

CITY OF HARRISONBURG, VIRGINIA

Proposed Budget

For the Fiscal Year

July 1, 2024 to June 30, 2025



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FISCAL YEAR 2025**

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CITY OF HARRISONBURG, VIRGINIA

OFFICIALS

Deanna R. Reed, Mayor

Laura A. Dent, Vice Mayor

Dany Fleming, Council Member

Christopher B. Jones, 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 9, 2024

The Honorable Mayor and Members of City Council:

Pursuant to Section 60 of the City Charter, I am pleased to present the City Manager's proposed budget for fiscal year 2024-2025. The recommended FY 2024-2025 spending plan offers investment in some of the City's top priorities – most importantly, the retention and recruitment of excellent City employees to provide our community high-quality services, per our Harrisonburg 2043 Vision Plan.

This proposed budget provides for general government administration, community safety, public education, public transportation services for both school and transit, infrastructure investments, and fulfills financial agreements with community partners. A key challenge in any financial plan is to prioritize numerous needs with finite resources without compromising service delivery. We faced this challenge in the development of the proposed 2024-2025 City Manager's budget.

I believe this budget we now present to you not only meets that challenge but exceeds it.

The FY 2024-2025 operating budget totals \$404.6 million, an 11.8 percent increase from the adopted FY 2023-2024 budget. The General Fund is the primary fund for most general government operations. The proposed General Fund budget for FY 2024-2025 is \$173.1 million, which is an overall increase of 10 percent compared to the FY 2023-2024 adopted General Fund budget.

The City Manager's proposed budget recommends a \$0.08 (eight cent) increase in the real estate tax rate from \$0.96 per \$100 valuation to \$1.04 per \$100 valuation. Additionally, as in prior years, the City has thoughtfully used fund balance in the budget to offset the costs of ongoing capital improvements and one-time expenditures. The proposed budget also includes an increase in utility fees as we continue to address once-in-a-century capital expenses to replace and upgrade our water and sewer systems.

Compensation and Benefits

In the FY24 budget the City completed and implemented the classification and compensation study. This study highlighted the need to additionally review our benefits offerings to ensure competitive total rewards for our employees. The Executive Leadership Team and our Human Resources staff recently completed and are currently reviewing the findings from a robust employee benefits review. The process included a combination of focus groups, individual meetings and surveys to solicit input from our employees on their perspectives of the City's existing benefits and their life pressures. This process received input from over 600 of our employees.

During the benefit review, employees highlighted health insurance coverage, and particularly the employer paid portion of the health insurance premium, as a key area in need of improvement. The 2023 classification and compensation study also identified that the City was lagging some comparable localities and the private sector in the employer paid portion of the health insurance premium. My proposed budget includes an increase from 75% to 78% to the City's employer paid portion of the health

insurance premium. This change also absorbs the expected 4% increase in health care costs the City was facing for 2025.

My proposed budget additionally includes a 3% increase in compensation for employees. This continues our efforts to enhance employee compensation to remain competitive and respond to cost of living increases.

I pledge to our employees that this is but one step in implementing changes to our existing portfolio of total rewards. The Executive Leadership Team and I will continue to work through an analysis of the data from our benefits study over the coming months and will work to bring additional changes, additions and expansion of those benefits as soon as possible.

School Funding

The City School Board’s adopted FY25 budget requests a \$6.6 million increase in local funding over the FY24 Adopted Budget. This budget proposes a real estate tax increase of 8 cents to fund the request from the City Schools. The \$6.6 million increase includes \$4.2 million in funding for the opening and operations of Rocktown High School.

Funding for education, including debt service, equates to the largest percentage of our annual budget, with education funding representing approximately 36.2 percent of this year’s proposed spending plan.

Infrastructure Investment

This proposed budget recommends \$39.7 million in capital investments, with \$28.8 million representing general capital projects. For the second fiscal year, I am proposing the allocation of funds to begin the renovation of the historic Municipal Building. This project has been postponed since 2016 due to other priorities in our community. However, this project needs to be at the forefront due to increased community demand on our City services and therefore the need for additional City staff to provide those services for our growing community. This renovation will ensure that the hub of our local government services remains in our beautiful, historic downtown and on Main Street for decades to come.

Additionally, we are eager to move forward on a number of other projects – these include, but are not limited to, vital improvements to our water and sewer infrastructure that in some cases date back to the late 1800s, pedestrian road improvements as we continue our focus on making Harrisonburg more bikeable and walkable, and the replacement of vehicles critical to our mission of providing high-quality City services.

This proposed budget also includes important programs identified within the City Council 2043 Vision. This includes, but is not limited to, the development of an Economic Development Strategic Plan, a Fee Waiver Pilot program to address affordable housing, continued investments in sustainability and resiliency, and funding for a childcare and early learning needs assessment.

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 23, 2024, and that the final adoption occur on May 28, 2024.

Additionally, a public hearing will be held on the real estate tax rate on May 28, 2024.

The City Charter requires the budget be adopted by May 31 of each year.

I would like to acknowledge and thank the City's Executive Leadership Team and Finance staff for meeting the challenges posed by this year's budget. I would like to share my personal gratitude for the evaluation, analysis and hard work of Director of Finance, Larry Propst, Deputy City Manager, Amy Snider and Director of Communications, Mike Parks. I look forward to working with each City Council Member in the coming weeks to converse on the proposed budget and its impact on the community.

Respectfully,

Ande Banks
City Manager

BUDGET SUMMARY

**CITY OF HARRISONBURG, VIRGINIA
BUDGET SUMMARY
FISCAL YEAR 2025**

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CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF REVENUE BUDGETS
For Fiscal Year 2025

| Fund and Major Revenue Sources | FY 2024 Original Budget | FY 2025 Proposed Budget | Percentage of Fund's Budget | Increase (Decrease) | Percentage Change |
|---|--|--|--|--------------------------------|------------------------------|
| General Fund | | | | | |
| Amount from fund balance | 5,000,000 | 7,170,000 | 4.14% | 2,170,000 | 43.40% |
| General property taxes | 72,161,100 | 79,874,400 | 46.15% | 7,713,300 | 10.69% |
| Other local taxes | 54,156,200 | 56,586,600 | 32.69% | 2,430,400 | 4.49% |
| Permits, privilege fees and regulatory licenses | 577,950 | 567,950 | 0.33% | (10,000) | -1.73% |
| Fines and forfeitures | 285,000 | 1,775,000 | 1.03% | 1,490,000 | 522.81% |
| Use of money and property | 3,000,000 | 3,651,200 | 2.11% | 651,200 | 21.71% |
| Charges for services | 1,550,800 | 1,660,200 | 0.96% | 109,400 | 7.05% |
| Miscellaneous | 5,968,375 | 6,054,125 | 3.50% | 85,750 | 1.44% |
| Recovered costs | 928,973 | 982,890 | 0.57% | 53,917 | 5.80% |
| State revenue | 11,155,533 | 12,299,783 | 7.11% | 1,144,250 | 10.26% |
| Federal revenue | 295,466 | 247,966 | 0.14% | (47,500) | -16.08% |
| Nonrevenue receipts | 50,000 | 50,000 | 0.03% | - | 0.00% |
| Transfers from other funds | 2,170,600 | 2,170,600 | 1.25% | - | 0.00% |
| Total General Fund | 157,299,997 | 173,090,714 | | 15,790,717 | 10.04% |
| School Fund | | | | | |
| Charges for services | 478,542 | 478,542 | 0.40% | - | 0.00% |
| State revenue | 62,054,181 | 65,216,189 | 55.07% | 3,162,008 | 5.10% |
| Federal revenue | 9,568,588 | 3,790,869 | 3.20% | (5,777,719) | -60.38% |
| Transfers from other funds | 42,267,782 | 48,931,357 | 41.32% | 6,663,575 | 15.77% |
| Total School Fund | 114,369,093 | 118,416,957 | | 4,047,864 | 3.54% |
| School Nutrition Fund | | | | | |
| Amount from fund balance | 438,426 | 513,452 | 7.96% | 75,026 | 17.11% |
| Charges for services | 141,000 | 270,000 | 4.18% | 129,000 | 91.49% |
| State revenue | 185,000 | 205,000 | 3.18% | 20,000 | 10.81% |
| Federal revenue | 5,235,000 | 5,465,575 | 84.68% | 230,575 | 4.40% |
| Total School Nutrition Fund | 5,999,426 | 6,454,027 | | 454,601 | 7.58% |
| Emergency Communications Center Fund | | | | | |
| Amount from fund balance | 690,000 | - | 0.00% | (690,000) | -100.00% |
| Use of money and property | 240,000 | 270,000 | 2.73% | 30,000 | 12.50% |
| Miscellaneous | 3,791,455 | 3,931,060 | 39.72% | 139,605 | 3.68% |
| Recovered costs | 553,500 | 959,500 | 9.70% | 406,000 | 73.35% |
| State revenue | 693,000 | 714,500 | 7.22% | 21,500 | 3.10% |
| Federal revenue | 90,000 | 90,000 | 0.91% | - | 0.00% |
| Transfers from other funds | 3,791,455 | 3,931,060 | 39.72% | 139,605 | 3.68% |
| Total Emergency Communications Center Fund | 9,849,410 | 9,896,120 | | 46,710 | 0.47% |
| Community Development Block Grant Fund | | | | | |
| Federal revenue | 506,946 | 500,000 | 100.00% | (6,946) | -1.37% |
| Total Community Development Block Grant Fund | 506,946 | 500,000 | | (6,946) | -1.37% |

CITY OF HARRISONBURG, VIRGINIA
 COMPARISON OF REVENUE BUDGETS
 For Fiscal Year 2025

| Fund and Major Revenue Sources | FY 2024 Original Budget | FY 2025 Proposed Budget | Percentage of Fund's Budget | Increase (Decrease) | Percentage Change |
|---|-------------------------------|-------------------------------|-----------------------------------|------------------------|----------------------|
| School Transportation Fund | | | | | |
| Amount from fund balance | 600,000 | 700,000 | 10.38% | 100,000 | 16.67% |
| Use of money and property | 19,760 | 25,000 | 0.37% | 5,240 | 26.52% |
| Charges for services | 5,621,963 | 6,006,979 | 89.03% | 385,016 | 6.85% |
| Miscellaneous | 15,000 | 15,000 | 0.22% | - | 0.00% |
| Total School Transportation Fund | 6,256,723 | 6,746,979 | | 490,256 | 7.84% |
| General Capital Projects Fund | | | | | |
| Recovered costs | - | 69,430 | 0.24% | 69,430 | 0.00% |
| Federal revenue | - | 18,909,905 | 65.46% | 18,909,905 | 0.00% |
| Transfers from other funds | 8,300,000 | 9,907,130 | 34.30% | 1,607,130 | 19.36% |
| Total General Capital Projects Fund | 8,300,000 | 28,886,465 | | 20,586,465 | 248.03% |
| School Capital Projects Fund | | | | | |
| Transfers from other funds | 3,000,000 | 520,000 | 18.58% | (2,480,000) | -82.67% |
| Total School Capital Projects Fund | 3,000,000 | 520,000 | | (2,480,000) | -82.67% |
| ECC Capital Projects Fund | | | | | |
| Transfers from other funds | 600,000 | - | 0.00% | (600,000) | -100.00% |
| Total ECC Capital Projects Fund | 600,000 | - | | (600,000) | -100.00% |
| Water Capital Projects Fund | | | | | |
| Transfers from other funds | 1,606,627 | 2,798,489 | 100.00% | 1,191,862 | 74.18% |
| Total Water Capital Projects Fund | 1,606,627 | 2,798,489 | | 1,191,862 | 74.18% |
| Sewer Capital Projects Fund | | | | | |
| Transfers from other funds | 1,073,666 | 1,304,998 | 100.00% | 231,332 | 21.55% |
| Total Sewer Capital Projects Fund | 1,073,666 | 1,304,998 | | 231,332 | 21.55% |
| Sanitation Capital Projects Fund | | | | | |
| Transfers from other funds | 2,697,965 | - | 0.00% | (2,697,965) | -100.00% |
| Total Sanitation Capital Projects Fund | 2,697,965 | - | | (2,697,965) | -100.00% |
| Stormwater Capital Projects Fund | | | | | |
| State revenue | - | 1,007,325 | 100.00% | 1,007,325 | 0.00% |
| Transfers from other funds | 358,500 | - | 0.00% | (358,500) | -100.00% |
| Total Stormwater Capital Projects Fund | 358,500 | 1,007,325 | | 648,825 | 180.98% |

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF REVENUE BUDGETS
For Fiscal Year 2025

| Fund and Major Revenue Sources | FY 2024 Original Budget | FY 2025 Proposed Budget | Percentage of Fund's Budget | Increase (Decrease) | Percentage Change |
|---|--|--|--|--------------------------------|------------------------------|
| Water Fund | | | | | |
| Amount from fund balance | 242,080 | 1,300,000 | 8.47% | 1,057,920 | 437.01% |
| Permits, privilege fees and regulatory fees | 100,000 | 200,000 | 1.30% | 100,000 | 100.00% |
| Use of money and property | 175,000 | 375,000 | 2.44% | 200,000 | 114.29% |
| Charges for services | 10,870,000 | 11,490,000 | 74.89% | 620,000 | 5.70% |
| Miscellaneous | 5,000 | 5,000 | 0.03% | - | 0.00% |
| Recovered costs | 100,000 | 100,000 | 0.65% | - | 0.00% |
| Intrafund transfers | 1,831,800 | 1,871,700 | 12.20% | 39,900 | 2.18% |
| Total Water Fund | 13,323,880 | 15,341,700 | | 2,017,820 | 15.14% |
| Sewer Fund | | | | | |
| Amount from fund balance | 880,120 | 1,300,000 | 8.18% | 419,880 | 47.71% |
| Permits, privilege fees and regulatory fees | 110,000 | 200,000 | 1.26% | 90,000 | 81.82% |
| Use of money and property | 125,000 | 250,000 | 1.57% | 125,000 | 100.00% |
| Charges for services | 12,925,000 | 12,927,590 | 81.36% | 2,590 | 0.02% |
| Miscellaneous | 5,000 | 5,000 | 0.03% | - | 0.00% |
| Recovered costs | 60,000 | 60,000 | 0.38% | - | 0.00% |
| Intrafund transfers | 1,155,300 | 1,146,600 | 7.22% | (8,700) | -0.75% |
| Total Sewer Fund | 15,260,420 | 15,889,190 | | 628,770 | 4.12% |
| Public Transportation Fund | | | | | |
| Amount from fund balance | 160,000 | 146,000 | 1.05% | (14,000) | -8.75% |
| Use of money and property | 90,000 | 90,000 | 0.65% | - | 0.00% |
| Charges for services | 2,308,775 | 2,617,242 | 18.83% | 308,467 | 13.36% |
| Recovered costs | 122,372 | 126,043 | 0.91% | 3,671 | 3.00% |
| State revenue | 1,666,884 | 2,650,190 | 19.06% | 983,306 | 58.99% |
| Federal revenue | 4,858,841 | 7,613,449 | 54.76% | 2,754,608 | 56.69% |
| Transfers from other funds | 400,000 | 660,000 | 4.75% | 260,000 | 65.00% |
| Total Public Transportation Fund | 9,606,872 | 13,902,924 | | 4,296,052 | 44.72% |
| Sanitation Fund | | | | | |
| Amount from fund balance | 3,420,808 | 924,740 | 17.22% | (2,496,068) | -72.97% |
| Use of money and property | 35,000 | 35,000 | 0.65% | - | 0.00% |
| Charges for services | 4,410,000 | 4,410,000 | 82.13% | - | 0.00% |
| Total Sanitation Fund | 7,865,808 | 5,369,740 | | (2,496,068) | -31.73% |
| Business Loan Program Fund | | | | | |
| Amount from fund balance | 72,500 | 76,800 | 76.80% | 4,300 | 5.93% |
| Use of money and property | 2,300 | 2,300 | 2.30% | - | 0.00% |
| Miscellaneous | 25,200 | 20,900 | 20.90% | (4,300) | -17.06% |
| Total Business Loan Program Fund | 100,000 | 100,000 | | - | 0.00% |

CITY OF HARRISONBURG, VIRGINIA
 COMPARISON OF REVENUE BUDGETS
 For Fiscal Year 2025

| Fund and Major Revenue Sources | FY 2024 Original Budget | FY 2025 Proposed Budget | Percentage of Fund's Budget | Increase (Decrease) | Percentage Change |
|----------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------|----------------------|
| Stormwater Fund | | | | | |
| Amount from fund balance | - | - | 0.00% | - | 0.00% |
| Use of money and property | 45,000 | 45,000 | 3.06% | - | 0.00% |
| Charges for services | 1,427,680 | 1,427,680 | 96.94% | - | 0.00% |
| Total Stormwater Fund | 1,472,680 | 1,472,680 | | - | 0.00% |
| Central Garage Fund | | | | | |
| Amount from fund balance | 69,000 | 471,600 | 15.84% | 402,600 | 583.48% |
| Use of money and property | 10,000 | 10,000 | 0.34% | - | 0.00% |
| Charges for services | 2,354,878 | 2,494,430 | 83.76% | 139,552 | 5.93% |
| Miscellaneous | - | 500 | 0.02% | 500 | 0.00% |
| Recovered costs | 1,500 | 1,500 | 0.05% | - | 0.00% |
| Total Central Garage Fund | 2,435,378 | 2,978,030 | | 542,652 | 22.28% |
| Central Stores Fund | | | | | |
| Amount from fund balance | - | - | 0.00% | - | 0.00% |
| Transfers from other funds | 233,651 | 225,352 | 100.00% | (8,299) | -3.55% |
| Total Central Stores Fund | 233,651 | 225,352 | | (8,299) | -3.55% |
| Total All Funds | 362,217,042 | 404,901,690 | | 42,684,648 | 11.78% |

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2025

| Fund, Function and Elements | FY 2024 Original Budget | FY 2025 Proposed Budget | Percentage of Fund's Budget | Increase (Decrease) | Percentage Change |
|--|--|--|--|--------------------------------|------------------------------|
| General Fund | | | | | |
| General government administration: | | | | | |
| City council | 325,189 | 357,213 | 0.21% | 32,024 | 9.85% |
| City manager | 917,353 | 865,557 | 0.50% | (51,796) | -5.65% |
| Communications | - | 260,620 | 0.15% | 260,620 | 0.00% |
| City attorney | 387,331 | 420,747 | 0.24% | 33,416 | 8.63% |
| Human resources | 807,332 | 960,505 | 0.55% | 153,173 | 18.97% |
| Independent auditor | 23,520 | 26,720 | 0.02% | 3,200 | 13.61% |
| Commissioner of revenue | 587,890 | 710,282 | 0.41% | 122,392 | 20.82% |
| Assessor | 367,199 | 457,469 | 0.26% | 90,270 | 24.58% |
| Equalization board | 3,300 | 3,300 | 0.00% | - | 0.00% |
| Treasurer | 802,560 | 880,784 | 0.51% | 78,224 | 9.75% |
| Finance | 882,395 | 1,010,391 | 0.58% | 127,996 | 14.51% |
| Information technology | 2,474,281 | 2,684,832 | 1.55% | 210,551 | 8.51% |
| Purchasing | 202,214 | 233,276 | 0.13% | 31,062 | 15.36% |
| Electoral board | 434,790 | 526,238 | 0.30% | 91,448 | 21.03% |
| Total general government administration | 8,215,354 | 9,397,934 | 5.43% | 1,182,580 | 14.39% |
| Public safety: | | | | | |
| Police administration | 4,593,135 | 5,246,363 | 3.03% | 653,228 | 14.22% |
| Police operations | 6,230,302 | 6,745,600 | 3.90% | 515,298 | 8.27% |
| Police criminal investigation | 2,032,866 | 2,281,922 | 1.32% | 249,056 | 12.25% |
| Police special operations | 1,753,068 | 2,023,968 | 1.17% | 270,900 | 15.45% |
| Police grants | 87,176 | 102,018 | 0.06% | 14,842 | 17.03% |
| Fire administration | 1,164,375 | 1,317,052 | 0.76% | 152,677 | 13.11% |
| Fire suppression | 9,907,887 | 11,294,929 | 6.53% | 1,387,042 | 14.00% |
| Fire prevention | 850,055 | 942,955 | 0.54% | 92,900 | 10.93% |
| Fire training | 328,705 | 372,395 | 0.22% | 43,690 | 13.29% |
| Court appointed attorney | 60,000 | 45,000 | 0.03% | (15,000) | -25.00% |
| Regional juvenile detention (SVJC) | 233,639 | 197,020 | 0.11% | (36,619) | -15.67% |
| Regional jail (MRRJ) | 2,935,444 | 2,757,366 | 1.59% | (178,078) | -6.07% |
| Building inspection | 1,078,469 | 1,245,389 | 0.72% | 166,920 | 15.48% |
| Animal control | 159,549 | 179,509 | 0.10% | 19,960 | 12.51% |
| Animal control (SPCA) | 432,306 | 495,259 | 0.29% | 62,953 | 14.56% |
| Emergency management | 272,898 | 221,447 | 0.13% | (51,451) | -18.85% |
| Community paramedic | 214,282 | 231,462 | 0.13% | 17,180 | 8.02% |
| Public safety building | 443,188 | 483,589 | 0.28% | 40,401 | 9.12% |
| Total public safety | 32,777,344 | 36,183,243 | 20.90% | 3,405,899 | 10.39% |
| Public works: | | | | | |
| General engineering | 887,377 | 935,281 | 0.54% | 47,904 | 5.40% |
| Public works administration | 1,774,658 | 2,011,426 | 1.16% | 236,768 | 13.34% |
| Highway and street maintenance | 4,985,944 | 5,431,274 | 3.14% | 445,330 | 8.93% |
| Street lights | 560,063 | 587,855 | 0.34% | 27,792 | 4.96% |
| Snow and ice removal | 319,565 | 322,775 | 0.19% | 3,210 | 1.00% |
| Traffic engineering | 1,846,439 | 2,640,940 | 1.53% | 794,501 | 43.03% |
| Highway and street beautification | 746,037 | 890,439 | 0.51% | 144,402 | 19.36% |

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2025

| Fund, Function and Elements | FY 2024 Original Budget | FY 2025 Proposed Budget | Percentage of Fund's Budget | Increase (Decrease) | Percentage Change |
|---|--|--|--|--------------------------------|------------------------------|
| General Fund (continued) | | | | | |
| Public works (continued): | | | | | |
| Downtown parking maintenance | 265,844 | 144,089 | 0.08% | (121,755) | -45.80% |
| Street and road cleaning | 421,932 | 446,929 | 0.26% | 24,997 | 5.92% |
| General properties | 609,334 | 558,620 | 0.32% | (50,714) | -8.32% |
| Shelter facility | 100,000 | 87,040 | 0.05% | (12,960) | -12.96% |
| Total public works | 12,517,193 | 14,056,668 | 8.12% | 1,539,475 | 12.30% |
| Health and human services: | | | | | |
| Local health department | 313,410 | 324,870 | 0.19% | 11,460 | 3.66% |
| Community services board | 1,185,773 | 1,264,332 | 0.73% | 78,559 | 6.63% |
| Tax relief for the elderly/disabled veterans | 260,000 | 280,000 | 0.16% | 20,000 | 7.69% |
| Total health and human services | 1,759,183 | 1,869,202 | 1.08% | 110,019 | 6.25% |
| Parks, recreation and cultural: | | | | | |
| Parks administration | 774,390 | 899,609 | 0.52% | 125,219 | 16.17% |
| Parks | 1,425,610 | 1,744,317 | 1.01% | 318,707 | 22.36% |
| Field maintenance | 396,807 | 468,955 | 0.27% | 72,148 | 18.18% |
| Community activity center | 478,198 | 572,947 | 0.33% | 94,749 | 19.81% |
| Special events and programs | 586,951 | 812,713 | 0.47% | 225,762 | 38.46% |
| Simms recreation center | 529,213 | 555,661 | 0.32% | 26,448 | 5.00% |
| Westover swimming pool | 683,489 | 929,021 | 0.54% | 245,532 | 35.92% |
| Athletics | 449,283 | 632,685 | 0.37% | 183,402 | 40.82% |
| Golf course | - | 1,163,760 | 0.67% | 1,163,760 | 0.00% |
| Golf course grounds management | 574,832 | - | 0.00% | (574,832) | -100.00% |
| Golf course clubhouse management | 335,916 | - | 0.00% | (335,916) | -100.00% |
| Regional library (MRL) | 618,663 | 683,096 | 0.39% | 64,433 | 10.41% |
| Total parks, recreation and cultural | 6,853,352 | 8,462,764 | 4.89% | 1,609,412 | 23.48% |
| Planning and community development: | | | | | |
| Planning | 326,031 | 463,466 | 0.27% | 137,435 | 42.15% |
| Zoning administration | 317,639 | 354,522 | 0.20% | 36,883 | 11.61% |
| Board of zoning appeals | 5,761 | 5,761 | 0.00% | - | 0.00% |
| Economic development | 731,974 | 763,417 | 0.44% | 31,443 | 4.30% |
| Tourism and visitors services | 520,743 | 568,004 | 0.33% | 47,261 | 9.08% |
| Blacks run greenway | 108,571 | 114,217 | 0.07% | 5,646 | 5.20% |
| Total planning and community development | 2,010,719 | 2,269,387 | 1.31% | 258,668 | 12.86% |

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2025

| Fund, Function and Elements | FY 2024 Original Budget | FY 2025 Proposed Budget | Percentage of Fund's Budget | Increase (Decrease) | Percentage Change |
|---|--|--|--|--------------------------------|------------------------------|
| General Fund (continued) | | | | | |
| Other: | | | | | |
| Community and civic organizations | 856,808 | 1,004,359 | 0.58% | 147,551 | 17.22% |
| Joint operations with Rockingham County | 11,480,800 | 12,687,470 | 7.33% | 1,206,670 | 10.51% |
| Conference center (SVCC) | 1,200,000 | 1,200,000 | 0.69% | - | 0.00% |
| Reserve for contingencies | 4,387,200 | 1,447,870 | 0.84% | (2,939,330) | -67.00% |
| Debt service | 20,482,807 | 20,562,270 | 11.88% | 79,463 | 0.39% |
| Transfers to other funds | 54,759,237 | 63,949,547 | 36.95% | 9,190,310 | 16.78% |
| Total other | 93,166,852 | 100,851,516 | 58.27% | 7,684,664 | 8.25% |
| Total General Fund | 157,299,997 | 173,090,714 | 100.00% | 15,790,717 | 10.04% |
| School Fund | | | | | |
| Instruction | 84,873,117 | 89,981,686 | 75.99% | 5,108,569 | 6.02% |
| Admin., attendance and health services | 6,388,676 | 6,927,844 | 5.85% | 539,168 | 8.44% |
| Pupil transportation | 5,938,229 | 6,407,802 | 5.41% | 469,573 | 7.91% |
| Operations and maintenance | 7,854,311 | 8,708,459 | 7.35% | 854,148 | 10.87% |
| Debt service | 234,679 | 196,860 | 0.17% | (37,819) | -16.12% |
| Technology | 6,080,081 | 6,194,306 | 5.23% | 114,225 | 1.88% |
| Transfers to other funds | 3,000,000 | - | 0.00% | (3,000,000) | -100.00% |
| Total School Fund | 114,369,093 | 118,416,957 | | 4,047,864 | 3.54% |
| School Nutrition Fund | | | | | |
| Food service | 5,969,426 | 6,413,027 | 99.36% | 443,601 | 7.43% |
| Technology | 30,000 | 41,000 | 0.64% | 11,000 | 36.67% |
| Total School Nutrition Fund | 5,999,426 | 6,454,027 | | 454,601 | 7.58% |
| Emergency Communications Center Fund | | | | | |
| Emergency communications center | 8,092,174 | 8,435,308 | 85.24% | 343,134 | 4.24% |
| Computer aided dispatch (CAD) | 1,051,882 | 1,353,026 | 13.67% | 301,144 | 28.63% |
| Debt service | 105,354 | 107,786 | 1.09% | 2,432 | 2.31% |
| Transfers to other funds | 600,000 | - | 0.00% | (600,000) | -100.00% |
| Total Emergency Communications Center Fund | 9,849,410 | 9,896,120 | | 46,710 | 0.47% |
| Community Development Block Grant Fund | | | | | |
| Community development block grant | 506,946 | 500,000 | 100.00% | (6,946) | -1.37% |
| Total Community Development Block Grant Fund | 506,946 | 500,000 | | (6,946) | -1.37% |
| School Transportation Fund | | | | | |
| School buses | 5,415,839 | 5,806,674 | 86.06% | 390,835 | 7.22% |
| Field trips and charters | 210,793 | 245,595 | 3.64% | 34,802 | 16.51% |
| Administration | 630,091 | 694,710 | 10.30% | 64,619 | 10.26% |
| Total School Transportation Fund | 6,256,723 | 6,746,979 | | 490,256 | 7.84% |

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2025

| Fund, Function and Elements | FY 2024 Original Budget | FY 2025 Proposed Budget | Percentage of Fund's Budget | Increase (Decrease) | Percentage Change |
|---|--|--|--|--------------------------------|------------------------------|
| General Capital Projects Fund | | | | | |
| Capital projects (general) | 2,950,000 | 3,150,000 | 10.90% | 200,000 | 6.78% |
| Capital projects (public works) | 5,350,000 | 24,861,465 | 86.07% | 19,511,465 | 364.70% |
| Capital projects (parks & recreation) | - | 875,000 | 3.03% | 875,000 | 0.00% |
| Total General Capital Projects Fund | 8,300,000 | 28,886,465 | | 20,586,465 | 248.03% |
| School Capital Projects Fund | | | | | |
| Capital projects | 3,000,000 | 520,000 | 1.80% | (2,480,000) | -82.67% |
| Total School Capital Projects Fund | 3,000,000 | 520,000 | | (2,480,000) | -82.67% |
| ECC Capital Projects Fund | | | | | |
| Capital projects | 600,000 | - | 0.00% | (600,000) | -100.00% |
| Total ECC Capital Projects Fund | 600,000 | - | | (600,000) | -100.00% |
| Water Capital Projects Fund | | | | | |
| Capital projects | 1,606,627 | 2,798,489 | 100.00% | 1,191,862 | 74.18% |
| Total Water Capital Projects Fund | 1,606,627 | 2,798,489 | | 1,191,862 | 74.18% |
| Sewer Capital Projects Fund | | | | | |
| Capital projects | 1,073,666 | 1,304,998 | 100.00% | 231,332 | 21.55% |
| Total Sewer Capital Projects Fund | 1,073,666 | 1,304,998 | | 231,332 | 21.55% |
| Sanitation Capital Projects Fund | | | | | |
| Capital projects | 2,697,965 | - | 0.00% | (2,697,965) | -100.00% |
| Total Sanitation Capital Projects Fund | 2,697,965 | - | | (2,697,965) | -100.00% |
| Stormwater Capital Projects Fund | | | | | |
| Capital projects | 358,500 | 1,007,325 | 100.00% | 648,825 | 180.98% |
| Total Stormwater Capital Projects Fund | 358,500 | 1,007,325 | | 648,825 | 180.98% |
| Water Fund | | | | | |
| Administration | 873,245 | 950,023 | 6.19% | 76,778 | 8.79% |
| Pumping, storage and monitoring | 891,495 | 929,122 | 6.06% | 37,627 | 4.22% |
| Transmission and distribution | 1,094,052 | 1,165,867 | 7.60% | 71,815 | 6.56% |
| Utility billing | 620,129 | 685,482 | 4.47% | 65,353 | 10.54% |
| Miscellaneous | 2,752,350 | 2,703,750 | 17.62% | (48,600) | -1.77% |
| Purification | 1,570,558 | 1,856,143 | 12.10% | 285,585 | 18.18% |
| Capital outlay | 154,000 | 504,000 | 3.29% | 350,000 | 227.27% |
| Debt service | 2,662,786 | 2,656,411 | 17.31% | (6,375) | -0.24% |
| Transfers to other funds | 2,705,265 | 3,890,902 | 25.36% | 1,185,637 | 43.83% |
| Total Water Fund | 13,323,880 | 15,341,700 | | 2,017,820 | 15.14% |

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2025

| Fund, Function and Elements | FY 2024 Original Budget | FY 2025 Proposed Budget | Percentage of Fund's Budget | Increase (Decrease) | Percentage Change |
|---|--|--|--|--------------------------------|------------------------------|
| Sewer Fund | | | | | |
| Administration | 930,335 | 1,001,673 | 6.30% | 71,338 | 7.67% |
| Treatment and disposal | 4,860,000 | 5,142,370 | 32.36% | 282,370 | 5.81% |
| Collection and transmission | 1,235,221 | 1,314,885 | 8.28% | 79,664 | 6.45% |
| Miscellaneous | 1,799,050 | 1,730,000 | 10.89% | (69,050) | -3.84% |
| Utility billing | 662,069 | 784,516 | 4.94% | 122,447 | 18.49% |
| Pumping and monitoring | 441,266 | 465,969 | 2.93% | 24,703 | 5.60% |
| Capital outlay | 577,000 | 472,000 | 2.97% | (105,000) | -18.20% |
| Debt service | 2,700,000 | 2,693,040 | 16.95% | (6,960) | -0.26% |
| Transfers to other funds | 2,055,479 | 2,284,737 | 14.38% | 229,258 | 11.15% |
| Total Sewer Fund | 15,260,420 | 15,889,190 | | 628,770 | 4.12% |
| Public Transportation Fund | | | | | |
| Transit buses | 6,613,972 | 6,984,745 | 50.24% | 370,773 | 5.61% |
| Miscellaneous | 359,900 | 624,540 | 4.49% | 264,640 | 73.53% |
| Paratransit buses | 1,218,391 | 1,512,653 | 10.88% | 294,262 | 24.15% |
| Administration | 861,101 | 984,816 | 7.08% | 123,715 | 14.37% |
| Capital outlay | 393,508 | 3,636,170 | 26.15% | 3,242,662 | 824.04% |
| Transfers to other funds | 160,000 | 160,000 | 1.15% | - | 0.00% |
| Total Public Transportation Fund | 9,606,872 | 13,902,924 | | 4,296,052 | 44.72% |
| Sanitation Fund | | | | | |
| Solid waste collection | 1,551,519 | 1,694,957 | 31.56% | 143,438 | 9.25% |
| Landfill | 244,521 | 235,753 | 4.39% | (8,768) | -3.59% |
| Miscellaneous | 196,900 | 43,970 | 0.82% | (152,930) | -77.67% |
| Solid waste management | 1,280,603 | 1,377,810 | 25.66% | 97,207 | 7.59% |
| Capital outlay | 250,900 | 375,600 | 6.99% | 124,700 | 49.70% |
| Debt service | 1,508,600 | 1,506,850 | 28.06% | (1,750) | -0.12% |
| Transfers to other funds | 2,832,765 | 134,800 | 2.51% | (2,697,965) | -95.24% |
| Total Sanitation Fund | 7,865,808 | 5,369,740 | | (2,496,068) | -31.73% |
| 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 | 775,882 | 765,950 | 52.01% | (9,932) | -1.28% |
| Capital outlay | 309,298 | 677,730 | 46.02% | 368,432 | 119.12% |
| Transfers to other funds | 387,500 | 29,000 | 1.97% | (358,500) | -92.52% |
| Total Stormwater Fund | 1,472,680 | 1,472,680 | | - | 0.00% |

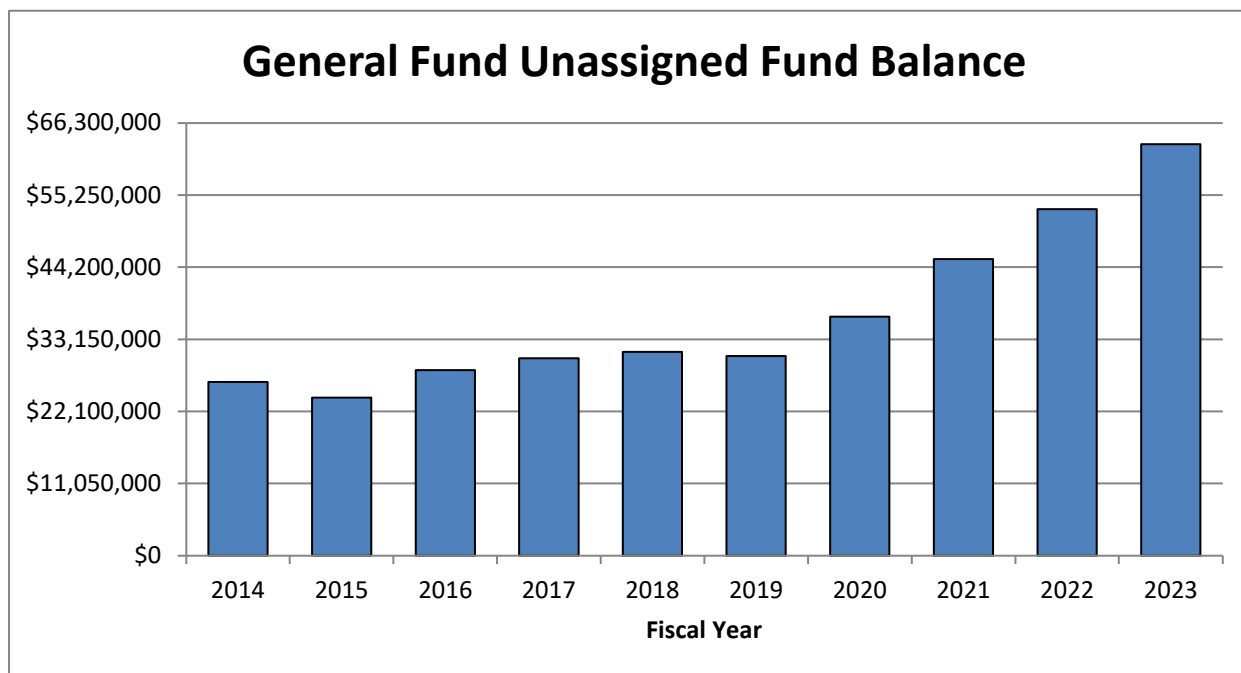
CITY OF HARRISONBURG, VIRGINIA
 COMPARISON OF EXPENDITURE BUDGETS
 For Fiscal Year 2025

| Fund, Function and Elements | FY 2024 Original Budget | FY 2025 Proposed Budget | Percentage of Fund's Budget | Increase (Decrease) | Percentage Change |
|----------------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------|----------------------|
| Central Garage Fund | | | | | |
| Operating | 2,147,753 | 2,277,302 | 76.47% | 129,549 | 6.03% |
| Administration | 208,333 | 229,128 | 7.69% | 20,795 | 9.98% |
| Capital outlay | 79,292 | 471,600 | 15.84% | 392,308 | 494.76% |
| Total Central Garage Fund | 2,435,378 | 2,978,030 | | 542,652 | 22.28% |
| Central Stores Fund | | | | | |
| Operating | 225,651 | 223,352 | 99.11% | (2,299) | -1.02% |
| Capital outlay | 8,000 | 2,000 | 0.89% | (6,000) | -75.00% |
| Total Central Stores Fund | 233,651 | 225,352 | | (8,299) | -3.55% |
| Total All Funds | 362,217,042 | 404,901,690 | | 42,684,648 | 11.78% |

**GENERAL FUND
BUDGET SUMMARY**

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

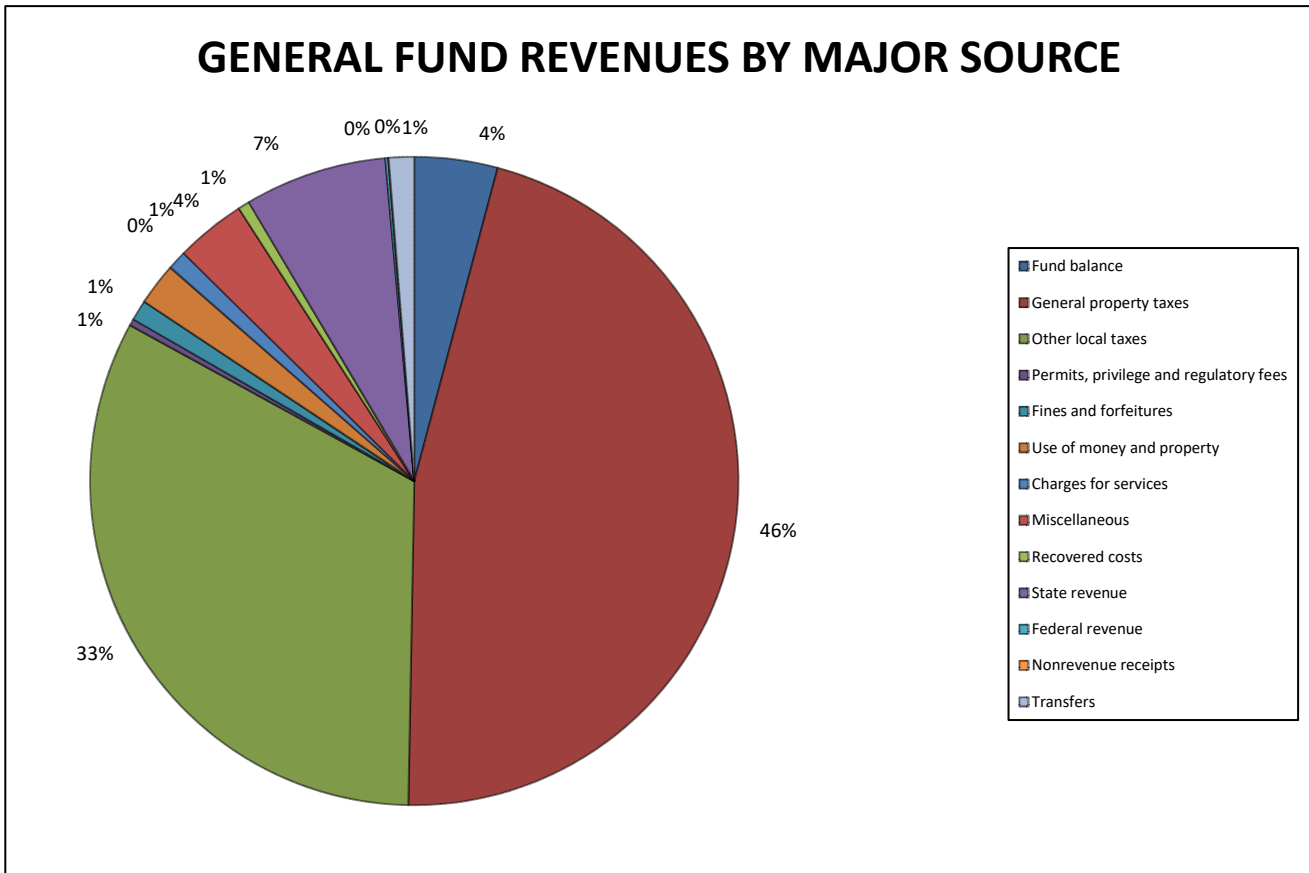
| Fiscal Year | Unassigned Fund Balance | Total Fund Balance |
|--------------------|--------------------------------|---------------------------|
| 2023 | 63,065,854 | 75,236,169 |
| 2022 | 53,108,748 | 65,086,859 |
| 2021 | 45,459,532 | 52,123,510 |
| 2020 | 36,632,322 | 39,466,793 |
| 2019 | 30,561,724 | 35,698,366 |
| 2018 | 31,239,773 | 36,470,507 |
| 2017 | 30,226,183 | 32,697,066 |
| 2016 | 28,435,301 | 30,355,709 |
| 2015 | 24,214,042 | 26,981,136 |
| 2014 | 26,595,398 | 32,054,456 |



Source: City of Harrisonburg, Virginia Comprehensive Annual Financial Report

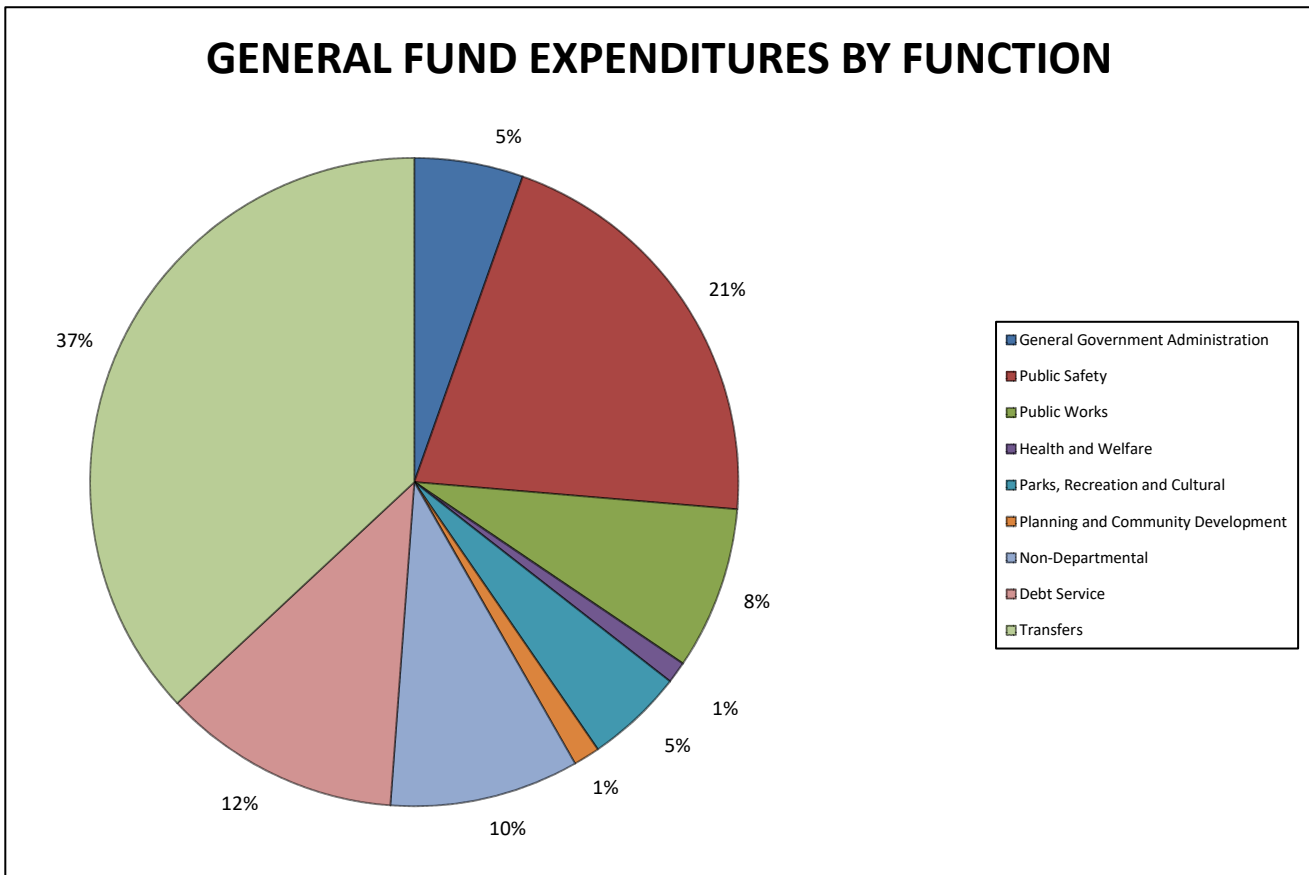
CITY OF HARRISONBURG, VIRGINIA
GENERAL FUND REVENUES BY MAJOR SOURCE
For Fiscal Year 2025

| Function | Budgeted Amount | Percent of Budget |
|--|------------------------|--------------------------|
| Fund balance | \$ 7,170,000 | 4.14% |
| General property taxes | 79,874,400 | 46.15% |
| Other local taxes | 56,586,600 | 32.69% |
| Permits, privilege and regulatory fees | 567,950 | 0.33% |
| Fines and forfeitures | 1,775,000 | 1.03% |
| Use of money and property | 3,651,200 | 2.11% |
| Charges for services | 1,660,200 | 0.96% |
| Miscellaneous | 6,054,125 | 3.50% |
| Recovered costs | 982,890 | 0.57% |
| State revenue | 12,299,783 | 7.11% |
| Federal revenue | 247,966 | 0.14% |
| Nonrevenue receipts | 50,000 | 0.03% |
| Transfers | 2,170,600 | 1.25% |
| Total | \$ 173,090,714 | |



CITY OF HARRISONBURG, VIRGINIA
GENERAL FUND EXPENDITURES BY FUNCTION
For Fiscal Year 2025

| Function | Budgeted Amount | Percent of Budget |
|------------------------------------|------------------------------|--------------------------|
| General Government Administration | \$ 9,397,934 | 5.43% |
| Public Safety | 36,183,243 | 20.90% |
| Public Works | 14,056,668 | 8.12% |
| Health and Welfare | 1,869,202 | 1.08% |
| Parks, Recreation and Cultural | 8,462,764 | 4.89% |
| Planning and Community Development | 2,269,387 | 1.31% |
| Non-Departmental | 16,339,699 | 9.44% |
| Debt Service | 20,562,270 | 11.88% |
| Transfers | <u>63,949,547</u> | 36.95% |
| Total | \$ <u>173,090,714</u> | |



CITY OF HARRISONBURG, VIRGINIA
SCHOOL OPERATING FUNDING FROM THE GENERAL FUND
FOR THE TEN YEAR PERIOD JULY 1, 2015 THROUGH JUNE 30, 2025

| Fiscal Year | Operating Transfers | Change | Percentage Change |
|--------------------|----------------------------|---------------|--------------------------|
| 2025 | 48,931,357 | 6,663,575 | 15.8% |
| 2024 | 42,267,782 | 4,832,609 | 12.9% |
| 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 | 3,200,000 | 10.6% |
| 2017 | 30,062,539 | 167,000 | 0.6% |
| 2016 | 29,895,539 | | |

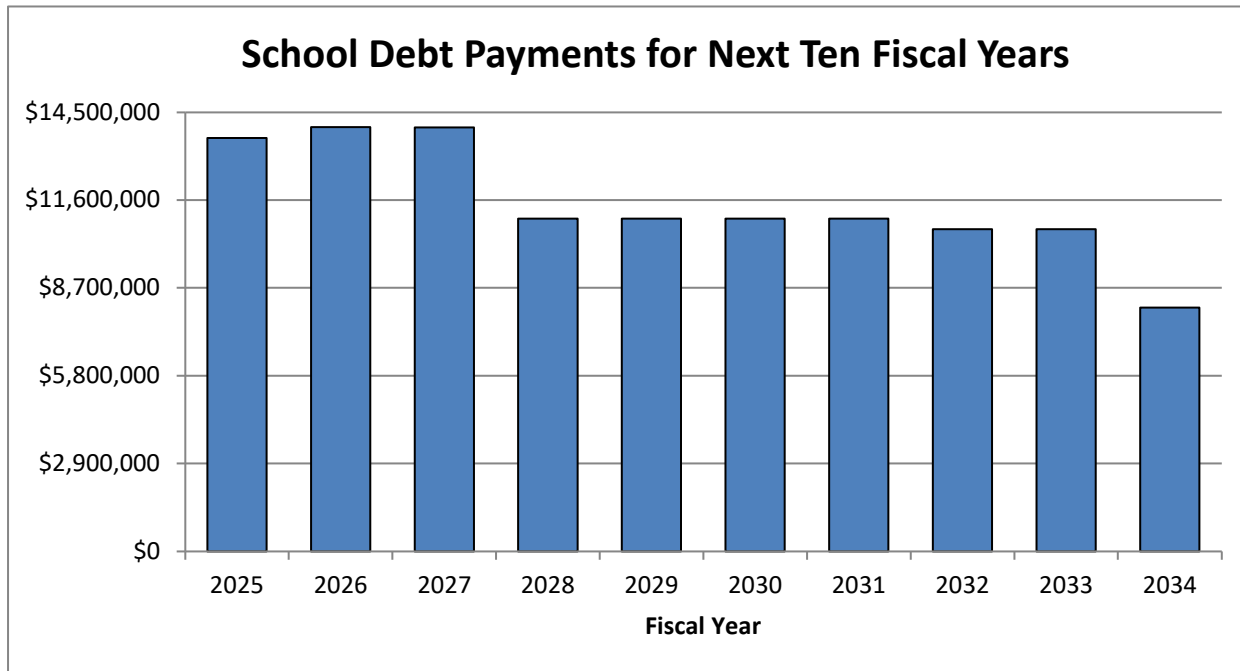


Note - Fiscal Year 2025 is the City Manager's proposed budget transfer.

Note - Capital funding included \$1,200,000, \$2,167,000 and \$2,300,000 in FY 2016, FY 2017 and FY 22, respectively.

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

| Fiscal Year | Principal | Interest | Total |
|--------------------|------------------|-----------------|--------------|
| 2025 | 8,683,500 | 4,961,498 | 13,644,998 |
| 2026 | 9,475,000 | 4,529,082 | 14,004,082 |
| 2027 | 9,919,000 | 4,080,456 | 13,999,456 |
| 2028 | 7,295,000 | 3,691,320 | 10,986,320 |
| 2029 | 7,601,000 | 3,378,338 | 10,979,338 |
| 2030 | 7,936,500 | 3,046,444 | 10,982,944 |
| 2031 | 8,306,500 | 2,681,178 | 10,987,678 |
| 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 |



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 \$7.7 million (10.7%). An increase of \$0.08 to \$1.04 in the real estate tax rate is proposed. No additional tax rate changes are proposed at this time.

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 | \$0.96 | Harrisonburg | \$3.45 |
| Charlottesville | 0.96 | Charlottesville | 4.20 |
| Lynchburg | 0.89 | Lynchburg | 3.80 |
| Staunton | 0.89 | Staunton | 2.90 |
| Waynesboro | 0.77 | Waynesboro | 3.25 |
| Winchester | 0.83 | Winchester | 4.80 |
| Rockingham County | 0.68 | Rockingham County | 3.00 |

Tax Rates are for Fiscal Year 2024.

FY 2024-25 General Property Taxes Budget Highlights

- An increase in the real estate tax rate of \$0.08 is anticipated to provide an additional \$4.6 million in increased real estate tax revenue to fund the opening of Rocktown High School and other additional increases in school operating expenditures.
- A 5.5% increase in projected real estate assessments is anticipated to provide an additional \$2.9 million in increased real estate tax revenue.

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|----------------------|----------------------|--------------------|------------------------|----------------------|
| Real estate | \$ 53,320,000 | \$ 60,935,600 | \$ - | \$ 7,615,600 | 14.28% |
| Personal property | 14,793,600 | 14,881,400 | - | 87,800 | 0.59% |
| Public service corp | 628,800 | 666,500 | - | 37,700 | 6.00% |
| Mobile homes | 10,900 | 11,400 | - | 500 | 4.59% |
| Machinery and tools | 2,932,300 | 2,851,000 | - | (81,300) | -2.77% |
| Penalty and interest | 380,000 | 433,000 | - | 53,000 | 13.95% |
| Other | 95,500 | 95,500 | - | - | 0.00% |
| Total | \$ 72,161,100 | \$ 79,874,400 | \$ - | \$ 7,713,300 | 10.69% |

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 \$2.4 million (4.5%).

FY 2024-25 Other Local Taxes Budget Highlights

- Sales tax revenue is projected to increase \$348,300 million (1.9%).
- Restaurant food (meals) tax revenue is projected to increase \$1.65 million (9.3%).
- Business license tax revenue is projected to increase \$84,000 (1%).
- Hotel and motel (lodging) tax revenue is projected to increase \$347,000 (9.2%).

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|----------------------|----------------------|--------------------|------------------------|----------------------|
| Sales tax | \$ 17,925,300 | \$ 18,273,600 | \$ - | \$ 348,300 | 1.94% |
| Restaurant food tax | 17,690,500 | 19,340,800 | - | 1,650,300 | 9.33% |
| Business license tax | 8,605,900 | 8,689,900 | - | 84,000 | 0.98% |
| Hotel and motel tax | 3,767,000 | 4,114,000 | - | 347,000 | 9.21% |
| Consumer utility tax | 1,839,700 | 1,823,700 | - | (16,000) | -0.87% |
| Bank stock tax | 1,033,400 | 1,033,400 | - | - | 0.00% |
| Cigarette tax | 420,800 | 367,300 | - | (53,500) | -12.71% |
| Other | 2,873,600 | 2,943,900 | - | 70,300 | 2.45% |
| Total | \$ 54,156,200 | \$ 56,586,600 | \$ - | \$ 2,430,400 | 4.49% |

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.

FY 2024-25 Permits, Fees and Licenses Budget Highlights

- All permit fees are projected to remain flat.

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 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 | 65,750 | 55,750 | - | (10,000) | -15.21% |
| Total | \$ 577,950 | \$ 567,950 | \$ - | \$ (10,000) | -1.73% |

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 increase \$1,490,000 (522.8%).

FY 2024-25 Fines and Forfeitures Budget Highlights

- Speed camera fines are projected at \$1.5 million.
- Court fines are anticipated to remain flat.
- All other fines and forfeitures are projected to decrease \$10,000.

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|--------------------|--------------------|---------------------|--------------------|------------------------|----------------------|
| Speed camera fines | \$ - | \$ 1,500,000 | \$ - | \$ 1,500,000 | 0.00% |
| Court fines | 200,000 | 200,000 | - | - | 0.00% |
| Parking fines | 45,000 | 45,000 | - | - | 0.00% |
| E-summons fee | 30,000 | 25,000 | - | (5,000) | -16.67% |
| Other | 10,000 | 5,000 | - | (5,000) | -50.00% |
| Total | \$ 285,000 | \$ 1,775,000 | \$ - | \$ 1,490,000 | 522.81% |

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 increase \$651,200 (21.7%).

FY 2024-25 Use of Money and Property Budget Highlights

- Budgeted investment revenue is estimated to increase \$651,200 as the result of an increase in interest rates over the past 12 months.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Investment revenue | \$ 2,985,000 | \$ 3,636,200 | \$ - | \$ 651,200 | 21.82% |
| Rental of property | 10,000 | 10,000 | - | - | 0.00% |
| Other | 5,000 | 5,000 | - | - | 0.00% |
| Total | <u>\$ 3,000,000</u> | <u>\$ 3,651,200</u> | <u>\$ -</u> | <u>\$ 651,200</u> | <u>21.71%</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 \$109,400 (7.1%).

FY 2024-25 Charges for Services Budget Highlights

- Golf course fees have been trending up over the past 4 years as the demand for playing has increased and budgeted revenues are projected to increase \$153,000 (18.6%).
- Cost recovery provided by the Harrisonburg Rescue Squad is anticipated to increase \$30,000 (25%).

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|---------------------|---------------------|--------------------|------------------------|----------------------|
| Golf course | \$ 821,400 | \$ 974,400 | \$ - | \$ 153,000 | 18.63% |
| Parks and recreation | 409,900 | 401,300 | - | (8,600) | -2.10% |
| Rescue service | 120,000 | 150,000 | - | 30,000 | 25.00% |
| Parking | 125,000 | 125,000 | - | - | 0.00% |
| Law enforcement | 65,000 | - | - | (65,000) | -100.00% |
| Fire and rescue | 9,500 | 9,500 | - | - | 0.00% |
| Total | \$ 1,550,800 | \$ 1,660,200 | \$ - | \$ 109,400 | 7.05% |

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 increase \$85,750 (1.4%).

FY 2024-25 Miscellaneous Budget Highlights

- The contribution from the HEC is anticipated to remain unchanged.
- Other miscellaneous revenue is projected to increase \$85,750 primarily from an increase in the estimated contribution from JMU and the use of opioid settlement funds for the community paramedic program.

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|------------------|---------------------|---------------------|--------------------|------------------------|----------------------|
| HEC contribution | \$ 5,200,000 | \$ 5,200,000 | \$ - | \$ - | 0.00% |
| VPSA refunding | 246,375 | 247,125 | - | 750 | 0.30% |
| JMU contribution | 275,000 | 300,000 | - | 25,000 | 9.09% |
| Donations | 20,000 | 20,000 | - | - | 0.00% |
| Other | 227,000 | 287,000 | - | 60,000 | 26.43% |
| Total | \$ 5,968,375 | \$ 6,054,125 | \$ - | \$ 85,750 | 1.44% |

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 increase \$53,917 (5.8%).

FY 2024-25 Recovered Costs Budget Highlights

- HRHA will reimburse the city \$604,600 for its participation in two previously issued bonds.
- CSB will reimburse the city \$162,040 for its share of the new CSB facility.

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|-----------------|--------------------|---------------------|--------------------|------------------------|----------------------|
| Reimb-HRHA | \$ 616,850 | \$ 604,600 | \$ - | \$ (12,250) | -1.99% |
| Reimb-CSB | 162,123 | 162,040 | - | (83) | -0.05% |
| Recovered costs | 120,000 | 186,250 | - | 66,250 | 55.21% |
| Other | 30,000 | 30,000 | - | - | 0.00% |
| Total | \$ 928,973 | \$ 982,890 | \$ - | \$ 53,917 | 5.80% |

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 \$1,144,250 (10.3%).

FY 2024-25 State Revenue Budget Highlights

- Highway and street maintenance funding is projected to increase \$1 million (17.9%).
- Funding for local police support is projected to increase \$83,300 (5.2%).
- Communications sales tax revenue is projected to increase \$83,900 (7.6%). This revenue continues a declining trend that has taken place over the past ten years or more.
- Fire Programs funds are projected to increase \$25,290 (12.2%).

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|----------------------|----------------------|--------------------|------------------------|----------------------|
| Highway maint. | \$ 5,791,400 | \$ 6,830,300 | \$ - | \$ 1,038,900 | 17.94% |
| Reimb-PPTRA | 1,522,583 | 1,522,583 | - | - | 0.00% |
| Communications sales | 1,103,600 | 1,019,700 | - | (83,900) | -7.60% |
| Police support | 1,600,000 | 1,683,300 | - | 83,300 | 5.21% |
| Auto rental tax | 445,800 | 433,300 | - | (12,500) | -2.80% |
| Shared services | 412,000 | 497,000 | - | 85,000 | 20.63% |
| Fire programs funds | 208,000 | 233,290 | - | 25,290 | 12.16% |
| Other | 72,150 | 80,310 | - | 8,160 | 11.31% |
| Total | \$ 11,155,533 | \$ 12,299,783 | \$ - | \$ 1,144,250 | 10.26% |

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 \$47,500.

FY 2024-25 Federal Revenue Budget Highlights

- The VSTOP (Violence Against Women) grant will remain unchanged.
- The three-year Community Paramedic grant awarded to the Fire Department remains unchanged.

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------|--------------------|---------------------|--------------------|------------------------|----------------------|
| VSTOP Grant | \$ 40,000 | \$ 40,000 | \$ - | \$ - | 0.00% |
| Comm Paramedic | 200,466 | 200,466 | - | - | 0.00% |
| Other | 55,000 | 7,500 | - | (47,500) | -86.36% |
| Total | \$ 295,466 | \$ 247,966 | \$ - | \$ (47,500) | -16.08% |

TRANSFERS

Transfers consist of funds transferred from other city funds and is comprised mainly of transfers from the Water and Sewer Funds. Transfers will remain unchanged.

FY 2024-25 Transfers Budget Highlights

- Transfers will remain unchanged compared to the current year's budget.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|---------------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Water Fund | \$ 923,400 | \$ 923,400 | \$ - | \$ - | 0.00% |
| Sewer Fund | 923,400 | 923,400 | - | - | 0.00% |
| Public Transp. Fund | 160,000 | 160,000 | - | - | 0.00% |
| Sanitation Fund | 134,800 | 134,800 | - | - | 0.00% |
| Stormwater Fund | <u>29,000</u> | <u>29,000</u> | <u>-</u> | <u>-</u> | <u>0.00%</u> |
| Total | <u>\$ 2,170,600</u> | <u>\$ 2,170,600</u> | <u>\$ -</u> | <u>\$ -</u> | <u>0.00%</u> |

GENERAL FUND EXPENDITURES

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 on January 2, or the following day if the 2nd falls on a Sunday or a legal holiday. 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.

FY 2024-25 City Council Budget Highlights

- The City Council budget has increased \$32,000 primarily from an increase in personnel costs from the pay study and increased training and travel.
- The salaries for the City Clerk and City Council make up most of this budget.
- Dues and Memberships to entities, including the Virginia Municipal League and Virginia First Cities, represent the next highest spending category.
- Funding is also included for education, training and related expenditures for Council members and the City Clerk.

| | <u>FY 2024</u> <u>Adopted</u> | <u>FY 2025</u> <u>Proposed</u> | <u>FY 2025</u> <u>Adopted</u> | <u>Increase</u> <u>(Decrease)</u> | <u>Percentage</u> <u>Change</u> |
|--------------|----------------------------------|-----------------------------------|----------------------------------|--------------------------------------|------------------------------------|
| Total Budget | \$ 325,189 | \$ 357,213 | \$ - | \$ 32,024 | 9.85% |

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’s Office consists of the City Manager, Deputy City Manager, Assistant to the City Manager, Housing Coordinator and an Administrative Specialist which is shared with the Department of Finance. The City Manager implements the policies of the City Council, directs business and administrative procedures, and appoints all department heads.

FY 2024-25 City Manager’s Office Budget Highlights

- The budget represents a decrease of \$51,800 compared to the current budget due to the transfer of budgeted funds to a new Communications budget department.
- Funding the amount of \$50,000 is included for a community childcare study.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 917,353 | \$ 865,557 | \$ - | \$ (51,796) | -5.65% |

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.

FY 2024-25 Communications Office Budget Highlights

- The initial Communications budget is \$260,620.
- Funding is included for community outreach and translation services.
- Funding is provided for a full-time Outreach and Communication Specialist position.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ - | \$ 260,620 | \$ - | \$ 260,620 | 0.00% |

CITY ATTORNEY (120411)

The City Attorney's Office consists of the City Attorney and Assistant City Attorney. This 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.

FY 2024-25 City Attorney's Office Budget Highlights

- The City Attorney's Office budget has increased \$33,400 primarily from the pay study.
- Funding is included for Dues and Memberships to the Virginia Local Government Attorney's Association.
- Funding is also provided for education, training, and related expenditures for the Attorneys.

| | <u>FY 2024</u> <u>Adopted</u> | <u>FY 2025</u> <u>Proposed</u> | <u>FY 2025</u> <u>Adopted</u> | <u>Increase</u> <u>(Decrease)</u> | <u>Percentage</u> <u>Change</u> |
|--------------|----------------------------------|-----------------------------------|----------------------------------|--------------------------------------|------------------------------------|
| Total Budget | \$ 387,331 | \$ 420,747 | \$ - | \$ 33,416 | 8.63% |

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.

FY 2024-25 Human Resources Budget Highlights

- The budget represents an increase of \$153,200 primarily from the pay study and full-year funding of a full-time Compensation Analyst budgeted in the current budget for a half year.
- Funding is also provided for education, training, DEI initiatives and related expenditures for the department.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 807,332 | \$ 960,505 | \$ - | \$ 153,173 | 18.97% |

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.

FY 2024-25 Independent Auditor Budget Highlights

- This budget essentially remains unchanged.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 23,520 | \$ 26,720 | \$ - | \$ 3,200 | 13.61% |

COMMISSIONER OF REVENUE (120912, 121012, 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. The budgetary responsibility for the Commissioner includes the Commissioner’s office, Assessor (Real Estate office) office and the Board of Equalization.

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- to five-person board typically appointed by the circuit court to hear complaints about real estate assessments. The board may increase or decrease assessments.

FY 2024-25 Commissioner of Revenue Budget Highlights

- The Commissioner’s budget has increased \$122,400 primarily from the pay study and increased health insurance costs.

| | <u>FY 2024 Adopted</u> | | <u>FY 2025 Proposed</u> | | <u>FY 2025 Adopted</u> | | <u>Increase (Decrease)</u> | | <u>Percentage Change</u> |
|--------------|----------------------------|----|-----------------------------|----|----------------------------|----|--------------------------------|--|------------------------------|
| Total Budget | \$ 587,890 | \$ | 710,282 | \$ | - | \$ | 122,392 | | 20.82% |

- The Assessor’s budget has increased \$90,300 primarily from the pay study.

| | <u>FY 2024 Adopted</u> | | <u>FY 2025 Proposed</u> | | <u>FY 2025 Adopted</u> | | <u>Increase (Decrease)</u> | | <u>Percentage Change</u> |
|--------------|----------------------------|----|-----------------------------|----|----------------------------|----|--------------------------------|--|------------------------------|
| Total Budget | \$ 367,199 | \$ | 457,469 | \$ | - | \$ | 90,270 | | 24.58% |

- The Board of Equalization budget has remained unchanged.

| | <u>FY 2024 Adopted</u> | | <u>FY 2025 Proposed</u> | | <u>FY 2025 Adopted</u> | | <u>Increase (Decrease)</u> | | <u>Percentage Change</u> |
|--------------|----------------------------|----|-----------------------------|----|----------------------------|----|--------------------------------|--|------------------------------|
| Total Budget | \$ 3,300 | \$ | 3,300 | \$ | - | \$ | - | | 0.00% |

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.

FY 2024-25 Treasurer Budget Highlights

- The budget has increased approximately \$78,200 primarily due to the pay study.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 802,560 | \$ 880,784 | \$ - | \$ 78,224 | 9.75% |

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.

FY 2024-25 Finance Budget Highlights

- The Finance budget has increased by \$128,000 compared to the current year's budget primarily from the pay study and increased health insurance costs.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 882,395 | \$ 1,010,391 | \$ - | \$ 127,996 | 14.51% |

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.

FY 2024-25 Information Technology Budget Highlights

- This budget has increased by approximately \$210,600 compared to the current year’s budget primarily from the pay study and capital outlay.
- Capital outlay includes \$194,200 for replacement computers and switches.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 2,474,281 | \$ 2,684,832 | \$ - | \$ 210,551 | 8.51% |

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. Staffing consists of a Procurement Manager and Procurement Specialist.

FY 2024-25 Purchasing Budget Highlights

- The overall budget has increased \$31,000 primarily from the pay study.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 202,214 | \$ 233,276 | \$ - | \$ 31,062 | 15.36% |

ELECTORAL BOARD (130114)

The General Assembly, under the authority of the Constitution of Virginia, 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. Two members must be of the same political party as the incumbent governor. The third member must be of the political party that received the next highest number of votes in the gubernatorial election. The board also appoints the General Registrar, who is responsible for all voter registration matters. The general registrar serves for a four-year term.

The general registrar also:

- Manages the office of the general registrar.
- Serves as administrative officer for the electoral board.
- Follows local, state, and federal legislation that may impact voter registration or elections.
- Provides voter registration and election education to the public.
- Notifies voters of any changes in polling places or election districts.
- Checks candidates' petitions to determine the number of qualifying signatures on them.

FY 2024-25 Electoral Board Budget Highlights

- This budget has increased \$91,400 primarily from the pay study, an increase in poll worker costs for the upcoming presidential election and increased capital outlay.
- Capital outlay includes voting machine security cages.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 434,790 | \$ 526,238 | \$ - | \$ 91,448 | 21.03% |

POLICE – ADMINISTRATION (310131)

The Harrisonburg Police Department, consisting of 114 full-time sworn officers, 22 full-time civilian employees and various part-time and auxiliary officers, is committed to enhancing the safety and quality of life in Harrisonburg. The Department is organized into the following five divisions for budget administration purposes: Administration, Operations, Criminal Investigations, Special Operations, and Grants.

The Department works cooperatively with the community within the framework of the law to preserve peace, reduce fear, and to provide a safe living and working environment.

The Administration Division includes the Police Chief, who is responsible for the oversight and management of all divisions and Senior Command Staff.

FY 2024-25 Police Administration Budget Highlights

- This budget has increased \$653,200 over the current year’s budget primarily due to the pay study and capital outlay.
- Capital outlay in the amount of \$468,200 includes the replacement of three patrol vehicles, two new patrol vehicles, the replacement of protective vests and the replacement of various servers and computers.

| | <u>FY 2024</u> <u>Adopted</u> | <u>FY 2025</u> <u>Proposed</u> | <u>FY 2025</u> <u>Adopted</u> | <u>Increase</u> <u>(Decrease)</u> | <u>Percentage</u> <u>Change</u> |
|--------------|----------------------------------|-----------------------------------|----------------------------------|--------------------------------------|------------------------------------|
| Total Budget | \$ 4,593,135 | \$ 5,246,363 | \$ - | \$ 653,228 | 14.22% |

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.

FY 2024-25 Police Operations Budget Highlights

- This budget has increased \$515,300 compared to the current budget primarily due to the pay study and increased health insurance costs.
- Capital outlay includes funding for protective vests and radio equipment.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 6,230,302 | \$ 6,745,600 | \$ - | \$ 515,298 | 8.27% |

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, and computer crimes. The investigators utilize, and coordinate many local, state, and federal resources in their investigative efforts, and work closely with the Office of the Commonwealth Attorney for the administration of justice.

FY 2024-25 Police Criminal Investigations Budget Highlights

- The budget shows an increase of approximately \$249,100 compared to the current budget primarily due to the pay study and increased health insurance costs.
- Capital outlay includes funding for protective vests.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 2,032,866 | \$ 2,281,922 | \$ - | \$ 249,056 | 12.25% |

POLICE – SPECIAL OPERATIONS (310631)

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

FY 2024-25 Police Special Operations Budget Highlights

- This budget has increased \$270,900 over the current year’s budget primarily due to the pay study and increased health insurance costs.
- Funding is provided for the addition of two new Police Officer positions to serve as School Resource Officers at Rocktown High School.
- Capital outlay includes funding for replacement protective vests.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 1,753,068 | \$ 2,023,968 | \$ - | \$ 270,900 | 15.45% |

POLICE – GRANTS (310731)

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

FY 2024-25 Police Grants Budget Highlights

- The budget has increased \$14,800 primarily from the pay study.
- This budget mainly includes costs associated with the VSTOP (Violence Against Women Act) grant.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 87,176 | \$ 102,018 | \$ - | \$ 14,842 | 17.03% |

FIRE – ADMINISTRATION (320132)

The Harrisonburg Fire Department, consisting of 109 full and part-time employees plus numerous part-time firefighters, is committed to public safety and the reduction of loss of life and property within the City and surrounding areas. The Fire Department is organized into the following divisions for budget administration purposes: Administration, Suppression, Prevention, Training, Emergency Management, and Community Paramedic. The Department has four stations strategically located throughout the City.

The Administration Division includes the Fire Chief, who is responsible for the oversight and management of all divisions, and Senior Command staff.

FY 2024-25 Fire Administration Budget Highlights

- This budget has increased \$152,700 compared to the current fiscal year primarily from the pay study and increased health insurance costs.
- Funding is provided to convert two part-time logistics positions to a full-time logistics position.
- Capital outlay includes \$37,300 for replacement computers.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 1,164,375 | \$ 1,317,052 | \$ - | \$ 152,677 | 13.11% |

FIRE – SUPPRESSION (320232)

The Fire Suppression Division is the largest area of expense for the fire department, consisting of most of the firefighting personnel and emergency service first responders.

FY 2024-25 Fire Suppression Budget Highlights

- The budget has decreased \$1,387,000 compared to the current year’s budget primarily from the pay study and the addition of new personnel.
- Funding is provided for 15 new positions to staff the new Fire Station 5. These new positions include a Captain, two Lieutenants and 12 Firefighters. In addition, half-year funding is provided for three new Firefighter positions to be utilized as floating positions with the intended purpose of reducing overtime costs throughout the department.
- Funding is included to purchase turnout gear and uniforms for personnel that will be stationed at Fire Station 5.
- Capital outlay includes \$594,290 to administer funding provided by the state’s Department of Fire Programs funds, replacement of two support vehicles, and equipment for a new fire engine.

| | | <u>FY 2024 Adopted</u> | | <u>FY 2025 Proposed</u> | | <u>FY 2025 Adopted</u> | | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----|----------------------------|----|-----------------------------|----|----------------------------|----|--------------------------------|------------------------------|
| Total Budget | \$ | 9,907,887 | \$ | 11,294,929 | \$ | - | \$ | 1,387,042 | 14.00% |

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. Over 1,400 child safety seats are installed each year.

FY 2024-25 Fire Prevention Budget Highlights

- The Fire Prevention budget has increased \$92,900 primarily from the pay study and increased health insurance costs.
- The “Annual Smoke Alarm Check and Free Pizza Night” is included in this division.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 850,055 | \$ 942,955 | \$ - | \$ 92,900 | 10.93% |

FIRE – TRAINING (320432)

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

FY 2024-25 Fire Training Budget Highlights

- The budget for the Fire Training Division has increased \$43,700 primarily due to the pay study and increased funding for the regional training academy.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 328,705 | \$ 372,395 | \$ - | \$ 43,690 | 13.29% |

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.

FY 2024-25 Court Appointed Attorney Budget Highlights

- This budget decreased \$15,000 compared to the current year's budget.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 60,000 | \$ 45,000 | \$ - | \$ (15,000) | -25.00% |

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 Commission (SVJC). Membership in the SVJC includes the Counties of Augusta, Rockingham and Rockbridge and the Cities of Staunton, Waynesboro, and Lexington. Funding for this budget division pays the City's share of operating costs and debt service of the SVJC.

FY 2024-25 Regional Juvenile Detention Budget Highlights

- This budget has decreased \$36,600 from the current year's budget.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 233,639 | \$ 197,020 | \$ - | \$ (36,619) | -15.67% |

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 Authority members include the County of Augusta and the Cities of Staunton and Waynesboro. Funding for this budget division pays the City's share of operating costs, debt service, and a ten-year "buy-in" amount that was negotiated as part of the City and County joining the Authority.

FY 2024-25 Regional Jail Budget Highlights

- This budget shows a decrease of approximately \$178,100 as the city's overall percentage share has decreased from 12.9% to 12% and an increase in state Compensation Board reimbursements.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 2,935,444 | \$ 2,757,366 | \$ - | \$ (178,078) | -6.07% |

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 provides general building code interpretation for the public. The division implements the Virginia Uniform Statewide Building Code along with International Codes.

FY 2024-25 Building Inspection Budget Highlights

- The budget has increased \$166,900 primarily from the pay study, increased health insurance costs and capital outlay.
- Capital outlay funding is provided for the purchase of one replacement inspection vehicle.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 1,078,469 | \$ 1,245,389 | \$ - | \$ 166,920 | 15.48% |

ANIMAL CONTROL (350131)

Animal Control is a sub-unit of the Police Department’s Special Operations division. This unit is responsible for enforcing the Virginia Comprehensive Animal Laws, 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. This division includes a cross-trained patrol officer who also serves as an assistant animal control officer.

FY 2024-25 Animal Control Budget Highlights

- The Animal Control budget has increased approximately \$20,000 primarily from the pay study and increased training costs.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 159,549 | \$ 179,509 | \$ - | \$ 19,960 | 12.51% |

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.

FY 2024-25 Animal Control - SPCA Budget Highlights

- The Animal Control – SPCA budget has increased approximately \$63,000 primarily due to an increase in operational costs and an expansion of outreach programs for canines.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 432,306 | \$ 495,259 | \$ - | \$ 62,953 | 14.56% |

EMERGENCY MANAGEMENT (350532)

The Emergency Management budget includes those expenses related to the public safety planning and response to large scale events such as public health outbreaks, snowstorms and natural disasters. This budget is also used to obtain and disperse grant funding such as State and Federal hazardous materials, technical rescue, and emergency medical services grants and pass-through funds.

FY 2024-25 Emergency Services Budget Highlights

- The Emergency Management budget has decreased \$51,500 primarily due to a decrease in the purchase of hazardous materials supplies.
- Capital outlay includes \$25,000 for the drone equipment.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 272,898 | \$ 221,447 | \$ - | \$ (51,451) | -18.85% |

COMMUNITY PARAMEDIC (350932)

The Community Paramedic budget is funded through a Department of Justice (DOJ) grant. The grant is a three-year \$600,000 program designed to help bridge the gap between access to primary care services and the needs of the community, the extension of acute and primary care providers, and mental health (including substance use dependence) resources that are made available by specially trained paramedics.

FY 2024-25 Community Paramedic Budget Highlights

- This budget has increased \$17,200 (8%) primarily from the pay study.
- \$200,466 in grant funding is provided by the DOJ.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 214,282 | \$ 231,462 | \$ - | \$ 17,180 | 8.02% |

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, which currently houses Police, Fire, and the Harrisonburg-Rockingham Emergency Communications Center.

FY 2024-25 Public Safety Building Budget Highlights

- The budget for the Public Safety Building reflects an increase of \$40,400 (9.1%) primarily from the pay study and increased health insurance costs.
- Capital outlay includes \$30,000 for duct and baghouse cleaning.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 443,188 | \$ 483,589 | \$ - | \$ 40,401 | 9.12% |

GENERAL ENGINEERING (410121)

General Engineering is a division of the Department of Planning and Community Development. This division is responsible for administering the City’s engineered 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.

FY 2024-25 General Engineering Budget Highlights

- The budget for General Engineering has increased \$47,900 compared to the current budget primarily from the pay study.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 887,377 | \$ 935,281 | \$ - | \$ 47,904 | 5.40% |

PUBLIC WORKS - ADMINISTRATION (410141)

The 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.

FY 2024-25 Public Works Administration Budget Highlights

- The budget for Public Works Administration has increased \$236,800 (13.3%) compared to the current year's budget primarily from the pay study and an increase in health insurance costs.
- Funding is provided to convert a part-time Custodian position to full-time.
- Capital outlay includes funding for replacement computers and a commercial floor scrubber for the new Public Works building.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 1,774,658 | \$ 2,011,426 | \$ - | \$ 236,768 | 13.34% |

PUBLIC WORKS - 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).

FY 2024-25 Highway and Street Maintenance Budget Highlights

- The Highway and Street Maintenance budget has increased by \$445,300 primarily from the pay study, increased health insurance costs, street maintenance costs and capital outlay.
- Capital outlay includes \$409,4000 for a replacement asphalt patch truck and for construction of sidewalks gaps.
- Funding is also included for continued paving and bridge maintenance.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 4,985,944 | \$ 5,431,274 | \$ - | \$ 445,330 | 8.93% |

PUBLIC WORKS - STREET LIGHTS (410441)

Street Lights are a budget division of the Department of Public Works. This division consists of funding to pay for the provision of 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.

FY 2024-25 Street Lights Budget Highlights

- This budget has increased \$27,800 (5%) due to an increase in electrical costs.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 560,063 | \$ 587,855 | \$ - | \$ 27,792 | 4.96% |

PUBLIC WORKS – 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. There are no public works employees who work solely in snow and ice removal. Costs for this division include staffing, operations and maintenance costs, materials and supplies, equipment, contracted services, and insurance. More than 60 employees and nearly 30 pieces of snow removal equipment are used throughout the City during snow and ice events.

FY 2024-25 Snow and Ice Removal Budget Highlights

- The budget will essentially remain unchanged compared to the current year’s budget.
- Capital outlay funding is provided for one replacement salt spreader and one replacement dump bed.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 319,565 | \$ 322,775 | \$ - | \$ 3,210 | 1.00% |

PUBLIC WORKS – 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.

FY 2024-25 Traffic Engineering Budget Highlights

- This budget has increased \$794,500 as compared to the current fiscal year primarily due to the pay study, increased highway maintenance costs, two comprehensive studies and capital outlay.
- Included is full-year funding for a Transportation Planner position approved in the current year budget as a half-year new hire.
- Funding in the amount of \$300,000 is included for the Erickson Avenue/Pear Street/Mosby Road small area study and \$150,000 for an updated bicycle/pedestrian plan.
- Capital outlay includes \$386,500 for a replacement bucket truck, traffic management equipment, traffic signal communications upgrades and traffic signal battery replacements.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 1,846,439 | \$ 2,640,940 | \$ - | \$ 794,501 | 43.03% |

PUBLIC WORKS – HIGHWAY & 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.

FY 2024-25 Highway and Street Beautification Budget Highlights

- This budget has increased approximately \$144,400 compared to the current budget primarily from the pay study, increased health insurance costs and capital outlay.
- Capital outlay includes \$45,250 for a replacement leaf collector and truck shed door openers.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 746,037 | \$ 890,439 | \$ - | \$ 144,402 | 19.36% |

PUBLIC WORKS – 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.

FY 2024-25 Downtown Parking Maintenance Budget Highlights

- This budget has decreased by \$121,800 primarily due to capital outlay in the current year’s budget.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 265,844 | \$ 144,089 | \$ - | \$ (121,755) | -45.80% |

PUBLIC WORKS – STREET AND ROAD CLEANING (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. This division maintains two mechanical street sweepers for street cleaning and one smaller sweeper for cleaning downtown. Street cleaning also provides fall leaf collection for the City.

FY 2024-25 Street and Road Cleaning Budget Highlights

- This budget reflects a \$25,000 increase compared to the current year’s budget primarily from the pay study.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 421,932 | \$ 446,929 | \$ - | \$ 24,997 | 5.92% |

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. This department also includes utility costs and service contracts which include elevator maintenance, HVAC maintenance, and security systems for City Hall.

FY 2024-25 General Properties Budget Highlights

- The budget has decreased \$50,700 compared to the current year's budget.
- Funding in the amount of \$90,000 is provided for a continued Greenhouse Gas Inventory and City Building Energy Audit.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 609,334 | \$ 558,620 | \$ - | \$ (50,714) | -8.32% |

SHELTER FACILITY (430641)

Shelter Facility is a division of the Public Works Department. This division is primarily responsible for the care and maintenance of the Homeless Services Center. This budget includes utility costs and service contracts which include elevator maintenance, HVAC maintenance, and security systems.

FY 2024-25 Shelter Facility Budget Highlights

- The Shelter Facility budget has decreased \$13,000 compared to the current year's budget primarily due to a reduction in various insurance costs.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 100,000 | \$ 87,040 | \$ - | \$ (12,960) | -12.96% |

HEALTH DEPARTMENT (510111)

The 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.

FY 2024-25 Health Department Budget Highlights

- The budget for the Health Department reflects an increase of approximately \$11,500. This reflects a general increase in operating costs for the City's share of the Health Department.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 313,410 | \$ 324,870 | \$ - | \$ 11,460 | 3.66% |

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. A CSB may serve one locality or a combination of localities. 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. CSB funding comes from a combination of federal, state, and local funds. Funding amounts are established through an annual performance contract between the localities, the CSB and the Commonwealth.

FY 2024-25 Community Services Board Budget Highlights

- The budget for the Community Services Board has increased \$78,600 compared to the current year’s budget primarily due to an increase in personnel costs.
- Debt service for the CSB’s new facilities project in the amount of \$486,100 is included within the city’s Debt Service budget department. The CSB reimburses the City approximately \$162,000 for the debt service payment.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 1,185,773 | \$ 1,264,332 | \$ - | \$ 78,559 | 6.63% |

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 the exemption. The Treasurer is required to enclose a written notice, in each real estate tax bill, of the terms and conditions of tax exemption and employ any other reasonable means necessary to notify residents of the tax exemption program.

FY 2024-25 Tax Relief for the Elderly & Disabled Veterans Budget Highlights

- The budget for Tax Relief has increased \$20,000 compared to the current budget based on the projected cost of the current programs.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 260,000 | \$ 280,000 | \$ - | \$ 20,000 | 7.69% |

PARKS AND RECREATION – ADMINISTRATION (710171)

The Parks and Recreation Administration provides leadership, development of short and long-range goals and plans as well as department logistics such as payroll and payment of obligations. Administration also assists with individual program areas and divisions across the department.

FY 2024-25 Parks and Recreation Administration Budget Highlights

- The budget has increased \$125,200 primarily from the pay study and an increase in service contracts.
- Capital outlay includes \$22,725 for computer and other miscellaneous equipment replacements.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 774,390 | \$ 899,609 | \$ - | \$ 125,219 | 16.17% |

PARKS AND RECREATION – PARK MAINTENANCE (710271)

The Park Maintenance 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.

FY 2024-25 Park Maintenance Budget Highlights

- The Parks Maintenance division’s budget has increased \$318,700 primarily due to the pay study, new personnel costs and capital outlay.
- Funding is included for an additional full-time Park Technician position.
- Capital outlay includes \$99,534 for a replacement mower, wood fiber ground cover at various playgrounds, building and grounds at the Park View facility and sidewalks at the Smithland Road Soccer Complex.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 1,425,610 | \$ 1,744,317 | \$ - | \$ 318,707 | 22.36% |

PARKS AND RECREATION – FIELD MAINTENANCE (710371)

The Field Maintenance 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.

FY 2024-25 Field Maintenance Budget Highlights

- The Field Maintenance division budget has increased \$72,100 primarily from the pay study and increased health insurance costs.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 396,807 | \$ 468,955 | \$ - | \$ 72,148 | 18.18% |

PARKS AND RECREATION – COMMUNITY ACTIVITY CENTER (710471)

This division includes the Community Activity Center (CAC) which provides facility management that includes facility rentals, open gym usage, fitness center usage, special events and supporting the Recreation and Athletic divisions in their programming efforts.

FY 2024-25 Community Activity Center – Budget Highlights

- The Recreation Center division budget has increased \$94,700 primarily from the pay study and capital outlay.
- Capital outlay includes \$16,000 for wall padding in the gym and replacing the entrance ramp columns.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 478,198 | \$ 572,947 | \$ - | \$ 94,749 | 19.81% |

PARKS AND RECREATION – SPECIAL EVENTS AND PROGRAMS (710571)

The Special Events and Programs division provides proactive and implementation of 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.

FY 2024-25 Special Events and Programs – Budget Highlights

- The Special Events and Programs division budget has increased \$225,800 compared to the current budget primarily from the pay study, increased health insurance costs and the transfer of personnel costs from other departments.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 586,951 | \$ 812,713 | \$ - | \$ 225,762 | 38.46% |

PARKS AND RECREATION – SIMMS RECREATION CENTER (710671)

The Simms Recreation Center provides recreational programs 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.

FY 2024-25 Simms Recreation Center Budget Highlights

- The Simms Recreation Center division budget has increased \$26,400 compared to the current budget primarily from the pay study.
- Capital outlay includes \$2,750 for building cameras.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 529,213 | \$ 555,661 | \$ - | \$ 26,448 | 5.00% |

PARKS AND RECREATION – WESTOVER POOL (710771)

The Westover Pool 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.

FY 2024-25 Westover Pool Budget Highlights

- The Westover Pool division budget has increased \$245,500 primarily from the pay study, increased utility costs and maintenance and repair of various pool equipment.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 683,489 | \$ 929,021 | \$ - | \$ 245,532 | 35.92% |

PARKS AND RECREATION – ATHLETICS (710871)

The Athletics division provides management and implementation of youth and adult athletic programs and camps. It also provides assistance in the management of athletic facilities.

FY 2024-25 Athletics – Budget Highlights

- The Athletics division budget has increased \$183,400 primarily from the pay study, increased health insurance costs, athletic supplies and capital outlay.
- Included is full-year funding for an Athletics Program Supervisor position approved in the current year budget as a half-year new hire.
- Capital outlay includes \$45,000 for the purchase of a staff vehicle.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 449,283 | \$ 632,685 | \$ - | \$ 183,402 | 40.82% |

PARKS AND RECREATION – GOLF COURSE (730171)

The Golf Course division manages the day-to-day operations of the City’s 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. In addition, 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.

FY 2024-25 Golf Course Budget Highlights

- The Golf Course division budget has increased \$253,000 compared to the current budget primarily from the pay study and capital outlay.
- This budget combines the previously separate Clubhouse and Grounds division into one budget department.
- Capital outlay includes \$108,500 for the replacement of a bridge and driving range equipment.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 910,748 | \$ 1,163,760 | \$ - | \$ 253,012 | 27.78% |

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.

FY 2024-25 Regional Library Budget Highlights

- This budget shows an increase of \$64,400 (10.4%).

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 618,663 | \$ 683,096 | \$ - | \$ 64,433 | 10.41% |

PLANNING AND ZONING (810121 and 810221)

Planning and Zoning are divisions of the Department of Planning and 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. They implement the Comprehensive Plan by drafting, enforcing, and revising the City’s Subdivision, Zoning, and Sign Ordinances. 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. Personnel within the divisions also provide direct support to Planning Commission and the Board of Zoning Appeals.

FY 2024-25 Planning and Zoning Budget Highlights

- The Planning budget has increased \$137,400 compared to the current budget primarily from the pay study and capital outlay.
- Included is full-year funding for a Planner position approved in the current year budget as a half-year new hire.
- Capital outlay includes \$52,000 for a replacement staff vehicle and replacement computers.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 326,031 | \$ 463,466 | \$ - | \$ 137,435 | 42.15% |

- The Zoning budget has increased approximately \$36,900 compared to the current budget primarily from the pay study.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 317,639 | \$ 354,522 | \$ - | \$ 36,883 | 11.61% |

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 and has the following powers:

- to hear and decide appeals to the decisions of the Zoning Administrator in the application of the Zoning Ordinance;
- to authorize upon request in specific cases a variance from the Zoning Ordinance;
- to hear and decide applications for the interpretation of the zoning district map, where there is a question as to the location of a district boundary;
- to determine, in cases of uncertainty, of the district classification of any use not specifically named in the Zoning Ordinance, provided the use is in keeping with uses specifically permitted in the district in which the use is to be classified.

This budget division funds minimal part-time salaries and wages to Board members (they are only paid if the Board needs to hold hearings), advertising costs and training and travel costs.

FY 2024-25 Board of Zoning Appeals Budget Highlights

- Funding includes ongoing training for BZA members.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 5,761 | \$ 5,761 | \$ - | \$ - | 0.00% |

ECONOMIC DEVELOPMENT (810521 and 810821)

The Economic Development Department is engaged in activities intended to improve the City’s economy and foster a better quality of life for citizens. The Department consists of Economic Development and the Tourism and Visitor’s Services division. Responsibilities of the Economic Development Department include:

- Attraction of new jobs
- Creation of new tax revenues
- Revitalization of blighted areas
- Attraction/retention of business and industry
- Workforce development
- Attraction of new shopping opportunities
- Development of tourist attractions
- Visitor’s Services

FY 2024-25 Economic Development Budget Highlights

- The Economic Development budget has increased \$31,400 compared to the current year’s budget primarily from the pay study.
- Funding is included for the Property Rehabilitation Tax Relief Program (\$144,315) and various developer incentive grants (\$75,000).

| | <u>FY 2024 Adopted</u> | | <u>FY 2025 Proposed</u> | | <u>FY 2025 Adopted</u> | | <u>Increase (Decrease)</u> | | <u>Percentage Change</u> |
|--------------|----------------------------|----|-----------------------------|----|----------------------------|----|--------------------------------|--|------------------------------|
| Total Budget | \$ 731,974 | \$ | 763,417 | \$ | - | \$ | 31,443 | | 4.30% |

- The Tourism and Visitor’s Services division budget has increased \$47,300 compared to the current year’s budget primarily from the pay study.
- Capital outlay includes \$12,800 for miscellaneous repairs to the Hardesty-Higgins House and computers.

| | <u>FY 2024 Adopted</u> | | <u>FY 2025 Proposed</u> | | <u>FY 2025 Adopted</u> | | <u>Increase (Decrease)</u> | | <u>Percentage Change</u> |
|--------------|----------------------------|----|-----------------------------|----|----------------------------|----|--------------------------------|--|------------------------------|
| Total Budget | \$ 520,743 | \$ | 568,004 | \$ | - | \$ | 47,261 | | 9.08% |

BLACKS RUN GREENWAY (820241)

The Blacks Run Greenway is a division of the Public Works department. The primary purpose 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.

FY 2024-25 Blacks Run Greenway – Budget Highlights

- The Blacks Run Greenway budget has increased \$5,600 (5.2%) primarily from the pay study.
- Capital outlay includes \$5,000 for landscape improvements.
- Approximately 40% of this budget is supported by a Zane Showker Foundation grant.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 108,571 | \$ 114,217 | \$ - | \$ 5,646 | 5.20% |

CONTRIBUTIONS (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 Council to provide funding.

FY 2024-25 Contributions Budget Highlights

- An increase of approximately \$147,600 (17.2%) is proposed for this budget primarily from \$100,000 of funding to be used for the operations of the Homeless Services Center and \$40,000 for a water fee waiver pilot program for affordable housing purposes.
- 42 outside organizations applied with requests totaling \$807,851. A total of \$400,000 was allotted to these discretionary outside agencies using the recommendations from the current community contributions process.

| | | <u>FY 2024 Adopted</u> | | <u>FY 2025 Proposed</u> | | <u>FY 2025 Adopted</u> | | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----|----------------------------|----|-----------------------------|----|----------------------------|----|--------------------------------|------------------------------|
| Total Budget | \$ | 856,808 | \$ | 1,004,359 | \$ | - | \$ | 147,551 | 17.22% |

JOINT OPERATIONS (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.

FY 2024-25 Joint Operations Budget Highlights

- The budget for Joint Operations reflects an increase of \$1.2 million (10.5%) compared to the current budget.
- Contributions for social services and the children’s services act costs will increase \$520,070.
- Contributions for shared services for jail and courts will increase \$686,600 due to an increase in personnel costs and maintenance and repairs to various mechanical equipment.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 11,480,800 | \$ 12,687,470 | \$ - | \$ 1,206,670 | 10.51% |

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.

FY 2024-25 Conference Center Budget Highlights

- The budget of \$1.2 million remains unchanged compared to the current budget.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 1,200,000 | \$ 1,200,000 | \$ - | \$ - | 0.00% |

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. The funding appropriated for this budget item represents less than one percent of the total amount of the General Fund budget.

FY 2024-25 Budget Highlights

- This budget includes \$325,000 as a contingency for unexpected costs that may arise during the fiscal year.
- Funding in the amount of approximately \$1.1 million is provided for a 3% salary increase.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 4,387,200 | \$ 1,447,870 | \$ - | \$ (2,939,330) | -67.00% |

DEBT SERVICE (980142)

The Debt Service budget item provides funding to service the City's General Fund bonded indebtedness and capital lease obligations. The funding appropriated for this budget item currently represents 13% of General Fund budget expenditures. City's Financial Management Policies impose a 15% limitation on the amount of the General Fund budget that can be dedicated to debt service.

FY 2024-25 Debt Service Budget Highlights

- The debt service budget shows a net increase of approximately \$79,500 compared to the current budget.
- Due to changes to financial reporting standards, the Debt Service budget accounts for certain subscription-based information technology contracts as debt service. In previous year's budgets, these payments were budgeted in department operating budgets. These payments include a several contracts previously budgeted in the Information Technology budget.

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total Budget | \$ 20,482,807 | \$ 20,562,270 | \$ - | \$ 79,463 | 0.39% |

TRANSFERS (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, School Capital Projects Fund, Public Transportation Fund and School Fund.

FY 2024-25 Transfers Budget Highlights

- The budget for Transfers reflects an overall increase of \$9.2 million.
- The transfer to the School Fund has increased \$6.6 million to \$48,931,357. This represents approximately 28.3% of the total General Fund budget.
- Funding to the General Capital Projects Fund has increased \$1.6 million. Total funding in the amount of \$9.9 million is provided for the Municipal Building renovation project, additional funding for an ARPA contingency, the city’s share of the purchase of a building for future court expansion, the replacement of a culvert on South Avenue, a new pool dome and the replacement of the restroom at Morrison Park.
- Funding in the amount of \$520,000 is provided for costs associated with the Massanutten Vocational Technical Center renovation project.
- Funding to the Harrisonburg-Rockingham Emergency Communications Center has increased by \$139,600 primarily from an increase in operating costs and capital outlay.
- Funding to the Public Transportation Fund has increased by \$250,000.

| | | <u>FY 2024 Adopted</u> | | <u>FY 2025 Proposed</u> | | <u>FY 2025 Adopted</u> | | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----|----------------------------|----|-----------------------------|----|----------------------------|----|--------------------------------|------------------------------|
| Total Budget | \$ | 54,759,237 | \$ | 63,949,547 | \$ | - | \$ | 9,190,310 | 16.78% |

**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 \$4 million (3.5%) more than the fiscal year 2024 budget. The School Fund budget includes an additional \$6.6 million in funding from the City to the School Board bringing total funding to \$48.9 million. Based on this proposed funding, the transfer to the School Board represents approximately 28.3% of the General Fund budget. In addition to the direct school funding transfer, current debt service expenditures paid from the General Fund for school facilities total approximately \$13.6 million bringing total school related funding to approximately 36.2% of the total General Fund budget.

Revenue

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|-----------------------|-----------------------|--------------------|------------------------|----------------------|
| Charges for services | \$ 478,542 | \$ 478,542 | \$ - | \$ - | 0.00% |
| State revenue | 62,054,181 | 65,216,189 | - | 3,162,008 | 5.10% |
| Federal revenue | 9,568,588 | 3,790,869 | - | (5,777,719) | -60.38% |
| Transfers in | 42,267,782 | 48,931,357 | - | 6,663,575 | 15.77% |
| Total | \$ 114,369,093 | \$ 118,416,957 | \$ - | \$ 4,047,864 | 3.54% |

Expenditures

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|-----------------------|-----------------------|--------------------|------------------------|----------------------|
| Instruction | \$ 84,840,879 | \$ 89,981,686 | \$ - | \$ 5,140,807 | 6.06% |
| Administration | 6,385,932 | 6,927,844 | - | 541,912 | 8.49% |
| Pupil transportation | 5,938,229 | 6,407,802 | - | 469,573 | 7.91% |
| Operations/maint. | 7,889,293 | 8,708,459 | - | 819,166 | 10.38% |
| Debt service | 234,679 | 196,860 | - | (37,819) | -16.12% |
| Technology | 6,080,081 | 6,194,306 | - | 114,225 | 1.88% |
| Transfers | 3,000,000 | - | - | (3,000,000) | -100.00% |
| Total | \$ 114,369,093 | \$ 118,416,957 | \$ - | \$ 4,047,864 | 3.54% |

SCHOOL NUTRITION FUND

This fund's budget of \$6.45 million has increased \$454,601 (7.6%) compared to the current year budget.

Revenue

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|----------------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Fund balance | \$ 438,426 | \$ 513,452 | \$ - | \$ 75,026 | 17.11% |
| Charges for services | 141,000 | 270,000 | - | 129,000 | 91.49% |
| State revenue | 185,000 | 205,000 | - | 20,000 | 10.81% |
| Federal revenue | <u>5,235,000</u> | <u>5,465,575</u> | - | <u>230,575</u> | <u>4.40%</u> |
| Total | <u>\$ 5,999,426</u> | <u>\$ 6,454,027</u> | <u>\$ -</u> | <u>\$ 454,601</u> | <u>7.58%</u> |

Expenditures

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Food service | \$ 5,969,426 | \$ 6,413,027 | \$ - | \$ 443,601 | 7.43% |
| Technology | <u>30,000</u> | <u>41,000</u> | - | <u>11,000</u> | <u>36.67%</u> |
| Total | <u>\$ 5,999,426</u> | <u>\$ 6,454,027</u> | <u>\$ -</u> | <u>\$ 454,601</u> | <u>7.58%</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 increased \$46,710 (0.5%) from the current year’s budget. Additional funding from both the City and Rockingham County is provided as well as funding from James Madison University for its share of the CAD operational costs.

Capital outlay includes \$95,000 for radio cache portable radio replacements which are funded through grants and \$193,000 for other technology upgrades. No capital project funding is proposed.

Revenue

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|--------------------|---------------------|---------------------|--------------------|------------------------|----------------------|
| Fund balance | \$ 690,000 | \$ - | \$ - | \$ (690,000) | -100.00% |
| Investment revenue | 240,000 | 270,000 | - | 30,000 | 12.50% |
| Reimb-R'ham County | 3,791,455 | 3,931,060 | - | 139,605 | 3.68% |
| Recovered costs | 553,500 | 959,500 | - | 406,000 | 73.35% |
| State revenue | 693,000 | 714,500 | - | 21,500 | 3.10% |
| Federal revenue | 90,000 | 90,000 | - | - | 0.00% |
| Transfers in | 3,791,455 | 3,931,060 | - | 139,605 | 3.68% |
| Total | \$ 9,849,410 | \$ 9,896,120 | \$ - | \$ 46,710 | 0.47% |

Expenditures

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|---------------|---------------------|---------------------|--------------------|------------------------|----------------------|
| ECC | \$ 8,092,174 | \$ 8,435,308 | \$ - | \$ 343,134 | 4.24% |
| CAD | 1,051,882 | 1,353,026 | - | 301,144 | 28.63% |
| Debt service | 105,354 | 107,786 | - | 2,432 | 2.31% |
| Transfers out | 600,000 | - | - | (600,000) | -100.00% |
| Total | \$ 9,849,410 | \$ 9,896,120 | \$ - | \$ 46,710 | 0.47% |

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 \$500,000 which is a decrease of \$6,946 from the current year’s original budget.

Revenue

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|-----------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Federal revenue | \$ 506,946 | \$ 500,000 | \$ - | \$ (6,946) | -1.37% |
| Total | <u>\$ 506,946</u> | <u>\$ 500,000</u> | <u>\$ -</u> | <u>\$ (6,946)</u> | <u>-1.37%</u> |

Expenditures

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Total budget | \$ 506,946 | \$ 500,000 | \$ - | \$ (6,946) | -1.37% |
| Total | <u>\$ 506,946</u> | <u>\$ 500,000</u> | <u>\$ -</u> | <u>\$ (6,946)</u> | <u>-1.37%</u> |

SCHOOL TRANSPORTATION FUND

The budget for the School Transportation Fund has increased \$490,256 (7.8%) 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 \$700,000 is being used to fund the purchase of the five school buses.

The proposed budget reflects an additional Dispatcher position and increasing bus maintenance costs. Capital outlay includes \$1,000,000 for five new school buses including a new school activity bus.

Revenue

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|---------------------|---------------------|--------------------|------------------------|----------------------|
| Fund balance | \$ 600,000 | \$ 700,000 | \$ - | \$ 100,000 | 16.67% |
| Investment revenue | 19,760 | 25,000 | - | 5,240 | 26.52% |
| Charges for services | 5,621,963 | 6,006,979 | - | 385,016 | 6.85% |
| Miscellaneous | 15,000 | 15,000 | - | - | 0.00% |
| Total | \$ 6,256,723 | \$ 6,746,979 | \$ - | \$ 490,256 | 7.84% |

Expenditures

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|---------------------|---------------------|--------------------|------------------------|----------------------|
| School buses | \$ 5,415,839 | \$ 5,806,674 | \$ - | \$ 390,835 | 7.22% |
| Field trips/charters | 210,793 | 245,595 | - | 34,802 | 16.51% |
| Administration | 630,091 | 694,710 | - | 64,619 | 10.26% |
| Total | \$ 6,256,723 | \$ 6,746,979 | \$ - | \$ 490,256 | 7.84% |

GENERAL CAPITAL PROJECTS FUND

Proposed expenditures in the General Capital Projects Fund for fiscal year 2025 total \$20.9 million. Proposed project funding includes \$5 million for renovations to the old municipal building, \$1.65 million for the city’s share of the purchase of a building for future court expansion, \$1.5 million as a contingency for remaining ARPA projects, \$575,000 for a new pool dome, \$300,000 to replace the restroom at Morrison Park, \$250,000 to place solar panels on the Turner Pavilion and \$19.6 million for a number of Public Works projects. The Public Works projects are supported by approximately \$18.8 million in Federal revenue.

Revenue

| | FY 2024 <u>Adopted</u> | FY 2025 <u>Proposed</u> | FY 2025 <u>Adopted</u> | Increase (Decrease) | Percentage Change |
|-----------------|----------------------------|-----------------------------|---------------------------|-----------------------------|-----------------------|
| Recovered costs | \$ - | \$ 69,430 | \$ - | \$ 69,430 | 0.00% |
| Federal revenue | - | 18,909,905 | - | 18,909,905 | 0.00% |
| Transfers in | <u>8,300,000</u> | <u>9,907,130</u> | - | <u>1,607,130</u> | <u>19.36%</u> |
| Total | <u>\$ 8,300,000</u> | <u>\$ 28,886,465</u> | <u>\$ -</u> | <u>\$ 20,586,465</u> | <u>248.03%</u> |

Expenditures

| | FY 2024 <u>Adopted</u> | FY 2025 <u>Proposed</u> | FY 2025 <u>Adopted</u> | Increase (Decrease) | Percentage Change |
|-----------------------|----------------------------|-----------------------------|---------------------------|-----------------------------|-----------------------|
| Municipal bldg | \$ 5,000,000 | \$ 5,000,000 | \$ - | \$ - | 0.00% |
| Jail/Courts HVAC | 450,000 | - | - | (450,000) | -100.00% |
| Shelter | 2,500,000 | - | - | (2,500,000) | -100.00% |
| Courts expansion | - | 1,650,000 | - | 1,650,000 | 0.00% |
| ARPA contingency | - | 1,500,000 | - | 1,500,000 | 0.00% |
| Port Republic Rd | 350,000 | 69,430 | - | (280,570) | -80.16% |
| Farmers market pav | - | 250,000 | - | 250,000 | 0.00% |
| Culvert replacement | - | 750,000 | - | 750,000 | 0.00% |
| S. Main St._Exit 243 | - | 12,903,569 | - | 12,903,569 | 0.00% |
| N. Main St. sidewalks | - | 5,888,466 | - | 5,888,466 | 0.00% |
| Park restrooms | - | 300,000 | - | 300,000 | 0.00% |
| Pool dome | - | 575,000 | - | 575,000 | 0.00% |
| Total | <u>\$ 8,300,000</u> | <u>\$ 28,886,465</u> | <u>\$ -</u> | <u>\$ 20,586,465</u> | <u>248.03%</u> |

WATER FUND

The Water Fund budget has increased \$2 million (15.1%) from the current year's original budget. A \$0.22/1000 gallons (5.5%) rate increase is being proposed. The additional funds will primarily be used to fund ongoing asset replacements of aging infrastructure. Charges for services are estimated to increase \$620,000 (5.7%). Fund balance in the amount of \$1.3 million is being used to fund various capital projects.

One new full-time Water Treatment Plant Operator position is proposed. Capital outlay includes \$504,000 for a replacement dump truck, replacement pickup trucks, computers, various small equipment and the installation of service lines.

The Water Capital Projects Fund's budget includes \$1.25 million in funding for transmission/distribution asset replacements, \$571,050 for the western raw waterline project, \$300,000 for the western potable water projects, \$250,000 in additional funding for the eastern source water supply project and \$427,439 in funding for other various repairs and replacements to existing infrastructure.

Revenue

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|----------------------|----------------------|--------------------|------------------------|----------------------|
| Fund balance | \$ 242,080 | \$ 1,300,000 | \$ - | \$ 1,057,920 | 437.01% |
| Permits and fees | 100,000 | 200,000 | - | 100,000 | 100.00% |
| Investment revenue | 175,000 | 375,000 | - | 200,000 | 114.29% |
| Charges for services | 10,870,000 | 11,490,000 | - | 620,000 | 5.70% |
| Miscellaneous | 5,000 | 5,000 | - | - | 0.00% |
| Recovered costs | 100,000 | 100,000 | - | - | 0.00% |
| Intrafund transfers | 1,831,800 | 1,871,700 | - | 39,900 | 2.18% |
| Total | \$ 13,323,880 | \$ 15,341,700 | \$ - | \$ 2,017,820 | 15.14% |

Expenditures

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|----------------------|----------------------|--------------------|------------------------|----------------------|
| Administration | \$ 873,245 | \$ 950,023 | \$ - | \$ 76,778 | 8.79% |
| Pumping, storage | 891,495 | 929,122 | - | 37,627 | 4.22% |
| Transmission/distrib | 1,094,052 | 1,165,867 | - | 71,815 | 6.56% |
| Utility billing | 620,129 | 685,482 | - | 65,353 | 10.54% |
| Miscellaneous | 2,752,350 | 2,703,750 | - | (48,600) | -1.77% |
| Purification | 1,570,558 | 1,856,143 | - | 285,585 | 18.18% |
| Capital outlay | 154,000 | 504,000 | - | 350,000 | 227.27% |
| Debt service | 2,662,786 | 2,656,411 | - | (6,375) | -0.24% |
| Transfers out | 2,705,265 | 3,890,902 | - | 1,185,637 | 43.83% |
| Total | \$ 13,323,880 | \$ 15,341,700 | \$ - | \$ 2,017,820 | 15.14% |

SEWER FUND

The Sewer Fund budget has increased \$628,770 (4.1%) from the current year's original budget. An \$0.18/1000 gallons (2.9%) 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 remain flat. Fund balance in the amount of \$1.3 million is being used to fund various capital projects.

No new positions are proposed. Capital outlay includes \$472,000 for a replacement dump truck, replacement pickup trucks, the replacement of utility vehicles, the replacement of computers and various small equipment, and the installation of service lines.

The Sewer Capital Projects Fund's budget includes \$600,000 in funding for collection/transmission asset replacements, \$200,000 for the Blacks Run interceptor, and \$504,998 in funding for other various repairs and replacements to existing infrastructure.

Revenue

| | FY 2023 Adopted | FY 2024 Proposed | FY 2024 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|----------------------|----------------------|--------------------|------------------------|----------------------|
| Fund balance | \$ 880,120 | \$ 1,300,000 | \$ - | \$ 419,880 | 47.71% |
| Permits and fees | 110,000 | 200,000 | - | 90,000 | 81.82% |
| Investment revenue | 125,000 | 250,000 | - | 125,000 | 100.00% |
| Charges for services | 12,925,000 | 12,927,590 | - | 2,590 | 0.02% |
| Miscellaneous | 5,000 | 5,000 | - | - | 0.00% |
| Recovered costs | 60,000 | 60,000 | - | - | 0.00% |
| Intrafund transfers | 1,155,300 | 1,146,600 | - | (8,700) | -0.75% |
| Total | \$ 15,260,420 | \$ 15,889,190 | \$ - | \$ 628,770 | 4.12% |

Expenditures

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|--------------------|----------------------|----------------------|--------------------|------------------------|----------------------|
| Administration | \$ 930,335 | \$ 1,001,673 | \$ - | \$ 71,338 | 7.67% |
| Treatment/disposal | 4,860,000 | 5,142,370 | - | 282,370 | 5.81% |
| Collection/transm | 1,235,221 | 1,314,885 | - | 79,664 | 6.45% |
| Miscellaneous | 1,799,050 | 1,730,000 | - | (69,050) | -3.84% |
| Utility billing | 662,069 | 784,516 | - | 122,447 | 18.49% |
| Pumping/monitoring | 441,266 | 465,969 | - | 24,703 | 5.60% |
| Capital outlay | 577,000 | 472,000 | - | (105,000) | -18.20% |
| Debt service | 2,700,000 | 2,693,040 | - | (6,960) | -0.26% |
| Transfers out | 2,055,479 | 2,284,737 | - | 229,258 | 11.15% |
| Total | \$ 15,260,420 | \$ 15,889,190 | \$ - | \$ 628,770 | 4.12% |

PUBLIC TRANSPORTATION FUND

The Public Transportation Fund budget has increased \$4.3 million (44.7%) from the current adopted fiscal year 2024 budget. This increase is mainly from an increase in capital outlay. The payment from James Madison University for transit bus services is projected to increase \$300,000 while Federal and State revenue will increase \$3.8 million which is reflective of the increased capital outlay purchases and a microtransit services pilot program. Fund balance in the amount of \$146,000 is being used to fund the City's share of capital outlay.

The proposed budget reflects two new full-time Transit Bus Driver positions, two new full-time Paratransit Driver positions, a new Dispatcher position and increasing bus maintenance costs. The transfer to the General Fund for overhead costs will remain at \$160,000.

Capital outlay includes \$2.9 million for five transit buses, \$391,680 for three paratransit buses, \$184,860 for replacement support vehicles and \$123,790 for other capital outlay which are all 96 percent reimbursed by federal and state funds.

Revenue

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|---------------------|----------------------|--------------------|------------------------|----------------------|
| Fund balance | \$ 160,000 | \$ 146,000 | \$ - | \$ (14,000) | -8.75% |
| Investment revenue | 90,000 | 90,000 | - | - | 0.00% |
| Charges for services | 2,308,775 | 2,617,242 | - | 308,467 | 13.36% |
| Recovered costs | 122,372 | 126,043 | - | 3,671 | 3.00% |
| State revenue | 1,666,884 | 2,650,190 | - | 983,306 | 58.99% |
| Federal revenue | 4,858,841 | 7,613,449 | - | 2,754,608 | 56.69% |
| Transfers in | 400,000 | 660,000 | - | 260,000 | 65.00% |
| Total | \$ 9,606,872 | \$ 13,902,924 | \$ - | \$ 4,296,052 | 44.72% |

Expenditures

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|-------------------|---------------------|----------------------|--------------------|------------------------|----------------------|
| Transit buses | \$ 6,613,972 | \$ 6,984,745 | \$ - | \$ 370,773 | 5.61% |
| Miscellaneous | 359,900 | 624,540 | - | 264,640 | 73.53% |
| Paratransit buses | 1,218,391 | 1,512,653 | - | 294,262 | 24.15% |
| Administration | 861,101 | 984,816 | - | 123,715 | 14.37% |
| Capital outlay | 393,508 | 3,636,170 | - | 3,242,662 | 824.04% |
| Transfers out | 160,000 | 160,000 | - | - | 0.00% |
| Total | \$ 9,606,872 | \$ 13,902,924 | \$ - | \$ 4,296,052 | 44.72% |

SANITATION FUND

The Sanitation Fund budget has decreased \$2.5 million (31.7%) from the current year’s original budget. This decrease is mainly due to \$2.7 million in funding provided in the current year’s budget for the city’s share of Rockingham County landfill closure costs. There are no changes to the current sanitation rates. Fund balance in the amount of \$924,740 is being used to fund various capital outlay and debt service.

No new positions are proposed. Capital outlay includes \$375,600 for the replacement of a refuse collection truck, the replacement of a mobile recycling truck, the purchase of a big belly solar compactor in the downtown area, replacement rolloff bins and the buildout of the mezzanine at the Recycling Center.

No capital projects are proposed.

Revenue

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|----------------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Fund balance | \$ 3,420,808 | \$ 924,740 | \$ - | \$ (2,496,068) | -72.97% |
| Investment revenue | 35,000 | 35,000 | - | - | 0.00% |
| Charges for services | <u>4,410,000</u> | <u>4,410,000</u> | <u>-</u> | <u>-</u> | <u>0.00%</u> |
| Total | <u>\$ 7,865,808</u> | <u>\$ 5,369,740</u> | <u>\$ -</u> | <u>\$ (2,496,068)</u> | <u>-31.73%</u> |

Expenditures

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|----------------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Solid waste collect. | \$ 1,551,519 | \$ 1,694,957 | \$ - | \$ 143,438 | 9.25% |
| Landfill | 244,521 | 235,753 | - | (8,768) | -3.59% |
| Miscellaneous | 196,900 | 43,970 | - | (152,930) | -77.67% |
| Solid waste mngmt. | 1,280,603 | 1,377,810 | - | 97,207 | 7.59% |
| Capital outlay | 250,900 | 375,600 | - | 124,700 | 49.70% |
| Debt service | 1,508,600 | 1,506,850 | - | (1,750) | -0.12% |
| Transfers out | <u>2,832,765</u> | <u>134,800</u> | <u>-</u> | <u>(2,697,965)</u> | <u>-95.24%</u> |
| Total | <u>\$ 7,865,808</u> | <u>\$ 5,369,740</u> | <u>\$ -</u> | <u>\$ (2,496,068)</u> | <u>-31.73%</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 18 loans have been paid in full.

Revenue

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Fund balance | \$ 72,500 | \$ 76,800 | \$ - | \$ 4,300 | 5.93% |
| Investment revenue | 2,300 | 2,300 | - | - | 0.00% |
| Miscellaneous | 25,200 | 20,900 | - | (4,300) | -17.06% |
| Total | \$ 100,000 | \$ 100,000 | \$ - | \$ - | 0.00% |

Expenditures

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|---------------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Revolving loan prgm | \$ 100,000 | \$ 100,000 | \$ - | \$ - | 0.00% |
| Total | \$ 100,000 | \$ 100,000 | \$ - | \$ - | 0.00% |

STORMWATER FUND

The Stormwater Fund budget has remained at the current year’s budget level. There are no changes to the current stormwater fee structure.

Capital outlay includes \$677,730 for the purchase of a replacement street sweeper, permanent nutrient credits and replacement computers.

The Stormwater Capital Projects Fund’s budget includes \$1,00,7325 in funding for the VMRC extended detention pond project.

Revenue

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|----------------------|---------------------|---------------------|--------------------|------------------------|----------------------|
| Fund balance | \$ - | \$ - | \$ - | - | 0.00% |
| Investment revenue | 45,000 | 45,000 | - | - | 0.00% |
| Charges for services | 1,427,680 | 1,427,680 | - | - | 0.00% |
| Total | \$ 1,472,680 | \$ 1,472,680 | \$ - | \$ - | 0.00% |

Expenditures

| | FY 2024 Adopted | FY 2025 Proposed | FY 2025 Adopted | Increase (Decrease) | Percentage Change |
|-------------------|---------------------|---------------------|--------------------|------------------------|----------------------|
| Stormwater mngmt. | \$ 775,882 | \$ 765,950 | \$ - | \$ (9,932) | -1.28% |
| Capital outlay | 309,298 | 677,730 | - | 368,432 | 119.12% |
| Transfers out | 387,500 | 29,000 | - | (358,500) | -92.52% |
| Total | \$ 1,472,680 | \$ 1,472,680 | \$ - | \$ - | 0.00% |

CENTRAL GARAGE FUND

The Central Garage Fund has increased by \$542,652 (22.3%). 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. Financing 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. Capital outlay includes \$471,600 for replacement washbay equipment and a replacement camera system.

Revenue

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|----------------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Fund balance | \$ 69,000 | \$ 471,600 | \$ - | \$ 402,600 | 583.48% |
| Investment revenue | 10,000 | 10,000 | - | - | 0.00% |
| Charges for services | 2,354,878 | 2,494,430 | - | 139,552 | 5.93% |
| Miscellaneous | - | 500 | - | 500 | 0.00% |
| Recovered costs | 1,500 | 1,500 | - | - | 0.00% |
| Total | \$ <u>2,435,378</u> | \$ <u>2,978,030</u> | \$ <u>-</u> | \$ <u>542,652</u> | <u>22.28%</u> |

Expenditures

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|----------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Operating | \$ 2,147,753 | \$ 2,277,302 | \$ - | \$ 129,549 | 6.03% |
| Administration | 208,333 | 229,128 | - | 20,795 | 9.98% |
| Capital outlay | 79,292 | 471,600 | - | 392,308 | 494.76% |
| Total | \$ <u>2,435,378</u> | \$ <u>2,978,030</u> | \$ <u>-</u> | \$ <u>542,652</u> | <u>22.28%</u> |

CENTRAL STORES FUND

The Central Stores Fund budget has decreased by \$8,299 (3.5%) 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 replacement computers.

Revenue

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|--------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Fund balance | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Transfers in | <u>233,651</u> | <u>225,352</u> | <u>-</u> | <u>(8,299)</u> | <u>-3.55%</u> |
| Total | <u>\$ 233,651</u> | <u>\$ 225,352</u> | <u>\$ -</u> | <u>\$ (8,299)</u> | <u>-3.55%</u> |

Expenditures

| | <u>FY 2024 Adopted</u> | <u>FY 2025 Proposed</u> | <u>FY 2025 Adopted</u> | <u>Increase (Decrease)</u> | <u>Percentage Change</u> |
|----------------|----------------------------|-----------------------------|----------------------------|--------------------------------|------------------------------|
| Operating | \$ 225,651 | \$ 223,352 | \$ - | \$ (2,299) | -1.02% |
| Capital outlay | <u>8,000</u> | <u>2,000</u> | <u>-</u> | <u>(6,000)</u> | <u>-75.00%</u> |
| Total | <u>\$ 233,651</u> | <u>\$ 225,352</u> | <u>\$ -</u> | <u>\$ (8,299)</u> | <u>-3.55%</u> |

REVENUE BUDGET

**CITY OF HARRISONBURG, VIRGINIA
REVENUE BUDGET
FISCAL YEAR 2025**

| | | |
|------|---|-------|
| 1000 | General Fund | 1-7 |
| 1111 | School Fund | 8 |
| 1114 | School Nutrition Fund | 9 |
| 1116 | Emergency Communications Center Fund | 10-11 |
| 1117 | Community Development Block Grant Fund | 12 |
| 1118 | School Transportation Fund | 13 |
| 1310 | General Capital Projects Fund | 14-15 |
| 1311 | School Capital Projects Fund | 16 |
| 1316 | Emergency Communications Center Capital Projects Fund | 17 |
| 1321 | Water Capital Projects Fund | 18 |
| 1322 | Sewer Capital Projects Fund | 19 |
| 1324 | Sanitation Capital Projects Fund | 20 |
| 1328 | Stormwater Capital Projects Fund | 21 |
| 2011 | Water Fund | 22-23 |
| 2012 | Sewer Fund | 24-25 |
| 2013 | Public Transportation Fund | 26-27 |
| 2014 | Sanitation Fund | 28 |
| 2017 | Business Loan Program Fund | 29 |
| 2018 | Stormwater Fund | 30 |
| 2111 | Central Garage Fund | 31 |
| 2112 | Central Stores Fund | 32 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | BUDGET | ----- 2022-2023 ----- ACTUAL | 2023-2024 BUDGET | 2024-2025 PROPOSED | NET CHANGE |
|---------------------------------|--------------------------|------------|---------------------------------|---------------------|-----------------------|---------------|
| 31010 | AMOUNT FROM FUND BALANCE | 11,389,464 | 11,389,464 | 5,000,000 | 7,170,000 | 2,170,000 |
| TOTAL AMOUNT FROM FUND BALANCE | | 11,389,464 | 11,389,464 | 5,000,000 | 7,170,000 | 2,170,000 |
| 31111 | R.E. TAX - 2024/25 | 44,853,200 | 44,830,280 | 52,836,900 | 60,380,500 | 7,543,600 |
| 311121 | R.E. TAX - 2023/24 | 310,000 | 531,949 | 380,000 | 450,000 | 70,000 |
| 311122 | R.E. TAX - 2022/23 | 60,000 | 82,203 | 60,000 | 60,000 | - |
| 311123 | R.E. TAX - 2021/22 | 20,000 | 64,632 | 20,000 | 20,000 | - |
| 311124 | R.E. TAX - 2020/21 | 10,000 | 75,727 | 10,000 | 10,000 | - |
| 311125 | R.E. TAX - 2019/20 | 10,000 | 21,595 | 10,000 | 10,000 | - |
| 311126 | R.E. TAX - 2018/19 | 1,000 | 19,167 | 1,000 | 1,000 | - |
| 311127 | R.E. TAX - 2017/18 | 500 | 16,757 | 500 | 500 | - |
| 311128 | R.E. TAX - 2016/17 | 500 | 7,217 | 500 | 500 | - |
| 311129 | R.E. TAX - 2015/16 | 100 | 1,899 | 100 | 100 | - |
| 31113 | R.E. TAX - PRIOR YEARS | 1,000 | 4,466 | 1,000 | 3,000 | 2,000 |
| TOTAL REAL ESTATE TAXES | | 45,266,300 | 45,655,893 | 53,320,000 | 60,935,600 | 7,615,600 |
| 31121 | P.P. TAX - 2024/25 | 14,387,400 | 14,550,571 | 14,559,400 | 14,587,200 | 27,800 |
| 311221 | P.P. TAX - 2023/24 | 200,000 | 285,117 | 200,000 | 250,000 | 50,000 |
| 311222 | P.P. TAX - 2022/23 | 20,000 | 74,541 | 20,000 | 30,000 | 10,000 |
| 311223 | P.P. TAX - 2021/22 | 10,000 | 12,861 | 10,000 | 10,000 | - |
| 311224 | P.P. TAX - 2020/21 | 1,000 | 9,666 | 1,000 | 1,000 | - |
| 311225 | P.P. TAX - 2019/20 | 1,000 | 8,403 | 1,000 | 1,000 | - |
| 311226 | P.P. TAX - 2018/19 | 500 | 4,303 | 500 | 500 | - |
| 311227 | P.P. TAX - 2017/18 | 500 | 1,812 | 500 | 500 | - |
| 311228 | P.P. TAX - 2016/17 | 100 | 1,357 | 100 | 100 | - |
| 311229 | P.P. TAX - 2015/16 | 100 | 325 | 100 | 100 | - |
| 31123 | P.P. TAX - PRIOR YEARS | 1,000 | 2,554 | 1,000 | 1,000 | - |
| TOTAL PERSONAL PROPERTY TAXES | | 14,621,600 | 14,951,510 | 14,793,600 | 14,881,400 | 87,800 |
| 31131 | R.E. PSC TAX - 2024/25 | 579,900 | 601,358 | 627,200 | 665,100 | 37,900 |
| 31132 | P.P. PSC TAX - 2024/25 | 700 | 1,663 | 1,600 | 1,400 | (200) |
| TOTAL PUBLIC SERVICE CORP. TAXE | | 580,600 | 603,020 | 628,800 | 666,500 | 37,700 |
| 31141 | M.H. TAX - 2024/25 | 10,200 | 10,796 | 10,500 | 11,000 | 500 |
| 311411 | M.H. TAX - 2023/24 | 300 | 809 | 300 | 300 | - |
| 311412 | M.H. TAX - 2022/23 | 100 | 92 | 100 | 100 | - |
| 311413 | M.H. TAX - 2021/22 | | 44 | | | - |
| 311419 | M.H. TAX - 2015/16 | | 238 | | | - |
| 31142 | M.T. TAX - 2024/25 | 2,961,500 | 2,966,117 | 2,932,300 | 2,851,000 | (81,300) |
| 311421 | M.T. TAX - 2023/24 | | 156 | | | - |
| 311422 | M.T. TAX - 2022/23 | | 187 | | | - |
| TOTAL OTHER PROPERTY TAXES | | 2,972,100 | 2,978,440 | 2,943,200 | 2,862,400 | (80,800) |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 10 - GENERAL FUND GROUP

| ACCOUNT----- | TITLE ----- | BUDGET | ACTUAL | BUDGET | PROPOSED | NET CHANGE |
|---------------------------------|---------------------------|-----------------------|-----------------------|------------|------------|------------|
| | | ----- 2022-2023 ----- | ----- 2022-2023 ----- | 2023-2024 | 2024-2025 | |
| 31151 | PENALTIES-ALL TAXES | 235,000 | 419,863 | 280,000 | 333,000 | 53,000 |
| 31152 | INTEREST-ALL TAXES | 100,000 | 198,732 | 100,000 | 100,000 | - |
| 31153 | ADVERTISING RECOVERY, ETC | 500 | 539 | 500 | 500 | - |
| 31154 | COURT COST | 50,000 | 59,334 | 50,000 | 50,000 | - |
| 31155 | COLLECTION FEE - SET OFF | 5,000 | 4,654 | 5,000 | 5,000 | - |
| 31156 | COLLECTION FEE - DMV STOP | 40,000 | 39,591 | 40,000 | 40,000 | - |
| TOTAL PENALTIES, INTEREST, ETC. | | 430,500 | 722,715 | 475,500 | 528,500 | 53,000 |
| TOTAL PROPERTY TAXES | | 63,871,100 | 64,911,578 | 72,161,100 | 79,874,400 | 7,713,300 |
| 31201 | SALES TAX-LOCAL SHARE | 16,956,800 | 18,293,934 | 17,925,300 | 18,273,600 | 348,300 |
| 31202 | ELECTRICAL TAX | 940,100 | 939,332 | 941,700 | 938,000 | (3,700) |
| 31203 | GAS TAX | 255,300 | 260,925 | 268,000 | 259,700 | (8,300) |
| 31205 | WATER/SEWER UTILITY TAX | 616,000 | 623,047 | 630,000 | 626,000 | (4,000) |
| 31208 | BUSINESS & PRO. LICENSES | 7,634,500 | 8,689,155 | 8,605,900 | 8,689,900 | 84,000 |
| 31210 | MOTOR VEHICLE FEES | | 75,947 | | | - |
| 31211 | BANK STOCK TAX | 890,500 | 978,508 | 1,033,400 | 1,033,400 | - |
| 31212 | HOTEL/MOTEL ROOM TAX | 3,274,100 | 3,932,584 | 3,767,000 | 4,114,000 | 347,000 |
| 31213 | RESTAURANT FOOD TAX | 16,007,300 | 17,960,879 | 17,690,500 | 19,340,800 | 1,650,300 |
| 31214 | ELECTRIC PLANT/EQUIP-HEC | 625,000 | 653,875 | 653,900 | 689,600 | 35,700 |
| 31215 | WATER PLANT & EQUIPMENT | 611,400 | 611,400 | 650,100 | 675,000 | 24,900 |
| 31216 | SEW. DISPOSAL PLNT. & EQU | 433,500 | 433,500 | 454,500 | 483,300 | 28,800 |
| 31217 | RECORDATION TAXES | 550,000 | 749,534 | 550,000 | 550,000 | - |
| 31220 | ADMISSIONS TAX | 98,200 | 147,566 | 149,800 | 151,400 | 1,600 |
| 31222 | CIGARETTE TAX | 459,200 | 443,361 | 420,800 | 367,300 | (53,500) |
| 31225 | SHORT-TERM RENTAL TAX | 98,200 | 110,195 | 110,400 | 114,400 | 4,000 |
| 31233 | PUB RIGHT OF WAY USER FEE | 150,000 | 113,916 | 126,200 | 110,300 | (15,900) |
| 31240 | UTIL CONSUMPTION TAX-ELEC | 161,700 | 158,673 | 161,500 | 155,100 | (6,400) |
| 31241 | UTIL CONSUMPTION TAX-GAS | 15,600 | 15,174 | 17,200 | 14,800 | (2,400) |
| TOTAL OTHER LOCAL TAXES | | 49,777,400 | 55,191,504 | 54,156,200 | 56,586,600 | 2,430,400 |
| 31301 | ANIMAL LICENSES | 4,000 | 5,061 | 4,000 | 4,000 | - |
| 31303 | STREET PRIVILEGES/PERMITS | 3,000 | 4,925 | 3,000 | 3,000 | - |
| 31304 | LAND USE APPLICATION FEE | 150 | 295 | 150 | 150 | - |
| 31305 | TRANSFER FEES | 500 | 860 | 500 | 500 | - |
| 31306 | ZONING APPEALS | 1,000 | 600 | 1,000 | 1,000 | - |
| 31308 | SITE PLAN REVIEW | 11,400 | 19,735 | 11,400 | 11,400 | - |
| 31309 | BLDG. INSPECTION FEES | 332,500 | 364,141 | 332,500 | 332,500 | - |
| 31311 | ELECTRICAL INSPECT. FEES | 61,700 | 49,260 | 61,700 | 61,700 | - |
| 31312 | E&S CONTROL PLAN REVIEW | 5,700 | 10,695 | 5,700 | 5,700 | - |
| 31313 | PLUMBING INSPECTION FEES | 28,500 | 29,934 | 28,500 | 28,500 | - |
| 31314 | BLASTING PERMIT FEES | 100 | | 100 | 100 | - |
| 31315 | SUBDIVISION FEES | 4,700 | 7,140 | 4,700 | 4,700 | - |
| 31316 | SIGN PERMITS | 11,400 | 13,090 | 11,400 | 11,400 | - |
| 31322 | PRECIOUS METALS PERMITS | 500 | 1,400 | 500 | 500 | - |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|---------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31323 | SOLICITOR'S PERMITS | | 5 | | | - |
| 31325 | CONCEALED WEAPON PERMITS | | 178 | | | - |
| 31326 | MECHANICAL PERMITS | 47,500 | 42,212 | 47,500 | 47,500 | - |
| 31327 | FEE FOR EXEMPT.REHAB.PROP | | 200 | | | - |
| 31328 | SPECIAL USE PERMIT APPLI. | 9,500 | 15,610 | 9,500 | 9,500 | - |
| 31329 | RE-ZONING APPLICATIONS | 5,000 | 20,803 | 5,000 | 5,000 | - |
| 31332 | TAXI CAB LIC./INSPECTION | | 550 | | | - |
| 31334 | VSMP FEES (STMWATR MNGMT) | 26,600 | 31,788 | 26,600 | 26,600 | - |
| 31337 | ZONING VERIFICATION FEES | 1,000 | 1,550 | 1,000 | 1,000 | - |
| 31339 | MISCELLAENOUS PERMIT FEES | 2,000 | | 2,000 | 2,000 | - |
| 31343 | WIRELESS T'COM REVIEW FEE | 1,000 | 800 | 1,000 | 1,000 | - |
| 31344 | FOWL PERMIT FEE | 200 | 850 | 200 | 200 | - |
| 31346 | PUBLIC ACCESS PERMIT FEE | 20,000 | 14,375 | 20,000 | 10,000 | (10,000) |
| 31348 | STR & HOMESTAY REG FEE | | 800 | | | - |
| TOTAL LIC., PERMITS & PRIV. FEE | | 577,950 | 636,858 | 577,950 | 567,950 | (10,000) |
| 31402 | R'HAM COUNTY COURT FINES | 400,000 | 226,963 | 200,000 | 200,000 | - |
| 31404 | PARKING FINES | 45,000 | 52,819 | 45,000 | 45,000 | - |
| 31409 | ALARM ORDINANCE | 10,000 | 7,005 | 10,000 | 5,000 | (5,000) |
| 31410 | E-SUMMONS FEE | 30,000 | 25,187 | 30,000 | 25,000 | (5,000) |
| 31412 | SPEED CAMERA FINE | | | | 1,500,000 | 1,500,000 |
| TOTAL FINES & FORFEITURES | | 485,000 | 311,974 | 285,000 | 1,775,000 | 1,490,000 |
| 31513 | INVESTMENT EARNINGS | 1,935,800 | 3,422,787 | 2,985,000 | 3,636,200 | 651,200 |
| TOTAL USE OF MONEY | | 1,935,800 | 3,422,787 | 2,985,000 | 3,636,200 | 651,200 |
| 31521 | RENTAL OF PROPERTY | 10,000 | 16,293 | 10,000 | 10,000 | - |
| 31522 | CONCESSIONS & RENTALS | 5,000 | 6,815 | 5,000 | 5,000 | - |
| TOTAL USE OF PROPERTY | | 15,000 | 23,108 | 15,000 | 15,000 | - |
| TOTAL USE OF MONEY & PROPERTY | | 1,950,800 | 3,445,894 | 3,000,000 | 3,651,200 | 651,200 |
| 31661 | PARKING PERMITS | 125,000 | 126,690 | 125,000 | 125,000 | - |
| 31672 | LIBERTY ST./E ELIZABETH | | 1,500 | | | - |
| TOTAL CHARGES FOR PARKING | | 125,000 | 128,190 | 125,000 | 125,000 | - |
| 31681 | CFG COMM. ACTIVITY CENTER | 48,400 | 50,317 | 48,400 | 54,900 | 6,500 |
| 31682 | WESTOVER SWIMMING POOL | 95,000 | 88,952 | 95,000 | 95,000 | - |
| 31683 | RIVEN ROCK USER FEE | 2,400 | | 2,400 | 2,400 | - |
| 31684 | PICNIC RESERVATION FEES | 28,500 | 26,110 | 28,500 | 28,500 | - |
| 31685 | ADULT PROGRAM FEES | 17,100 | 1,975 | 17,100 | | (17,100) |
| 31686 | YOUTH PROGRAM FEES | 85,500 | 85,702 | 85,500 | 85,500 | - |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31687 | CLASS PROGRAM FEES | 114,000 | 114,946 | 114,000 | 125,000 | 11,000 |
| 31693 | SIMMS RECREATION CENTER | 19,000 | 6,591 | 19,000 | 10,000 | (9,000) |
| TOTAL CHARGES FOR RECREATION | | 409,900 | 374,594 | 409,900 | 401,300 | (8,600) |
| | | | | | | |
| 31709 | HANDICAP FEE | 500 | 1,120 | 500 | 500 | - |
| 31711 | 18 HOLE WEEKDAY ROUNDS | 120,000 | 148,119 | 120,000 | 160,000 | 40,000 |
| 31712 | 9 HOLE WEEKDAY ROUNDS | 35,000 | 38,427 | 35,000 | 43,000 | 8,000 |
| 31713 | 18 HOLE WEEKEND/HOL ROUND | 165,000 | 178,348 | 165,000 | 165,000 | - |
| 31714 | 9 HOLE WEEKEND/HOL ROUNDS | 30,000 | 22,536 | 30,000 | 30,000 | - |
| 31715 | OUTING/TOURNAMENT ROUNDS | 28,500 | 64,597 | 45,000 | 55,000 | 10,000 |
| 31716 | TWILIGHT ROUNDS | 28,500 | 41,819 | 35,000 | 35,000 | - |
| 31719 | MEMBERSHIP/ANNUAL ROUNDS | 102,000 | 154,613 | 125,000 | 150,000 | 25,000 |
| 31721 | GOLF ASSOCIATION DUES | 7,600 | 10,788 | 7,600 | 7,600 | - |
| 31722 | DRIVING RANGE FEE | 25,000 | 26,555 | 25,000 | 25,000 | - |
| 31723 | 18 HOLE CART FEE | 130,000 | 192,174 | 150,000 | 185,000 | 35,000 |
| 31724 | 9 HOLE CART FEE | 25,000 | 52,609 | 35,000 | 55,000 | 20,000 |
| 31726 | 9/18 HOLE HAND CART FEE | 900 | 494 | 900 | 900 | - |
| 31727 | GOLF LESSONS | 5,000 | 3,370 | 5,000 | 5,000 | - |
| 31728 | CLUB RENTAL | 900 | 1,101 | 900 | 900 | - |
| 31729 | CLUB REPAIR | 1,500 | 287 | 1,500 | 1,500 | - |
| 31731 | FOOD/BEVERAGE SALES-GOLF | 4,700 | 23,055 | 15,000 | 30,000 | 15,000 |
| 31732 | MERCHANDISE-RESALE-GOLF | 25,000 | 28,953 | 25,000 | 25,000 | - |
| 31733 | MERCHANDISE-SPECIAL ORDER | 6,000 | | | | - |
| TOTAL CHARGES FOR GOLF | | 741,100 | 988,964 | 821,400 | 974,400 | 153,000 |
| | | | | | | |
| 31677 | LAW/TRAFFIC ENFORCE. CHGS | 65,000 | 20,974 | 65,000 | | (65,000) |
| 31678 | FIRE DEPT - JMU CHGS | 9,500 | 6,248 | 9,500 | 9,500 | - |
| 31679 | RESCUE SERVICES FEE | 100,000 | 140,116 | 120,000 | 150,000 | 30,000 |
| TOTAL MISCELLANEOUS CHARGES | | 174,500 | 167,338 | 194,500 | 159,500 | (35,000) |
| | | | | | | |
| TOTAL CHARGES FOR SERVICES | | 1,450,500 | 1,659,086 | 1,550,800 | 1,660,200 | 109,400 |
| | | | | | | |
| 31801 | CONTRIBUTION FROM HEC | 5,200,000 | 5,200,000 | 5,200,000 | 5,200,000 | - |
| 31809 | DONATIONS | 81,960 | 73,774 | 20,000 | 20,000 | - |
| 31810 | SALE OF MAT'L & SUPPLIES | 1,000 | 7,931 | 1,000 | 1,000 | - |
| 31811 | SALE OF USED EQUIPMENT | 20,000 | 84,974 | 20,000 | 20,000 | - |
| 31813 | DONATIONS - JMU | 260,000 | 277,266 | 275,000 | 300,000 | 25,000 |
| 31820 | OTHER MISCELLANEOUS REV | | 3,409 | | | - |
| 31823 | DONATIONS - BLACKS RUN | | 2,470 | | | - |
| 31824 | DONATIONS-ZANE SHOWKER FD | 46,000 | 48,287 | 46,000 | 46,000 | - |
| 31825 | MISC OVERAGE/SHORTAGE | | 3 | | | - |
| 31828 | VRSA/VTLP SAFETY GRANT | | 2,641 | | | - |
| 31830 | SERV CHG TAX EXEMPT PROPE | 118,350 | 124,405 | 124,000 | 150,000 | 26,000 |
| 31831 | MERCHANDISE SALE-GIFT SHO | 10,000 | 24,013 | 10,000 | 10,000 | - |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|------------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 31836 | BAD CHECK/ACH FEE | 1,000 | 37,220 | 1,000 | 4,000 |
| 31838 | OVERAGE/SHORTAGE | | 173 | | - |
| 31839 | ECON DEV CONFERENCE | 25,000 | 19,575 | 25,000 | - |
| 31846 | MISCELLANEOUS GRANTS | 3,900 | 8,206 | | - |
| 31847 | VPSA REFUNDING | 245,800 | 244,875 | 246,375 | 750 |
| 31848 | ECON DEV PROGRAMS | | 3,221 | | - |
| 31850 | SENTARA GRANT | 180,000 | 180,000 | | - |
| 31851 | OPIOID SETTLEMENT FUND | | 150,425 | 30,000 | 30,000 |
| TOTAL MISCELLANEOUS REVENUES | | 6,193,010 | 6,492,522 | 5,968,375 | 85,750 |
| 31901 | RECOVERIES & REBATES | 30,000 | 29,474 | 30,000 | - |
| 31904 | COURT APPOINTED ATTORNEY | | 556 | | - |
| 31913 | OVERPAYMENTS | | 4,644 | | - |
| 31914 | RECOVERED COSTS | 275,700 | 335,063 | 120,000 | 66,250 |
| 31928 | REIMB FOR DEBT - HRHA | 608,100 | 608,100 | 616,850 | (12,250) |
| 31940 | REIMB FOR DEBT - HRCSEB | 161,949 | 161,949 | 162,123 | (83) |
| TOTAL RECOVERED COSTS | | 1,075,749 | 1,139,786 | 928,973 | 53,917 |
| TOTAL LOCAL REVENUES | | 136,770,973 | 145,178,665 | 143,628,398 | 14,693,967 |
| 32203 | ROLLING STOCK TAX | 16,000 | 16,006 | 16,000 | - |
| 32204 | PP TAX REIMBURSEMENT | 1,522,583 | 1,522,583 | 1,522,583 | - |
| 32205 | MOBIL HOME TITLING TAX | 3,000 | 4,734 | 3,000 | 1,000 |
| 32207 | ANIMAL FRIENDLY LIC PLATE | 500 | 569 | 500 | - |
| 32208 | POLICE SUPPORT (HB599) | 1,455,500 | 1,600,293 | 1,600,000 | 83,300 |
| 32209 | AUTO RENTAL TAX | 393,200 | 441,487 | 445,800 | (12,500) |
| 32213 | COMMUNICA SALES & USE TAX | 1,095,900 | 1,129,410 | 1,103,600 | (83,900) |
| TOTAL NON-CATEGORICAL AID | | 4,486,683 | 4,715,082 | 4,691,483 | (12,100) |
| 32303 | ST.SHARE-COMR. OF REVENUE | 157,000 | 166,346 | 176,000 | 39,000 |
| 32304 | STATE SHARE-TREASURER | 137,000 | 144,284 | 155,000 | 42,000 |
| 32306 | STATE SHARE-REGISTRAR | 91,000 | 84,118 | 81,000 | 4,000 |
| TOTAL SHARED EXPENSES | | 385,000 | 394,748 | 412,000 | 85,000 |
| 32456 | VTC-MARKETING GRANT | 72,500 | 50,000 | | - |
| TOTAL CATEGORICAL AID | | 72,500 | 50,000 | | - |
| 32501 | REIMB-HAZMAT RESPONSE | | 2,591 | | - |
| 32506 | STREET & HIGHWAY MAINT. | 6,150,542 | 6,150,542 | 5,791,400 | 1,038,900 |
| 32507 | LITTER CONTROL | 9,000 | 17,843 | 9,000 | 6,000 |
| 32509 | VA DEPT OF FORESTRY GRANT | | 27,882 | | - |
| 32510 | HAZARDOUS MATERIALS | 10,000 | 10,000 | 10,000 | - |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|-----------------------------|---------------------------|-----------------------|-----------------------|-----------------------|------------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 32512 | FIRE PROGRAMS FUND | 198,000 | 207,883 | 208,000 | 233,290 | 25,290 |
| 32514 | 4-FOR-LIFE | 31,000 | 68,657 | 33,600 | 34,760 | 1,160 |
| 32533 | SPAY & NEUTER FUNDS | 50 | 80 | 50 | 50 | - |
| 32547 | ICAC FUNDS | | 14,163 | | | - |
| 32554 | DACS - AFID GRANT | | 25,000 | | | - |
| 32561 | MISC GRANTS AND REIMB | 14,554 | 22,054 | | | - |
| TOTAL OTHER CATEGORICAL AID | | 6,413,146 | 6,546,694 | 6,052,050 | 7,123,400 | 1,071,350 |
| TOTAL STATE REVENUES | | 11,357,329 | 11,706,524 | 11,155,533 | 12,299,783 | 1,144,250 |
| 33210 | ARPA FUNDS (CSLFRF) | 4,315,194 | 77,889 | 47,500 | | (47,500) |
| 33211 | ARPA FUNDS - VTC | 107,500 | 97,870 | | | - |
| 33214 | ARPA - VDHR (NENA) | 250,000 | 239,450 | | | - |
| TOTAL NON-CATEGORICAL AID | | 4,672,694 | 415,209 | 47,500 | | (47,500) |
| 33504 | BULLETPROOF VEST PART ACT | | 12,470 | | | - |
| 33521 | VSTOP GRANT | 40,000 | 41,457 | 40,000 | 40,000 | - |
| 33524 | DMV GRANT | 48,375 | 21,780 | | | - |
| 33534 | HOMELAND SECURITY GRANT | 134,724 | 120,600 | 7,500 | 7,500 | - |
| 33536 | FEMA - AFG | 181,818 | | | | - |
| 33546 | BYRNE GRANT | 14,235 | 14,235 | | | - |
| 33554 | USMS - JNT LAW ENFORC OPS | | 3,037 | | | - |
| 33573 | DOJ - COMMUNITY PARAMEDIC | 200,466 | | 200,466 | 200,466 | - |
| 33574 | DSS - FIRST STEP GRANT | 150,000 | 96,213 | | | - |
| TOTAL CATEGORICAL AID | | 769,618 | 309,793 | 247,966 | 247,966 | - |
| TOTAL FEDERAL REVENUES | | 5,442,312 | 725,002 | 295,466 | 247,966 | (47,500) |
| 34011 | INSURANCE RECOVERIES | 20,000 | 87,568 | 20,000 | 20,000 | - |
| 34012 | SALE OF LAND | 30,000 | 50 | 30,000 | 30,000 | - |
| TOTAL NON-REVENUE RECEIPTS | | 50,000 | 87,618 | 50,000 | 50,000 | - |
| 34215 | TR FROM SCHOOL FUND | 2,400,000 | 2,400,000 | | | - |
| 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 | 360,000 | 360,000 | 160,000 | 160,000 | - |
| 34270 | TR FROM SANITATION FUND | 138,000 | 138,000 | 134,800 | 134,800 | - |
| 34285 | TR FROM STORMWATER FUND | 22,500 | 22,500 | 29,000 | 29,000 | - |
| TOTAL INTER-FUND TRANSFERS | | 4,767,300 | 4,767,300 | 2,170,600 | 2,170,600 | - |

04/08/2024

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- | 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|--------------------|-------------|-------------|-----------------|-------------|-------------|------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL NON-REVENUE | RECEIPTS | 4,817,300 | 4,854,918 | 2,220,600 | 2,220,600 | - |
| TOTAL GENERAL FUND | | 158,387,914 | 162,465,109 | 157,299,997 | 173,090,714 | 15,790,717 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------|--------------------------------|-----------------------|-----------------------|-------------|-------------|-------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 2,574,420 | 2,574,420 | | | - |
| | TOTAL AMOUNT FROM FUND BALANCE | 2,574,420 | 2,574,420 | | | - |
| 31691 | SCHOOL REVENUE-OTHER | 430,542 | 640,690 | 478,542 | 478,542 | - |
| | TOTAL CHARGES FOR EDUCATION | 430,542 | 640,690 | 478,542 | 478,542 | - |
| | TOTAL CHARGES FOR SERVICES | 430,542 | 640,690 | 478,542 | 478,542 | - |
| | TOTAL LOCAL REVENUES | 3,004,962 | 3,215,110 | 478,542 | 478,542 | - |
| 32442 | SCHOOL REVENUE-STATE | 62,054,128 | 62,314,107 | 62,054,181 | 65,216,189 | 3,162,008 |
| | TOTAL CATEGORICAL AID | 62,054,128 | 62,314,107 | 62,054,181 | 65,216,189 | 3,162,008 |
| | TOTAL STATE REVENUES | 62,054,128 | 62,314,107 | 62,054,181 | 65,216,189 | 3,162,008 |
| 33301 | SCHOOL REVENUE-FEDERAL | 10,103,826 | 11,404,794 | 9,568,588 | 3,790,869 | (5,777,719) |
| | TOTAL FEDERAL REVENUES | 10,103,826 | 11,404,794 | 9,568,588 | 3,790,869 | (5,777,719) |
| | TOTAL FEDERAL REVENUES | 10,103,826 | 11,404,794 | 9,568,588 | 3,790,869 | (5,777,719) |
| 34210 | TR FROM GENERAL FUND | 37,435,173 | 37,435,173 | 42,267,782 | 48,931,357 | 6,663,575 |
| | TOTAL INTER-FUND TRANSFERS | 37,435,173 | 37,435,173 | 42,267,782 | 48,931,357 | 6,663,575 |
| | TOTAL NON-REVENUE RECEIPTS | 37,435,173 | 37,435,173 | 42,267,782 | 48,931,357 | 6,663,575 |
| | TOTAL SCHOOL FUND | 112,598,089 | 114,369,183 | 114,369,093 | 118,416,957 | 4,047,864 |

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

| ACCOUNT----- | TITLE ----- | ----- | 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|--------------|--------------------------------|-----------|-----------------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 1,217,684 | 1,217,684 | 438,426 | 513,452 | 75,026 |
| | TOTAL AMOUNT FROM FUND BALANCE | 1,217,684 | 1,217,684 | 438,426 | 513,452 | 75,026 |
| 31691 | SCHOOL REVENUE-OTHER | 201,000 | 229,852 | 141,000 | 270,000 | 129,000 |
| | TOTAL CHARGES FOR EDUCATION | 201,000 | 229,852 | 141,000 | 270,000 | 129,000 |
| | TOTAL CHARGES FOR SERVICES | 201,000 | 229,852 | 141,000 | 270,000 | 129,000 |
| | TOTAL LOCAL REVENUES | 1,418,684 | 1,447,536 | 579,426 | 783,452 | 204,026 |
| 32442 | SCHOOL REVENUE-STATE | 155,000 | 194,947 | 185,000 | 205,000 | 20,000 |
| | TOTAL CATEGORICAL AID | 155,000 | 194,947 | 185,000 | 205,000 | 20,000 |
| | TOTAL STATE REVENUES | 155,000 | 194,947 | 185,000 | 205,000 | 20,000 |
| 33301 | SCHOOL REVENUE-FEDERAL | 5,021,692 | 5,168,638 | 5,235,000 | 5,465,575 | 230,575 |
| | TOTAL FEDERAL REVENUES | 5,021,692 | 5,168,638 | 5,235,000 | 5,465,575 | 230,575 |
| | TOTAL FEDERAL REVENUES | 5,021,692 | 5,168,638 | 5,235,000 | 5,465,575 | 230,575 |
| | TOTAL SCHOOL NUTRITION FUND | 6,595,376 | 6,811,121 | 5,999,426 | 6,454,027 | 454,601 |

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------|--------------------------------|-----------------------|-----------------------|-----------|-----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 904,836 | 904,836 | 690,000 | (690,000) |
| | TOTAL AMOUNT FROM FUND BALANCE | 904,836 | 904,836 | 690,000 | (690,000) |
| 31513 | INVESTMENT EARNINGS | 5,000 | 179,817 | 30,000 | 30,000 |
| | TOTAL USE OF MONEY | 5,000 | 179,817 | 30,000 | 30,000 |
| 31523 | RENTAL OF ECC TOWER SPACE | 209,376 | 241,867 | 210,000 | - |
| | TOTAL USE OF PROPERTY | 209,376 | 241,867 | 210,000 | - |
| | TOTAL USE OF MONEY & PROPERTY | 214,376 | 421,684 | 240,000 | 30,000 |
| 31805 | ECC PAYMENTS FM R'HAM CO | 3,506,761 | 3,506,761 | 3,791,455 | 139,605 |
| | TOTAL MISCELLANEOUS REVENUES | 3,506,761 | 3,506,761 | 3,791,455 | 139,605 |
| 31901 | RECOVERIES & REBATES | 2,500 | 936 | 2,500 | - |
| 31914 | RECOVERED COSTS | 13,000 | 421 | 13,000 | - |
| 31933 | EQUIP REP/PRCH FOR OTHERS | 250,000 | 132,947 | 250,000 | - |
| 31934 | REIMB-JMU | 275,000 | 135,905 | 263,000 | 17,000 |
| 31939 | CAD/DMS PRCH FOR OTHERS | 25,000 | 29,336 | 25,000 | 225,000 |
| 31941 | REIMB-PAGE COUNTY | | | 164,000 | 164,000 |
| | TOTAL RECOVERED COSTS | 565,500 | 299,545 | 553,500 | 406,000 |
| | TOTAL LOCAL REVENUES | 5,191,473 | 5,132,825 | 5,274,955 | (114,395) |
| 32308 | STATE SHARE - DISPATCHERS | 160,948 | 190,049 | 190,000 | 11,500 |
| | TOTAL SHARED EXPENSES | 160,948 | 190,049 | 190,000 | 11,500 |
| 32536 | VA WIRELESS E911 TAX | 441,600 | 519,678 | 500,000 | 10,000 |
| 32542 | VA 911 SERVICES BOARD GRT | 3,000 | | 3,000 | - |
| | TOTAL OTHER CATEGORICAL AID | 444,600 | 519,678 | 503,000 | 10,000 |
| | TOTAL STATE REVENUES | 605,548 | 709,727 | 693,000 | 21,500 |
| 33559 | CACHE TEAM GRNT - OPERING | 12,000 | 108,817 | 10,000 | (10,000) |
| 33566 | CACHE TEAM GRNT - CAPITAL | 88,000 | | 80,000 | 90,000 |
| | TOTAL CATEGORICAL AID | 100,000 | 108,817 | 90,000 | - |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|------------------------------|-------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| TOTAL FEDERAL REVENUES | | 100,000 | 108,817 | 90,000 | - |
| 34210 TR FROM GENERAL FUND | | 3,506,761 | 3,506,761 | 3,931,060 | 139,605 |
| TOTAL INTER-FUND TRANSFERS | | 3,506,761 | 3,506,761 | 3,931,060 | 139,605 |
| TOTAL NON-REVENUE RECEIPTS | | 3,506,761 | 3,506,761 | 3,931,060 | 139,605 |
| TOTAL EMERG COMM CENTER FUND | | 9,403,782 | 9,458,130 | 9,896,120 | 46,710 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|---------------------------------|----------------------|-----------------------|-----------------------|-----------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 33201 | COMM DEV BLOCK GRANT | 1,503,505 | 739,430 | 506,946 | 500,000 | (6,946) |
| TOTAL NON-CATEGORICAL AID | | 1,503,505 | 739,430 | 506,946 | 500,000 | (6,946) |
| TOTAL FEDERAL REVENUES | | 1,503,505 | 739,430 | 506,946 | 500,000 | (6,946) |
| TOTAL COMM DEV BLOCK GRANT FUND | | 1,503,505 | 739,430 | 506,946 | 500,000 | (6,946) |

CITY OF HARRISONBURG, VA
REVENUE BUDGETFUND - 1118 - SCHOOL TRANSPORTATION FUND
FUNCTION - 11 - SPECIAL REVENUE FUNDS

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------|----------------------------------|-----------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 883,899 | 883,899 | 600,000 | 700,000 | 100,000 |
| | TOTAL AMOUNT FROM FUND BALANCE | 883,899 | 883,899 | 600,000 | 700,000 | 100,000 |
| 31513 | INVESTMENT EARNINGS | 500 | 79,153 | 19,760 | 25,000 | 5,240 |
| | TOTAL USE OF MONEY | 500 | 79,153 | 19,760 | 25,000 | 5,240 |
| | TOTAL USE OF MONEY & PROPERTY | 500 | 79,153 | 19,760 | 25,000 | 5,240 |
| 31644 | SCH BD-SPEC.ED-SP ARRANGE | 42,400 | 117,150 | 50,000 | 90,000 | 40,000 |
| 31645 | SCHOOL BD-SPEC.ED-BUS | 1,744,700 | 1,744,700 | 1,935,400 | 1,896,700 | (38,700) |
| 31646 | SCHOOL BOARD-ATHLETICS | 70,000 | 79,930 | 70,000 | 75,000 | 5,000 |
| 31647 | SCHOOL BOARD-CHARTERS | 80,000 | 71,101 | 80,000 | 80,000 | - |
| 31650 | SCHOOL BOARD-SUMMER SCH. | 150,000 | 123,811 | 150,000 | 150,000 | - |
| 31656 | SCHOOL BD-SCHOOL BUS | 3,031,300 | 3,031,300 | 3,328,563 | 3,707,279 | 378,716 |
| 31658 | SCHOOL BUS CHARTERS | 8,000 | 1,254 | 8,000 | 8,000 | - |
| | TOTAL TRANSIT CHARGES | 5,126,400 | 5,169,246 | 5,621,963 | 6,006,979 | 385,016 |
| | TOTAL CHARGES FOR SERVICES | 5,126,400 | 5,169,246 | 5,621,963 | 6,006,979 | 385,016 |
| 31811 | SALE OF USED EQUIPMENT | 15,000 | | 15,000 | 15,000 | - |
| | TOTAL MISCELLANEOUS REVENUES | 15,000 | | 15,000 | 15,000 | - |
| 31901 | RECOVERIES & REBATES | | 44 | | | - |
| | TOTAL RECOVERED COSTS | | 44 | | | - |
| | TOTAL LOCAL REVENUES | 6,025,799 | 6,132,342 | 6,256,723 | 6,746,979 | 490,256 |
| 32527 | DEQ GRANT | 570,330 | | | | - |
| | TOTAL OTHER CATEGORICAL AID | 570,330 | | | | - |
| | TOTAL STATE REVENUES | 570,330 | | | | - |
| | TOTAL SCHOOL TRANSPORTATION FUND | 6,596,129 | 6,132,342 | 6,256,723 | 6,746,979 | 490,256 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | BUDGET | 2022-2023 ----- ACTUAL | 2023-2024 BUDGET | 2024-2025 PROPOSED | NET CHANGE |
|--------------------------------|---------------------------|------------|---------------------------|---------------------|-----------------------|---------------|
| 31010 | AMOUNT FROM FUND BALANCE | 12,908,136 | 12,908,136 | | | - |
| TOTAL AMOUNT FROM FUND BALANCE | | 12,908,136 | 12,908,136 | | | - |
| 31514 | INTEREST EARNINGS - BONDS | | 172,970 | | | - |
| TOTAL USE OF MONEY | | | 172,970 | | | - |
| TOTAL USE OF MONEY & PROPERTY | | | 172,970 | | | - |
| 31846 | MISCELLANEOUS GRANTS | 114,228 | | | | - |
| TOTAL MISCELLANEOUS REVENUES | | 114,228 | | | | - |
| 31914 | RECOVERED COSTS | | | | 69,430 | 69,430 |
| 31934 | REIMB-JMU | 4,611,833 | 1,073,632 | | | - |
| TOTAL RECOVERED COSTS | | 4,611,833 | 1,073,632 | | 69,430 | 69,430 |
| TOTAL LOCAL REVENUES | | 17,634,197 | 14,154,738 | | 69,430 | 69,430 |
| 32544 | VDOT REVENUE SHARING | 7,121,795 | 398,130 | | | - |
| TOTAL OTHER CATEGORICAL AID | | 7,121,795 | 398,130 | | | - |
| TOTAL STATE REVENUES | | 7,121,795 | 398,130 | | | - |
| 33210 | ARPA FUNDS (CSLFRF) | 17,416,506 | 1,129,818 | | | - |
| TOTAL NON-CATEGORICAL AID | | 17,416,506 | 1,129,818 | | | - |
| 33560 | DOE-EECBG | | | | 117,870 | 117,870 |
| 33564 | TAP GRANT | 1,204,235 | 30,268 | | | - |
| 33568 | DCR - RTP GRANT | 13,893 | 13,893 | | | - |
| 33572 | VDOT SMART SCALE FUNDS | 20,192,865 | 247,100 | | 18,792,035 | 18,792,035 |
| TOTAL CATEGORICAL AID | | 21,410,993 | 291,261 | | 18,909,905 | 18,909,905 |
| TOTAL FEDERAL REVENUES | | 38,827,499 | 1,421,078 | | 18,909,905 | 18,909,905 |
| 34210 | TR FROM GENERAL FUND | 9,807,312 | 9,807,312 | 8,300,000 | 9,907,130 | 1,607,130 |
| 34296 | TR FROM ECC FUND | 281,950 | 281,950 | | | - |
| TOTAL INTER-FUND TRANSFERS | | 10,089,262 | 10,089,262 | 8,300,000 | 9,907,130 | 1,607,130 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|-------------|-----------------------|-----------------------|------------|------------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| TOTAL NON-REVENUE RECEIPTS | | 10,089,262 | 10,089,262 | 9,907,130 | 1,607,130 |
| TOTAL GENERAL CAPITAL PROJECTS | | 73,672,753 | 26,063,209 | 28,886,465 | 20,586,465 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- | 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|--------------|--------------------------------|------------|-----------------|-----------|-----------|-------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 50,409,207 | 50,409,207 | | | - |
| | TOTAL AMOUNT FROM FUND BALANCE | 50,409,207 | 50,409,207 | | | - |
| 31514 | INTEREST EARNINGS - BONDS | | 941,855 | | | - |
| | TOTAL USE OF MONEY | | 941,855 | | | - |
| | TOTAL USE OF MONEY & PROPERTY | | 941,855 | | | - |
| | TOTAL LOCAL REVENUES | 50,409,207 | 51,351,062 | | | - |
| 34210 | TR FROM GENERAL FUND | | | | 520,000 | 520,000 |
| 34215 | TR FROM SCHOOL FUND | 3,521,152 | 3,521,152 | 3,000,000 | | (3,000,000) |
| 34217 | TR FROM SCHOOL NUTR FUND | 717,684 | 717,684 | | | - |
| | TOTAL INTER-FUND TRANSFERS | 4,238,836 | 4,238,836 | 3,000,000 | 520,000 | (2,480,000) |
| | TOTAL NON-REVENUE RECEIPTS | 4,238,836 | 4,238,836 | 3,000,000 | 520,000 | (2,480,000) |
| | TOTAL SCHOOL CAPITAL PROJECTS | 54,648,043 | 55,589,898 | 3,000,000 | 520,000 | (2,480,000) |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------|--------------------------------|-----------------------|-----------------------|-----------|----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 1,822,533 | 1,822,533 | | | - |
| | TOTAL AMOUNT FROM FUND BALANCE | 1,822,533 | 1,822,533 | | | - |
| | TOTAL LOCAL REVENUES | 1,822,533 | 1,822,533 | | | - |
| 32542 | VA 911 SERVICES BOARD GRT | 210,000 | | | | - |
| | TOTAL OTHER CATEGORICAL AID | 210,000 | | | | - |
| | TOTAL STATE REVENUES | 210,000 | | | | - |
| 34296 | TR FROM ECC FUND | 650,000 | 650,000 | 600,000 | | (600,000) |
| | TOTAL INTER-FUND TRANSFERS | 650,000 | 650,000 | 600,000 | | (600,000) |
| | TOTAL NON-REVENUE RECEIPTS | 650,000 | 650,000 | 600,000 | | (600,000) |
| | TOTAL ECC CAPITAL PROJECTS | 2,682,533 | 2,472,533 | 600,000 | | (600,000) |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | BUDGET | ----- 2022-2023 ----- ACTUAL | 2023-2024 BUDGET | 2024-2025 PROPOSED | NET CHANGE |
|--------------|--------------------------------|------------|---------------------------------|---------------------|-----------------------|---------------|
| 31010 | AMOUNT FROM FUND BALANCE | 31,244,106 | 31,244,106 | | | - |
| | TOTAL AMOUNT FROM FUND BALANCE | 31,244,106 | 31,244,106 | | | - |
| 31514 | INTEREST EARNINGS - BONDS | | 767,256 | | | - |
| | TOTAL USE OF MONEY | | 767,256 | | | - |
| | TOTAL USE OF MONEY & PROPERTY | | 767,256 | | | - |
| | TOTAL LOCAL REVENUES | 31,244,106 | 32,011,362 | | | - |
| 34220 | TR FROM WATER FUND | 3,037,659 | 3,037,659 | 1,606,627 | 2,798,489 | 1,191,862 |
| | TOTAL INTER-FUND TRANSFERS | 3,037,659 | 3,037,659 | 1,606,627 | 2,798,489 | 1,191,862 |
| | TOTAL NON-REVENUE RECEIPTS | 3,037,659 | 3,037,659 | 1,606,627 | 2,798,489 | 1,191,862 |
| | TOTAL WATER CAPITAL PROJECTS | 34,281,765 | 35,049,021 | 1,606,627 | 2,798,489 | 1,191,862 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- | 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|--------------|--------------------------------|-----------|-----------------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 4,318,992 | 4,318,992 | | | - |
| | TOTAL AMOUNT FROM FUND BALANCE | 4,318,992 | 4,318,992 | | | - |
| | TOTAL LOCAL REVENUES | 4,318,992 | 4,318,992 | | | - |
| 34230 | TR FROM SEWER FUND | 1,914,307 | 1,914,307 | 1,073,666 | 1,304,998 | 231,332 |
| | TOTAL INTER-FUND TRANSFERS | 1,914,307 | 1,914,307 | 1,073,666 | 1,304,998 | 231,332 |
| | TOTAL NON-REVENUE RECEIPTS | 1,914,307 | 1,914,307 | 1,073,666 | 1,304,998 | 231,332 |
| | TOTAL SEWER CAPITAL PROJECTS | 6,233,299 | 6,233,299 | 1,073,666 | 1,304,998 | 231,332 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1324 - SANITATION CAP. PROJECTS
FUNCTION - 13 - CAPITAL PROJECTS FUNDS

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------|--------------------------------|-----------------------|-----------------------|-----------------------|----------|-------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 332,173 | 332,173 | | | - |
| | TOTAL AMOUNT FROM FUND BALANCE | 332,173 | 332,173 | | | - |
| | TOTAL LOCAL REVENUES | 332,173 | 332,173 | | | - |
| 34270 | TR FROM SANITATION FUND | | | 2,697,965 | | (2,697,965) |
| | TOTAL INTER-FUND TRANSFERS | | | 2,697,965 | | (2,697,965) |
| | TOTAL NON-REVENUE RECEIPTS | | | 2,697,965 | | (2,697,965) |
| | TOTAL SANITATION CAP. PROJECTS | 332,173 | 332,173 | 2,697,965 | | (2,697,965) |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------|--------------------------------|-----------------------|-----------------------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 3,616,586 | 3,616,586 | | | - |
| | TOTAL AMOUNT FROM FUND BALANCE | 3,616,586 | 3,616,586 | | | - |
| | TOTAL LOCAL REVENUES | 3,616,586 | 3,616,586 | | | - |
| 32557 | SLAF GRANT (DEQ) | 2,056,190 | 309,852 | | 1,007,325 | 1,007,325 |
| | TOTAL OTHER CATEGORICAL AID | 2,056,190 | 309,852 | | 1,007,325 | 1,007,325 |
| | TOTAL STATE REVENUES | 2,056,190 | 309,852 | | 1,007,325 | 1,007,325 |
| 34285 | TR FROM STORMWATER FUND | | | 358,500 | | (358,500) |
| | TOTAL INTER-FUND TRANSFERS | | | 358,500 | | (358,500) |
| | TOTAL NON-REVENUE RECEIPTS | | | 358,500 | | (358,500) |
| | TOTAL STMWTR CAP PROJECTS | 5,672,776 | 3,926,438 | 358,500 | 1,007,325 | 648,825 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | BUDGET | 2022-2023 ACTUAL | 2023-2024 BUDGET | 2024-2025 PROPOSED | NET CHANGE |
|---------------------------------|---------------------------|------------|---------------------|---------------------|-----------------------|---------------|
| 31010 | AMOUNT FROM FUND BALANCE | 2,088,519 | 2,088,519 | 242,080 | 1,300,000 | 1,057,920 |
| TOTAL AMOUNT FROM FUND BALANCE | | 2,088,519 | 2,088,519 | 242,080 | 1,300,000 | 1,057,920 |
| 31318 | APPLICATION FEES | 100,000 | 196,500 | 100,000 | 200,000 | 100,000 |
| TOTAL LIC., PERMITS & PRIV. FEE | | 100,000 | 196,500 | 100,000 | 200,000 | 100,000 |
| 31513 | INVESTMENT EARNINGS | 25,000 | 434,625 | 125,000 | 325,000 | 200,000 |
| TOTAL USE OF MONEY | | 25,000 | 434,625 | 125,000 | 325,000 | 200,000 |
| 31521 | RENTAL OF PROPERTY | 25,000 | 25,700 | 50,000 | 50,000 | - |
| TOTAL USE OF PROPERTY | | 25,000 | 25,700 | 50,000 | 50,000 | - |
| TOTAL USE OF MONEY & PROPERTY | | 50,000 | 460,325 | 175,000 | 375,000 | 200,000 |
| 31611 | UTILITY SALES TO CUSTOMER | 9,750,000 | 10,003,628 | 10,450,000 | 11,070,000 | 620,000 |
| 31613 | WATER SURCHARGE FEE | 250,000 | 247,375 | 250,000 | 250,000 | - |
| 31615 | FIRE HYDRANT CHARGE | 95,000 | 95,000 | 70,000 | 70,000 | - |
| 31617 | UTILITY BILLING CHARGE | 100,000 | 97,540 | 100,000 | 100,000 | - |
| TOTAL WATER CHARGES | | 10,195,000 | 10,443,544 | 10,870,000 | 11,490,000 | 620,000 |
| TOTAL CHARGES FOR SERVICES | | 10,195,000 | 10,443,544 | 10,870,000 | 11,490,000 | 620,000 |
| 31810 | SALE OF MAT'L & SUPPLIES | 4,000 | 4,918 | 5,000 | 5,000 | - |
| 31828 | VRSA/VTLP SAFETY GRANT | | 1,100 | | | - |
| 31832 | COLLECTION FEE | 1,000 | 368 | | | - |
| 31838 | OVERAGE/SHORTAGE | | 1 | | | - |
| TOTAL MISCELLANEOUS REVENUES | | 5,000 | 6,387 | 5,000 | 5,000 | - |
| 31901 | RECOVERIES & REBATES | 500 | 25 | | | - |
| 31902 | RECOVERABLE CHARGES | 19,500 | 112,501 | 50,000 | 50,000 | - |
| 31905 | CONNECTION CHARGES | | 3,750 | 50,000 | 50,000 | - |
| TOTAL RECOVERED COSTS | | 20,000 | 116,276 | 100,000 | 100,000 | - |
| TOTAL LOCAL REVENUES | | 12,458,519 | 13,311,550 | 11,492,080 | 13,470,000 | 1,977,920 |
| 34011 | INSURANCE RECOVERIES | | 201 | | | - |
| 34012 | SALE OF LAND | | 5,334 | | | - |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|----------------------------|-------------|-----------------------|------------|------------|------------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL NON-REVENUE RECEIPTS | | | 5,535 | | | - |
| 34310 TR FROM DEPR RESERVE | | 1,766,700 | 1,766,700 | 1,831,800 | 1,871,700 | 39,900 |
| TOTAL INTRA-FUND TRANSFERS | | 1,766,700 | 1,766,700 | 1,831,800 | 1,871,700 | 39,900 |
| TOTAL NON-REVENUE RECEIPTS | | 1,766,700 | 1,772,235 | 1,831,800 | 1,871,700 | 39,900 |
| TOTAL WATER FUND | | 14,225,219 | 15,083,785 | 13,323,880 | 15,341,700 | 2,017,820 |

CITY OF HARRISONBURG, VA
REVENUE BUDGETFUND - 2012 - SEWER FUND
FUNCTION - 20 - ENTERPRISE FUNDS

| ACCOUNT----- | TITLE ----- | BUDGET | 2022-2023 ----- ACTUAL | 2023-2024 BUDGET | 2024-2025 PROPOSED | NET CHANGE |
|---------------------------------|---------------------------|------------|---------------------------|---------------------|-----------------------|---------------|
| 31010 | AMOUNT FROM FUND BALANCE | 1,503,288 | 1,503,288 | 880,120 | 1,300,000 | 419,880 |
| TOTAL AMOUNT FROM FUND BALANCE | | 1,503,288 | 1,503,288 | 880,120 | 1,300,000 | 419,880 |
| 31318 | APPLICATION FEES | 110,000 | 296,000 | 110,000 | 200,000 | 90,000 |
| TOTAL LIC., PERMITS & PRIV. FEE | | 110,000 | 296,000 | 110,000 | 200,000 | 90,000 |
| 31513 | INVESTMENT EARNINGS | 5,000 | 319,466 | 125,000 | 250,000 | 125,000 |
| TOTAL USE OF MONEY | | 5,000 | 319,466 | 125,000 | 250,000 | 125,000 |
| TOTAL USE OF MONEY & PROPERTY | | 5,000 | 319,466 | 125,000 | 250,000 | 125,000 |
| 31621 | UTILITY SALES TO CUSTOMER | 4,775,000 | 4,945,156 | 5,250,000 | 5,115,000 | (135,000) |
| 31623 | SEWER AUTHORITY FEE | 7,475,000 | 7,734,832 | 7,675,000 | 7,812,590 | 137,590 |
| TOTAL SEWER CHARGES | | 12,250,000 | 12,679,987 | 12,925,000 | 12,927,590 | 2,590 |
| TOTAL CHARGES FOR SERVICES | | 12,250,000 | 12,679,987 | 12,925,000 | 12,927,590 | 2,590 |
| 31810 | SALE OF MAT'L & SUPPLIES | 2,500 | | 2,500 | 2,500 | - |
| 31811 | SALE OF USED EQUIPMENT | 2,500 | 3,560 | 2,500 | 2,500 | - |
| TOTAL MISCELLANEOUS REVENUES | | 5,000 | 3,560 | 5,000 | 5,000 | - |
| 31901 | RECOVERIES & REBATES | 1,000 | 61 | 1,000 | 1,000 | - |
| 31902 | RECOVERABLE CHARGES | 44,000 | 50,719 | 59,000 | 59,000 | - |
| TOTAL RECOVERED COSTS | | 45,000 | 50,780 | 60,000 | 60,000 | - |
| TOTAL LOCAL REVENUES | | 13,918,288 | 14,853,081 | 14,105,120 | 14,742,590 | 637,470 |
| 34011 | INSURANCE RECOVERIES | | 201 | | | - |
| TOTAL NON-REVENUE RECEIPTS | | | 201 | | | - |
| 34310 | TR FROM DEPR RESERVE | 1,193,400 | 1,193,400 | 1,155,300 | 1,146,600 | (8,700) |
| TOTAL INTRA-FUND TRANSFERS | | 1,193,400 | 1,193,400 | 1,155,300 | 1,146,600 | (8,700) |
| TOTAL NON-REVENUE RECEIPTS | | 1,193,400 | 1,193,601 | 1,155,300 | 1,146,600 | (8,700) |

04/08/2024

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- | 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|------------------|-------------|------------|-----------------|------------|------------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL SEWER FUND | | 15,111,688 | 16,046,682 | 15,260,420 | 15,889,190 | 628,770 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------|--------------------------------|-----------------------|-----------------------|-----------|-----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 393,399 | 393,399 | 146,000 | (14,000) |
| | TOTAL AMOUNT FROM FUND BALANCE | 393,399 | 393,399 | 146,000 | (14,000) |
| 31513 | INVESTMENT EARNINGS | 1,000 | 33,627 | 10,000 | - |
| | TOTAL USE OF MONEY | 1,000 | 33,627 | 10,000 | - |
| 31524 | ADVERTISEMENT ON BUSES | 80,000 | 67,757 | 80,000 | - |
| | TOTAL USE OF PROPERTY | 80,000 | 67,757 | 80,000 | - |
| | TOTAL USE OF MONEY & PROPERTY | 81,000 | 101,384 | 90,000 | - |
| 31641 | SPECIAL TRANSIT SERVICES | 65,000 | 544 | 40,000 | - |
| 31649 | TRANSIT COUPONS | 16,000 | | | - |
| 31652 | BUS FARES-TRANSIT | 10,000 | | | - |
| 31653 | COUNTY VAN SHUTTLE | 1,000 | | | - |
| 31654 | JMU TRANSIT CONTRACT | 2,108,927 | 1,982,881 | 2,286,555 | 300,000 |
| 31659 | PARATRANSIT FARES | 20,000 | | | - |
| 31689 | OTHER TRANSIT CONTRACTS | 274,000 | 274,002 | 290,687 | 8,467 |
| | TOTAL TRANSIT CHARGES | 2,494,927 | 2,257,427 | 2,617,242 | 308,467 |
| | TOTAL CHARGES FOR SERVICES | 2,494,927 | 2,257,427 | 2,617,242 | 308,467 |
| 31901 | RECOVERIES & REBATES | | 453 | | - |
| 31935 | CAPITAL MATCH - JMU | | 122,372 | 126,043 | 3,671 |
| | TOTAL RECOVERED COSTS | | 122,825 | 126,043 | 3,671 |
| | TOTAL LOCAL REVENUES | 2,969,326 | 2,875,035 | 2,979,285 | 298,138 |
| 32515 | TRANSIT-MICROTRANSIT GRNT | | | 400,000 | 400,000 |
| 32516 | TRANSIT-OPERATING-OTHER | 10,000 | 1,266 | 10,000 | - |
| 32518 | TRANSIT-CAPITAL GRANT | 4,361,542 | 1,141,782 | 581,790 | 524,906 |
| 32519 | TRANSIT-OPERATING GRANT | 1,560,751 | 1,789,566 | 1,658,400 | 58,400 |
| | TOTAL OTHER CATEGORICAL AID | 5,932,293 | 2,932,614 | 2,650,190 | 983,306 |
| | TOTAL STATE REVENUES | 5,932,293 | 2,932,614 | 2,650,190 | 983,306 |
| 33305 | TRANSIT-CAPITAL GRANT | 5,080,004 | 381,204 | 2,908,940 | 2,624,734 |
| 33306 | TRANSIT-OPERATING GRANT | 3,934,416 | 1,874,728 | 4,594,509 | 187,874 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------|----------------------------|-----------------------|-----------------------|-----------------------|------------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 33308 | TRANSIT-MPO | 107,380 | 11,203 | 168,000 | 110,000 | (58,000) |
| TOTAL | CATEGORICAL AID | 9,121,800 | 2,267,135 | 4,858,841 | 7,613,449 | 2,754,608 |
| TOTAL | FEDERAL REVENUES | 9,121,800 | 2,267,135 | 4,858,841 | 7,613,449 | 2,754,608 |
| 34011 | INSURANCE RECOVERIES | | 21,853 | | | - |
| TOTAL | NON-REVENUE RECEIPTS | | 21,853 | | | - |
| 34210 | TR FROM GENERAL FUND | | | 400,000 | 660,000 | 260,000 |
| TOTAL | INTER-FUND TRANSFERS | | | 400,000 | 660,000 | 260,000 |
| TOTAL | NON-REVENUE RECEIPTS | | 21,853 | 400,000 | 660,000 | 260,000 |
| TOTAL | PUBLIC TRANSPORTATION FUND | 18,023,419 | 8,096,637 | 9,606,872 | 13,902,924 | 4,296,052 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 2014 - SANITATION FUND
FUNCTION - 20 - ENTERPRISE FUNDS

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------|--------------------------------|-----------------------|-----------------------|-----------|-----------|-------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 732,075 | 732,075 | 3,420,808 | 924,740 | (2,496,068) |
| | TOTAL AMOUNT FROM FUND BALANCE | 732,075 | 732,075 | 3,420,808 | 924,740 | (2,496,068) |
| 31513 | INVESTMENT EARNINGS | 10,200 | 79,898 | 35,000 | 35,000 | - |
| | TOTAL USE OF MONEY | 10,200 | 79,898 | 35,000 | 35,000 | - |
| | TOTAL USE OF MONEY & PROPERTY | 10,200 | 79,898 | 35,000 | 35,000 | - |
| 31631 | SOLID WASTE COLLECTIN FEE | 1,650,000 | 1,684,764 | 1,650,000 | 1,650,000 | - |
| 31637 | SOLID WASTE MNGMENT FEE | 2,760,000 | 2,742,718 | 2,760,000 | 2,760,000 | - |
| | TOTAL REFUSE CHARGES | 4,410,000 | 4,427,481 | 4,410,000 | 4,410,000 | - |
| | TOTAL CHARGES FOR SERVICES | 4,410,000 | 4,427,481 | 4,410,000 | 4,410,000 | - |
| 31810 | SALE OF MAT'L & SUPPLIES | | 21,341 | | | - |
| | TOTAL MISCELLANEOUS REVENUES | | 21,341 | | | - |
| | TOTAL LOCAL REVENUES | 5,152,275 | 5,260,795 | 7,865,808 | 5,369,740 | (2,496,068) |
| | TOTAL SANITATION FUND | 5,152,275 | 5,260,795 | 7,865,808 | 5,369,740 | (2,496,068) |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 69,500 | 69,500 | 72,500 | 76,800 | 4,300 |
| TOTAL AMOUNT FROM FUND BALANCE | | 69,500 | 69,500 | 72,500 | 76,800 | 4,300 |
| 31513 | INVESTMENT EARNINGS | | 6,615 | | | - |
| 31515 | LOAN PROGRAM INTEREST | 2,600 | 3,555 | 2,300 | 2,300 | - |
| TOTAL USE OF MONEY | | 2,600 | 10,170 | 2,300 | 2,300 | - |
| TOTAL USE OF MONEY & PROPERTY | | 2,600 | 10,170 | 2,300 | 2,300 | - |
| 31842 | LOAN PROGRAM PRINCIPLE | 27,900 | 31,713 | 25,200 | 20,900 | (4,300) |
| 31843 | LOAN PRGM APPLICATION FEE | | 70 | | | - |
| TOTAL MISCELLANEOUS REVENUES | | 27,900 | 31,783 | 25,200 | 20,900 | (4,300) |
| TOTAL LOCAL REVENUES | | 100,000 | 111,453 | 100,000 | 100,000 | - |
| TOTAL BUSINESS LOAN PROGRAM | | 100,000 | 111,453 | 100,000 | 100,000 | - |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 2018 - STORMWATER FUND
FUNCTION - 20 - ENTERPRISE FUNDS

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------|---------------------------------|-----------------------|-----------------------|-----------|-----------|---|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE | |
| 31010 | AMOUNT FROM FUND BALANCE | 137,823 | 137,823 | | - | |
| | TOTAL AMOUNT FROM FUND BALANCE | 137,823 | 137,823 | | - | |
| 31513 | INVESTMENT EARNINGS | 3,500 | 90,250 | 45,000 | 45,000 | - |
| | TOTAL USE OF MONEY | 3,500 | 90,250 | 45,000 | 45,000 | - |
| | TOTAL USE OF MONEY & PROPERTY | 3,500 | 90,250 | 45,000 | 45,000 | - |
| 31752 | STORMWATER MNGMT FEE | 1,327,680 | 1,403,810 | 1,427,680 | 1,427,680 | - |
| | TOTAL CHARGES FOR STORMWATER MN | 1,327,680 | 1,403,810 | 1,427,680 | 1,427,680 | - |
| | TOTAL CHARGES FOR SERVICES | 1,327,680 | 1,403,810 | 1,427,680 | 1,427,680 | - |
| | TOTAL LOCAL REVENUES | 1,469,003 | 1,631,883 | 1,472,680 | 1,472,680 | - |
| | TOTAL STORMWATER FUND | 1,469,003 | 1,631,883 | 1,472,680 | 1,472,680 | - |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 31010 | AMOUNT FROM FUND BALANCE | 132,519 | 132,519 | 69,000 | 471,600 | 402,600 |
| TOTAL AMOUNT FROM FUND BALANCE | | 132,519 | 132,519 | 69,000 | 471,600 | 402,600 |
| 31332 | TAXI CAB LIC./INSPECTION | 1,000 | 320 | | | - |
| TOTAL LIC., PERMITS & PRIV. FEE | | 1,000 | 320 | | | - |
| 31513 | INVESTMENT EARNINGS | 1,000 | 55,077 | 10,000 | 10,000 | - |
| TOTAL USE OF MONEY | | 1,000 | 55,077 | 10,000 | 10,000 | - |
| TOTAL USE OF MONEY & PROPERTY | | 1,000 | 55,077 | 10,000 | 10,000 | - |
| 31695 | SALE OF SERVICES TO DEPTS | 2,040,392 | 2,001,522 | 2,339,878 | 2,479,430 | 139,552 |
| 31696 | SERVICES TO EXT AGENCIES | 15,000 | 17,873 | 15,000 | 15,000 | - |
| TOTAL CHARGES FOR SERVICES | | 2,055,392 | 2,019,395 | 2,354,878 | 2,494,430 | 139,552 |
| 31810 | SALE OF MAT'L & SUPPLIES | | 902 | | 500 | 500 |
| TOTAL MISCELLANEOUS REVENUES | | | 902 | | 500 | 500 |
| 31901 | RECOVERIES & REBATES | 1,000 | 1,333 | 1,500 | 1,500 | - |
| TOTAL RECOVERED COSTS | | 1,000 | 1,333 | 1,500 | 1,500 | - |
| TOTAL LOCAL REVENUES | | 2,190,911 | 2,209,546 | 2,435,378 | 2,978,030 | 542,652 |
| TOTAL CENTRAL GARAGE FUND | | 2,190,911 | 2,209,546 | 2,435,378 | 2,978,030 | 542,652 |

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|----------------------------|--------------------|-----------------------|-------------|-------------|-------------|------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 34220 | TR FROM WATER FUND | 155,832 | 155,832 | 175,238 | 169,013 | (6,225) |
| 34230 | TR FROM SEWER FUND | 51,944 | 51,944 | 58,413 | 56,339 | (2,074) |
| TOTAL INTER-FUND TRANSFERS | | 207,776 | 207,776 | 233,651 | 225,352 | (8,299) |
| TOTAL NON-REVENUE RECEIPTS | | 207,776 | 207,776 | 233,651 | 225,352 | (8,299) |
| TOTAL CENTRAL STORES FUND | | 207,776 | 207,776 | 233,651 | 225,352 | (8,299) |
| TOTAL REPORT | | 529,088,428 | 478,290,442 | 362,217,042 | 404,901,690 | 42,684,648 |

EXPENDITURE BUDGET

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 57,431 | 57,498 | 57,431 | 69,347 | 11,916 |
| 41030 | PT SALARIES & WAGES-REG | 63,000 | 63,000 | 92,000 | 92,000 | - |
| 41054 | PTO - PAYOUT | | 1,104 | | | - |
| TOTAL PERSONAL SERVICES | | 120,431 | 121,602 | 149,431 | 161,347 | 11,916 |
| TOTAL PERSONAL SERVICES | | 120,431 | 121,602 | 149,431 | 161,347 | 11,916 |
| 42010 | FICA | 9,213 | 8,762 | 11,431 | 12,343 | 912 |
| 42020 | RETIREMENT - VRS | 8,449 | 8,448 | 8,449 | 9,647 | 1,198 |
| 42030 | RETIREMENT - VRS (DC) | | | | 1,734 | 1,734 |
| 42050 | HEALTH INSURANCE | 11,025 | 11,193 | 13,042 | 14,107 | 1,065 |
| 42060 | LIFE INSURANCE - VRS | 770 | 769 | 770 | 929 | 159 |
| 42070 | DISABILITY (VLDP) | 282 | 304 | 305 | 368 | 63 |
| 42080 | DENTAL INSURANCE | 156 | 156 | 156 | 156 | - |
| 42110 | WORKER'S COMP. | 33 | 36 | 38 | 40 | 2 |
| TOTAL FRINGE BENEFITS | | 29,928 | 29,669 | 34,191 | 39,324 | 5,133 |
| 43100 | PROFESSIONAL SERVICES | 23,760 | 28,189 | 15,300 | 8,300 | (7,000) |
| 43110 | MEDICAL SERVICES | 4,502 | | | | - |
| 43320 | SERVICE CONTRACTS | 6,392 | 6,031 | 6,384 | 6,384 | - |
| 43600 | ADVERTISING | 20,000 | 19,264 | 12,000 | 18,000 | 6,000 |
| TOTAL PURCHASED SERVICES | | 54,654 | 53,484 | 33,684 | 32,684 | (1,000) |
| 45210 | POSTAGE | 150 | 228 | 150 | 150 | - |
| 45230 | TELECOMMUNICATIONS | 444 | 373 | 345 | 485 | 140 |
| 45305 | PROPERTY/LIABILITY INS. | | | 970 | 940 | (30) |
| 45370 | PUB.OFFICIAL LIABILITY IN | 610 | 579 | | | - |
| 45380 | GENERAL LIABILITY INS. | 220 | 236 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 799 | 799 | 799 | 799 | - |
| 45530 | TRAINING & TRAVEL | 37,000 | 36,909 | 32,000 | 42,000 | 10,000 |
| 45810 | DUES & MEMBERSHIPS | 46,300 | 46,024 | 47,427 | 48,627 | 1,200 |
| TOTAL OTHER CHARGES | | 85,523 | 85,148 | 81,691 | 93,001 | 11,310 |
| 46010 | OFFICE SUPPLIES | 300 | 74 | 300 | 300 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 10,900 | 5,075 | 10,900 | 6,400 | (4,500) |
| 46140 | OTHER OPERATING SUPPLIES | 12,000 | 14,420 | 13,892 | 18,892 | 5,000 |
| TOTAL MATERIALS & SUPPLIES | | 23,200 | 19,569 | 25,092 | 25,592 | 500 |
| TOTAL OTHER OPERATING EXPENSES | | 193,305 | 187,870 | 174,658 | 190,601 | 15,943 |
| 48172 | HARDWARE | 1,100 | 1,690 | 1,100 | 5,265 | 4,165 |

04/08/2024

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- | 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|----------------------|----------------------|---------|-----------------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48221 | FURNITURE & FIXTURES | 6,500 | | | | - |
| 48264 | EQUIPMENT | 5,033 | 11,171 | | | - |
| TOTAL CAPITAL OUTLAY | | 12,633 | 12,862 | 1,100 | 5,265 | 4,165 |
| TOTAL CAPITAL OUTLAY | | 12,633 | 12,862 | 1,100 | 5,265 | 4,165 |
| TOTAL CITY COUNCIL | | 326,369 | 322,334 | 325,189 | 357,213 | 32,024 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 602,706 | 504,476 | 551,802 | (81,985) |
| 41020 | SALARIES & WAGES-O/T | | 23 | | - |
| 41054 | PTO - PAYOUT | | 2,072 | | - |
| TOTAL PERSONAL SERVICES | | 602,706 | 506,571 | 551,802 | (81,985) |
| TOTAL PERSONAL SERVICES | | 602,706 | 506,571 | 551,802 | (81,985) |
| 42010 | FICA | 49,970 | 34,874 | 42,213 | (6,272) |
| 42020 | RETIREMENT - VRS | 96,088 | 72,728 | 76,756 | (16,474) |
| 42030 | RETIREMENT - VRS (DC) | | | 8,495 | 8,495 |
| 42050 | HEALTH INSURANCE | 67,775 | 37,210 | 46,585 | (9,524) |
| 42060 | LIFE INSURANCE - VRS | 8,753 | 6,625 | 7,394 | (1,099) |
| 42070 | DISABILITY (VLDP) | 2,518 | 1,589 | 1,800 | (435) |
| 42080 | DENTAL INSURANCE | 850 | 543 | 702 | (156) |
| 42110 | WORKER'S COMP. | 312 | 307 | 270 | (53) |
| TOTAL FRINGE BENEFITS | | 226,266 | 153,876 | 184,215 | (25,518) |
| 43100 | PROFESSIONAL SERVICES | 4,500 | 45,161 | 61,000 | 54,000 |
| 43320 | SERVICE CONTRACTS | 2,000 | 141 | 181 | 40 |
| 43700 | CONTRACTED SERVICES | | 440 | | - |
| TOTAL PURCHASED SERVICES | | 6,500 | 45,742 | 61,181 | 54,040 |
| 44300 | CENTRAL STORES | | 10 | | - |
| TOTAL INTERNAL SERVICES | | | 10 | | - |
| 45210 | POSTAGE | 200 | 107 | 1,320 | 1,120 |
| 45230 | TELECOMMUNICATIONS | 2,400 | 2,084 | 1,880 | (604) |
| 45305 | PROPERTY/LIABILITY INS. | | | 2,430 | (90) |
| 45355 | INSURANCE DEDUCTIBLE | | 4,265 | | - |
| 45360 | SURETY BONDS | 10 | 10 | 10 | 10 |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,510 | 1,433 | 1,510 | 1,510 |
| 45380 | GENERAL LIABILITY INS. | 550 | 591 | 550 | 550 |
| 45394 | RETIREE H' CARE BENEFIT | 1,920 | 1,920 | 1,920 | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 2,000 | 917 | 804 | (1,196) |
| 45530 | TRAINING & TRAVEL | 18,980 | 8,245 | 31,100 | 6,820 |
| 45810 | DUES & MEMBERSHIPS | 3,396 | 4,462 | 3,960 | (395) |
| TOTAL OTHER CHARGES | | 30,966 | 24,036 | 45,394 | 7,725 |
| 46010 | OFFICE SUPPLIES | 1,000 | 1,082 | 1,000 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 500 | 2,576 | 2,285 | (458) |
| 46140 | OTHER OPERATING SUPPLIES | 12,000 | 3,876 | 17,500 | (5,600) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|----------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| TOTAL MATERIALS & SUPPLIES | | 13,500 | 7,535 | 26,843 | (6,058) |
| TOTAL OTHER OPERATING EXPENSES | | 277,232 | 231,199 | 281,386 | 30,189 |
| 48121 | FURNITURE & FIXTURES | 18,927 | 36,641 | | - |
| 48172 | HARDWARE | 7,600 | 6,885 | 2,180 | - |
| 48273 | SOFTWARE | | 32 | | - |
| TOTAL CAPITAL OUTLAY | | 26,527 | 43,558 | 2,180 | - |
| TOTAL CAPITAL OUTLAY | | 26,527 | 43,558 | 2,180 | - |
| TOTAL MANAGER | | 906,465 | 781,328 | 917,353 | (51,796) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| | | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|--------|-----------|-----------|---------|
| ACCOUNT----- | TITLE ----- | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | | | | 167,959 | 167,959 |
| TOTAL PERSONAL SERVICES | | | | | 167,959 | 167,959 |
| TOTAL PERSONAL SERVICES | | | | | 167,959 | 167,959 |
| 42010 | FICA | | | | 12,849 | 12,849 |
| 42020 | RETIREMENT - VRS | | | | 23,364 | 23,364 |
| 42030 | RETIREMENT - VRS (DC) | | | | 4,199 | 4,199 |
| 42050 | HEALTH INSURANCE | | | | 19,082 | 19,082 |
| 42060 | LIFE INSURANCE - VRS | | | | 2,251 | 2,251 |
| 42070 | DISABILITY (VLDP) | | | | 891 | 891 |
| 42080 | DENTAL INSURANCE | | | | 312 | 312 |
| 42110 | WORKER'S COMP. | | | | 100 | 100 |
| TOTAL FRINGE BENEFITS | | | | | 63,048 | 63,048 |
| 43100 | PROFESSIONAL SERVICES | | | | 7,000 | 7,000 |
| 43320 | SERVICE CONTRACTS | | | | 72 | 72 |
| TOTAL PURCHASED SERVICES | | | | | 7,072 | 7,072 |
| 45230 | TELECOMMUNICATIONS | | | | 1,515 | 1,515 |
| 45530 | TRAINING & TRAVEL | | | | 2,000 | 2,000 |
| 45810 | DUES & MEMBERSHIPS | | | | 750 | 750 |
| TOTAL OTHER CHARGES | | | | | 4,265 | 4,265 |
| 46120 | BOOKS & SUBSCRIPTIONS | | | | 2,976 | 2,976 |
| 46140 | OTHER OPERATING SUPPLIES | | | | 13,100 | 13,100 |
| TOTAL MATERIALS & SUPPLIES | | | | | 16,076 | 16,076 |
| TOTAL OTHER OPERATING EXPENSES | | | | | 90,461 | 90,461 |
| 48172 | HARDWARE | | | | 2,200 | 2,200 |
| TOTAL CAPITAL OUTLAY | | | | | 2,200 | 2,200 |
| TOTAL CAPITAL OUTLAY | | | | | 2,200 | 2,200 |
| TOTAL COMMUNICATIONS | | | | | 260,620 | 260,620 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------|---------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 276,129 | 276,141 | 303,098 | 26,957 |
| 41054 | PTO - PAYOUT | | 1,973 | | - |
| TOTAL | PERSONAL SERVICES | 276,129 | 278,114 | 303,098 | 26,957 |
| TOTAL | PERSONAL SERVICES | 276,129 | 278,114 | 303,098 | 26,957 |
| 42010 | FICA | 21,124 | 19,070 | 23,187 | 2,062 |
| 42020 | RETIREMENT - VRS | 40,619 | 40,620 | 42,161 | 1,541 |
| 42030 | RETIREMENT - VRS (DC) | | | 2,805 | 2,805 |
| 42050 | HEALTH INSURANCE | 20,530 | 20,843 | 26,267 | 1,982 |
| 42060 | LIFE INSURANCE - VRS | 3,701 | 3,700 | 4,062 | 362 |
| 42070 | DISABILITY (VLDP) | 503 | 544 | 595 | 51 |
| 42080 | DENTAL INSURANCE | 312 | 312 | 312 | - |
| 42110 | WORKER'S COMP. | 162 | 173 | 130 | (54) |
| TOTAL | FRINGE BENEFITS | 86,951 | 85,262 | 99,519 | 8,749 |
| 43152 | OTHER LEGAL SERVICES | 2,500 | 1,172 | 2,500 | - |
| 43320 | SERVICE CONTRACTS | | 63 | | - |
| 43600 | ADVERTISING | 400 | 644 | 400 | - |
| TOTAL | PURCHASED SERVICES | 2,900 | 1,878 | 2,900 | - |
| 45210 | POSTAGE | 100 | 41 | 150 | 50 |
| 45230 | TELECOMMUNICATIONS | 1,044 | 964 | 970 | 2 |
| 45305 | PROPERTY/LIABILITY INS. | | | 1,290 | (40) |
| 45370 | PUB.OFFICIAL LIABILITY IN | 810 | 768 | | - |
| 45380 | GENERAL LIABILITY INS. | 290 | 311 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 22 | 798 | 22 | 778 |
| 45530 | TRAINING & TRAVEL | 3,700 | 1,387 | 3,700 | - |
| 45810 | DUES & MEMBERSHIPS | 1,540 | 1,240 | 1,540 | - |
| TOTAL | OTHER CHARGES | 7,506 | 5,509 | 7,620 | 790 |
| 46010 | OFFICE SUPPLIES | 300 | | 300 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 3,600 | 3,999 | 4,300 | 700 |
| 46140 | OTHER OPERATING SUPPLIES | 6,000 | 456 | 6,000 | (6,000) |
| TOTAL | MATERIALS & SUPPLIES | 9,900 | 4,456 | 9,900 | (5,300) |
| TOTAL | OTHER OPERATING EXPENSES | 107,257 | 97,105 | 111,190 | 4,239 |
| 48172 | HARDWARE | | | 2,220 | 2,220 |
| TOTAL | CAPITAL OUTLAY | | | 2,220 | 2,220 |

04/08/2024

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- | 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|----------------------|-------------|---------|-----------------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL CAPITAL OUTLAY | | | | | 2,220 | 2,220 |
| TOTAL ATTORNEY | | 383,386 | 375,219 | 387,331 | 420,747 | 33,416 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|----------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 449,788 | 385,587 | 475,530 | 95,628 |
| 41020 | SALARIES & WAGES-O/T | | 4 | | - |
| 41030 | PT SALARIES & WAGES-REG | | 1,595 | | - |
| 41054 | PTO - PAYOUT | | 3,902 | | - |
| TOTAL PERSONAL SERVICES | | 449,788 | 391,088 | 475,530 | 95,628 |
| TOTAL PERSONAL SERVICES | | 449,788 | 391,088 | 475,530 | 95,628 |
| 42010 | FICA | 34,409 | 28,183 | 36,378 | 7,316 |
| 42020 | RETIREMENT - VRS | 66,164 | 56,717 | 69,950 | 9,499 |
| 42030 | RETIREMENT - VRS (DC) | | | 7,824 | 7,824 |
| 42050 | HEALTH INSURANCE | 53,273 | 43,056 | 68,864 | 11,945 |
| 42060 | LIFE INSURANCE - VRS | 6,028 | 5,167 | 6,372 | 1,282 |
| 42070 | DISABILITY (VLDP) | 1,125 | 877 | 1,354 | 305 |
| 42080 | DENTAL INSURANCE | 936 | 624 | 1,014 | 78 |
| 42110 | WORKER'S COMP. | 256 | 242 | 256 | 24 |
| TOTAL FRINGE BENEFITS | | 162,191 | 134,865 | 184,188 | 38,273 |
| 43100 | PROFESSIONAL SERVICES | 203,200 | 130,383 | 80,500 | - |
| 43110 | MEDICAL SERVICES | 100 | | 100 | (100) |
| 43320 | SERVICE CONTRACTS | 5,556 | 4,956 | 7,919 | 6,056 |
| 43600 | ADVERTISING | 600 | 175 | 600 | - |
| TOTAL PURCHASED SERVICES | | 209,456 | 135,514 | 89,119 | 5,956 |
| 45210 | POSTAGE | 2,000 | 1,679 | 2,000 | (284) |
| 45230 | TELECOMMUNICATIONS | 1,120 | 964 | 970 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 1,880 | (70) |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,180 | 1,119 | | - |
| 45380 | GENERAL LIABILITY INS. | 430 | 461 | | - |
| 45394 | RETIREE H'CARE BENEFIT | 1,050 | 1,050 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 2,900 | 3,116 | 2,900 | 220 |
| 45530 | TRAINING & TRAVEL | 24,870 | 10,370 | 20,870 | 1,500 |
| 45540 | EDUCATION | 1,000 | | 1,000 | (1,000) |
| 45810 | DUES & MEMBERSHIPS | 3,800 | 2,033 | 3,875 | 350 |
| TOTAL OTHER CHARGES | | 38,350 | 20,791 | 33,495 | 716 |
| 46010 | OFFICE SUPPLIES | 3,000 | 4,151 | 3,000 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 850 | 1,035 | 900 | - |
| 46140 | OTHER OPERATING SUPPLIES | 13,200 | 21,680 | 15,700 | 15,000 |
| TOTAL MATERIALS & SUPPLIES | | 17,050 | 26,866 | 19,600 | 15,000 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|----------------------|-----------------------|-----------------------|-----------------------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL OTHER OPERATING EXPENSES | | 427,047 | 318,036 | 326,402 | 386,347 | 59,945 |
| 48121 | FURNITURE & FIXTURES | | 3,078 | | | - |
| 48172 | HARDWARE | 3,826 | 3,313 | 5,400 | 3,000 | (2,400) |
| TOTAL CAPITAL OUTLAY | | 3,826 | 6,391 | 5,400 | 3,000 | (2,400) |
| TOTAL CAPITAL OUTLAY | | 3,826 | 6,391 | 5,400 | 3,000 | (2,400) |
| TOTAL HUMAN RESOURCES | | 880,661 | 715,516 | 807,332 | 960,505 | 153,173 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------|--------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 43120 | ACCOUNTING & AUDITING | 24,895 | 24,895 | 26,720 | 3,200 |
| TOTAL PURCHASED SERVICES | | 24,895 | 24,895 | 26,720 | 3,200 |
| TOTAL OTHER OPERATING EXPENSES | | 24,895 | 24,895 | 26,720 | 3,200 |
| TOTAL INDEPENDENT AUDITOR | | 24,895 | 24,895 | 26,720 | 3,200 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|--------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 337,729 | 326,135 | 433,773 | 73,172 |
| 41020 | SALARIES & WAGES-O/T | | 638 | | - |
| 41030 | PT SALARIES & WAGES-REG | 24,276 | 13,480 | 32,972 | 8,689 |
| 41040 | PT SALARIES & WAGES-O/T | 1,000 | 1,004 | 1,000 | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 507 | | - |
| TOTAL PERSONAL SERVICES | | 363,005 | 341,764 | 467,745 | 81,861 |
| TOTAL PERSONAL SERVICES | | 363,005 | 341,764 | 467,745 | 81,861 |
| 42010 | FICA | 29,759 | 23,680 | 35,783 | 6,263 |
| 42020 | RETIREMENT - VRS | 53,505 | 47,981 | 60,338 | 7,294 |
| 42030 | RETIREMENT - VRS (DC) | | | 1,244 | 1,244 |
| 42050 | HEALTH INSURANCE | 68,055 | 55,341 | 80,746 | 13,186 |
| 42060 | LIFE INSURANCE - VRS | 4,874 | 4,371 | 5,813 | 981 |
| 42070 | DISABILITY (VLDP) | 476 | 209 | 263 | 54 |
| 42080 | DENTAL INSURANCE | 936 | 793 | 936 | - |
| 42110 | WORKER'S COMP. | 630 | 219 | 700 | 483 |
| TOTAL FRINGE BENEFITS | | 158,235 | 132,594 | 185,823 | 29,505 |
| 43100 | PROFESSIONAL SERVICES | 630 | 521 | 605 | 25 |
| 43110 | MEDICAL SERVICES | 100 | | | - |
| 43320 | SERVICE CONTRACTS | 5,583 | 5,371 | 17,071 | 7,217 |
| 43600 | ADVERTISING | 660 | 711 | 660 | - |
| TOTAL PURCHASED SERVICES | | 6,973 | 6,603 | 18,336 | 7,242 |
| 44300 | CENTRAL STORES | 750 | 570 | 250 | (600) |
| TOTAL INTERNAL SERVICES | | 750 | 570 | 250 | (600) |
| 45210 | POSTAGE | 5,515 | 6,308 | 7,065 | 1,450 |
| 45305 | PROPERTY/LIABILITY INS. | | | 1,940 | (70) |
| 45360 | SURETY BONDS | 20 | 20 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,200 | 1,138 | | - |
| 45380 | GENERAL LIABILITY INS. | 440 | 472 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 5,944 | 5,618 | 5,985 | - |
| 45530 | TRAINING & TRAVEL | 3,690 | 3,226 | 4,380 | 180 |
| 45540 | EDUCATION | | | 500 | (500) |
| 45810 | DUES & MEMBERSHIPS | 2,095 | 2,185 | 2,339 | 129 |
| 45831 | INT ON BPOL & PP REFUNDS | 7,500 | 4,081 | 7,500 | - |
| TOTAL OTHER CHARGES | | 26,404 | 23,049 | 29,139 | 1,189 |
| 46010 | OFFICE SUPPLIES | 3,000 | 3,924 | 4,200 | 1,000 |
| 46120 | BOOKS & SUBSCRIPTIONS | 1,386 | 1,428 | 1,969 | 475 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|-------------|-----------------------|-----------------------|-----------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL MATERIALS & SUPPLIES | | 4,386 | 5,352 | 4,694 | 6,169 | 1,475 |
| TOTAL OTHER OPERATING EXPENSES | | 196,748 | 168,168 | 200,906 | 239,717 | 38,811 |
| 48171 EDP EQUIPMENT | | 2,639 | 2,372 | 1,100 | 2,820 | 1,720 |
| TOTAL CAPITAL OUTLAY | | 2,639 | 2,372 | 1,100 | 2,820 | 1,720 |
| TOTAL CAPITAL OUTLAY | | 2,639 | 2,372 | 1,100 | 2,820 | 1,720 |
| TOTAL REVENUE | | 562,392 | 512,304 | 587,890 | 710,282 | 122,392 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|----------------------------|---------------------------|-----------------------|-----------------------|-----------|--------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 201,421 | 198,579 | 202,230 | 45,815 |
| 41020 | SALARIES & WAGES-O/T | | 164 | | - |
| 41030 | PT SALARIES & WAGES-REG | 35,814 | 33,180 | 36,890 | 11,827 |
| 41053 | ANNUAL LEAVE - PAYOUT | 3,300 | 3,288 | | - |
| TOTAL PERSONAL SERVICES | | 240,535 | 235,211 | 239,120 | 57,642 |
| TOTAL PERSONAL SERVICES | | 240,535 | 235,211 | 239,120 | 57,642 |
| 42010 | FICA | 18,149 | 17,072 | 18,293 | 4,409 |
| 42020 | RETIREMENT - VRS | 29,629 | 29,630 | 29,748 | 4,756 |
| 42030 | RETIREMENT - VRS (DC) | | | 3,650 | 3,650 |
| 42050 | HEALTH INSURANCE | 15,527 | 15,764 | 18,368 | 1,498 |
| 42060 | LIFE INSURANCE - VRS | 2,700 | 2,699 | 2,710 | 614 |
| 42070 | DISABILITY (VLDP) | 568 | 615 | 619 | 155 |
| 42080 | DENTAL INSURANCE | 624 | 468 | 624 | - |
| 42110 | WORKER'S COMP. | 255 | 419 | 449 | 351 |
| TOTAL FRINGE BENEFITS | | 67,452 | 66,666 | 70,811 | 15,433 |
| 43100 | PROFESSIONAL SERVICES | 3,400 | 3,744 | 4,750 | 330 |
| 43320 | SERVICE CONTRACTS | 31,184 | 31,153 | 27,740 | 13,820 |
| TOTAL PURCHASED SERVICES | | 34,584 | 34,897 | 32,490 | 14,150 |
| 44200 | C.G. - PARTS AND LABOR | 3,400 | 3,722 | 4,600 | 200 |
| 44310 | C.G. - FUEL | 1,900 | 1,181 | 1,900 | (800) |
| TOTAL INTERNAL SERVICES | | 5,300 | 4,903 | 6,500 | (600) |
| 45210 | POSTAGE | 4,400 | 5,025 | 5,600 | 100 |
| 45230 | TELECOMMUNICATIONS | 1,025 | 1,019 | 1,025 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 1,800 | (60) |
| 45350 | VEHICLE & EQUIPMENT INS. | 540 | 493 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 790 | 749 | | - |
| 45380 | GENERAL LIABILITY INS. | 290 | 311 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 2,700 | 2,649 | 2,700 | - |
| 45530 | TRAINING & TRAVEL | 3,225 | 2,968 | 3,900 | 460 |
| TOTAL OTHER CHARGES | | 12,970 | 13,215 | 15,025 | 500 |
| 46010 | OFFICE SUPPLIES | 600 | 517 | 600 | 150 |
| 46120 | BOOKS & SUBSCRIPTIONS | 1,329 | 1,219 | 1,353 | 75 |
| TOTAL MATERIALS & SUPPLIES | | 1,929 | 1,736 | 1,953 | 225 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL OTHER OPERATING EXPENSES | | 122,235 | 121,418 | 126,779 | 156,487 | 29,708 |
| 48151 | MOTOR VEHICLES & EQUIP. | 25,800 | 25,727 | | | - |
| 48171 | EDP EQUIPMENT | 2,613 | 1,226 | 1,300 | 4,220 | 2,920 |
| TOTAL CAPITAL OUTLAY | | 28,413 | 26,953 | 1,300 | 4,220 | 2,920 |
| TOTAL CAPITAL OUTLAY | | 28,413 | 26,953 | 1,300 | 4,220 | 2,920 |
| TOTAL ASSESSOR | | 391,183 | 383,582 | 367,199 | 457,469 | 90,270 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET CHANGE |
|--------------------------------|--------------------------|-----------------------|--------|-----------|-----------|---------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | |
| 43130 | MANAGEMENT CONSULTANT | 2,900 | 2,900 | 2,900 | 2,900 | - |
| TOTAL PURCHASED SERVICES | | 2,900 | 2,900 | 2,900 | 2,900 | - |
| 46140 | OTHER OPERATING SUPPLIES | 400 | 245 | 400 | 400 | - |
| TOTAL MATERIALS & SUPPLIES | | 400 | 245 | 400 | 400 | - |
| TOTAL OTHER OPERATING EXPENSES | | 3,300 | 3,145 | 3,300 | 3,300 | - |
| TOTAL EQUALIZATION | | 3,300 | 3,145 | 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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 469,451 | 460,576 | 464,805 | 73,154 |
| 41020 | SALARIES & WAGES-O/T | 1,500 | 429 | 1,500 | (1,000) |
| 41030 | PT SALARIES & WAGES-REG | 22,491 | 4,763 | 11,898 | 2,703 |
| 41050 | ANNUAL LEAVE - SEPARATION | 2,172 | 3,829 | | - |
| 41051 | SICK LEAVE - SEPARATION | 731 | 598 | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 2,062 | | - |
| TOTAL PERSONAL SERVICES | | 496,345 | 472,257 | 478,203 | 74,857 |
| TOTAL PERSONAL SERVICES | | 496,345 | 472,257 | 478,203 | 74,857 |
| 42010 | FICA | 37,971 | 31,632 | 36,583 | 5,727 |
| 42020 | RETIREMENT - VRS | 69,056 | 67,919 | 68,373 | 6,457 |
| 42030 | RETIREMENT - VRS (DC) | | | 2,526 | 2,526 |
| 42050 | HEALTH INSURANCE | 73,431 | 85,362 | 99,455 | (11,712) |
| 42060 | LIFE INSURANCE - VRS | 6,291 | 6,187 | 6,228 | 980 |
| 42070 | DISABILITY (VLDP) | 439 | 468 | 475 | 61 |
| 42080 | DENTAL INSURANCE | 1,248 | 1,092 | 1,248 | - |
| 42110 | WORKER'S COMP. | 284 | 313 | 332 | 8 |
| TOTAL FRINGE BENEFITS | | 188,720 | 192,972 | 212,694 | 4,047 |
| 43100 | PROFESSIONAL SERVICES | 17,146 | 13,494 | 17,400 | 2,500 |
| 43110 | MEDICAL SERVICES | 100 | | 100 | (100) |
| 43320 | SERVICE CONTRACTS | 521 | 314 | 521 | 95 |
| 43330 | MAINT & REP.-MACH & EQUIP | 200 | | 200 | - |
| 43600 | ADVERTISING | 1,500 | 827 | 1,500 | - |
| 43700 | CONTRACTED SERVICES | 200 | 225 | 250 | - |
| TOTAL PURCHASED SERVICES | | 19,667 | 14,859 | 19,971 | 2,495 |
| 44200 | C.G. - PARTS AND LABOR | 3,300 | 2,400 | 2,900 | (1,100) |
| 44300 | CENTRAL STORES | 500 | 397 | 500 | - |
| 44310 | C.G. - FUEL | 200 | 134 | 200 | (100) |
| TOTAL INTERNAL SERVICES | | 4,000 | 2,930 | 3,600 | (1,200) |
| 45210 | POSTAGE | 36,000 | 57,017 | 42,000 | 6,000 |
| 45230 | TELECOMMUNICATIONS | 2,000 | | | - |
| 45300 | PREVENT MAINTENANCE INSUR | | | 230 | 230 |
| 45305 | PROPERTY/LIABILITY INS. | | | 4,270 | (160) |
| 45350 | VEHICLE & EQUIPMENT INS. | 200 | 183 | | - |
| 45360 | SURETY BONDS | 1,280 | 1,259 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,730 | 1,642 | | - |
| 45380 | GENERAL LIABILITY INS. | 630 | 676 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 5,006 | 5,359 | 5,006 | - |
| 45530 | TRAINING & TRAVEL | 4,000 | 4,713 | 4,000 | 755 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45810 | DUES & MEMBERSHIPS | 750 | 1,255 | 550 | 550 | - |
| 45850 | FREIGHT & DRAYAGE | 100 | 353 | 200 | 200 | - |
| TOTAL OTHER CHARGES | | 51,696 | 72,457 | 56,026 | 62,851 | 6,825 |
| 46010 | OFFICE SUPPLIES | 7,500 | 13,316 | 8,500 | 9,000 | 500 |
| 46140 | OTHER OPERATING SUPPLIES | | 99 | 250 | 250 | - |
| 46152 | TAGS DECALS STAMPS-RESALE | 12,921 | 7,917 | 12,416 | 12,516 | 100 |
| TOTAL MATERIALS & SUPPLIES | | 20,421 | 21,331 | 21,166 | 21,766 | 600 |
| TOTAL OTHER OPERATING EXPENSES | | 284,504 | 304,551 | 313,457 | 326,224 | 12,767 |
| 48121 | FURNITURE & FIXTURES | | | 4,000 | | (4,000) |
| 48172 | HARDWARE | 6,091 | 6,261 | 6,900 | 1,500 | (5,400) |
| TOTAL CAPITAL OUTLAY | | 6,091 | 6,261 | 10,900 | 1,500 | (9,400) |
| TOTAL CAPITAL OUTLAY | | 6,091 | 6,261 | 10,900 | 1,500 | (9,400) |
| TOTAL TREASURER | | 786,940 | 783,069 | 802,560 | 880,784 | 78,224 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 409,722 | 387,132 | 564,991 | 649,418 | 84,427 |
| 41020 | SALARIES & WAGES-O/T | 603 | 156 | 652 | 967 | 315 |
| 41030 | PT SALARIES & WAGES-REG | 57,785 | 31,072 | 7,135 | 10,059 | 2,924 |
| 41050 | ANNUAL LEAVE - SEPARATION | | 11,109 | | | - |
| 41051 | SICK LEAVE - SEPARATION | | 4,123 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 9,687 | | | - |
| TOTAL PERSONAL SERVICES | | 468,110 | 443,278 | 572,778 | 660,444 | 87,666 |
| TOTAL PERSONAL SERVICES | | 468,110 | 443,278 | 572,778 | 660,444 | 87,666 |
| 42010 | FICA | 35,483 | 31,837 | 43,818 | 50,524 | 6,706 |
| 42020 | RETIREMENT - VRS | 63,023 | 56,747 | 83,111 | 90,335 | 7,224 |
| 42030 | RETIREMENT - VRS (DC) | | | | 8,633 | 8,633 |
| 42050 | HEALTH INSURANCE | 59,178 | 51,550 | 87,784 | 105,849 | 18,065 |
| 42060 | LIFE INSURANCE - VRS | 6,835 | 5,169 | 7,571 | 8,703 | 1,132 |
| 42070 | DISABILITY (VLDP) | 954 | 479 | 1,032 | 1,487 | 455 |
| 42080 | DENTAL INSURANCE | 1,170 | 871 | 1,326 | 1,326 | - |
| 42110 | WORKER'S COMP. | 228 | 272 | 290 | 290 | - |
| TOTAL FRINGE BENEFITS | | 166,871 | 146,925 | 224,932 | 267,147 | 42,215 |
| 43100 | PROFESSIONAL SERVICES | 22,350 | 11,860 | 24,410 | 19,110 | (5,300) |
| 43160 | BANKING SERVICE FEES | 30,000 | 30,541 | 30,000 | 32,000 | 2,000 |
| 43320 | SERVICE CONTRACTS | 1,605 | 1,456 | 1,625 | 1,820 | 195 |
| 43330 | MAINT & REP.-MACH & EQUIP | 500 | | 500 | 500 | - |
| 43600 | ADVERTISING | 1,750 | 1,397 | 1,950 | 1,950 | - |
| 43700 | CONTRACTED SERVICES | 300 | 225 | 300 | 300 | - |
| TOTAL PURCHASED SERVICES | | 56,505 | 45,479 | 58,785 | 55,680 | (3,105) |
| 44300 | CENTRAL STORES | 250 | | 250 | 250 | - |
| TOTAL INTERNAL SERVICES | | 250 | | 250 | 250 | - |
| 45210 | POSTAGE | 1,200 | 1,183 | 1,200 | 1,200 | - |
| 45230 | TELECOMMUNICATIONS | 540 | 542 | 540 | 540 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 2,210 | 2,130 | (80) |
| 45360 | SURETY BONDS | 20 | 20 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,370 | 1,300 | | | - |
| 45380 | GENERAL LIABILITY INS. | 500 | 537 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | | 1,400 | 3,500 | 4,200 | 700 |
| 45410 | LEASE/RENT OF EQUIPMENT | 2,300 | 2,493 | 2,600 | 2,500 | (100) |
| 45530 | TRAINING & TRAVEL | 6,000 | 6,398 | 6,700 | 6,700 | - |
| 45810 | DUES & MEMBERSHIPS | 1,800 | 1,085 | 1,800 | 2,200 | 400 |
| TOTAL OTHER CHARGES | | 13,730 | 14,958 | 18,550 | 19,470 | 920 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 46010 | OFFICE SUPPLIES | 2,000 | 1,061 | 2,000 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 500 | 213 | 500 | - |
| 46140 | OTHER OPERATING SUPPLIES | 3,700 | 3,888 | 3,700 | - |
| TOTAL MATERIALS & SUPPLIES | | 6,200 | 5,162 | 6,200 | - |
| TOTAL OTHER OPERATING EXPENSES | | 243,556 | 212,525 | 308,717 | 40,030 |
| 48171 | EDP EQUIPMENT | 4,230 | 6,095 | 900 | 300 |
| TOTAL CAPITAL OUTLAY | | 4,230 | 6,095 | 900 | 300 |
| TOTAL CAPITAL OUTLAY | | 4,230 | 6,095 | 900 | 300 |
| TOTAL FINANCE | | 715,896 | 661,898 | 882,395 | 127,996 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 882,285 | 824,419 | 871,919 | 109,934 |
| 41017 | STAND BY PAY | | | 200 | 200 |
| 41020 | SALARIES & WAGES-O/T | | 137 | | - |
| 41060 | PTO - SEPARATION | | 5,377 | | - |
| TOTAL PERSONAL SERVICES | | 882,285 | 829,933 | 871,919 | 110,134 |
| TOTAL PERSONAL SERVICES | | 882,285 | 829,933 | 871,919 | 110,134 |
| 42010 | FICA | 67,495 | 59,431 | 66,702 | 8,425 |
| 42020 | RETIREMENT - VRS | 129,784 | 120,923 | 128,260 | 8,316 |
| 42030 | RETIREMENT - VRS (DC) | | | 14,030 | 14,030 |
| 42050 | HEALTH INSURANCE | 114,049 | 101,582 | 114,723 | 9,359 |
| 42060 | LIFE INSURANCE - VRS | 11,823 | 11,016 | 11,684 | 1,472 |
| 42070 | DISABILITY (VLDP) | 2,843 | 2,420 | 2,685 | 289 |
| 42080 | DENTAL INSURANCE | 2,340 | 1,814 | 2,340 | - |
| 42110 | WORKER'S COMP. | 1,223 | 1,446 | 1,553 | (243) |
| TOTAL FRINGE BENEFITS | | 329,557 | 298,631 | 327,947 | 41,648 |
| 43100 | PROFESSIONAL SERVICES | 36,000 | 26,158 | 50,000 | - |
| 43110 | MEDICAL SERVICES | 300 | | 300 | (300) |
| 43320 | SERVICE CONTRACTS | 1,093,984 | 1,020,376 | 975,469 | (32,486) |
| 43330 | MAINT & REP.-MACH & EQUIP | 1,000 | | 1,000 | - |
| 43600 | ADVERTISING | 150 | 663 | 150 | - |
| TOTAL PURCHASED SERVICES | | 1,131,434 | 1,047,197 | 1,026,919 | (32,786) |
| 44200 | C.G. - PARTS AND LABOR | 1,600 | 1,200 | 2,000 | 500 |
| 44300 | CENTRAL STORES | | 35 | | 150 |
| 44307 | C.S.-OFFICE SUPPLIES | 300 | | 300 | - |
| 44310 | C.G. - FUEL | 300 | 164 | 300 | 200 |
| TOTAL INTERNAL SERVICES | | 2,200 | 1,398 | 2,600 | 850 |
| 45230 | TELECOMMUNICATIONS | 34,335 | 55,437 | 52,946 | (18,476) |
| 45305 | PROPERTY/LIABILITY INS. | | | 19,820 | 21,960 |
| 45350 | VEHICLE & EQUIPMENT INS. | 320 | 292 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 4,190 | 3,975 | | - |
| 45380 | GENERAL LIABILITY INS. | 13,170 | 13,283 | | - |
| 45530 | TRAINING & TRAVEL | 44,515 | 27,523 | 56,945 | 6,905 |
| 45810 | DUES & MEMBERSHIPS | 585 | 3,815 | 585 | 525 |
| 45850 | FREIGHT & DRAYAGE | | 297 | 600 | (600) |
| TOTAL OTHER CHARGES | | 97,115 | 104,622 | 130,896 | (9,506) |
| 46010 | OFFICE SUPPLIES | 5,000 | 2,306 | 5,000 | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|--------------------------|-----------------------|-----------------------|-----------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE | |
| 46140 | OTHER OPERATING SUPPLIES | 5,000 | 21,769 | 5,000 | 15,000 | 10,000 |
| TOTAL MATERIALS & SUPPLIES | | 10,000 | 24,075 | 10,000 | 20,000 | 10,000 |
| TOTAL OTHER OPERATING EXPENSES | | 1,570,306 | 1,475,924 | 1,498,362 | 1,508,568 | 10,206 |
| 48121 | FURNITURE & FIXTURES | 1,000 | 6,149 | 1,000 | 1,000 | - |
| 48151 | MOTOR VEHICLES & EQUIP. | | | 40,000 | | (40,000) |
| 48171 | EDP EQUIPMENT | 23,260 | | 6,000 | 3,000 | (3,000) |
| 48172 | HARDWARE | 196,900 | 164,660 | 12,000 | 190,211 | 178,211 |
| 48173 | SOFTWARE | 59,543 | 17,009 | | | - |
| 48271 | EDP EQUIPMENT | 54,908 | 12,524 | | | - |
| 48272 | HARDWARE | 36,000 | 29,218 | 45,000 | | (45,000) |
| 48273 | SOFTWARE | | 24,939 | | | - |
| TOTAL CAPITAL OUTLAY | | 371,611 | 254,499 | 104,000 | 194,211 | 90,211 |
| TOTAL CAPITAL OUTLAY | | 371,611 | 254,499 | 104,000 | 194,211 | 90,211 |
| TOTAL INFORMATION TECHNOLOGY | | 2,824,202 | 2,560,356 | 2,474,281 | 2,684,832 | 210,551 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 110,632 | 67,059 | 110,636 | 13,249 |
| 41030 | PT SALARIES & WAGES-REG | 18,608 | 30,909 | 19,173 | 18,779 |
| TOTAL PERSONAL SERVICES | | 129,240 | 97,969 | 129,809 | 32,028 |
| TOTAL PERSONAL SERVICES | | 129,240 | 97,969 | 129,809 | 32,028 |
| 42010 | FICA | 9,887 | 7,506 | 9,931 | 2,450 |
| 42020 | RETIREMENT - VRS | 16,275 | 9,864 | 16,275 | 958 |
| 42030 | RETIREMENT - VRS (DC) | | | 3,098 | 3,098 |
| 42050 | HEALTH INSURANCE | 25,383 | | 30,026 | (17,379) |
| 42060 | LIFE INSURANCE - VRS | 1,483 | 899 | 1,483 | 178 |
| 42070 | DISABILITY (VLDP) | 214 | 355 | 231 | 426 |
| 42080 | DENTAL INSURANCE | 312 | | 312 | - |
| 42110 | WORKER'S COMP. | 73 | 53 | 55 | 5 |
| TOTAL FRINGE BENEFITS | | 53,627 | 18,678 | 58,313 | (10,264) |
| 43320 | SERVICE CONTRACTS | 6,322 | 6,896 | 6,722 | 10,238 |
| 43600 | ADVERTISING | 400 | 46 | 400 | - |
| TOTAL PURCHASED SERVICES | | 6,722 | 6,942 | 7,122 | 10,238 |
| 45210 | POSTAGE | 50 | 37 | 50 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 720 | (20) |
| 45360 | SURETY BONDS | 10 | 10 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 450 | 427 | | - |
| 45380 | GENERAL LIABILITY INS. | 160 | 171 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 600 | 623 | 600 | 20 |
| 45530 | TRAINING & TRAVEL | 3,200 | 699 | 3,600 | - |
| 45810 | DUES & MEMBERSHIPS | 300 | 327 | 300 | 160 |
| TOTAL OTHER CHARGES | | 4,770 | 2,294 | 5,270 | 160 |
| 46010 | OFFICE SUPPLIES | 400 | 30 | 400 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 100 | | 100 | - |
| 46140 | OTHER OPERATING SUPPLIES | 5 | 283 | 100 | - |
| TOTAL MATERIALS & SUPPLIES | | 505 | 313 | 600 | - |
| TOTAL OTHER OPERATING EXPENSES | | 65,624 | 28,226 | 71,305 | 134 |
| 48171 | EDP EQUIPMENT | 1,100 | 170 | 1,100 | (1,100) |
| TOTAL CAPITAL OUTLAY | | 1,100 | 170 | 1,100 | (1,100) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|----------------------|-------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| TOTAL CAPITAL OUTLAY | | 1,100 | 170 | 1,100 | (1,100) |
| TOTAL PURCHASING | | 195,964 | 126,365 | 202,214 | 31,062 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 97,395 | 97,050 | 150,051 | 9,714 |
| 41030 | PT SALARIES & WAGES-REG | 64,668 | 53,395 | 66,706 | 28,670 |
| 41040 | PT SALARIES & WAGES-O/T | 2,600 | 1,913 | 2,600 | 1,000 |
| TOTAL PERSONAL SERVICES | | 164,663 | 152,357 | 219,357 | 39,384 |
| TOTAL PERSONAL SERVICES | | 164,663 | 152,357 | 219,357 | 39,384 |
| 42010 | FICA | 12,597 | 14,101 | 16,782 | 3,012 |
| 42020 | RETIREMENT - VRS | 14,327 | 14,272 | 22,072 | 152 |
| 42030 | RETIREMENT - VRS (DC) | | | 2,608 | 2,608 |
| 42050 | HEALTH INSURANCE | | | 11,691 | (5,256) |
| 42060 | LIFE INSURANCE - VRS | 1,305 | 1,300 | 2,011 | 130 |
| 42070 | DISABILITY (VLDP) | 492 | 514 | 795 | (242) |
| 42080 | DENTAL INSURANCE | 156 | | 312 | - |
| 42110 | WORKER'S COMP. | 94 | 153 | 166 | (26) |
| TOTAL FRINGE BENEFITS | | 28,971 | 30,340 | 53,829 | 378 |
| 43100 | PROFESSIONAL SERVICES | | 117 | | - |
| 43105 | POLL WORKERS | 53,000 | 54,110 | 76,500 | 13,070 |
| 43320 | SERVICE CONTRACTS | | 3,376 | | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 7,805 | 5,858 | 9,595 | 1,750 |
| 43600 | ADVERTISING | 600 | 580 | 2,400 | - |
| TOTAL PURCHASED SERVICES | | 61,405 | 64,040 | 88,495 | 14,820 |
| 44300 | CENTRAL STORES | 500 | 228 | 500 | - |
| TOTAL INTERNAL SERVICES | | 500 | 228 | 500 | - |
| 45210 | POSTAGE | 5,000 | 7,215 | 7,900 | 5,100 |
| 45230 | TELECOMMUNICATIONS | 1,968 | 622 | 1,968 | 32 |
| 45305 | PROPERTY/LIABILITY INS. | | | 1,100 | (40) |
| 45320 | FIRE INSURANCE | | 38 | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 200 | 194 | | - |
| 45360 | SURETY BONDS | 10 | 10 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 540 | 512 | | - |
| 45380 | GENERAL LIABILITY INS. | 200 | 215 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 1,680 | 1,969 | 2,036 | 6,179 |
| 45510 | MILEAGE | 75 | 20 | 95 | (95) |
| 45530 | TRAINING & TRAVEL | 5,000 | 3,604 | 7,345 | 6,605 |
| 45540 | EDUCATION | | 598 | | - |
| 45810 | DUES & MEMBERSHIPS | 380 | 734 | 650 | 140 |
| TOTAL OTHER CHARGES | | 15,053 | 15,732 | 21,094 | 17,921 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46010 | OFFICE SUPPLIES | 6,500 | 2,796 | 10,000 | 10,000 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 360 | 92 | 430 | 460 | 30 |
| 46140 | OTHER OPERATING SUPPLIES | 8,500 | 13,675 | 23,600 | 33,000 | 9,400 |
| TOTAL MATERIALS & SUPPLIES | | 15,360 | 16,562 | 34,030 | 43,460 | 9,430 |
| TOTAL OTHER OPERATING EXPENSES | | 121,289 | 126,902 | 197,948 | 240,497 | 42,549 |
| 48110 | MACHINERY & EQUIPMENT | 5,330 | 6,384 | 5,685 | 21,700 | 16,015 |
| 48171 | EDP EQUIPMENT | | 545 | 8,400 | 4,800 | (3,600) |
| 48271 | EDP EQUIPMENT | | | 3,400 | 500 | (2,900) |
| TOTAL CAPITAL OUTLAY | | 5,330 | 6,929 | 17,485 | 27,000 | 9,515 |
| TOTAL CAPITAL OUTLAY | | 5,330 | 6,929 | 17,485 | 27,000 | 9,515 |
| TOTAL ELECTORAL BOARD | | 291,282 | 286,188 | 434,790 | 526,238 | 91,448 |

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 |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|-----------|------------|
| | | ----- 2022-2023 ----- | ----- 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
| 41010 | SALARIES & WAGES-REG. | 1,581,723 | 1,485,207 | 1,724,819 | 2,048,072 | 323,253 |
| 41016 | UNIFORM CLEANING ALLOW. | 3,000 | 2,250 | 3,375 | 3,600 | 225 |
| 41020 | SALARIES & WAGES-O/T | 50,000 | 43,930 | 50,000 | 52,500 | 2,500 |
| 41029 | SPECIAL PAY TRAINERS | 1,800 | 2,610 | 1,800 | 1,800 | - |
| 41030 | PT SALARIES & WAGES-REG | 26,650 | 11,512 | 36,608 | 59,313 | 22,705 |
| 41050 | ANNUAL LEAVE - SEPARATION | | 2,444 | | | - |
| 41051 | SICK LEAVE - SEPARATION | | 983 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 327 | | | - |
| 41054 | PTO - PAYOUT | | 2,723 | | | - |
| 41060 | PTO - SEPARATION | | 208 | | | - |
| TOTAL PERSONAL SERVICES | | 1,663,173 | 1,552,193 | 1,816,602 | 2,165,285 | 348,683 |
| TOTAL PERSONAL SERVICES | | 1,663,173 | 1,552,193 | 1,816,602 | 2,165,285 | 348,683 |
| 42010 | FICA | 140,619 | 109,683 | 138,795 | 165,644 | 26,849 |
| 42020 | RETIREMENT - VRS | 258,414 | 220,953 | 253,721 | 284,887 | 31,166 |
| 42030 | RETIREMENT - VRS (DC) | | | | 10,310 | 10,310 |
| 42050 | HEALTH INSURANCE | 259,222 | 226,301 | 306,048 | 295,175 | (10,873) |
| 42060 | LIFE INSURANCE - VRS | 23,540 | 20,127 | 23,113 | 27,444 | 4,331 |
| 42070 | DISABILITY (VLDP) | 1,732 | 1,856 | 1,981 | 2,185 | 204 |
| 42080 | DENTAL INSURANCE | 4,524 | 3,471 | 4,602 | 4,680 | 78 |
| 42110 | WORKER'S COMP. | 31,460 | 27,641 | 28,906 | 33,340 | 4,434 |
| 42120 | CLOTHING ALLOWANCE | 3,600 | 2,550 | 5,200 | 7,800 | 2,600 |
| 42190 | LODA | 14,440 | 14,696 | 14,700 | 15,630 | 930 |
| TOTAL FRINGE BENEFITS | | 737,551 | 627,277 | 777,066 | 847,095 | 70,029 |
| 43100 | PROFESSIONAL SERVICES | 15,795 | 9,395 | 15,795 | 18,795 | 3,000 |
| 43110 | MEDICAL SERVICES | 42,974 | 25,730 | 43,474 | 41,844 | (1,630) |
| 43320 | SERVICE CONTRACTS | 446,390 | 381,746 | 481,109 | 525,160 | 44,051 |
| 43336 | MAINT & REP.-RADIO EQUIP | | 1,032 | | | - |
| 43340 | MAINT & REP.-FURN & FIX | 1,000 | | 1,000 | 1,000 | - |
| 43350 | MAINT & REP.-AUTO EQUIP. | 18,000 | 29,548 | 20,000 | 22,000 | 2,000 |
| 43360 | MAINT & REP.-BLDGS & GNDS | 25,000 | 20,305 | 25,000 | 25,000 | - |
| 43500 | PRINTING AND BINDING | 3,785 | 5,018 | 3,785 | 3,785 | - |
| 43600 | ADVERTISING | 15,000 | 3,197 | 15,000 | 15,000 | - |
| 43604 | RECRUITMENT | 10,100 | 4,337 | 10,000 | 10,000 | - |
| 43720 | LAUNDRY & DRY CLEANING | 500 | 353 | 500 | 500 | - |
| TOTAL PURCHASED SERVICES | | 578,544 | 480,661 | 615,663 | 663,084 | 47,421 |
| 44200 | C.G. - PARTS AND LABOR | 192,500 | 195,843 | 224,200 | 247,600 | 23,400 |
| 44300 | CENTRAL STORES | 500 | 21 | 500 | 500 | - |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 100 | | 100 | | (100) |
| 44307 | C.S.-OFFICE SUPPLIES | 2,500 | 806 | 2,500 | 1,500 | (1,000) |
| 44309 | C.S.-OTHER SUPPLIES | 1,500 | 2,684 | 2,000 | 2,000 | - |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 44310 | C.G. - FUEL | 190,200 | 190,822 | 190,200 | 208,500 | 18,300 |
| TOTAL INTERNAL SERVICES | | 387,300 | 390,177 | 419,500 | 460,100 | 40,600 |
| 45110 | ELECTRICITY | 700 | 769 | 700 | 700 | - |
| 45130 | WATER & SEWER | 350 | | 350 | 350 | - |
| 45210 | POSTAGE | 1,500 | 2,862 | 1,500 | 1,500 | - |
| 45220 | MESSENGER SVS./PACKAGES | 200 | 821 | 300 | 1,000 | 700 |
| 45230 | TELECOMMUNICATIONS | 83,700 | 79,900 | 84,056 | 86,013 | 1,957 |
| 45305 | PROPERTY/LIABILITY INS. | | | 94,290 | 90,690 | (3,600) |
| 45340 | PROPERTY INSURANCE | 200 | 193 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 49,260 | 45,039 | | | - |
| 45355 | INSURANCE DEDUCTIBLE | | 1,663 | | | - |
| 45360 | SURETY BONDS | 40 | 39 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 9,870 | 9,363 | | | - |
| 45380 | GENERAL LIABILITY INS. | 32,520 | 26,934 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | 14,940 | 13,260 | 10,920 | 10,920 | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 28,196 | 22,995 | 28,196 | 29,511 | 1,315 |
| 45530 | TRAINING & TRAVEL | 78,405 | 42,886 | 61,315 | 81,100 | 19,785 |
| 45540 | EDUCATION | | 1,000 | 2,000 | 2,000 | - |
| 45810 | DUES & MEMBERSHIPS | 86,478 | 87,410 | 85,668 | 97,550 | 11,882 |
| TOTAL OTHER CHARGES | | 386,359 | 335,134 | 369,295 | 401,334 | 32,039 |
| 46010 | OFFICE SUPPLIES | 25,000 | 15,369 | 25,000 | 20,000 | (5,000) |
| 46070 | REPAIR & MAINT. SUPPLIES | 6,000 | 521 | 6,000 | 2,000 | (4,000) |
| 46030 | FOOD SUPPLIES | 8,300 | 2,688 | 8,300 | 8,300 | - |
| 46080 | POWERED EQUIPMENT FUELS | 2,000 | 424 | 2,000 | 1,000 | (1,000) |
| 46100 | POLICE SUPPLIES | 22,500 | 21,109 | 23,370 | 23,370 | - |
| 46101 | AMMUNITION | 184,683 | 138,521 | 97,000 | 92,000 | (5,000) |
| 46102 | EVIDENCE SUPPLY | 5,000 | 7,012 | 6,000 | 6,000 | - |
| 46110 | UNIFORMS | 72,295 | 61,237 | 72,295 | 72,200 | (95) |
| 46120 | BOOKS & SUBSCRIPTIONS | 5,264 | 2,033 | 5,264 | 4,500 | (764) |
| 46134 | EDUCATIONAL SUPPLIES | 300 | | 300 | | (300) |
| 46140 | OTHER OPERATING SUPPLIES | 8,000 | 7,216 | 8,000 | 8,000 | - |
| 46170 | EMS/MEDICAL SUPPLIES | 3,800 | 3,648 | 3,900 | 3,900 | - |
| TOTAL MATERIALS & SUPPLIES | | 343,142 | 259,777 | 257,429 | 241,270 | (16,159) |
| TOTAL OTHER OPERATING EXPENSES | | 2,432,896 | 2,093,026 | 2,438,953 | 2,612,883 | 173,930 |
| 48113 | EQUIPMENT | | 10,207 | | 18,000 | 18,000 |
| 48121 | FURNITURE & FIXTURES | 4,000 | 1,377 | 4,000 | 4,000 | - |
| 48131 | RADIO EQUIPMENT | 8,000 | | 8,000 | 9,000 | 1,000 |
| 48140 | BULLET PROOF VESTS | 8,600 | 4,701 | 10,400 | 11,200 | 800 |
| 48151 | MOTOR VEHICLES & EQUIP. | 363,903 | 65,629 | 251,180 | 199,785 | (51,395) |
| 48172 | HARDWARE | 71,755 | 42,576 | 64,000 | 50,610 | (13,390) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|-----------------------------|-------------------------|-----------------------|-----------------------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48251 | MOTOR VEHICLES & EQUIP. | | | | 175,600 | 175,600 |
| TOTAL CAPITAL OUTLAY | | 456,258 | 124,490 | 337,580 | 468,195 | 130,615 |
| TOTAL CAPITAL OUTLAY | | 456,258 | 124,490 | 337,580 | 468,195 | 130,615 |
| TOTAL POLICE ADMINISTRATION | | 4,552,326 | 3,769,709 | 4,593,135 | 5,246,363 | 653,228 |

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 |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|-----------|------------|
| | | ----- 2022-2023 ----- | ----- 2022-2023 ----- | 2023-2024 | 2024-2025 | |
| 41010 | SALARIES & WAGES-REG. | 3,144,346 | 2,970,297 | 3,628,290 | 4,070,419 | 442,129 |
| 41016 | UNIFORM CLEANING ALLOW. | 18,750 | 17,100 | 21,000 | 19,500 | (1,500) |
| 41017 | STAND BY PAY | 6,000 | 4,043 | 6,000 | 6,000 | - |
| 41020 | SALARIES & WAGES-O/T | 250,950 | 360,294 | 267,500 | 296,550 | 29,050 |
| 41027 | STANDBY & BLENDED - OT | 10,000 | 91,298 | 75,000 | 83,000 | 8,000 |
| 41028 | SPECIAL PAY K-9 HANDLER | | 6,870 | 54,750 | 54,750 | - |
| 41029 | SPECIAL PAY TRAINERS | 18,000 | 11,610 | 33,600 | 33,600 | - |
| 41030 | PT SALARIES & WAGES-REG | 106,398 | 93,174 | 122,520 | 63,200 | (59,320) |
| 41040 | PT SALARIES & WAGES-O/T | | 956 | | | - |
| 41050 | ANNUAL LEAVE - SEPARATION | | 7,879 | | | - |
| 41051 | SICK LEAVE - SEPARATION | | 992 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 5,850 | | | - |
| 41054 | PTO - PAYOUT | | 4,986 | | | - |
| 41060 | PTO - SEPARATION | | 15,662 | | | - |
| 41200 | INCENTIVE PAYMENT | | 24,000 | | | - |
| TOTAL PERSONAL SERVICES | | 3,554,444 | 3,615,011 | 4,208,660 | 4,627,019 | 418,359 |
| TOTAL PERSONAL SERVICES | | 3,554,444 | 3,615,011 | 4,208,660 | 4,627,019 | 418,359 |
| 42010 | FICA | 292,327 | 260,966 | 321,962 | 353,967 | 32,005 |
| 42020 | RETIREMENT - VRS | 501,781 | 437,125 | 533,721 | 566,195 | 32,474 |
| 42050 | HEALTH INSURANCE | 419,754 | 397,249 | 567,802 | 622,288 | 54,486 |
| 42060 | LIFE INSURANCE - VRS | 45,710 | 40,928 | 48,619 | 54,544 | 5,925 |
| 42080 | DENTAL INSURANCE | 9,672 | 7,067 | 10,452 | 10,452 | - |
| 42110 | WORKER'S COMP. | 100,782 | 118,745 | 126,677 | 155,470 | 28,793 |
| 42190 | LODA | 51,340 | 52,252 | 52,260 | 55,550 | 3,290 |
| TOTAL FRINGE BENEFITS | | 1,421,366 | 1,314,332 | 1,661,493 | 1,818,466 | 156,973 |
| 43100 | PROFESSIONAL SERVICES | 13,900 | 6,265 | 21,900 | 10,000 | (11,900) |
| 43310 | REPAIRS & MAINTENANCE | | 88 | | | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 2,000 | 388 | 2,000 | 2,000 | - |
| 43500 | PRINTING AND BINDING | 6,900 | 616 | 6,900 | 2,500 | (4,400) |
| 43720 | LAUNDRY & DRY CLEANING | 2,000 | | 2,000 | | (2,000) |
| TOTAL PURCHASED SERVICES | | 24,800 | 7,357 | 32,800 | 14,500 | (18,300) |
| 45130 | WATER & SEWER | | 349 | | 350 | 350 |
| 45305 | PROPERTY/LIABILITY INS. | | | 50,670 | 48,740 | (1,930) |
| 45370 | PUB.OFFICIAL LIABILITY IN | 11,170 | 10,596 | | | - |
| 45380 | GENERAL LIABILITY INS. | 37,350 | 30,935 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | 3,720 | 3,720 | 3,720 | 3,100 | (620) |
| 45530 | TRAINING & TRAVEL | 68,984 | 68,347 | 85,725 | 78,100 | (7,625) |
| 45540 | EDUCATION | 5,000 | | 4,000 | 1,000 | (3,000) |
| 45810 | DUES & MEMBERSHIPS | 300 | 845 | 2,849 | 1,500 | (1,349) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|--------------------------|-----------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL OTHER CHARGES | | 126,524 | 114,792 | 146,964 | 132,790 | (14,174) |
| 46070 | REPAIR & MAINT. SUPPLIES | 2,000 | 1,003 | | | - |
| 46100 | POLICE SUPPLIES | 70,482 | 57,163 | 98,460 | 85,000 | (13,460) |
| 46110 | UNIFORMS | 53,310 | 48,144 | 40,500 | 40,350 | (150) |
| 46140 | OTHER OPERATING SUPPLIES | 5,000 | 1,854 | 5,000 | 2,500 | (2,500) |
| TOTAL MATERIALS & SUPPLIES | | 130,792 | 108,164 | 143,960 | 127,850 | (16,110) |
| TOTAL OTHER OPERATING EXPENSES | | 1,703,482 | 1,544,645 | 1,985,217 | 2,093,606 | 108,389 |
| 48121 | FURNITURE & FIXTURES | 2,000 | 1,602 | 4,000 | 4,000 | - |
| 48131 | RADIO EQUIPMENT | | | 9,375 | 9,375 | - |
| 48140 | BULLET PROOF VESTS | 7,650 | 13,887 | 7,050 | 11,600 | 4,550 |
| 48231 | RADIO EQUIPMENT | 4,165 | | | | - |
| 48241 | POLICE K9 | | | 16,000 | | (16,000) |
| TOTAL CAPITAL OUTLAY | | 13,815 | 15,488 | 36,425 | 24,975 | (11,450) |
| TOTAL CAPITAL OUTLAY | | 13,815 | 15,488 | 36,425 | 24,975 | (11,450) |
| TOTAL POLICE OPERATIONS | | 5,271,741 | 5,175,145 | 6,230,302 | 6,745,600 | 515,298 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|----------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 1,098,162 | 1,021,641 | 1,241,594 | 149,492 |
| 41016 | UNIFORM CLEANING ALLOW. | 5,100 | 4,500 | 5,700 | - |
| 41017 | STAND BY PAY | 6,800 | 6,638 | 8,000 | - |
| 41020 | SALARIES & WAGES-O/T | 55,000 | 85,705 | 65,000 | 5,000 |
| 41027 | STANDBY & BLENDED - OT | 5,000 | 7,971 | 7,000 | 11,000 |
| 41050 | ANNUAL LEAVE - SEPARATION | | 2,275 | | - |
| 41051 | SICK LEAVE - SEPARATION | | 7,500 | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 1,054 | | - |
| TOTAL PERSONAL SERVICES | | 1,170,062 | 1,137,284 | 1,327,294 | 165,492 |
| TOTAL PERSONAL SERVICES | | 1,170,062 | 1,137,284 | 1,327,294 | 165,492 |
| 42010 | FICA | 102,989 | 81,817 | 101,538 | 12,660 |
| 42020 | RETIREMENT - VRS | 187,282 | 150,506 | 182,638 | 10,862 |
| 42030 | RETIREMENT - VRS (DC) | | | 2,454 | 2,454 |
| 42050 | HEALTH INSURANCE | 191,037 | 138,921 | 207,645 | 24,174 |
| 42060 | LIFE INSURANCE - VRS | 17,060 | 13,711 | 16,637 | 2,003 |
| 42070 | DISABILITY (VLDP) | | | 273 | 247 |
| 42080 | DENTAL INSURANCE | 3,276 | 1,742 | 3,276 | - |
| 42110 | WORKER'S COMP. | 32,412 | 38,213 | 40,562 | 2,638 |
| 42120 | CLOTHING ALLOWANCE | 19,500 | 16,575 | 24,700 | - |
| 42190 | LODA | 15,240 | 15,511 | 15,520 | 980 |
| TOTAL FRINGE BENEFITS | | 568,796 | 456,996 | 592,789 | 56,018 |
| 43100 | PROFESSIONAL SERVICES | 8,500 | 5,200 | 8,500 | - |
| 43320 | SERVICE CONTRACTS | | 294 | | - |
| TOTAL PURCHASED SERVICES | | 8,500 | 5,494 | 8,500 | - |
| 45230 | TELECOMMUNICATIONS | | 1,433 | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 14,480 | (550) |
| 45370 | PUB.OFFICIAL LIABILITY IN | 3,190 | 3,026 | | - |
| 45380 | GENERAL LIABILITY INS. | 10,680 | 8,845 | | - |
| 45530 | TRAINING & TRAVEL | 37,401 | 35,585 | 43,312 | 3,088 |
| 45540 | EDUCATION | 3,000 | | 1,000 | 2,000 |
| 45810 | DUES & MEMBERSHIPS | 1,436 | 1,143 | 1,535 | 324 |
| TOTAL OTHER CHARGES | | 55,707 | 50,032 | 60,327 | 4,862 |
| 46010 | OFFICE SUPPLIES | 4,000 | 4,192 | 4,000 | - |
| 46100 | POLICE SUPPLIES | 27,050 | 22,505 | 30,596 | 15,044 |
| 46110 | UNIFORMS | 2,900 | 1,314 | 3,500 | - |
| 46140 | OTHER OPERATING SUPPLIES | 4,000 | 4,300 | 4,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 37,950 | 32,311 | 42,096 | 15,044 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|---------------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL OTHER OPERATING EXPENSES | | 670,953 | 544,832 | 703,712 | 779,636 | 75,924 |
| 48121 | FURNITURE & FIXTURES | 1,000 | 515 | 1,000 | 5,000 | 4,000 |
| 48131 | RADIO EQUIPMENT | 1,110 | | | | - |
| 48140 | BULLET PROOF VESTS | | 775 | 860 | 4,500 | 3,640 |
| TOTAL CAPITAL OUTLAY | | 2,110 | 1,290 | 1,860 | 9,500 | 7,640 |
| TOTAL CAPITAL OUTLAY | | 2,110 | 1,290 | 1,860 | 9,500 | 7,640 |
| TOTAL POLICE CRIMINAL INVESTIG. | | 1,843,125 | 1,683,406 | 2,032,866 | 2,281,922 | 249,056 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 1,020,284 | 959,006 | 859,394 | 123,950 |
| 41016 | UNIFORM CLEANING ALLOW. | 5,250 | 3,750 | 3,900 | 150 |
| 41017 | STAND BY PAY | | 998 | | - |
| 41020 | SALARIES & WAGES-O/T | 85,000 | 81,680 | 85,000 | 4,250 |
| 41028 | SPECIAL PAY K-9 HANDLER | 54,750 | 20,280 | | - |
| 41029 | SPECIAL PAY TRAINERS | | 230 | | - |
| 41030 | PT SALARIES & WAGES-REG | 98,871 | 56,674 | 145,886 | (4,113) |
| 41050 | ANNUAL LEAVE - SEPARATION | | 16,557 | | - |
| 41051 | SICK LEAVE - SEPARATION | | 20,000 | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 2,212 | | - |
| TOTAL PERSONAL SERVICES | | 1,264,155 | 1,161,387 | 1,094,180 | 124,237 |
| TOTAL PERSONAL SERVICES | | 1,264,155 | 1,161,387 | 1,094,180 | 124,237 |
| 42010 | FICA | 110,095 | 84,305 | 83,705 | 9,504 |
| 42020 | RETIREMENT - VRS | 175,827 | 140,529 | 126,417 | 10,366 |
| 42050 | HEALTH INSURANCE | 120,095 | 97,639 | 116,874 | 77,445 |
| 42060 | LIFE INSURANCE - VRS | 16,017 | 12,801 | 11,516 | 1,660 |
| 42070 | DISABILITY (VLDP) | 240 | 273 | | 247 |
| 42080 | DENTAL INSURANCE | 2,808 | 1,970 | 2,028 | 312 |
| 42110 | WORKER'S COMP. | 38,142 | 48,736 | 52,156 | (10,846) |
| 42190 | LODA | 8,020 | 8,162 | 8,170 | 520 |
| TOTAL FRINGE BENEFITS | | 471,244 | 394,415 | 400,866 | 89,208 |
| 43100 | PROFESSIONAL SERVICES | 11,200 | 5,513 | 4,200 | 11,900 |
| 43330 | MAINT & REP.-MACH & EQUIP | 5,000 | 1,455 | 5,000 | (2,500) |
| 43337 | MAINT & REP.-RADAR EQUIP | 5,000 | 1,936 | 5,000 | (2,500) |
| 43500 | PRINTING AND BINDING | 500 | 398 | 500 | 1,500 |
| 43720 | LAUNDRY & DRY CLEANING | 500 | | 500 | (500) |
| TOTAL PURCHASED SERVICES | | 22,200 | 9,303 | 15,200 | 7,900 |
| 45305 | PROPERTY/LIABILITY INS. | | | 24,060 | (920) |
| 45360 | SURETY BONDS | 10 | 10 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 5,300 | 5,028 | | - |
| 45380 | GENERAL LIABILITY INS. | 17,730 | 14,685 | | - |
| 45390 | OTHER INSURANCE | | 6,347 | 6,347 | - |
| 45394 | RETIREE H'CARE BENEFIT | 6,480 | 10,080 | 10,080 | 2,760 |
| 45395 | LODA - VOLUNTEERS | 3,350 | 3,410 | 3,410 | 220 |
| 45530 | TRAINING & TRAVEL | 52,432 | 45,210 | 45,770 | 12,240 |
| 45540 | EDUCATION | 1,000 | 1,000 | 1,000 | - |
| 45810 | DUES & MEMBERSHIPS | 2,420 | 710 | 1,755 | 1,470 |
| TOTAL OTHER CHARGES | | 88,722 | 86,480 | 92,422 | 15,770 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46010 | OFFICE SUPPLIES | | 96 | | | - |
| 46100 | POLICE SUPPLIES | 142,511 | 126,270 | 90,020 | 132,160 | 42,140 |
| 46110 | UNIFORMS | 26,748 | 19,551 | 30,110 | 34,755 | 4,645 |
| 46140 | OTHER OPERATING SUPPLIES | 4,000 | 3,189 | 4,000 | 4,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 173,259 | 149,105 | 124,130 | 170,915 | 46,785 |
| TOTAL OTHER OPERATING EXPENSES | | 755,425 | 639,303 | 632,618 | 792,281 | 159,663 |
| 48131 | RADIO EQUIPMENT | 1,110 | | 1,110 | 1,110 | - |
| 48140 | BULLET PROOF VESTS | 860 | 3,151 | 25,160 | 8,720 | (16,440) |
| 48211 | MACHINERY & EQUIPMENT | 19,360 | | | | - |
| 48240 | BULLET PROOF VESTS | | | | 3,440 | 3,440 |
| TOTAL CAPITAL OUTLAY | | 21,330 | 3,151 | 26,270 | 13,270 | (13,000) |
| TOTAL CAPITAL OUTLAY | | 21,330 | 3,151 | 26,270 | 13,270 | (13,000) |
| TOTAL POLICE SPECIAL OPERATIONS | | 2,040,910 | 1,803,842 | 1,753,068 | 2,023,968 | 270,900 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 56,321 | 56,326 | 56,326 | 67,475 | 11,149 |
| 41016 | UNIFORM CLEANING ALLOW. | 300 | 300 | 300 | 300 | - |
| 41017 | STAND BY PAY | 1,200 | 1,152 | | | - |
| 41020 | SALARIES & WAGES-O/T | 41,876 | 38,116 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 27 | | | - |
| TOTAL PERSONAL SERVICES | | 99,697 | 95,922 | 56,626 | 67,775 | 11,149 |
| TOTAL PERSONAL SERVICES | | 99,697 | 95,922 | 56,626 | 67,775 | 11,149 |
| 42010 | FICA | 7,535 | 6,830 | 4,332 | 5,185 | 853 |
| 42020 | RETIREMENT - VRS | 8,286 | 8,286 | 8,286 | 9,386 | 1,100 |
| 42050 | HEALTH INSURANCE | 10,498 | 10,658 | 12,419 | 13,432 | 1,013 |
| 42060 | LIFE INSURANCE - VRS | 755 | 755 | 755 | 904 | 149 |
| 42080 | DENTAL INSURANCE | 156 | 156 | 156 | 156 | - |
| 42110 | WORKER'S COMP. | 3,765 | 2,372 | 2,482 | 3,000 | 518 |
| 42120 | CLOTHING ALLOWANCE | 1,300 | 1,300 | 1,300 | 1,300 | - |
| 42190 | LODA | 800 | 814 | 820 | 880 | 60 |
| TOTAL FRINGE BENEFITS | | 33,095 | 31,170 | 30,550 | 34,243 | 3,693 |
| 45530 | TRAINING & TRAVEL | 4,640 | 4,638 | | | - |
| TOTAL OTHER CHARGES | | 4,640 | 4,638 | | | - |
| 46100 | POLICE SUPPLIES | 27,930 | 27,777 | | | - |
| TOTAL MATERIALS & SUPPLIES | | 27,930 | 27,777 | | | - |
| TOTAL OTHER OPERATING EXPENSES | | 65,665 | 63,586 | 30,550 | 34,243 | 3,693 |
| TOTAL POLICE GRANTS | | 165,362 | 159,507 | 87,176 | 102,018 | 14,842 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 584,612 | 583,607 | 588,869 | 114,192 |
| 41020 | SALARIES & WAGES-O/T | | 1,534 | | - |
| 41030 | PT SALARIES & WAGES-REG | 89,302 | 74,218 | 53,866 | 10,743 |
| 41050 | ANNUAL LEAVE - SEPARATION | | | 10,000 | (10,000) |
| 41051 | SICK LEAVE - SEPARATION | | | 15,000 | (15,000) |
| 41052 | SEVERANCE PAY-SEPARATION | 19,000 | 42,452 | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 1,980 | | - |
| 41054 | PTO - PAYOUT | | 2,667 | | - |
| TOTAL PERSONAL SERVICES | | 692,914 | 706,458 | 667,735 | 99,935 |
| TOTAL PERSONAL SERVICES | | 692,914 | 706,458 | 667,735 | 99,935 |
| 42010 | FICA | 51,554 | 51,952 | 51,082 | 7,645 |
| 42020 | RETIREMENT - VRS | 85,996 | 85,812 | 86,623 | 11,174 |
| 42030 | RETIREMENT - VRS (DC) | | | | 3,658 |
| 42050 | HEALTH INSURANCE | 61,412 | 46,853 | 48,569 | 16,612 |
| 42060 | LIFE INSURANCE - VRS | 7,833 | 7,817 | 7,891 | 1,530 |
| 42070 | DISABILITY (VLDP) | 381 | 414 | 429 | 347 |
| 42080 | DENTAL INSURANCE | 1,092 | 585 | 1,092 | 156 |
| 42110 | WORKER'S COMP. | 17,728 | 15,361 | 16,424 | 7,626 |
| 42190 | LODA | 2,410 | 2,453 | 2,460 | 160 |
| TOTAL FRINGE BENEFITS | | 228,406 | 211,246 | 214,570 | 48,908 |
| 43100 | PROFESSIONAL SERVICES | 10,000 | 10,357 | 30,000 | (17,500) |
| 43110 | MEDICAL SERVICES | 1,100 | 2,500 | 1,100 | - |
| 43320 | SERVICE CONTRACTS | 44,090 | 29,082 | 47,415 | 3,972 |
| 43330 | MAINT & REP.-MACH & EQUIP | 500 | 251 | 500 | - |
| 43336 | MAINT & REP.-RADIO EQUIP | 1,000 | 800 | 1,000 | 11,000 |
| 43340 | MAINT & REP.-FURN & FIX | 350 | | 350 | - |
| 43600 | ADVERTISING | 1,500 | 991 | 1,500 | - |
| TOTAL PURCHASED SERVICES | | 58,540 | 43,981 | 81,865 | (2,528) |
| 44200 | C.G. - PARTS AND LABOR | 7,500 | 9,458 | 17,000 | (2,800) |
| 44307 | C.S.-OFFICE SUPPLIES | 1,200 | 760 | 1,200 | (700) |
| 44309 | C.S.-OTHER SUPPLIES | 1,500 | 343 | 1,500 | - |
| 44310 | C.G. - FUEL | 14,500 | 9,186 | 14,500 | (4,300) |
| TOTAL INTERNAL SERVICES | | 24,700 | 19,746 | 34,200 | (7,800) |
| 45140 | HYDRANTS | 95,000 | 95,000 | 70,000 | - |
| 45145 | FIRE MUSEUM | 1,500 | 10,197 | 1,500 | - |
| 45210 | POSTAGE | 1,000 | 204 | 1,000 | - |
| 45230 | TELECOMMUNICATIONS | 5,487 | 3,665 | 6,108 | (1) |
| 45305 | PROPERTY/LIABILITY INS. | | | 11,330 | (430) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3200 - FIRE & RESCUE

DEPARTMENT - 320132 - FIRE ADMINISTRATION

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45350 | VEHICLE & EQUIPMENT INS. | 7,970 | 7,284 | | | - |
| 45360 | SURETY BONDS | 20 | 20 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 2,050 | 1,944 | | | - |
| 45380 | GENERAL LIABILITY INS. | 750 | 806 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | 2,760 | 2,760 | 2,760 | 2,760 | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 6,200 | 5,677 | 6,200 | 6,200 | - |
| 45530 | TRAINING & TRAVEL | 7,350 | 10,961 | 8,000 | 10,000 | 2,000 |
| 45810 | DUES & MEMBERSHIPS | 2,107 | 1,024 | 2,107 | 2,200 | 93 |
| TOTAL OTHER CHARGES | | 132,194 | 139,542 | 109,005 | 110,667 | 1,662 |
| 46010 | OFFICE SUPPLIES | 9,000 | 2,164 | 9,000 | 9,000 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 500 | | 500 | 500 | - |
| 46078 | MAINT & REPAIRS-COMPUTERS | 1,000 | 339 | 1,000 | 1,000 | - |
| 46110 | UNIFORMS | 2,000 | 3,956 | 3,000 | 6,200 | 3,200 |
| 46120 | BOOKS & SUBSCRIPTIONS | 500 | 597 | 500 | 500 | - |
| 46140 | OTHER OPERATING SUPPLIES | 8,000 | 12,650 | 10,000 | 15,000 | 5,000 |
| TOTAL MATERIALS & SUPPLIES | | 21,000 | 19,706 | 24,000 | 32,200 | 8,200 |
| TOTAL OTHER OPERATING EXPENSES | | 464,840 | 434,221 | 463,640 | 512,082 | 48,442 |
| 48272 | HARDWARE | 5,000 | 5,705 | 33,000 | 37,300 | 4,300 |
| TOTAL CAPITAL OUTLAY | | 5,000 | 5,705 | 33,000 | 37,300 | 4,300 |
| TOTAL CAPITAL OUTLAY | | 5,000 | 5,705 | 33,000 | 37,300 | 4,300 |
| TOTAL FIRE ADMINISTRATION | | 1,162,754 | 1,146,384 | 1,164,375 | 1,317,052 | 152,677 |

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 | 2022-2023 ACTUAL | 2023-2024 BUDGET | 2024-2025 PROPOSED | NET CHANGE |
|--------------------------|---------------------------|-----------|---------------------|---------------------|-----------------------|---------------|
| 41010 | SALARIES & WAGES-REG. | 4,419,515 | 4,250,287 | 4,297,229 | 5,956,008 | 1,658,779 |
| 41017 | STAND BY PAY | | 1,167 | | | - |
| 41020 | SALARIES & WAGES-O/T | 310,000 | 470,776 | 310,000 | 280,000 | (30,000) |
| 41027 | STANDBY & BLENDED - OT | | 717 | | | - |
| 41030 | PT SALARIES & WAGES-REG | 54,400 | 75,521 | 95,331 | 80,000 | (15,331) |
| 41050 | ANNUAL LEAVE - SEPARATION | 6,975 | 3,902 | 19,165 | 30,000 | 10,835 |
| 41051 | SICK LEAVE - SEPARATION | 20,000 | 12,348 | 22,692 | 30,000 | 7,308 |
| 41053 | ANNUAL LEAVE - PAYOUT | | 1,699 | | | - |
| 41054 | PTO - PAYOUT | | 1,353 | | | - |
| 41060 | PTO - SEPARATION | | 6,712 | | | - |
| TOTAL PERSONAL SERVICES | | 4,810,890 | 4,824,482 | 4,744,417 | 6,376,008 | 1,631,591 |
| TOTAL PERSONAL SERVICES | | 4,810,890 | 4,824,482 | 4,744,417 | 6,376,008 | 1,631,591 |
| 42010 | FICA | 368,034 | 340,516 | 362,948 | 487,765 | 124,817 |
| 42020 | RETIREMENT - VRS | 650,112 | 622,487 | 632,122 | 828,482 | 196,360 |
| 42050 | HEALTH INSURANCE | 639,886 | 626,118 | 731,265 | 1,021,379 | 290,114 |
| 42060 | LIFE INSURANCE - VRS | 59,222 | 57,074 | 57,583 | 79,812 | 22,229 |
| 42080 | DENTAL INSURANCE | 10,764 | 9,178 | 10,764 | 13,338 | 2,574 |
| 42110 | WORKER'S COMP. | 180,941 | 203,774 | 201,698 | 247,080 | 45,382 |
| 42190 | LODA | 62,560 | 63,671 | 63,680 | 79,290 | 15,610 |
| TOTAL FRINGE BENEFITS | | 1,971,519 | 1,922,818 | 2,060,060 | 2,757,146 | 697,086 |
| 43100 | PROFESSIONAL SERVICES | 22,500 | 15,362 | 20,000 | 25,000 | 5,000 |
| 43110 | MEDICAL SERVICES | 40,000 | 29,145 | 40,000 | 50,000 | 10,000 |
| 43320 | SERVICE CONTRACTS | 58,250 | 45,892 | 87,032 | 94,000 | 6,968 |
| 43330 | MAINT & REP.-MACH & EQUIP | 24,000 | 14,821 | 41,000 | 41,000 | - |
| 43336 | MAINT & REP.-RADIO EQUIP | 6,000 | 8,864 | 6,000 | | (6,000) |
| 43350 | MAINT & REP.-AUTO EQUIP. | 20,250 | 19,060 | 25,000 | 32,857 | 7,857 |
| 43360 | MAINT & REP.-BLDGS & GNDS | 56,300 | 37,691 | 40,000 | 40,000 | - |
| 43720 | LAUNDRY & DRY CLEANING | 500 | | 500 | | (500) |
| TOTAL PURCHASED SERVICES | | 227,800 | 170,835 | 259,532 | 282,857 | 23,325 |
| 44200 | C.G. - PARTS AND LABOR | 251,800 | 379,656 | 274,000 | 288,300 | 14,300 |
| 44300 | CENTRAL STORES | 600 | | 600 | | (600) |
| 44301 | C.S.-SMALL EQUIP.SUPPLIES | 500 | | 500 | | (500) |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 500 | | 500 | 500 | - |
| 44304 | C.S.-BLDG. & GROUNDS SUPP | 9,000 | 15,378 | 9,000 | 12,000 | 3,000 |
| 44307 | C.S.-OFFICE SUPPLIES | 500 | 80 | 500 | | (500) |
| 44309 | C.S.-OTHER SUPPLIES | 5,000 | | 5,000 | 2,500 | (2,500) |
| 44310 | C.G. - FUEL | 62,200 | 67,082 | 70,200 | 58,200 | (12,000) |
| TOTAL INTERNAL SERVICES | | 330,100 | 462,196 | 360,300 | 361,500 | 1,200 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------|-------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45110 | ELECTRICITY | 61,000 | 60,116 | 70,000 | 70,000 | - |
| 45120 | HEATING | 6,000 | 12,938 | 10,000 | 10,000 | - |
| 45130 | WATER & SEWER | 14,000 | 13,786 | 17,000 | 18,275 | 1,275 |
| 45230 | TELECOMMUNICATIONS | 15,322 | 15,404 | 13,726 | 13,726 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 58,330 | 56,100 | (2,230) |
| 45340 | PROPERTY INSURANCE | 7,220 | 6,985 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 21,580 | 19,828 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 17,950 | 17,027 | | | - |
| 45380 | GENERAL LIABILITY INS. | 6,530 | 7,012 | | | - |
| 45390 | OTHER INSURANCE | 2,870 | 2,870 | 2,870 | 3,157 | 287 |
| 45394 | RETIREE H' CARE BENEFIT | 62,090 | 63,229 | 60,229 | 72,200 | 11,971 |
| 45395 | LODA - VOLUNTEERS | 910 | 926 | 930 | 990 | 60 |
| 45398 | LODA CLAIM | 28,000 | 31,836 | 32,000 | 33,000 | 1,000 |
| 45530 | TRAINING & TRAVEL | 40,000 | 51,602 | 50,000 | 65,000 | 15,000 |
| 45540 | EDUCATION | 5,000 | 5,000 | 5,000 | 6,000 | 1,000 |
| 45810 | DUES & MEMBERSHIPS | 300 | 1,063 | 300 | 500 | 200 |
| 45850 | FREIGHT & DRAYAGE | 1,000 | 983 | 1,000 | 1,000 | - |
| TOTAL OTHER CHARGES | | 289,772 | 310,605 | 321,385 | 349,948 | 28,563 |
| 46010 | OFFICE SUPPLIES | | 2,812 | | | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 30,000 | 14,590 | 20,000 | 20,000 | - |
| 46078 | MAINT & REPAIRS-COMPUTERS | 2,300 | | 2,300 | 5,000 | 2,700 |
| 46090 | POWERED EQUIPMENT SUPPLY | 1,500 | 482 | 1,500 | 1,500 | - |
| 46110 | UNIFORMS | 49,140 | 28,960 | 25,000 | 86,180 | 61,180 |
| 46111 | TURN OUT GEAR | 113,515 | 57,513 | 113,515 | 393,500 | 279,985 |
| 46120 | BOOKS & SUBSCRIPTIONS | 1,000 | 1,530 | 1,000 | 1,000 | - |
| 46140 | OTHER OPERATING SUPPLIES | 25,000 | 23,656 | 25,000 | 26,000 | 1,000 |
| 46170 | EMS/MEDICAL SUPPLIES | 73,600 | 59,154 | 41,895 | 40,000 | (1,895) |
| TOTAL MATERIALS & SUPPLIES | | 296,055 | 188,696 | 230,210 | 573,180 | 342,970 |
| TOTAL OTHER OPERATING EXPENSES | | 3,115,246 | 3,055,151 | 3,231,487 | 4,324,631 | 1,093,144 |
| 48113 | EQUIPMENT | 46,600 | 37,679 | 150,000 | 125,000 | (25,000) |
| 48114 | FIRE HOSE | 5,000 | 1,565 | 37,000 | 10,000 | (27,000) |
| 48121 | FURNITURE & FIXTURES | | | 5,100 | 25,000 | 19,900 |
| 48131 | RADIO EQUIPMENT | 8,000 | 6,509 | 12,000 | 16,000 | 4,000 |
| 48151 | MOTOR VEHICLES & EQUIP. | 142,055 | 103,619 | 320,000 | 185,000 | (135,000) |
| 48165 | FIRE TRUCK | 3,318,988 | | 1,200,000 | | (1,200,000) |
| 48181 | BUILDINGS & GROUNDS | 181,818 | 169,744 | | | - |
| 48203 | FIRE PROGRAMS FUND | 580,291 | 271,983 | 207,883 | 233,290 | 25,407 |
| 48272 | HARDWARE | 31,392 | 24,292 | | | - |
| TOTAL CAPITAL OUTLAY | | 4,314,145 | 615,392 | 1,931,983 | 594,290 | (1,337,693) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|------------------------|-------------|-----------------------|-----------|-----------|------------|-------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL CAPITAL OUTLAY | | 4,314,145 | 615,392 | 1,931,983 | 594,290 | (1,337,693) |
| TOTAL FIRE SUPPRESSION | | 12,240,281 | 8,495,025 | 9,907,887 | 11,294,929 | 1,387,042 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 384,007 | 359,910 | 403,645 | 452,338 | 48,693 |
| 41017 | STAND BY PAY | | 3,555 | 7,000 | 4,000 | (3,000) |
| 41020 | SALARIES & WAGES-O/T | 68,137 | 52,773 | 69,793 | 70,000 | 207 |
| 41027 | STANDBY & BLENDED - OT | | 2,380 | 30,000 | 15,000 | (15,000) |
| 41030 | PT SALARIES & WAGES-REG | 34,254 | 61,409 | 35,967 | 40,086 | 4,119 |
| 41060 | PTO - SEPARATION | | | | 15,000 | 15,000 |
| TOTAL PERSONAL SERVICES | | 486,398 | 480,027 | 546,405 | 596,424 | 50,019 |
| TOTAL PERSONAL SERVICES | | 486,398 | 480,027 | 546,405 | 596,424 | 50,019 |
| 42010 | FICA | 38,662 | 34,729 | 41,801 | 45,626 | 3,825 |
| 42020 | RETIREMENT - VRS | 59,283 | 52,961 | 59,376 | 62,921 | 3,545 |
| 42030 | RETIREMENT - VRS (DC) | | | | 2,245 | 2,245 |
| 42050 | HEALTH INSURANCE | 56,410 | 47,238 | 55,037 | 79,363 | 24,326 |
| 42060 | LIFE INSURANCE - VRS | 5,400 | 4,824 | 5,409 | 6,061 | 652 |
| 42070 | DISABILITY (VLDP) | 398 | 439 | 439 | 476 | 37 |
| 42080 | DENTAL INSURANCE | 936 | 702 | 936 | 936 | - |
| 42110 | WORKER'S COMP. | 15,595 | 14,176 | 15,024 | 20,020 | 4,996 |
| 42190 | LODA | 2,410 | 2,453 | 2,460 | 2,620 | 160 |
| TOTAL FRINGE BENEFITS | | 179,094 | 157,523 | 180,482 | 220,268 | 39,786 |
| 43110 | MEDICAL SERVICES | 1,100 | 2,225 | 1,100 | 1,100 | - |
| 43320 | SERVICE CONTRACTS | 1,150 | | 6,150 | 9,100 | 2,950 |
| 43330 | MAINT & REP.-MACH & EQUIP | 2,000 | | 2,000 | 2,000 | - |
| 43336 | MAINT & REP.-RADIO EQUIP | 1,000 | | 1,000 | | (1,000) |
| TOTAL PURCHASED SERVICES | | 5,250 | 2,225 | 10,250 | 12,200 | 1,950 |
| 44200 | C.G. - PARTS AND LABOR | 24,300 | 15,751 | 20,400 | 15,100 | (5,300) |
| 44304 | C.S.-BLDG. & GROUNDS SUPP | | 199 | | | - |
| 44310 | C.G. - FUEL | 12,600 | 7,451 | 12,600 | 9,300 | (3,300) |
| TOTAL INTERNAL SERVICES | | 36,900 | 23,401 | 33,000 | 24,400 | (8,600) |
| 45230 | TELECOMMUNICATIONS | 7,093 | 4,156 | 7,508 | 7,508 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 4,860 | 4,680 | (180) |
| 45350 | VEHICLE & EQUIPMENT INS. | 2,310 | 2,111 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,580 | 1,498 | | | - |
| 45380 | GENERAL LIABILITY INS. | 580 | 622 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | 6,240 | 8,400 | 8,400 | 8,400 | - |
| 45530 | TRAINING & TRAVEL | 7,140 | 15,804 | 7,500 | 10,000 | 2,500 |
| 45810 | DUES & MEMBERSHIPS | 1,650 | 2,676 | 1,650 | 1,650 | - |
| TOTAL OTHER CHARGES | | 26,593 | 35,267 | 29,918 | 32,238 | 2,320 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|---------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46010 | OFFICE SUPPLIES | | 29 | | | - |
| 46078 | MAINT & REPAIRS-COMPUTERS | 1,200 | 830 | 1,200 | 1,200 | - |
| 46110 | UNIFORMS | 1,235 | 2,059 | 1,300 | 3,000 | 1,700 |
| 46112 | FIRE PREVENTION WEEK EXP. | 7,000 | 6,712 | 7,000 | 7,000 | - |
| 46113 | PIZZA PROGRAM PROMOTION | 6,000 | 5,661 | 6,000 | 6,000 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 2,500 | 973 | 5,000 | 6,000 | 1,000 |
| 46140 | OTHER OPERATING SUPPLIES | 25,000 | 21,701 | 26,000 | 26,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 42,935 | 37,965 | 46,500 | 49,200 | 2,700 |
| TOTAL OTHER OPERATING EXPENSES | | 290,772 | 256,381 | 300,150 | 338,306 | 38,156 |
| 48113 | EQUIPMENT | 9,600 | 5,979 | 3,500 | 8,225 | 4,725 |
| 48272 | HARDWARE | 1,000 | | | | - |
| TOTAL CAPITAL OUTLAY | | 10,600 | 5,979 | 3,500 | 8,225 | 4,725 |
| TOTAL CAPITAL OUTLAY | | 10,600 | 5,979 | 3,500 | 8,225 | 4,725 |
| TOTAL FIRE PREVENTION | | 787,770 | 742,387 | 850,055 | 942,955 | 92,900 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 162,657 | 165,235 | 191,360 | 26,125 |
| 41020 | SALARIES & WAGES-O/T | | 4,521 | | - |
| TOTAL PERSONAL SERVICES | | 162,657 | 169,757 | 191,360 | 26,125 |
| TOTAL PERSONAL SERVICES | | 162,657 | 169,757 | 191,360 | 26,125 |
| 42010 | FICA | 12,443 | 12,060 | 14,639 | 1,999 |
| 42020 | RETIREMENT - VRS | 23,927 | 24,306 | 26,619 | 2,313 |
| 42050 | HEALTH INSURANCE | 15,500 | 24,380 | 33,264 | 2,511 |
| 42060 | LIFE INSURANCE - VRS | 2,180 | 2,214 | 2,564 | 350 |
| 42080 | DENTAL INSURANCE | 312 | 312 | 312 | - |
| 42110 | WORKER'S COMP. | 6,230 | 7,154 | 7,360 | (244) |
| 42190 | LODA | 1,600 | 1,628 | 1,740 | 110 |
| TOTAL FRINGE BENEFITS | | 62,192 | 72,055 | 86,498 | 7,039 |
| 43100 | PROFESSIONAL SERVICES | | 10 | | - |
| 43110 | MEDICAL SERVICES | 550 | 830 | 550 | - |
| 43320 | SERVICE CONTRACTS | 13,703 | 8,915 | 13,703 | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 750 | 2,410 | 1,500 | - |
| 43336 | MAINT & REP.-RADIO EQUIP | 1,000 | | 1,000 | (1,000) |
| 43340 | MAINT & REP.-FURN & FIX | 300 | | 300 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 31,000 | 19,712 | 6,300 | - |
| TOTAL PURCHASED SERVICES | | 47,303 | 31,877 | 23,353 | (1,000) |
| 44200 | C.G. - PARTS AND LABOR | 12,900 | 3,769 | 10,300 | (4,300) |
| 44304 | C.S.-BLDG. & GROUNDS SUPP | | 174 | | - |
| 44310 | C.G. - FUEL | 7,900 | 5,459 | 7,900 | (2,700) |
| TOTAL INTERNAL SERVICES | | 20,800 | 9,401 | 18,200 | (7,000) |
| 45110 | ELECTRICITY | 2,500 | 2,716 | 2,500 | - |
| 45130 | WATER & SEWER | 500 | 1,691 | 500 | 36 |
| 45230 | TELECOMMUNICATIONS | 1,930 | 2,532 | 1,448 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 2,730 | (100) |
| 45340 | PROPERTY INSURANCE | 310 | 300 | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 1,240 | 1,133 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 720 | 683 | | - |
| 45380 | GENERAL LIABILITY INS. | 260 | 279 | | - |
| 45530 | TRAINING & TRAVEL | 4,200 | 4,394 | 4,410 | 590 |
| 45560 | REGIONAL ACADEMY | 3,000 | 3,759 | 4,000 | 16,000 |
| 45810 | DUES & MEMBERSHIPS | 725 | 55 | 725 | - |
| 45850 | FREIGHT & DRAYAGE | 75 | 24 | 75 | - |
| TOTAL OTHER CHARGES | | 15,460 | 17,566 | 16,388 | 16,526 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46010 | OFFICE SUPPLIES | | 23 | | | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 500 | | 500 | 500 | - |
| 46078 | MAINT & REPAIRS-COMPUTERS | 800 | 713 | 800 | 800 | - |
| 46110 | UNIFORMS | 780 | 375 | 820 | 820 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 2,500 | 3,578 | 10,000 | 10,000 | - |
| 46140 | OTHER OPERATING SUPPLIES | 3,000 | 4,038 | 3,150 | 3,600 | 450 |
| TOTAL MATERIALS & SUPPLIES | | 7,580 | 8,728 | 15,270 | 15,720 | 450 |
| TOTAL OTHER OPERATING EXPENSES | | 153,335 | 139,627 | 152,670 | 168,685 | 16,015 |
| 48113 | EQUIPMENT | | | 800 | 5,000 | 4,200 |
| 48121 | FURNITURE & FIXTURES | | | 6,000 | 6,000 | - |
| 48272 | HARDWARE | | | 4,000 | 1,350 | (2,650) |
| TOTAL CAPITAL OUTLAY | | | | 10,800 | 12,350 | 1,550 |
| TOTAL CAPITAL OUTLAY | | | | 10,800 | 12,350 | 1,550 |
| TOTAL FIRE TRAINING | | 315,992 | 309,384 | 328,705 | 372,395 | 43,690 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|--------|-----------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 43151 | COURT APPOINTED ATTORNEY | 60,000 | 34,303 | 60,000 | 45,000 | (15,000) |
| TOTAL PURCHASED SERVICES | | 60,000 | 34,303 | 60,000 | 45,000 | (15,000) |
| TOTAL OTHER OPERATING EXPENSES | | 60,000 | 34,303 | 60,000 | 45,000 | (15,000) |
| TOTAL COURT APPOINTED ATTORNEY | | 60,000 | 34,303 | 60,000 | 45,000 | (15,000) |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------|--------------------------------|-----------------------|-----------------------|-----------------------|----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 47030 | JUVENILE DETENTION HOME | 196,028 | 196,028 | 233,639 | 197,020 | (36,619) |
| | TOTAL PMT. TO JOINT OPERATIONS | 196,028 | 196,028 | 233,639 | 197,020 | (36,619) |
| | TOTAL OTHER OPERATING EXPENSES | 196,028 | 196,028 | 233,639 | 197,020 | (36,619) |
| | TOTAL REGIONAL JUVENILE HOME | 196,028 | 196,028 | 233,639 | 197,020 | (36,619) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|-----------------------|-----------------------|-----------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 47074 | MRRJ-OPERATING | 1,819,085 | 1,817,901 | 1,607,140 | 1,446,392 | (160,748) |
| 47075 | MRRJ-DEBT SERVICE | 283,793 | 284,977 | 252,005 | 234,675 | (17,330) |
| 47076 | MRRJ-BUY-IN AGREEMENT | 1,076,299 | 1,076,298 | 1,076,299 | 1,076,299 | - |
| TOTAL PMT. TO JOINT OPERATIONS | | 3,179,177 | 3,179,176 | 2,935,444 | 2,757,366 | (178,078) |
| TOTAL OTHER OPERATING EXPENSES | | 3,179,177 | 3,179,176 | 2,935,444 | 2,757,366 | (178,078) |
| TOTAL REGIONAL JAIL | | 3,179,177 | 3,179,176 | 2,935,444 | 2,757,366 | (178,078) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 727,158 | 601,237 | 724,261 | 80,146 |
| 41017 | STAND BY PAY | 8,450 | 8,176 | 8,450 | 26 |
| 41020 | SALARIES & WAGES-O/T | 240 | 67 | | - |
| 41027 | STANDBY & BLENDED - OT | 1,000 | 1,905 | 1,000 | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 401 | | - |
| 41060 | PTO - SEPARATION | | 742 | | - |
| TOTAL PERSONAL SERVICES | | 736,848 | 612,527 | 733,711 | 80,172 |
| TOTAL PERSONAL SERVICES | | 736,848 | 612,527 | 733,711 | 80,172 |
| 42010 | FICA | 56,369 | 44,120 | 56,129 | 6,133 |
| 42020 | RETIREMENT - VRS | 106,965 | 86,654 | 106,539 | 5,355 |
| 42030 | RETIREMENT - VRS (DC) | | | 10,871 | 10,871 |
| 42050 | HEALTH INSURANCE | 102,159 | 75,181 | 111,219 | 9,076 |
| 42060 | LIFE INSURANCE - VRS | 9,744 | 7,894 | 9,706 | 1,074 |
| 42070 | DISABILITY (VLDP) | 1,306 | 1,427 | 1,995 | 309 |
| 42080 | DENTAL INSURANCE | 1,716 | 1,222 | 1,716 | - |
| 42110 | WORKER'S COMP. | 3,048 | 2,560 | 2,678 | 782 |
| TOTAL FRINGE BENEFITS | | 281,307 | 219,056 | 289,982 | 33,600 |
| 43100 | PROFESSIONAL SERVICES | | 211 | | - |
| 43110 | MEDICAL SERVICES | | 50 | | - |
| 43320 | SERVICE CONTRACTS | 716 | 711 | 716 | (216) |
| 43600 | ADVERTISING | 3,000 | 2,590 | 1,500 | - |
| 43875 | DEMOLITION OF BUILDINGS | 2,500 | 918 | 2,500 | - |
| TOTAL PURCHASED SERVICES | | 6,216 | 4,481 | 4,716 | (216) |
| 44200 | C.G. - PARTS AND LABOR | 10,100 | 7,681 | 9,800 | (1,600) |
| 44300 | CENTRAL STORES | 500 | 238 | | - |
| 44310 | C.G. - FUEL | 4,500 | 4,631 | 4,500 | 700 |
| TOTAL INTERNAL SERVICES | | 15,100 | 12,551 | 14,300 | (900) |
| 45210 | POSTAGE | 960 | | | - |
| 45230 | TELECOMMUNICATIONS | 3,396 | 2,968 | 4,104 | (120) |
| 45305 | PROPERTY/LIABILITY INS. | | | 5,470 | (200) |
| 45350 | VEHICLE & EQUIPMENT INS. | 1,880 | 1,718 | | - |
| 45360 | SURETY BONDS | 10 | 10 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 2,230 | 2,116 | | - |
| 45380 | GENERAL LIABILITY INS. | 810 | 870 | | - |
| 45394 | RETIREE H'CARE BENEFIT | 2,760 | 2,760 | 2,760 | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 2,324 | 1,350 | 1,376 | - |
| 45530 | TRAINING & TRAVEL | 12,086 | 7,267 | 12,195 | (2,006) |
| 45810 | DUES & MEMBERSHIPS | 2,052 | 1,332 | 1,870 | 73 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL OTHER CHARGES | | 28,508 | 20,392 | 27,775 | 25,522 | (2,253) |
| 46010 | OFFICE SUPPLIES | 1,500 | 1,141 | 1,500 | 1,000 | (500) |
| 46110 | UNIFORMS | 2,765 | 2,596 | 2,765 | 2,765 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 1,040 | 352 | 1,040 | 10,987 | 9,947 |
| 46140 | OTHER OPERATING SUPPLIES | 800 | 1,327 | 800 | 1,400 | 600 |
| TOTAL MATERIALS & SUPPLIES | | 6,105 | 5,416 | 6,105 | 16,152 | 10,047 |
| TOTAL OTHER OPERATING EXPENSES | | 337,236 | 261,896 | 342,878 | 383,156 | 40,278 |
| 48151 | MOTOR VEHICLES & EQUIP. | 32,055 | 32,055 | | 45,000 | 45,000 |
| 48171 | EDP EQUIPMENT | 6,450 | 7,055 | 1,880 | 3,350 | 1,470 |
| 48271 | EDP EQUIPMENT | | 2,323 | | | - |
| 48273 | SOFTWARE | 19,454 | | | | - |
| TOTAL CAPITAL OUTLAY | | 57,959 | 41,433 | 1,880 | 48,350 | 46,470 |
| TOTAL CAPITAL OUTLAY | | 57,959 | 41,433 | 1,880 | 48,350 | 46,470 |
| TOTAL BUILDING INSPECTION | | 1,132,043 | 915,856 | 1,078,469 | 1,245,389 | 166,920 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 95,030 | 96,433 | 107,785 | 10,940 |
| 41016 | UNIFORM CLEANING ALLOW. | 600 | 600 | 600 | - |
| 41017 | STAND BY PAY | | 16 | | - |
| 41020 | SALARIES & WAGES-O/T | 2,500 | 4,168 | 4,000 | 500 |
| TOTAL PERSONAL SERVICES | | 98,130 | 101,217 | 112,385 | 11,440 |
| TOTAL PERSONAL SERVICES | | 98,130 | 101,217 | 112,385 | 11,440 |
| 42010 | FICA | 7,507 | 7,311 | 8,597 | 875 |
| 42020 | RETIREMENT - VRS | 13,980 | 14,101 | 14,993 | 747 |
| 42030 | RETIREMENT - VRS (DC) | | | 1,022 | 1,022 |
| 42050 | HEALTH INSURANCE | 10,059 | 10,212 | 12,869 | 970 |
| 42060 | LIFE INSURANCE - VRS | 1,274 | 1,284 | 1,444 | 146 |
| 42070 | DISABILITY (VLDP) | 190 | 215 | 217 | (3) |
| 42080 | DENTAL INSURANCE | 312 | 312 | 312 | - |
| 42110 | WORKER'S COMP. | 2,896 | 3,421 | 3,980 | 325 |
| 42190 | LODA | 800 | 814 | 880 | 60 |
| TOTAL FRINGE BENEFITS | | 37,018 | 37,670 | 44,314 | 4,142 |
| 43100 | PROFESSIONAL SERVICES | 2,500 | 713 | 2,500 | - |
| TOTAL PURCHASED SERVICES | | 2,500 | 713 | 2,500 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 5,320 | (200) |
| 45350 | VEHICLE & EQUIPMENT INS. | 690 | 631 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,020 | 968 | | - |
| 45380 | GENERAL LIABILITY INS. | 3,400 | 2,816 | | - |
| 45530 | TRAINING & TRAVEL | 3,192 | 1,048 | 3,192 | 6,578 |
| 45810 | DUES & MEMBERSHIPS | 70 | | 120 | - |
| TOTAL OTHER CHARGES | | 8,372 | 5,463 | 8,632 | 6,378 |
| 46100 | POLICE SUPPLIES | 2,910 | 377 | 4,000 | (2,000) |
| 46110 | UNIFORMS | 3,300 | 1,315 | 3,300 | - |
| TOTAL MATERIALS & SUPPLIES | | 6,210 | 1,692 | 7,300 | (2,000) |
| TOTAL OTHER OPERATING EXPENSES | | 54,100 | 45,537 | 58,604 | 8,520 |
| 48140 | BULLET PROOF VESTS | 860 | 705 | | - |
| TOTAL CAPITAL OUTLAY | | 860 | 705 | | - |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|----------------------|-------------|-----------------------|---------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL CAPITAL OUTLAY | | 860 | 705 | | | - |
| TOTAL ANIMAL CONTROL | | 153,090 | 147,459 | 159,549 | 179,509 | 19,960 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|-------------|-----------------------|---------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45657 | SPCA | 463,917 | 463,917 | 432,306 | 495,259 | 62,953 |
| TOTAL OTHER CHARGES | | 463,917 | 463,917 | 432,306 | 495,259 | 62,953 |
| TOTAL OTHER OPERATING EXPENSES | | 463,917 | 463,917 | 432,306 | 495,259 | 62,953 |
| TOTAL ANIMAL CONTROL (SPCA) | | 463,917 | 463,917 | 432,306 | 495,259 | 62,953 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 32,105 | | 64,210 | 54,371 | (9,839) |
| TOTAL | PERSONAL SERVICES | 32,105 | | 64,210 | 54,371 | (9,839) |
| TOTAL | PERSONAL SERVICES | 32,105 | | 64,210 | 54,371 | (9,839) |
| 42010 | FICA | 2,456 | | 4,912 | 4,159 | (753) |
| 42020 | RETIREMENT - VRS | 4,723 | | 9,445 | 7,564 | (1,881) |
| 42030 | RETIREMENT - VRS (DC) | | | | 1,359 | 1,359 |
| 42050 | HEALTH INSURANCE | 4,941 | | 11,691 | 12,647 | 956 |
| 42060 | LIFE INSURANCE - VRS | 430 | | 860 | 729 | (131) |
| 42070 | DISABILITY (VLDP) | 170 | | 340 | 288 | (52) |
| 42080 | DENTAL INSURANCE | 78 | | 156 | 156 | - |
| 42110 | WORKER'S COMP. | 1,366 | 56 | 22 | 20 | (2) |
| TOTAL | FRINGE BENEFITS | 14,164 | 56 | 27,426 | 26,922 | (504) |
| 43320 | SERVICE CONTRACTS | 3,000 | | 3,000 | 11,000 | 8,000 |
| 43330 | MAINT & REP.-MACH & EQUIP | 16,000 | 7,400 | 16,000 | 12,000 | (4,000) |
| TOTAL | PURCHASED SERVICES | 19,000 | 7,400 | 19,000 | 23,000 | 4,000 |
| 45305 | PROPERTY/LIABILITY INS. | | | 660 | 640 | (20) |
| 45350 | VEHICLE & EQUIPMENT INS. | 340 | 313 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 200 | 190 | | | - |
| 45380 | GENERAL LIABILITY INS. | 70 | 75 | | | - |
| 45530 | TRAINING & TRAVEL | 15,700 | 33,578 | 700 | 1,000 | 300 |
| TOTAL | OTHER CHARGES | 16,310 | 34,156 | 1,360 | 1,640 | 280 |
| 46070 | REPAIR & MAINT. SUPPLIES | 750 | 182 | 750 | 750 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 500 | 83 | 500 | 500 | - |
| 46140 | OTHER OPERATING SUPPLIES | 13,500 | 2,388 | 13,500 | 3,000 | (10,500) |
| 46145 | SAFETY MATERIALS | 1,000 | | 1,000 | | (1,000) |
| 46155 | 4-FOR-LIFE | 58,496 | 28,218 | 33,652 | 34,764 | 1,112 |
| 46160 | HAZ-MAT SUPPLIES | 21,500 | 21,306 | 56,500 | 21,500 | (35,000) |
| TOTAL | MATERIALS & SUPPLIES | 95,746 | 52,178 | 105,902 | 60,514 | (45,388) |
| TOTAL | OTHER OPERATING EXPENSES | 145,220 | 93,789 | 153,688 | 112,076 | (41,612) |
| 48113 | EQUIPMENT | 116,224 | 64,713 | 25,000 | 25,000 | - |
| 48273 | SOFTWARE | 15,000 | 22,078 | 30,000 | 30,000 | - |
| TOTAL | CAPITAL OUTLAY | 131,224 | 86,792 | 55,000 | 55,000 | - |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|----------------------------|-------------|-----------------------|-----------------------|-----------------------|----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL CAPITAL OUTLAY | | 131,224 | 86,792 | 55,000 | 55,000 | - |
| TOTAL EMERGENCY MANAGEMENT | | 308,549 | 180,581 | 272,898 | 221,447 | (51,451) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
 FUNCTION - 300 - PUBLIC SAFETY
 ACTIVITY - 3500 - OTHER PROTECTION
 DEPARTMENT - 350932 - COMMUNITY PARAMEDIC

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 100,000 | 7,790 | 103,750 | 122,720 | 18,970 |
| 41020 | SALARIES & WAGES-O/T | 9,000 | | | | - |
| 41030 | PT SALARIES & WAGES-REG | 29,952 | 7,443 | 32,448 | 31,368 | (1,080) |
| TOTAL PERSONAL SERVICES | | 138,952 | 15,233 | 136,198 | 154,088 | 17,890 |
| TOTAL PERSONAL SERVICES | | 138,952 | 15,233 | 136,198 | 154,088 | 17,890 |
| 42010 | FICA | 10,630 | 1,137 | 10,419 | 11,788 | 1,369 |
| 42020 | RETIREMENT - VRS | 14,710 | 828 | 15,262 | 17,071 | 1,809 |
| 42050 | HEALTH INSURANCE | 19,765 | 915 | 23,382 | 19,081 | (4,301) |
| 42060 | LIFE INSURANCE - VRS | 1,340 | 75 | 1,390 | 1,645 | 255 |
| 42080 | DENTAL INSURANCE | 312 | 26 | 312 | 312 | - |
| 42110 | WORKER'S COMP. | | | 952 | 3,750 | 2,798 |
| TOTAL FRINGE BENEFITS | | 46,757 | 2,981 | 51,717 | 53,647 | 1,930 |
| 43100 | PROFESSIONAL SERVICES | 18,000 | 18,000 | 18,000 | 18,000 | - |
| TOTAL PURCHASED SERVICES | | 18,000 | 18,000 | 18,000 | 18,000 | - |
| 45230 | TELECOMMUNICATIONS | 1,000 | | 1,445 | 1,445 | - |
| 45530 | TRAINING & TRAVEL | 782 | 1,360 | 782 | 782 | - |
| 45820 | CERTIFICATIONS | 2,400 | | 2,400 | 1,000 | (1,400) |
| TOTAL OTHER CHARGES | | 4,182 | 1,360 | 4,627 | 3,227 | (1,400) |
| 46110 | UNIFORMS | 3,240 | 2,045 | 3,240 | 2,000 | (1,240) |
| 46170 | EMS/MEDICAL SUPPLIES | 500 | 401 | 500 | | (500) |
| TOTAL MATERIALS & SUPPLIES | | 3,740 | 2,446 | 3,740 | 2,000 | (1,740) |
| TOTAL OTHER OPERATING EXPENSES | | 72,679 | 24,787 | 78,084 | 76,874 | (1,210) |
| 48151 | MOTOR VEHICLES & EQUIP. | 180,000 | 162,447 | | 500 | 500 |
| 48272 | HARDWARE | 3,300 | 1,248 | | | - |
| TOTAL CAPITAL OUTLAY | | 183,300 | 163,695 | | 500 | 500 |
| TOTAL CAPITAL OUTLAY | | 183,300 | 163,695 | | 500 | 500 |
| TOTAL COMMUNITY PARAMEDIC | | 394,931 | 203,715 | 214,282 | 231,462 | 17,180 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------|---------------------------|-----------------------|-----------------------|-----------------------|--------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 110,744 | 112,859 | 110,781 | 20,738 |
| 41020 | SALARIES & WAGES-O/T | 1,477 | 546 | 1,598 | 299 |
| TOTAL | PERSONAL SERVICES | 112,221 | 113,404 | 112,379 | 21,037 |
| TOTAL | PERSONAL SERVICES | 112,221 | 113,404 | 112,379 | 21,037 |
| 42010 | FICA | 8,585 | 7,588 | 8,597 | 1,609 |
| 42020 | RETIREMENT - VRS | 16,291 | 16,585 | 16,296 | 1,999 |
| 42030 | RETIREMENT - VRS (DC) | | | 914 | 914 |
| 42050 | HEALTH INSURANCE | 25,559 | 25,949 | 30,234 | 2,468 |
| 42060 | LIFE INSURANCE - VRS | 1,484 | 1,511 | 1,484 | 278 |
| 42070 | DISABILITY (VLDP) | 145 | 162 | 157 | 37 |
| 42080 | DENTAL INSURANCE | 468 | 468 | 468 | - |
| 42110 | WORKER'S COMP. | 1,117 | 1,307 | 1,403 | 17 |
| TOTAL | FRINGE BENEFITS | 53,649 | 53,569 | 58,639 | 7,322 |
| 43100 | PROFESSIONAL SERVICES | | 301 | | - |
| 43320 | SERVICE CONTRACTS | 38,000 | 36,075 | 38,000 | 1,392 |
| 43330 | MAINT & REP.-MACH & EQUIP | 9,000 | 2,421 | 9,000 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 28,000 | 19,366 | 28,000 | 7,000 |
| 43720 | LAUNDRY & DRY CLEANING | 500 | 471 | 500 | 100 |
| TOTAL | PURCHASED SERVICES | 75,500 | 58,633 | 75,500 | 8,492 |
| 44300 | CENTRAL STORES | 9,700 | 10,213 | 500 | 9,500 |
| TOTAL | INTERNAL SERVICES | 9,700 | 10,213 | 500 | 9,500 |
| 45110 | ELECTRICITY | 92,000 | 107,599 | 95,000 | 5,000 |
| 45120 | HEATING | 52,000 | 27,338 | 24,000 | - |
| 45130 | WATER & SEWER | 7,500 | 7,109 | 7,500 | 500 |
| 45230 | TELECOMMUNICATIONS | 500 | 1,679 | 1,500 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 11,870 | (450) |
| 45310 | BOILER & MACHINERY INS. | 4,300 | 3,891 | | - |
| 45340 | PROPERTY INSURANCE | 5,880 | 5,689 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 880 | 835 | | - |
| 45380 | GENERAL LIABILITY INS. | 320 | 344 | | - |
| TOTAL | OTHER CHARGES | 163,380 | 154,484 | 139,870 | 5,050 |
| 46070 | REPAIR & MAINT. SUPPLIES | 1,750 | 1,364 | 11,000 | - |
| 46110 | UNIFORMS | 450 | 297 | 800 | - |
| 46140 | OTHER OPERATING SUPPLIES | 10,500 | 7,734 | 3,500 | - |
| TOTAL | MATERIALS & SUPPLIES | 12,700 | 9,396 | 15,300 | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|---------------------|-----------------------|-----------------------|-----------|----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL OTHER OPERATING EXPENSES | | 314,929 | 286,295 | 289,809 | 320,173 | 30,364 |
| 48181 | BUILDINGS & GROUNDS | 37,500 | 41,212 | 41,000 | 30,000 | (11,000) |
| 48272 | HARDWARE | 1,080 | 1,468 | | | - |
| TOTAL CAPITAL OUTLAY | | 38,580 | 42,680 | 41,000 | 30,000 | (11,000) |
| TOTAL CAPITAL OUTLAY | | 38,580 | 42,680 | 41,000 | 30,000 | (11,000) |
| TOTAL PUBLIC SAFETY BUILDING | | 465,730 | 442,379 | 443,188 | 483,589 | 40,401 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 400 - PUBLIC WORKS
ACTIVITY - 4100 - STREET MAINTENANCE
DEPARTMENT - 410121 - GENERAL ENGINEERING

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 581,277 | 441,355 | 581,755 | 623,730 | 41,975 |
| 41030 | PT SALARIES & WAGES-REG | | 5,895 | | | - |
| 41050 | ANNUAL LEAVE - SEPARATION | 10,262 | | 11,000 | | (11,000) |
| 41051 | SICK LEAVE - SEPARATION | 10,000 | | 9,595 | | (9,595) |
| 41054 | PTO - PAYOUT | | 487 | | | - |
| 41060 | PTO - SEPARATION | | 1,570 | | | - |
| TOTAL PERSONAL SERVICES | | 601,539 | 449,307 | 602,350 | 623,730 | 21,380 |
| TOTAL PERSONAL SERVICES | | 601,539 | 449,307 | 602,350 | 623,730 | 21,380 |
| 42010 | FICA | 46,018 | 31,800 | 46,080 | 47,715 | 1,635 |
| 42020 | RETIREMENT - VRS | 85,506 | 64,745 | 85,577 | 86,761 | 1,184 |
| 42030 | RETIREMENT - VRS (DC) | | | | 5,985 | 5,985 |
| 42050 | HEALTH INSURANCE | 77,433 | 65,922 | 103,983 | 120,145 | 16,162 |
| 42060 | LIFE INSURANCE - VRS | 7,789 | 5,940 | 7,796 | 8,358 | 562 |
| 42070 | DISABILITY (VLDP) | 1,385 | 749 | 1,474 | 1,268 | (206) |
| 42080 | DENTAL INSURANCE | 1,404 | 1,027 | 1,404 | 1,404 | - |
| 42110 | WORKER'S COMP. | 2,908 | 2,807 | 2,974 | 3,240 | 266 |
| TOTAL FRINGE BENEFITS | | 222,443 | 172,990 | 249,288 | 274,876 | 25,588 |
| 43100 | PROFESSIONAL SERVICES | 2,000 | 188 | 2,000 | 2,000 | - |
| 43110 | MEDICAL SERVICES | 100 | | | | - |
| 43320 | SERVICE CONTRACTS | 1,637 | 1,290 | 1,637 | 1,200 | (437) |
| 43600 | ADVERTISING | 3,000 | 833 | 3,000 | 1,500 | (1,500) |
| TOTAL PURCHASED SERVICES | | 6,737 | 2,311 | 6,637 | 4,700 | (1,937) |
| 44200 | C.G. - PARTS AND LABOR | 3,100 | 2,124 | 2,800 | 2,700 | (100) |
| 44300 | CENTRAL STORES | 500 | 51 | | | - |
| 44310 | C.G. - FUEL | 1,900 | 925 | 1,900 | 800 | (1,100) |
| TOTAL INTERNAL SERVICES | | 5,500 | 3,099 | 4,700 | 3,500 | (1,200) |
| 45210 | POSTAGE | 960 | | | | - |
| 45220 | MESSENGER SVS./PACKAGES | 50 | | | | - |
| 45230 | TELECOMMUNICATIONS | 919 | 650 | 623 | 624 | 1 |
| 45305 | PROPERTY/LIABILITY INS. | | | 4,130 | 3,980 | (150) |
| 45350 | VEHICLE & EQUIPMENT INS. | 1,130 | 1,032 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,880 | 1,784 | | | - |
| 45380 | GENERAL LIABILITY INS. | 680 | 730 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 6,124 | 5,225 | 5,252 | 5,252 | - |
| 45530 | TRAINING & TRAVEL | 3,782 | 2,519 | 2,777 | 2,734 | (43) |
| 45540 | EDUCATION | 500 | 1,000 | 1,000 | 1,000 | - |
| 45810 | DUES & MEMBERSHIPS | 2,885 | 2,879 | 3,085 | 3,130 | 45 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
 FUNCTION - 400 - PUBLIC WORKS
 ACTIVITY - 4100 - STREET MAINTENANCE
 DEPARTMENT - 410121 - GENERAL ENGINEERING

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|---------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL OTHER CHARGES | | 18,910 | 15,818 | 16,867 | 16,720 | (147) |
| 46010 | OFFICE SUPPLIES | 1,000 | 216 | 1,000 | 500 | (500) |
| 46110 | UNIFORMS | 2,055 | 432 | 2,055 | 2,055 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 300 | | 300 | 300 | - |
| 46140 | OTHER OPERATING SUPPLIES | 1,500 | 2,184 | 1,800 | 1,800 | - |
| TOTAL MATERIALS & SUPPLIES | | 4,855 | 2,832 | 5,155 | 4,655 | (500) |
| TOTAL OTHER OPERATING EXPENSES | | 258,445 | 197,050 | 282,647 | 304,451 | 21,804 |
| 48151 | MOTOR VEHICLES & EQUIP. | | 1,199 | | | - |
| 48171 | EDP EQUIPMENT | 4,720 | 4,490 | | 4,800 | 4,800 |
| 48221 | FURNITURE & FIXTURES | | 1,598 | | | - |
| 48271 | EDP EQUIPMENT | 1,330 | 170 | 1,380 | 1,300 | (80) |
| 48273 | SOFTWARE | 1,000 | | 1,000 | 1,000 | - |
| TOTAL CAPITAL OUTLAY | | 7,050 | 7,458 | 2,380 | 7,100 | 4,720 |
| TOTAL CAPITAL OUTLAY | | 7,050 | 7,458 | 2,380 | 7,100 | 4,720 |
| TOTAL GENERAL ENGINEERING | | 867,034 | 653,815 | 887,377 | 935,281 | 47,904 |

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 |
|--------------------------|----------------------------|-----------------------|-----------------------|-----------|-----------|------------|
| | | ----- 2022-2023 ----- | ----- 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
| 41010 | SALARIES & WAGES-REG. | 1,133,625 | 1,020,776 | 1,117,229 | 1,289,163 | 171,934 |
| 41020 | SALARIES & WAGES-O/T | 11,588 | 20,887 | 12,502 | 14,995 | 2,493 |
| 41030 | PT SALARIES & WAGES-REG | 38,640 | 27,404 | 59,341 | 48,026 | (11,315) |
| 41040 | PT SALARIES & WAGES-O/T | 1,000 | | 1,000 | 1,000 | - |
| 41050 | ANNUAL LEAVE - SEPARATION | | 22,308 | | | - |
| 41051 | SICK LEAVE - SEPARATION | | 11,784 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 9,191 | | | - |
| 41054 | PTO - PAYOUT | | 1,630 | | | - |
| 41060 | PTO - SEPARATION | | 900 | | | - |
| TOTAL PERSONAL SERVICES | | 1,184,853 | 1,114,881 | 1,190,072 | 1,353,184 | 163,112 |
| TOTAL PERSONAL SERVICES | | 1,184,853 | 1,114,881 | 1,190,072 | 1,353,184 | 163,112 |
| 42010 | FICA | 90,641 | 80,328 | 91,041 | 103,519 | 12,478 |
| 42020 | RETIREMENT - VRS | 166,757 | 149,934 | 164,344 | 179,323 | 14,979 |
| 42030 | RETIREMENT - VRS (DC) | | | | 14,922 | 14,922 |
| 42050 | HEALTH INSURANCE | 128,407 | 105,768 | 149,866 | 158,394 | 8,528 |
| 42060 | LIFE INSURANCE - VRS | 15,190 | 13,658 | 14,971 | 17,274 | 2,303 |
| 42070 | DISABILITY (VLDP) | 1,819 | 1,938 | 2,697 | 3,163 | 466 |
| 42080 | DENTAL INSURANCE | 2,652 | 1,905 | 2,652 | 2,808 | 156 |
| 42110 | WORKER'S COMP. | | 6,002 | 6,752 | 7,080 | 328 |
| TOTAL FRINGE BENEFITS | | 405,466 | 359,533 | 432,323 | 486,483 | 54,160 |
| 43010 | MISC. CONTRACTED SERVICES | 1,000 | | 1,000 | 1,000 | - |
| 43100 | PROFESSIONAL SERVICES | 2,500 | 1,958 | 2,500 | 2,500 | - |
| 43110 | MEDICAL SERVICES | 1,000 | 90 | 1,000 | 1,000 | - |
| 43140 | ENGINEER., ARCH. & MAPPING | 2,500 | | 2,500 | | (2,500) |
| 43310 | REPAIRS & MAINTENANCE | 2,500 | 1,804 | 2,500 | 2,500 | - |
| 43320 | SERVICE CONTRACTS | 44,104 | 34,782 | 33,688 | 29,912 | (3,776) |
| 43600 | ADVERTISING | 3,000 | 1,660 | 3,000 | 3,000 | - |
| 43710 | UNIFORM MAINTENANCE CONT. | 5,100 | 3,892 | 5,200 | 5,200 | - |
| TOTAL PURCHASED SERVICES | | 61,704 | 44,186 | 51,388 | 45,112 | (6,276) |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 1,000 | | 1,000 | 1,000 | - |
| TOTAL INTERNAL SERVICES | | 1,000 | | 1,000 | 1,000 | - |
| 45110 | ELECTRICITY | 9,000 | 13,233 | 13,000 | 13,000 | - |
| 45120 | HEATING | 4,500 | 3,353 | 500 | 1,500 | 1,000 |
| 45130 | WATER & SEWER | 5,000 | 6,874 | 5,000 | 5,000 | - |
| 45210 | POSTAGE | 400 | 400 | 400 | 400 | - |
| 45220 | MESSENGER SVS./PACKAGES | 250 | 50 | 250 | 250 | - |
| 45230 | TELECOMMUNICATIONS | 5,640 | 7,508 | 7,625 | 7,700 | 75 |
| 45394 | RETIREE H'CARE BENEFIT | | 1,020 | | | - |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4100 - STREET MAINTENANCE

DEPARTMENT - 410141 - PW ADMINISTRATION

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|--------------------------|-----------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45410 | LEASE/RENT OF EQUIPMENT | 25,000 | 6,215 | 25,000 | 31,856 | 6,856 |
| 45530 | TRAINING & TRAVEL | 17,500 | 19,195 | 17,500 | 19,571 | 2,071 |
| 45540 | EDUCATION | 1,500 | | 1,500 | 1,500 | - |
| 45810 | DUES & MEMBERSHIPS | 1,210 | 1,693 | 1,220 | 2,220 | 1,000 |
| TOTAL OTHER CHARGES | | 70,000 | 59,540 | 71,995 | 82,997 | 11,002 |
| 46010 | OFFICE SUPPLIES | 1,500 | 3,198 | 2,000 | 2,000 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 2,500 | 2,063 | 2,500 | 3,500 | 1,000 |
| 46120 | BOOKS & SUBSCRIPTIONS | 500 | 384 | 500 | 500 | - |
| 46140 | OTHER OPERATING SUPPLIES | 1,500 | 3,017 | 3,000 | 3,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 6,000 | 8,662 | 8,000 | 9,000 | 1,000 |
| TOTAL OTHER OPERATING EXPENSES | | 544,170 | 471,921 | 564,706 | 624,592 | 59,886 |
| 48111 | MACHINERY & EQUIPMENT | | 2,000 | | | - |
| 48121 | FURNITURE & FIXTURES | 2,000 | | 2,000 | 3,000 | 1,000 |
| 48181 | BUILDINGS & GROUNDS | 1,000 | | 1,000 | 16,700 | 15,700 |
| 48272 | HARDWARE | 2,380 | 1,755 | 16,880 | 13,950 | (2,930) |
| TOTAL CAPITAL OUTLAY | | 5,380 | 3,755 | 19,880 | 33,650 | 13,770 |
| TOTAL CAPITAL OUTLAY | | 5,380 | 3,755 | 19,880 | 33,650 | 13,770 |
| TOTAL PW ADMINISTRATION | | 1,734,403 | 1,590,557 | 1,774,658 | 2,011,426 | 236,768 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|-------------------------|----------------------------|-----------------------|-----------------------|-----------------------|-----------|-----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 1,069,467 | 956,160 | 1,072,137 | 1,251,014 | 178,877 |
| 41017 | STAND BY PAY | 8,484 | 6,737 | 8,484 | 8,484 | - |
| 41020 | SALARIES & WAGES-O/T | 13,245 | 19,170 | 17,953 | 20,874 | 2,921 |
| 41027 | STANDBY & BLENDED - OT | 9,000 | 5,015 | 9,000 | 9,000 | - |
| 41030 | PT SALARIES & WAGES-REG | 38,640 | 22,577 | 21,344 | 27,644 | 6,300 |
| 41040 | PT SALARIES & WAGES-O/T | 1,000 | 1,119 | 1,000 | 1,000 | - |
| 41050 | ANNUAL LEAVE - SEPARATION | | 6,398 | | | - |
| 41051 | SICK LEAVE - SEPARATION | | 2,961 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 2,204 | | | - |
| 41060 | PTO - SEPARATION | | 794 | | | - |
| TOTAL PERSONAL SERVICES | | 1,139,836 | 1,023,135 | 1,129,918 | 1,318,016 | 188,098 |
| TOTAL PERSONAL SERVICES | | 1,139,836 | 1,023,135 | 1,129,918 | 1,318,016 | 188,098 |
| 42010 | FICA | 87,197 | 73,030 | 86,439 | 100,828 | 14,389 |
| 42020 | RETIREMENT - VRS | 157,319 | 141,098 | 157,711 | 174,017 | 16,306 |
| 42030 | RETIREMENT - VRS (DC) | | | | 15,171 | 15,171 |
| 42050 | HEALTH INSURANCE | 180,039 | 137,347 | 196,270 | 199,380 | 3,110 |
| 42060 | LIFE INSURANCE - VRS | 14,331 | 12,853 | 14,367 | 16,764 | 2,397 |
| 42070 | DISABILITY (VLDP) | 2,337 | 2,150 | 2,312 | 3,216 | 904 |
| 42080 | DENTAL INSURANCE | 3,588 | 2,428 | 3,588 | 3,588 | - |
| 42110 | WORKER'S COMP. | 40,463 | 31,620 | 32,612 | 31,840 | (772) |
| TOTAL FRINGE BENEFITS | | 485,274 | 400,527 | 493,299 | 544,804 | 51,505 |
| 43010 | MISC. CONTRACTED SERVICES | 19,000 | | 18,000 | 18,000 | - |
| 43100 | PROFESSIONAL SERVICES | 2,500 | 26,824 | 2,500 | 2,500 | - |
| 43110 | MEDICAL SERVICES | 2,000 | 1,515 | 4,500 | 4,500 | - |
| 43140 | ENGINEER., ARCH. & MAPPING | 2,500 | | 2,500 | | (2,500) |
| 43310 | REPAIRS & MAINTENANCE | 2,000 | | 2,000 | | (2,000) |
| 43320 | SERVICE CONTRACTS | 1,407 | 2,240 | 2,877 | 3,134 | 257 |
| 43325 | TIPPING FEE-CO LANDFILL | 2,000 | 17,369 | 2,000 | 2,000 | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 10,000 | 5,042 | 10,000 | 10,000 | - |
| 43336 | MAINT & REP.-RADIO EQUIP | | 70 | 2,000 | 2,000 | - |
| 43340 | MAINT & REP.-FURN & FIX | 1,500 | | 1,500 | 1,500 | - |
| 43350 | MAINT & REP.-AUTO EQUIP. | 15,000 | 1,000 | 15,000 | 15,000 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 33,065 | 29,218 | 5,000 | 5,000 | - |
| 43372 | MAINT & REP.-BRIDGES | 348,345 | 256,871 | 150,000 | 150,000 | - |
| 43374 | MAINT & REP.-ALLOWABLE | 4,939,135 | 3,160,224 | 2,250,000 | 2,125,000 | (125,000) |
| 43375 | MAINT & REP.-NON-ALLOW. | 25,000 | 2,873 | 25,000 | 25,000 | - |
| 43376 | MAINT & REP.-TRAILS/BRIDG | 20,000 | 10,619 | 20,000 | 20,000 | - |
| 43385 | MAINT & REP.-ADA | | | | 200,000 | 200,000 |
| 43600 | ADVERTISING | 3,000 | 836 | 3,000 | 3,000 | - |
| 43710 | UNIFORM MAINTENANCE CONT. | 6,900 | 6,835 | 9,200 | 9,200 | - |
| 43720 | LAUNDRY & DRY CLEANING | 2,000 | | 2,000 | | (2,000) |
| 43890 | STATE FEES AND PERMITS | 500 | 30 | 500 | 500 | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 43891 | FEDERAL FEES | 1,000 | | 1,000 | (1,000) |
| TOTAL PURCHASED SERVICES | | 5,436,852 | 3,521,566 | 2,528,577 | 67,757 |
| 44200 | C.G. - PARTS AND LABOR | 264,300 | 291,514 | 304,600 | (2,200) |
| 44300 | CENTRAL STORES | | 112 | | - |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 15,000 | 17,895 | 20,000 | 2,000 |
| 44310 | C.G. - FUEL | 111,900 | 104,455 | 111,900 | (19,000) |
| TOTAL INTERNAL SERVICES | | 391,200 | 413,975 | 436,500 | (19,200) |
| 45110 | ELECTRICITY | 9,000 | 13,115 | 13,000 | - |
| 45120 | HEATING | 4,500 | 9,801 | 9,000 | - |
| 45130 | WATER & SEWER | | 2,693 | | - |
| 45210 | POSTAGE | 400 | | 400 | - |
| 45220 | MESSENGER SVS./PACKAGES | 100 | | 100 | (100) |
| 45230 | TELECOMMUNICATIONS | 15,610 | 12,760 | 17,080 | (380) |
| 45305 | PROPERTY/LIABILITY INS. | | | 51,110 | (1,950) |
| 45310 | BOILER & MACHINERY INS. | 170 | 154 | | - |
| 45340 | PROPERTY INSURANCE | 1,910 | 1,848 | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 33,180 | 30,520 | | - |
| 45360 | SURETY BONDS | 10 | 10 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 9,490 | 9,003 | | - |
| 45380 | GENERAL LIABILITY INS. | 3,450 | 3,705 | | - |
| 45394 | RETIREE H'CARE BENEFIT | 6,900 | 6,900 | 4,200 | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 10,000 | 3,123 | 10,000 | - |
| 45530 | TRAINING & TRAVEL | 18,750 | 5,884 | 9,150 | - |
| 45540 | EDUCATION | 2,500 | 1,000 | 2,500 | - |
| 45675 | TRANSPORTATION SAFETY | 3,000 | 654 | 3,000 | - |
| 45810 | DUES & MEMBERSHIPS | 1,210 | | 1,210 | - |
| TOTAL OTHER CHARGES | | 120,180 | 101,170 | 120,750 | (2,430) |
| 46010 | OFFICE SUPPLIES | 1,000 | 956 | 1,000 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 8,000 | 10,243 | 10,000 | 5,000 |
| 46080 | POWERED EQUIPMENT FUELS | 1,000 | 277 | 1,000 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 500 | | 500 | - |
| 46140 | OTHER OPERATING SUPPLIES | 2,500 | 1,910 | 2,500 | 1,500 |
| 46170 | EMS/MEDICAL SUPPLIES | 500 | | 2,100 | 3,500 |
| TOTAL MATERIALS & SUPPLIES | | 13,500 | 13,386 | 17,100 | 10,000 |
| TOTAL OTHER OPERATING EXPENSES | | 6,447,006 | 4,450,624 | 3,596,226 | 107,632 |
| 48106 | SIDEWALKS | 90,000 | 10,025 | 150,000 | - |
| 48130 | COMMUNICATIONS EQUIPMENT | 5,000 | | | - |
| 48151 | MOTOR VEHICLES & EQUIP. | 275,372 | 210,372 | 95,000 | 155,000 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|-------------------------------|---------------------|-----------------------|-----------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48181 | BUILDINGS & GROUNDS | 2,500 | 2,855 | 3,000 | 3,000 | - |
| 48271 | EDP EQUIPMENT | | 1,468 | | | - |
| 48272 | HARDWARE | 1,960 | 1,377 | 11,800 | 6,400 | (5,400) |
| TOTAL CAPITAL OUTLAY | | 374,832 | 226,097 | 259,800 | 409,400 | 149,600 |
| TOTAL CAPITAL OUTLAY | | 374,832 | 226,097 | 259,800 | 409,400 | 149,600 |
| TOTAL HIGHWAY & STREET MAINT. | | 7,961,674 | 5,699,856 | 4,985,944 | 5,431,274 | 445,330 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|---------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45111 | STREET LIGHTS | 355,157 | 347,194 | 325,157 | 341,415 | 16,258 |
| 45112 | ARTERIAL STREET LIGHTS | 262,476 | 250,585 | 232,476 | 244,100 | 11,624 |
| 45305 | PROPERTY/LIABILITY INS. | | | 2,430 | 2,340 | (90) |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,520 | 1,442 | | | - |
| 45380 | GENERAL LIABILITY INS. | 550 | 591 | | | - |
| TOTAL OTHER CHARGES | | 619,703 | 599,812 | 560,063 | 587,855 | 27,792 |
| TOTAL OTHER OPERATING EXPENSES | | 619,703 | 599,812 | 560,063 | 587,855 | 27,792 |
| TOTAL STREET LIGHTS | | 619,703 | 599,812 | 560,063 | 587,855 | 27,792 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|--------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41020 | SALARIES & WAGES-O/T | 20,000 | 6,285 | 50,000 | - |
| TOTAL PERSONAL SERVICES | | 20,000 | 6,285 | 50,000 | - |
| TOTAL PERSONAL SERVICES | | 20,000 | 6,285 | 50,000 | - |
| 42010 | FICA | 3,825 | 473 | 3,825 | - |
| 42110 | WORKER'S COMP. | 476 | 103 | | - |
| TOTAL FRINGE BENEFITS | | 4,301 | 576 | 3,825 | - |
| 43100 | PROFESSIONAL SERVICES | | 6,700 | | - |
| 43320 | SERVICE CONTRACTS | 45,000 | 16,169 | 70,000 | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 9,000 | 126 | 9,000 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 6,500 | 24,200 | 6,500 | - |
| 43374 | MAINT & REP.-ALLOWABLE | 2,000 | | 2,000 | - |
| 43375 | MAINT & REP.-NON-ALLOW. | 2,000 | | 2,000 | - |
| TOTAL PURCHASED SERVICES | | 64,500 | 47,195 | 89,500 | - |
| 44200 | C.G. - PARTS AND LABOR | 61,200 | 20,333 | 61,000 | 1,100 |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 12,000 | 2,872 | 12,000 | - |
| 44310 | C.G. - FUEL | 1,700 | 3,447 | 1,700 | 2,700 |
| TOTAL INTERNAL SERVICES | | 74,900 | 26,652 | 74,700 | 3,800 |
| 45110 | ELECTRICITY | 4,000 | 5,350 | 4,000 | - |
| 45120 | HEATING | 2,000 | 3,791 | 2,500 | - |
| 45131 | WATER | | | 500 | (500) |
| 45305 | PROPERTY/LIABILITY INS. | | | 2,540 | (90) |
| 45340 | PROPERTY INSURANCE | 340 | 329 | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 350 | 321 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,140 | 1,081 | | - |
| 45380 | GENERAL LIABILITY INS. | 410 | 440 | | - |
| TOTAL OTHER CHARGES | | 8,240 | 11,311 | 9,540 | (590) |
| 46070 | REPAIR & MAINT. SUPPLIES | 30,000 | 46,011 | 30,000 | - |
| 46140 | OTHER OPERATING SUPPLIES | 4,000 | 2,516 | 4,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 34,000 | 48,528 | 34,000 | - |
| TOTAL OTHER OPERATING EXPENSES | | 185,941 | 134,262 | 211,565 | 3,210 |
| 48111 | MACHINERY & EQUIPMENT | 105,135 | 24,135 | 58,000 | - |

04/08/2024

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 ----- | ----- | 2022-2023 ----- | ----- | 2023-2024 | 2024-2025 | NET |
|--------------------------|-------------|---------|-----------------|-------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | | BUDGET | PROPOSED | CHANGE |
| TOTAL CAPITAL OUTLAY | | 105,135 | 24,135 | | 58,000 | 58,000 | - |
| TOTAL CAPITAL OUTLAY | | 105,135 | 24,135 | | 58,000 | 58,000 | - |
| TOTAL SNOW & ICE REMOVAL | | 311,076 | 164,682 | | 319,565 | 322,775 | 3,210 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 634,588 | 488,361 | 642,481 | 128,511 |
| 41017 | STAND BY PAY | 16,968 | 12,401 | 8,484 | - |
| 41020 | SALARIES & WAGES-O/T | 21,915 | 11,954 | 22,550 | 5,094 |
| 41027 | STANDBY & BLENDED - OT | 3,000 | 6,367 | 3,000 | - |
| 41030 | PT SALARIES & WAGES-REG | 9,072 | | 10,440 | 17,730 |
| 41060 | PTO - SEPARATION | | 5,323 | | - |
| TOTAL PERSONAL SERVICES | | 685,543 | 524,406 | 686,955 | 151,335 |
| TOTAL PERSONAL SERVICES | | 685,543 | 524,406 | 686,955 | 151,335 |
| 42010 | FICA | 52,444 | 37,993 | 52,552 | 11,578 |
| 42020 | RETIREMENT - VRS | 93,349 | 72,155 | 94,509 | 12,736 |
| 42030 | RETIREMENT - VRS (DC) | | | 15,587 | 15,587 |
| 42050 | HEALTH INSURANCE | 86,377 | 57,366 | 108,648 | 2,767 |
| 42060 | LIFE INSURANCE - VRS | 8,504 | 6,573 | 8,609 | 1,722 |
| 42070 | DISABILITY (VLDP) | 2,022 | 2,108 | 2,975 | 329 |
| 42080 | DENTAL INSURANCE | 2,028 | 1,138 | 2,106 | 78 |
| 42110 | WORKER'S COMP. | 13,297 | 7,822 | 7,922 | 4,198 |
| TOTAL FRINGE BENEFITS | | 258,021 | 185,154 | 277,321 | 48,995 |
| 43010 | MISC. CONTRACTED SERVICES | 64,825 | 8,250 | 18,000 | 1,000 |
| 43100 | PROFESSIONAL SERVICES | 234,958 | 266,150 | 270,000 | 225,000 |
| 43110 | MEDICAL SERVICES | 1,000 | 1,130 | 2,000 | - |
| 43320 | SERVICE CONTRACTS | 14,882 | 16,442 | 19,088 | 3,226 |
| 43330 | MAINT & REP.-MACH & EQUIP | 4,000 | 1,509 | 4,000 | - |
| 43350 | MAINT & REP.-AUTO EQUIP. | 3,000 | | 3,000 | (3,000) |
| 43360 | MAINT & REP.-BLDGS & GNDS | 1,000 | 1,550 | 1,000 | - |
| 43374 | MAINT & REP.-ALLOWABLE | 2,500 | 101 | 2,500 | - |
| 43375 | MAINT & REP.-NON-ALLOW. | 2,500 | | 2,500 | - |
| 43385 | MAINT & REP.-ADA | | | 15,000 | 15,000 |
| 43386 | MAINT & REP.-SIGNALS | | | 140,000 | 140,000 |
| 43387 | MAINT & REP.-SIGNS | | | 70,000 | 70,000 |
| 43388 | MAINT & REP.-PAVE MARKING | | | 132,500 | 132,500 |
| 43600 | ADVERTISING | 1,750 | 1,691 | 1,750 | (750) |
| 43710 | UNIFORM MAINTENANCE CONT. | 4,620 | 3,553 | 6,000 | - |
| TOTAL PURCHASED SERVICES | | 335,035 | 300,377 | 329,838 | 582,976 |
| 44200 | C.G. - PARTS AND LABOR | 27,600 | 42,448 | 27,700 | 8,500 |
| 44300 | CENTRAL STORES | | 41 | | - |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 8,800 | 1,085 | 8,800 | - |
| 44310 | C.G. - FUEL | 25,400 | 20,337 | 25,400 | (1,200) |
| TOTAL INTERNAL SERVICES | | 61,800 | 63,911 | 61,900 | 7,300 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45110 | ELECTRICITY | 40,000 | 50,558 | 50,000 | 50,000 | - |
| 45120 | HEATING | | 2,032 | | 1,000 | 1,000 |
| 45210 | POSTAGE | 300 | 232 | 300 | 500 | 200 |
| 45220 | MESSENGER SVS./PACKAGES | 150 | | 150 | | (150) |
| 45230 | TELECOMMUNICATIONS | 4,750 | 4,380 | 5,165 | 4,500 | (665) |
| 45305 | PROPERTY/LIABILITY INS. | | | 16,260 | 15,640 | (620) |
| 45340 | PROPERTY INSURANCE | 250 | 242 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 10,780 | 9,852 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 3,200 | 3,035 | | | - |
| 45380 | GENERAL LIABILITY INS. | 1,170 | 1,256 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 500 | | 500 | 500 | - |
| 45530 | TRAINING & TRAVEL | 17,130 | 17,320 | 13,550 | 13,530 | (20) |
| 45540 | EDUCATION | 2,500 | | 2,500 | | (2,500) |
| 45810 | DUES & MEMBERSHIPS | 1,200 | 753 | 1,200 | 1,200 | - |
| 45850 | FREIGHT & DRAYAGE | 200 | | 200 | | (200) |
| TOTAL OTHER CHARGES | | 82,130 | 89,659 | 89,825 | 86,870 | (2,955) |
| 46010 | OFFICE SUPPLIES | 500 | 1,558 | 1,000 | 1,000 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 224,000 | 236,191 | 238,000 | 15,000 | (223,000) |
| 46080 | POWERED EQUIPMENT FUELS | 1,000 | 1,111 | 1,500 | 1,500 | - |
| 46140 | OTHER OPERATING SUPPLIES | 3,000 | 3,054 | 3,500 | 3,500 | - |
| TOTAL MATERIALS & SUPPLIES | | 228,500 | 241,914 | 244,000 | 21,000 | (223,000) |
| TOTAL OTHER OPERATING EXPENSES | | 965,486 | 881,015 | 1,002,884 | 1,416,200 | 413,316 |
| 48111 | MACHINERY & EQUIPMENT | 340,845 | 171,959 | 135,000 | 130,000 | (5,000) |
| 48151 | MOTOR VEHICLES & EQUIP. | 110,000 | | | 250,000 | 250,000 |
| 48181 | BUILDINGS & GROUNDS | 10,000 | 7,500 | 15,000 | | (15,000) |
| 48272 | HARDWARE | 5,190 | 2,874 | 6,600 | 6,450 | (150) |
| TOTAL CAPITAL OUTLAY | | 466,035 | 182,333 | 156,600 | 386,450 | 229,850 |
| TOTAL CAPITAL OUTLAY | | 466,035 | 182,333 | 156,600 | 386,450 | 229,850 |
| TOTAL TRAFFIC ENGINEERING | | 2,117,064 | 1,587,754 | 1,846,439 | 2,640,940 | 794,501 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 287,984 | 275,032 | 330,741 | 43,098 |
| 41017 | STAND BY PAY | 1,468 | 1,747 | 1,468 | - |
| 41020 | SALARIES & WAGES-O/T | 2,865 | 4,788 | 4,644 | 569 |
| 41027 | STANDBY & BLENDED - OT | 1,000 | 888 | 1,000 | - |
| 41030 | PT SALARIES & WAGES-REG | 38,099 | 20,333 | 15,080 | 4,451 |
| TOTAL PERSONAL SERVICES | | 331,416 | 302,788 | 352,933 | 48,118 |
| TOTAL PERSONAL SERVICES | | 331,416 | 302,788 | 352,933 | 48,118 |
| 42010 | FICA | 25,353 | 20,986 | 26,999 | 3,681 |
| 42020 | RETIREMENT - VRS | 42,363 | 40,245 | 48,652 | 3,350 |
| 42030 | RETIREMENT - VRS (DC) | | | 5,575 | 5,575 |
| 42050 | HEALTH INSURANCE | 51,118 | 51,898 | 74,917 | 13,787 |
| 42060 | LIFE INSURANCE - VRS | 3,858 | 3,666 | 4,432 | 577 |
| 42070 | DISABILITY (VLDP) | 553 | 585 | 618 | 564 |
| 42080 | DENTAL INSURANCE | 936 | 871 | 1,092 | - |
| 42110 | WORKER'S COMP. | 5,478 | 7,149 | 7,600 | (520) |
| TOTAL FRINGE BENEFITS | | 129,659 | 125,400 | 164,310 | 27,014 |
| 43010 | MISC. CONTRACTED SERVICES | 73,000 | 84,028 | 93,000 | (5,000) |
| 43100 | PROFESSIONAL SERVICES | 1,000 | 839 | 1,000 | 24,000 |
| 43110 | MEDICAL SERVICES | 250 | 710 | 500 | - |
| 43320 | SERVICE CONTRACTS | 315 | 571 | 709 | (35) |
| 43330 | MAINT & REP.-MACH & EQUIP | 2,500 | 528 | 2,500 | - |
| 43350 | MAINT & REP.-AUTO EQUIP. | 1,500 | | 1,500 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 1,000 | 709 | 1,000 | - |
| 43374 | MAINT & REP.-ALLOWABLE | 5,500 | | 5,500 | - |
| 43710 | UNIFORM MAINTENANCE CONT. | 2,300 | 2,099 | 2,800 | - |
| TOTAL PURCHASED SERVICES | | 87,365 | 89,483 | 108,509 | 18,965 |
| 44200 | C.G. - PARTS AND LABOR | 29,900 | 50,935 | 35,600 | 2,300 |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 6,500 | 3,556 | 6,500 | 1,500 |
| 44310 | C.G. - FUEL | 17,000 | 19,099 | 17,000 | 2,000 |
| TOTAL INTERNAL SERVICES | | 53,400 | 73,591 | 59,100 | 5,800 |
| 45110 | ELECTRICITY | | 566 | | 500 |
| 45230 | TELECOMMUNICATIONS | 1,000 | 518 | 500 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 3,360 | (120) |
| 45350 | VEHICLE & EQUIPMENT INS. | 1,950 | 1,810 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 850 | 807 | | - |
| 45380 | GENERAL LIABILITY INS. | 310 | 333 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 5,500 | 752 | 5,500 | - |
| 45530 | TRAINING & TRAVEL | 4,575 | 1,892 | 4,725 | 875 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45540 | EDUCATION | 500 | | 500 | | (500) |
| 45860 | LITTER CONTROL | 2,000 | | 2,000 | | (2,000) |
| TOTAL OTHER CHARGES | | 16,685 | 6,677 | 16,585 | 15,340 | (1,245) |
| 46010 | OFFICE SUPPLIES | 400 | 86 | 400 | 400 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 3,500 | 4,411 | 5,000 | 5,000 | - |
| 46080 | POWERED EQUIPMENT FUELS | 2,200 | 4,466 | 4,200 | 4,200 | - |
| 46140 | OTHER OPERATING SUPPLIES | 2,000 | 1,215 | 2,000 | 2,500 | 500 |
| 46181 | HORTICULTURE | 80,054 | 83,955 | 33,000 | 33,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 88,154 | 94,133 | 44,600 | 45,100 | 500 |
| TOTAL OTHER OPERATING EXPENSES | | 375,263 | 389,284 | 393,104 | 444,138 | 51,034 |
| 48111 | MACHINERY & EQUIPMENT | | | | 30,000 | 30,000 |
| 48181 | BUILDINGS & GROUNDS | | 4,600 | | 13,000 | 13,000 |
| 48272 | HARDWARE | 1,080 | 1,930 | | 2,250 | 2,250 |
| TOTAL CAPITAL OUTLAY | | 1,080 | 6,530 | | 45,250 | 45,250 |
| TOTAL CAPITAL OUTLAY | | 1,080 | 6,530 | | 45,250 | 45,250 |
| TOTAL HIWAY/ST. BEAUTIFICATION | | 707,759 | 698,602 | 746,037 | 890,439 | 144,402 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|--------|---------|
| BUDGET | | ACTUAL | BUDGET | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 46,026 | 27,193 | 38,771 | 47,362 | 8,591 |
| 41020 | SALARIES & WAGES-O/T | 614 | 7 | 559 | 683 | 124 |
| 41050 | ANNUAL LEAVE - SEPARATION | | 2,538 | | | - |
| 41051 | SICK LEAVE - SEPARATION | | 337 | | | - |
| TOTAL PERSONAL SERVICES | | 46,640 | 30,076 | 39,330 | 48,045 | 8,715 |
| TOTAL PERSONAL SERVICES | | 46,640 | 30,076 | 39,330 | 48,045 | 8,715 |
| 42010 | FICA | 3,569 | 1,996 | 3,009 | 3,675 | 666 |
| 42020 | RETIREMENT - VRS | 6,771 | 4,253 | 5,703 | 6,589 | 886 |
| 42030 | RETIREMENT - VRS (DC) | | | | 1,184 | 1,184 |
| 42050 | HEALTH INSURANCE | 15,500 | 7,718 | 11,691 | 14,107 | 2,416 |
| 42060 | LIFE INSURANCE - VRS | 617 | 387 | 520 | 635 | 115 |
| 42070 | DISABILITY (VLDP) | | 72 | 205 | 251 | 46 |
| 42080 | DENTAL INSURANCE | 156 | 91 | 156 | 156 | - |
| 42110 | WORKER'S COMP. | 1,471 | 1,340 | 1,412 | 1,190 | (222) |
| TOTAL FRINGE BENEFITS | | 28,084 | 15,857 | 22,696 | 27,787 | 5,091 |
| 43010 | MISC. CONTRACTED SERVICES | 1,000 | | 1,000 | | (1,000) |
| 43100 | PROFESSIONAL SERVICES | | 19,909 | 2,500 | 2,500 | - |
| 43110 | MEDICAL SERVICES | 100 | | 200 | 200 | - |
| 43320 | SERVICE CONTRACTS | 53 | 90 | 158 | 97 | (61) |
| 43330 | MAINT & REP.-MACH & EQUIP | 1,500 | 8 | 1,500 | 1,500 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 31,500 | 47,538 | 6,500 | 1,500 | (5,000) |
| 43600 | ADVERTISING | 150 | | 150 | | (150) |
| 43710 | UNIFORM MAINTENANCE CONT. | 300 | 289 | 400 | 400 | - |
| TOTAL PURCHASED SERVICES | | 34,603 | 67,834 | 12,408 | 6,197 | (6,211) |
| 44200 | C.G. - PARTS AND LABOR | 2,100 | 2,255 | 2,200 | 1,900 | (300) |
| 44300 | CENTRAL STORES | 200 | | 200 | | (200) |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 6,500 | 6,128 | 6,500 | 6,500 | - |
| 44310 | C.G. - FUEL | 3,400 | 739 | 2,600 | 700 | (1,900) |
| TOTAL INTERNAL SERVICES | | 12,200 | 9,121 | 11,500 | 9,100 | (2,400) |
| 45110 | ELECTRICITY | 32,000 | 29,322 | 32,000 | 32,000 | - |
| 45130 | WATER & SEWER | 600 | 614 | 600 | 650 | 50 |
| 45210 | POSTAGE | 50 | | 50 | | (50) |
| 45230 | TELECOMMUNICATIONS | 500 | 482 | 1,000 | 1,000 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 11,910 | 11,460 | (450) |
| 45340 | PROPERTY INSURANCE | 10,470 | 10,129 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 100 | 92 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 350 | 332 | | | - |
| 45380 | GENERAL LIABILITY INS. | 130 | 140 | | | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|-----------------------|-----------|-----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 45410 | LEASE/RENT OF EQUIPMENT | | | 1,500 | - |
| 45530 | TRAINING & TRAVEL | 600 | | 450 | - |
| TOTAL OTHER CHARGES | | 44,800 | 41,112 | 47,510 | (450) |
| 46010 | OFFICE SUPPLIES | 1,000 | 32 | 1,000 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 2,500 | 1,730 | 2,500 | - |
| 46080 | POWERED EQUIPMENT FUELS | 3,500 | 150 | 1,000 | (2,500) |
| 46140 | OTHER OPERATING SUPPLIES | 400 | 135 | 400 | - |
| TOTAL MATERIALS & SUPPLIES | | 7,400 | 2,046 | 7,400 | (2,500) |
| TOTAL OTHER OPERATING EXPENSES | | 127,087 | 135,970 | 101,514 | (6,470) |
| 48184 | IMPROVEMENTS | | | 125,000 | (125,000) |
| 48272 | HARDWARE | | | 1,000 | 1,000 |
| TOTAL CAPITAL OUTLAY | | | | 125,000 | (124,000) |
| TOTAL CAPITAL OUTLAY | | | | 125,000 | (124,000) |
| TOTAL DOWNTOWN PARKING MAINT | | 173,727 | 166,046 | 265,844 | (121,755) |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 210,130 | 116,776 | 240,510 | 33,052 |
| 41017 | STAND BY PAY | 1,468 | | 1,468 | - |
| 41020 | SALARIES & WAGES-O/T | 3,536 | 714 | 3,469 | 477 |
| 41027 | STANDBY & BLENDED - OT | 2,000 | | 2,000 | - |
| 41060 | PTO - SEPARATION | | 199 | | - |
| TOTAL PERSONAL SERVICES | | 217,134 | 117,689 | 247,447 | 33,529 |
| TOTAL PERSONAL SERVICES | | 217,134 | 117,689 | 247,447 | 33,529 |
| 42010 | FICA | 20,819 | 8,435 | 18,930 | 2,565 |
| 42020 | RETIREMENT - VRS | 39,001 | 17,376 | 35,379 | 2,674 |
| 42030 | RETIREMENT - VRS (DC) | | | 4,450 | 4,450 |
| 42050 | HEALTH INSURANCE | 39,707 | 15,116 | 58,663 | (26,713) |
| 42060 | LIFE INSURANCE - VRS | 3,552 | 1,583 | 3,223 | 443 |
| 42070 | DISABILITY (VLDP) | 728 | 380 | 1,029 | (86) |
| 42080 | DENTAL INSURANCE | 936 | 104 | 936 | - |
| 42110 | WORKER'S COMP. | 9,872 | 4,189 | 4,099 | 1,851 |
| TOTAL FRINGE BENEFITS | | 114,615 | 47,184 | 122,259 | (14,816) |
| 43100 | PROFESSIONAL SERVICES | | 719 | | - |
| 43110 | MEDICAL SERVICES | 500 | 475 | 1,000 | - |
| 43320 | SERVICE CONTRACTS | 315 | 370 | 656 | (26) |
| 43330 | MAINT & REP.-MACH & EQUIP | 1,500 | | 1,500 | - |
| 43350 | MAINT & REP.-AUTO EQUIP. | 500 | | 500 | (500) |
| 43360 | MAINT & REP.-BLDGS & GNDS | 1,000 | 247 | 1,000 | - |
| 43374 | MAINT & REP.-ALLOWABLE | 3,000 | | 3,000 | - |
| 43375 | MAINT & REP.-NON-ALLOW. | 500 | | 500 | - |
| 43600 | ADVERTISING | 1,000 | | 500 | - |
| 43710 | UNIFORM MAINTENANCE CONT. | 2,100 | 1,897 | 2,400 | - |
| TOTAL PURCHASED SERVICES | | 10,415 | 3,708 | 11,056 | (526) |
| 44200 | C.G. - PARTS AND LABOR | 12,100 | 11,743 | 12,200 | 3,100 |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 12,000 | 14,393 | 12,000 | 3,000 |
| 44310 | C.G. - FUEL | 5,000 | 4,192 | 6,000 | (2,200) |
| TOTAL INTERNAL SERVICES | | 29,100 | 30,329 | 30,200 | 3,900 |
| 45120 | HEATING | | 4,595 | 2,500 | 2,500 |
| 45130 | WATER & SEWER | | 990 | | - |
| 45230 | TELECOMMUNICATIONS | 500 | | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 2,420 | (90) |
| 45350 | VEHICLE & EQUIPMENT INS. | 720 | 676 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,050 | 996 | | - |
| 45380 | GENERAL LIABILITY INS. | 380 | 409 | | - |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45410 | LEASE/RENT OF EQUIPMENT | 1,500 | | 1,500 | 1,500 | - |
| 45530 | TRAINING & TRAVEL | 1,050 | 530 | 1,500 | 1,500 | - |
| 45540 | EDUCATION | 500 | | 500 | | (500) |
| TOTAL OTHER CHARGES | | 5,700 | 8,195 | 5,920 | 7,830 | 1,910 |
| 46010 | OFFICE SUPPLIES | 250 | 30 | 250 | 250 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 2,000 | 1,849 | 2,000 | 2,500 | 500 |
| 46080 | POWERED EQUIPMENT FUELS | 300 | | 300 | 300 | - |
| 46140 | OTHER OPERATING SUPPLIES | 2,500 | 1,342 | 2,500 | 3,000 | 500 |
| TOTAL MATERIALS & SUPPLIES | | 5,050 | 3,221 | 5,050 | 6,050 | 1,000 |
| TOTAL OTHER OPERATING EXPENSES | | 164,880 | 92,637 | 174,485 | 165,953 | (8,532) |
| TOTAL STREET & ROAD CLEANING | | 382,014 | 210,326 | 421,932 | 446,929 | 24,997 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 109,933 | 111,666 | 167,752 | 28,184 |
| 41020 | SALARIES & WAGES-O/T | 449 | 120 | 1,049 | 135 |
| 41030 | PT SALARIES & WAGES-REG | 39,654 | 18,785 | 25,847 | 4,892 |
| TOTAL PERSONAL SERVICES | | 150,036 | 130,572 | 194,648 | 33,211 |
| TOTAL PERSONAL SERVICES | | 150,036 | 130,572 | 194,648 | 33,211 |
| 42010 | FICA | 11,478 | 9,412 | 14,891 | 2,541 |
| 42020 | RETIREMENT - VRS | 16,172 | 16,324 | 23,335 | 2,805 |
| 42030 | RETIREMENT - VRS (DC) | | | 842 | 842 |
| 42050 | HEALTH INSURANCE | 15,527 | 12,579 | 22,287 | (4,062) |
| 42060 | LIFE INSURANCE - VRS | 1,473 | 1,487 | 2,248 | 378 |
| 42070 | DISABILITY (VLDP) | | | 157 | 22 |
| 42080 | DENTAL INSURANCE | 312 | 312 | 468 | - |
| 42110 | WORKER'S COMP. | 772 | 1,541 | 1,780 | 130 |
| TOTAL FRINGE BENEFITS | | 45,734 | 41,656 | 66,030 | 2,656 |
| 43100 | PROFESSIONAL SERVICES | 39,900 | 18,997 | 60,000 | (95,000) |
| 43110 | MEDICAL SERVICES | | 220 | 400 | - |
| 43320 | SERVICE CONTRACTS | 37,200 | 37,732 | 37,392 | (8,251) |
| 43330 | MAINT & REP.-MACH & EQUIP | 5,000 | 942 | 20,000 | 5,000 |
| 43360 | MAINT & REP.-BLDGS & GNDS | 16,800 | 17,266 | 17,000 | (1,000) |
| 43362 | MAINT & REP.-409 S. MAIN | 15,000 | 20,351 | 15,000 | - |
| 43600 | ADVERTISING | | | 1,000 | 500 |
| 43720 | LAUNDRY & DRY CLEANING | 500 | 471 | 600 | 100 |
| 43890 | STATE FEES AND PERMITS | 80 | | 80 | - |
| TOTAL PURCHASED SERVICES | | 114,480 | 95,978 | 151,972 | (98,651) |
| 44200 | C.G. - PARTS AND LABOR | 200 | 200 | | (200) |
| 44300 | CENTRAL STORES | 5,500 | 6,967 | 7,000 | 6,500 |
| TOTAL INTERNAL SERVICES | | 5,700 | 7,167 | 7,000 | 6,300 |
| 45110 | ELECTRICITY | 15,000 | 18,030 | 15,000 | - |
| 45114 | ELECTRICITY-409 S. MAIN | 58,000 | 67,479 | 63,000 | 3,000 |
| 45120 | HEATING | 6,000 | 6,193 | 6,000 | - |
| 45130 | WATER & SEWER | 7,000 | 5,151 | 7,000 | - |
| 45210 | POSTAGE | 100 | | 100 | (100) |
| 45230 | TELECOMMUNICATIONS | 500 | 3,492 | 1,000 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 20,540 | (780) |
| 45310 | BOILER & MACHINERY INS. | 3,590 | 3,249 | | - |
| 45340 | PROPERTY INSURANCE | 12,870 | 14,360 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 710 | 674 | | - |
| 45380 | GENERAL LIABILITY INS. | 260 | 279 | | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|--------------------------|-----------------------|-----------------------|-----------------------|----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45530 | TRAINING & TRAVEL | 1,795 | 29 | | | - |
| 45810 | DUES & MEMBERSHIPS | 1,450 | | 3,260 | 1,810 | (1,450) |
| TOTAL OTHER CHARGES | | 107,275 | 118,936 | 112,900 | 113,570 | 670 |
| 46010 | OFFICE SUPPLIES | | | 500 | 500 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 200 | 4,943 | 8,000 | 2,000 | (6,000) |
| 46110 | UNIFORMS | 750 | 595 | 1,100 | 1,100 | - |
| 46140 | OTHER OPERATING SUPPLIES | | | 1,000 | 1,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 950 | 5,538 | 10,600 | 4,600 | (6,000) |
| TOTAL OTHER OPERATING EXPENSES | | 274,139 | 269,275 | 438,197 | 343,172 | (95,025) |
| 48111 | MACHINERY & EQUIPMENT | | | | 10,700 | 10,700 |
| 48151 | MOTOR VEHICLES & EQUIP. | 52,000 | 5,144 | | | - |
| 48181 | BUILDINGS & GROUNDS | 37,500 | 45,610 | 7,500 | 6,500 | (1,000) |
| 48272 | HARDWARE | | | 2,200 | 3,600 | 1,400 |
| TOTAL CAPITAL OUTLAY | | 89,500 | 50,754 | 9,700 | 20,800 | 11,100 |
| TOTAL CAPITAL OUTLAY | | 89,500 | 50,754 | 9,700 | 20,800 | 11,100 |
| TOTAL GENERAL PROPERTIES | | 513,675 | 450,601 | 609,334 | 558,620 | (50,714) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
 FUNCTION - 400 - PUBLIC WORKS
 ACTIVITY - 4300 - MAINT. OF GENERAL BLDGS.
 DEPARTMENT - 430641 - SHELTER FACILITY

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|--------|-----------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 43100 | PROFESSIONAL SERVICES | | | 1,000 | 1,000 | - |
| 43320 | SERVICE CONTRACTS | | | 12,000 | 12,000 | - |
| 43330 | MAINT & REP.-MACH & EQUIP | | | | 5,000 | 5,000 |
| 43360 | MAINT & REP.-BLDGS & GNDS | | | | 5,000 | 5,000 |
| TOTAL PURCHASED SERVICES | | | | 13,000 | 23,000 | 10,000 |
| 44300 | CENTRAL STORES | | | 1,500 | 1,500 | - |
| TOTAL INTERNAL SERVICES | | | | 1,500 | 1,500 | - |
| 45110 | ELECTRICITY | | | 12,000 | 12,000 | - |
| 45120 | HEATING | | | 5,000 | 5,000 | - |
| 45130 | WATER & SEWER | | | 5,000 | 5,000 | - |
| 45210 | POSTAGE | | | 100 | 100 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 15,000 | 2,040 | (12,960) |
| TOTAL OTHER CHARGES | | | | 37,100 | 24,140 | (12,960) |
| 46070 | REPAIR & MAINT. SUPPLIES | | | 47,400 | 37,400 | (10,000) |
| 46140 | OTHER OPERATING SUPPLIES | | | 1,000 | 1,000 | - |
| TOTAL MATERIALS & SUPPLIES | | | | 48,400 | 38,400 | (10,000) |
| TOTAL OTHER OPERATING EXPENSES | | | | 100,000 | 87,040 | (12,960) |
| TOTAL SHELTER FACILITY | | | | 100,000 | 87,040 | (12,960) |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|-------------------------|-----------------------|---------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45610 | STATE HEALTH DEPARTMENT | 344,470 | 344,470 | 313,410 | 324,870 | 11,460 |
| TOTAL OTHER CHARGES | | 344,470 | 344,470 | 313,410 | 324,870 | 11,460 |
| TOTAL OTHER OPERATING EXPENSES | | 344,470 | 344,470 | 313,410 | 324,870 | 11,460 |
| TOTAL LOCAL HEALTH DEPT. | | 344,470 | 344,470 | 313,410 | 324,870 | 11,460 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------|-----------------------|-----------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45620 | CSB-OPERATING | 1,020,773 | 1,020,773 | 1,185,773 | 1,264,332 | 78,559 |
| TOTAL OTHER CHARGES | | 1,020,773 | 1,020,773 | 1,185,773 | 1,264,332 | 78,559 |
| TOTAL OTHER OPERATING EXPENSES | | 1,020,773 | 1,020,773 | 1,185,773 | 1,264,332 | 78,559 |
| TOTAL COMM. SERVICES BOARD | | 1,020,773 | 1,020,773 | 1,185,773 | 1,264,332 | 78,559 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------------|---------------------------|-----------------------|---------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45740 | TAX RELIEF FOR THE ELDER. | 115,000 | 113,818 | 200,000 | 210,000 | 10,000 |
| 45742 | TAX RELIEF FOR DISAB VETS | 62,000 | 58,817 | 60,000 | 70,000 | 10,000 |
| TOTAL OTHER CHARGES | | 177,000 | 172,635 | 260,000 | 280,000 | 20,000 |
| TOTAL OTHER OPERATING EXPENSES | | 177,000 | 172,635 | 260,000 | 280,000 | 20,000 |
| TOTAL TAX RELF ELDRLY/DSAB VETS | | 177,000 | 172,635 | 260,000 | 280,000 | 20,000 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|---------|
| BUDGET | | ACTUAL | BUDGET | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 336,026 | 324,245 | 355,285 | 399,402 | 44,117 |
| TOTAL PERSONAL SERVICES | | 336,026 | 324,245 | 355,285 | 399,402 | 44,117 |
| TOTAL PERSONAL SERVICES | | 336,026 | 324,245 | 355,285 | 399,402 | 44,117 |
| 42010 | FICA | 27,264 | 23,419 | 27,179 | 30,554 | 3,375 |
| 42020 | RETIREMENT - VRS | 52,426 | 47,316 | 52,264 | 55,557 | 3,293 |
| 42030 | RETIREMENT - VRS (DC) | | | | 5,687 | 5,687 |
| 42050 | HEALTH INSURANCE | 24,912 | 29,280 | 37,326 | 40,373 | 3,047 |
| 42060 | LIFE INSURANCE - VRS | 4,776 | 4,310 | 4,761 | 5,352 | 591 |
| 42070 | DISABILITY (VLDP) | 1,149 | 906 | 1,085 | 1,206 | 121 |
| 42080 | DENTAL INSURANCE | 780 | 273 | 780 | 780 | - |
| 42090 | UNEMPLOYMENT | | | | 250 | 250 |
| 42110 | WORKER'S COMP. | 1,803 | 1,870 | 1,871 | 250 | (1,621) |
| TOTAL FRINGE BENEFITS | | 113,110 | 107,374 | 125,266 | 140,009 | 14,743 |
| 43100 | PROFESSIONAL SERVICES | 8,878 | 9,856 | 8,878 | 12,242 | 3,364 |
| 43110 | MEDICAL SERVICES | 9,950 | 4,450 | 9,950 | 9,950 | - |
| 43165 | CREDIT CARD SERVICE FEES | 18,000 | 13,809 | 18,000 | 18,000 | - |
| 43320 | SERVICE CONTRACTS | 59,566 | 60,906 | 98,941 | 129,170 | 30,229 |
| 43360 | MAINT & REP.-BLDGS & GNDS | | 5,337 | | | - |
| 43600 | ADVERTISING | 42,394 | 35,009 | 15,000 | 12,500 | (2,500) |
| 43700 | CONTRACTED SERVICES | 8,500 | 9,853 | 17,000 | 20,000 | 3,000 |
| 43860 | ROCKINGHAM COUNTY | 850 | 851 | 850 | 850 | - |
| 43890 | STATE FEES AND PERMITS | 80 | | 80 | 80 | - |
| TOTAL PURCHASED SERVICES | | 148,218 | 140,070 | 168,699 | 202,792 | 34,093 |
| 44200 | C.G. - PARTS AND LABOR | 24,900 | 22,638 | 22,200 | 21,500 | (700) |
| 44300 | CENTRAL STORES | 500 | | 500 | 500 | - |
| 44310 | C.G. - FUEL | 4,800 | 267 | 500 | 400 | (100) |
| TOTAL INTERNAL SERVICES | | 30,200 | 22,904 | 23,200 | 22,400 | (800) |
| 45110 | ELECTRICITY | 360 | 385 | 500 | 500 | - |
| 45210 | POSTAGE | 500 | 85 | 675 | 675 | - |
| 45230 | TELECOMMUNICATIONS | 1,080 | 909 | 9,230 | 10,800 | 1,570 |
| 45305 | PROPERTY/LIABILITY INS. | | | 15,480 | 14,890 | (590) |
| 45310 | BOILER & MACHINERY INS. | 80 | 72 | | | - |
| 45340 | PROPERTY INSURANCE | 8,870 | 7,371 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 1,940 | 1,806 | | | - |
| 45360 | SURETY BONDS | 70 | 69 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 2,380 | 2,258 | | | - |
| 45380 | GENERAL LIABILITY INS. | 870 | 935 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | 3,600 | 3,600 | 300 | | (300) |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 45410 | LEASE/RENT OF EQUIPMENT | 5,050 | 8,026 | 10,600 | - |
| 45530 | TRAINING & TRAVEL | 14,450 | 23,077 | 16,990 | 4,430 |
| 45540 | EDUCATION | | 1,000 | | - |
| 45803 | FESTIVALS | | 2,500 | | - |
| 45810 | DUES & MEMBERSHIPS | 3,510 | 2,521 | 7,751 | 5,031 |
| TOTAL OTHER CHARGES | | 42,760 | 54,615 | 62,206 | 10,141 |
| 46010 | OFFICE SUPPLIES | 11,000 | 17,620 | 13,900 | - |
| 46110 | UNIFORMS | 10,000 | 10,916 | 15,000 | 15,000 |
| 46120 | BOOKS & SUBSCRIPTIONS | 175 | 55 | 175 | - |
| 46130 | RECREATIONAL SUPPLIES | | 472 | 400 | (400) |
| 46140 | OTHER OPERATING SUPPLIES | | 6,734 | 4,000 | 2,000 |
| 46145 | SAFETY MATERIALS | | 1,740 | 17,000 | 17,000 |
| TOTAL MATERIALS & SUPPLIES | | 21,175 | 37,538 | 50,075 | 33,600 |
| TOTAL OTHER OPERATING EXPENSES | | 355,463 | 362,500 | 385,705 | 91,777 |
| 48221 | FURNITURE & FIXTURES | | 2,634 | 500 | 3,925 |
| 48272 | HARDWARE | 39,522 | 36,914 | 32,900 | (14,600) |
| TOTAL CAPITAL OUTLAY | | 39,522 | 39,548 | 33,400 | (10,675) |
| TOTAL CAPITAL OUTLAY | | 39,522 | 39,548 | 33,400 | (10,675) |
| TOTAL P & R ADMINISTRATION | | 731,011 | 726,293 | 774,390 | 125,219 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 572,818 | 513,782 | 604,407 | 142,438 |
| 41020 | SALARIES & WAGES-O/T | 1,000 | 17 | 1,000 | - |
| 41030 | PT SALARIES & WAGES-REG | 126,996 | 37,213 | 69,643 | 24,915 |
| 41050 | ANNUAL LEAVE - SEPARATION | | | 19,800 | 19,800 |
| 41051 | SICK LEAVE - SEPARATION | | | 7,000 | 7,000 |
| 41054 | PTO - PAYOUT | | 960 | | - |
| 41060 | PTO - SEPARATION | | 1,610 | | - |
| TOTAL PERSONAL SERVICES | | 700,814 | 553,581 | 675,050 | 194,153 |
| TOTAL PERSONAL SERVICES | | 700,814 | 553,581 | 675,050 | 194,153 |
| 42010 | FICA | 53,613 | 39,334 | 51,643 | 14,851 |
| 42020 | RETIREMENT - VRS | 84,262 | 75,593 | 88,909 | 14,978 |
| 42030 | RETIREMENT - VRS (DC) | | | 8,767 | 8,767 |
| 42050 | HEALTH INSURANCE | 90,411 | 83,021 | 130,331 | (15,180) |
| 42060 | LIFE INSURANCE - VRS | 7,676 | 6,886 | 8,100 | 1,908 |
| 42070 | DISABILITY (VLDP) | 1,090 | 839 | 1,172 | 687 |
| 42080 | DENTAL INSURANCE | 1,872 | 1,472 | 2,028 | 156 |
| 42110 | WORKER'S COMP. | 10,382 | 9,980 | 10,482 | 8 |
| TOTAL FRINGE BENEFITS | | 249,306 | 217,126 | 292,665 | 26,175 |
| 43100 | PROFESSIONAL SERVICES | | 60 | | - |
| 43320 | SERVICE CONTRACTS | 25,269 | 27,949 | | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 26,500 | 17,840 | 26,500 | (6,500) |
| 43360 | MAINT & REP.-BLDGS & GNDS | 56,200 | 56,505 | 45,250 | 3,950 |
| 43600 | ADVERTISING | 500 | 460 | | - |
| TOTAL PURCHASED SERVICES | | 108,469 | 102,814 | 71,750 | (2,550) |
| 44200 | C.G. - PARTS AND LABOR | 92,000 | 87,591 | 119,900 | 19,900 |
| 44300 | CENTRAL STORES | 5,500 | 2,591 | 4,000 | 6,600 |
| 44310 | C.G. - FUEL | 56,100 | 46,688 | 56,100 | (5,000) |
| TOTAL INTERNAL SERVICES | | 153,600 | 136,869 | 180,000 | 21,500 |
| 45110 | ELECTRICITY | 20,000 | 22,024 | 25,000 | 4,000 |
| 45120 | HEATING | 16,000 | 17,477 | 23,000 | - |
| 45130 | WATER & SEWER | 14,000 | 11,734 | 17,000 | - |
| 45136 | LANDFILL/STEAM PLANT | 5,000 | 5,840 | 5,000 | 1,000 |
| 45230 | TELECOMMUNICATIONS | | 478 | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 19,130 | (730) |
| 45350 | VEHICLE & EQUIPMENT INS. | 13,320 | 12,183 | | - |
| 45355 | INSURANCE DEDUCTIBLE | | 2,895 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 3,550 | 3,368 | | - |
| 45380 | GENERAL LIABILITY INS. | 1,290 | 1,386 | | - |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710271 - PARKS

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45394 | RETIREE H' CARE BENEFIT | | | | 1,470 | 1,470 |
| 45410 | LEASE/RENT OF EQUIPMENT | 13,000 | 8,536 | 13,100 | 13,400 | 300 |
| 45530 | TRAINING & TRAVEL | | 245 | | | - |
| 45810 | DUES & MEMBERSHIPS | | | 140 | | (140) |
| TOTAL OTHER CHARGES | | 86,160 | 86,165 | 102,370 | 108,270 | 5,900 |
| 46050 | JANITORIAL SUPPLIES | 12,140 | 15,238 | 20,700 | 22,400 | 1,700 |
| 46075 | MAINT&REP-ROADS/TRAILS/BR | 6,000 | 1,248 | 4,000 | 4,000 | - |
| 46110 | UNIFORMS | 1,240 | 1,182 | 1,425 | 1,520 | 95 |
| 46145 | SAFETY MATERIALS | 6,900 | 1,195 | 2,000 | 2,400 | 400 |
| 46181 | HORTICULTURE | 27,700 | 33,463 | 45,250 | 45,450 | 200 |
| 46183 | SEED, SOD, STRAW, ETC. | 2,000 | 986 | 2,000 | 2,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 55,980 | 53,312 | 75,375 | 77,770 | 2,395 |
| TOTAL OTHER OPERATING EXPENSES | | 653,515 | 596,286 | 722,160 | 775,580 | 53,420 |
| 48111 | MACHINERY & EQUIPMENT | 36,959 | 36,959 | | 22,550 | 22,550 |
| 48151 | MOTOR VEHICLES & EQUIP. | 75,000 | 102,580 | | | - |
| 48181 | BUILDINGS & GROUNDS | 13,224 | 7,503 | 7,000 | 26,984 | 19,984 |
| 48184 | IMPROVEMENTS | 344,061 | 394,401 | | 35,000 | 35,000 |
| 48211 | MACHINERY & EQUIPMENT | | 8,000 | | | - |
| 48277 | PLAYGROUND EQUIPMENT | 68,400 | 70,700 | 21,400 | 15,000 | (6,400) |
| TOTAL CAPITAL OUTLAY | | 537,644 | 620,143 | 28,400 | 99,534 | 71,134 |
| TOTAL CAPITAL OUTLAY | | 537,644 | 620,143 | 28,400 | 99,534 | 71,134 |
| TOTAL PARKS | | 1,891,973 | 1,770,010 | 1,425,610 | 1,744,317 | 318,707 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|----------|
| BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE | | |
| 41010 | SALARIES & WAGES-REG. | 138,683 | 136,235 | 183,061 | 216,716 | 33,655 |
| 41020 | SALARIES & WAGES-O/T | | 12 | | | - |
| 41030 | PT SALARIES & WAGES-REG | 46,272 | 27,210 | 30,556 | 37,161 | 6,605 |
| TOTAL PERSONAL SERVICES | | 184,955 | 163,456 | 213,617 | 253,877 | 40,260 |
| TOTAL PERSONAL SERVICES | | 184,955 | 163,456 | 213,617 | 253,877 | 40,260 |
| 42010 | FICA | 14,150 | 11,487 | 16,342 | 19,422 | 3,080 |
| 42020 | RETIREMENT - VRS | 20,401 | 19,883 | 26,929 | 30,146 | 3,217 |
| 42030 | RETIREMENT - VRS (DC) | | | | 3,020 | 3,020 |
| 42050 | HEALTH INSURANCE | 30,412 | 32,096 | 35,975 | 49,791 | 13,816 |
| 42060 | LIFE INSURANCE - VRS | 1,858 | 1,811 | 2,453 | 2,904 | 451 |
| 42070 | DISABILITY (VLDP) | 188 | 492 | 746 | 641 | (105) |
| 42080 | DENTAL INSURANCE | 468 | 319 | 624 | 624 | - |
| 42110 | WORKER'S COMP. | 1,568 | 1,805 | 1,931 | 2,770 | 839 |
| TOTAL FRINGE BENEFITS | | 69,045 | 67,892 | 85,000 | 109,318 | 24,318 |
| 43320 | SERVICE CONTRACTS | | 683 | | | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 12,000 | 15,353 | 9,000 | 9,000 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 28,000 | 25,954 | 24,500 | 11,000 | (13,500) |
| TOTAL PURCHASED SERVICES | | 40,000 | 41,990 | 33,500 | 20,000 | (13,500) |
| 44300 | CENTRAL STORES | 2,500 | 3,615 | 2,000 | 2,000 | - |
| TOTAL INTERNAL SERVICES | | 2,500 | 3,615 | 2,000 | 2,000 | - |
| 45110 | ELECTRICITY | | | | 1,500 | 1,500 |
| 45130 | WATER & SEWER | | | | 8,500 | 8,500 |
| 45136 | LANDFILL/STEAM PLANT | 200 | 77 | 200 | 200 | - |
| 45230 | TELECOMMUNICATIONS | 900 | | | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 1,390 | 1,340 | (50) |
| 45370 | PUB.OFFICIAL LIABILITY IN | 870 | 825 | | | - |
| 45380 | GENERAL LIABILITY INS. | 320 | 344 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 2,500 | 775 | 3,000 | 3,000 | - |
| 45810 | DUES & MEMBERSHIPS | 1,000 | 55 | 1,000 | | (1,000) |
| TOTAL OTHER CHARGES | | 5,790 | 2,076 | 5,590 | 14,540 | 8,950 |
| 46010 | OFFICE SUPPLIES | 1,000 | | | | - |
| 46050 | JANITORIAL SUPPLIES | | 55 | | | - |
| 46076 | MAINT&REP-IRRIGATION SYS. | 5,500 | 2,858 | 7,000 | 7,000 | - |
| 46090 | POWERED EQUIPMENT SUPPLY | 2,500 | 3,309 | 2,000 | 3,000 | 1,000 |
| 46110 | UNIFORMS | 600 | 95 | 600 | 600 | - |
| 46145 | SAFETY MATERIALS | 1,000 | 1,165 | 1,000 | 1,000 | - |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|-------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46180 | CHEMICALS | 15,000 | 4,123 | 11,500 | 10,000 | (1,500) |
| 46182 | SANDS AND SOILS MIXES | 18,000 | 5,913 | 11,500 | 26,900 | 15,400 |
| 46183 | SEED, SOD, STRAW, ETC. | 25,000 | | 16,000 | 14,000 | (2,000) |
| 46184 | NUTRIENT MANAGEMENT | 15,000 | 4,409 | 7,500 | 6,720 | (780) |
| TOTAL MATERIALS & SUPPLIES | | 83,600 | 21,927 | 57,100 | 69,220 | 12,120 |
| TOTAL OTHER OPERATING EXPENSES | | 200,935 | 137,499 | 183,190 | 215,078 | 31,888 |
| 48111 | MACHINERY & EQUIPMENT | | 33,253 | | | - |
| 48181 | BUILDINGS & GROUNDS | | 3,104 | | | - |
| 48184 | IMPROVEMENTS | 51,960 | 52,243 | | | - |
| 48211 | MACHINERY & EQUIPMENT | 74,700 | 69,303 | | | - |
| 48250 | MOTOR VEHICLES & EQUIP. | | 29,098 | | | - |
| TOTAL CAPITAL OUTLAY | | 126,660 | 187,001 | | | - |
| TOTAL CAPITAL OUTLAY | | 126,660 | 187,001 | | | - |
| TOTAL FIELD MAINTENANCE | | 512,550 | 487,957 | 396,807 | 468,955 | 72,148 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 174,953 | 173,676 | 191,516 | 215,031 | 23,515 |
| 41020 | SALARIES & WAGES-O/T | | 2 | | | - |
| 41030 | PT SALARIES & WAGES-REG | 69,703 | 68,315 | 98,292 | 124,578 | 26,286 |
| 41053 | ANNUAL LEAVE - PAYOUT | | 1,008 | | | - |
| TOTAL PERSONAL SERVICES | | 244,656 | 243,002 | 289,808 | 339,609 | 49,801 |
| TOTAL PERSONAL SERVICES | | 244,656 | 243,002 | 289,808 | 339,609 | 49,801 |
| 42010 | FICA | 11,043 | 18,303 | 22,171 | 25,980 | 3,809 |
| 42020 | RETIREMENT - VRS | 33,342 | 25,248 | 28,172 | 29,911 | 1,739 |
| 42030 | RETIREMENT - VRS (DC) | | | | 2,857 | 2,857 |
| 42050 | HEALTH INSURANCE | 46,845 | 9,726 | 20,616 | 23,790 | 3,174 |
| 42060 | LIFE INSURANCE - VRS | 3,037 | 2,300 | 2,567 | 2,882 | 315 |
| 42070 | DISABILITY (VLDP) | 559 | 326 | 375 | 606 | 231 |
| 42080 | DENTAL INSURANCE | 780 | 280 | 702 | 702 | - |
| 42110 | WORKER'S COMP. | 9,981 | 3,924 | 3,877 | 3,880 | 3 |
| TOTAL FRINGE BENEFITS | | 105,587 | 60,106 | 78,480 | 90,608 | 12,128 |
| 43100 | PROFESSIONAL SERVICES | | 87 | | | - |
| 43320 | SERVICE CONTRACTS | 4,220 | 4,144 | | | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 2,000 | 967 | 3,000 | 5,000 | 2,000 |
| 43360 | MAINT & REP.-BLDGS & GNDS | 11,000 | 29,783 | 19,600 | 21,750 | 2,150 |
| TOTAL PURCHASED SERVICES | | 17,220 | 34,981 | 22,600 | 26,750 | 4,150 |
| 44300 | CENTRAL STORES | 500 | 333 | 500 | 500 | - |
| TOTAL INTERNAL SERVICES | | 500 | 333 | 500 | 500 | - |
| 45110 | ELECTRICITY | 30,000 | 30,388 | 33,000 | 35,000 | 2,000 |
| 45120 | HEATING | 7,000 | 10,329 | 12,000 | 12,000 | - |
| 45130 | WATER & SEWER | 4,750 | 2,723 | 4,750 | 4,000 | (750) |
| 45230 | TELECOMMUNICATIONS | 1,400 | 979 | | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 3,630 | 3,500 | (130) |
| 45340 | PROPERTY INSURANCE | 970 | 938 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 130 | 126 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,530 | 1,451 | | | - |
| 45380 | GENERAL LIABILITY INS. | 560 | 601 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | 4,080 | 4,080 | 4,080 | 4,080 | - |
| 45803 | FESTIVALS | 1,000 | 235 | 1,000 | 1,000 | - |
| 45810 | DUES & MEMBERSHIPS | 550 | 611 | | | - |
| TOTAL OTHER CHARGES | | 51,970 | 52,462 | 58,460 | 59,580 | 1,120 |
| 46010 | OFFICE SUPPLIES | 8,925 | 8,925 | | | - |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------------|--------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46050 | JANITORIAL SUPPLIES | 24,116 | 34,038 | 16,500 | 25,750 | 9,250 |
| 46130 | RECREATIONAL SUPPLIES | 3,500 | 2,088 | 9,200 | 11,000 | 1,800 |
| 46140 | OTHER OPERATING SUPPLIES | | | 1,500 | 3,000 | 1,500 |
| 46145 | SAFETY MATERIALS | 150 | 49 | 150 | 150 | - |
| TOTAL MATERIALS & SUPPLIES | | 36,691 | 45,100 | 27,350 | 39,900 | 12,550 |
| TOTAL OTHER OPERATING EXPENSES | | 211,968 | 192,982 | 187,390 | 217,338 | 29,948 |
| 48122 | FURNITURE | 300 | 775 | | | - |
| 48184 | IMPROVEMENTS | 10,000 | 12,494 | | 16,000 | 16,000 |
| 48272 | HARDWARE | | 586 | 1,000 | | (1,000) |
| TOTAL CAPITAL OUTLAY | | 10,300 | 13,855 | 1,000 | 16,000 | 15,000 |
| TOTAL CAPITAL OUTLAY | | 10,300 | 13,855 | 1,000 | 16,000 | 15,000 |
| TOTAL COMMUNITY ACTIVITY CENTER | | 466,924 | 449,839 | 478,198 | 572,947 | 94,749 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| | | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|-------------------------|-----------------------|---------|-----------|-----------|---------|
| ACCOUNT----- | TITLE ----- | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 265,960 | 268,091 | 265,088 | 364,770 | 99,682 |
| 41020 | SALARIES & WAGES-O/T | | 143 | | | - |
| 41030 | PT SALARIES & WAGES-REG | 131,735 | 113,523 | 158,859 | 219,069 | 60,210 |
| 41053 | ANNUAL LEAVE - PAYOUT | | 2,235 | | | - |
| 41054 | PTO - PAYOUT | | 26 | | | - |
| TOTAL PERSONAL SERVICES | | 397,695 | 384,019 | 423,947 | 583,839 | 159,892 |
| TOTAL PERSONAL SERVICES | | 397,695 | 384,019 | 423,947 | 583,839 | 159,892 |
| 42010 | FICA | 32,374 | 28,722 | 32,432 | 44,664 | 12,232 |
| 42020 | RETIREMENT - VRS | 39,123 | 39,437 | 38,995 | 50,741 | 11,746 |
| 42030 | RETIREMENT - VRS (DC) | | | | 5,564 | 5,564 |
| 42050 | HEALTH INSURANCE | 27,302 | 22,673 | 26,557 | 47,802 | 21,245 |
| 42060 | LIFE INSURANCE - VRS | 3,564 | 3,592 | 3,553 | 4,887 | 1,334 |
| 42070 | DISABILITY (VLDP) | 745 | 735 | 736 | 1,180 | 444 |
| 42080 | DENTAL INSURANCE | 780 | 624 | 780 | 936 | 156 |
| 42110 | WORKER'S COMP. | | 6,802 | 7,651 | 6,300 | (1,351) |
| TOTAL FRINGE BENEFITS | | 103,888 | 102,585 | 110,704 | 162,074 | 51,370 |
| 43700 | CONTRACTED SERVICES | 4,000 | 9,378 | 15,000 | 15,000 | - |
| 43890 | STATE FEES AND PERMITS | 100 | | 100 | 100 | - |
| TOTAL PURCHASED SERVICES | | 4,100 | 9,378 | 15,100 | 15,100 | - |
| 45230 | TELECOMMUNICATIONS | | 204 | | | - |
| 45803 | FESTIVALS | 4,350 | 8,233 | 4,350 | 11,300 | 6,950 |
| 45810 | DUES & MEMBERSHIPS | 100 | | 600 | | (600) |
| TOTAL OTHER CHARGES | | 4,450 | 8,437 | 4,950 | 11,300 | 6,350 |
| 46130 | RECREATIONAL SUPPLIES | 9,550 | 16,411 | 13,850 | 20,500 | 6,650 |
| 46131 | ED/REC SUPP-PLAYGROUNDS | 17,500 | 14,617 | 18,400 | 19,900 | 1,500 |
| TOTAL MATERIALS & SUPPLIES | | 27,050 | 31,029 | 32,250 | 40,400 | 8,150 |
| TOTAL OTHER OPERATING EXPENSES | | 139,488 | 151,429 | 163,004 | 228,874 | 65,870 |
| TOTAL SPECIAL EVENTS/PROGRAMS | | 537,183 | 535,448 | 586,951 | 812,713 | 225,762 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 124,905 | 120,502 | 196,612 | (6,853) |
| 41020 | SALARIES & WAGES-O/T | | 3 | | - |
| 41030 | PT SALARIES & WAGES-REG | 35,976 | 45,964 | 69,353 | 39,186 |
| 41050 | ANNUAL LEAVE - SEPARATION | | 480 | | - |
| TOTAL PERSONAL SERVICES | | 160,881 | 166,948 | 265,965 | 32,333 |
| TOTAL PERSONAL SERVICES | | 160,881 | 166,948 | 265,965 | 32,333 |
| 42010 | FICA | 15,579 | 12,431 | 20,346 | 2,475 |
| 42020 | RETIREMENT - VRS | 24,663 | 17,276 | 28,922 | (2,526) |
| 42030 | RETIREMENT - VRS (DC) | | | 1,950 | 1,950 |
| 42050 | HEALTH INSURANCE | 24,820 | 8,630 | 32,306 | (21,163) |
| 42060 | LIFE INSURANCE - VRS | 2,246 | 1,574 | 2,635 | (92) |
| 42070 | DISABILITY (VLDP) | 365 | 162 | 538 | (124) |
| 42080 | DENTAL INSURANCE | 624 | 331 | 702 | (156) |
| 42110 | WORKER'S COMP. | 2,862 | 1,959 | 2,079 | 1,361 |
| TOTAL FRINGE BENEFITS | | 71,159 | 42,363 | 87,528 | (18,275) |
| 43320 | SERVICE CONTRACTS | 9,982 | 9,478 | | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 1,000 | | 1,000 | - |
| 43340 | MAINT & REP.-FURN & FIX | 10,000 | 4,979 | | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 26,000 | 13,770 | 20,000 | 14,000 |
| TOTAL PURCHASED SERVICES | | 46,982 | 28,227 | 21,000 | 14,000 |
| 44300 | CENTRAL STORES | 1,000 | | 500 | - |
| TOTAL INTERNAL SERVICES | | 1,000 | | 500 | - |
| 45110 | ELECTRICITY | 82,000 | 67,859 | 82,000 | (7,000) |
| 45120 | HEATING | 28,000 | 31,006 | 40,000 | (5,000) |
| 45130 | WATER & SEWER | 6,500 | 5,854 | 6,500 | - |
| 45230 | TELECOMMUNICATIONS | 1,709 | 1,674 | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 9,520 | (360) |
| 45310 | BOILER & MACHINERY INS. | 3,030 | 2,742 | | - |
| 45340 | PROPERTY INSURANCE | 4,920 | 4,760 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 820 | 777 | | - |
| 45380 | GENERAL LIABILITY INS. | 300 | 322 | | - |
| 45803 | FESTIVALS | 8,500 | 3,778 | 2,500 | (2,500) |
| 45810 | DUES & MEMBERSHIPS | 275 | 306 | 300 | - |
| TOTAL OTHER CHARGES | | 136,054 | 119,077 | 140,820 | (14,860) |
| 46050 | JANITORIAL SUPPLIES | 9,000 | 8,279 | 10,750 | 10,000 |
| 46130 | RECREATIONAL SUPPLIES | 11,000 | 2,375 | 2,500 | 500 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46145 | SAFETY MATERIALS | 150 | | 150 | 150 | - |
| TOTAL MATERIALS & SUPPLIES | | 20,150 | 10,654 | 13,400 | 23,900 | 10,500 |
| TOTAL OTHER OPERATING EXPENSES | | 275,345 | 200,321 | 263,248 | 254,613 | (8,635) |
| 48111 | MACHINERY & EQUIPMENT | | 2,953 | | | - |
| 48122 | FURNITURE | 3,500 | 8,046 | | | - |
| 48172 | HARDWARE | 1,000 | 10,928 | | 2,750 | 2,750 |
| 48184 | IMPROVEMENTS | 3,000 | 51,874 | | | - |
| TOTAL CAPITAL OUTLAY | | 7,500 | 73,801 | | 2,750 | 2,750 |
| TOTAL CAPITAL OUTLAY | | 7,500 | 73,801 | | 2,750 | 2,750 |
| TOTAL SIMMS RECREATION CENTER | | 443,726 | 441,070 | 529,213 | 555,661 | 26,448 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| | | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|---------|-----------|-----------|---------|
| ACCOUNT----- | TITLE ----- | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 221,472 | 221,270 | 246,564 | 298,064 | 51,500 |
| 41030 | PT SALARIES & WAGES-REG | 165,877 | 112,969 | 137,799 | 161,947 | 24,148 |
| 41054 | PTO - PAYOUT | | 2,932 | | | - |
| TOTAL PERSONAL SERVICES | | 387,349 | 337,171 | 384,363 | 460,011 | 75,648 |
| TOTAL PERSONAL SERVICES | | 387,349 | 337,171 | 384,363 | 460,011 | 75,648 |
| 42010 | FICA | 24,354 | 24,495 | 29,403 | 35,191 | 5,788 |
| 42020 | RETIREMENT - VRS | 22,429 | 32,318 | 36,270 | 41,461 | 5,191 |
| 42030 | RETIREMENT - VRS (DC) | | | | 7,452 | 7,452 |
| 42050 | HEALTH INSURANCE | 21,084 | 39,409 | 49,225 | 58,968 | 9,743 |
| 42060 | LIFE INSURANCE - VRS | 2,043 | 2,944 | 3,304 | 3,995 | 691 |
| 42070 | DISABILITY (VLDP) | 832 | 1,164 | 1,307 | 1,580 | 273 |
| 42080 | DENTAL INSURANCE | 468 | 715 | 780 | 780 | - |
| 42110 | WORKER'S COMP. | 4,810 | 6,737 | 7,392 | 6,330 | (1,062) |
| TOTAL FRINGE BENEFITS | | 76,020 | 107,783 | 127,681 | 155,757 | 28,076 |
| 43100 | PROFESSIONAL SERVICES | | 216 | | | - |
| 43110 | MEDICAL SERVICES | | 40 | | | - |
| 43320 | SERVICE CONTRACTS | 400 | 930 | | | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 9,995 | 18,315 | 6,000 | 59,540 | 53,540 |
| 43336 | MAINT & REP.-RADIO EQUIP | | 249 | | | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 7,500 | 16,643 | 6,000 | 8,250 | 2,250 |
| 43700 | CONTRACTED SERVICES | | 300 | | | - |
| TOTAL PURCHASED SERVICES | | 17,895 | 36,692 | 12,000 | 67,790 | 55,790 |
| 45110 | ELECTRICITY | 36,000 | 40,470 | 34,000 | 57,500 | 23,500 |
| 45120 | HEATING | 49,000 | 56,592 | 39,000 | 75,000 | 36,000 |
| 45130 | WATER & SEWER | 21,000 | 15,645 | 17,500 | 25,000 | 7,500 |
| 45305 | PROPERTY/LIABILITY INS. | | | 10,200 | 9,810 | (390) |
| 45340 | PROPERTY INSURANCE | 7,670 | 7,420 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,230 | 1,167 | | | - |
| 45380 | GENERAL LIABILITY INS. | 450 | 484 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 1,650 | 2,455 | 3,200 | 3,200 | - |
| 45530 | TRAINING & TRAVEL | | 1,302 | | 7,155 | 7,155 |
| 45810 | DUES & MEMBERSHIPS | 300 | 165 | 420 | | (420) |
| TOTAL OTHER CHARGES | | 117,300 | 125,700 | 104,320 | 177,665 | 73,345 |
| 46010 | OFFICE SUPPLIES | | 10 | | | - |
| 46110 | UNIFORMS | 270 | 677 | 475 | 2,625 | 2,150 |
| 46130 | RECREATIONAL SUPPLIES | | 2,749 | 2,650 | 4,887 | 2,237 |
| 46145 | SAFETY MATERIALS | 1,282 | 2,131 | 1,000 | 2,286 | 1,286 |
| 46180 | CHEMICALS | 61,955 | 40,127 | 51,000 | 58,000 | 7,000 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|-------------|-----------------------|-----------------------|-----------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL MATERIALS & SUPPLIES | | 63,507 | 45,694 | 55,125 | 67,798 | 12,673 |
| TOTAL OTHER OPERATING EXPENSES | | 274,722 | 315,869 | 299,126 | 469,010 | 169,884 |
| 48122 FURNITURE | | | 880 | | | - |
| 48184 IMPROVEMENTS | | 54,866 | | | | - |
| TOTAL CAPITAL OUTLAY | | 54,866 | 880 | | | - |
| TOTAL CAPITAL OUTLAY | | 54,866 | 880 | | | - |
| TOTAL WESTOVER POOL | | 716,937 | 653,920 | 683,489 | 929,021 | 245,532 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 185,972 | 179,157 | 228,560 | 68,048 |
| 41020 | SALARIES & WAGES-O/T | | 8 | | - |
| 41030 | PT SALARIES & WAGES-REG | 18,661 | 17,190 | 9,198 | 5,419 |
| TOTAL PERSONAL SERVICES | | 204,633 | 196,355 | 237,758 | 73,467 |
| TOTAL PERSONAL SERVICES | | 204,633 | 196,355 | 237,758 | 73,467 |
| 42010 | FICA | 17,223 | 14,634 | 18,189 | 5,620 |
| 42020 | RETIREMENT - VRS | 29,563 | 26,531 | 33,622 | 7,637 |
| 42030 | RETIREMENT - VRS (DC) | | | 5,272 | 5,272 |
| 42050 | HEALTH INSURANCE | 19,942 | 11,442 | 29,436 | 11,931 |
| 42060 | LIFE INSURANCE - VRS | 2,692 | 2,417 | 3,064 | 911 |
| 42070 | DISABILITY (VLDP) | 700 | 572 | 827 | 291 |
| 42080 | DENTAL INSURANCE | 624 | 195 | 702 | 78 |
| 42110 | WORKER'S COMP. | 3,472 | 2,894 | 3,025 | 175 |
| TOTAL FRINGE BENEFITS | | 74,216 | 58,684 | 88,865 | 31,915 |
| 43100 | PROFESSIONAL SERVICES | | 48 | | - |
| 43320 | SERVICE CONTRACTS | 360 | 1,343 | | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | | 8 | | - |
| 43700 | CONTRACTED SERVICES | 27,300 | 20,210 | 23,800 | 2,000 |
| TOTAL PURCHASED SERVICES | | 27,660 | 21,608 | 23,800 | 2,000 |
| 45110 | ELECTRICITY | 14,500 | 16,326 | 17,100 | 11,900 |
| 45130 | WATER & SEWER | 6,500 | 3,507 | 7,800 | (7,800) |
| 45230 | TELECOMMUNICATIONS | 2,500 | 2,848 | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 1,810 | (60) |
| 45340 | PROPERTY INSURANCE | 270 | 261 | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 350 | 321 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 730 | 693 | | - |
| 45380 | GENERAL LIABILITY INS. | 270 | 290 | | - |
| 45390 | OTHER INSURANCE | | 392 | | - |
| 45803 | FESTIVALS | 500 | 37 | 500 | (500) |
| TOTAL OTHER CHARGES | | 25,620 | 24,675 | 27,210 | 3,540 |
| 46010 | OFFICE SUPPLIES | 400 | 416 | | - |
| 46132 | ED/REC SUPP-ATHLETICS | 80,200 | 99,714 | 69,000 | 29,480 |
| 46145 | SAFETY MATERIALS | 650 | 50 | 650 | - |
| TOTAL MATERIALS & SUPPLIES | | 81,250 | 100,180 | 69,650 | 29,480 |
| TOTAL OTHER OPERATING EXPENSES | | 208,746 | 205,147 | 209,525 | 66,935 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710871 - ATHLETICS

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|----------------------|-----------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48111 | MACHINERY & EQUIPMENT | 7,718 | 7,718 | | 45,000 | 45,000 |
| 48181 | BUILDINGS & GROUNDS | 3,800 | 3,815 | 2,000 | | (2,000) |
| 48211 | MACHINERY & EQUIPMENT | 1,750 | | | | - |
| 48221 | FURNITURE & FIXTURES | 4,500 | 1,771 | | | - |
| TOTAL CAPITAL OUTLAY | | 14,268 | 13,304 | 2,000 | 45,000 | 43,000 |
| TOTAL CAPITAL OUTLAY | | 14,268 | 13,304 | 2,000 | 45,000 | 43,000 |
| TOTAL ATHLETICS | | 427,647 | 414,806 | 449,283 | 632,685 | 183,402 |

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 ----- | ----- 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | | | 357,448 | 357,448 |
| 41030 | PT SALARIES & WAGES-REG | | | 184,118 | 184,118 |
| TOTAL PERSONAL SERVICES | | | | 541,566 | 541,566 |
| TOTAL PERSONAL SERVICES | | | | 541,566 | 541,566 |
| 42010 | FICA | | | 41,430 | 41,430 |
| 42020 | RETIREMENT - VRS | | | 49,722 | 49,722 |
| 42030 | RETIREMENT - VRS (DC) | | | 3,768 | 3,768 |
| 42050 | HEALTH INSURANCE | | | 59,002 | 59,002 |
| 42060 | LIFE INSURANCE - VRS | | | 4,790 | 4,790 |
| 42070 | DISABILITY (VLDP) | | | 799 | 799 |
| 42080 | DENTAL INSURANCE | | | 936 | 936 |
| 42110 | WORKER'S COMP. | | | 4,180 | 4,180 |
| TOTAL FRINGE BENEFITS | | | | 164,627 | 164,627 |
| 43165 | CREDIT CARD SERVICE FEES | | | 35,000 | 35,000 |
| 43320 | SERVICE CONTRACTS | | | 42,110 | 42,110 |
| 43330 | MAINT & REP.-MACH & EQUIP | | | 25,000 | 25,000 |
| 43360 | MAINT & REP.-BLDGS & GNDS | | | 9,000 | 9,000 |
| TOTAL PURCHASED SERVICES | | | | 111,110 | 111,110 |
| 44200 | C.G. - PARTS AND LABOR | | | 5,900 | 5,900 |
| 44300 | CENTRAL STORES | | | 500 | 500 |
| 44310 | C.G. - FUEL | | | 500 | 500 |
| TOTAL INTERNAL SERVICES | | | | 6,900 | 6,900 |
| 45110 | ELECTRICITY | | | 23,500 | 23,500 |
| 45120 | HEATING | | | 8,000 | 8,000 |
| 45130 | WATER & SEWER | | | 4,400 | 4,400 |
| 45136 | LANDFILL/STEAM PLANT | | | 150 | 150 |
| 45305 | PROPERTY/LIABILITY INS. | | | 9,610 | 9,610 |
| 45410 | LEASE/RENT OF EQUIPMENT | | | 7,997 | 7,997 |
| TOTAL OTHER CHARGES | | | | 53,657 | 53,657 |
| 46010 | OFFICE SUPPLIES | | | 4,000 | 4,000 |
| 46050 | JANITORIAL SUPPLIES | | | 200 | 200 |
| 46075 | MAINT&REP-ROADS/TRAILS/BR | | | 1,500 | 1,500 |
| 46076 | MAINT&REP-IRRIGATION SYS. | | | 12,000 | 12,000 |
| 46080 | POWERED EQUIPMENT FUELS | | | 16,000 | 16,000 |
| 46110 | UNIFORMS | | | 900 | 900 |
| 46145 | SAFETY MATERIALS | | | 1,700 | 1,700 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|--------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46150 | MAT'L FOR RESALE-FOOD/BEV | | | | 20,000 | 20,000 |
| 46151 | MERCHANDISE-RESALE | | | | 32,500 | 32,500 |
| 46180 | CHEMICALS | | | | 42,000 | 42,000 |
| 46182 | SANDS AND SOILS MIXES | | | | 23,100 | 23,100 |
| 46183 | SEED, SOD, STRAW, ETC. | | | | 2,500 | 2,500 |
| 46184 | NUTRIENT MANAGEMENT | | | | 21,000 | 21,000 |
| TOTAL MATERIALS & SUPPLIES | | | | | 177,400 | 177,400 |
| TOTAL OTHER OPERATING EXPENSES | | | | | 513,694 | 513,694 |
| 48176 | PRACTICE RANGE EQUIP&ACC. | | | | 8,500 | 8,500 |
| 48184 | IMPROVEMENTS | | | | 100,000 | 100,000 |
| TOTAL CAPITAL OUTLAY | | | | | 108,500 | 108,500 |
| TOTAL CAPITAL OUTLAY | | | | | 108,500 | 108,500 |
| TOTAL GOLF COURSE | | | | | 1,163,760 | 1,163,760 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 230,954 | 231,114 | 253,261 | (253,261) |
| 41020 | SALARIES & WAGES-O/T | | 10 | | - |
| 41030 | PT SALARIES & WAGES-REG | 39,339 | 12,677 | 19,710 | (19,710) |
| TOTAL PERSONAL SERVICES | | 270,293 | 243,801 | 272,971 | (272,971) |
| TOTAL PERSONAL SERVICES | | 270,293 | 243,801 | 272,971 | (272,971) |
| 42010 | FICA | 24,545 | 17,660 | 20,882 | (20,882) |
| 42020 | RETIREMENT - VRS | 36,622 | 33,757 | 37,255 | (37,255) |
| 42050 | HEALTH INSURANCE | 35,469 | 32,051 | 38,975 | (38,975) |
| 42060 | LIFE INSURANCE - VRS | 3,335 | 3,075 | 3,394 | (3,394) |
| 42070 | DISABILITY (VLDP) | 787 | 639 | 765 | (765) |
| 42080 | DENTAL INSURANCE | 780 | 722 | 780 | (780) |
| 42110 | WORKER'S COMP. | 1,980 | 1,477 | 1,525 | (1,525) |
| TOTAL FRINGE BENEFITS | | 103,518 | 89,380 | 103,576 | (103,576) |
| 43320 | SERVICE CONTRACTS | 3,294 | 4,202 | 38,750 | (38,750) |
| 43330 | MAINT & REP.-MACH & EQUIP | 20,000 | 14,762 | 23,000 | (23,000) |
| 43360 | MAINT & REP.-BLDGS & GNDS | | 4,821 | 1,500 | (1,500) |
| 43700 | CONTRACTED SERVICES | | 7,249 | | - |
| TOTAL PURCHASED SERVICES | | 23,294 | 31,033 | 63,250 | (63,250) |
| 44200 | C.G. - PARTS AND LABOR | 12,500 | 4,571 | 9,100 | (9,100) |
| 44300 | CENTRAL STORES | 1,000 | 289 | 500 | (500) |
| 44310 | C.G. - FUEL | 1,100 | 369 | 1,100 | (1,100) |
| TOTAL INTERNAL SERVICES | | 14,600 | 5,229 | 10,700 | (10,700) |
| 45110 | ELECTRICITY | 13,000 | 13,756 | 13,000 | (13,000) |
| 45120 | HEATING | 3,000 | 3,257 | 3,000 | (3,000) |
| 45130 | WATER & SEWER | 2,500 | 1,063 | 2,000 | (2,000) |
| 45136 | LANDFILL/STEAM PLANT | | 274 | | - |
| 45210 | POSTAGE | 200 | 12 | | - |
| 45230 | TELECOMMUNICATIONS | 500 | 728 | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 7,010 | (7,010) |
| 45340 | PROPERTY INSURANCE | 1,120 | 1,084 | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 2,830 | 2,684 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,780 | 1,689 | | - |
| 45380 | GENERAL LIABILITY INS. | 640 | 687 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | | 1,746 | 2,000 | (2,000) |
| 45810 | DUES & MEMBERSHIPS | 1,000 | 1,325 | 1,375 | (1,375) |
| TOTAL OTHER CHARGES | | 26,570 | 28,305 | 28,385 | (28,385) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 730271 - GOLF COURSE GDS MGT

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|---------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46050 | JANITORIAL SUPPLIES | 500 | 114 | 200 | | (200) |
| 46075 | MAINT&REP-ROADS/TRAILS/BR | | | 700 | | (700) |
| 46076 | MAINT&REP-IRRIGATION SYS. | 7,000 | 5,101 | 8,500 | | (8,500) |
| 46080 | POWERED EQUIPMENT FUELS | 14,500 | 15,794 | 16,000 | | (16,000) |
| 46110 | UNIFORMS | 600 | 275 | 600 | | (600) |
| 46145 | SAFETY MATERIALS | 1,000 | 1,177 | 1,200 | | (1,200) |
| 46180 | CHEMICALS | 40,000 | 44,161 | 34,500 | | (34,500) |
| 46182 | SANDS AND SOILS MIXES | 8,000 | 7,578 | 7,500 | | (7,500) |
| 46183 | SEED, SOD, STRAW, ETC. | 1,000 | 3,308 | 6,000 | | (6,000) |
| 46184 | NUTRIENT MANAGEMENT | 22,000 | 25,173 | 20,000 | | (20,000) |
| TOTAL MATERIALS & SUPPLIES | | 94,600 | 102,681 | 95,200 | | (95,200) |
| TOTAL OTHER OPERATING EXPENSES | | 262,582 | 256,628 | 301,111 | | (301,111) |
| 48111 | MACHINERY & EQUIPMENT | | 28,874 | | | - |
| 48273 | SOFTWARE | 750 | | 750 | | (750) |
| TOTAL CAPITAL OUTLAY | | 750 | 28,874 | 750 | | (750) |
| TOTAL CAPITAL OUTLAY | | 750 | 28,874 | 750 | | (750) |
| TOTAL GOLF COURSE GDS MGT | | 533,625 | 529,303 | 574,832 | | (574,832) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|-----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 79,138 | 79,144 | 79,144 | (79,144) |
| 41030 | PT SALARIES & WAGES-REG | 110,225 | 76,962 | 105,084 | (105,084) |
| 41053 | ANNUAL LEAVE - PAYOUT | | 2,321 | | - |
| TOTAL PERSONAL SERVICES | | 189,363 | 158,427 | 184,228 | (184,228) |
| TOTAL PERSONAL SERVICES | | 189,363 | 158,427 | 184,228 | (184,228) |
| 42010 | FICA | 14,486 | 11,560 | 14,093 | (14,093) |
| 42020 | RETIREMENT - VRS | 11,642 | 11,642 | 11,643 | (11,643) |
| 42050 | HEALTH INSURANCE | 15,500 | 15,737 | 18,336 | (18,336) |
| 42060 | LIFE INSURANCE - VRS | 1,061 | 1,061 | 1,061 | (1,061) |
| 42080 | DENTAL INSURANCE | 156 | 156 | 156 | (156) |
| 42110 | WORKER'S COMP. | 1,908 | 2,652 | 2,872 | (2,872) |
| TOTAL FRINGE BENEFITS | | 44,753 | 42,808 | 48,161 | (48,161) |
| 43165 | CREDIT CARD SERVICE FEES | 40,000 | 41,566 | 30,000 | (30,000) |
| 43320 | SERVICE CONTRACTS | 12,160 | 12,471 | 12,160 | (12,160) |
| 43330 | MAINT & REP.-MACH & EQUIP | 3,500 | 2,030 | | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 1,000 | 6,755 | 1,000 | (1,000) |
| 43600 | ADVERTISING | | 120 | | - |
| TOTAL PURCHASED SERVICES | | 56,660 | 62,942 | 43,160 | (43,160) |
| 44300 | CENTRAL STORES | 300 | | | - |
| TOTAL INTERNAL SERVICES | | 300 | | | - |
| 45110 | ELECTRICITY | 10,000 | 8,022 | 8,000 | (8,000) |
| 45120 | HEATING | 3,500 | 4,863 | 4,000 | (4,000) |
| 45130 | WATER & SEWER | 1,400 | 2,031 | 1,400 | (1,400) |
| 45210 | POSTAGE | 300 | 38 | | - |
| 45230 | TELECOMMUNICATIONS | 500 | 444 | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 2,970 | (2,970) |
| 45340 | PROPERTY INSURANCE | 880 | 851 | | - |
| 45360 | SURETY BONDS | 40 | 39 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,250 | 1,186 | | - |
| 45380 | GENERAL LIABILITY INS. | 450 | 484 | | - |
| 45390 | OTHER INSURANCE | | 220 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 4,997 | 5,339 | 4,997 | (4,997) |
| 45803 | FESTIVALS | | 3,375 | | - |
| 45810 | DUES & MEMBERSHIPS | 2,000 | 4,714 | 1,800 | (1,800) |
| TOTAL OTHER CHARGES | | 25,317 | 31,605 | 23,167 | (23,167) |
| 46010 | OFFICE SUPPLIES | 400 | 915 | 2,500 | (2,500) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46145 | SAFETY MATERIALS | 200 | | 200 | | (200) |
| 46150 | MAT'L FOR RESALE-FOOD/BEV | 25,550 | 19,758 | 14,500 | | (14,500) |
| 46151 | MERCHANDISE-RESALE | 5,000 | 13,363 | 12,000 | | (12,000) |
| 46154 | MERCHANDISE-SPECIAL ORDER | 3,000 | 4,652 | 3,500 | | (3,500) |
| TOTAL MATERIALS & SUPPLIES | | 34,150 | 38,688 | 32,700 | | (32,700) |
| TOTAL OTHER OPERATING EXPENSES | | 161,180 | 176,043 | 147,188 | | (147,188) |
| 48176 | PRACTICE RANGE EQUIP&ACC. | | 4,766 | 4,500 | | (4,500) |
| TOTAL CAPITAL OUTLAY | | | 4,766 | 4,500 | | (4,500) |
| TOTAL CAPITAL OUTLAY | | | 4,766 | 4,500 | | (4,500) |
| TOTAL GOLF COURSE CLUBHOUSE | | 350,543 | 339,235 | 335,916 | | (335,916) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- | 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------|---------|-----------------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 47010 | MRL-OPERATING | 606,532 | 606,532 | 618,663 | 683,096 | 64,433 |
| TOTAL PMT. TO JOINT OPERATIONS | | 606,532 | 606,532 | 618,663 | 683,096 | 64,433 |
| TOTAL OTHER OPERATING EXPENSES | | 606,532 | 606,532 | 618,663 | 683,096 | 64,433 |
| TOTAL REGIONAL LIBRARY | | 606,532 | 606,532 | 618,663 | 683,096 | 64,433 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|--------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 169,726 | 133,680 | 179,805 | 240,219 | 60,414 |
| 41030 | PT SALARIES & WAGES-REG | 7,200 | 6,900 | 9,000 | 9,000 | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 868 | | | - |
| TOTAL PERSONAL SERVICES | | 176,926 | 141,448 | 188,805 | 249,219 | 60,414 |
| TOTAL PERSONAL SERVICES | | 176,926 | 141,448 | 188,805 | 249,219 | 60,414 |
| 42010 | FICA | 13,534 | 9,592 | 14,444 | 19,065 | 4,621 |
| 42020 | RETIREMENT - VRS | 24,967 | 19,461 | 26,450 | 33,415 | 6,965 |
| 42030 | RETIREMENT - VRS (DC) | | | | 2,941 | 2,941 |
| 42050 | HEALTH INSURANCE | 20,530 | 19,586 | 30,131 | 38,913 | 8,782 |
| 42060 | LIFE INSURANCE - VRS | 2,274 | 1,773 | 2,410 | 3,218 | 808 |
| 42070 | DISABILITY (VLDP) | | 191 | 435 | 623 | 188 |
| 42080 | DENTAL INSURANCE | 312 | 273 | 390 | 468 | 78 |
| 42110 | WORKER'S COMP. | 548 | 90 | 64 | 510 | 446 |
| TOTAL FRINGE BENEFITS | | 62,165 | 50,965 | 74,324 | 99,153 | 24,829 |
| 43100 | PROFESSIONAL SERVICES | 81,414 | 3,088 | 3,250 | 4,000 | 750 |
| 43320 | SERVICE CONTRACTS | 358 | 9,310 | 358 | 300 | (58) |
| 43600 | ADVERTISING | 32,740 | 18,129 | 33,510 | 34,860 | 1,350 |
| TOTAL PURCHASED SERVICES | | 114,512 | 30,526 | 37,118 | 39,160 | 2,042 |
| 44200 | C.G. - PARTS AND LABOR | 400 | 670 | 500 | 500 | - |
| 44300 | CENTRAL STORES | 250 | | | | - |
| 44310 | C.G. - FUEL | 800 | 429 | 800 | 500 | (300) |
| TOTAL INTERNAL SERVICES | | 1,450 | 1,099 | 1,300 | 1,000 | (300) |
| 45210 | POSTAGE | 960 | | | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 1,400 | 1,350 | (50) |
| 45350 | VEHICLE & EQUIPMENT INS. | 390 | 360 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 630 | 598 | | | - |
| 45380 | GENERAL LIABILITY INS. | 230 | 247 | | | - |
| 45394 | RETIREE H' CARE BENEFIT | 3,480 | 3,480 | 3,480 | 3,480 | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 2,324 | 1,350 | 1,376 | 1,376 | - |
| 45530 | TRAINING & TRAVEL | 5,526 | 2,089 | 7,028 | 13,308 | 6,280 |
| 45810 | DUES & MEMBERSHIPS | 993 | 1,226 | 1,630 | 1,820 | 190 |
| TOTAL OTHER CHARGES | | 14,533 | 9,350 | 14,914 | 21,334 | 6,420 |
| 46010 | OFFICE SUPPLIES | 750 | 506 | 900 | 700 | (200) |
| 46120 | BOOKS & SUBSCRIPTIONS | 400 | 117 | 400 | 400 | - |
| 46140 | OTHER OPERATING SUPPLIES | 750 | 645 | 500 | 500 | - |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL MATERIALS & SUPPLIES | | 1,900 | 1,268 | 1,800 | 1,600 | (200) |
| TOTAL OTHER OPERATING EXPENSES | | 194,560 | 93,208 | 129,456 | 162,247 | 32,791 |
| 48151 | MOTOR VEHICLES & EQUIP. | | | | 45,000 | 45,000 |
| 48171 | EDP EQUIPMENT | | | 1,890 | 1,300 | (590) |
| 48173 | SOFTWARE | | | | 4,500 | 4,500 |
| 48271 | EDP EQUIPMENT | | 340 | 1,380 | 1,200 | (180) |
| 48273 | SOFTWARE | 4,500 | | 4,500 | | (4,500) |
| TOTAL CAPITAL OUTLAY | | 4,500 | 340 | 7,770 | 52,000 | 44,230 |
| TOTAL CAPITAL OUTLAY | | 4,500 | 340 | 7,770 | 52,000 | 44,230 |
| TOTAL PLANNING | | 375,986 | 234,996 | 326,031 | 463,466 | 137,435 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|---------|
| BUDGET | | ACTUAL | BUDGET | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 189,811 | 94,464 | 199,649 | 237,733 | 38,084 |
| TOTAL PERSONAL SERVICES | | 189,811 | 94,464 | 199,649 | 237,733 | 38,084 |
| TOTAL PERSONAL SERVICES | | 189,811 | 94,464 | 199,649 | 237,733 | 38,084 |
| 42010 | FICA | 14,521 | 6,590 | 15,274 | 18,187 | 2,913 |
| 42020 | RETIREMENT - VRS | 27,922 | 13,752 | 29,369 | 33,069 | 3,700 |
| 42030 | RETIREMENT - VRS (DC) | | | | 5,943 | 5,943 |
| 42050 | HEALTH INSURANCE | 40,295 | 19,625 | 47,666 | 39,136 | (8,530) |
| 42060 | LIFE INSURANCE - VRS | 2,545 | 1,253 | 2,676 | 3,186 | 510 |
| 42070 | DISABILITY (VLDP) | 958 | 495 | 1,031 | 1,260 | 229 |
| 42080 | DENTAL INSURANCE | 624 | 312 | 624 | 624 | - |
| 42110 | WORKER'S COMP. | 826 | 1,106 | 699 | 1,160 | 461 |
| TOTAL FRINGE BENEFITS | | 87,691 | 43,133 | 97,339 | 102,565 | 5,226 |
| 43320 | SERVICE CONTRACTS | 716 | 184 | 716 | 400 | (316) |
| 43600 | ADVERTISING | 1,000 | 751 | 1,000 | 1,000 | - |
| 43700 | CONTRACTED SERVICES | 3,000 | | 3,000 | 3,000 | - |
| TOTAL PURCHASED SERVICES | | 4,716 | 935 | 4,716 | 4,400 | (316) |
| 44300 | CENTRAL STORES | 250 | | | | - |
| TOTAL INTERNAL SERVICES | | 250 | | | | - |
| 45210 | POSTAGE | 960 | | | | - |
| 45230 | TELECOMMUNICATIONS | | 190 | 720 | 480 | (240) |
| 45305 | PROPERTY/LIABILITY INS. | | | 680 | 660 | (20) |
| 45370 | PUB.OFFICIAL LIABILITY IN | 430 | 407 | | | - |
| 45380 | GENERAL LIABILITY INS. | 150 | 161 | | | - |
| 45530 | TRAINING & TRAVEL | 6,064 | 3,854 | 4,645 | 4,395 | (250) |
| 45540 | EDUCATION | | 742 | | | - |
| 45810 | DUES & MEMBERSHIPS | 705 | 200 | 870 | 1,449 | 579 |
| TOTAL OTHER CHARGES | | 8,309 | 5,555 | 6,915 | 6,984 | 69 |
| 46010 | OFFICE SUPPLIES | 500 | | 500 | 500 | - |
| 46110 | UNIFORMS | 790 | 463 | 790 | 790 | - |
| 46140 | OTHER OPERATING SUPPLIES | 250 | 80 | 250 | 250 | - |
| TOTAL MATERIALS & SUPPLIES | | 1,540 | 543 | 1,540 | 1,540 | - |
| TOTAL OTHER OPERATING EXPENSES | | 102,506 | 50,166 | 110,510 | 115,489 | 4,979 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|----------------------------|----------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48171 | EDP EQUIPMENT | 1,130 | 1,038 | | 1,300 | 1,300 |
| 48221 | FURNITURE & FIXTURES | 3,700 | | 3,700 | | (3,700) |
| 48271 | EDP EQUIPMENT | 1,330 | | 3,780 | | (3,780) |
| TOTAL CAPITAL OUTLAY | | 6,160 | 1,038 | 7,480 | 1,300 | (6,180) |
| TOTAL CAPITAL OUTLAY | | 6,160 | 1,038 | 7,480 | 1,300 | (6,180) |
| TOTAL ZONING ADMINISTRATOR | | 298,477 | 145,667 | 317,639 | 354,522 | 36,883 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------|--------------------------|-----------------------|-----------------------|-----------|--------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41030 | PT SALARIES & WAGES-REG | 1,800 | 300 | 1,800 | - |
| TOTAL | PERSONAL SERVICES | 1,800 | 300 | 1,800 | - |
| TOTAL | PERSONAL SERVICES | 1,800 | 300 | 1,800 | - |
| 42010 | FICA | 138 | 23 | 138 | - |
| TOTAL | FRINGE BENEFITS | 138 | 23 | 138 | - |
| 43600 | ADVERTISING | 2,600 | 440 | 2,600 | - |
| TOTAL | PURCHASED SERVICES | 2,600 | 440 | 2,600 | - |
| 45530 | TRAINING & TRAVEL | 1,340 | 1,000 | 1,223 | - |
| TOTAL | OTHER CHARGES | 1,340 | 1,000 | 1,223 | - |
| 46140 | OTHER OPERATING SUPPLIES | | 32 | | - |
| TOTAL | MATERIALS & SUPPLIES | | 32 | | - |
| TOTAL | OTHER OPERATING EXPENSES | 4,078 | 1,495 | 3,961 | - |
| TOTAL | BOARD OF ZONING APPEALS | 5,878 | 1,795 | 5,761 | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|----------|
| BUDGET | | ACTUAL | BUDGET | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 239,574 | 239,595 | 239,596 | 263,599 | 24,003 |
| TOTAL PERSONAL SERVICES | | 239,574 | 239,595 | 239,596 | 263,599 | 24,003 |
| TOTAL PERSONAL SERVICES | | 239,574 | 239,595 | 239,596 | 263,599 | 24,003 |
| 42010 | FICA | 18,328 | 17,214 | 18,329 | 20,166 | 1,837 |
| 42020 | RETIREMENT - VRS | 35,241 | 35,244 | 35,245 | 36,667 | 1,422 |
| 42050 | HEALTH INSURANCE | 26,525 | 26,930 | 31,377 | 33,939 | 2,562 |
| 42060 | LIFE INSURANCE - VRS | 3,211 | 3,211 | 3,211 | 3,533 | 322 |
| 42070 | DISABILITY (VLDP) | 501 | 541 | 541 | 1,398 | 857 |
| 42080 | DENTAL INSURANCE | 312 | 312 | 312 | 312 | - |
| 42110 | WORKER'S COMP. | 227 | 225 | 238 | 220 | (18) |
| TOTAL FRINGE BENEFITS | | 84,345 | 83,678 | 89,253 | 96,235 | 6,982 |
| 43100 | PROFESSIONAL SERVICES | 10,000 | 4,092 | 8,822 | 25,822 | 17,000 |
| 43134 | LAB MKT & TRAINING SURVEY | 7,400 | 10,124 | 7,400 | 12,925 | 5,525 |
| 43320 | SERVICE CONTRACTS | 646 | 583 | 612 | 608 | (4) |
| 43600 | ADVERTISING | 50,000 | 48,292 | 45,000 | 45,000 | - |
| 43603 | SPONSORSHIPS | 14,500 | 13,600 | 15,000 | 21,000 | 6,000 |
| 43890 | STATE FEES AND PERMITS | 55 | 40 | 40 | 40 | - |
| TOTAL PURCHASED SERVICES | | 82,601 | 76,731 | 76,874 | 105,395 | 28,521 |
| 44200 | C.G. - PARTS AND LABOR | 2,200 | 1,623 | 1,700 | 1,000 | (700) |
| 44300 | CENTRAL STORES | 100 | | 100 | | (100) |
| 44310 | C.G. - FUEL | 800 | 781 | 800 | 700 | (100) |
| TOTAL INTERNAL SERVICES | | 3,100 | 2,404 | 2,600 | 1,700 | (900) |
| 45210 | POSTAGE | 175 | | 100 | 100 | - |
| 45230 | TELECOMMUNICATIONS | 1,234 | 1,149 | 1,234 | 1,170 | (64) |
| 45305 | PROPERTY/LIABILITY INS. | | | 2,690 | 2,590 | (100) |
| 45350 | VEHICLE & EQUIPMENT INS. | 600 | 548 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,300 | 1,233 | | | - |
| 45380 | GENERAL LIABILITY INS. | 470 | 505 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 799 | 798 | 799 | 799 | - |
| 45530 | TRAINING & TRAVEL | 2,500 | 5,330 | 3,000 | 6,000 | 3,000 |
| 45745 | PROPERTY REHAB TAX RELIEF | 111,022 | 109,242 | 117,464 | 144,315 | 26,851 |
| 45746 | INCENTIVE GRANTS | 412,857 | 212,857 | 140,000 | 75,000 | (65,000) |
| 45754 | BUSINESS ASSISTANCE | 200,000 | | | | - |
| 45810 | DUES & MEMBERSHIPS | 57,489 | 56,489 | 56,614 | 56,664 | 50 |
| TOTAL OTHER CHARGES | | 788,446 | 388,150 | 321,901 | 286,638 | (35,263) |
| 46010 | OFFICE SUPPLIES | 200 | 288 | 150 | 150 | - |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|---------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46120 | BOOKS & SUBSCRIPTIONS | 250 | 209 | 300 | 300 | - |
| 46140 | OTHER OPERATING SUPPLIES | 100 | 103 | 100 | 200 | 100 |
| TOTAL MATERIALS & SUPPLIES | | 550 | 600 | 550 | 650 | 100 |
| TOTAL OTHER OPERATING EXPENSES | | 959,042 | 551,563 | 491,178 | 490,618 | (560) |
| 48172 | HARDWARE | 1,370 | 1,180 | 1,200 | 1,700 | 500 |
| 48281 | BUILDINGS & GROUNDS | | | | 7,500 | 7,500 |
| TOTAL CAPITAL OUTLAY | | 1,370 | 1,180 | 1,200 | 9,200 | 8,000 |
| TOTAL CAPITAL OUTLAY | | 1,370 | 1,180 | 1,200 | 9,200 | 8,000 |
| TOTAL ECONOMIC DEVELOPMENT | | 1,199,986 | 792,339 | 731,974 | 763,417 | 31,443 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 163,653 | 146,230 | 178,381 | 13,645 |
| 41030 | PT SALARIES & WAGES-REG | 76,878 | 61,861 | 99,278 | 22,786 |
| 41060 | PTO - SEPARATION | | 2,827 | | - |
| TOTAL PERSONAL SERVICES | | 240,531 | 210,919 | 277,659 | 36,431 |
| TOTAL PERSONAL SERVICES | | 240,531 | 210,919 | 277,659 | 36,431 |
| 42010 | FICA | 18,401 | 15,192 | 21,240 | 2,786 |
| 42020 | RETIREMENT - VRS | 24,074 | 21,830 | 24,813 | 580 |
| 42030 | RETIREMENT - VRS (DC) | | | 2,427 | 2,427 |
| 42050 | HEALTH INSURANCE | 25,559 | 23,751 | 32,702 | (3,273) |
| 42060 | LIFE INSURANCE - VRS | 2,194 | 1,989 | 2,390 | 182 |
| 42070 | DISABILITY (VLDP) | 442 | 376 | 515 | 52 |
| 42080 | DENTAL INSURANCE | 468 | 403 | 468 | - |
| 42110 | WORKER'S COMP. | 433 | 541 | 270 | (324) |
| TOTAL FRINGE BENEFITS | | 71,571 | 64,081 | 84,825 | 2,430 |
| 43100 | PROFESSIONAL SERVICES | 400 | 196 | 400 | - |
| 43165 | CREDIT CARD SERVICE FEES | 1,175 | 2,270 | 2,300 | 700 |
| 43320 | SERVICE CONTRACTS | 6,170 | 8,225 | 8,058 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 14,500 | 6,864 | 6,175 | - |
| 43600 | ADVERTISING | 266,357 | 196,994 | 92,357 | - |
| 43601 | CONTRACT PRINTING/MAILING | 9,350 | 8,186 | 9,350 | (5,890) |
| 43603 | SPONSORSHIPS | 5,500 | | 7,500 | 2,000 |
| TOTAL PURCHASED SERVICES | | 303,452 | 222,735 | 123,440 | (3,190) |
| 44200 | C.G. - PARTS AND LABOR | 2,700 | 1,427 | 800 | (1,600) |
| 44300 | CENTRAL STORES | 1,500 | 1,343 | 1,500 | - |
| 44310 | C.G. - FUEL | 800 | 471 | 800 | - |
| TOTAL INTERNAL SERVICES | | 5,000 | 3,240 | 4,700 | (1,600) |
| 45110 | ELECTRICITY | 9,400 | 9,723 | 6,100 | 3,900 |
| 45120 | HEATING | 2,900 | 4,791 | 2,300 | 2,200 |
| 45130 | WATER & SEWER | 2,100 | 2,309 | 1,800 | 500 |
| 45210 | POSTAGE | 12,300 | 8,703 | 12,300 | (2,000) |
| 45230 | TELECOMMUNICATIONS | 3,500 | 2,527 | 2,000 | 650 |
| 45305 | PROPERTY/LIABILITY INS. | | | 4,560 | (170) |
| 45310 | BOILER & MACHINERY INS. | 520 | 471 | | - |
| 45340 | PROPERTY INSURANCE | 1,770 | 1,712 | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 200 | 183 | | - |
| 45360 | SURETY BONDS | 40 | 39 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,200 | 1,138 | | - |
| 45380 | GENERAL LIABILITY INS. | 440 | 472 | | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|-----------------------|-----------|--------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 45530 | TRAINING & TRAVEL | 7,436 | 6,465 | 11,100 | - |
| 45810 | DUES & MEMBERSHIPS | 3,105 | 3,797 | 3,765 | - |
| TOTAL OTHER CHARGES | | 44,911 | 42,329 | 43,925 | 5,080 |
| 46010 | OFFICE SUPPLIES | 3,000 | 1,413 | 3,000 | (690) |
| 46120 | BOOKS & SUBSCRIPTIONS | 555 | 333 | 555 | - |
| 46140 | OTHER OPERATING SUPPLIES | 1,500 | 4,008 | 1,500 | - |
| 46151 | MERCHANDISE-RESALE | 16,000 | 15,450 | 16,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 21,055 | 21,205 | 21,055 | (690) |
| TOTAL OTHER OPERATING EXPENSES | | 445,989 | 353,590 | 275,515 | 2,030 |
| 48121 | FURNITURE & FIXTURES | 200 | | 200 | - |
| 48172 | HARDWARE | 2,000 | 2,353 | 3,300 | (700) |
| 48281 | BUILDINGS & GROUNDS | 18,380 | 28,275 | 500 | 9,500 |
| TOTAL CAPITAL OUTLAY | | 20,580 | 30,628 | 4,000 | 8,800 |
| TOTAL CAPITAL OUTLAY | | 20,580 | 30,628 | 4,000 | 8,800 |
| TOTAL TOURISM & VISITORS SER | | 707,100 | 595,137 | 520,743 | 47,261 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|--------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 64,291 | 37,927 | 64,293 | 4,493 |
| 41020 | SALARIES & WAGES-O/T | 1,715 | 12 | 1,855 | 129 |
| TOTAL PERSONAL SERVICES | | 66,006 | 37,938 | 66,148 | 4,622 |
| TOTAL PERSONAL SERVICES | | 66,006 | 37,938 | 66,148 | 4,622 |
| 42010 | FICA | 5,049 | 2,868 | 5,060 | 354 |
| 42020 | RETIREMENT - VRS | 9,458 | 5,517 | 9,458 | 111 |
| 42060 | LIFE INSURANCE - VRS | 862 | 862 | 922 | 60 |
| 42080 | DENTAL INSURANCE | 156 | 104 | 156 | - |
| 42110 | WORKER'S COMP. | 103 | 22 | 490 | 448 |
| TOTAL FRINGE BENEFITS | | 15,628 | 9,372 | 15,578 | 973 |
| 43100 | PROFESSIONAL SERVICES | 3,000 | 93 | 3,000 | - |
| 43110 | MEDICAL SERVICES | 50 | | 100 | (100) |
| 43320 | SERVICE CONTRACTS | 252 | 75 | 296 | (9) |
| 43330 | MAINT & REP.-MACH & EQUIP | 200 | 47 | 200 | - |
| 43600 | ADVERTISING | 200 | 291 | 200 | - |
| 43710 | UNIFORM MAINTENANCE CONT. | 300 | 254 | 400 | - |
| TOTAL PURCHASED SERVICES | | 4,002 | 759 | 4,205 | (109) |
| 44200 | C.G. - PARTS AND LABOR | 800 | 1,536 | 1,300 | 500 |
| 44300 | CENTRAL STORES | 500 | 1,652 | 500 | - |
| 44310 | C.G. - FUEL | 900 | 1,246 | 900 | 100 |
| TOTAL INTERNAL SERVICES | | 2,200 | 4,434 | 2,700 | 600 |
| 45210 | POSTAGE | 50 | | 50 | (50) |
| 45230 | TELECOMMUNICATIONS | 600 | 941 | 500 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 1,240 | (40) |
| 45350 | VEHICLE & EQUIPMENT INS. | 930 | 850 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 190 | 180 | | - |
| 45380 | GENERAL LIABILITY INS. | 70 | 75 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 1,000 | 1,008 | 1,000 | - |
| 45530 | TRAINING & TRAVEL | 906 | 863 | 2,100 | 250 |
| 45540 | EDUCATION | 600 | | 600 | (600) |
| 45810 | DUES & MEMBERSHIPS | | 330 | | - |
| TOTAL OTHER CHARGES | | 4,346 | 4,247 | 5,240 | (440) |
| 46010 | OFFICE SUPPLIES | 200 | 14 | 200 | - |
| 46140 | OTHER OPERATING SUPPLIES | 4,500 | 4,697 | 4,500 | - |
| 46181 | HORTICULTURE | 5,000 | 2,149 | 5,000 | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|-------------|-----------------------|-----------------------|-----------|----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL MATERIALS & SUPPLIES | | 9,700 | 6,860 | 9,700 | 9,700 | - |
| TOTAL OTHER OPERATING EXPENSES | | 35,876 | 25,673 | 37,423 | 38,447 | 1,024 |
| 48184 IMPROVEMENTS | | 5,000 | | 5,000 | 5,000 | - |
| 48272 HARDWARE | | 1,900 | 1,436 | | | - |
| TOTAL CAPITAL OUTLAY | | 6,900 | 1,436 | 5,000 | 5,000 | - |
| TOTAL CAPITAL OUTLAY | | 6,900 | 1,436 | 5,000 | 5,000 | - |
| TOTAL BLACKS RUN GREENWAY | | 108,782 | 65,048 | 108,571 | 114,217 | 5,646 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45642 | CHAMBER OF COMMERCE | 3,475 | 3,475 | 3,475 | 3,475 | - |
| 45645 | HBURG RESCUE SQUAD | 60,344 | 60,344 | 60,350 | 64,150 | 3,800 |
| 45647 | SHEN.VAL.SOIL & WAT. CONS | 4,500 | 4,500 | 5,600 | 5,600 | - |
| 45648 | BLUE RIDGE COMMUNITY COLL | 67,672 | 67,672 | 67,672 | 68,766 | 1,094 |
| 45649 | RHAM. CO. HISTORICAL SOC. | 1,500 | 1,500 | 3,200 | | (3,200) |
| 45650 | VALLEY PROG.FOR AGING SVS | 22,100 | 22,100 | 13,000 | | (13,000) |
| 45652 | FIRST STEP, INC. | 29,750 | 29,750 | 26,300 | | (26,300) |
| 45659 | BLUE RIDGE LEGAL SERVICES | 6,600 | 6,600 | 10,000 | | (10,000) |
| 45663 | FAIRFIELD CENTER | 1,750 | 1,750 | 12,000 | | (12,000) |
| 45664 | WOODBINE CEMETERY | 750 | 750 | | | - |
| 45666 | WAY TO GO | 25,500 | 25,500 | | | - |
| 45667 | COLLINS CENTER | 18,450 | 18,450 | 14,600 | | (14,600) |
| 45668 | VALLEY ASSOC.FOR IND LIVI | 1,600 | 1,600 | 1,600 | | (1,600) |
| 45669 | BOYS AND GIRLS CLUB | 25,000 | 25,000 | 29,000 | | (29,000) |
| 45671 | ON THE ROAD COLLABORATIVE | 25,000 | 25,000 | 29,000 | | (29,000) |
| 45673 | MERCY HOUSE | 28,000 | 28,000 | | | - |
| 45674 | ARC OF HBURG/RHAM | | | 12,500 | | (12,500) |
| 45678 | NEWTOWN CEMETERY | 1,200 | 1,200 | | | - |
| 45680 | SKYLINE LITERACY | 10,200 | 10,200 | 10,500 | | (10,500) |
| 45681 | 4-H | 15,000 | 3,750 | | | - |
| 45683 | HBURG-RHAM CHILD DAY CARE | 25,000 | 25,000 | 12,000 | | (12,000) |
| 45684 | NENA | 30,000 | 30,000 | 20,000 | | (20,000) |
| 45685 | UNITED WAY OF HBURG-RHAM | | | 10,000 | | (10,000) |
| 45686 | STRENGTH IN PEERS | 15,900 | 15,900 | | | - |
| 45687 | BRIDGE OF HOPE | 5,000 | 5,000 | 10,000 | | (10,000) |
| 45688 | FAIRFIELD CTR-INTL FESTIV | 4,250 | 4,250 | | | - |
| 45689 | S'DOAH LGBTQ CENTER | 1,950 | 1,950 | 2,000 | | (2,000) |
| 45690 | SUITCASE CLINIC-JMU | 2,500 | 2,500 | | | - |
| 45691 | VILLAGE TO VILLAGE INC | 2,500 | 2,500 | 500 | | (500) |
| 45692 | ADAGIO HOUSE | | | 10,000 | | (10,000) |
| 45693 | CHURCH WORLD SERVICE | | | 6,000 | | (6,000) |
| 45694 | COSPU | | | 500 | | (500) |
| 45695 | HOPE DISTRIBUTED | | | 2,600 | | (2,600) |
| 45696 | S'DOAH VALLY SCHOLARS | | | 1,800 | | (1,800) |
| 45697 | YOUTH POPULAR CULTURE | | | 2,500 | | (2,500) |
| 45805 | OPEN DOORS | 20,000 | 20,000 | 10,000 | | (10,000) |
| 45882 | BLUE RIDGE CASA | 10,350 | 10,350 | 7,500 | | (7,500) |
| 45885 | ARTS COUNCIL OF VALLEY | 18,500 | 18,500 | 14,700 | | (14,700) |
| 45886 | VIRGINIA QUILT MUSEUM | 1,600 | 1,600 | | | - |
| 45890 | HBURG LITTLE LEAGUE ASSOC | 6,000 | 6,000 | 500 | | (500) |
| 45893 | CATS CRADLE | 375 | 285 | 375 | 375 | - |
| 45896 | ROBERTA WEBB CHILD CARE C | 10,000 | 10,000 | 5,000 | | (5,000) |
| 45899 | BLUE RIDGE FREE CLINIC | 4,750 | 4,750 | 3,600 | | (3,600) |
| 45900 | BIG BROTHERS/BIG SISTERS | 25,000 | 25,000 | 22,500 | | (22,500) |
| 45901 | CENT VLLEY HAB FOR HUMANI | 13,450 | 13,450 | 8,000 | | (8,000) |
| 45902 | NEWBRIDGES IMMIGRANT RESO | 17,000 | 17,000 | 12,500 | | (12,500) |
| 45903 | COMMUNITY COUNSELING CTR | 5,000 | 5,000 | 4,000 | | (4,000) |
| 45905 | SECOND HOME CHILD CARE CT | 25,000 | 25,000 | 17,500 | | (17,500) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45908 | EXPLORE MORE MUSEUM | 21,250 | 21,250 | 18,800 | | (18,800) |
| 45909 | HDR - JULY 4TH | 5,000 | 5,000 | 2,800 | | (2,800) |
| 45910 | SHEN VALLEY SPAY & NEUTER | 120 | 80 | 120 | 120 | - |
| 45912 | OUR COMMUNITY PLACE | | | 12,500 | | (12,500) |
| 45914 | FIRST STEP - DSS GRANT | 150,000 | 115,643 | | | - |
| 45915 | H'BURG DOWNTOWN RENAISSAN | 143,151 | 143,151 | 143,151 | 143,151 | - |
| 45916 | COURT SQUARE THEATER | 25,000 | 25,000 | 20,000 | | (20,000) |
| 45918 | FIRST TEE PROGRAM | | | 500 | | (500) |
| 45921 | COMMUNITY ASSISTANCE | 1,246,000 | 250,000 | | | - |
| 45922 | HOUSING ASSISTANCE | 2,000,000 | | | | - |
| 45998 | NEW PROGRAMS | | | | 140,000 | 140,000 |
| 45999 | OUTSIDE CONTRIBUTIONS | | | | 400,000 | 400,000 |
| TOTAL OTHER CHARGES | | 4,183,037 | 1,141,300 | 680,743 | 825,637 | 144,894 |
| 47005 | CENT. SHEN. PLANNING DIST | 48,304 | 48,304 | 52,332 | 54,989 | 2,657 |
| 47015 | R'HAM-H'BURG ASAP | 20,000 | 20,000 | 20,000 | 20,000 | - |
| 47040 | SHEN VALLEY REG AIRPORT | 67,923 | 67,923 | 103,733 | 103,733 | - |
| TOTAL PMT. TO JOINT OPERATIONS | | 136,227 | 136,227 | 176,065 | 178,722 | 2,657 |
| TOTAL OTHER OPERATING EXPENSES | | 4,319,264 | 1,277,527 | 856,808 | 1,004,359 | 147,551 |
| TOTAL CONTRIBUTIONS | | 4,319,264 | 1,277,527 | 856,808 | 1,004,359 | 147,551 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|------------|------------|------------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 47070 | JAIL, COURTS, ETC. | 7,566,187 | 7,071,187 | 7,200,000 | 7,886,600 | 686,600 |
| 47071 | SOCIAL SERVICES DISTRICT | 2,131,773 | 2,131,773 | 2,607,040 | 2,894,900 | 287,860 |
| 47073 | CHILDREN'S SERVICES ACT | 1,867,731 | 1,673,760 | 1,673,760 | 1,905,970 | 232,210 |
| TOTAL PMT. TO JOINT OPERATIONS | | 11,565,691 | 10,876,720 | 11,480,800 | 12,687,470 | 1,206,670 |
| TOTAL OTHER OPERATING EXPENSES | | 11,565,691 | 10,876,720 | 11,480,800 | 12,687,470 | 1,206,670 |
| TOTAL JOINT OPERATIONS | | 11,565,691 | 10,876,720 | 11,480,800 | 12,687,470 | 1,206,670 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET CHANGE |
|--------------------------------|------------------|-----------------------|---------|-----------|-----------|---------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | |
| 45749 | EDA (SVCC) GRANT | 936,812 | 870,679 | 1,200,000 | 1,200,000 | - |
| TOTAL OTHER CHARGES | | 936,812 | 870,679 | 1,200,000 | 1,200,000 | - |
| TOTAL OTHER OPERATING EXPENSES | | 936,812 | 870,679 | 1,200,000 | 1,200,000 | - |
| TOTAL CONFERENCE CENTER (SVCC) | | 936,812 | 870,679 | 1,200,000 | 1,200,000 | - |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------------|---------------------------|-----------------------|--------|-----------|-----------|-------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49310 | RESERVE FOR CONTINGENCIES | | | 325,000 | 325,000 | - |
| 49311 | RES FOR PAY ADJUSTMENTS | | | 4,062,200 | 1,122,870 | (2,939,330) |
| TOTAL RESERVES | | | | 4,387,200 | 1,447,870 | (2,939,330) |
| TOTAL OTHER USES OF FUNDS | | | | 4,387,200 | 1,447,870 | (2,939,330) |
| TOTAL RESERVE FOR CONTINGENCIES | | | | 4,387,200 | 1,447,870 | (2,939,330) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|---------------------------------|--------------------------|-----------------------|-----------------------|------------|------------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49161 | RIGHT OF USE LEASE | 145,491 | 145,491 | 147,573 | 165,904 | 18,331 |
| 49163 | SBITA | | | | 74,897 | 74,897 |
| 49406 | G.O. SERIES 2001C (VPSA) | 2,400,000 | 2,400,000 | 2,525,000 | 2,660,000 | 135,000 |
| 49417 | G.O. SERIES 2014A | 630,000 | 630,000 | 665,000 | 700,000 | 35,000 |
| 49418 | G.O. SERIES 2014B | 2,420,000 | 2,420,000 | 2,555,000 | 2,675,000 | 120,000 |
| 49420 | G.O. SERIES 2016 | 1,380,000 | 1,380,000 | 1,450,000 | 1,520,000 | 70,000 |
| 49421 | G.O. SERIES 2017 | 490,000 | 490,000 | | | - |
| 49423 | G.O. SERIES 2018 (VPSA) | 245,000 | 245,000 | 260,000 | 270,000 | 10,000 |
| 49424 | G.O. SERIES 2019 (VRA) | 275,000 | 275,000 | 290,000 | 305,000 | 15,000 |
| 49427 | G.O. SERIES 2021A | 4,395,000 | 4,395,000 | 4,640,000 | 4,880,000 | 240,000 |
| 49428 | G.O. SERIES 2021B | 825,000 | 825,000 | 825,000 | 820,000 | (5,000) |
| TOTAL PRINCIPAL | | 13,205,491 | 13,205,491 | 13,357,573 | 14,070,801 | 713,228 |
| 49150 | BANK HANDLING CHARGES | 8,000 | 5,710 | 8,000 | 8,000 | - |
| 49181 | RIGHT OF USE LEASE | 43,278 | 43,278 | 41,196 | 45,525 | 4,329 |
| 49183 | SBITA | | | | 2,959 | 2,959 |
| 49506 | G.O. SERIES 2001C (VPSA) | 618,375 | 618,375 | 492,788 | 360,570 | (132,218) |
| 49517 | G.O. SERIES 2014A | 330,669 | 330,669 | 298,294 | 264,169 | (34,125) |
| 49518 | G.O. SERIES 2014B | 1,133,150 | 1,133,150 | 1,008,775 | 878,025 | (130,750) |
| 49520 | G.O. SERIES 2016 | 1,207,825 | 1,207,825 | 1,137,075 | 1,062,825 | (74,250) |
| 49521 | G.O. SERIES 2017 | 4,361 | 4,361 | | | - |
| 49523 | G.O. SERIES 2018 (VPSA) | 180,026 | 180,026 | 167,275 | 153,893 | (13,382) |
| 49524 | G.O. SERIES 2019 (VRA) | 210,847 | 210,847 | 196,369 | 181,122 | (15,247) |
| 49527 | G.O. SERIES 2021A | 3,996,206 | 3,996,206 | 3,770,331 | 3,532,331 | (238,000) |
| 49528 | G.O. SERIES 2021B | 6,781 | 6,781 | 5,131 | 2,050 | (3,081) |
| TOTAL INTEREST & FISCAL CHARGES | | 7,739,518 | 7,737,228 | 7,125,234 | 6,491,469 | (633,765) |
| TOTAL DEBT SERVICE | | 20,945,009 | 20,942,719 | 20,482,807 | 20,562,270 | 79,463 |
| TOTAL OTHER USES OF FUNDS | | 20,945,009 | 20,942,719 | 20,482,807 | 20,562,270 | 79,463 |
| TOTAL DEBT SERVICE | | 20,945,009 | 20,942,719 | 20,482,807 | 20,562,270 | 79,463 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------|---------------------------|-----------------------|-------------|-------------|-------------|------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49218 | TR TO ECC FUND | 3,506,761 | 3,506,761 | 3,791,455 | 3,931,060 | 139,605 |
| 49219 | TR TO GENERAL CAP PROJ | 9,807,312 | 9,807,312 | 8,300,000 | 9,907,130 | 1,607,130 |
| 49220 | TR TO SCHOOL FUND | 37,435,173 | 37,435,173 | 42,267,782 | 48,931,357 | 6,663,575 |
| 49225 | TR TO SCHOOL CAP PROJECTS | | | | 520,000 | 520,000 |
| 49270 | TR TO PUBLIC TRANSP FUND | | | 400,000 | 660,000 | 260,000 |
| TOTAL FUND TRANSFERS | | 50,749,246 | 50,749,246 | 54,759,237 | 63,949,547 | 9,190,310 |
| TOTAL OTHER USES OF FUNDS | | 50,749,246 | 50,749,246 | 54,759,237 | 63,949,547 | 9,190,310 |
| TOTAL TRANSFERS | | 50,749,246 | 50,749,246 | 54,759,237 | 63,949,547 | 9,190,310 |
| TOTAL GENERAL FUND | | 158,387,914 | 143,450,615 | 157,299,997 | 173,090,714 | 15,790,717 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1111 - SCHOOL FUND

FUNCTION - 1111 - SCHOOL

DEPARTMENT - 111114 - SCHOOL FUND

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------|---------------------------|-----------------------|-------------|-------------|-------------|-------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 40610 | INSTRUCTION | 79,156,250 | 76,718,614 | 84,873,117 | 89,981,686 | 5,108,569 |
| 40620 | ADMIN-ATTEND-HEALTH SER. | 6,271,971 | 6,092,431 | 6,388,676 | 6,927,844 | 539,168 |
| 40630 | PUPIL TRANSPORTATION | 5,653,502 | 5,405,024 | 5,938,229 | 6,407,802 | 469,573 |
| 40640 | OPERATIONS & MAINTENANCE | 8,669,032 | 8,096,240 | 7,854,311 | 8,708,459 | 854,148 |
| 40670 | DEBT SERVICE | 266,302 | 266,302 | 234,679 | 196,860 | (37,819) |
| 40680 | TECHNOLOGY | 6,659,880 | 6,095,681 | 6,080,081 | 6,194,306 | 114,225 |
| TOTAL SCHOOLS | | 106,676,937 | 102,674,291 | 111,369,093 | 118,416,957 | 7,047,864 |
| 49210 | TR TO GENERAL FUND | 2,400,000 | 2,400,000 | | | - |
| 49225 | TR TO SCHOOL CAP PROJECTS | 3,521,152 | 3,521,152 | 3,000,000 | | (3,000,000) |
| TOTAL FUND TRANSFERS | | 5,921,152 | 5,921,152 | 3,000,000 | | (3,000,000) |
| TOTAL OTHER USES OF FUNDS | | 5,921,152 | 5,921,152 | 3,000,000 | | (3,000,000) |
| TOTAL SCHOOL FUND | | 112,598,089 | 108,595,443 | 114,369,093 | 118,416,957 | 4,047,864 |
| TOTAL SCHOOL FUND | | 112,598,089 | 108,595,443 | 114,369,093 | 118,416,957 | 4,047,864 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1114 - SCHOOL NUTRITION FUND

FUNCTION - 1114 - SCHOOL NUTRITION FUND

DEPARTMENT - 111414 - SCHOOL NUTRITION FUND

| ACCOUNT----- | TITLE ----- | ----- | 2022-2023 ----- | ----- | 2023-2024 | 2024-2025 | NET |
|-----------------------------|---------------------------|-----------|-----------------|-------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | | BUDGET | PROPOSED | CHANGE |
| 40650 | FOOD SERVICES | 5,847,692 | 5,655,380 | | 5,969,426 | 6,413,027 | 443,601 |
| 40680 | TECHNOLOGY | 30,000 | 22,183 | | 30,000 | 41,000 | 11,000 |
| TOTAL SCHOOLS | | 5,877,692 | 5,677,563 | | 5,999,426 | 6,454,027 | 454,601 |
| 49225 | TR TO SCHOOL CAP PROJECTS | 717,684 | 717,684 | | | | - |
| TOTAL FUND TRANSFERS | | 717,684 | 717,684 | | | | - |
| TOTAL OTHER USES OF FUNDS | | 717,684 | 717,684 | | | | - |
| TOTAL SCHOOL NUTRITION FUND | | 6,595,376 | 6,395,247 | | 5,999,426 | 6,454,027 | 454,601 |
| TOTAL SCHOOL NUTRITION FUND | | 6,595,376 | 6,395,247 | | 5,999,426 | 6,454,027 | 454,601 |

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 |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|-----------|------------|
| | | ----- 2022-2023 ----- | ----- 2022-2023 ----- | 2023-2024 | 2024-2025 | |
| 41010 | SALARIES & WAGES-REG. | 2,619,468 | 2,168,380 | 2,822,414 | 2,956,450 | 134,036 |
| 41017 | STAND BY PAY | 10,000 | 12,113 | 12,000 | 15,000 | 3,000 |
| 41020 | SALARIES & WAGES-O/T | 192,624 | 218,638 | 208,324 | 284,510 | 76,186 |
| 41027 | STANDBY & BLENDED - OT | 93,000 | 94,434 | 93,000 | 110,000 | 17,000 |
| 41029 | SPECIAL PAY TRAINERS | | | | 50,000 | 50,000 |
| 41030 | PT SALARIES & WAGES-REG | 145,373 | 203,346 | 175,164 | 179,887 | 4,723 |
| 41040 | PT SALARIES & WAGES-O/T | 2,500 | 6,911 | 6,000 | 15,000 | 9,000 |
| 41050 | ANNUAL LEAVE - SEPARATION | 6,000 | 37,285 | 6,000 | 6,000 | - |
| 41051 | SICK LEAVE - SEPARATION | 6,000 | 19,517 | 6,000 | 6,000 | - |
| 41052 | SEVERANCE PAY-SEPARATION | | 17,675 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 4,657 | | | - |
| 41054 | PTO - PAYOUT | | 3,560 | | | - |
| 41060 | PTO - SEPARATION | 4,000 | 20,778 | 6,000 | 6,000 | - |
| TOTAL PERSONAL SERVICES | | 3,078,965 | 2,807,294 | 3,334,902 | 3,628,847 | 293,945 |
| TOTAL PERSONAL SERVICES | | 3,078,965 | 2,807,294 | 3,334,902 | 3,628,847 | 293,945 |
| 42010 | FICA | 250,684 | 201,282 | 255,122 | 277,607 | 22,485 |
| 42020 | RETIREMENT - VRS | 414,443 | 322,303 | 415,177 | 411,243 | (3,934) |
| 42030 | RETIREMENT - VRS (DC) | | | | 62,914 | 62,914 |
| 42050 | HEALTH INSURANCE | 392,904 | 271,326 | 570,661 | 472,791 | (97,870) |
| 42060 | LIFE INSURANCE - VRS | 37,754 | 29,360 | 37,820 | 39,617 | 1,797 |
| 42070 | DISABILITY (VLDP) | 9,375 | 6,793 | 9,978 | 13,338 | 3,360 |
| 42080 | DENTAL INSURANCE | 8,112 | 5,642 | 8,112 | 8,112 | - |
| 42090 | UNEMPLOYMENT | 2,000 | | 2,000 | | (2,000) |
| 42110 | WORKER'S COMP. | 4,042 | 4,023 | 3,700 | 2,850 | (850) |
| TOTAL FRINGE BENEFITS | | 1,119,314 | 840,728 | 1,302,570 | 1,288,472 | (14,098) |
| 43090 | RENTAL OF PROPERTY | 74,235 | 85,652 | 77,763 | 78,400 | 637 |
| 43100 | PROFESSIONAL SERVICES | 85,000 | 53,514 | 75,000 | 200,000 | 125,000 |
| 43110 | MEDICAL SERVICES | 13,255 | 5,295 | 13,225 | 20,000 | 6,775 |
| 43120 | ACCOUNTING & AUDITING | 10,570 | 10,970 | 11,820 | 12,770 | 950 |
| 43310 | REPAIRS & MAINTENANCE | | 1,020 | | | - |
| 43320 | SERVICE CONTRACTS | 1,005,744 | 862,761 | 1,130,611 | 1,225,000 | 94,389 |
| 43330 | MAINT & REP.-MACH & EQUIP | 85,820 | 109,242 | 108,720 | 108,720 | - |
| 43340 | MAINT & REP.-FURN & FIX | 43,900 | 14,204 | 105,000 | 90,000 | (15,000) |
| 43360 | MAINT & REP.-BLDGS & GNDS | 154,300 | 42,273 | 154,300 | 154,300 | - |
| 43600 | ADVERTISING | 15,250 | 3,115 | 15,250 | 15,250 | - |
| TOTAL PURCHASED SERVICES | | 1,488,074 | 1,188,044 | 1,691,689 | 1,904,440 | 212,751 |
| 44200 | C.G. - PARTS AND LABOR | 11,400 | 11,059 | 10,800 | 11,900 | 1,100 |
| 44307 | C.S.-OFFICE SUPPLIES | 2,349 | 921 | 2,349 | 1,000 | (1,349) |
| 44309 | C.S.-OTHER SUPPLIES | 7,000 | 332 | 7,000 | 7,000 | - |
| 44310 | C.G. - FUEL | 10,300 | 11,185 | 10,300 | 8,500 | (1,800) |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE | |
| TOTAL INTERNAL SERVICES | | 31,049 | 23,497 | 30,449 | 28,400 | (2,049) |
| 45110 | ELECTRICITY | 85,000 | 94,411 | 87,300 | 90,000 | 2,700 |
| 45119 | NATURAL GAS | 12,500 | 4,926 | 16,700 | 12,500 | (4,200) |
| 45120 | HEATING | | 6,834 | 8,000 | 8,000 | - |
| 45130 | WATER & SEWER | 2,500 | 2,912 | 5,000 | 5,000 | - |
| 45210 | POSTAGE | 2,000 | 226 | 2,000 | 2,000 | - |
| 45230 | TELECOMMUNICATIONS | 174,306 | 134,813 | 172,536 | 181,230 | 8,694 |
| 45240 | E911 TELECOMMUNICATIONS | 377,555 | 131,283 | 354,204 | 354,204 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 30,440 | 31,240 | 800 |
| 45310 | BOILER & MACHINERY INS. | 1,820 | 1,726 | | | - |
| 45340 | PROPERTY INSURANCE | 9,130 | 9,041 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 10,450 | 9,947 | | | - |
| 45360 | SURETY BONDS | 180 | 178 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,680 | 1,672 | | | - |
| 45380 | GENERAL LIABILITY INS. | 2,280 | 4,886 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | 6,840 | 6,840 | 6,840 | 6,840 | - |
| 45395 | LODA - VOLUNTEERS | 6,330 | 7,016 | 7,020 | 7,270 | 250 |
| 45530 | TRAINING & TRAVEL | 67,635 | 78,681 | 95,000 | 121,000 | 26,000 |
| 45810 | DUES & MEMBERSHIPS | 41,541 | 49,048 | 42,040 | 42,040 | - |
| 45814 | LANGUAGE LINE-INTERPRETAT | 23,880 | 33,271 | 35,000 | 35,000 | - |
| 45850 | FREIGHT & DRAYAGE | 300 | | 300 | 300 | - |
| TOTAL OTHER CHARGES | | 825,927 | 577,710 | 862,380 | 896,624 | 34,244 |
| 46010 | OFFICE SUPPLIES | 16,200 | 8,190 | 16,200 | 16,200 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 8,100 | 3,174 | 8,100 | 6,000 | (2,100) |
| 46078 | MAINT & REPAIRS-COMPUTERS | 32,000 | 21,208 | 32,000 | 32,000 | - |
| 46110 | UNIFORMS | 10,500 | 10,414 | 10,500 | 13,500 | 3,000 |
| 46120 | BOOKS & SUBSCRIPTIONS | 489 | 294 | 489 | 490 | 1 |
| 46140 | OTHER OPERATING SUPPLIES | 29,295 | 24,655 | 52,795 | 61,375 | 8,580 |
| 46153 | EQUIP REP/PRCH FOR OTHERS | 250,000 | 225,301 | 250,000 | 250,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 346,584 | 293,236 | 370,084 | 379,565 | 9,481 |
| TOTAL OTHER OPERATING EXPENSES | | 3,810,948 | 2,923,216 | 4,257,172 | 4,497,501 | 240,329 |
| 48121 | FURNITURE & FIXTURES | | 10,868 | | 10,000 | 10,000 |
| 48151 | MOTOR VEHICLES & EQUIP. | | 3,382 | | 3,000 | 3,000 |
| 48231 | RADIO EQUIPMENT | 88,000 | 82,558 | 88,000 | 95,000 | 7,000 |
| 48272 | HARDWARE | 118,307 | 31,616 | 90,000 | 90,000 | - |
| 48273 | SOFTWARE | | 1,706 | | | - |
| TOTAL CAPITAL OUTLAY | | 206,307 | 130,130 | 178,000 | 198,000 | 20,000 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------------|-------------------------|-----------------------|-----------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL CAPITAL OUTLAY | | 206,307 | 130,130 | 178,000 | 198,000 | 20,000 |
| 49311 | RES FOR PAY ADJUSTMENTS | | | 322,100 | 110,960 | (211,140) |
| TOTAL RESERVES | | | | 322,100 | 110,960 | (211,140) |
| TOTAL OTHER USES OF FUNDS | | | | 322,100 | 110,960 | (211,140) |
| TOTAL EMERG COMMUNICATIONS CENT | | 7,096,220 | 5,860,640 | 8,092,174 | 8,435,308 | 343,134 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|---------------------------------|---------------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 65,277 | | 52,916 | (10,607) |
| 41017 | STAND BY PAY | | | 2,278 | 2,278 |
| 41020 | SALARIES & WAGES-O/T | | | 2,000 | 2,000 |
| 41027 | STANDBY & BLENDED - OT | | | 2,000 | 2,000 |
| TOTAL PERSONAL SERVICES | | 65,277 | | 59,194 | (4,329) |
| TOTAL PERSONAL SERVICES | | 65,277 | | 59,194 | (4,329) |
| 42010 | FICA | 4,994 | | 4,529 | (332) |
| 42020 | RETIREMENT - VRS | 9,602 | | 7,361 | (1,983) |
| 42030 | RETIREMENT - VRS (DC) | | | 1,380 | 1,380 |
| 42050 | HEALTH INSURANCE | 9,883 | | 19,833 | 6,004 |
| 42060 | LIFE INSURANCE - VRS | 875 | | 709 | (142) |
| 42070 | DISABILITY (VLDP) | 308 | | 293 | (44) |
| 42080 | DENTAL INSURANCE | 156 | | 156 | - |
| TOTAL FRINGE BENEFITS | | 25,818 | | 34,261 | 4,883 |
| 43320 | SERVICE CONTRACTS | 867,712 | 299,408 | 662,141 | 37,480 |
| TOTAL PURCHASED SERVICES | | 867,712 | 299,408 | 662,141 | 37,480 |
| 45230 | TELECOMMUNICATIONS | 33,750 | 22,983 | 40,320 | (1,890) |
| 45530 | TRAINING & TRAVEL | 18,958 | 2,132 | 40,000 | 10,000 |
| TOTAL OTHER CHARGES | | 52,708 | 25,115 | 70,320 | 8,110 |
| 46070 | REPAIR & MAINT. SUPPLIES | 110,000 | | 110,000 | - |
| 46078 | MAINT & REPAIRS-COMPUTERS | 69,000 | 1,240 | 69,000 | - |
| 46156 | CAD_DMS/PRCH FOR OTHERS | 25,000 | 13,750 | 250,000 | 225,000 |
| TOTAL MATERIALS & SUPPLIES | | 204,000 | 14,990 | 429,000 | 225,000 |
| TOTAL OTHER OPERATING EXPENSES | | 1,150,238 | 339,513 | 928,359 | 275,473 |
| 48272 | HARDWARE | 57,102 | 63,805 | 60,000 | 30,000 |
| TOTAL CAPITAL OUTLAY | | 57,102 | 63,805 | 60,000 | 30,000 |
| TOTAL CAPITAL OUTLAY | | 57,102 | 63,805 | 60,000 | 30,000 |
| TOTAL COMP AIDED DISPATCH (CAD) | | 1,272,617 | 403,319 | 1,051,882 | 301,144 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|---------------------------------|--------------------|-----------------------|-----------------------|-----------------------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49161 | RIGHT OF USE LEASE | 75,518 | 75,518 | 79,191 | 82,998 | 3,807 |
| TOTAL PRINCIPAL | | 75,518 | 75,518 | 79,191 | 82,998 | 3,807 |
| 49181 | RIGHT OF USE LEASE | 27,477 | 27,477 | 26,163 | 24,788 | (1,375) |
| TOTAL INTEREST & FISCAL CHARGES | | 27,477 | 27,477 | 26,163 | 24,788 | (1,375) |
| TOTAL DEBT SERVICE | | 102,995 | 102,995 | 105,354 | 107,786 | 2,432 |
| TOTAL OTHER USES OF FUNDS | | 102,995 | 102,995 | 105,354 | 107,786 | 2,432 |
| TOTAL DEBT SERVICE | | 102,995 | 102,995 | 105,354 | 107,786 | 2,432 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1116 - EMERG COMM CENTER FUND
 FUNCTION - 300 - PUBLIC SAFETY
 ACTIVITY - 3500 - OTHER PROTECTION
 DEPARTMENT - 321932 - TRANSFERS

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|------------------------------|------------------------|-----------------------|-----------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49219 | TR TO GENERAL CAP PROJ | 281,950 | 281,950 | | | - |
| 49247 | TR TO ECC CAP PROJ | 650,000 | 650,000 | 600,000 | | (600,000) |
| TOTAL FUND TRANSFERS | | 931,950 | 931,950 | 600,000 | | (600,000) |
| TOTAL OTHER USES OF FUNDS | | 931,950 | 931,950 | 600,000 | | (600,000) |
| TOTAL TRANSFERS | | 931,950 | 931,950 | 600,000 | | (600,000) |
| TOTAL EMERG COMM CENTER FUND | | 9,403,782 | 7,298,903 | 9,849,410 | 9,896,120 | 46,710 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------|---------------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 6,683 | 3,788 | | - |
| 41030 | PT SALARIES & WAGES-REG | 30,671 | 30,532 | 38,272 | 5,419 |
| TOTAL | PERSONAL SERVICES | 37,354 | 34,320 | 38,272 | 5,419 |
| TOTAL | PERSONAL SERVICES | 37,354 | 34,320 | 38,272 | 5,419 |
| 42010 | FICA | 2,858 | 2,562 | 2,928 | 415 |
| 42020 | RETIREMENT - VRS | 983 | 604 | | - |
| 42050 | HEALTH INSURANCE | 775 | 323 | | - |
| 42060 | LIFE INSURANCE - VRS | 89 | 55 | | - |
| 42080 | DENTAL INSURANCE | 8 | 3 | | - |
| 42110 | WORKER'S COMP. | 83 | 22 | 20 | (4) |
| TOTAL | FRINGE BENEFITS | 4,796 | 3,568 | 2,948 | 411 |
| 43100 | PROFESSIONAL SERVICES | 10,000 | 205 | 10,000 | - |
| 43120 | ACCOUNTING & AUDITING | 1,060 | 1,170 | 1,360 | 100 |
| 43320 | SERVICE CONTRACTS | | 31 | | - |
| 43600 | ADVERTISING | 3,000 | 5,290 | 4,000 | 500 |
| TOTAL | PURCHASED SERVICES | 14,060 | 6,696 | 14,760 | 600 |
| 45210 | POSTAGE | | 1 | | - |
| 45230 | TELECOMMUNICATIONS | | 542 | 545 | 5 |
| 45305 | PROPERTY/LIABILITY INS. | | | 1,290 | (40) |
| 45370 | PUB.OFFICIAL LIABILITY IN | 810 | 768 | | - |
| 45380 | GENERAL LIABILITY INS. | 290 | 311 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 1,200 | 798 | 1,200 | - |
| 45530 | TRAINING & TRAVEL | 1,500 | 151 | 1,500 | (1,500) |
| 45676 | PROJECTS & PROGRAMS | 1,441,969 | 774,757 | 448,516 | (8,741) |
| 45810 | DUES & MEMBERSHIPS | 526 | | | - |
| TOTAL | OTHER CHARGES | 1,446,295 | 777,329 | 453,046 | (10,276) |
| 46010 | OFFICE SUPPLIES | | 223 | 450 | - |
| TOTAL | MATERIALS & SUPPLIES | | 223 | 450 | - |
| TOTAL | OTHER OPERATING EXPENSES | 1,465,151 | 787,816 | 470,793 | (9,265) |
| 48121 | FURNITURE & FIXTURES | 1,000 | | | - |
| 48172 | HARDWARE | | 1,180 | | - |
| 48273 | SOFTWARE | | 92 | 200 | - |
| TOTAL | CAPITAL OUTLAY | 1,000 | 1,272 | 200 | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|---------------------------------|-------------------------|-----------------------|-----------------------|-----------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL CAPITAL OUTLAY | | 1,000 | 1,272 | 200 | 200 | - |
| 49311 | RES FOR PAY ADJUSTMENTS | | | 3,100 | | (3,100) |
| TOTAL RESERVES | | | | 3,100 | | (3,100) |
| TOTAL OTHER USES OF FUNDS | | | | 3,100 | | (3,100) |
| TOTAL COMM DEV BLOCK GRANT | | 1,503,505 | 823,408 | 506,946 | 500,000 | (6,946) |
| TOTAL COMM DEV BLOCK GRANT FUND | | 1,503,505 | 823,408 | 506,946 | 500,000 | (6,946) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | BUDGET | ACTUAL | BUDGET | PROPOSED | NET CHANGE |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|-----------|------------|
| | | ----- 2022-2023 ----- | ----- 2022-2023 ----- | 2023-2024 | 2024-2025 | |
| 41010 | SALARIES & WAGES-REG. | 1,950,373 | 1,512,789 | 1,945,369 | 2,135,130 | 189,761 |
| 41020 | SALARIES & WAGES-O/T | 26,965 | 38,916 | 41,039 | 33,671 | (7,368) |
| 41030 | PT SALARIES & WAGES-REG | 30,753 | 27,988 | 40,610 | 45,464 | 4,854 |
| 41040 | PT SALARIES & WAGES-O/T | 2,500 | 237 | 2,550 | 2,550 | - |
| 41050 | ANNUAL LEAVE - SEPARATION | 10,000 | 2,187 | 10,000 | 10,000 | - |
| 41051 | SICK LEAVE - SEPARATION | 10,000 | 3,482 | 10,000 | 10,000 | - |
| 41054 | PTO - PAYOUT | | 1,448 | | | - |
| 41060 | PTO - SEPARATION | 15,000 | 10,194 | 20,000 | 20,000 | - |
| 41200 | INCENTIVE PAYMENT | | 3,000 | | | - |
| TOTAL PERSONAL SERVICES | | 2,045,591 | 1,600,241 | 2,069,568 | 2,256,815 | 187,247 |
| TOTAL PERSONAL SERVICES | | 2,045,591 | 1,600,241 | 2,069,568 | 2,256,815 | 187,247 |
| 42010 | FICA | 156,488 | 113,999 | 158,322 | 172,646 | 14,324 |
| 42020 | RETIREMENT - VRS | 217,971 | 177,496 | 228,341 | 243,690 | 15,349 |
| 42030 | RETIREMENT - VRS (DC) | | | | 30,398 | 30,398 |
| 42050 | HEALTH INSURANCE | 464,342 | 192,050 | 416,747 | 401,228 | (15,519) |
| 42060 | LIFE INSURANCE - VRS | 19,914 | 16,169 | 20,802 | 22,326 | 1,524 |
| 42070 | DISABILITY (VLDP) | 4,800 | 4,067 | 6,130 | 6,444 | 314 |
| 42080 | DENTAL INSURANCE | 10,033 | 5,230 | 13,260 | 11,357 | (1,903) |
| 42090 | UNEMPLOYMENT | 5,000 | | 5,000 | 5,000 | - |
| 42110 | WORKER'S COMP. | 30,904 | 32,083 | 34,459 | 38,050 | 3,591 |
| TOTAL FRINGE BENEFITS | | 909,452 | 541,094 | 883,061 | 931,139 | 48,078 |
| 43100 | PROFESSIONAL SERVICES | 3,000 | 1,991 | 3,000 | 3,000 | - |
| 43110 | MEDICAL SERVICES | 20,000 | 11,439 | 30,000 | 25,000 | (5,000) |
| 43133 | COMPUTER SUPPORT | 500 | | 500 | 500 | - |
| 43310 | REPAIRS & MAINTENANCE | | | 700 | 700 | - |
| 43320 | SERVICE CONTRACTS | 50,000 | 8,950 | 55,000 | 65,000 | 10,000 |
| 43330 | MAINT & REP.-MACH & EQUIP | 500 | | 500 | 500 | - |
| 43336 | MAINT & REP.-RADIO EQUIP | | 113 | 500 | 500 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 500 | 4,011 | 5,000 | 20,000 | 15,000 |
| 43600 | ADVERTISING | 7,000 | 863 | 7,000 | 7,000 | - |
| TOTAL PURCHASED SERVICES | | 81,500 | 27,366 | 102,200 | 122,200 | 20,000 |
| 44200 | C.G. - PARTS AND LABOR | 899,800 | 782,244 | 949,700 | 948,500 | (1,200) |
| 44300 | CENTRAL STORES | 500 | 132 | 500 | 500 | - |
| 44310 | C.G. - FUEL | 322,500 | 282,285 | 322,500 | 322,500 | - |
| TOTAL INTERNAL SERVICES | | 1,222,800 | 1,064,660 | 1,272,700 | 1,271,500 | (1,200) |
| 45110 | ELECTRICITY | 4,000 | 2,732 | 4,000 | 4,000 | - |
| 45210 | POSTAGE | | 2 | | | - |
| 45230 | TELECOMMUNICATIONS | 2,000 | 709 | 2,000 | 2,000 | - |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45305 | PROPERTY/LIABILITY INS. | | | 68,310 | 65,700 | (2,610) |
| 45350 | VEHICLE & EQUIPMENT INS. | 54,570 | 49,870 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 8,300 | 7,873 | | | - |
| 45380 | GENERAL LIABILITY INS. | 3,010 | 3,233 | | | - |
| 45530 | TRAINING & TRAVEL | 6,000 | 4,015 | 7,000 | 7,000 | - |
| 45810 | DUES & MEMBERSHIPS | 500 | | 500 | 500 | - |
| TOTAL OTHER CHARGES | | 78,380 | 68,434 | 81,810 | 79,200 | (2,610) |
| 46010 | OFFICE SUPPLIES | 500 | 257 | 500 | 500 | - |
| 46140 | OTHER OPERATING SUPPLIES | 10,000 | 5,450 | 12,000 | 20,000 | 8,000 |
| 46200 | COMPUTER (DESKTOP_LAPTOP) | | | | 30,000 | 30,000 |
| TOTAL MATERIALS & SUPPLIES | | 10,500 | 5,707 | 12,500 | 50,500 | 38,000 |
| TOTAL OTHER OPERATING EXPENSES | | 2,302,632 | 1,707,262 | 2,352,271 | 2,454,539 | 102,268 |
| 48254 | SCHOOL BUSES | 1,427,249 | 647,885 | 600,000 | 1,000,000 | 400,000 |
| 48271 | EDP EQUIPMENT | 3,000 | 17,851 | 30,000 | | (30,000) |
| TOTAL CAPITAL OUTLAY | | 1,430,249 | 665,736 | 630,000 | 1,000,000 | 370,000 |
| TOTAL CAPITAL OUTLAY | | 1,430,249 | 665,736 | 630,000 | 1,000,000 | 370,000 |
| 49311 | RES FOR PAY ADJUSTMENTS | | | 364,000 | 95,320 | (268,680) |
| TOTAL RESERVES | | | | 364,000 | 95,320 | (268,680) |
| TOTAL OTHER USES OF FUNDS | | | | 364,000 | 95,320 | (268,680) |
| TOTAL SCHOOL BUSES | | 5,778,472 | 3,973,239 | 5,415,839 | 5,806,674 | 390,835 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 70,151 | 20,157 | 71,683 | 70,332 | (1,351) |
| 41020 | SALARIES & WAGES-O/T | 22,900 | 3,563 | 11,450 | 13,200 | 1,750 |
| 41030 | PT SALARIES & WAGES-REG | 26,690 | 40,839 | 30,900 | 51,512 | 20,612 |
| 41040 | PT SALARIES & WAGES-O/T | 400 | 653 | 400 | 400 | - |
| TOTAL PERSONAL SERVICES | | 120,141 | 65,212 | 114,433 | 135,444 | 21,011 |
| TOTAL PERSONAL SERVICES | | 120,141 | 65,212 | 114,433 | 135,444 | 21,011 |
| 42010 | FICA | 9,191 | 4,875 | 8,755 | 10,361 | 1,606 |
| 42020 | RETIREMENT - VRS | 7,740 | 2,284 | 5,272 | 4,892 | (380) |
| 42030 | RETIREMENT - VRS (DC) | | | | 780 | 780 |
| 42050 | HEALTH INSURANCE | 12,718 | 2,410 | 4,810 | 4,796 | (14) |
| 42060 | LIFE INSURANCE - VRS | 705 | 208 | 481 | 471 | (10) |
| 42070 | DISABILITY (VLDP) | 198 | 72 | 171 | 166 | (5) |
| 42080 | DENTAL INSURANCE | 184 | 78 | 138 | 135 | (3) |
| 42110 | WORKER'S COMP. | 964 | 683 | 743 | 1,460 | 717 |
| TOTAL FRINGE BENEFITS | | 31,700 | 10,610 | 20,370 | 23,061 | 2,691 |
| 43100 | PROFESSIONAL SERVICES | 200 | 537 | 2,000 | 2,000 | - |
| 43110 | MEDICAL SERVICES | 500 | 615 | 2,000 | 2,000 | - |
| 43320 | SERVICE CONTRACTS | 200 | 251 | 1,500 | 1,500 | - |
| 43600 | ADVERTISING | 700 | | 1,000 | 1,000 | - |
| TOTAL PURCHASED SERVICES | | 1,600 | 1,403 | 6,500 | 6,500 | - |
| 44200 | C.G. - PARTS AND LABOR | 39,200 | 42,799 | 41,600 | 56,300 | 14,700 |
| 44310 | C.G. - FUEL | 16,200 | 14,182 | 16,200 | 13,000 | (3,200) |
| TOTAL INTERNAL SERVICES | | 55,400 | 56,980 | 57,800 | 69,300 | 11,500 |
| 45230 | TELECOMMUNICATIONS | 400 | 114 | 1,000 | 1,000 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 10,490 | 10,090 | (400) |
| 45350 | VEHICLE & EQUIPMENT INS. | 9,590 | 8,764 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 510 | 484 | | | - |
| 45380 | GENERAL LIABILITY INS. | 180 | 194 | | | - |
| TOTAL OTHER CHARGES | | 10,680 | 9,556 | 11,490 | 11,090 | (400) |
| 46140 | OTHER OPERATING SUPPLIES | 150 | | 200 | 200 | - |
| TOTAL MATERIALS & SUPPLIES | | 150 | | 200 | 200 | - |
| TOTAL OTHER OPERATING EXPENSES | | 99,530 | 78,550 | 96,360 | 110,151 | 13,791 |

04/08/2024

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- | 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|------------------------------|-------------|---------|-----------------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL FIELD TRIPS & CHARTERS | | 219,671 | 143,761 | 210,793 | 245,595 | 34,802 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 302,478 | 298,053 | 361,442 | 57,161 |
| 41020 | SALARIES & WAGES-O/T | 18,078 | 20,738 | 21,833 | 2,530 |
| 41030 | PT SALARIES & WAGES-REG | 19,148 | 5,265 | 7,964 | (11,002) |
| 41040 | PT SALARIES & WAGES-O/T | 2,955 | 1,671 | 2,030 | (925) |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,575 | | 1,575 | - |
| 41051 | SICK LEAVE - SEPARATION | 1,750 | | 1,750 | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 546 | | - |
| 41054 | PTO - PAYOUT | | 801 | | - |
| 41060 | PTO - SEPARATION | 1,225 | 600 | 1,400 | - |
| TOTAL PERSONAL SERVICES | | 347,209 | 327,674 | 397,994 | 47,764 |
| TOTAL PERSONAL SERVICES | | 347,209 | 327,674 | 397,994 | 47,764 |
| 42010 | FICA | 26,562 | 23,633 | 30,447 | 3,654 |
| 42020 | RETIREMENT - VRS | 44,496 | 43,766 | 50,278 | 5,518 |
| 42030 | RETIREMENT - VRS (DC) | | | 5,252 | 5,252 |
| 42050 | HEALTH INSURANCE | 39,700 | 31,475 | 51,783 | 13,877 |
| 42060 | LIFE INSURANCE - VRS | 4,053 | 3,987 | 4,844 | 767 |
| 42070 | DISABILITY (VLDP) | 826 | 810 | 1,113 | 198 |
| 42080 | DENTAL INSURANCE | 907 | 824 | 979 | 73 |
| 42090 | UNEMPLOYMENT | 1,260 | | 1,280 | (1,280) |
| 42110 | WORKER'S COMP. | 1,233 | 1,239 | 1,100 | (224) |
| TOTAL FRINGE BENEFITS | | 119,037 | 105,734 | 145,796 | 27,835 |
| 43100 | PROFESSIONAL SERVICES | 285 | 84 | 350 | - |
| 43110 | MEDICAL SERVICES | 315 | 29 | 430 | 50 |
| 43120 | ACCOUNTING & AUDITING | 2,780 | 2,930 | 3,220 | 190 |
| 43133 | COMPUTER SUPPORT | 10,500 | | 10,500 | - |
| 43320 | SERVICE CONTRACTS | 29,225 | 12,803 | 30,800 | 2,100 |
| 43330 | MAINT & REP.-MACH & EQUIP | 2,450 | 185 | 2,490 | 30 |
| 43360 | MAINT & REP.-BLDGS & GNDS | 7,175 | 13,324 | 8,220 | 190 |
| 43600 | ADVERTISING | 1,610 | 346 | 1,810 | 70 |
| TOTAL PURCHASED SERVICES | | 54,340 | 29,700 | 60,400 | 2,630 |
| 44200 | C.G. - PARTS AND LABOR | 1,610 | 1,349 | 2,630 | 60 |
| 44300 | CENTRAL STORES | 2,275 | 1,804 | 2,680 | 490 |
| 44310 | C.G. - FUEL | 800 | 341 | 380 | (420) |
| TOTAL INTERNAL SERVICES | | 4,685 | 3,494 | 5,750 | 130 |
| 45110 | ELECTRICITY | 24,850 | 19,080 | 27,830 | 1,230 |
| 45120 | HEATING | 490 | 263 | 550 | 10 |
| 45130 | WATER & SEWER | 1,155 | 1,043 | 1,330 | 90 |
| 45210 | POSTAGE | 490 | 489 | 490 | - |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45230 | TELECOMMUNICATIONS | 3,830 | 1,420 | 4,100 | 4,090 | (10) |
| 45305 | PROPERTY/LIABILITY INS. | | | 2,940 | 2,830 | (110) |
| 45340 | PROPERTY INSURANCE | 600 | 571 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 380 | 389 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,125 | 1,119 | | | - |
| 45380 | GENERAL LIABILITY INS. | 410 | 461 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 7,875 | 6,359 | 10,850 | 11,030 | 180 |
| 45530 | TRAINING & TRAVEL | 4,515 | 1,906 | 4,900 | 4,930 | 30 |
| 45810 | DUES & MEMBERSHIPS | 700 | 321 | 730 | 740 | 10 |
| TOTAL OTHER CHARGES | | 46,420 | 33,422 | 52,390 | 53,820 | 1,430 |
| 46010 | OFFICE SUPPLIES | 3,180 | 1,839 | 4,070 | 4,070 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 350 | | 350 | 370 | 20 |
| 46110 | UNIFORMS | 3,675 | 2,629 | 4,270 | 4,580 | 310 |
| 46120 | BOOKS & SUBSCRIPTIONS | 90 | 106 | 90 | 130 | 40 |
| 46140 | OTHER OPERATING SUPPLIES | 13,300 | 12,374 | 13,300 | 14,530 | 1,230 |
| 46170 | EMS/MEDICAL SUPPLIES | 700 | 388 | 770 | 800 | 30 |
| 46200 | COMPUTER (DESKTOP_LAPTOP) | | | | 6,470 | 6,470 |
| TOTAL MATERIALS & SUPPLIES | | 21,295 | 17,335 | 22,850 | 30,950 | 8,100 |
| TOTAL OTHER OPERATING EXPENSES | | 245,777 | 189,685 | 256,591 | 296,716 | 40,125 |
| 48121 | FURNITURE & FIXTURES | | | 16,100 | | (16,100) |
| 48271 | EDP EQUIPMENT | 5,000 | 8,546 | 7,170 | | (7,170) |
| TOTAL CAPITAL OUTLAY | | 5,000 | 8,546 | 23,270 | | (23,270) |
| TOTAL CAPITAL OUTLAY | | 5,000 | 8,546 | 23,270 | | (23,270) |
| TOTAL ADMINISTRATION | | 597,986 | 525,905 | 630,091 | 694,710 | 64,619 |
| TOTAL SCHOOL TRNSPORTATION FUND | | 6,596,129 | 4,642,905 | 6,256,723 | 6,746,979 | 490,256 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|------------------------|--------------------------|-----------------------|-----------------------|-----------|-------------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 48740 | IT STRATEGIC PLAN | 32,737 | | | - |
| 48758 | JAIL/COURTS HVAC | | | 450,000 | (450,000) |
| 48764 | COURT RENOVATIONS | 41,730 | | 1,650,000 | 1,650,000 |
| 48774 | HOMELESS SERVICES CENTER | 5,000,000 | 1,112,066 | 2,500,000 | (2,500,000) |
| 48776 | JAIL CAMERA SYSTEM | 500,022 | | | - |
| 48997 | ARPA PROJECTS | | | 1,500,000 | 1,500,000 |
| TOTAL CAPITAL PROJECTS | | 5,574,490 | 1,112,066 | 3,150,000 | 200,000 |
| TOTAL CAPITAL OUTLAY | | 5,574,490 | 1,112,066 | 3,150,000 | 200,000 |
| TOTAL CAPITAL PROJECTS | | 5,574,490 | 1,112,066 | 3,150,000 | 200,000 |

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 ----- | ----- 2022-2023 ----- | 2023-2024 | 2024-2025 | NET | |
|-----------------------------|--------------------------|-----------------------|-----------|-----------|----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48742 | FIRE STATION RENOVATIONS | 1,918,849 | | | | - |
| 48778 | FIRE STATION 5 | 4,215,506 | | | | - |
| TOTAL CAPITAL PROJECTS | | 6,134,355 | | | | - |
| TOTAL CAPITAL OUTLAY | | 6,134,355 | | | | - |
| TOTAL CAPITAL PROJECTS (PS) | | 6,134,355 | | | | - |

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 | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2023-2024 | 2024-2025 | NET |
|-----------------------------|---------------------------|-----------------------|-----------------------|-----------|------------|------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48606 | PUBLIC SAFETY BUILDING | 1,409,562 | 806,691 | | | - |
| 48612 | MLK JR WAY BRIDGE | 1,159,599 | 636,846 | | | - |
| 48616 | CTY WIDE DRAINAGE PROGRAM | 64,617 | | | | - |
| 48617 | PORT REPUBLIC RD ST IMP | 6,812,710 | 99,909 | 350,000 | 69,430 | (280,570) |
| 48640 | TRAFFIC CALMING PROJECTS | 79,969 | 351 | | | - |
| 48656 | COUNTRY CLUB IMPROVEMENTS | 609,916 | 35 | | | - |
| 48659 | RESERVOIR STREET PROJECT | 133,837 | 2,733 | | | - |
| 48664 | GCR/HP SHARED USE PATH | 48,684 | 48,684 | | | - |
| 48675 | FEDERAL STREET IMPROVMNTS | 501,047 | 29,380 | | | - |
| 48693 | NEW HIGH SCHOOL | 5,314,228 | 2,396,448 | | | - |
| 48698 | CITY HALL PROJECT | 225,000 | 225,000 | | | - |
| 48713 | FARMERS MARKET PAVILION | | | | 250,000 | 250,000 |
| 48718 | SOUTH MAIN ST IMPROVEMENT | 2,592,827 | 28,785 | | | - |
| 48726 | CHICAGO AVE/MT CLINTON PI | 2,841,900 | 341,867 | | | - |
| 48731 | NORTHEND GREENWAY | 550,772 | 5,169 | | | - |
| 48741 | THOMAS HARRISON HOUSE | 197,547 | 14,258 | | | - |
| 48743 | MUNICIPAL BLDG RENOVATION | 102,641 | | 5,000,000 | 5,000,000 | - |
| 48768 | UNIV BLVD REALIGNMENT | 10,345,836 | 161,733 | | | - |
| 48769 | CULVERT REPLACEMENT | 600,000 | 8,760 | | 750,000 | 750,000 |
| 48771 | UNIV BLVD_EVELYN BYRD AV | 3,515,278 | 122,215 | | | - |
| 48772 | S MAIN ST_I-81 EXIT 243 | 5,031,025 | 91,183 | | 12,903,569 | 12,903,569 |
| 48773 | NORTH MAIN ST SIDEWALKS | 2,441,077 | 129,678 | | 5,888,466 | 5,888,466 |
| 48775 | PUBLIC WORKS BUILDING | 8,492,357 | 546,423 | | | - |
| 48779 | NORTHEAST SIDEWALKS/TRAIL | 566,000 | 208 | | | - |
| TOTAL CAPITAL PROJECTS | | 53,636,430 | 5,696,356 | 5,350,000 | 24,861,465 | 19,511,465 |
| TOTAL CAPITAL OUTLAY | | 53,636,430 | 5,696,356 | 5,350,000 | 24,861,465 | 19,511,465 |
| TOTAL CAPITAL PROJECTS (PW) | | 53,636,430 | 5,696,356 | 5,350,000 | 24,861,465 | 19,511,465 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|-----------|-----------|------------|------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48613 | SMITHLAND RD ATHL COMPLEX | 167,479 | 166,653 | | | - |
| 48719 | RALPH SAMPSON PARK | 2,200,000 | | | | - |
| 48762 | KIDS CASTLE | 3,175,000 | | | | - |
| 48780 | S'LAND ATHL CMLX LIGHTS | 875,000 | 399,503 | | | - |
| 48781 | S'LAND RESTROOMS - WEST | 435,000 | 219,757 | | | - |
| 48782 | THMS SOCCER FACILITY | 1,000,000 | 162,362 | | | - |
| 48783 | WESTOVER SKATE PARK | 475,000 | 145,189 | | | - |
| 48786 | PARK RESTROOMS | | | | 300,000 | 300,000 |
| 48787 | POOL DOME | | | | 575,000 | 575,000 |
| TOTAL CAPITAL PROJECTS | | 8,327,479 | 1,093,463 | | 875,000 | 875,000 |
| TOTAL CAPITAL OUTLAY | | 8,327,479 | 1,093,463 | | 875,000 | 875,000 |
| TOTAL CAPITAL PROJECTS (P&R) | | 8,327,479 | 1,093,463 | | 875,000 | 875,000 |
| TOTAL GENERAL CAPITAL PROJECTS | | 73,672,753 | 7,901,886 | 8,300,000 | 28,886,465 | 20,586,465 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|-------------------------------|------------------|-----------------------|------------|-----------|-----------|-------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48693 | NEW HIGH SCHOOL | 51,726,891 | 35,480,053 | 3,000,000 | | (3,000,000) |
| 48757 | FACILITIES | 1,421,152 | 492,735 | | | - |
| 48759 | MVTC RENOVATIONS | | | | 520,000 | 520,000 |
| 48777 | HHS RENOVATIONS | 1,500,000 | 323,794 | | | - |
| TOTAL CAPITAL PROJECTS | | 54,648,043 | 36,296,581 | 3,000,000 | 520,000 | (2,480,000) |
| TOTAL CAPITAL OUTLAY | | 54,648,043 | 36,296,581 | 3,000,000 | 520,000 | (2,480,000) |
| TOTAL CAPITAL PROJECTS | | 54,648,043 | 36,296,581 | 3,000,000 | 520,000 | (2,480,000) |
| TOTAL SCHOOL CAPITAL PROJECTS | | 54,648,043 | 36,296,581 | 3,000,000 | 520,000 | (2,480,000) |

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 ----- | ----- 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|----------------------------|-----------------|-----------------------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 48610 | RADIO SYSTEM | 2,150,328 | | 200,000 | (200,000) |
| 48763 | E-911 SYSTEM | 112,264 | | | - |
| 48767 | ECC BACKUP SITE | 419,941 | | | - |
| 48784 | ECC HVAC | | | 400,000 | (400,000) |
| TOTAL CAPITAL PROJECTS | | 2,682,533 | | 600,000 | (600,000) |
| TOTAL CAPITAL OUTLAY | | 2,682,533 | | 600,000 | (600,000) |
| TOTAL CAPITAL PROJECTS | | 2,682,533 | | 600,000 | (600,000) |
| TOTAL ECC CAPITAL PROJECTS | | 2,682,533 | | 600,000 | (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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48621 | WESTERN RAW WATER LINE | 827,105 | 169,289 | 500,000 | 571,050 | 71,050 |
| 48654 | EASTERN SOURCE DEVELOPMEN | 25,971,538 | 4,508,870 | | 250,000 | 250,000 |
| 48670 | WESTERN POTABLE WATER SYS | 1,480,970 | 18 | 200,000 | 300,000 | 100,000 |
| 48688 | PMPING, STORGE & MONTORNG | 1,258,661 | 970,664 | 35,000 | 274,450 | 239,450 |
| 48732 | TRANSMISSION-DISTRIBUTION | 2,147,740 | 967,532 | 800,000 | 1,250,000 | 450,000 |
| 48733 | WTP ASSETS | 563,260 | 54,836 | 20,000 | 30,000 | 10,000 |
| 48734 | METERING | 1,528,705 | 94,087 | 25,000 | 45,000 | 20,000 |
| 48740 | IT STRATEGIC PLAN | 160,775 | 21,658 | | | - |
| 48757 | FACILITIES | 343,012 | 1,992 | 26,627 | 27,989 | 1,362 |
| 48785 | RAW WATER SUPPLY DROUGHT | | | | 50,000 | 50,000 |
| TOTAL CAPITAL PROJECTS | | 34,281,765 | 6,788,947 | 1,606,627 | 2,798,489 | 1,191,862 |
| TOTAL CAPITAL OUTLAY | | 34,281,765 | 6,788,947 | 1,606,627 | 2,798,489 | 1,191,862 |
| TOTAL CAPITAL PROJECTS | | 34,281,765 | 6,788,947 | 1,606,627 | 2,798,489 | 1,191,862 |
| TOTAL WATER CAPITAL PROJECTS | | 34,281,765 | 6,788,947 | 1,606,627 | 2,798,489 | 1,191,862 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|------------------------------|---------------------------|-----------------------|-----------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48641 | BLACKS RUN INTERCEPTOR | 1,358,767 | 74,829 | 100,000 | 200,000 | 100,000 |
| 48734 | METERING | 1,527,663 | | 150,000 | 173,000 | 23,000 |
| 48735 | COLLECTION & TRANSMISSION | 2,089,401 | 1,130,808 | 800,000 | 600,000 | (200,000) |
| 48736 | PUMPING & MONITORING | 586,404 | 423,682 | 20,000 | 45,000 | 25,000 |
| 48740 | IT STRATEGIC PLAN | 149,534 | 48,055 | | | - |
| 48757 | FACILITIES | 521,530 | 16,284 | 3,666 | 286,998 | 283,332 |
| TOTAL CAPITAL PROJECTS | | 6,233,299 | 1,693,658 | 1,073,666 | 1,304,998 | 231,332 |
| TOTAL CAPITAL OUTLAY | | 6,233,299 | 1,693,658 | 1,073,666 | 1,304,998 | 231,332 |
| TOTAL CAPITAL PROJECTS | | 6,233,299 | 1,693,658 | 1,073,666 | 1,304,998 | 231,332 |
| TOTAL SEWER CAPITAL PROJECTS | | 6,233,299 | 1,693,658 | 1,073,666 | 1,304,998 | 231,332 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|-----------------------|-----------------------|--------|-----------|-----------|-------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48681 | CITY LANDFILL | 332,173 | | | | - |
| 48684 | R'HAM COUNTY LANDFILL | | | 2,697,965 | | (2,697,965) |
| TOTAL CAPITAL PROJECTS | | 332,173 | | 2,697,965 | | (2,697,965) |
| TOTAL CAPITAL OUTLAY | | 332,173 | | 2,697,965 | | (2,697,965) |
| TOTAL CAPITAL PROJECTS | | 332,173 | | 2,697,965 | | (2,697,965) |
| TOTAL SANITATION CAP. PROJECTS | | 332,173 | | 2,697,965 | | (2,697,965) |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------|---------------------------|-----------------------|-----------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48748 | VMRC EXTENDED RETENTION | 313,000 | | 358,500 | 1,007,325 | 648,825 |
| 48749 | MTN VIEW DR STREAM RESTOR | 1,913,407 | 874,331 | | | - |
| 48770 | BR STREAM RESTORATION | 3,446,369 | 1,591,508 | | | - |
| TOTAL CAPITAL PROJECTS | | 5,672,776 | 2,465,839 | 358,500 | 1,007,325 | 648,825 |
| TOTAL CAPITAL OUTLAY | | 5,672,776 | 2,465,839 | 358,500 | 1,007,325 | 648,825 |
| TOTAL CAPITAL PROJECTS | | 5,672,776 | 2,465,839 | 358,500 | 1,007,325 | 648,825 |
| TOTAL STMWTR CAP PROJECTS | | 5,672,776 | 2,465,839 | 358,500 | 1,007,325 | 648,825 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|--------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 485,184 | 431,950 | 516,899 | 54,117 |
| 41017 | STAND BY PAY | | 1,347 | | - |
| 41020 | SALARIES & WAGES-O/T | | 325 | | - |
| 41027 | STANDBY & BLENDED - OT | | 1,472 | | - |
| 41030 | PT SALARIES & WAGES-REG | 15,875 | 8,434 | 31,013 | 6,369 |
| 41040 | PT SALARIES & WAGES-O/T | | 5 | | - |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,000 | | | - |
| 41051 | SICK LEAVE - SEPARATION | 1,000 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 1,555 | | - |
| TOTAL PERSONAL SERVICES | | 503,059 | 445,088 | 547,912 | 60,486 |
| TOTAL PERSONAL SERVICES | | 503,059 | 445,088 | 547,912 | 60,486 |
| 42010 | FICA | 42,309 | 32,242 | 41,915 | 4,628 |
| 42020 | RETIREMENT - VRS | 78,726 | 63,526 | 76,036 | 3,393 |
| 42030 | RETIREMENT - VRS (DC) | | | 4,365 | 4,365 |
| 42050 | HEALTH INSURANCE | 62,311 | 52,346 | 70,823 | (204) |
| 42060 | LIFE INSURANCE - VRS | 7,171 | 5,787 | 6,926 | 726 |
| 42070 | DISABILITY (VLDP) | 1,046 | 522 | 943 | (18) |
| 42080 | DENTAL INSURANCE | 1,092 | 774 | 1,092 | - |
| 42110 | WORKER'S COMP. | 2,453 | 3,737 | 4,118 | (558) |
| TOTAL FRINGE BENEFITS | | 195,108 | 158,934 | 201,853 | 12,332 |
| 43100 | PROFESSIONAL SERVICES | 14,000 | 13,361 | 16,500 | - |
| 43110 | MEDICAL SERVICES | 4,000 | 2,980 | 4,000 | - |
| 43320 | SERVICE CONTRACTS | 4,300 | 2,412 | 4,300 | - |
| 43600 | ADVERTISING | 1,000 | 495 | 1,000 | - |
| 43610 | CONSUMER CONFIDENCE REPT. | 4,550 | 2,155 | 6,000 | 1,000 |
| TOTAL PURCHASED SERVICES | | 27,850 | 21,402 | 31,800 | 1,000 |
| 44200 | C.G. - PARTS AND LABOR | 2,300 | 2,955 | 4,700 | 2,600 |
| 44310 | C.G. - FUEL | 3,100 | 3,060 | 3,100 | (100) |
| TOTAL INTERNAL SERVICES | | 5,400 | 6,014 | 7,800 | 2,500 |
| 45210 | POSTAGE | 400 | 200 | 400 | - |
| 45220 | MESSENGER SVS./PACKAGES | 50 | | 50 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 8,930 | (340) |
| 45310 | BOILER & MACHINERY INS. | 900 | 814 | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 400 | 366 | | - |
| 45360 | SURETY BONDS | 10 | 10 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 920 | 874 | | - |
| 45380 | GENERAL LIABILITY INS. | 5,780 | 6,206 | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 4,500 | 3,754 | 4,500 | - |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|---------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45530 | TRAINING & TRAVEL | 5,000 | 1,360 | 5,000 | 5,000 | - |
| 45540 | EDUCATION | 3,000 | 159 | 3,000 | 3,000 | - |
| 45810 | DUES & MEMBERSHIPS | 6,000 | 5,244 | 6,000 | 6,000 | - |
| 45880 | SDWA OPERATING FUND | 48,200 | 49,131 | 48,200 | 49,000 | 800 |
| TOTAL OTHER CHARGES | | 75,160 | 68,119 | 76,080 | 76,540 | 460 |
| 46010 | OFFICE SUPPLIES | 2,000 | 1,680 | 2,000 | 2,000 | - |
| 46110 | UNIFORMS | 600 | | 600 | 600 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 200 | 60 | 200 | 200 | - |
| 46140 | OTHER OPERATING SUPPLIES | 5,000 | 3,550 | 5,000 | 5,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 7,800 | 5,291 | 7,800 | 7,800 | - |
| TOTAL OTHER OPERATING EXPENSES | | 311,318 | 259,759 | 325,333 | 341,625 | 16,292 |
| TOTAL ADMINISTRATION | | 814,377 | 704,847 | 873,245 | 950,023 | 76,778 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 229,632 | 219,194 | 224,852 | 7,499 |
| 41017 | STAND BY PAY | 8,627 | 8,072 | 8,627 | - |
| 41020 | SALARIES & WAGES-O/T | 4,485 | 867 | 1,153 | 44 |
| 41027 | STANDBY & BLENDED - OT | 8,969 | 1,656 | 3,074 | 118 |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,000 | | | - |
| 41051 | SICK LEAVE - SEPARATION | 1,000 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 623 | | - |
| TOTAL PERSONAL SERVICES | | 253,713 | 230,411 | 237,706 | 7,661 |
| TOTAL PERSONAL SERVICES | | 253,713 | 230,411 | 237,706 | 7,661 |
| 42010 | FICA | 19,409 | 16,454 | 18,185 | 586 |
| 42020 | RETIREMENT - VRS | 33,779 | 32,197 | 33,076 | (755) |
| 42030 | RETIREMENT - VRS (DC) | | | 4,955 | 4,955 |
| 42050 | HEALTH INSURANCE | 33,515 | 33,360 | 39,644 | 9,562 |
| 42060 | LIFE INSURANCE - VRS | 3,077 | 2,933 | 3,013 | 100 |
| 42070 | DISABILITY (VLDP) | 956 | 988 | 1,020 | 30 |
| 42080 | DENTAL INSURANCE | 546 | 397 | 546 | - |
| 42110 | WORKER'S COMP. | 5,980 | 5,991 | 6,397 | (237) |
| TOTAL FRINGE BENEFITS | | 97,262 | 92,319 | 101,881 | 14,241 |
| 43310 | REPAIRS & MAINTENANCE | 7,000 | 138 | 7,000 | - |
| 43320 | SERVICE CONTRACTS | 40,432 | 32,650 | 47,932 | 1 |
| 43331 | MAINT & REP.-PUMPS & MACH | 9,000 | | 9,000 | - |
| 43891 | FEDERAL FEES | 7,000 | | 8,200 | 1,200 |
| TOTAL PURCHASED SERVICES | | 63,432 | 32,788 | 70,932 | 1,201 |
| 44200 | C.G. - PARTS AND LABOR | | 476 | | - |
| 44310 | C.G. - FUEL | | 5,056 | | - |
| TOTAL INTERNAL SERVICES | | | 5,532 | | - |
| 45110 | ELECTRICITY | 380,000 | 404,298 | 400,000 | 12,000 |
| 45120 | HEATING | | 562 | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 28,070 | (1,070) |
| 45310 | BOILER & MACHINERY INS. | 2,830 | 2,561 | | - |
| 45330 | FLOOD INSURANCE | 29,650 | 7,697 | | - |
| 45340 | PROPERTY INSURANCE | 20,060 | 19,407 | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 190 | 185 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 430 | 407 | | - |
| 45380 | GENERAL LIABILITY INS. | 2,700 | 2,899 | | - |
| 45394 | RETIREE H'CARE BENEFIT | 3,720 | 3,720 | 310 | (310) |
| 45530 | TRAINING & TRAVEL | 7,000 | 3,044 | 7,000 | - |
| 45850 | FREIGHT & DRAYAGE | 596 | 74 | 596 | (96) |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|----------------------------------|--------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| TOTAL OTHER CHARGES | | 447,176 | 444,854 | 446,500 | 10,524 |
| 46070 | REPAIR & MAINT. SUPPLIES | 5,000 | 92 | 5,000 | - |
| 46061 | MATERIALS - PUMPS | 8,000 | 2,935 | 8,000 | 7,000 |
| 46062 | MATERIALS - SCADA | 8,000 | 3,123 | 8,000 | - |
| 46063 | MATERIALS - GENERAL | 12,000 | 7,713 | 12,000 | - |
| 46080 | POWERED EQUIPMENT FUELS | 3,000 | 3,215 | 3,000 | - |
| 46140 | OTHER OPERATING SUPPLIES | 9,000 | 5,532 | 9,000 | (3,000) |
| TOTAL MATERIALS & SUPPLIES | | 45,000 | 22,610 | 45,000 | 4,000 |
| TOTAL OTHER OPERATING EXPENSES | | 652,870 | 598,104 | 683,755 | 29,966 |
| TOTAL PUMPING, STORAGE & MONITOR | | 906,583 | 828,515 | 891,495 | 37,627 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 584,894 | 490,400 | 584,111 | 621,920 | 37,809 |
| 41017 | STAND BY PAY | 12,941 | 11,218 | 12,940 | 12,941 | 1 |
| 41020 | SALARIES & WAGES-O/T | 8,860 | 7,664 | 8,816 | 8,155 | (661) |
| 41027 | STANDBY & BLENDED - OT | 28,351 | 14,744 | 23,508 | 27,182 | 3,674 |
| 41030 | PT SALARIES & WAGES-REG | 3,175 | 301 | 3,271 | 3,271 | - |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,000 | | | | - |
| 41051 | SICK LEAVE - SEPARATION | 1,000 | | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 211 | | | - |
| TOTAL PERSONAL SERVICES | | 640,221 | 524,538 | 632,646 | 673,469 | 40,823 |
| TOTAL PERSONAL SERVICES | | 640,221 | 524,538 | 632,646 | 673,469 | 40,823 |
| 42010 | FICA | 48,977 | 37,437 | 48,397 | 51,520 | 3,123 |
| 42020 | RETIREMENT - VRS | 86,039 | 72,301 | 85,923 | 86,510 | 587 |
| 42030 | RETIREMENT - VRS (DC) | | | | 8,420 | 8,420 |
| 42050 | HEALTH INSURANCE | 103,240 | 78,805 | 110,136 | 109,211 | (925) |
| 42060 | LIFE INSURANCE - VRS | 7,838 | 6,587 | 7,827 | 8,334 | 507 |
| 42070 | DISABILITY (VLDP) | 1,438 | 1,124 | 1,566 | 1,785 | 219 |
| 42080 | DENTAL INSURANCE | 1,716 | 1,064 | 1,716 | 1,716 | - |
| 42110 | WORKER'S COMP. | 15,422 | 13,083 | 13,680 | 14,170 | 490 |
| TOTAL FRINGE BENEFITS | | 264,670 | 210,400 | 269,245 | 281,666 | 12,421 |
| 43100 | PROFESSIONAL SERVICES | 4,000 | 20 | 4,000 | 4,000 | - |
| 43310 | REPAIRS & MAINTENANCE | 4,000 | 2,100 | 4,000 | 4,000 | - |
| 43890 | STATE FEES AND PERMITS | 750 | | 750 | 750 | - |
| TOTAL PURCHASED SERVICES | | 8,750 | 2,120 | 8,750 | 8,750 | - |
| 44314 | INVENTORY ADJ - UTILITIES | 1,000 | | 1,000 | 1,000 | - |
| TOTAL INTERNAL SERVICES | | 1,000 | | 1,000 | 1,000 | - |
| 45260 | MISS UTILITY TRANSMISSION | 7,000 | 580 | | | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 11,380 | 10,950 | (430) |
| 45350 | VEHICLE & EQUIPMENT INS. | 120 | 117 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,330 | 1,261 | | | - |
| 45380 | GENERAL LIABILITY INS. | 8,500 | 9,128 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 24,232 | 6,656 | 24,231 | 24,232 | 1 |
| 45530 | TRAINING & TRAVEL | 4,800 | 4,163 | 4,800 | 4,800 | - |
| 45850 | FREIGHT & DRAYAGE | 1,000 | | 1,000 | 1,000 | - |
| TOTAL OTHER CHARGES | | 46,982 | 21,904 | 41,411 | 40,982 | (429) |
| 46070 | REPAIR & MAINT. SUPPLIES | 8,000 | 5,488 | 8,000 | 8,000 | - |
| 46073 | MAINT&REP SUPP-PAVE.ASST. | 2,000 | | 2,000 | 2,000 | - |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------------|--------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46074 | MAINT&REP SUPP-MAINS | 90,000 | 88,577 | 120,000 | 140,000 | 20,000 |
| 46080 | POWERED EQUIPMENT FUELS | | 55 | | | - |
| 46140 | OTHER OPERATING SUPPLIES | 11,000 | 4,632 | 11,000 | 10,000 | (1,000) |
| TOTAL MATERIALS & SUPPLIES | | 111,000 | 98,752 | 141,000 | 160,000 | 19,000 |
| TOTAL OTHER OPERATING EXPENSES | | 432,402 | 333,176 | 461,406 | 492,398 | 30,992 |
| TOTAL TRANSMISSION-DISTRIBUTION | | 1,072,623 | 857,714 | 1,094,052 | 1,165,867 | 71,815 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|----------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 314,502 | 292,384 | 346,893 | 382,298 | 35,405 |
| 41020 | SALARIES & WAGES-O/T | | 247 | | 104 | 104 |
| 41030 | PT SALARIES & WAGES-REG | 11,311 | 9,247 | 8,632 | 28,313 | 19,681 |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,000 | | | | - |
| 41051 | SICK LEAVE - SEPARATION | 1,000 | | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 3,007 | | | - |
| 41060 | PTO - SEPARATION | | 176 | | | - |
| TOTAL PERSONAL SERVICES | | 327,813 | 305,061 | 355,525 | 410,715 | 55,190 |
| TOTAL PERSONAL SERVICES | | 327,813 | 305,061 | 355,525 | 410,715 | 55,190 |
| 42010 | FICA | 25,078 | 21,548 | 27,198 | 31,420 | 4,222 |
| 42020 | RETIREMENT - VRS | 46,263 | 43,132 | 51,029 | 53,178 | 2,149 |
| 42030 | RETIREMENT - VRS (DC) | | | | 5,843 | 5,843 |
| 42050 | HEALTH INSURANCE | 37,206 | 47,118 | 64,959 | 62,566 | (2,393) |
| 42060 | LIFE INSURANCE - VRS | 4,214 | 3,929 | 4,649 | 5,123 | 474 |
| 42070 | DISABILITY (VLDP) | 1,099 | 868 | 1,143 | 1,239 | 96 |
| 42080 | DENTAL INSURANCE | 936 | 644 | 1,092 | 1,092 | - |
| 42110 | WORKER'S COMP. | 187 | 1,944 | 2,174 | 3,160 | 986 |
| TOTAL FRINGE BENEFITS | | 114,983 | 119,183 | 152,244 | 163,621 | 11,377 |
| 43310 | REPAIRS & MAINTENANCE | 300 | | 200 | 200 | - |
| 43320 | SERVICE CONTRACTS | 750 | | 750 | 1,696 | 946 |
| 43601 | CONTRACT PRINTING/MAILING | 80,000 | 65,462 | 90,000 | 90,000 | - |
| 43885 | COURT COSTS | 2,000 | 776 | 1,750 | 1,750 | - |
| TOTAL PURCHASED SERVICES | | 83,050 | 66,237 | 92,700 | 93,646 | 946 |
| 45210 | POSTAGE | 2,000 | 2,008 | 2,500 | 3,000 | 500 |
| 45305 | PROPERTY/LIABILITY INS. | | | 6,180 | 5,950 | (230) |
| 45360 | SURETY BONDS | 20 | 20 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 720 | 684 | | | - |
| 45380 | GENERAL LIABILITY INS. | 4,660 | 5,004 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 4,500 | 904 | 4,500 | 2,500 | (2,000) |
| 45530 | TRAINING & TRAVEL | 1,500 | 198 | 1,500 | 1,500 | - |
| 45540 | EDUCATION | 500 | | 500 | 500 | - |
| 45806 | CASH SHORTAGES | 200 | 22 | 200 | 200 | - |
| TOTAL OTHER CHARGES | | 14,100 | 8,840 | 15,380 | 13,650 | (1,730) |
| 46010 | OFFICE SUPPLIES | 2,000 | 975 | 2,000 | 2,000 | - |
| 46110 | UNIFORMS | 1,300 | | 1,350 | 1,350 | - |
| 46140 | OTHER OPERATING SUPPLIES | 938 | 14 | 930 | 500 | (430) |
| TOTAL MATERIALS & SUPPLIES | | 4,238 | 989 | 4,280 | 3,850 | (430) |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|-------------|-----------------------|-----------------------|-----------|--------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| TOTAL OTHER OPERATING EXPENSES | | 216,371 | 195,249 | 274,767 | 10,163 |
| TOTAL UTILITY BILLING-WATER | | 544,184 | 500,310 | 685,482 | 65,353 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 43120 | ACCOUNTING & AUDITING | 11,130 | 11,530 | 12,450 | 13,450 | 1,000 |
| 43860 | ROCKINGHAM COUNTY | 24,500 | 18,550 | 24,500 | 26,000 | 1,500 |
| TOTAL PURCHASED SERVICES | | 35,630 | 30,080 | 36,950 | 39,450 | 2,500 |
| 45355 | INSURANCE DEDUCTIBLE | 20,000 | 3,190 | 20,000 | 20,000 | - |
| 45881 | WATER PURCH FROM OTHERS | 500 | | 500 | 500 | - |
| TOTAL OTHER CHARGES | | 20,500 | 3,190 | 20,500 | 20,500 | - |
| TOTAL OTHER OPERATING EXPENSES | | 56,130 | 33,270 | 57,450 | 59,950 | 2,500 |
| 48310 | DEPRECIATION | 1,766,700 | 1,766,700 | 1,831,800 | 1,871,700 | 39,900 |
| TOTAL DEPRECIATION | | 1,766,700 | 1,766,700 | 1,831,800 | 1,871,700 | 39,900 |
| TOTAL CAPITAL OUTLAY | | 1,766,700 | 1,766,700 | 1,831,800 | 1,871,700 | 39,900 |
| 49215 | PROP. TAX-PUBLIC UTILITY | 611,400 | 611,400 | 650,100 | 675,000 | 24,900 |
| TOTAL FUND TRANSFERS | | 611,400 | 611,400 | 650,100 | 675,000 | 24,900 |
| 49311 | RES FOR PAY ADJUSTMENTS | | | 213,000 | 97,100 | (115,900) |
| TOTAL RESERVES | | | | 213,000 | 97,100 | (115,900) |
| TOTAL OTHER USES OF FUNDS | | 611,400 | 611,400 | 863,100 | 772,100 | (91,000) |
| TOTAL MISCELLANEOUS | | 2,434,230 | 2,411,370 | 2,752,350 | 2,703,750 | (48,600) |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 697,543 | 680,508 | 728,800 | 884,207 | 155,407 |
| 41020 | SALARIES & WAGES-O/T | 87,943 | 65,655 | 71,761 | 88,837 | 17,076 |
| 41030 | PT SALARIES & WAGES-REG | 8,135 | | 22,595 | | (22,595) |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,000 | | | | - |
| 41051 | SICK LEAVE - SEPARATION | 1,000 | | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 1,026 | | | - |
| TOTAL PERSONAL SERVICES | | 795,621 | 747,188 | 823,156 | 973,044 | 149,888 |
| TOTAL PERSONAL SERVICES | | 795,621 | 747,188 | 823,156 | 973,044 | 149,888 |
| 42010 | FICA | 60,864 | 53,148 | 62,972 | 74,437 | 11,465 |
| 42020 | RETIREMENT - VRS | 102,608 | 97,841 | 107,207 | 122,995 | 15,788 |
| 42030 | RETIREMENT - VRS (DC) | | | | 6,578 | 6,578 |
| 42050 | HEALTH INSURANCE | 77,330 | 90,890 | 107,053 | 141,834 | 34,781 |
| 42060 | LIFE INSURANCE - VRS | 9,347 | 8,913 | 9,766 | 11,848 | 2,082 |
| 42070 | DISABILITY (VLDP) | 769 | 798 | 882 | 1,395 | 513 |
| 42080 | DENTAL INSURANCE | 1,716 | 1,560 | 1,716 | 1,872 | 156 |
| 42110 | WORKER'S COMP. | 17,601 | 18,761 | 13,162 | 24,820 | 11,658 |
| TOTAL FRINGE BENEFITS | | 270,235 | 271,911 | 302,758 | 385,779 | 83,021 |
| 43153 | LABORATORY TESTING | 30,500 | 32,667 | 30,500 | 30,500 | - |
| 43310 | REPAIRS & MAINTENANCE | 5,800 | 6,771 | 5,800 | 5,800 | - |
| 43890 | STATE FEES AND PERMITS | 1,500 | 600 | 1,500 | 1,500 | - |
| TOTAL PURCHASED SERVICES | | 37,800 | 40,038 | 37,800 | 37,800 | - |
| 44200 | C.G. - PARTS AND LABOR | 5,400 | 4,433 | 6,900 | 6,600 | (300) |
| 44310 | C.G. - FUEL | 5,500 | 5,211 | 5,500 | 6,200 | 700 |
| TOTAL INTERNAL SERVICES | | 10,900 | 9,644 | 12,400 | 12,800 | 400 |
| 45110 | ELECTRICITY | 33,000 | 29,405 | 34,500 | 34,500 | - |
| 45120 | HEATING | 6,000 | 1,529 | 6,000 | 6,000 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 23,260 | 22,370 | (890) |
| 45310 | BOILER & MACHINERY INS. | 3,740 | 3,385 | | | - |
| 45340 | PROPERTY INSURANCE | 4,320 | 4,179 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 1,360 | 1,242 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,620 | 1,537 | | | - |
| 45380 | GENERAL LIABILITY INS. | 10,290 | 11,051 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | 2,100 | | | | - |
| 45530 | TRAINING & TRAVEL | 3,000 | 3,452 | 4,000 | 4,000 | - |
| 45810 | DUES & MEMBERSHIPS | 1,200 | 1,118 | 1,200 | 1,200 | - |
| TOTAL OTHER CHARGES | | 66,630 | 56,898 | 68,960 | 68,070 | (890) |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46010 | OFFICE SUPPLIES | 1,600 | 442 | 1,600 | 1,600 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 11,250 | 5,117 | 11,250 | 11,250 | - |
| 46080 | POWERED EQUIPMENT FUELS | 600 | | 600 | | (600) |
| 46090 | POWERED EQUIPMENT SUPPLY | 1,000 | 1,846 | 1,000 | 1,000 | - |
| 46110 | UNIFORMS | 4,400 | 4,063 | 4,400 | 4,800 | 400 |
| 46120 | BOOKS & SUBSCRIPTIONS | 500 | 213 | 500 | 1,000 | 500 |
| 46140 | OTHER OPERATING SUPPLIES | 10,834 | 12,023 | 10,834 | 12,000 | 1,166 |
| 46170 | EMS/MEDICAL SUPPLIES | 300 | 1,198 | 300 | 1,000 | 700 |
| 46180 | CHEMICALS | 200,000 | 260,725 | 295,000 | 346,000 | 51,000 |
| TOTAL MATERIALS & SUPPLIES | | 230,484 | 285,627 | 325,484 | 378,650 | 53,166 |
| TOTAL OTHER OPERATING EXPENSES | | 616,049 | 664,119 | 747,402 | 883,099 | 135,697 |
| TOTAL PURIFICATION | | 1,411,670 | 1,411,307 | 1,570,558 | 1,856,143 | 285,585 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|----------------------|---------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48111 | MACHINERY & EQUIPMENT | 30,000 | 16,648 | 5,000 | 5,000 | - |
| 48151 | MOTOR VEHICLES & EQUIP. | 90,000 | 89,568 | | 100,000 | 100,000 |
| 48161 | CONST. VEHICLES & EQUIP. | | | | 250,000 | 250,000 |
| 48221 | FURNITURE & FIXTURES | 5,000 | 856 | 5,000 | 5,000 | - |
| 48271 | EDP EQUIPMENT | 15,000 | 16,163 | 15,000 | 15,000 | - |
| 48273 | SOFTWARE | 39,000 | | 39,000 | 39,000 | - |
| 48291 | ENGINEERING/MAPPING | | 6,789 | | | - |
| 48298 | INSTALL SER. LINES (CITY) | 90,000 | 75,826 | 90,000 | 90,000 | - |
| TOTAL CAPITAL OUTLAY | | 269,000 | 205,849 | 154,000 | 504,000 | 350,000 |
| TOTAL CAPITAL OUTLAY | | 269,000 | 205,849 | 154,000 | 504,000 | 350,000 |
| TOTAL CAPITAL OUTLAY | | 269,000 | 205,849 | 154,000 | 504,000 | 350,000 |

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

| | | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------------|------------------------|-----------------------|-----------|-----------|-----------|----------|
| ACCOUNT----- | TITLE ----- | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49410 | G.O. SERIES 2009 (VRA) | 37,867 | 37,867 | 37,867 | 37,867 | - |
| 49427 | G.O. SERIES 2021A | 1,320,000 | 1,320,000 | 1,395,000 | 1,460,000 | 65,000 |
| TOTAL PRINCIPAL | | 1,357,867 | 1,357,867 | 1,432,867 | 1,497,867 | 65,000 |
| 49150 | BANK HANDLING CHARGES | 300 | 190 | 300 | 300 | - |
| 49527 | G.O. SERIES 2021A | 1,297,494 | 1,297,494 | 1,229,619 | 1,158,244 | (71,375) |
| TOTAL INTEREST & FISCAL CHARGES | | 1,297,794 | 1,297,684 | 1,229,919 | 1,158,544 | (71,375) |
| TOTAL DEBT SERVICE | | 2,655,661 | 2,655,550 | 2,662,786 | 2,656,411 | (6,375) |
| TOTAL OTHER USES OF FUNDS | | 2,655,661 | 2,655,550 | 2,662,786 | 2,656,411 | (6,375) |
| TOTAL DEBT SERVICE | | 2,655,661 | 2,655,550 | 2,662,786 | 2,656,411 | (6,375) |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | 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 | 3,037,659 | 3,037,659 | 1,606,627 | 2,798,489 | 1,191,862 |
| 49260 | TR TO CENTRAL STORES FUND | 155,832 | 155,832 | 175,238 | 169,013 | (6,225) |
| TOTAL FUND TRANSFERS | | 4,116,891 | 4,116,891 | 2,705,265 | 3,890,902 | 1,185,637 |
| TOTAL OTHER USES OF FUNDS | | 4,116,891 | 4,116,891 | 2,705,265 | 3,890,902 | 1,185,637 |
| TOTAL TRANSFERS | | 4,116,891 | 4,116,891 | 2,705,265 | 3,890,902 | 1,185,637 |
| TOTAL WATER FUND | | 14,225,219 | 13,692,354 | 13,323,880 | 15,341,700 | 2,017,820 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 440,185 | 431,949 | 516,899 | 54,117 |
| 41017 | STAND BY PAY | | 1,347 | | - |
| 41020 | SALARIES & WAGES-O/T | | 325 | | - |
| 41027 | STANDBY & BLENDED - OT | | 1,472 | | - |
| 41030 | PT SALARIES & WAGES-REG | 15,875 | 5,380 | 31,013 | 6,369 |
| 41040 | PT SALARIES & WAGES-O/T | | 5 | | - |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,000 | | | - |
| 41051 | SICK LEAVE - SEPARATION | 1,000 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 1,555 | | - |
| TOTAL PERSONAL SERVICES | | 458,060 | 442,033 | 547,912 | 60,486 |
| TOTAL PERSONAL SERVICES | | 458,060 | 442,033 | 547,912 | 60,486 |
| 42010 | FICA | 42,309 | 32,007 | 41,915 | 4,628 |
| 42020 | RETIREMENT - VRS | 78,726 | 63,526 | 76,036 | 3,393 |
| 42030 | RETIREMENT - VRS (DC) | | | | 4,365 |
| 42050 | HEALTH INSURANCE | 62,311 | 52,345 | 70,823 | (204) |
| 42060 | LIFE INSURANCE - VRS | 7,171 | 5,787 | 6,926 | 726 |
| 42070 | DISABILITY (VLDP) | 1,046 | 521 | 943 | (18) |
| 42080 | DENTAL INSURANCE | 1,092 | 773 | 1,092 | - |
| 42110 | WORKER'S COMP. | 3,737 | 3,828 | 4,118 | (558) |
| TOTAL FRINGE BENEFITS | | 196,392 | 158,786 | 201,853 | 12,332 |
| 43310 | REPAIRS & MAINTENANCE | 5,000 | 15,031 | 20,000 | - |
| 43320 | SERVICE CONTRACTS | 41,000 | 31,066 | 47,200 | 2,000 |
| TOTAL PURCHASED SERVICES | | 46,000 | 46,097 | 67,200 | 2,000 |
| 44200 | C.G. - PARTS AND LABOR | 5,900 | 5,540 | 5,600 | (1,500) |
| 44310 | C.G. - FUEL | 1,600 | 863 | 1,600 | (600) |
| TOTAL INTERNAL SERVICES | | 7,500 | 6,403 | 7,200 | (2,100) |
| 45110 | ELECTRICITY | 19,000 | 18,523 | 20,000 | 5,000 |
| 45120 | HEATING | 3,000 | 4,941 | 3,000 | - |
| 45130 | WATER & SEWER | 3,600 | 3,648 | 3,600 | 400 |
| 45230 | TELECOMMUNICATIONS | 34,200 | 32,291 | 35,000 | (3,000) |
| 45260 | MISS UTILITY TRANSMISSION | 14,500 | 6,025 | 14,500 | (4,500) |
| 45305 | PROPERTY/LIABILITY INS. | | | 14,070 | (530) |
| 45340 | PROPERTY INSURANCE | 1,990 | 1,925 | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 670 | 617 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 940 | 891 | | - |
| 45380 | GENERAL LIABILITY INS. | 8,900 | 9,558 | | - |
| 45530 | TRAINING & TRAVEL | 7,000 | 3,643 | 7,000 | - |
| 45810 | DUES & MEMBERSHIPS | 500 | 394 | 500 | - |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| TOTAL OTHER CHARGES | | 94,300 | 82,456 | 97,670 | 95,040 | (2,630) |
| 46010 | OFFICE SUPPLIES | 1,000 | 1,079 | 1,000 | 1,000 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 1,000 | 932 | 1,000 | 1,000 | - |
| 46050 | JANITORIAL SUPPLIES | 2,000 | 2,174 | 2,000 | 2,000 | - |
| 46090 | POWERED EQUIPMENT SUPPLY | 1,000 | 349 | 1,000 | 1,000 | - |
| 46110 | UNIFORMS | 2,000 | 1,486 | 2,000 | 2,250 | 250 |
| 46120 | BOOKS & SUBSCRIPTIONS | 500 | 1,044 | 500 | 500 | - |
| 46140 | OTHER OPERATING SUPPLIES | 1,000 | 2,310 | 1,000 | 2,000 | 1,000 |
| TOTAL MATERIALS & SUPPLIES | | 8,500 | 9,374 | 8,500 | 9,750 | 1,250 |
| TOTAL OTHER OPERATING EXPENSES | | 352,692 | 303,116 | 382,423 | 393,275 | 10,852 |
| TOTAL ADMINISTRATION | | 810,752 | 745,149 | 930,335 | 1,001,673 | 71,338 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|------------------------|-----------------------|-----------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 43840 | HRRSA - OPERATING | 2,930,000 | 2,996,188 | 3,700,000 | 3,803,760 | 103,760 |
| 43841 | HRRSA - PRETREATMENT | 60,000 | 5,823 | 55,000 | 55,220 | 220 |
| 43842 | HRRSA - CAPITAL OUTLAY | 150,000 | 145,653 | 155,000 | 164,510 | 9,510 |
| 43844 | HRRSA - CONSTRUCTION | 1,150,000 | 1,125,123 | 950,000 | 1,118,880 | 168,880 |
| TOTAL PURCHASED SERVICES | | 4,290,000 | 4,272,787 | 4,860,000 | 5,142,370 | 282,370 |
| TOTAL OTHER OPERATING EXPENSES | | 4,290,000 | 4,272,787 | 4,860,000 | 5,142,370 | 282,370 |
| TOTAL TREATMENT & DISPOSAL | | 4,290,000 | 4,272,787 | 4,860,000 | 5,142,370 | 282,370 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 494,898 | 490,399 | 584,111 | 37,809 |
| 41017 | STAND BY PAY | 12,941 | 11,217 | 12,940 | 1 |
| 41020 | SALARIES & WAGES-O/T | 8,860 | 7,663 | 8,816 | (661) |
| 41027 | STANDBY & BLENDED - OT | 28,351 | 14,744 | 23,508 | 3,674 |
| 41030 | PT SALARIES & WAGES-REG | 3,175 | 301 | 3,271 | - |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,000 | | | - |
| 41051 | SICK LEAVE - SEPARATION | 1,000 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 211 | | - |
| TOTAL PERSONAL SERVICES | | 550,225 | 524,536 | 632,646 | 40,823 |
| TOTAL PERSONAL SERVICES | | 550,225 | 524,536 | 632,646 | 40,823 |
| 42010 | FICA | 48,977 | 37,436 | 48,397 | 3,123 |
| 42020 | RETIREMENT - VRS | 86,039 | 72,300 | 85,923 | 587 |
| 42030 | RETIREMENT - VRS (DC) | | | 8,420 | 8,420 |
| 42050 | HEALTH INSURANCE | 103,240 | 78,803 | 110,136 | (925) |
| 42060 | LIFE INSURANCE - VRS | 7,838 | 6,586 | 7,827 | 507 |
| 42070 | DISABILITY (VLDP) | 1,438 | 1,123 | 1,566 | 219 |
| 42080 | DENTAL INSURANCE | 1,716 | 1,062 | 1,716 | - |
| 42110 | WORKER'S COMP. | 13,844 | 13,045 | 13,680 | 490 |
| TOTAL FRINGE BENEFITS | | 263,092 | 210,355 | 269,245 | 12,421 |
| 43310 | REPAIRS & MAINTENANCE | 1,000 | 235 | 1,000 | - |
| 43890 | STATE FEES AND PERMITS | 750 | | 750 | - |
| TOTAL PURCHASED SERVICES | | 1,750 | 235 | 1,750 | - |
| 44200 | C.G. - PARTS AND LABOR | 148,000 | 136,824 | 156,400 | (1,300) |
| 44310 | C.G. - FUEL | 65,200 | 74,815 | 65,200 | 20,100 |
| 44314 | INVENTORY ADJ - UTILITIES | 1,000 | | 1,000 | - |
| TOTAL INTERNAL SERVICES | | 214,200 | 211,639 | 222,600 | 18,800 |
| 45136 | LANDFILL/STEAM PLANT | 500 | 6 | 500 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 38,680 | (1,480) |
| 45350 | VEHICLE & EQUIPMENT INS. | 22,110 | 20,385 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,340 | 1,272 | | - |
| 45380 | GENERAL LIABILITY INS. | 12,770 | 13,714 | | - |
| 45394 | RETIREE H'CARE BENEFIT | 2,100 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 4,000 | 355 | 4,000 | (2,000) |
| 45850 | FREIGHT & DRAYAGE | 1,000 | 2,021 | 1,000 | - |
| TOTAL OTHER CHARGES | | 43,820 | 37,754 | 44,180 | (3,480) |
| 46070 | REPAIR & MAINT. SUPPLIES | 13,000 | 13,612 | 13,000 | (2,000) |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------------|--------------------------|-----------------------|-----------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46074 | MAINT&REP SUPP-MAINS | 22,000 | 27,536 | 22,000 | 30,000 | 8,000 |
| 46090 | POWERED EQUIPMENT SUPPLY | 3,000 | 11,113 | 3,000 | 10,000 | 7,000 |
| 46110 | UNIFORMS | 8,800 | 6,588 | 8,800 | 8,800 | - |
| 46140 | OTHER OPERATING SUPPLIES | 10,000 | 5,840 | 10,000 | 8,000 | (2,000) |
| 46145 | SAFETY MATERIALS | 7,500 | 4,432 | 7,500 | 7,500 | - |
| 46170 | EMS/MEDICAL SUPPLIES | 500 | 663 | 500 | 600 | 100 |
| TOTAL MATERIALS & SUPPLIES | | 64,800 | 69,783 | 64,800 | 75,900 | 11,100 |
| TOTAL OTHER OPERATING EXPENSES | | 587,662 | 529,766 | 602,575 | 641,416 | 38,841 |
| TOTAL COLLECTION & TRANSMISSION | | 1,137,887 | 1,054,302 | 1,235,221 | 1,314,885 | 79,664 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 43120 | ACCOUNTING & AUDITING | 11,130 | 11,530 | 12,450 | 1,000 |
| TOTAL PURCHASED SERVICES | | 11,130 | 11,530 | 12,450 | 1,000 |
| 45355 | INSURANCE DEDUCTIBLE | 20,000 | | 20,000 | - |
| TOTAL OTHER CHARGES | | 20,000 | | 20,000 | - |
| TOTAL OTHER OPERATING EXPENSES | | 31,130 | 11,530 | 32,450 | 1,000 |
| 48310 | DEPRECIATION | 1,193,400 | 1,193,400 | 1,155,300 | (8,700) |
| TOTAL DEPRECIATION | | 1,193,400 | 1,193,400 | 1,155,300 | (8,700) |
| TOTAL CAPITAL OUTLAY | | 1,193,400 | 1,193,400 | 1,155,300 | (8,700) |
| 49215 | PROP. TAX-PUBLIC UTILITY | 433,500 | 433,500 | 454,500 | 28,800 |
| TOTAL FUND TRANSFERS | | 433,500 | 433,500 | 454,500 | 28,800 |
| 49311 | RES FOR PAY ADJUSTMENTS | | | 156,800 | (90,150) |
| TOTAL RESERVES | | | | 156,800 | (90,150) |
| TOTAL OTHER USES OF FUNDS | | 433,500 | 433,500 | 611,300 | (61,350) |
| TOTAL MISCELLANEOUS | | 1,658,030 | 1,638,430 | 1,799,050 | (69,050) |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|---------|
| BUDGET | | ACTUAL | BUDGET | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 314,502 | 292,384 | 346,893 | 382,298 | 35,405 |
| 41017 | STAND BY PAY | | | | 104 | 104 |
| 41020 | SALARIES & WAGES-O/T | | 247 | | | - |
| 41030 | PT SALARIES & WAGES-REG | 11,311 | 9,246 | 8,632 | 28,313 | 19,681 |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,000 | | | | - |
| 41051 | SICK LEAVE - SEPARATION | 1,000 | | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 3,007 | | | - |
| 41060 | PTO - SEPARATION | | 176 | | | - |
| TOTAL PERSONAL SERVICES | | 327,813 | 305,061 | 355,525 | 410,715 | 55,190 |
| TOTAL PERSONAL SERVICES | | 327,813 | 305,061 | 355,525 | 410,715 | 55,190 |
| 42010 | FICA | 25,078 | 21,547 | 27,198 | 31,420 | 4,222 |
| 42020 | RETIREMENT - VRS | 46,263 | 43,132 | 51,029 | 53,178 | 2,149 |
| 42030 | RETIREMENT - VRS (DC) | | | | 5,843 | 5,843 |
| 42050 | HEALTH INSURANCE | 37,206 | 47,117 | 64,959 | 62,566 | (2,393) |
| 42060 | LIFE INSURANCE - VRS | 4,214 | 3,929 | 4,649 | 5,123 | 474 |
| 42070 | DISABILITY (VLDP) | 1,099 | 868 | 1,143 | 1,239 | 96 |
| 42080 | DENTAL INSURANCE | 936 | 643 | 1,092 | 1,092 | - |
| 42110 | WORKER'S COMP. | 3,856 | 2,156 | 2,174 | 3,160 | 986 |
| TOTAL FRINGE BENEFITS | | 118,652 | 119,391 | 152,244 | 163,621 | 11,377 |
| 43320 | SERVICE CONTRACTS | 3,760 | 3,151 | 3,760 | 3,760 | - |
| 43382 | H2O LOSS MGT-METER TEST | 30,000 | 44 | 40,000 | 70,000 | 30,000 |
| TOTAL PURCHASED SERVICES | | 33,760 | 3,196 | 43,760 | 73,760 | 30,000 |
| 44200 | C.G. - PARTS AND LABOR | 10,200 | 12,591 | 13,300 | 20,800 | 7,500 |
| 44310 | C.G. - FUEL | 8,900 | 9,539 | 8,900 | 10,000 | 1,100 |
| TOTAL INTERNAL SERVICES | | 19,100 | 22,130 | 22,200 | 30,800 | 8,600 |
| 45210 | POSTAGE | 200 | 195 | 200 | | (200) |
| 45305 | PROPERTY/LIABILITY INS. | | | 7,080 | 6,810 | (270) |
| 45350 | VEHICLE & EQUIPMENT INS. | 1,250 | 1,143 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 480 | 456 | | | - |
| 45380 | GENERAL LIABILITY INS. | 4,610 | 4,950 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | 7,560 | 7,560 | 7,560 | 7,560 | - |
| 45530 | TRAINING & TRAVEL | 2,000 | | 2,000 | 2,000 | - |
| TOTAL OTHER CHARGES | | 16,100 | 14,304 | 16,840 | 16,370 | (470) |
| 46070 | REPAIR & MAINT. SUPPLIES | 57,100 | 86,615 | 55,000 | 75,000 | 20,000 |
| 46072 | MAINT&REP SUPP-METER REPL | 10,000 | 4,241 | 10,000 | 10,000 | - |
| 46110 | UNIFORMS | 2,000 | 1,298 | 2,000 | 2,000 | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 46140 | OTHER OPERATING SUPPLIES | 4,000 | 2,438 | 2,000 | (2,000) |
| 46145 | SAFETY MATERIALS | 500 | 137 | 250 | (250) |
| TOTAL MATERIALS & SUPPLIES | | 73,600 | 94,728 | 89,250 | 17,750 |
| TOTAL OTHER OPERATING EXPENSES | | 261,212 | 253,749 | 373,801 | 67,257 |
| TOTAL UTILITY BILLING-SEWER | | 589,025 | 558,810 | 784,516 | 122,447 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 229,632 | 219,194 | 223,749 | 232,351 | 8,602 |
| 41017 | STAND BY PAY | 8,627 | 8,073 | 8,627 | 8,627 | - |
| 41020 | SALARIES & WAGES-O/T | 4,485 | 867 | 1,153 | 1,197 | 44 |
| 41027 | STANDBY & BLENDED - OT | 8,969 | 1,656 | 3,074 | 3,192 | 118 |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,000 | | 1,000 | | (1,000) |
| 41051 | SICK LEAVE - SEPARATION | 1,000 | | 1,000 | | (1,000) |
| 41053 | ANNUAL LEAVE - PAYOUT | | 623 | | | - |
| TOTAL PERSONAL SERVICES | | 253,713 | 230,412 | 238,603 | 245,367 | 6,764 |
| TOTAL PERSONAL SERVICES | | 253,713 | 230,412 | 238,603 | 245,367 | 6,764 |
| 42010 | FICA | 19,409 | 16,454 | 18,253 | 18,771 | 518 |
| 42020 | RETIREMENT - VRS | 33,779 | 32,196 | 32,913 | 32,321 | (592) |
| 42030 | RETIREMENT - VRS (DC) | | | | 4,955 | 4,955 |
| 42050 | HEALTH INSURANCE | 33,515 | 33,359 | 36,998 | 49,206 | 12,208 |
| 42060 | LIFE INSURANCE - VRS | 3,077 | 2,933 | 2,999 | 3,113 | 114 |
| 42070 | DISABILITY (VLDP) | 956 | 988 | 1,014 | 1,050 | 36 |
| 42080 | DENTAL INSURANCE | 546 | 396 | 546 | 546 | - |
| 42110 | WORKER'S COMP. | 5,370 | 6,029 | 13,162 | 6,160 | (7,002) |
| TOTAL FRINGE BENEFITS | | 96,652 | 92,355 | 105,885 | 116,122 | 10,237 |
| 43320 | SERVICE CONTRACTS | 10,968 | 6,377 | 10,968 | 11,000 | 32 |
| 43331 | MAINT & REP.-PUMPS & MACH | 2,000 | | 2,000 | 2,000 | - |
| TOTAL PURCHASED SERVICES | | 12,968 | 6,377 | 12,968 | 13,000 | 32 |
| 44200 | C.G. - PARTS AND LABOR | 17,900 | 15,510 | 20,700 | 20,800 | 100 |
| 44310 | C.G. - FUEL | 17,000 | 20,778 | 17,000 | 21,000 | 4,000 |
| TOTAL INTERNAL SERVICES | | 34,900 | 36,288 | 37,700 | 41,800 | 4,100 |
| 45110 | ELECTRICITY | 12,000 | 11,848 | 16,000 | 16,500 | 500 |
| 45130 | WATER & SEWER | 650 | 1,129 | 650 | 650 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 11,360 | 10,930 | (430) |
| 45310 | BOILER & MACHINERY INS. | 600 | 543 | | | - |
| 45340 | PROPERTY INSURANCE | 1,240 | 1,200 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 3,200 | 2,924 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 520 | 493 | | | - |
| 45380 | GENERAL LIABILITY INS. | 4,930 | 5,295 | | | - |
| 45850 | FREIGHT & DRAYAGE | 100 | | 100 | 100 | - |
| TOTAL OTHER CHARGES | | 23,240 | 23,433 | 28,110 | 28,180 | 70 |
| 46070 | REPAIR & MAINT. SUPPLIES | | 85 | | | - |
| 46061 | MATERIALS - PUMPS | 5,000 | 9,255 | 5,000 | 10,000 | 5,000 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 46062 | MATERIALS - SCADA | 4,500 | 4,054 | 4,500 | 3,000 | (1,500) |
| 46063 | MATERIALS - GENERAL | 5,000 | 2,471 | 5,000 | 5,000 | - |
| 46080 | POWERED EQUIPMENT FUELS | 1,500 | 2,249 | 1,500 | 1,500 | - |
| 46110 | UNIFORMS | 2,000 | 3,099 | 2,000 | 2,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 18,000 | 21,214 | 18,000 | 21,500 | 3,500 |
| TOTAL OTHER OPERATING EXPENSES | | 185,760 | 179,666 | 202,663 | 220,602 | 17,939 |
| TOTAL PUMPING & MONITORING | | 439,473 | 410,078 | 441,266 | 465,969 | 24,703 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|----------------------|---------------------------|-----------------------|---------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48111 | MACHINERY & EQUIPMENT | 25,000 | 22,506 | 25,000 | 5,000 | (20,000) |
| 48151 | MOTOR VEHICLES & EQUIP. | 504,870 | 120,602 | 185,000 | 150,000 | (35,000) |
| 48161 | CONST. VEHICLES & EQUIP. | | | 300,000 | 250,000 | (50,000) |
| 48221 | FURNITURE & FIXTURES | 3,000 | 354 | 3,000 | 3,000 | - |
| 48271 | EDP EQUIPMENT | 15,000 | 15,811 | 15,000 | 15,000 | - |
| 48273 | SOFTWARE | 39,000 | | 39,000 | 39,000 | - |
| 48298 | INSTALL SER. LINES (CITY) | 10,000 | 23,818 | 10,000 | 10,000 | - |
| TOTAL CAPITAL OUTLAY | | 596,870 | 183,091 | 577,000 | 472,000 | (105,000) |
| TOTAL CAPITAL OUTLAY | | 596,870 | 183,091 | 577,000 | 472,000 | (105,000) |
| TOTAL CAPITAL OUTLAY | | 596,870 | 183,091 | 577,000 | 472,000 | (105,000) |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------|--------------------------------|-----------------------|-----------------------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 47060 | HRRSA - DEBT SERVICE | 2,700,000 | 2,671,007 | 2,700,000 | 2,693,040 | (6,960) |
| | TOTAL PMT. TO JOINT OPERATIONS | 2,700,000 | 2,671,007 | 2,700,000 | 2,693,040 | (6,960) |
| | TOTAL OTHER OPERATING EXPENSES | 2,700,000 | 2,671,007 | 2,700,000 | 2,693,040 | (6,960) |
| | TOTAL DEBT SERVICE | 2,700,000 | 2,671,007 | 2,700,000 | 2,693,040 | (6,960) |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | 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 | 1,914,307 | 1,914,307 | 1,073,666 | 1,304,998 | 231,332 |
| 49260 | TR TO CENTRAL STORES FUND | 51,944 | 51,944 | 58,413 | 56,339 | (2,074) |
| TOTAL FUND TRANSFERS | | 2,889,651 | 2,889,651 | 2,055,479 | 2,284,737 | 229,258 |
| TOTAL OTHER USES OF FUNDS | | 2,889,651 | 2,889,651 | 2,055,479 | 2,284,737 | 229,258 |
| TOTAL TRANSFERS | | 2,889,651 | 2,889,651 | 2,055,479 | 2,284,737 | 229,258 |
| TOTAL SEWER FUND | | 15,111,688 | 14,423,304 | 15,260,420 | 15,889,190 | 628,770 |

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 |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|-----------|------------|
| | | ----- 2022-2023 ----- | ----- 2022-2023 ----- | 2023-2024 | 2024-2025 | |
| 41010 | SALARIES & WAGES-REG. | 1,236,100 | 1,031,893 | 1,315,666 | 1,495,154 | 179,488 |
| 41020 | SALARIES & WAGES-O/T | 239,788 | 273,332 | 280,450 | 224,894 | (55,556) |
| 41030 | PT SALARIES & WAGES-REG | 870,580 | 537,362 | 852,883 | 908,877 | 55,994 |
| 41040 | PT SALARIES & WAGES-O/T | 54,103 | 80,218 | 70,354 | 75,900 | 5,546 |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,000 | 3,076 | 5,000 | 5,000 | - |
| 41051 | SICK LEAVE - SEPARATION | 10,000 | 653 | 10,000 | 10,000 | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 510 | | | - |
| 41054 | PTO - PAYOUT | | 1,448 | | | - |
| 41060 | PTO - SEPARATION | 4,000 | 3,972 | 6,000 | 6,000 | - |
| 41200 | INCENTIVE PAYMENT | | 500 | | | - |
| TOTAL PERSONAL SERVICES | | 2,415,571 | 1,932,965 | 2,540,353 | 2,725,825 | 185,472 |
| TOTAL PERSONAL SERVICES | | 2,415,571 | 1,932,965 | 2,540,353 | 2,725,825 | 185,472 |
| 42010 | FICA | 184,791 | 141,890 | 194,337 | 208,526 | 14,189 |
| 42020 | RETIREMENT - VRS | 216,797 | 154,312 | 228,117 | 247,398 | 19,281 |
| 42030 | RETIREMENT - VRS (DC) | | | | 39,397 | 39,397 |
| 42050 | HEALTH INSURANCE | 250,039 | 123,100 | 226,450 | 265,486 | 39,036 |
| 42060 | LIFE INSURANCE - VRS | 19,597 | 14,058 | 20,780 | 23,833 | 3,053 |
| 42070 | DISABILITY (VLDP) | 5,680 | 3,917 | 5,869 | 8,352 | 2,483 |
| 42080 | DENTAL INSURANCE | 6,063 | 3,444 | 6,066 | 6,460 | 394 |
| 42090 | UNEMPLOYMENT | 5,000 | | 5,000 | 5,000 | - |
| 42110 | WORKER'S COMP. | 37,853 | 23,231 | 23,310 | 40,828 | 17,518 |
| TOTAL FRINGE BENEFITS | | 725,820 | 463,953 | 709,929 | 845,280 | 135,351 |
| 43100 | PROFESSIONAL SERVICES | 402,380 | 62,639 | 700,000 | 700,000 | - |
| 43110 | MEDICAL SERVICES | 20,000 | 10,695 | 20,000 | 25,000 | 5,000 |
| 43133 | COMPUTER SUPPORT | 500 | | 500 | 500 | - |
| 43320 | SERVICE CONTRACTS | 90,000 | 23,366 | 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 | 5,500 | 2,594 | 6,500 | 6,500 | - |
| 43600 | ADVERTISING | 6,000 | 2,085 | 6,500 | 6,500 | - |
| TOTAL PURCHASED SERVICES | | 526,880 | 101,379 | 886,000 | 891,000 | 5,000 |
| 44200 | C.G. - PARTS AND LABOR | 1,328,400 | 1,077,972 | 1,433,900 | 1,435,000 | 1,100 |
| 44300 | CENTRAL STORES | 16,000 | | 10,000 | 10,000 | - |
| 44310 | C.G. - FUEL | 648,400 | 550,613 | 648,400 | 648,400 | - |
| TOTAL INTERNAL SERVICES | | 1,992,800 | 1,628,584 | 2,092,300 | 2,093,400 | 1,100 |
| 45210 | POSTAGE | 100 | 23 | 100 | 100 | - |
| 45230 | TELECOMMUNICATIONS | 2,500 | 29,162 | 30,000 | 40,000 | 10,000 |
| 45305 | PROPERTY/LIABILITY INS. | | | 19,150 | 18,420 | (730) |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 45350 | VEHICLE & EQUIPMENT INS. | 3,010 | 2,752 | | - |
| 45351 | VEH & EQUIP INS (VTLP) | 160,000 | 103,705 | 180,000 | 20,000 |
| 45355 | INSURANCE DEDUCTIBLE | 55,000 | | 55,000 | - |
| 45360 | SURETY BONDS | 80 | 79 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 10,040 | 9,524 | | - |
| 45380 | GENERAL LIABILITY INS. | 3,650 | 3,920 | | - |
| 45394 | RETIREE H'CARE BENEFIT | 2,640 | 3,120 | 2,640 | 7,080 |
| 45530 | TRAINING & TRAVEL | 20,000 | 8,870 | 25,000 | - |
| 45810 | DUES & MEMBERSHIPS | 15,000 | 11,427 | 20,000 | - |
| TOTAL OTHER CHARGES | | 272,020 | 172,581 | 331,890 | 36,350 |
| 46010 | OFFICE SUPPLIES | 350 | 399 | 2,000 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 500 | | 500 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 1,000 | 300 | 1,000 | - |
| 46140 | OTHER OPERATING SUPPLIES | 45,000 | 35,730 | 50,000 | 5,000 |
| 46200 | COMPUTER (DESKTOP_LAPTOP) | | | 2,500 | 2,500 |
| TOTAL MATERIALS & SUPPLIES | | 46,850 | 36,429 | 53,500 | 7,500 |
| TOTAL OTHER OPERATING EXPENSES | | 3,564,370 | 2,402,927 | 4,073,619 | 185,301 |
| 48271 | EDP EQUIPMENT | | 2,471 | | - |
| TOTAL CAPITAL OUTLAY | | | 2,471 | | - |
| TOTAL CAPITAL OUTLAY | | | 2,471 | | - |
| TOTAL TRANSIT BUSES | | 5,979,941 | 4,338,363 | 6,613,972 | 370,773 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------|-------------------------|-----------------------|--------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49311 | RES FOR PAY ADJUSTMENTS | | | 359,900 | 124,540 | (235,360) |
| 49316 | MICROTRANSIT GRANT | | | | 500,000 | 500,000 |
| TOTAL RESERVES | | | | 359,900 | 624,540 | 264,640 |
| TOTAL OTHER USES OF FUNDS | | | | 359,900 | 624,540 | 264,640 |
| TOTAL MISCELLANEOUS | | | | 359,900 | 624,540 | 264,640 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 342,933 | 369,410 | 442,443 | 175,528 |
| 41020 | SALARIES & WAGES-O/T | 50,000 | 89,320 | 85,000 | 15,100 |
| 41030 | PT SALARIES & WAGES-REG | 108,475 | 35,098 | 94,052 | 559 |
| 41040 | PT SALARIES & WAGES-O/T | 17,500 | 13,381 | 20,000 | (6,000) |
| 41050 | ANNUAL LEAVE - SEPARATION | 200 | | 5,000 | - |
| 41051 | SICK LEAVE - SEPARATION | 200 | | 10,000 | - |
| TOTAL PERSONAL SERVICES | | 519,308 | 507,209 | 656,495 | 185,187 |
| TOTAL PERSONAL SERVICES | | 519,308 | 507,209 | 656,495 | 185,187 |
| 42010 | FICA | 39,727 | 35,553 | 50,222 | 14,167 |
| 42020 | RETIREMENT - VRS | 52,870 | 54,361 | 67,575 | 22,140 |
| 42030 | RETIREMENT - VRS (DC) | | | | 10,494 |
| 42050 | HEALTH INSURANCE | 67,375 | 67,101 | 111,702 | 5,712 |
| 42060 | LIFE INSURANCE - VRS | 4,805 | 4,952 | 6,156 | 2,487 |
| 42070 | DISABILITY (VLDP) | 730 | 813 | 1,348 | 876 |
| 42080 | DENTAL INSURANCE | 780 | 1,011 | 1,687 | 487 |
| 42090 | UNEMPLOYMENT | 5,000 | | 5,000 | - |
| 42110 | WORKER'S COMP. | 8,735 | 8,443 | 8,986 | 3,912 |
| TOTAL FRINGE BENEFITS | | 180,022 | 172,234 | 252,676 | 60,275 |
| 43100 | PROFESSIONAL SERVICES | 100 | | 100 | 100 |
| 43110 | MEDICAL SERVICES | 500 | 545 | 500 | 1,000 |
| 43133 | COMPUTER SUPPORT | 100 | | 100 | - |
| 43320 | SERVICE CONTRACTS | 17,000 | 11,959 | 25,000 | 30,000 |
| 43336 | MAINT & REP.-RADIO EQUIP | | 70 | 200 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 100 | 57 | 100 | - |
| 43600 | ADVERTISING | 500 | 25 | 500 | - |
| TOTAL PURCHASED SERVICES | | 18,300 | 12,656 | 26,500 | 31,100 |
| 44200 | C.G. - PARTS AND LABOR | 98,400 | 111,626 | 112,300 | 10,800 |
| 44300 | CENTRAL STORES | 200 | | 200 | - |
| 44310 | C.G. - FUEL | 88,600 | 100,151 | 100,700 | 6,500 |
| TOTAL INTERNAL SERVICES | | 187,200 | 211,777 | 213,200 | 17,300 |
| 45210 | POSTAGE | 100 | 21 | 100 | - |
| 45230 | TELECOMMUNICATIONS | 1,000 | 6,822 | 8,000 | 500 |
| 45305 | PROPERTY/LIABILITY INS. | | | 2,720 | (100) |
| 45350 | VEHICLE & EQUIPMENT INS. | 40 | 36 | | - |
| 45351 | VEH & EQUIP INS (VTLP) | 30,000 | 16,882 | 35,000 | - |
| 45355 | INSURANCE DEDUCTIBLE | 6,000 | | 6,000 | - |
| 45360 | SURETY BONDS | 10 | 10 | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,680 | 1,593 | | - |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|--------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45380 | GENERAL LIABILITY INS. | 610 | 655 | | | - |
| 45530 | TRAINING & TRAVEL | 8,000 | 2,821 | 10,000 | 10,000 | - |
| 45810 | DUES & MEMBERSHIPS | 2,000 | 1,860 | 2,000 | 2,000 | - |
| TOTAL OTHER CHARGES | | 49,440 | 30,700 | 63,820 | 64,220 | 400 |
| 46010 | OFFICE SUPPLIES | 100 | 5 | 100 | 100 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 500 | | 500 | 500 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 100 | 49 | 100 | 100 | - |
| 46140 | OTHER OPERATING SUPPLIES | 5,000 | 248 | 5,000 | 5,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 5,700 | 302 | 5,700 | 5,700 | - |
| TOTAL OTHER OPERATING EXPENSES | | 440,662 | 427,669 | 561,896 | 670,971 | 109,075 |
| TOTAL PARATRANSIT BUSES | | 959,970 | 934,878 | 1,218,391 | 1,512,653 | 294,262 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 428,952 | 422,489 | 431,515 | 80,480 |
| 41020 | SALARIES & WAGES-O/T | 25,155 | 28,743 | 26,855 | 3,427 |
| 41030 | PT SALARIES & WAGES-REG | 26,944 | 6,573 | 26,686 | (15,430) |
| 41040 | PT SALARIES & WAGES-O/T | 4,185 | 2,376 | 4,185 | (1,365) |
| 41050 | ANNUAL LEAVE - SEPARATION | 2,250 | | 2,250 | - |
| 41051 | SICK LEAVE - SEPARATION | 2,500 | | 2,500 | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 780 | | - |
| 41054 | PTO - PAYOUT | | 1,127 | | - |
| 41060 | PTO - SEPARATION | 1,750 | 858 | 2,000 | - |
| TOTAL PERSONAL SERVICES | | 491,736 | 462,945 | 495,991 | 67,112 |
| TOTAL PERSONAL SERVICES | | 491,736 | 462,945 | 495,991 | 67,112 |
| 42010 | FICA | 37,618 | 33,400 | 37,943 | 5,135 |
| 42020 | RETIREMENT - VRS | 63,099 | 61,937 | 63,476 | 7,744 |
| 42030 | RETIREMENT - VRS (DC) | | | 7,440 | 7,440 |
| 42050 | HEALTH INSURANCE | 56,281 | 44,257 | 53,639 | 19,378 |
| 42060 | LIFE INSURANCE - VRS | 5,749 | 5,642 | 5,782 | 1,079 |
| 42070 | DISABILITY (VLDP) | 1,169 | 1,146 | 1,295 | 282 |
| 42080 | DENTAL INSURANCE | 1,283 | 1,157 | 1,283 | 102 |
| 42090 | UNEMPLOYMENT | 1,800 | | 1,830 | (1,830) |
| 42110 | WORKER'S COMP. | 1,763 | 1,755 | 1,872 | (302) |
| TOTAL FRINGE BENEFITS | | 168,762 | 149,294 | 167,120 | 39,028 |
| 43100 | PROFESSIONAL SERVICES | 410 | 120 | 500 | - |
| 43110 | MEDICAL SERVICES | 450 | 98 | 550 | 60 |
| 43120 | ACCOUNTING & AUDITING | 3,970 | 4,180 | 4,600 | 275 |
| 43133 | COMPUTER SUPPORT | 15,000 | | 15,000 | - |
| 43320 | SERVICE CONTRACTS | 41,750 | 16,230 | 44,000 | 3,000 |
| 43330 | MAINT & REP.-MACH & EQUIP | 3,500 | 264 | 3,550 | 50 |
| 43360 | MAINT & REP.-BLDGS & GNDS | 10,250 | 19,034 | 11,750 | 270 |
| 43600 | ADVERTISING | 2,300 | 492 | 2,570 | 110 |
| TOTAL PURCHASED SERVICES | | 77,630 | 40,416 | 82,520 | 3,765 |
| 44200 | C.G. - PARTS AND LABOR | 2,300 | 1,906 | 3,750 | 100 |
| 44300 | CENTRAL STORES | 3,250 | 2,896 | 3,120 | 700 |
| 44310 | C.G. - FUEL | 1,150 | 486 | 1,150 | (600) |
| TOTAL INTERNAL SERVICES | | 6,700 | 5,288 | 8,020 | 200 |
| 45110 | ELECTRICITY | 35,500 | 27,257 | 38,000 | 1,750 |
| 45120 | HEATING | 700 | 376 | 780 | 10 |
| 45130 | WATER & SEWER | 1,650 | 1,489 | 1,780 | 120 |
| 45210 | POSTAGE | 700 | 699 | 700 | - |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------------------|---------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45230 | TELECOMMUNICATIONS | 5,475 | 1,409 | 5,840 | 5,850 | 10 |
| 45305 | PROPERTY/LIABILITY INS. | | | 4,160 | 4,010 | (150) |
| 45340 | PROPERTY INSURANCE | 855 | 832 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 540 | 547 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 1,610 | 1,575 | | | - |
| 45380 | GENERAL LIABILITY INS. | 585 | 645 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 11,250 | 9,085 | 15,500 | 15,750 | 250 |
| 45530 | TRAINING & TRAVEL | 6,450 | 2,661 | 7,000 | 7,050 | 50 |
| 45810 | DUES & MEMBERSHIPS | 1,000 | 459 | 1,050 | 1,050 | - |
| TOTAL OTHER CHARGES | | 66,315 | 47,035 | 74,810 | 76,850 | 2,040 |
| 46010 | OFFICE SUPPLIES | 4,545 | 2,577 | 5,810 | 5,810 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 500 | | 500 | 520 | 20 |
| 46110 | UNIFORMS | 5,250 | 3,755 | 6,100 | 6,550 | 450 |
| 46120 | BOOKS & SUBSCRIPTIONS | 125 | 152 | 130 | 180 | 50 |
| 46140 | OTHER OPERATING SUPPLIES | 19,000 | 16,704 | 19,000 | 20,750 | 1,750 |
| 46170 | EMS/MEDICAL SUPPLIES | 1,000 | 554 | 1,100 | 1,150 | 50 |
| 46200 | COMPUTER (DESKTOP_LAPTOP) | | | | 9,250 | 9,250 |
| TOTAL MATERIALS & SUPPLIES | | 30,420 | 23,742 | 32,640 | 44,210 | 11,570 |
| TOTAL OTHER OPERATING EXPENSES | | 349,827 | 265,775 | 365,110 | 421,713 | 56,603 |
| 48271 | EDP EQUIPMENT | | 9,014 | | | - |
| TOTAL CAPITAL OUTLAY | | | 9,014 | | | - |
| TOTAL CAPITAL OUTLAY | | | 9,014 | | | - |
| TOTAL ADMINISTRATION | | 841,563 | 737,733 | 861,101 | 984,816 | 123,715 |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|----------------------|-------------------------|-----------------------|-----------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48111 | MACHINERY & EQUIPMENT | 47,000 | | 55,258 | | (55,258) |
| 48121 | FURNITURE & FIXTURES | | | 23,000 | | (23,000) |
| 48153 | TRANSIT BUSES | 8,273,500 | | 300,000 | 391,680 | 91,680 |
| 48181 | BUILDINGS & GROUNDS | | | | 123,790 | 123,790 |
| 48251 | MOTOR VEHICLES & EQUIP. | | | | 184,860 | 184,860 |
| 48253 | TRANSIT BUSES | | | | 2,935,840 | 2,935,840 |
| 48271 | EDP EQUIPMENT | 1,561,444 | 1,361,444 | 15,250 | | (15,250) |
| TOTAL CAPITAL OUTLAY | | 9,881,945 | 1,361,444 | 393,508 | 3,636,170 | 3,242,662 |
| TOTAL CAPITAL OUTLAY | | 9,881,945 | 1,361,444 | 393,508 | 3,636,170 | 3,242,662 |
| TOTAL CAPITAL OUTLAY | | 9,881,945 | 1,361,444 | 393,508 | 3,636,170 | 3,242,662 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|----------------------------------|--------------------|-----------------------|-----------|-----------|------------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49210 | TR TO GENERAL FUND | 360,000 | 360,000 | 160,000 | 160,000 | - |
| TOTAL FUND TRANSFERS | | 360,000 | 360,000 | 160,000 | 160,000 | - |
| TOTAL OTHER USES OF FUNDS | | 360,000 | 360,000 | 160,000 | 160,000 | - |
| TOTAL TRANSFERS | | 360,000 | 360,000 | 160,000 | 160,000 | - |
| TOTAL PUBLIC TRANSPORTATION FUND | | 18,023,419 | 7,732,419 | 9,606,872 | 13,902,924 | 4,296,052 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|----------|
| BUDGET | | ACTUAL | BUDGET | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 767,813 | 771,443 | 770,020 | 865,737 | 95,717 |
| 41020 | SALARIES & WAGES-O/T | 7,928 | 7,536 | 8,712 | 9,769 | 1,057 |
| 41053 | ANNUAL LEAVE - PAYOUT | | 3,343 | | | - |
| TOTAL PERSONAL SERVICES | | 775,741 | 782,322 | 778,732 | 875,506 | 96,774 |
| TOTAL PERSONAL SERVICES | | 775,741 | 782,322 | 778,732 | 875,506 | 96,774 |
| 42010 | FICA | 59,343 | 54,280 | 59,573 | 66,975 | 7,402 |
| 42020 | RETIREMENT - VRS | 112,946 | 112,944 | 113,270 | 120,424 | 7,154 |
| 42030 | RETIREMENT - VRS (DC) | | | | 6,196 | 6,196 |
| 42050 | HEALTH INSURANCE | 147,489 | 148,524 | 174,467 | 181,521 | 7,054 |
| 42060 | LIFE INSURANCE - VRS | 10,289 | 10,289 | 10,318 | 11,601 | 1,283 |
| 42070 | DISABILITY (VLDP) | 712 | 793 | 787 | 1,314 | 527 |
| 42080 | DENTAL INSURANCE | 2,496 | 2,197 | 2,496 | 2,496 | - |
| 42110 | WORKER'S COMP. | 31,917 | 35,912 | 38,307 | 47,040 | 8,733 |
| TOTAL FRINGE BENEFITS | | 365,192 | 364,938 | 399,218 | 437,567 | 38,349 |
| 43010 | MISC. CONTRACTED SERVICES | 7,500 | 171 | 7,500 | 7,500 | - |
| 43100 | PROFESSIONAL SERVICES | 2,200 | 1,481 | 200 | 200 | - |
| 43110 | MEDICAL SERVICES | 2,000 | 755 | 3,000 | 3,000 | - |
| 43320 | SERVICE CONTRACTS | 48,377 | 32,534 | 47,329 | 34,707 | (12,622) |
| 43330 | MAINT & REP.-MACH & EQUIP | 7,500 | 9,695 | 7,500 | 7,500 | - |
| 43350 | MAINT & REP.-AUTO EQUIP. | 1,000 | | 1,000 | 1,000 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 2,500 | 465 | 2,500 | 2,500 | - |
| 43600 | ADVERTISING | 13,000 | 1,916 | 5,500 | 5,500 | - |
| 43710 | UNIFORM MAINTENANCE CONT. | 5,800 | 4,399 | 6,400 | 6,400 | - |
| 43890 | STATE FEES AND PERMITS | 5,000 | 2,205 | 5,000 | 5,000 | - |
| TOTAL PURCHASED SERVICES | | 94,877 | 53,619 | 85,929 | 73,307 | (12,622) |
| 44200 | C.G. - PARTS AND LABOR | 105,500 | 151,762 | 142,000 | 170,800 | 28,800 |
| 44300 | CENTRAL STORES | | 9 | | | - |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 3,500 | 2,746 | 3,500 | 3,500 | - |
| 44310 | C.G. - FUEL | 76,200 | 83,137 | 86,200 | 74,000 | (12,200) |
| TOTAL INTERNAL SERVICES | | 185,200 | 237,655 | 231,700 | 248,300 | 16,600 |
| 45110 | ELECTRICITY | 6,000 | | | | - |
| 45120 | HEATING | 1,500 | 210 | 1,500 | 1,500 | - |
| 45130 | WATER & SEWER | 1,200 | 336 | 1,200 | 1,200 | - |
| 45210 | POSTAGE | 1,000 | | 250 | 250 | - |
| 45230 | TELECOMMUNICATIONS | 2,000 | 1,985 | 2,000 | 3,000 | 1,000 |
| 45305 | PROPERTY/LIABILITY INS. | | | 13,640 | 13,120 | (520) |
| 45350 | VEHICLE & EQUIPMENT INS. | 8,910 | 8,177 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 2,880 | 2,732 | | | - |

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 ----- | ----- | 2022-2023 ----- | ----- | 2023-2024 | 2024-2025 | NET |
|--------------------------------|---------------------------|-----------|-----------------|-------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | | BUDGET | PROPOSED | CHANGE |
| 45380 | GENERAL LIABILITY INS. | 1,050 | 1,127 | | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 1,500 | 183 | | 1,500 | 2,357 | 857 |
| 45530 | TRAINING & TRAVEL | 5,800 | 1,174 | | 2,200 | 2,200 | - |
| 45810 | DUES & MEMBERSHIPS | | 85 | | 250 | 250 | - |
| TOTAL OTHER CHARGES | | 31,840 | 16,010 | | 22,540 | 23,877 | 1,337 |
| 46010 | OFFICE SUPPLIES | 1,200 | 359 | | 1,200 | 1,200 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 2,000 | 325 | | 2,000 | 2,000 | - |
| 46077 | MAINT&REP-BINS & EQUIPMNT | 25,000 | 24,831 | | 25,000 | 28,000 | 3,000 |
| 46080 | POWERED EQUIPMENT FUELS | 200 | | | 200 | 200 | - |
| 46140 | OTHER OPERATING SUPPLIES | 4,000 | 4,690 | | 5,000 | 5,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 32,400 | 30,205 | | 33,400 | 36,400 | 3,000 |
| TOTAL OTHER OPERATING EXPENSES | | 709,509 | 702,427 | | 772,787 | 819,451 | 46,664 |
| TOTAL SOLID WASTE COLLECTION | | 1,485,250 | 1,484,749 | | 1,551,519 | 1,694,957 | 143,438 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|----------------------------|----------------------------|-----------------------|-----------------------|-----------|---------|----------|
| BUDGET | | ACTUAL | BUDGET | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 46,359 | 46,626 | 45,906 | 52,042 | 6,136 |
| 41020 | SALARIES & WAGES-O/T | 2,449 | 251 | 2,648 | 3,002 | 354 |
| 41030 | PT SALARIES & WAGES-REG | 19,320 | | 21,344 | | (21,344) |
| TOTAL PERSONAL SERVICES | | 68,128 | 46,877 | 69,898 | 55,044 | (14,854) |
| TOTAL PERSONAL SERVICES | | 68,128 | 46,877 | 69,898 | 55,044 | (14,854) |
| 42010 | FICA | 5,212 | 3,014 | 5,347 | 4,211 | (1,136) |
| 42020 | RETIREMENT - VRS | 6,820 | 6,809 | 6,753 | 7,240 | 487 |
| 42050 | HEALTH INSURANCE | 15,500 | 15,737 | 18,335 | 19,833 | 1,498 |
| 42060 | LIFE INSURANCE - VRS | 621 | 620 | 615 | 697 | 82 |
| 42080 | DENTAL INSURANCE | 156 | 156 | 156 | 156 | - |
| 42110 | WORKER'S COMP. | 1,023 | 994 | 1,047 | 1,020 | (27) |
| TOTAL FRINGE BENEFITS | | 29,332 | 27,331 | 32,253 | 33,157 | 904 |
| 43100 | PROFESSIONAL SERVICES | 169,096 | 61,267 | 91,000 | 96,000 | 5,000 |
| 43110 | MEDICAL SERVICES | 100 | | 200 | 200 | - |
| 43140 | ENGINEER., ARCH. & MAPPING | 8,000 | | 8,000 | 8,000 | - |
| 43320 | SERVICE CONTRACTS | 53 | 75 | 105 | 97 | (8) |
| 43330 | MAINT & REP.-MACH & EQUIP | 10,000 | 319 | 10,000 | 10,000 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 3,000 | 7,324 | 15,000 | 15,000 | - |
| 43710 | UNIFORM MAINTENANCE CONT. | 300 | 296 | 400 | 400 | - |
| 43890 | STATE FEES AND PERMITS | 5,000 | 1,225 | 5,000 | 5,000 | - |
| TOTAL PURCHASED SERVICES | | 195,549 | 70,506 | 129,705 | 134,697 | 4,992 |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 1,000 | 149 | 1,000 | 1,000 | - |
| TOTAL INTERNAL SERVICES | | 1,000 | 149 | 1,000 | 1,000 | - |
| 45110 | ELECTRICITY | 4,000 | 2,489 | 4,000 | 4,000 | - |
| 45210 | POSTAGE | 100 | | 100 | 100 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 1,590 | 1,530 | (60) |
| 45350 | VEHICLE & EQUIPMENT INS. | 810 | 787 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 450 | 427 | | | - |
| 45380 | GENERAL LIABILITY INS. | 160 | 171 | | | - |
| 45530 | TRAINING & TRAVEL | 225 | 175 | 225 | 225 | - |
| TOTAL OTHER CHARGES | | 5,745 | 4,049 | 5,915 | 5,855 | (60) |
| 46010 | OFFICE SUPPLIES | 750 | | 750 | 750 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 5,000 | 721 | 5,000 | 5,000 | - |
| 46080 | POWERED EQUIPMENT FUELS | | 181 | | 250 | 250 |
| TOTAL MATERIALS & SUPPLIES | | 5,750 | 902 | 5,750 | 6,000 | 250 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET |
|--------------------------------|-------------|-----------------------|-----------------------|-----------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| TOTAL OTHER OPERATING EXPENSES | | 237,376 | 102,936 | 180,709 | 6,086 |
| TOTAL LANDFILL | | 305,504 | 149,813 | 235,753 | (8,768) |

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

| ACCOUNT----- | TITLE ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------|-------------------------|-----------------------|--------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49311 | RES FOR PAY ADJUSTMENTS | | | 196,900 | 43,970 | (152,930) |
| TOTAL RESERVES | | | | 196,900 | 43,970 | (152,930) |
| TOTAL OTHER USES OF FUNDS | | | | 196,900 | 43,970 | (152,930) |
| TOTAL MISCELLANEOUS | | | | 196,900 | 43,970 | (152,930) |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------|---------|---------|
| BUDGET | | ACTUAL | BUDGET | PROPOSED | CHANGE | |
| 41010 | SALARIES & WAGES-REG. | 243,378 | 232,235 | 244,192 | 274,664 | 30,472 |
| 41020 | SALARIES & WAGES-O/T | 2,341 | 1,407 | 2,530 | 2,742 | 212 |
| 41030 | PT SALARIES & WAGES-REG | 48,353 | 29,017 | 46,050 | 57,990 | 11,940 |
| 41040 | PT SALARIES & WAGES-O/T | | 112 | | | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 529 | | | - |
| TOTAL PERSONAL SERVICES | | 294,072 | 263,300 | 292,772 | 335,396 | 42,624 |
| TOTAL PERSONAL SERVICES | | 294,072 | 263,300 | 292,772 | 335,396 | 42,624 |
| 42010 | FICA | 22,497 | 19,058 | 22,397 | 25,657 | 3,260 |
| 42020 | RETIREMENT - VRS | 35,801 | 34,079 | 35,921 | 38,205 | 2,284 |
| 42030 | RETIREMENT - VRS (DC) | | | | 1,963 | 1,963 |
| 42050 | HEALTH INSURANCE | 30,589 | 30,029 | 36,184 | 46,808 | 10,624 |
| 42060 | LIFE INSURANCE - VRS | 3,260 | 3,105 | 3,272 | 3,680 | 408 |
| 42070 | DISABILITY (VLDP) | 179 | 117 | 183 | 416 | 233 |
| 42080 | DENTAL INSURANCE | 624 | 579 | 624 | 624 | - |
| 42110 | WORKER'S COMP. | 11,068 | 11,319 | 12,113 | 13,370 | 1,257 |
| TOTAL FRINGE BENEFITS | | 104,018 | 98,285 | 110,694 | 130,723 | 20,029 |
| 43010 | MISC. CONTRACTED SERVICES | 101,500 | 95,981 | 111,500 | 146,500 | 35,000 |
| 43100 | PROFESSIONAL SERVICES | 6,000 | 806 | 2,500 | 2,500 | - |
| 43110 | MEDICAL SERVICES | 600 | 310 | 600 | 600 | - |
| 43120 | ACCOUNTING & AUDITING | 6,650 | 6,650 | 7,140 | 7,670 | 530 |
| 43320 | SERVICE CONTRACTS | 9,744 | 11,144 | 11,272 | 12,266 | 994 |
| 43325 | TIPPING FEE-CO LANDFILL | 567,000 | 508,167 | 567,000 | 567,000 | - |
| 43328 | TIPPING FEES-OTHER DISP | 1,000 | | 1,000 | 1,000 | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 20,000 | 3,160 | 20,000 | 20,000 | - |
| 43350 | MAINT & REP.-AUTO EQUIP. | 2,500 | | 2,500 | 2,500 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 17,000 | 31,399 | 20,000 | 20,000 | - |
| 43600 | ADVERTISING | 10,000 | 4,483 | 10,000 | 10,000 | - |
| 43710 | UNIFORM MAINTENANCE CONT. | 2,100 | 1,586 | 2,800 | 2,800 | - |
| 43890 | STATE FEES AND PERMITS | 12,000 | 7,149 | 12,000 | 12,000 | - |
| TOTAL PURCHASED SERVICES | | 756,094 | 670,834 | 768,312 | 804,836 | 36,524 |
| 44200 | C.G. - PARTS AND LABOR | 35,800 | 28,590 | 33,800 | 28,500 | (5,300) |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 5,500 | 1,150 | 5,500 | 5,500 | - |
| 44310 | C.G. - FUEL | 11,600 | 13,220 | 11,600 | 11,500 | (100) |
| TOTAL INTERNAL SERVICES | | 52,900 | 42,960 | 50,900 | 45,500 | (5,400) |
| 45110 | ELECTRICITY | 6,000 | 7,994 | 6,000 | 6,000 | - |
| 45130 | WATER & SEWER | 2,000 | 1,302 | 2,000 | 2,000 | - |
| 45210 | POSTAGE | 1,000 | | 1,000 | 1,000 | - |
| 45230 | TELECOMMUNICATIONS | 1,500 | 592 | 1,000 | 1,000 | - |

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 ----- | ----- | 2022-2023 ----- | ----- | 2023-2024 | 2024-2025 | NET |
|--------------|--------------------------------|-----------|-----------------|-----------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | | BUDGET | PROPOSED | CHANGE |
| 45305 | PROPERTY/LIABILITY INS. | | | | 14,100 | 13,570 | (530) |
| 45340 | PROPERTY INSURANCE | 2,070 | 2,003 | | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 7,380 | 6,936 | | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 2,620 | 2,486 | | | | - |
| 45380 | GENERAL LIABILITY INS. | 950 | 1,020 | | | | - |
| 45394 | RETIREE H'CARE BENEFIT | 4,200 | 4,200 | 4,200 | | 8,160 | 3,960 |
| 45530 | TRAINING & TRAVEL | 1,375 | 139 | 1,125 | | 1,125 | - |
| 45810 | DUES & MEMBERSHIPS | 1,000 | | 1,000 | | 1,000 | - |
| | TOTAL OTHER CHARGES | 30,095 | 26,672 | 30,425 | | 33,855 | 3,430 |
| 46010 | OFFICE SUPPLIES | 1,500 | 246 | 1,500 | | 1,500 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 7,000 | 3,342 | 7,000 | | 7,000 | - |
| 46080 | POWERED EQUIPMENT FUELS | 2,000 | 1,281 | 2,000 | | 2,000 | - |
| 46090 | POWERED EQUIPMENT SUPPLY | 1,000 | | 4,500 | | 4,500 | - |
| 46140 | OTHER OPERATING SUPPLIES | 12,000 | 4,882 | 12,000 | | 12,000 | - |
| 46170 | EMS/MEDICAL SUPPLIES | 500 | | 500 | | 500 | - |
| | TOTAL MATERIALS & SUPPLIES | 24,000 | 9,751 | 27,500 | | 27,500 | - |
| | TOTAL OTHER OPERATING EXPENSES | 967,107 | 848,502 | 987,831 | | 1,042,414 | 54,583 |
| | TOTAL SOLID WASTE MANAGEMENT | 1,261,179 | 1,111,802 | 1,280,603 | | 1,377,810 | 97,207 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|----------------------|-------------------------|-----------------------|--------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48111 | MACHINERY & EQUIPMENT | | | 25,000 | 25,000 | - |
| 48151 | MOTOR VEHICLES & EQUIP. | 432,292 | 17,036 | 225,000 | 325,000 | 100,000 |
| 48172 | HARDWARE | | | 900 | 3,600 | 2,700 |
| 48181 | BUILDINGS & GROUNDS | 22,800 | 18,277 | | 22,000 | 22,000 |
| TOTAL CAPITAL OUTLAY | | 455,092 | 35,313 | 250,900 | 375,600 | 124,700 |
| TOTAL CAPITAL OUTLAY | | 455,092 | 35,313 | 250,900 | 375,600 | 124,700 |
| TOTAL CAPITAL OUTLAY | | 455,092 | 35,313 | 250,900 | 375,600 | 124,700 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49427 | G.O. SERIES 2021A | 1,330,000 | 1,330,000 | 1,400,000 | 1,470,000 | 70,000 |
| TOTAL PRINCIPAL | | 1,330,000 | 1,330,000 | 1,400,000 | 1,470,000 | 70,000 |
| 49150 | BANK HANDLING CHARGES | 500 | 20 | 100 | 100 | - |
| 49527 | G.O. SERIES 2021A | 176,750 | 176,750 | 108,500 | 36,750 | (71,750) |
| TOTAL INTEREST & FISCAL CHARGES | | 177,250 | 176,770 | 108,600 | 36,850 | (71,750) |
| TOTAL DEBT SERVICE | | 1,507,250 | 1,506,770 | 1,508,600 | 1,506,850 | (1,750) |
| TOTAL OTHER USES OF FUNDS | | 1,507,250 | 1,506,770 | 1,508,600 | 1,506,850 | (1,750) |
| TOTAL DEBT SERVICE | | 1,507,250 | 1,506,770 | 1,508,600 | 1,506,850 | (1,750) |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------|------------------------|-----------------------|-----------|-----------|-----------|-------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49210 | TR TO GENERAL FUND | 138,000 | 138,000 | 134,800 | 134,800 | - |
| 49246 | TR TO SAN CAP PROJECTS | | | 2,697,965 | | (2,697,965) |
| TOTAL FUND TRANSFERS | | 138,000 | 138,000 | 2,832,765 | 134,800 | (2,697,965) |
| TOTAL OTHER USES OF FUNDS | | 138,000 | 138,000 | 2,832,765 | 134,800 | (2,697,965) |
| TOTAL TRANSFERS | | 138,000 | 138,000 | 2,832,765 | 134,800 | (2,697,965) |
| TOTAL SANITATION FUND | | 5,152,275 | 4,426,448 | 7,865,808 | 5,369,740 | (2,496,068) |

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 ----- | ----- | 2022-2023 ----- | 2023-2024 | 2024-2025 | NET |
|--------------------------------|-----------------------|---------|-----------------|-----------|-----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45679 | BUSINESS LOAN PROGRAM | 100,000 | 25,000 | 100,000 | 100,000 | - |
| TOTAL OTHER CHARGES | | 100,000 | 25,000 | 100,000 | 100,000 | - |
| TOTAL OTHER OPERATING EXPENSES | | 100,000 | 25,000 | 100,000 | 100,000 | - |
| TOTAL REVOLVING LOAN PROGRAM | | 100,000 | 25,000 | 100,000 | 100,000 | - |
| TOTAL BUSINESS LOAN PROGRAM | | 100,000 | 25,000 | 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

| | | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|--------------------------|---------------------------|-----------------------|---------|-----------|-----------|----------|
| ACCOUNT----- | TITLE ----- | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 179,577 | 129,272 | 176,841 | 205,068 | 28,227 |
| 41020 | SALARIES & WAGES-O/T | 2,890 | 568 | 2,998 | 3,707 | 709 |
| 41030 | PT SALARIES & WAGES-REG | 19,320 | 12,787 | 15,080 | 43,890 | 28,810 |
| TOTAL PERSONAL SERVICES | | 201,787 | 142,627 | 194,919 | 252,665 | 57,746 |
| TOTAL PERSONAL SERVICES | | 201,787 | 142,627 | 194,919 | 252,665 | 57,746 |
| 42010 | FICA | 15,438 | 10,533 | 14,911 | 19,329 | 4,418 |
| 42020 | RETIREMENT - VRS | 26,417 | 19,009 | 26,013 | 28,525 | 2,512 |
| 42030 | RETIREMENT - VRS (DC) | | | | 5,127 | 5,127 |
| 42050 | HEALTH INSURANCE | 24,795 | 10,212 | 23,590 | 25,515 | 1,925 |
| 42060 | LIFE INSURANCE - VRS | 2,407 | 1,732 | 2,370 | 2,748 | 378 |
| 42070 | DISABILITY (VLDP) | 872 | 685 | 937 | 1,087 | 150 |
| 42080 | DENTAL INSURANCE | 468 | 312 | 468 | 468 | - |
| 42110 | WORKER'S COMP. | 1,657 | 2,837 | 3,055 | 2,860 | (195) |
| TOTAL FRINGE BENEFITS | | 72,054 | 45,319 | 71,344 | 85,659 | 14,315 |
| 43010 | MISC. CONTRACTED SERVICES | 15,000 | 48,844 | 15,000 | 15,000 | - |
| 43100 | PROFESSIONAL SERVICES | 195,830 | 111,292 | 215,000 | 120,000 | (95,000) |
| 43110 | MEDICAL SERVICES | 250 | | 250 | 250 | - |
| 43120 | ACCOUNTING & AUDITING | 1,170 | 1,190 | 1,290 | 1,390 | 100 |
| 43320 | SERVICE CONTRACTS | 5,569 | 3,023 | 9,529 | 9,659 | 130 |
| 43325 | TIPPING FEE-CO LANDFILL | 27,000 | 612 | 27,000 | 27,000 | - |
| 43330 | MAINT & REP.-MACH & EQUIP | 2,000 | 38 | 2,000 | 2,000 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 2,500 | 2,587 | 2,500 | 2,500 | - |
| 43600 | ADVERTISING | 3,000 | 2,071 | 3,000 | 4,000 | 1,000 |
| 43710 | UNIFORM MAINTENANCE CONT. | 1,000 | 445 | 1,200 | 1,200 | - |
| 43890 | STATE FEES AND PERMITS | 3,000 | 3,000 | 3,000 | 3,000 | - |
| TOTAL PURCHASED SERVICES | | 256,319 | 173,102 | 279,769 | 185,999 | (93,770) |
| 44200 | C.G. - PARTS AND LABOR | 24,300 | 66,383 | 38,700 | 57,700 | 19,000 |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | 4,000 | 2,171 | 4,000 | 4,000 | - |
| 44310 | C.G. - FUEL | 16,000 | 23,316 | 20,000 | 20,700 | 700 |
| TOTAL INTERNAL SERVICES | | 44,300 | 91,870 | 62,700 | 82,400 | 19,700 |
| 45120 | HEATING | | 210 | | | - |
| 45130 | WATER & SEWER | 500 | | | | - |
| 45210 | POSTAGE | 500 | | 500 | 500 | - |
| 45220 | MESSENGER SVS./PACKAGES | 50 | | 50 | 50 | - |
| 45230 | TELECOMMUNICATIONS | 1,500 | 1,401 | 1,500 | 1,500 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 4,050 | 3,900 | (150) |
| 45340 | PROPERTY INSURANCE | 40 | 39 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 3,150 | 2,879 | | | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | 2024-2025 | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------|----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45370 | PUB.OFFICIAL LIABILITY IN | 520 | 493 | | | - |
| 45380 | GENERAL LIABILITY INS. | 190 | 204 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 1,000 | | 1,000 | 1,857 | 857 |
| 45530 | TRAINING & TRAVEL | 3,300 | 3,530 | 7,600 | 7,600 | - |
| 45540 | EDUCATION | 1,500 | | 1,500 | 1,500 | - |
| 45751 | HCAP DISBURSEMENTS | 126,993 | 43,763 | 100,000 | 110,000 | 10,000 |
| 45752 | SSCP DISBURSEMENTS | 20,000 | 8,000 | 20,000 | 9,000 | (11,000) |
| 45810 | DUES & MEMBERSHIPS | 2,200 | 2,668 | 2,400 | 2,500 | 100 |
| TOTAL OTHER CHARGES | | 161,443 | 63,186 | 138,600 | 138,407 | (193) |
| 46010 | OFFICE SUPPLIES | 2,000 | 639 | 2,000 | 2,000 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 750 | 966 | 750 | 750 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 500 | | 500 | 500 | - |
| 46140 | OTHER OPERATING SUPPLIES | 10,000 | 29,334 | 10,000 | 10,000 | - |
| TOTAL MATERIALS & SUPPLIES | | 13,250 | 30,940 | 13,250 | 13,250 | - |
| TOTAL OTHER OPERATING EXPENSES | | 547,366 | 404,417 | 565,663 | 505,715 | (59,948) |
| 49311 | RES FOR PAY ADJUSTMENTS | | | 15,300 | 7,570 | (7,730) |
| TOTAL RESERVES | | | | 15,300 | 7,570 | (7,730) |
| TOTAL OTHER USES OF FUNDS | | | | 15,300 | 7,570 | (7,730) |
| TOTAL STORMWATER MANAGEMENT | | 749,153 | 547,043 | 775,882 | 765,950 | (9,932) |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|----------------------|-------------------------|-----------------------|--------|-----------|-----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48211 | MACHINERY & EQUIPMENT | 545,666 | 5,255 | | | - |
| 48251 | MOTOR VEHICLES & EQUIP. | | | | 300,000 | 300,000 |
| 48272 | HARDWARE | 1,350 | 887 | 4,040 | 1,600 | (2,440) |
| 48273 | SOFTWARE | | 276 | | | - |
| 48278 | NUTRIENT CREDITS-PERM | 150,334 | 80,893 | 305,258 | 351,130 | 45,872 |
| 48281 | BUILDINGS & GROUNDS | | | | 25,000 | 25,000 |
| TOTAL CAPITAL OUTLAY | | 697,350 | 87,311 | 309,298 | 677,730 | 368,432 |
| TOTAL CAPITAL OUTLAY | | 697,350 | 87,311 | 309,298 | 677,730 | 368,432 |
| TOTAL CAPITAL OUTLAY | | 697,350 | 87,311 | 309,298 | 677,730 | 368,432 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------|-----------------------|-----------------------|---------|-----------|-----------|-----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 49210 | TR TO GENERAL FUND | 22,500 | 22,500 | 29,000 | 29,000 | - |
| 49248 | TR TO STMWTR CAP PROJ | | | 358,500 | | (358,500) |
| TOTAL FUND TRANSFERS | | 22,500 | 22,500 | 387,500 | 29,000 | (358,500) |
| TOTAL OTHER USES OF FUNDS | | 22,500 | 22,500 | 387,500 | 29,000 | (358,500) |
| TOTAL TRANSFERS | | 22,500 | 22,500 | 387,500 | 29,000 | (358,500) |
| TOTAL STORMWATER FUND | | 1,469,003 | 656,854 | 1,472,680 | 1,472,680 | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 746,577 | 645,335 | 769,537 | 109,844 |
| 41017 | STAND BY PAY | 8,500 | 7,613 | 8,500 | - |
| 41020 | SALARIES & WAGES-O/T | 48,875 | 14,152 | 51,875 | (29,175) |
| 41027 | STANDBY & BLENDED - OT | 3,000 | 1,271 | 3,000 | - |
| 41030 | PT SALARIES & WAGES-REG | 63,096 | 32,583 | 77,456 | 5,070 |
| 41040 | PT SALARIES & WAGES-O/T | 5,400 | 5,520 | 5,400 | 900 |
| 41050 | ANNUAL LEAVE - SEPARATION | 1,500 | | 6,000 | - |
| 41051 | SICK LEAVE - SEPARATION | 1,500 | | 10,000 | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 37 | | - |
| 41054 | PTO - PAYOUT | | 1,195 | | - |
| 41060 | PTO - SEPARATION | 2,500 | 11 | 2,500 | - |
| TOTAL PERSONAL SERVICES | | 880,948 | 707,718 | 934,268 | 86,639 |
| TOTAL PERSONAL SERVICES | | 880,948 | 707,718 | 934,268 | 86,639 |
| 42010 | FICA | 67,393 | 49,388 | 71,472 | 6,626 |
| 42020 | RETIREMENT - VRS | 111,934 | 97,177 | 126,061 | 2,376 |
| 42030 | RETIREMENT - VRS (DC) | | | | 16,821 |
| 42050 | HEALTH INSURANCE | 159,224 | 115,885 | 177,209 | (9,921) |
| 42060 | LIFE INSURANCE - VRS | 10,462 | 8,852 | 10,802 | 1,571 |
| 42070 | DISABILITY (VLDP) | 2,443 | 2,247 | 3,094 | 472 |
| 42080 | DENTAL INSURANCE | 2,496 | 1,170 | 2,777 | (125) |
| 42110 | WORKER'S COMP. | 11,003 | 10,436 | 10,950 | (420) |
| TOTAL FRINGE BENEFITS | | 364,955 | 285,156 | 402,365 | 17,400 |
| 43100 | PROFESSIONAL SERVICES | 1,200 | 124 | 1,200 | - |
| 43110 | MEDICAL SERVICES | 2,500 | 1,650 | 2,500 | 500 |
| 43133 | COMPUTER SUPPORT | 6,000 | | 6,000 | - |
| 43310 | REPAIRS & MAINTENANCE | | 195 | 500 | - |
| 43320 | SERVICE CONTRACTS | 295,000 | 303,134 | 350,000 | 70,000 |
| 43330 | MAINT & REP.-MACH & EQUIP | 35,000 | 30,143 | 45,000 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 45,000 | 29,574 | 50,000 | 25,000 |
| 43600 | ADVERTISING | 1,500 | 456 | 2,500 | - |
| 43710 | UNIFORM MAINTENANCE CONT. | 15,000 | 13,203 | 25,000 | 5,000 |
| TOTAL PURCHASED SERVICES | | 401,200 | 378,480 | 482,700 | 100,500 |
| 44200 | C.G. - PARTS AND LABOR | 7,200 | 5,362 | 7,600 | (300) |
| 44300 | CENTRAL STORES | 4,500 | 2,374 | 5,000 | 500 |
| 44310 | C.G. - FUEL | 4,500 | 2,983 | 4,500 | (1,500) |
| TOTAL INTERNAL SERVICES | | 16,200 | 10,719 | 17,100 | (1,300) |
| 45110 | ELECTRICITY | 50,600 | 43,782 | 55,000 | 5,000 |
| 45120 | HEATING | 15,500 | 17,847 | 16,000 | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45130 | WATER & SEWER | 5,000 | 5,521 | 6,000 | 6,500 | 500 |
| 45210 | POSTAGE | 400 | | 400 | 400 | - |
| 45230 | TELECOMMUNICATIONS | 4,915 | 1,517 | 5,000 | 5,000 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 20,310 | 19,540 | (770) |
| 45310 | BOILER & MACHINERY INS. | 4,910 | 4,443 | | | - |
| 45340 | PROPERTY INSURANCE | 7,970 | 7,710 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 1,510 | 1,382 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 3,440 | 3,263 | | | - |
| 45380 | GENERAL LIABILITY INS. | 1,250 | 1,342 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | 3,960 | 4,360 | 3,960 | | (3,960) |
| 45410 | LEASE/RENT OF EQUIPMENT | 5,000 | 1,703 | 5,000 | 5,000 | - |
| 45530 | TRAINING & TRAVEL | 8,900 | 9,862 | 10,000 | 10,000 | - |
| 45540 | EDUCATION | 1,000 | | 1,000 | 1,000 | - |
| 45810 | DUES & MEMBERSHIPS | 1,500 | 1,800 | 1,500 | 1,500 | - |
| TOTAL OTHER CHARGES | | 115,855 | 104,532 | 124,170 | 124,940 | 770 |
| 46010 | OFFICE SUPPLIES | 1,650 | 54 | 2,000 | 2,000 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 16,000 | 13,178 | 18,000 | 20,000 | 2,000 |
| 46110 | UNIFORMS | 3,000 | 1,062 | 3,500 | 4,000 | 500 |
| 46120 | BOOKS & SUBSCRIPTIONS | 550 | 840 | 550 | 550 | - |
| 46140 | OTHER OPERATING SUPPLIES | 35,000 | 10,529 | 40,000 | 40,000 | - |
| 46170 | EMS/MEDICAL SUPPLIES | 3,000 | 1,567 | 3,000 | 3,000 | - |
| 46200 | COMPUTER (DESKTOP_LAPTOP) | | | | 3,500 | 3,500 |
| TOTAL MATERIALS & SUPPLIES | | 59,200 | 27,229 | 67,050 | 73,050 | 6,000 |
| TOTAL OTHER OPERATING EXPENSES | | 957,410 | 806,115 | 1,093,385 | 1,216,755 | 123,370 |
| 48271 | EDP EQUIPMENT | | 10,747 | | | - |
| TOTAL CAPITAL OUTLAY | | | 10,747 | | | - |
| TOTAL CAPITAL OUTLAY | | | 10,747 | | | - |
| 49311 | RES FOR PAY ADJUSTMENTS | | | 120,100 | 39,640 | (80,460) |
| TOTAL RESERVES | | | | 120,100 | 39,640 | (80,460) |
| TOTAL OTHER USES OF FUNDS | | | | 120,100 | 39,640 | (80,460) |
| TOTAL OPERATING | | 1,838,358 | 1,524,580 | 2,147,753 | 2,277,302 | 129,549 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 101,202 | 96,138 | 101,859 | 13,893 |
| 41020 | SALARIES & WAGES-O/T | 1,718 | 906 | 1,793 | (608) |
| 41030 | PT SALARIES & WAGES-REG | 4,504 | 1,779 | 4,461 | (2,142) |
| 41040 | PT SALARIES & WAGES-O/T | 934 | 618 | 934 | (784) |
| 41050 | ANNUAL LEAVE - SEPARATION | 675 | | 675 | - |
| 41051 | SICK LEAVE - SEPARATION | 750 | | 750 | - |
| 41053 | ANNUAL LEAVE - PAYOUT | | 234 | | - |
| 41054 | PTO - PAYOUT | | 188 | | - |
| 41060 | PTO - SEPARATION | 525 | 247 | 600 | - |
| TOTAL PERSONAL SERVICES | | 110,308 | 100,109 | 111,072 | 10,359 |
| TOTAL PERSONAL SERVICES | | 110,308 | 100,109 | 111,072 | 10,359 |
| 42010 | FICA | 8,438 | 7,281 | 8,497 | 793 |
| 42020 | RETIREMENT - VRS | 14,887 | 14,288 | 14,983 | 1,119 |
| 42030 | RETIREMENT - VRS (DC) | | | 1,691 | 1,691 |
| 42050 | HEALTH INSURANCE | 13,124 | 8,564 | 11,644 | 1,914 |
| 42060 | LIFE INSURANCE - VRS | 1,356 | 1,301 | 1,365 | 186 |
| 42070 | DISABILITY (VLDP) | 252 | 247 | 279 | 80 |
| 42080 | DENTAL INSURANCE | 280 | 235 | 281 | - |
| 42090 | UNEMPLOYMENT | 540 | | 550 | (550) |
| 42110 | WORKER'S COMP. | 529 | 507 | 542 | (102) |
| TOTAL FRINGE BENEFITS | | 39,406 | 32,423 | 38,141 | 5,131 |
| 43100 | PROFESSIONAL SERVICES | 125 | 36 | 150 | - |
| 43110 | MEDICAL SERVICES | 135 | 29 | 170 | 10 |
| 43120 | ACCOUNTING & AUDITING | 1,190 | 1,250 | 1,380 | 85 |
| 43133 | COMPUTER SUPPORT | 4,500 | | 4,500 | - |
| 43320 | SERVICE CONTRACTS | 12,525 | 4,847 | 13,200 | 900 |
| 43330 | MAINT & REP.-MACH & EQUIP | 1,050 | 79 | 1,060 | 20 |
| 43360 | MAINT & REP.-BLDGS & GNDS | 3,075 | 6,000 | 3,530 | 70 |
| 43600 | ADVERTISING | 690 | 122 | 770 | 40 |
| TOTAL PURCHASED SERVICES | | 23,290 | 12,363 | 24,760 | 1,125 |
| 44200 | C.G. - PARTS AND LABOR | 690 | 545 | 1,120 | 40 |
| 44300 | CENTRAL STORES | 975 | 992 | 940 | 210 |
| 44310 | C.G. - FUEL | 350 | 111 | 350 | (180) |
| TOTAL INTERNAL SERVICES | | 2,015 | 1,648 | 2,410 | 70 |
| 45110 | ELECTRICITY | 10,650 | 8,177 | 11,400 | 520 |
| 45120 | HEATING | 210 | 113 | 230 | 10 |
| 45130 | WATER & SEWER | 495 | 447 | 530 | 40 |
| 45210 | POSTAGE | 210 | 210 | 210 | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|--------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45230 | TELECOMMUNICATIONS | 1,645 | 741 | 1,760 | 1,760 | - |
| 45305 | PROPERTY/LIABILITY INS. | | | 960 | 930 | (30) |
| 45340 | PROPERTY INSURANCE | 255 | 252 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 160 | 65 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 485 | 360 | | | - |
| 45380 | GENERAL LIABILITY INS. | 175 | 150 | | | - |
| 45410 | LEASE/RENT OF EQUIPMENT | 3,375 | 2,725 | 4,650 | 4,720 | 70 |
| 45530 | TRAINING & TRAVEL | 1,935 | 798 | 2,100 | 2,120 | 20 |
| 45810 | DUES & MEMBERSHIPS | 300 | 138 | 320 | 310 | (10) |
| TOTAL OTHER CHARGES | | 19,895 | 14,176 | 22,160 | 22,780 | 620 |
| 46010 | OFFICE SUPPLIES | 1,360 | 753 | 1,740 | 1,750 | 10 |
| 46070 | REPAIR & MAINT. SUPPLIES | 150 | | 150 | 160 | 10 |
| 46110 | UNIFORMS | 1,575 | 1,127 | 1,830 | 1,970 | 140 |
| 46120 | BOOKS & SUBSCRIPTIONS | 35 | 45 | 40 | 50 | 10 |
| 46140 | OTHER OPERATING SUPPLIES | 5,700 | 4,990 | 5,700 | 6,220 | 520 |
| 46170 | EMS/MEDICAL SUPPLIES | 300 | 166 | 330 | 350 | 20 |
| 46200 | COMPUTER (DESKTOP_LAPTOP) | | | | 2,780 | 2,780 |
| TOTAL MATERIALS & SUPPLIES | | 9,120 | 7,082 | 9,790 | 13,280 | 3,490 |
| TOTAL OTHER OPERATING EXPENSES | | 93,726 | 67,693 | 97,261 | 107,697 | 10,436 |
| 48271 | EDP EQUIPMENT | | 1,986 | | | - |
| TOTAL CAPITAL OUTLAY | | | 1,986 | | | - |
| TOTAL CAPITAL OUTLAY | | | 1,986 | | | - |
| TOTAL ADMINISTRATION | | 204,034 | 169,788 | 208,333 | 229,128 | 20,795 |

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 ----- | ----- 2022-2023 ----- | | 2023-2024 | 2024-2025 | NET |
|---------------------------|-------------------------|-----------------------|-----------|-----------|-----------|----------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48111 | MACHINERY & EQUIPMENT | 65,863 | 14,856 | 62,312 | 450,000 | 387,688 |
| 48121 | FURNITURE & FIXTURES | | | 6,900 | | (6,900) |
| 48151 | MOTOR VEHICLES & EQUIP. | 69,656 | 69,656 | | | - |
| 48181 | BUILDINGS & GROUNDS | | | | 21,600 | 21,600 |
| 48271 | EDP EQUIPMENT | 13,000 | | 10,080 | | (10,080) |
| TOTAL CAPITAL OUTLAY | | 148,519 | 84,512 | 79,292 | 471,600 | 392,308 |
| TOTAL CAPITAL OUTLAY | | 148,519 | 84,512 | 79,292 | 471,600 | 392,308 |
| TOTAL CAPITAL OUTLAY | | 148,519 | 84,512 | 79,292 | 471,600 | 392,308 |
| TOTAL CENTRAL GARAGE FUND | | 2,190,911 | 1,778,880 | 2,435,378 | 2,978,030 | 542,652 |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET |
|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|---------|
| | | BUDGET | ACTUAL | PROPOSED | CHANGE |
| 41010 | SALARIES & WAGES-REG. | 103,392 | 62,347 | 102,378 | 3,993 |
| 41020 | SALARIES & WAGES-O/T | 2,504 | 2,840 | 6,137 | 3,189 |
| 41050 | ANNUAL LEAVE - SEPARATION | | 4,837 | | - |
| 41051 | SICK LEAVE - SEPARATION | | 7,721 | | - |
| TOTAL PERSONAL SERVICES | | 105,896 | 77,744 | 105,326 | 7,182 |
| TOTAL PERSONAL SERVICES | | 105,896 | 77,744 | 105,326 | 7,182 |
| 42010 | FICA | 8,102 | 5,139 | 8,057 | 550 |
| 42020 | RETIREMENT - VRS | 15,211 | 9,018 | 15,060 | (264) |
| 42030 | RETIREMENT - VRS (DC) | | | 2,659 | 2,659 |
| 42050 | HEALTH INSURANCE | 26,525 | 17,002 | 30,026 | (3,759) |
| 42060 | LIFE INSURANCE - VRS | 1,385 | 822 | 1,372 | 53 |
| 42070 | DISABILITY (VLDP) | 212 | 273 | 543 | 21 |
| 42080 | DENTAL INSURANCE | 312 | 195 | 312 | - |
| 42110 | WORKER'S COMP. | 1,873 | 2,007 | 2,134 | (94) |
| TOTAL FRINGE BENEFITS | | 53,620 | 34,455 | 57,504 | (834) |
| 43010 | MISC. CONTRACTED SERVICES | 1,500 | | 1,500 | - |
| 43100 | PROFESSIONAL SERVICES | 50 | 231 | 50 | - |
| 43110 | MEDICAL SERVICES | 100 | 140 | 200 | - |
| 43120 | ACCOUNTING & AUDITING | 1,110 | 1,110 | 1,200 | 100 |
| 43320 | SERVICE CONTRACTS | 11,905 | 8,635 | 10,466 | (1,760) |
| 43330 | MAINT & REP.-MACH & EQUIP | 1,500 | 608 | 1,500 | - |
| 43340 | MAINT & REP.-FURN & FIX | 1,700 | 170 | 1,700 | - |
| 43360 | MAINT & REP.-BLDGS & GNDS | 2,000 | 507 | 2,000 | - |
| 43600 | ADVERTISING | 200 | | 200 | - |
| 43710 | UNIFORM MAINTENANCE CONT. | 600 | 248 | 800 | - |
| TOTAL PURCHASED SERVICES | | 20,665 | 11,650 | 19,616 | (1,660) |
| 44200 | C.G. - PARTS AND LABOR | 2,200 | 1,916 | 2,000 | (800) |
| 44302 | C.S.-POWER.EQUIP.SUPPLIES | | 2 | | - |
| 44304 | C.S.-BLDG. & GROUNDS SUPP | 500 | 361 | 500 | - |
| 44307 | C.S.-OFFICE SUPPLIES | 600 | 249 | 600 | - |
| 44308 | C.S.-SAFETY/MEDICAL SUPP. | 100 | 16 | 100 | - |
| 44309 | C.S.-OTHER SUPPLIES | 600 | 478 | 600 | - |
| 44310 | C.G. - FUEL | 400 | 751 | 800 | (200) |
| 44313 | CONTRACTOR EQUIP. LOANS | 300 | | 300 | - |
| 44316 | INV ADJ-OTHER THAN UTILIT | 750 | | 750 | - |
| TOTAL INTERNAL SERVICES | | 5,450 | 3,772 | 5,650 | (1,000) |
| 45110 | ELECTRICITY | 5,400 | 4,221 | 5,400 | - |
| 45120 | HEATING | 3,500 | 3,295 | 3,500 | - |

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 ----- | ----- 2022-2023 ----- | ----- 2023-2024 ----- | ----- 2024-2025 ----- | NET | |
|--------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|----------|---------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 45130 | WATER & SEWER | 850 | 858 | 850 | 850 | - |
| 45210 | POSTAGE | 100 | | 100 | 100 | - |
| 45220 | MESSENGER SVS./PACKAGES | 600 | | 600 | 600 | - |
| 45230 | TELECOMMUNICATIONS | 500 | 971 | 500 | 1,000 | 500 |
| 45305 | PROPERTY/LIABILITY INS. | | | 2,570 | 2,480 | (90) |
| 45340 | PROPERTY INSURANCE | 1,200 | 1,161 | | | - |
| 45350 | VEHICLE & EQUIPMENT INS. | 560 | 525 | | | - |
| 45370 | PUB.OFFICIAL LIABILITY IN | 440 | 417 | | | - |
| 45380 | GENERAL LIABILITY INS. | 160 | 171 | | | - |
| 45394 | RETIREE H'CARE BENEFIT | | 3,000 | 3,600 | 3,300 | (300) |
| 45410 | LEASE/RENT OF EQUIPMENT | 700 | | 700 | 2,433 | 1,733 |
| 45530 | TRAINING & TRAVEL | 4,710 | | 4,710 | 4,550 | (160) |
| 45540 | EDUCATION | 600 | | 600 | 600 | - |
| 45810 | DUES & MEMBERSHIPS | 1,000 | 223 | 1,000 | 1,000 | - |
| 45850 | FREIGHT & DRAYAGE | 50 | | 50 | 50 | - |
| TOTAL OTHER CHARGES | | 20,370 | 14,842 | 24,180 | 25,863 | 1,683 |
| 46010 | OFFICE SUPPLIES | 700 | 471 | 700 | 700 | - |
| 46070 | REPAIR & MAINT. SUPPLIES | 150 | 15 | 150 | 150 | - |
| 46120 | BOOKS & SUBSCRIPTIONS | 125 | | 125 | 125 | - |
| 46140 | OTHER OPERATING SUPPLIES | 800 | 1,040 | 800 | 800 | - |
| TOTAL MATERIALS & SUPPLIES | | 1,775 | 1,525 | 1,775 | 1,775 | - |
| TOTAL OTHER OPERATING EXPENSES | | 101,880 | 66,245 | 108,725 | 106,914 | (1,811) |
| 49311 | RES FOR PAY ADJUSTMENTS | | | 11,600 | 3,930 | (7,670) |
| TOTAL RESERVES | | | | 11,600 | 3,930 | (7,670) |
| TOTAL OTHER USES OF FUNDS | | | | 11,600 | 3,930 | (7,670) |
| TOTAL OPERATING | | 207,776 | 143,989 | 225,651 | 223,352 | (2,299) |

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 ----- | ----- 2022-2023 ----- | 2023-2024 | 2024-2025 | NET | |
|---------------------------|---------------------|-----------------------|-------------|-------------|-------------|------------|
| | | BUDGET | ACTUAL | BUDGET | PROPOSED | CHANGE |
| 48172 | HARDWARE | | | | 2,000 | 2,000 |
| 48181 | BUILDINGS & GROUNDS | | | 8,000 | | (8,000) |
| TOTAL CAPITAL OUTLAY | | | | 8,000 | 2,000 | (6,000) |
| TOTAL CAPITAL OUTLAY | | | | 8,000 | 2,000 | (6,000) |
| TOTAL CAPITAL OUTLAY | | | | 8,000 | 2,000 | (6,000) |
| TOTAL CENTRAL STORES FUND | | 207,776 | 143,989 | 233,651 | 225,352 | (8,299) |
| TOTAL REPORT | | 529,088,428 | 369,232,680 | 362,217,042 | 404,901,690 | 42,684,648 |