATION	2,500		2,500	2,500	-
41053	VACATION LEAVE - PAYOUT		373			-
41054	VACATION CASHOUT		643			-
41060	PTO - SEPARATION	2,000		2,000		(2,000)
TOTAL PERSONAL SERVICES		578,121	556,850	609,404	630,533	21,129
TOTAL PERSONAL SERVICES		578,121	556,850	609,404	630,533	21,129
42010	FICA	44,227	40,343	46,618	48,236	1,618
42020	RETIREMENT - VRS (DB)	73,262	72,075	76,612	74,260	(2,352)
42030	RETIREMENT - VRS (DC)	7,440	5,841	7,687	8,846	1,159
42050	HEALTH INSURANCE	73,017	68,216	74,804	93,202	18,398
42060	LIFE INSURANCE - VRS	7,058	6,117	6,499	6,051	(448)
42070	DISABILITY (VLDP)	1,577	1,623	1,630	1,876	246
42080	DENTAL INSURANCE	1,385	1,216	1,479	1,479	-
42110	WORKER'S COMP.	1,570	1,187	1,280	1,300	20
TOTAL FRINGE BENEFITS		209,536	196,618	216,609	235,250	18,641
43100	PROFESSIONAL SERVICES	500	82	550	550	-
43110	MEDICAL SERVICES	610	104	700	700	-
43120	ACCOUNTING & AUDITING	4,875	4,650	4,875	5,230	355
43133	COMPUTER SUPPORT	15,000		15,250	15,250	-
43320	SERVICE CONTRACTS	47,000	28,436	48,750	48,980	230
43330	MAINT & REP.-MACH & EQUIP	3,600	117	3,810	3,810	-
43360	MAINT & REP.-BLDGS & GNDS	12,020	5,449	12,020	14,250	2,230
43600	ADVERTISING	2,680		3,000	3,000	-
TOTAL PURCHASED SERVICES		86,285	38,838	88,955	91,770	2,815
44200	C.G. - PARTS AND LABOR	3,850	3,823	3,700	3,950	250
44300	CENTRAL STORES	3,820	2,471	4,080	4,500	420
44310	C.G. - FUEL	550	646	800	700	(100)
TOTAL INTERNAL SERVICES		8,220	6,939	8,580	9,150	570
45110	ELECTRICITY	39,750	30,414	40,250	40,280	30
45120	HEATING	790	394	800	820	20
45130	WATER & SEWER	1,900	1,579	2,300	2,310	10
45210	POSTAGE	700	3	700	750	50
45230	TELECOMMUNICATIONS	5,850	2,621	5,920	5,930	10

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRANSPORTATION FUND

FUNCTION - 8020 - PUBLIC TRANSIT

ACTIVITY - 862081 - ADMINISTRATION

DEPARTMENT - 0000 - ADMINISTRATION

DEPT/FUND - 862081 - ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45305	PROPERTY/LIABILITY INS.	4,010	4,056	4,350	4,310	(40)
45410	LEASE/RENT OF EQUIPMENT	11,978	3,636	12,250	3,640	(8,610)
45530	TRAINING & TRAVEL	7,050	3,554	7,350	7,350	-
45810	DUES & MEMBERSHIPS	1,050	395	1,290	1,340	50
TOTAL OTHER CHARGES		73,078	46,653	75,210	66,730	(8,480)
46010	OFFICE SUPPLIES	5,810	337	5,910	5,920	10
46070	REPAIR & MAINT. SUPPLIES	520		520	520	-
46110	UNIFORMS	6,550	2,893	7,250	12,500	5,250
46120	BOOKS & SUBSCRIPTIONS	180	220	180	190	10
46140	OTHER SUPPLIES	20,750	26,388	26,500	28,500	2,000
46170	EMS/MEDICAL SUPPLIES	1,150	467	1,150	1,150	-
46200	COMPUTER (DESKTOP_LAPTOP)	9,250	4,757	10,000	10,000	-
TOTAL MATERIALS & SUPPLIES		44,210	35,062	51,510	58,780	7,270
TOTAL OTHER OPERATING EXPENSES		421,329	324,110	440,864	461,680	20,816
TOTAL ADMINISTRATION		999,450	880,960	1,050,268	1,092,213	41,945

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRANSPORTATION FUND

FUNCTION - 8020 - PUBLIC TRANSIT

ACTIVITY - 872081 - CAPITAL OUTLAY

DEPARTMENT - 0000 - CAPITAL OUTLAY

DEPT/FUND - 872081 - CAPITAL OUTLAY

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48121	FURNITURE & FIXTURES	11,598	11,598			-
48153	TRANSIT BUSES	676,374	735,075			-
48181	BUILDINGS & GROUNDS	123,790	22,111	344,500	580,000	235,500
48251	MOTOR VEHICLES & EQUIP.	184,860		203,350		(203,350)
48253	TRANSIT BUSES	10,908,123	8,006,943	2,583,540	800,000	(1,783,540)
48271	EDP EQUIPMENT			3,000,000		(3,000,000)
TOTAL CAPITAL OUTLAY		11,904,745	8,775,726	6,131,390	1,380,000	(4,751,390)
TOTAL CAPITAL OUTLAY		11,904,745	8,775,726	6,131,390	1,380,000	(4,751,390)
TOTAL CAPITAL OUTLAY		11,904,745	8,775,726	6,131,390	1,380,000	(4,751,390)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRANSPORTATION FUND

FUNCTION - 8020 - PUBLIC TRANSIT

ACTIVITY - 882081 - DEBT SERVICE

DEPARTMENT - 0000 - DEBT SERVICE

DEPT/FUND - 882081 - DEBT SERVICE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49161	RIGHT OF USE LEASE	3,403	3,403	3,491	3,581	90
TOTAL PRINCIPAL		3,403	3,403	3,491	3,581	90
49181	RIGHT OF USE LEASE	369	369	281	191	(90)
TOTAL INTEREST & FISCAL CHARGES		369	369	281	191	(90)
TOTAL DEBT SERVICE		3,772	3,772	3,772	3,772	-
TOTAL OTHER USES OF FUNDS		3,772	3,772	3,772	3,772	-
TOTAL DEBT SERVICE		3,772	3,772	3,772	3,772	-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRANSPORTATION FUND

FUNCTION - 8020 - PUBLIC TRANSIT

ACTIVITY - 892081 - TRANSFERS

DEPARTMENT - 0000 - TRANSFERS

DEPT/FUND - 892081 - TRANSFERS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49210	TR TO GENERAL FUND	160,000	160,000		200,000	200,000
	TOTAL FUND TRANSFERS	160,000	160,000		200,000	200,000
	TOTAL OTHER USES OF FUNDS	160,000	160,000		200,000	200,000
	TOTAL TRANSFERS	160,000	160,000		200,000	200,000
	TOTAL PUBLIC TRANSPORTATION FUND	22,559,298	16,410,407	15,705,832	11,371,384	(4,334,448)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2014 - SANITATION FUND

FUNCTION - 9020 - SANITATION

ACTIVITY - 922041 - SOLID WASTE COLLECTION

DEPARTMENT - 0000 - SOLID WASTE COLLECTION

DEPT/FUND - 922041 - SOLID WASTE COLLECTION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	891,714	851,856	917,392	919,903	2,511
41020	SALARIES & WAGES-O/T	9,769	5,641	9,923	9,970	47
41053	VACATION LEAVE - PAYOUT		1,928			-
41060	PTO - SEPARATION		5,282			-
TOTAL	PERSONAL SERVICES	901,483	864,707	927,315	929,873	2,558
TOTAL	PERSONAL SERVICES	901,483	864,707	927,315	929,873	2,558
42010	FICA	68,962	61,676	70,940	71,135	195
42020	RETIREMENT - VRS (DB)	124,037	121,540	127,610	119,679	(7,931)
42030	RETIREMENT - VRS (DC)	6,196	3,726	7,452	8,792	1,340
42050	HEALTH INSURANCE	181,521	166,419	179,119	196,978	17,859
42060	LIFE INSURANCE - VRS	11,949	10,311	10,825	9,750	(1,075)
42070	DISABILITY (VLDP)	1,314	1,535	1,580	1,864	284
42080	DENTAL INSURANCE	2,496	2,262	2,496	2,496	-
42110	WORKER'S COMP.	47,040	34,652	31,480	31,760	280
TOTAL	FRINGE BENEFITS	443,515	402,121	431,502	442,454	10,952
43010	MISC. CONTRACTED SERVICES	7,500		7,500	7,500	-
43100	PROFESSIONAL SERVICES	200	92	200	200	-
43110	MEDICAL SERVICES	3,000	795	3,000	3,000	-
43320	SERVICE CONTRACTS	62,607	30,785	42,800	45,303	2,503
43325	TIPPING FEE-CO LANDFILL			750,000	750,000	-
43330	MAINT & REP.-MACH & EQUIP	7,500	10	7,500	7,500	-
43350	MAINT & REP.-AUTOS	1,000		1,000	1,000	-
43360	MAINT & REP.-BLDGS & GNDS	2,500		2,500	2,500	-
43600	ADVERTISING	5,500	1,915	500	500	-
43710	UNIFORM MAINTENANCE CONT.	6,400	5,830	6,400	6,400	-
43890	STATE FEES AND PERMITS	5,000		5,000	5,000	-
TOTAL	PURCHASED SERVICES	101,207	39,427	826,400	828,903	2,503
44200	C.G. - PARTS AND LABOR	170,800	168,531	192,100	185,800	(6,300)
44302	C.S.-POWER.EQUIP.SUPPLIES	3,500	4,025	3,500	3,500	-
44310	C.G. - FUEL	74,000	56,803	65,800	65,900	100
TOTAL	INTERNAL SERVICES	248,300	229,359	261,400	255,200	(6,200)
45120	HEATING	1,500		1,500	1,500	-
45130	WATER & SEWER	1,200		1,200		(1,200)
45210	POSTAGE	250		250	250	-
45230	TELECOMMUNICATIONS	3,000	2,550	3,000	2,600	(400)
45305	PROPERTY/LIABILITY INS.	13,120	13,271	14,670	14,490	(180)
45394	RETIREE H'CARE BENEFIT		2,880	2,880	12,978	10,098
45410	LEASE/RENT OF EQUIPMENT	2,357	585	2,357	2,300	(57)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2014 - SANITATION FUND

FUNCTION - 9020 - SANITATION

ACTIVITY - 922041 - SOLID WASTE COLLECTION

DEPARTMENT - 0000 - SOLID WASTE COLLECTION

DEPT/FUND - 922041 - SOLID WASTE COLLECTION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45530	TRAINING & TRAVEL	2,200	2,953	2,200	2,100	(100)
45810	DUES & MEMBERSHIPS	250	85	250	250	-
TOTAL	OTHER CHARGES	23,877	22,325	28,307	36,468	8,161
46010	OFFICE SUPPLIES	1,200	494	1,200	1,200	-
46070	REPAIR & MAINT. SUPPLIES	2,000	533	2,000	2,000	-
46077	MAINT&REP-BINS & EQUIPMNT	52,546	21,072	25,000	25,000	-
46080	POWERED EQUIPMENT FUELS	200		200	200	-
46140	OTHER SUPPLIES	5,000	4,938	5,000	5,000	-
TOTAL	MATERIALS & SUPPLIES	60,946	27,037	33,400	33,400	-
TOTAL	OTHER OPERATING EXPENSES	877,845	720,268	1,581,009	1,596,425	15,416
TOTAL	SOLID WASTE COLLECTION	1,779,328	1,584,975	2,508,324	2,526,298	17,974

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2014 - SANITATION FUND
 FUNCTION - 9020 - SANITATION
 ACTIVITY - 932042 - LANDFILL
 DEPARTMENT - 0000 - LANDFILL
 DEPT/FUND - 932042 - LANDFILL

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	53,603	54,315	56,870	58,573	1,703
41020	SALARIES & WAGES-O/T	3,002	507	3,155	3,281	126
TOTAL PERSONAL SERVICES		56,605	54,822	60,025	61,854	1,829
TOTAL PERSONAL SERVICES		56,605	54,822	60,025	61,854	1,829
42010	FICA	4,330	3,721	4,592	4,732	140
42020	RETIREMENT - VRS (DB)	7,457	7,544	7,910	7,621	(289)
42050	HEALTH INSURANCE	19,833	19,874	20,341	23,974	3,633
42060	LIFE INSURANCE - VRS	718	640	671	621	(50)
42080	DENTAL INSURANCE	156	156	156	156	-
42110	WORKER'S COMP.	1,020	917	850	860	10
TOTAL FRINGE BENEFITS		33,514	32,852	34,520	37,964	3,444
43100	PROFESSIONAL SERVICES	139,676	64,413	130,000	115,000	(15,000)
43110	MEDICAL SERVICES	200	6,002	200	200	-
43140	ENGINEER.,ARCH. & MAPPING	8,000				-
43320	SERVICE CONTRACTS	97	33	97	53	(44)
43330	MAINT & REP.-MACH & EQUIP	10,000	132	5,000	5,000	-
43360	MAINT & REP.-BLDGS & GNDS	15,000	14,529	15,000	15,000	-
43710	UNIFORM MAINTENANCE CONT.	400	397	400	400	-
43890	STATE FEES AND PERMITS	5,000	1,392	5,000	5,000	-
TOTAL PURCHASED SERVICES		178,373	86,898	155,697	140,653	(15,044)
44302	C.S.-POWER.EQUIP.SUPPLIES	1,000	549	1,000	1,000	-
TOTAL INTERNAL SERVICES		1,000	549	1,000	1,000	-
45110	ELECTRICITY	4,000	2,074	4,000	4,000	-
45210	POSTAGE	100		100	100	-
45305	PROPERTY/LIABILITY INS.	1,530	1,548	1,720	1,700	(20)
45530	TRAINING & TRAVEL	225	75	225	275	50
TOTAL OTHER CHARGES		5,855	3,697	6,045	6,075	30
46010	OFFICE SUPPLIES	750		750	750	-
46070	REPAIR & MAINT. SUPPLIES	5,000	414	5,000	5,000	-
46080	POWERED EQUIPMENT FUELS	250		250	250	-
TOTAL MATERIALS & SUPPLIES		6,000	414	6,000	6,000	-
TOTAL OTHER OPERATING EXPENSES		224,742	124,410	203,262	191,692	(11,570)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2014 - SANITATION FUND
FUNCTION - 9020 - SANITATION
ACTIVITY - 932042 - LANDFILL
DEPARTMENT - 0000 - LANDFILL
DEPT/FUND - 932042 - LANDFILL

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL LANDFILL		281,347	179,233	263,287	253,546	(9,741)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2014 - SANITATION FUND

FUNCTION - 9020 - SANITATION

ACTIVITY - 962042 - SOLID WASTE MANAGEMENT

DEPARTMENT - 0000 - SOLID WASTE MANAGEMENT

DEPT/FUND - 962042 - SOLID WASTE MANAGEMENT

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	282,905	285,914	298,305	307,199	8,894
41020	SALARIES & WAGES-O/T	2,742	1,049	2,881	2,995	114
41030	PT SALARIES & WAGES-REG	57,990	47,310	58,035	60,360	2,325
41040	PT SALARIES & WAGES-O/T		148			-
41053	VACATION LEAVE - PAYOUT		335			-
41060	PTO - SEPARATION		248			-
TOTAL PERSONAL SERVICES		343,637	335,005	359,221	370,554	11,333
TOTAL PERSONAL SERVICES		343,637	335,005	359,221	370,554	11,333
42010	FICA	26,287	24,513	27,482	28,347	865
42020	RETIREMENT - VRS (DB)	39,351	39,419	41,495	39,966	(1,529)
42030	RETIREMENT - VRS (DC)	1,963	1,909	2,120	2,201	81
42050	HEALTH INSURANCE	46,808	40,801	40,141	47,311	7,170
42060	LIFE INSURANCE - VRS	3,790	3,344	3,520	3,256	(264)
42070	DISABILITY (VLDP)	416	431	449	467	18
42080	DENTAL INSURANCE	624	611	780	780	-
42110	WORKER'S COMP.	13,370	11,823	9,810	9,900	90
TOTAL FRINGE BENEFITS		132,609	122,852	125,797	132,228	6,431
43010	MISC. CONTRACTED SERVICES	129,500	115,959	161,600	161,600	-
43100	PROFESSIONAL SERVICES	2,500	46	2,500	2,500	-
43110	MEDICAL SERVICES	600	85	600	600	-
43120	ACCOUNTING & AUDITING	7,670	7,320	7,670	8,210	540
43320	SERVICE CONTRACTS	12,266	8,815	10,376	9,899	(477)
43325	TIPPING FEE-CO LANDFILL	567,000	535,880			-
43328	TIPPING FEES-OTHER DISP	1,000		1,000	1,000	-
43330	MAINT & REP.-MACH & EQUIP	20,000	2,382	20,000	30,000	10,000
43350	MAINT & REP.-AUTOS	2,500		2,500	2,500	-
43360	MAINT & REP.-BLDGS & GNDS	27,296	25,397	20,000	10,000	(10,000)
43600	ADVERTISING	18,767	14,318	8,100	8,600	500
43710	UNIFORM MAINTENANCE CONT.	2,800	2,343	2,800	2,800	-
43890	STATE FEES AND PERMITS	12,000		1,000	1,000	-
TOTAL PURCHASED SERVICES		803,899	712,544	238,146	238,709	563
44200	C.G. - PARTS AND LABOR	28,500	24,123	24,100	25,900	1,800
44302	C.S.-POWER.EQUIP.SUPPLIES	5,500	1,989	5,500	5,500	-
44310	C.G. - FUEL	11,500	10,010	10,800	10,800	-
TOTAL INTERNAL SERVICES		45,500	36,122	40,400	42,200	1,800
45110	ELECTRICITY	6,000	7,903	6,000	12,000	6,000
45130	WATER & SEWER	2,000	1,573	2,000	2,000	-
45210	POSTAGE	1,000		250	250	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2014 - SANITATION FUND

FUNCTION - 9020 - SANITATION

ACTIVITY - 962042 - SOLID WASTE MANAGEMENT

DEPARTMENT - 0000 - SOLID WASTE MANAGEMENT

DEPT/FUND - 962042 - SOLID WASTE MANAGEMENT

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45230	TELECOMMUNICATIONS	1,000	585	1,000	1,100	100
45305	PROPERTY/LIABILITY INS.	13,570	13,726	15,170	14,980	(190)
45394	RETIREE H'CARE BENEFIT	8,160	4,200	2,450		(2,450)
45530	TRAINING & TRAVEL	1,125		1,125	1,775	650
45810	DUES & MEMBERSHIPS	1,000		1,000	1,000	-
TOTAL OTHER CHARGES		33,855	27,988	28,995	33,105	4,110
46010	OFFICE SUPPLIES	1,500	198	1,500	1,500	-
46070	REPAIR & MAINT. SUPPLIES	7,000	1,734	7,000	7,000	-
46080	POWERED EQUIPMENT FUELS	2,000	1,688	2,000	2,000	-
46090	POWERED EQUIPMENT SUPPLY	4,500		4,500	4,500	-
46140	OTHER SUPPLIES	12,000	8,311	12,000	12,000	-
46170	EMS/MEDICAL SUPPLIES	500				-
TOTAL MATERIALS & SUPPLIES		27,500	11,931	27,000	27,000	-
TOTAL OTHER OPERATING EXPENSES		1,043,363	911,436	460,338	473,242	12,904
TOTAL SOLID WASTE MANAGEMENT		1,387,000	1,246,441	819,559	843,796	24,237

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2014 - SANITATION FUND

FUNCTION - 9020 - SANITATION

ACTIVITY - 972043 - CAPITAL OUTLAY

DEPARTMENT - 0000 - CAPITAL OUTLAY

DEPT/FUND - 972043 - CAPITAL OUTLAY

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48111	MACHINERY & EQUIPMENT	42,000	9,990	25,000	35,000	10,000
48151	MOTOR VEHICLES & EQUIP.	705,579	504,038	385,000	240,000	(145,000)
48172	HARDWARE	3,600		7,350		(7,350)
48181	BUILDINGS & GROUNDS	22,000	7,005			-
48272	HARDWARE		3,109			-
TOTAL CAPITAL OUTLAY		773,179	524,143	417,350	275,000	(142,350)
TOTAL CAPITAL OUTLAY		773,179	524,143	417,350	275,000	(142,350)
TOTAL CAPITAL OUTLAY		773,179	524,143	417,350	275,000	(142,350)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49427	G.O. SERIES 2021A	1,470,000	1,470,000			-
TOTAL	PRINCIPAL	1,470,000	1,470,000			-
49150	BANK HANDLING CHARGES	100	20			-
49527	G.O. SERIES 2021A	36,750	36,750			-
TOTAL	INTEREST & FISCAL CHARGES	36,850	36,770			-
TOTAL	DEBT SERVICE	1,506,850	1,506,770			-
TOTAL	OTHER USES OF FUNDS	1,506,850	1,506,770			-
TOTAL	DEBT SERVICE	1,506,850	1,506,770			-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49210	TR TO GENERAL FUND	134,800	134,800	134,800	148,400	13,600
TOTAL FUND TRANSFERS		134,800	134,800	134,800	148,400	13,600
TOTAL OTHER USES OF FUNDS		134,800	134,800	134,800	148,400	13,600
TOTAL TRANSFERS		134,800	134,800	134,800	148,400	13,600
TOTAL SANITATION FUND		5,862,504	5,176,361	4,143,320	4,047,040	(96,280)

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45679	BUSINESS LOAN PROGRAM	100,000		100,000	100,000	-
TOTAL OTHER CHARGES		100,000		100,000	100,000	-
TOTAL OTHER OPERATING EXPENSES		100,000		100,000	100,000	-
TOTAL REVOLVING LOAN PROGRAM		100,000		100,000	100,000	-
TOTAL BUSINESS LOAN PROGRAM		100,000		100,000	100,000	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2018 - STORMWATER FUND

FUNCTION - 4520 - PUBLIC WORKS

ACTIVITY - 452041 - STORMWATER MANAGEMENT

DEPARTMENT - 0000 - STORMWATER MANAGEMENT

DEPT/FUND - 452041 - STORMWATER MANAGEMENT

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	211,227	145,700	218,353	374,106	155,753
41020	SALARIES & WAGES-O/T	3,707	454	3,782	5,970	2,188
41030	PT SALARIES & WAGES-REG	43,890	5,244	44,340	44,790	450
TOTAL	PERSONAL SERVICES	258,824	151,398	266,475	424,866	158,391
TOTAL	PERSONAL SERVICES	258,824	151,398	266,475	424,866	158,391
42010	FICA	19,800	11,084	20,387	32,505	12,118
42020	RETIREMENT - VRS (DB)	29,382	20,265	30,373	48,673	18,300
42030	RETIREMENT - VRS (DC)	5,127	5,099	5,249	9,081	3,832
42050	HEALTH INSURANCE	25,515	20,584	34,038	92,896	58,858
42060	LIFE INSURANCE - VRS	2,831	1,719	2,576	3,967	1,391
42070	DISABILITY (VLDP)	1,087	772	1,113	1,926	813
42080	DENTAL INSURANCE	468	312	468	936	468
42110	WORKER'S COMP.	2,860	2,519	2,290	2,310	20
TOTAL	FRINGE BENEFITS	87,070	62,354	96,494	192,294	95,800
43010	MISC. CONTRACTED SERVICES	15,000		70,000	70,000	-
43100	PROFESSIONAL SERVICES	355,430	278,435	196,000	130,000	(66,000)
43110	MEDICAL SERVICES	250		250	250	-
43120	ACCOUNTING & AUDITING	1,390	1,320	1,390	1,490	100
43320	SERVICE CONTRACTS	9,659	724	17,974	17,940	(34)
43325	TIPPING FEE-CO LANDFILL	27,000	1,786			-
43330	MAINT & REP.-MACH & EQUIP	2,000	86	2,000	2,000	-
43360	MAINT & REP.-BLDGS & GNDS	2,500	134	2,500	2,500	-
43600	ADVERTISING	12,767	11,273	4,000	4,000	-
43710	UNIFORM MAINTENANCE CONT.	1,200	394	1,200	1,200	-
43890	STATE FEES AND PERMITS	3,000	3,000	4,000	4,800	800
TOTAL	PURCHASED SERVICES	430,195	297,151	299,314	234,180	(65,134)
44200	C.G. - PARTS AND LABOR	57,700	33,509	47,600	33,500	(14,100)
44302	C.S.-POWER.EQUIP.SUPPLIES	4,000		4,000	3,250	(750)
44310	C.G. - FUEL	20,700	11,248	16,000	12,900	(3,100)
TOTAL	INTERNAL SERVICES	82,400	44,757	67,600	49,650	(17,950)
45210	POSTAGE	500	727	500	500	-
45220	MESSENGER SVS./PACKAGES	50		50	50	-
45230	TELECOMMUNICATIONS	1,500	1,441	1,500	1,500	-
45305	PROPERTY/LIABILITY INS.	3,900	3,945	4,360	4,310	(50)
45410	LEASE/RENT OF EQUIPMENT	1,857		1,857	2,000	143
45530	TRAINING & TRAVEL	7,600	3,112	9,310	10,970	1,660
45540	EDUCATION	1,500		1,500		(1,500)
45751	HCAP DISBURSEMENTS	233,865	50,756	110,000	110,000	-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2018 - STORMWATER FUND

FUNCTION - 4520 - PUBLIC WORKS

ACTIVITY - 452041 - STORMWATER MANAGEMENT

DEPARTMENT - 0000 - STORMWATER MANAGEMENT

DEPT/FUND - 452041 - STORMWATER MANAGEMENT

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45752	SSCP DISBURSEMENTS	9,000	2,000	8,000	4,000	(4,000)
45810	DUES & MEMBERSHIPS	2,500	4,535	2,600	2,700	100
TOTAL OTHER CHARGES		262,272	66,516	139,677	136,030	(3,647)
46010	OFFICE SUPPLIES	2,000	2,157	2,000	2,000	-
46070	REPAIR & MAINT. SUPPLIES	750		750	750	-
46120	BOOKS & SUBSCRIPTIONS	500		250	250	-
46140	OTHER SUPPLIES	10,000	3,764	10,000	10,000	-
TOTAL MATERIALS & SUPPLIES		13,250	5,921	13,000	13,000	-
TOTAL OTHER OPERATING EXPENSES		875,187	476,699	616,085	625,154	9,069
TOTAL STORMWATER MANAGEMENT		1,134,011	628,096	882,560	1,050,020	167,460

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2018 - STORMWATER FUND

FUNCTION - 4520 - PUBLIC WORKS

ACTIVITY - 472041 - CAPITAL OUTLAY

DEPARTMENT - 0000 - CAPITAL OUTLAY

DEPT/FUND - 472041 - CAPITAL OUTLAY

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48211	MACHINERY & EQUIPMENT				200,000	200,000
48251	MOTOR VEHICLES & EQUIP.	300,000	284,008		100,000	100,000
48272	HARDWARE	3,035	3,423		6,900	6,900
48278	NUTRIENT CREDITS-PERM	351,130	80,893	3,109,340		(3,109,340)
48281	BUILDINGS & GROUNDS	25,000	12,123			-
TOTAL CAPITAL OUTLAY		679,165	380,446	3,109,340	306,900	(2,802,440)
TOTAL CAPITAL OUTLAY		679,165	380,446	3,109,340	306,900	(2,802,440)
TOTAL CAPITAL OUTLAY		679,165	380,446	3,109,340	306,900	(2,802,440)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2018 - STORMWATER FUND
 FUNCTION - 4520 - PUBLIC WORKS
 ACTIVITY - 492041 - TRANSFERS
 DEPARTMENT - 0000 - TRANSFERS
 DEPT/FUND - 492041 - TRANSFERS

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49210	TR TO GENERAL FUND	29,000	29,000	29,000	36,400	7,400
49248	TR TO STMWTR CAP PROJ	200,000	200,000	350,000	917,800	567,800
TOTAL FUND TRANSFERS		229,000	229,000	379,000	954,200	575,200
TOTAL OTHER USES OF FUNDS		229,000	229,000	379,000	954,200	575,200
TOTAL TRANSFERS		229,000	229,000	379,000	954,200	575,200
TOTAL STORMWATER FUND		2,042,176	1,237,542	4,370,900	2,311,120	(2,059,780)

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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	905,932	891,428	931,344	953,561	22,217
41017	STAND BY PAY	8,500	7,745	8,500	8,500	-
41020	SALARIES & WAGES-O/T	22,700	18,058	24,200	25,200	1,000
41027	STANDBY & BLENDED - OT	3,000	4,295	3,000	3,000	-
41030	PT SALARIES & WAGES-REG	85,001	12,234	72,615	71,484	(1,131)
41040	PT SALARIES & WAGES-O/T	6,300	1,311	6,300	6,300	-
41050	VACATION - SEPARATION	6,000		6,000	6,000	-
41051	SICK LEAVE - SEPARATION	10,000		10,000	15,000	5,000
41053	VACATION LEAVE - PAYOUT		2,216			-
41054	VACATION CASHOUT		499			-
41060	PTO - SEPARATION	2,500	2,089	2,500		(2,500)
TOTAL PERSONAL SERVICES		1,049,933	939,875	1,064,459	1,089,045	24,586
TOTAL PERSONAL SERVICES		1,049,933	939,875	1,064,459	1,089,045	24,586
42010	FICA	80,318	66,593	81,430	83,311	1,881
42020	RETIREMENT - VRS (DB)	132,130	123,480	145,490	121,202	(24,288)
42030	RETIREMENT - VRS (DC)	16,821	15,547	18,648	19,248	600
42050	HEALTH INSURANCE	167,288	164,335	170,751	217,297	46,546
42060	LIFE INSURANCE - VRS	12,729	10,475	11,518	10,613	(905)
42070	DISABILITY (VLDP)	3,566	3,720	3,953	4,080	127
42080	DENTAL INSURANCE	2,652	1,623	2,652	2,652	-
42110	WORKER'S COMP.	10,530	9,707	8,610	8,690	80
TOTAL FRINGE BENEFITS		426,034	395,480	443,052	467,093	24,041
43100	PROFESSIONAL SERVICES	1,200	46	1,200	1,200	-
43110	MEDICAL SERVICES	3,000	2,285	3,000	3,000	-
43133	COMPUTER SUPPORT	6,000	5,535	7,000	7,000	-
43310	REPAIRS & MAINTENANCE	500	55	500	1,000	500
43320	SERVICE CONTRACTS	420,000	356,800	450,000	500,000	50,000
43330	MAINT & REP.-MACH & EQUIP	45,000	35,213	45,000	45,000	-
43360	MAINT & REP.-BLDGS & GNDS	75,000	66,381	75,000	75,000	-
43600	ADVERTISING	2,500		2,500	2,500	-
43710	UNIFORM MAINTENANCE CONT.	30,000	20,189	35,000	35,000	-
TOTAL PURCHASED SERVICES		583,200	486,502	619,200	669,700	50,500
44200	C.G. - PARTS AND LABOR	7,300	14,323	8,700	11,900	3,200
44300	CENTRAL STORES	5,500	2,624	5,500	5,500	-
44310	C.G. - FUEL	3,000	2,216	2,700	2,300	(400)
TOTAL INTERNAL SERVICES		15,800	19,164	16,900	19,700	2,800
45110	ELECTRICITY	60,000	31,589	60,000	60,000	-
45120	HEATING	16,000	11,356	16,000	16,000	-

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45130	WATER & SEWER	6,500	6,456	7,000	7,000	-
45210	POSTAGE	400	123	400	400	-
45230	TELECOMMUNICATIONS	5,000	1,066	5,000	5,000	-
45305	PROPERTY/LIABILITY INS.	19,540	19,764	21,840	21,570	(270)
45410	LEASE/RENT OF EQUIPMENT	5,000	2,618	5,000	5,000	-
45530	TRAINING & TRAVEL	10,000	2,659	10,000	10,000	-
45540	EDUCATION	1,000				-
45810	DUES & MEMBERSHIPS	1,500		1,500	1,500	-
TOTAL OTHER CHARGES		124,940	75,631	126,740	126,470	(270)
46010	OFFICE SUPPLIES	2,000		2,000	2,000	-
46070	REPAIR & MAINT. SUPPLIES	20,000	19,381	25,000	25,000	-
46110	UNIFORMS	4,000	1,870	5,000	5,000	-
46120	BOOKS & SUBSCRIPTIONS	550	2,716	550	1,000	450
46140	OTHER SUPPLIES	40,000	19,505	40,000	40,000	-
46170	EMS/MEDICAL SUPPLIES	3,000	1,838	3,000	3,000	-
46200	COMPUTER (DESKTOP_LAPTOP)	3,500	4,736	3,500	3,500	-
TOTAL MATERIALS & SUPPLIES		73,050	50,045	79,050	79,500	450
TOTAL OTHER OPERATING EXPENSES		1,223,024	1,026,822	1,284,942	1,362,463	77,521
48271	EDP EQUIPMENT	660				-
TOTAL CAPITAL OUTLAY		660				-
TOTAL CAPITAL OUTLAY		660				-
TOTAL OPERATING		2,273,617	1,966,697	2,349,401	2,451,508	102,107

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2111 - CENTRAL GARAGE FUND
 FUNCTION - 6021 - CENTRAL GARAGE
 ACTIVITY - 662141 - ADMINISTRATION
 DEPARTMENT - 0000 - ADMINISTRATION
 DEPT/FUND - 662141 - ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	119,225	117,046	124,429	127,818	3,389
41020	SALARIES & WAGES-O/T	1,185	1,544	1,185	1,185	-
41030	PT SALARIES & WAGES-REG	2,390	1,532	2,412	2,348	(64)
41040	PT SALARIES & WAGES-O/T	150	527	150	375	225
41050	VACATION - SEPARATION	675		675	675	-
41051	SICK LEAVE - SEPARATION	750		750	750	-
41053	VACATION LEAVE - PAYOUT		112			-
41054	VACATION CASHOUT		20			-
41060	PTO - SEPARATION	600		600		(600)
TOTAL PERSONAL SERVICES		124,975	120,780	130,201	133,151	2,950
TOTAL PERSONAL SERVICES		124,975	120,780	130,201	133,151	2,950
42010	FICA	9,561	8,806	9,959	10,186	227
42020	RETIREMENT - VRS (DB)	16,585	16,289	17,307	16,629	(678)
42030	RETIREMENT - VRS (DC)	1,691	1,337	1,752	1,814	62
42050	HEALTH INSURANCE	13,558	13,910	14,797	15,489	692
42060	LIFE INSURANCE - VRS	1,598	1,382	1,468	1,355	(113)
42070	DISABILITY (VLDP)	359	353	372	385	13
42080	DENTAL INSURANCE	281	243	281	281	-
42110	WORKER'S COMP.	440	334	370	380	10
TOTAL FRINGE BENEFITS		44,073	42,654	46,306	46,519	213
43100	PROFESSIONAL SERVICES	150	7	160	160	-
43110	MEDICAL SERVICES	180	12	210	210	-
43120	ACCOUNTING & AUDITING	1,465	1,380	1,465	1,570	105
43133	COMPUTER SUPPORT	4,500		4,580	4,580	-
43320	SERVICE CONTRACTS	14,100	8,502	14,620	14,690	70
43330	MAINT & REP.-MACH & EQUIP	1,080	35	1,140	1,140	-
43360	MAINT & REP.-BLDGS & GNDS	3,600	1,517	3,600	4,270	670
43600	ADVERTISING	810		900	900	-
TOTAL PURCHASED SERVICES		25,885	11,453	26,675	27,520	845
44200	C.G. - PARTS AND LABOR	1,160	826	1,110	1,190	80
44300	CENTRAL STORES	1,150	741	1,220	1,350	130
44310	C.G. - FUEL	170	147	240	210	(30)
TOTAL INTERNAL SERVICES		2,480	1,715	2,570	2,750	180
45110	ELECTRICITY	11,920	9,124	12,080	12,080	-
45120	HEATING	240	118	240	250	10
45130	WATER & SEWER	570	474	690	690	-
45210	POSTAGE	210	1	210	220	10
45230	TELECOMMUNICATIONS	1,760	674	1,780	1,780	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2111 - CENTRAL GARAGE FUND
 FUNCTION - 6021 - CENTRAL GARAGE
 ACTIVITY - 662141 - ADMINISTRATION
 DEPARTMENT - 0000 - ADMINISTRATION
 DEPT/FUND - 662141 - ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45305	PROPERTY/LIABILITY INS.	930	941	1,305	1,290	(15)
45410	LEASE/RENT OF EQUIPMENT	3,588	715	3,670	810	(2,860)
45530	TRAINING & TRAVEL	2,120	1,066	2,200	2,200	-
45810	DUES & MEMBERSHIPS	310	119	390	400	10
TOTAL OTHER CHARGES		21,648	13,232	22,565	19,720	(2,845)
46010	OFFICE SUPPLIES	1,750	99	1,770	1,780	10
46070	REPAIR & MAINT. SUPPLIES	160		160	160	-
46110	UNIFORMS	1,970	868	2,170	3,750	1,580
46120	BOOKS & SUBSCRIPTIONS	50	42	50	60	10
46140	OTHER SUPPLIES	6,220	7,559	7,950	8,550	600
46170	EMS/MEDICAL SUPPLIES	350	140	350	350	-
46200	COMPUTER (DESKTOP_LAPTOP)	2,780	651	3,000	3,000	-
TOTAL MATERIALS & SUPPLIES		13,280	9,358	15,450	17,650	2,200
TOTAL OTHER OPERATING EXPENSES		107,366	78,412	113,566	114,159	593
TOTAL ADMINISTRATION		232,341	199,192	243,767	247,310	3,543

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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 -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48111	MACHINERY & EQUIPMENT	750,000	161,605	250,000	80,000	(170,000)
48121	FURNITURE & FIXTURES	3,479	3,479			-
48181	BUILDINGS & GROUNDS	21,600	21,600			-
TOTAL CAPITAL OUTLAY		775,079	186,684	250,000	80,000	(170,000)
TOTAL CAPITAL OUTLAY		775,079	186,684	250,000	80,000	(170,000)
TOTAL CAPITAL OUTLAY		775,079	186,684	250,000	80,000	(170,000)

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2111 - CENTRAL GARAGE FUND
FUNCTION - 6021 - CENTRAL GARAGE
ACTIVITY - 682141 - DEBT SERVICE
DEPARTMENT - 0000 - DEBT SERVICE
DEPT/FUND - 682141 - DEBT SERVICE

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49161	RIGHT OF USE LEASE	1,021	1,021	1,047	1,074	27
TOTAL PRINCIPAL		1,021	1,021	1,047	1,074	27
49181	RIGHT OF USE LEASE	111	111	85	58	(27)
TOTAL INTEREST & FISCAL CHARGES		111	111	85	58	(27)
TOTAL DEBT SERVICE		1,132	1,131	1,132	1,132	-
TOTAL OTHER USES OF FUNDS		1,132	1,131	1,132	1,132	-
TOTAL DEBT SERVICE		1,132	1,131	1,132	1,132	-

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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 -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49270	TR TO PUBLIC TRANSP FUND				135,000	135,000
TOTAL FUND TRANSFERS					135,000	135,000
TOTAL OTHER USES OF FUNDS					135,000	135,000
TOTAL TRANSFERS					135,000	135,000
TOTAL CENTRAL GARAGE FUND		3,282,169	2,353,704	2,844,300	2,914,950	70,650

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2112 - CENTRAL STORES FUND

FUNCTION - 7021 - CENT. STORES OPERATING

ACTIVITY - 712141 - OPERATING

DEPARTMENT - 0000 - OPERATING

DEPT/FUND - 712141 - OPERATING

ACCOUNT-----	TITLE -----	----- 2024-2025 -----	2025-2026	2026-2027	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	109,568	109,677	113,936	114,789	853
41020	SALARIES & WAGES-O/T	6,137	8,284	6,320	6,430	110
TOTAL PERSONAL SERVICES		115,705	117,960	120,256	121,219	963
TOTAL PERSONAL SERVICES		115,705	117,960	120,256	121,219	963
42010	FICA	8,852	8,339	9,198	9,273	75
42020	RETIREMENT - VRS (DB)	15,241	15,239	15,848	14,934	(914)
42030	RETIREMENT - VRS (DC)	2,659	3,834	2,738	2,785	47
42050	HEALTH INSURANCE	26,267	26,342	26,941	39,259	12,318
42060	LIFE INSURANCE - VRS	1,468	1,293	1,344	1,217	(127)
42070	DISABILITY (VLDP)	564	581	581	591	10
42080	DENTAL INSURANCE	312	312	312	312	-
42110	WORKER'S COMP.	2,040	2,036	1,400	1,420	20
TOTAL FRINGE BENEFITS		57,403	57,976	58,362	69,791	11,429
43010	MISC. CONTRACTED SERVICES			1,500		(1,500)
43100	PROFESSIONAL SERVICES	50		50	50	-
43110	MEDICAL SERVICES	200	95	200	200	-
43120	ACCOUNTING & AUDITING	1,300	1,230	1,290	1,390	100
43320	SERVICE CONTRACTS	8,706	4,528	9,504	10,487	983
43330	MAINT & REP.-MACH & EQUIP			1,500	1,500	-
43340	MAINT & REP.-FURN & FIX	700		1,700	1,700	-
43360	MAINT & REP.-BLDGS & GNDS	2,000	3,131	2,000	2,000	-
43600	ADVERTISING	200		200	200	-
43710	UNIFORM MAINTENANCE CONT.	800	378	800	800	-
TOTAL PURCHASED SERVICES		13,956	9,362	18,744	18,327	(417)
44200	C.G. - PARTS AND LABOR	1,200	1,145	1,800	1,300	(500)
44304	C.S.-BLDG. & GROUNDS SUPP	500	524	500	500	-
44307	C.S.-OFFICE SUPPLIES	600	547	600	600	-
44308	C.S.-SAFETY/MEDICAL SUPP.	100	60	100	100	-
44309	C.S.-OTHER SUPPLIES	600	962	600	600	-
44310	C.G. - FUEL	600	647	500	700	200
44313	CONTRACTOR EQUIP. LOANS	300	501	300	300	-
44316	INV ADJ-OTHER THAN UTILIT	750	261	750	750	-
TOTAL INTERNAL SERVICES		4,650	4,648	5,150	4,850	(300)
45110	ELECTRICITY	5,400	3,807	5,400	5,400	-
45120	HEATING	3,500	3,390	3,500	3,500	-
45130	WATER & SEWER	850	1,107	850	1,000	150
45210	POSTAGE	100		100	100	-
45220	MESSENGER SVS./PACKAGES	600		600	600	-

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45230	TELECOMMUNICATIONS	1,000	1,447	1,000	1,000	-
45305	PROPERTY/LIABILITY INS.	2,480	2,508	2,780	2,750	(30)
45394	RETIREE H'CARE BENEFIT	3,300	300			-
45410	LEASE/RENT OF EQUIPMENT	2,433		2,433	2,433	-
45530	TRAINING & TRAVEL	4,550	2,391	5,150	5,150	-
45540	EDUCATION	600				-
45810	DUES & MEMBERSHIPS	1,000	197	1,000	1,000	-
45850	FREIGHT & DRAYAGE	50		50	50	-
TOTAL OTHER CHARGES		25,863	15,147	22,863	22,983	120
46010	OFFICE SUPPLIES	700	697	800	800	-
46070	REPAIR & MAINT. SUPPLIES	150		150	150	-
46120	BOOKS & SUBSCRIPTIONS	125		125	120	(5)
46140	OTHER SUPPLIES	800	1,181	800	800	-
TOTAL MATERIALS & SUPPLIES		1,775	1,878	1,875	1,870	(5)
TOTAL OTHER OPERATING EXPENSES		103,647	89,011	106,994	117,821	10,827
TOTAL OPERATING		219,352	206,971	227,250	239,040	11,790

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2112 - CENTRAL STORES FUND
 FUNCTION - 7021 - CENT. STORES OPERATING
 ACTIVITY - 772141 - CAPITAL OUTLAY
 DEPARTMENT - 0000 - CAPITAL OUTLAY
 DEPT/FUND - 772141 - CAPITAL OUTLAY

ACCOUNT-----	TITLE -----	----- 2024-2025 -----		2025-2026	2026-2027	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48121	FURNITURE & FIXTURES	4,000				-
48172	HARDWARE	2,000		3,000		(3,000)
48181	BUILDINGS & GROUNDS	9,185	9,185	12,000	2,000	(10,000)
48272	HARDWARE		1,884			-
TOTAL CAPITAL OUTLAY		15,185	11,069	15,000	2,000	(13,000)
TOTAL CAPITAL OUTLAY		15,185	11,069	15,000	2,000	(13,000)
TOTAL CAPITAL OUTLAY		15,185	11,069	15,000	2,000	(13,000)
TOTAL CENTRAL STORES FUND		234,537	218,040	242,250	241,040	(1,210)
TOTAL REPORT		560,232,409	413,907,217	416,439,057	407,458,272	(8,980,785)