

CITY OF HARRISONBURG, VIRGINIA

Proposed Budget

For the Fiscal Year

July 1, 2025 to June 30, 2026



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FISCAL YEAR 2026**

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CITY OF HARRISONBURG, VIRGINIA

OFFICIALS

Deanna R. Reed, Mayor

Dany Fleming, Vice Mayor

Nasser A. Alsaadun, Council Member

Laura A. Dent, Council Member

Monica L. Robinson, Council Member

Alexander "Ande" Banks, IV, City Manager

Amy E. Snider, Deputy City Manager

**CITY MANAGER'S
BUDGET LETTER**



CITY OF HARRISONBURG
OFFICE OF THE
CITY MANAGER

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

April 8, 2025

Esteemed Members of the City Council:

I am pleased to present for your consideration the City Manager's proposed budget for fiscal year 2025-2026.

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

This year's budget was developed in an environment of constrained revenue growth, economic uncertainty, and potential implications of federal policy. Despite these challenges, this balanced budget maintains current tax rates while focusing on delivering high-quality services, recruiting and retaining an industry-leading workforce, and investing in capital improvements.

The proposed FY 2025-2026 operating budget totals \$416.5 million, a 3.3 percent increase from the adopted FY 2024-2025 budget. The proposed budget for the General Fund, the primary fund for most City operations, is \$175.2 million, a 2.2 percent increase compared to this fiscal year. While the General Fund is growing, this increase reflects rising labor and material costs, while adding only one new City position and transitioning part-time positions into two other full-time positions in the Public Utilities and Emergency Communications Center departments.

At your direction, this budget maintains the current real estate tax rate of \$1.01 per \$100 valuation. As in previous years, the City has strategically used the fund balance in the budget to offset the costs of ongoing capital improvements and one-time expenditures. The proposed budget includes an increase of \$1.95 per month in utility fees for the average residential customer as we continue to replace and upgrade water and sewer systems. In addition, the proposed budget includes a \$3 per month decrease to the solid waste collection fee for residential customers and a \$2 per billing unit increase to the stormwater fee to fund upcoming required stormwater projects.

Workforce Recruitment and Retention

Recognizing that talented people are indispensable to public service delivery and to more effectively compete with the private sector, this budget proposes a 4% increase in employee compensation. This builds upon last year's 3% compensation increase as part of the City's ongoing commitment to its workforce. We will continue to enhance our total rewards to remain an employer of choice across the Commonwealth. Additionally, health insurance premiums will not increase this year along with a few enhancements added to existing coverage. The City continues its efforts to reduce the employee share of health insurance and is on track to cover 80% of premium costs.

Human Resources staff have overseen a comprehensive benefits evaluation this fiscal year. This nationally recognized effort involved 70 listening sessions with more than 600 employees, in addition to a staff survey, to determine which benefits would be the most impactful. Based on this data, staff prioritized recommendations for implementation over the next several years. A significant next step will be a modification to the existing leave model type that will provide additional hours of leave for employees annually beginning in the FY26 fiscal year.

School Funding

After several years of significant funds going toward the construction and operation of Rocktown High School, this year's budget proposes a more moderate increase for Harrisonburg City Public Schools. Compared to the \$5.5 million increase in FY 2024-2025, the FY 2025-2026 budget proposes \$1.46 million in new operational funding. Because previous years' tax rate changes were directly tied to school funding, reducing this year's HCPS funding proposal increase would allow the tax rate to remain unchanged.

Infrastructure Investment

This proposed budget recommends \$39 million in capital investments, with \$17.5 million allocated for general capital projects. Among these, \$2,250,000 is designated for modernizing the Simms Center's HVAC system, which is an overdue necessity. This investment will ensure that this Northeast Neighborhood landmark will be able to be used and enjoyed for years to come. The capital budget also sets aside funding to renovate the Municipal Building so the City can maintain service level expectations of a growing population. Designs for this project are currently being priced. Funding is also being used to install a dome over the Olympic pool at Westover Park in order to expand our aquatics offerings in colder months. In addition to City facilities, the capital budget will provide funding for the replacement of old boilers and roofs at multiple HCPS schools.

Council Vision Priorities

At your 2025 City Council retreat, you unanimously selected 30 priorities for staff to focus on for the next three years beyond core services. This proposed budget supports these priorities. In FY 2025-2026, we will fund creation of the latest Parks and Recreation master plan, contract services for housing policy technical assistance, procure a community survey platform, initiate the Dry River power generation study, conduct a childcare needs assessment, and continue the entrepreneurship development program. These initiatives will be funded through existing departmental budgets or the capital budget.

Budget Next Steps

In accordance with Section 15.2-2506 of the Code of Virginia, a public hearing is required to be held at least seven days prior to the final adoption of the budget. As such, it is suggested the public hearing for the budget be held on April 22, 2025, and the final adoption occur on May 27, 2025.

Additionally, a public hearing will be held on the real estate tax rate on May 27, 2025.

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

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

Respectfully,

Alexander Banks VI
City Manager

BUDGET SUMMARY

**CITY OF HARRISONBURG, VIRGINIA
BUDGET SUMMARY
FISCAL YEAR 2026**

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CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF REVENUE BUDGETS
For Fiscal Year 2026

Fund and Major Revenue Sources	FY 2025 Original Budget	FY 2026 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
General Fund					
Amount from fund balance	7,170,000	7,757,000	4.43%	587,000	8.19%
General property taxes	78,132,600	81,751,200	46.67%	3,618,600	4.63%
Other local taxes	56,586,600	57,886,000	33.05%	1,299,400	2.30%
Permits, privilege fees and regulatory licenses	567,950	567,950	0.32%	-	0.00%
Fines and forfeitures	1,775,000	595,000	0.34%	(1,180,000)	-66.48%
Use of money and property	3,651,200	2,232,000	1.27%	(1,419,200)	-38.87%
Charges for services	1,660,200	1,843,200	1.05%	183,000	11.02%
Miscellaneous	6,054,125	6,077,995	3.47%	23,870	0.39%
Recovered costs	982,890	924,702	0.53%	(58,188)	-5.92%
State revenue	12,299,783	12,557,733	7.17%	257,950	2.10%
Federal revenue	247,966	903,500	0.52%	655,534	264.36%
Nonrevenue receipts	50,000	43,940	0.03%	(6,060)	-12.12%
Transfers from other funds	2,170,600	2,010,600	1.15%	(160,000)	-7.37%
Total General Fund	171,348,914	175,150,820		3,801,906	2.22%
School Fund					
Charges for services	478,542	396,542	0.32%	(82,000)	-17.14%
State revenue	66,816,189	70,573,655	56.98%	3,757,466	5.62%
Federal revenue	3,790,869	3,831,928	3.09%	41,059	1.08%
Transfers from other funds	47,260,457	49,046,005	39.60%	1,785,548	3.78%
Total School Fund	118,346,057	123,848,130		5,502,073	4.65%
School Nutrition Fund					
Amount from fund balance	513,452	362,725	5.50%	(150,727)	-29.36%
Charges for services	270,000	230,000	3.49%	(40,000)	-14.81%
State revenue	205,000	150,891	2.29%	(54,109)	-26.39%
Federal revenue	5,465,575	5,851,965	88.73%	386,390	7.07%
Total School Nutrition Fund	6,454,027	6,595,581		141,554	2.19%
Emergency Communications Center Fund					
Amount from fund balance	-	1,819,000	14.80%	1,819,000	0.00%
Use of money and property	270,000	270,000	2.20%	-	0.00%
Miscellaneous	4,095,060	4,308,372	35.04%	213,312	5.21%
Recovered costs	795,500	916,000	7.45%	120,500	15.15%
State revenue	714,500	746,500	6.07%	32,000	4.48%
Federal revenue	90,000	90,000	0.73%	-	0.00%
Transfers from other funds	3,931,060	4,144,372	33.71%	213,312	5.43%
Total Emergency Communications Center Fund	9,896,120	12,294,244		2,398,124	24.23%
Community Development Block Grant Fund					
Federal revenue	500,000	491,000	100.00%	(9,000)	-1.80%
Total Community Development Block Grant Fund	500,000	491,000		(9,000)	-1.80%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF REVENUE BUDGETS
For Fiscal Year 2026

Fund and Major Revenue Sources	FY 2025 Original Budget	FY 2026 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
School Transportation Fund					
Amount from fund balance	700,000	930,500	13.15%	230,500	32.93%
Use of money and property	25,000	25,000	0.35%	-	0.00%
Charges for services	6,006,979	6,106,080	86.29%	99,101	1.65%
Miscellaneous	15,000	15,000	0.21%	-	0.00%
Total School Transportation Fund	6,746,979	7,076,580		329,601	4.89%
General Capital Projects Fund					
Amount from fund balance	-	-	0.00%	-	0.00%
Recovered costs	69,430	700,000	4.00%	630,570	908.21%
Federal revenue	18,909,905	12,168,180	69.46%	(6,741,725)	-35.65%
Transfers from other funds	9,907,130	4,650,000	26.54%	(5,257,130)	-53.06%
Total General Capital Projects Fund	28,886,465	17,518,180		(11,368,285)	-39.36%
School Capital Projects Fund					
Transfers from other funds	520,000	3,269,000	82.82%	2,749,000	528.65%
Total School Capital Projects Fund	520,000	3,269,000		2,749,000	528.65%
ECC Capital Projects Fund					
Transfers from other funds	-	600,000	15.20%	600,000	0.00%
Total ECC Capital Projects Fund	-	600,000		600,000	0.00%
Water Capital Projects Fund					
Transfers from other funds	2,798,489	3,947,000	100.00%	1,148,511	41.04%
Total Water Capital Projects Fund	2,798,489	3,947,000		1,148,511	41.04%
Sewer Capital Projects Fund					
Transfers from other funds	1,304,998	3,275,000	100.00%	1,970,002	150.96%
Total Sewer Capital Projects Fund	1,304,998	3,275,000		1,970,002	150.96%
Sanitation Capital Projects Fund					
Transfers from other funds	-	-	0.00%	-	0.00%
Total Sanitation Capital Projects Fund	-	-		-	0.00%
Stormwater Capital Projects Fund					
State revenue	1,007,325	-	0.00%	(1,007,325)	-100.00%
Transfers from other funds	-	350,000	100.00%	350,000	0.00%
Total Stormwater Capital Projects Fund	1,007,325	350,000		(657,325)	-65.25%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF REVENUE BUDGETS
For Fiscal Year 2026

Fund and Major Revenue Sources	FY 2025 Original Budget	FY 2026 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
Water Fund					
Amount from fund balance	1,300,000	1,000,000	6.05%	(300,000)	-23.08%
Permits, privilege fees and regulatory fees	200,000	200,000	1.21%	-	0.00%
Use of money and property	375,000	270,000	1.63%	(105,000)	-28.00%
Charges for services	11,490,000	13,206,380	79.84%	1,716,380	14.94%
Miscellaneous	5,000	1,000	0.01%	(4,000)	-80.00%
Recovered costs	100,000	10,000	0.06%	(90,000)	-90.00%
Intrafund transfers	1,871,700	1,854,000	11.21%	(17,700)	-0.95%
Total Water Fund	15,341,700	16,541,380		1,199,680	7.82%
Sewer Fund					
Amount from fund balance	1,300,000	1,655,400	9.03%	355,400	27.34%
Permits, privilege fees and regulatory fees	200,000	100,000	0.55%	(100,000)	-50.00%
Use of money and property	250,000	200,000	1.09%	(50,000)	-20.00%
Charges for services	12,927,590	15,116,000	82.46%	2,188,410	16.93%
Miscellaneous	5,000	1,000	0.01%	(4,000)	-80.00%
Recovered costs	60,000	40,000	0.22%	(20,000)	-33.33%
Intrafund transfers	1,146,600	1,219,800	6.65%	73,200	6.38%
Total Sewer Fund	15,889,190	18,332,200		2,443,010	15.38%
Public Transportation Fund					
Amount from fund balance	146,000	115,500	0.74%	(30,500)	-20.89%
Use of money and property	90,000	40,000	0.25%	(50,000)	-55.56%
Charges for services	2,617,242	2,845,963	18.12%	228,721	8.74%
Recovered costs	126,043	129,824	0.83%	3,781	3.00%
State revenue	2,650,190	3,048,022	19.41%	397,832	15.01%
Federal revenue	7,613,449	8,776,523	55.88%	1,163,074	15.28%
Transfers from other funds	660,000	750,000	4.78%	90,000	13.64%
Total Public Transportation Fund	13,902,924	15,705,832		1,802,908	12.97%
Sanitation Fund					
Amount from fund balance	924,740	-	0.00%	(924,740)	-100.00%
Use of money and property	35,000	35,000	0.88%	-	0.00%
Charges for services	4,410,000	3,938,320	99.12%	(471,680)	-10.70%
Total Sanitation Fund	5,369,740	3,973,320		(1,396,420)	-26.01%
Business Loan Program Fund					
Amount from fund balance	76,800	89,530	89.53%	12,730	16.58%
Use of money and property	2,300	1,100	1.10%	(1,200)	-52.17%
Miscellaneous	20,900	9,370	9.37%	(11,530)	-55.17%
Total Business Loan Program Fund	100,000	100,000		-	0.00%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF REVENUE BUDGETS
For Fiscal Year 2026

Fund and Major Revenue Sources	FY 2025 Original Budget	FY 2026 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
Stormwater Fund					
Amount from fund balance	-	1,060,430	24.26%	1,060,430	0.00%
Use of money and property	45,000	11,000	0.25%	(34,000)	-75.56%
Charges for services	1,427,680	1,844,800	42.21%	417,120	29.22%
State revenue	-	1,454,670	33.28%	1,454,670	0.00%
Total Stormwater Fund	1,472,680	4,370,900		2,898,220	196.80%
Central Garage Fund					
Amount from fund balance	471,600	250,000	8.79%	(221,600)	-46.99%
Use of money and property	10,000	10,000	0.35%	-	0.00%
Charges for services	2,494,430	2,582,300	90.79%	87,870	3.52%
Miscellaneous	500	500	0.02%	-	0.00%
Recovered costs	1,500	1,500	0.05%	-	0.00%
Total Central Garage Fund	2,978,030	2,844,300		(133,730)	-4.49%
Central Stores Fund					
Amount from fund balance	-	-	0.00%	-	0.00%
Transfers from other funds	225,352	242,250	100.00%	16,898	7.50%
Total Central Stores Fund	225,352	242,250		16,898	7.50%
Total All Funds	403,088,990	416,525,717		13,436,727	3.33%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2026

Fund, Function and Elements	FY 2025 Original Budget	FY 2026 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
General Fund					
General government administration:					
City council	359,769	359,627	0.21%	(142)	-0.04%
City manager	885,902	967,854	0.55%	81,952	9.25%
Communications	265,013	466,356	0.27%	201,343	75.97%
City attorney	431,923	446,463	0.25%	14,540	3.37%
Human resources	981,564	1,013,153	0.58%	31,589	3.22%
Independent auditor	26,720	27,490	0.02%	770	2.88%
Commissioner of revenue	726,274	752,476	0.43%	26,202	3.61%
Assessor	466,614	514,685	0.29%	48,071	10.30%
Equalization board	3,300	3,300	0.00%	-	0.00%
Treasurer	900,357	907,571	0.52%	7,214	0.80%
Finance	1,034,335	1,060,668	0.61%	26,333	2.55%
Information technology	2,721,033	3,273,399	1.87%	552,366	20.30%
Purchasing	237,844	247,354	0.14%	9,510	4.00%
Office of elections	532,129	514,204	0.29%	(17,925)	-3.37%
Total general government administration	9,572,777	10,554,600	6.03%	981,823	10.26%
Public safety:					
Police administration	5,321,875	5,691,696	3.25%	369,821	6.95%
Police operations	6,895,677	6,775,299	3.87%	(120,378)	-1.75%
Police criminal investigation	2,333,212	2,445,991	1.40%	112,779	4.83%
Police special operations	2,056,819	2,391,297	1.37%	334,478	16.26%
Police grants	104,506	466,390	0.27%	361,884	346.28%
Fire administration	1,341,236	1,461,262	0.83%	120,026	8.95%
Fire suppression	11,513,484	11,521,937	6.58%	8,453	0.07%
Fire prevention	959,633	958,769	0.55%	(864)	-0.09%
Fire training	379,451	358,366	0.20%	(21,085)	-5.56%
Court appointed attorney	45,000	25,000	0.01%	(20,000)	-44.44%
Regional juvenile detention (SVJC)	197,020	300,090	0.17%	103,070	52.31%
Regional jail (MRRJ)	2,757,366	1,904,892	1.09%	(852,474)	-30.92%
Building inspection	1,239,597	1,194,069	0.68%	(45,528)	-3.67%
Animal control	183,483	183,808	0.10%	325	0.18%
Animal control (SPCA)	495,259	549,542	0.31%	54,283	10.96%
Emergency management	223,452	230,120	0.13%	6,668	2.98%
Community paramedic	235,987	241,167	0.14%	5,180	2.20%
Public safety building	488,439	444,744	0.25%	(43,695)	-8.95%
Total public safety	36,771,496	37,144,439	21.21%	372,943	1.01%
Public works:					
General engineering	958,278	919,536	0.52%	(38,742)	-4.04%
Public works administration	2,057,722	2,147,540	1.23%	89,818	4.36%
Highway and street maintenance	5,431,274	5,359,914	3.06%	(71,360)	-1.31%
Street lights	587,855	588,135	0.34%	280	0.05%
Snow and ice removal	368,899	322,365	0.18%	(46,534)	-12.61%
Traffic engineering	2,669,366	3,474,225	1.98%	804,859	30.15%
Highway and street beautification	904,222	863,080	0.49%	(41,142)	-4.55%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2026

Fund, Function and Elements	FY 2025 Original Budget	FY 2026 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
General Fund (continued)					
Public works (continued):					
Downtown parking maintenance	145,836	347,659	0.20%	201,823	138.39%
Street and road cleaning	457,016	502,696	0.29%	45,680	10.00%
General properties	564,805	682,074	0.39%	117,269	20.76%
Navigation center facility	87,040	97,860	0.06%	10,820	12.43%
Total public works	14,232,313	15,305,084	8.74%	1,072,771	7.54%
Health and human services:					
Local health department	324,870	360,470	0.21%	35,600	10.96%
Community services board	1,264,332	1,256,044	0.72%	(8,288)	-0.66%
Tax relief for the elderly/disabled veterans	280,000	390,000	0.22%	110,000	39.29%
Navigation center	-	150,000	0.09%	150,000	0.00%
Total health and human services	1,869,202	2,156,514	1.23%	287,312	15.37%
Parks, recreation and cultural:					
Parks administration	914,336	1,223,529	0.70%	309,193	33.82%
Parks	1,770,346	1,960,377	1.12%	190,031	10.73%
Field maintenance	476,944	514,469	0.29%	37,525	7.87%
Community activity center	580,875	602,922	0.34%	22,047	3.80%
Special events and programs	826,162	844,046	0.48%	17,884	2.16%
Simms recreation center	562,658	577,938	0.33%	15,280	2.72%
Aquatics	940,011	1,093,138	0.62%	153,127	16.29%
Athletics	643,621	661,866	0.38%	18,245	2.83%
Golf course	1,176,939	1,197,248	0.68%	20,309	1.73%
Regional library (MRL)	683,096	696,758	0.40%	13,662	2.00%
Total parks, recreation and cultural	8,574,988	9,372,291	5.35%	797,303	9.30%
Planning and community development:					
Planning	436,873	443,559	0.25%	6,686	1.53%
Zoning administration	363,288	404,791	0.23%	41,503	11.42%
Board of zoning appeals	5,761	7,444	0.00%	1,683	29.21%
Economic development	773,136	849,343	0.48%	76,207	9.86%
Tourism and visitors services	574,580	582,975	0.33%	8,395	1.46%
Blacks run greenway	116,754	108,153	0.06%	(8,601)	-7.37%
Total planning and community development	2,270,392	2,396,265	1.37%	125,873	5.54%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2026

Fund, Function and Elements	FY 2025 Original Budget	FY 2026 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
General Fund (continued)					
Other:					
Community and civic organizations	1,004,359	906,012	0.52%	(98,347)	-9.79%
Joint operations with Rockingham County	12,687,470	13,863,600	7.92%	1,176,130	9.27%
Conference center (SVCC)	1,200,000	1,300,000	0.74%	100,000	8.33%
Reserve for contingencies	325,000	225,000	0.13%	(100,000)	-30.77%
Debt service	20,562,270	20,067,638	11.46%	(494,632)	-2.41%
Transfers to other funds	62,278,647	61,859,377	35.32%	(419,270)	-0.67%
Total other	98,057,746	98,221,627	56.08%	163,881	0.17%
Total General Fund	171,348,914	175,150,820	100.00%	3,801,906	2.22%
School Fund					
Instruction	89,910,786	94,923,852	76.65%	5,013,066	5.58%
Admin., attendance and health services	6,927,844	6,384,617	5.16%	(543,227)	-7.84%
Pupil transportation	6,407,802	6,430,709	5.19%	22,907	0.36%
Operations and maintenance	8,708,459	9,414,217	7.60%	705,758	8.10%
Debt service	196,860	163,406	0.13%	(33,454)	-16.99%
Technology	6,194,306	6,531,329	5.27%	337,023	5.44%
Total School Fund	118,346,057	123,848,130		5,502,073	4.65%
School Nutrition Fund					
Food service	6,413,027	6,554,581	99.38%	141,554	2.21%
Technology	41,000	41,000	0.62%	-	0.00%
Total School Nutrition Fund	6,454,027	6,595,581		141,554	2.19%
Emergency Communications Center Fund					
Emergency communications center	8,433,358	9,882,685	80.38%	1,449,327	17.19%
Computer aided dispatch (CAD)	1,354,976	1,668,127	13.57%	313,151	23.11%
Debt service	107,786	143,432	1.17%	35,646	33.07%
Transfers to other funds	-	600,000	4.88%	600,000	0.00%
Total Emergency Communications Center Fund	9,896,120	12,294,244		2,398,124	24.23%
Community Development Block Grant Fund					
Community development block grant	500,000	491,000	100.00%	(9,000)	-1.80%
Total Community Development Block Grant Fund	500,000	491,000		(9,000)	-1.80%
School Transportation Fund					
School buses	5,789,519	6,057,061	85.59%	267,542	4.62%
Field trips and charters	249,771	273,926	3.87%	24,155	9.67%
Administration	707,689	742,952	10.50%	35,263	4.98%
Debt service	-	2,641	0.04%	2,641	0.00%
Total School Transportation Fund	6,746,979	7,076,580		329,601	4.89%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2026

Fund, Function and Elements	FY 2025 Original Budget	FY 2026 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
General Capital Projects Fund					
Capital projects (general)	3,150,000	-	0.00%	(3,150,000)	-100.00%
Capital projects (public works)	24,861,465	14,368,180	82.02%	(10,493,285)	-42.21%
Capital projects (parks & recreation)	875,000	3,150,000	17.98%	2,275,000	260.00%
Total General Capital Projects Fund	28,886,465	17,518,180		(11,368,285)	-39.36%
School Capital Projects Fund					
Capital projects	520,000	3,269,000	18.66%	2,749,000	528.65%
Total School Capital Projects Fund	520,000	3,269,000		2,749,000	528.65%
ECC Capital Projects Fund					
Capital projects	-	600,000	15.20%	600,000	0.00%
Total ECC Capital Projects Fund	-	600,000		600,000	0.00%
Water Capital Projects Fund					
Capital projects	2,798,489	3,947,000	100.00%	1,148,511	41.04%
Total Water Capital Projects Fund	2,798,489	3,947,000		1,148,511	41.04%
Sewer Capital Projects Fund					
Capital projects	1,304,998	3,275,000	100.00%	1,970,002	150.96%
Total Sewer Capital Projects Fund	1,304,998	3,275,000		1,970,002	150.96%
Sanitation Capital Projects Fund					
Capital projects	-	-	0.00%	-	0.00%
Total Sanitation Capital Projects Fund	-	-		-	0.00%
Stormwater Capital Projects Fund					
Capital projects	1,007,325	350,000	100.00%	(657,325)	-65.25%
Total Stormwater Capital Projects Fund	1,007,325	350,000		(657,325)	-65.25%
Water Fund					
Administration	971,079	875,495	5.29%	(95,584)	-9.84%
Pumping, storage and monitoring	937,689	967,117	5.85%	29,428	3.14%
Transmission and distribution	1,188,798	1,231,236	7.44%	42,438	3.57%
Utility billing	699,578	812,687	4.91%	113,109	16.17%
Miscellaneous	2,606,650	2,628,430	15.89%	21,780	0.84%
Purification	1,886,593	1,936,914	11.71%	50,321	2.67%
Capital outlay	504,000	376,000	2.27%	(128,000)	-25.40%
Debt service	2,656,411	2,661,411	16.09%	5,000	0.19%
Transfers to other funds	3,890,902	5,052,090	30.54%	1,161,188	29.84%
Total Water Fund	15,341,700	16,541,380		1,199,680	7.82%

CITY OF HARRISONBURG, VIRGINIA
COMPARISON OF EXPENDITURE BUDGETS
For Fiscal Year 2026

Fund, Function and Elements	FY 2025 Original Budget	FY 2026 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
Sewer Fund					
Administration	1,022,729	987,225	5.39%	(35,504)	-3.47%
Treatment and disposal	5,142,370	5,400,000	29.46%	257,630	5.01%
Collection and transmission	1,337,816	1,381,044	7.53%	43,228	3.23%
Miscellaneous	1,663,350	1,778,530	9.70%	115,180	6.92%
Utility billing	798,612	946,272	5.16%	147,660	18.49%
Pumping and monitoring	474,536	479,169	2.61%	4,633	0.98%
Capital outlay	472,000	401,000	2.19%	(71,000)	-15.04%
Debt service	2,693,040	2,700,000	14.73%	6,960	0.26%
Transfers to other funds	2,284,737	4,258,960	23.23%	1,974,223	86.41%
Total Sewer Fund	15,889,190	18,332,200		2,443,010	15.38%
Public Transportation Fund					
Transit buses	7,067,921	6,435,411	40.97%	(632,510)	-8.95%
Miscellaneous	500,000	500,000	3.18%	-	0.00%
Paratransit buses	1,535,611	1,584,991	10.09%	49,380	3.22%
Administration	1,003,222	1,050,268	6.69%	47,046	4.69%
Capital outlay	3,636,170	6,131,390	39.04%	2,495,220	68.62%
Debt service	-	3,772	0.02%	3,772	0.00%
Transfers to other funds	160,000	-	0.00%	(160,000)	-100.00%
Total Public Transportation Fund	13,902,924	15,705,832		1,802,908	12.97%
Sanitation Fund					
Solid waste collection	1,726,882	2,338,324	58.85%	611,442	35.41%
Landfill	237,671	263,287	6.63%	25,616	10.78%
Solid waste management	1,387,937	819,559	20.63%	(568,378)	-40.95%
Capital outlay	375,600	417,350	10.50%	41,750	11.12%
Debt service	1,506,850	-	0.00%	(1,506,850)	-100.00%
Transfers to other funds	134,800	134,800	3.39%	-	0.00%
Total Sanitation Fund	5,369,740	3,973,320		(1,396,420)	-26.01%
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	765,950	882,560	20.19%	116,610	15.22%
Capital outlay	677,730	3,109,340	71.14%	2,431,610	358.79%
Transfers to other funds	29,000	379,000	8.67%	350,000	1206.90%
Total Stormwater Fund	1,472,680	4,370,900		2,898,220	196.80%

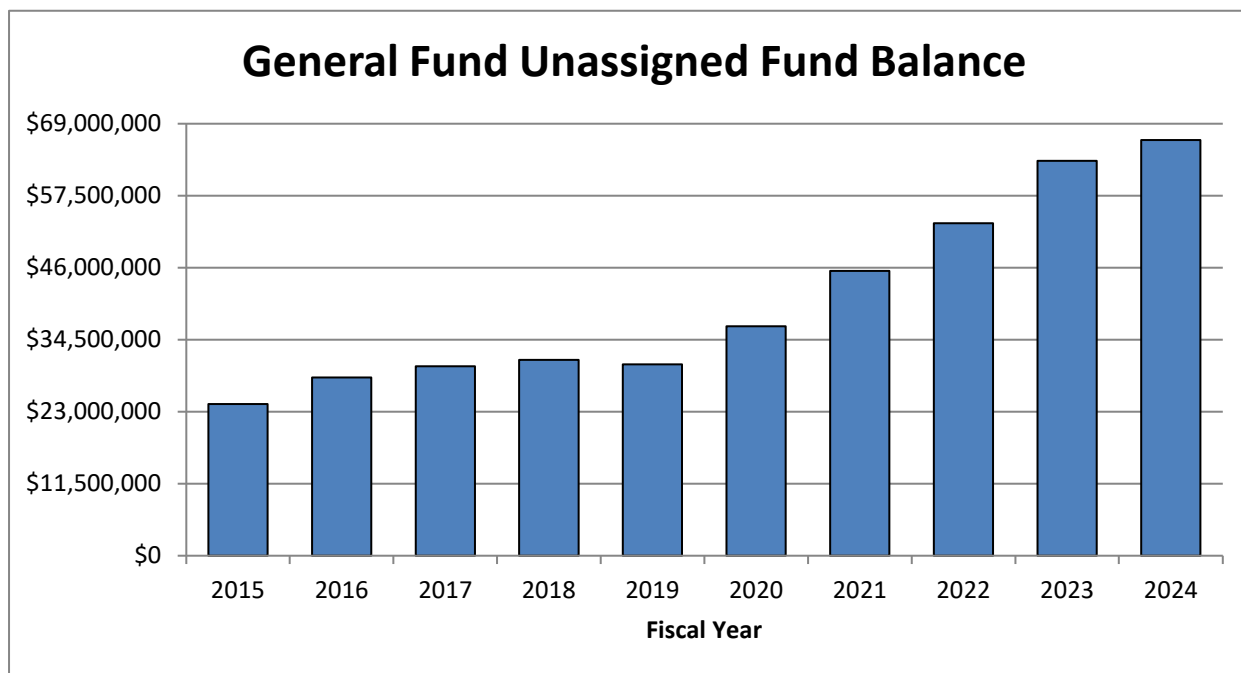
CITY OF HARRISONBURG, VIRGINIA
 COMPARISON OF EXPENDITURE BUDGETS
 For Fiscal Year 2026

Fund, Function and Elements	FY 2025 Original Budget	FY 2026 Proposed Budget	Percentage of Fund's Budget	Increase (Decrease)	Percentage Change
Central Garage Fund					
Operating	2,272,957	2,349,401	82.60%	76,444	3.36%
Administration	233,473	243,767	8.57%	10,294	4.41%
Capital outlay	471,600	250,000	8.79%	(221,600)	-46.99%
Debt service	-	1,132	0.04%	1,132	0.00%
Total Central Garage Fund	2,978,030	2,844,300		(133,730)	-4.49%
Central Stores Fund					
Operating	223,352	227,250	93.81%	3,898	1.75%
Capital outlay	2,000	15,000	6.19%	13,000	650.00%
Total Central Stores Fund	225,352	242,250		16,898	7.50%
Total All Funds	403,088,990	416,525,717		13,436,727	3.33%

**GENERAL FUND
BUDGET SUMMARY**

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

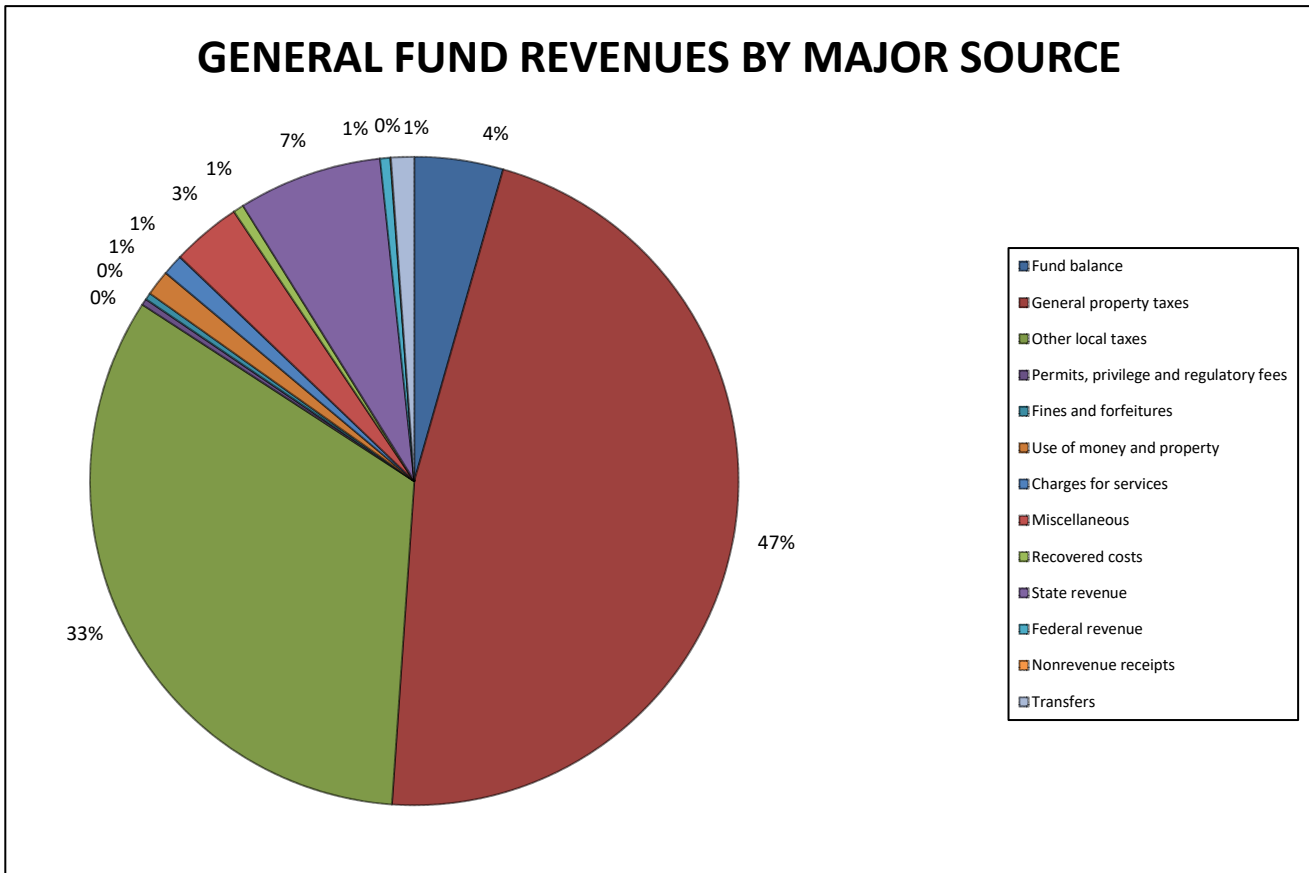
Fiscal Year	Unassigned Fund Balance	Total Fund Balance
2024	66,374,744	82,470,488
2023	63,065,854	75,236,169
2022	53,108,748	65,086,859
2021	45,459,532	52,123,510
2020	36,632,322	39,466,793
2019	30,561,724	35,698,366
2018	31,239,773	36,470,507
2017	30,226,183	32,697,066
2016	28,435,301	30,355,709
2015	24,214,042	26,981,136



Source: City of Harrisonburg, Virginia Comprehensive Annual Financial Report

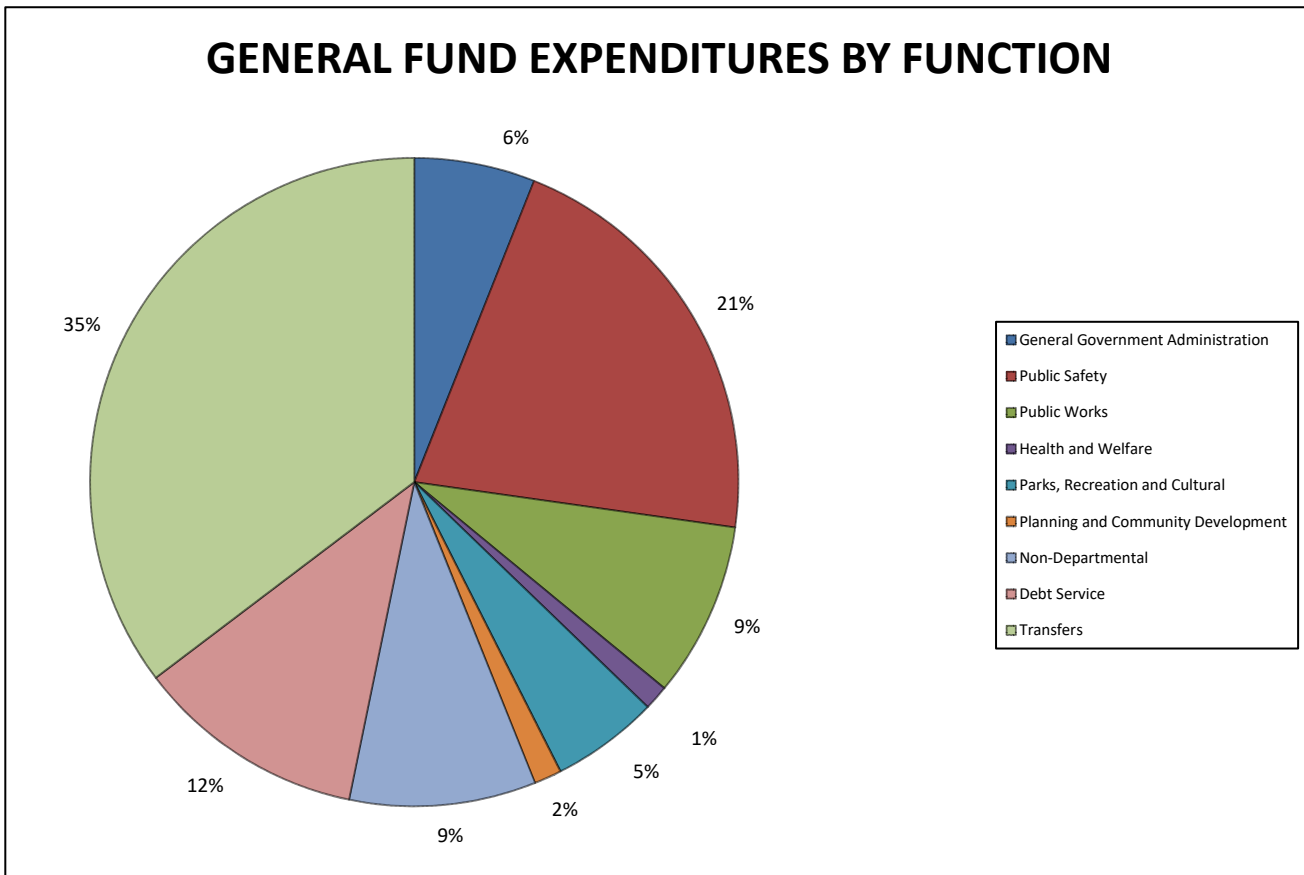
CITY OF HARRISONBURG, VIRGINIA
GENERAL FUND REVENUES BY MAJOR SOURCE
For Fiscal Year 2026

Function	Budgeted Amount	Percent of Budget
Fund balance	\$ 7,757,000	4.43%
General property taxes	81,751,200	46.67%
Other local taxes	57,886,000	33.05%
Permits, privilege and regulatory fees	567,950	0.32%
Fines and forfeitures	595,000	0.34%
Use of money and property	2,232,000	1.27%
Charges for services	1,843,200	1.05%
Miscellaneous	6,077,995	3.47%
Recovered costs	924,702	0.53%
State revenue	12,557,733	7.17%
Federal revenue	903,500	0.52%
Nonrevenue receipts	43,940	0.03%
Transfers	2,010,600	1.15%
Total	\$ 175,150,820	



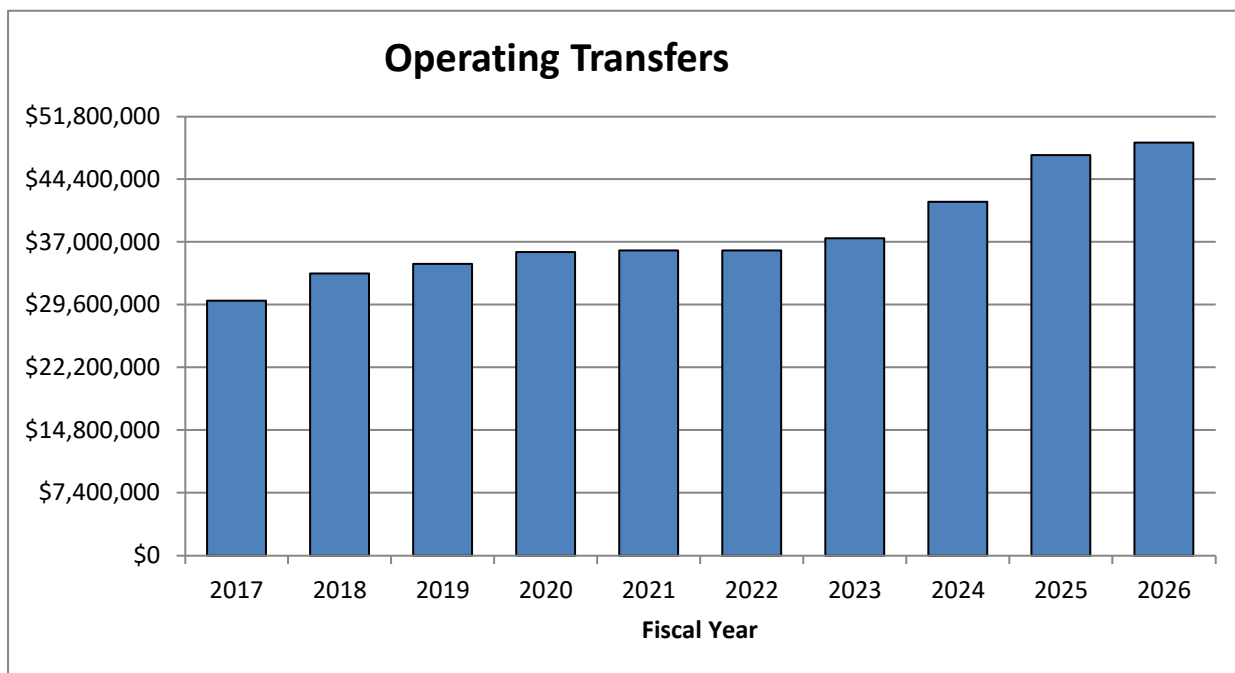
CITY OF HARRISONBURG, VIRGINIA
GENERAL FUND EXPENDITURES BY FUNCTION
For Fiscal Year 2026

Function	Budgeted Amount	Percent of Budget
General Government Administration	\$ 10,554,600	6.03%
Public Safety	37,144,439	21.21%
Public Works	15,305,084	8.74%
Health and Welfare	2,156,514	1.23%
Parks, Recreation and Cultural	9,372,291	5.35%
Planning and Community Development	2,396,265	1.37%
Non-Departmental	16,294,612	9.30%
Debt Service	20,067,638	11.46%
Transfers	<u>61,859,377</u>	35.32%
Total	\$ <u>175,150,820</u>	



CITY OF HARRISONBURG, VIRGINIA
SCHOOL OPERATING FUNDING FROM THE GENERAL FUND
FOR THE TEN YEAR PERIOD JULY 1, 2016 THROUGH JUNE 30, 2026

Fiscal Year	Operating Transfers	Change	Percentage Change
2026	48,724,305	1,463,848	3.1%
2025	47,260,457	5,546,547	13.3%
2024	41,713,910	4,278,737	11.4%
2023	37,435,173	1,426,914	4.0%
2022	36,008,259	-	0.0%
2021	36,008,259	204,951	0.6%
2020	35,803,308	1,384,086	4.0%
2019	34,419,222	1,156,683	3.5%
2018	33,262,539	3,200,000	10.6%
2017	30,062,539		

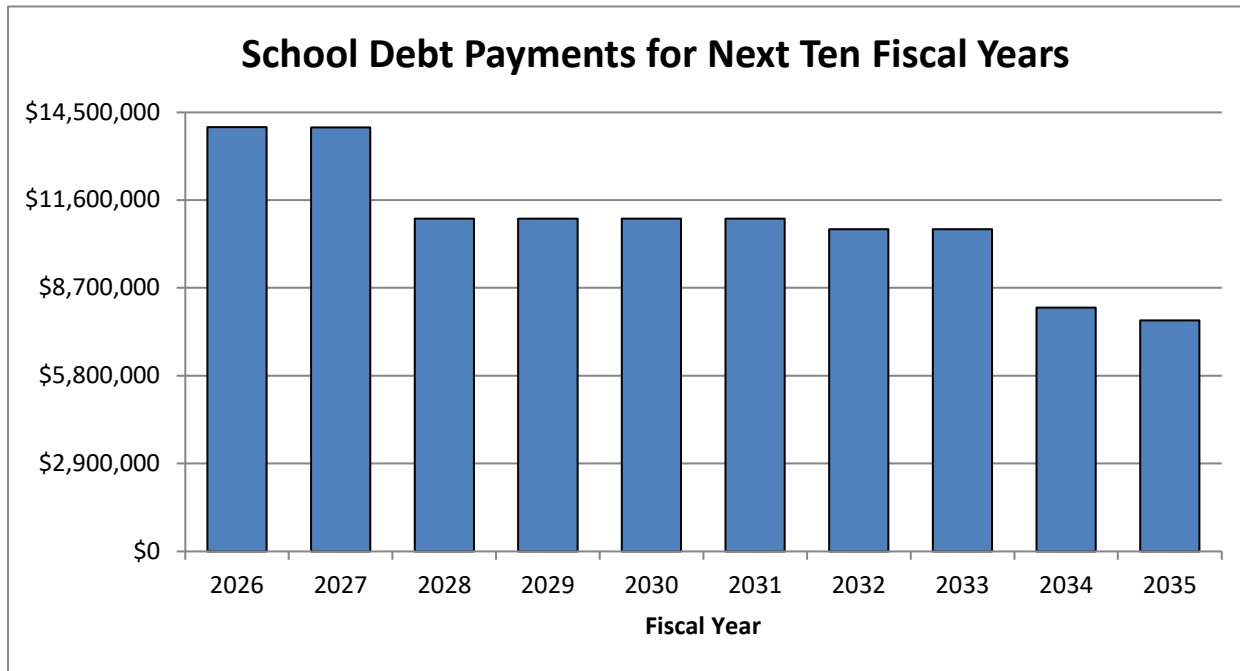


Note - Fiscal Year 2026 is the City Manager's proposed budget transfer.

Note - Capital funding included \$2,167,000, \$2,300,000 and \$3,590,700 in FY 2017, FY2022 and FY2026, respectively.

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

Fiscal Year	Principal	Interest	Total
2026	9,475,000	4,529,083	14,004,083
2027	9,919,000	4,080,456	13,999,456
2028	7,295,000	3,691,320	10,986,320
2029	7,601,000	3,378,339	10,979,339
2030	7,936,500	3,046,444	10,982,944
2031	8,306,500	2,681,179	10,987,679
2032	8,325,500	2,307,975	10,633,475
2033	8,704,500	1,926,679	10,631,179
2034	6,435,000	1,611,360	8,046,360
2035	6,230,000	1,397,531	7,627,531



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 \$3.6 million (4.6%). No tax rate changes are proposed.

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

Real Estate Tax Rates		Personal Property Tax Rate	
Harrisonburg	\$1.01	Harrisonburg	\$3.45
Charlottesville	0.98	Charlottesville	4.40
Lynchburg	0.89	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 2025.

FY 2025-26 General Property Taxes Budget Highlights

- A 5.9% increase in projected real estate assessments is anticipated to provide an additional \$3.3 million in increased real estate tax revenue.
- Modest growth of \$391,400 (2.6%) in personal property tax revenue is projected.
- Machinery and tools tax revenue is projected to decrease \$355,800 (12.5%) primarily from several businesses that are no longer operating in the city.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Real estate	\$ 59,193,800	\$ 62,618,000	\$ -	\$ 3,424,200	5.78%
Personal property	14,881,400	15,272,800	-	391,400	2.63%
Public service corp	666,500	786,900	-	120,400	18.06%
Mobile homes	11,400	11,800	-	400	3.51%
Machinery and tools	2,851,000	2,495,200	-	(355,800)	-12.48%
Penalty and interest	433,000	480,000	-	47,000	10.85%
Other	95,500	86,500	-	(9,000)	-9.42%
Total	\$ 78,132,600	\$ 81,751,200	\$ -	\$ 3,618,600	4.63%

OTHER LOCAL TAXES

Other local taxes consist of local taxes generated from within the city other than general property taxes. The more significant tax revenue includes sales tax, restaurant food (meals) tax, business license tax, and hotel and motel (lodging) tax. No change in tax rates are proposed. Other local taxes are projected to increase \$1.3 million (2.3%).

FY 2025-26 Other Local Taxes Budget Highlights

- Sales tax revenue is projected to increase \$650,000 (3.6%).
- Restaurant food (meals) tax revenue is projected to increase \$503,000 (2.6%).
- Business license tax revenue is projected to remain flat.
- Hotel and motel (lodging) tax revenue is projected to decrease \$35,300 (0.9%).

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Sales tax	\$ 18,273,600	\$ 18,923,600	\$ -	\$ 650,000	3.56%
Restaurant food tax	19,340,800	19,843,800	-	503,000	2.60%
Business license tax	8,689,900	8,689,900	-	-	0.00%
Hotel and motel tax	4,114,000	4,078,700	-	(35,300)	-0.86%
Consumer utility tax	1,823,700	1,845,400	-	21,700	1.19%
Bank stock tax	1,033,400	1,033,400	-	-	0.00%
Cigarette tax	367,300	365,900	-	(1,400)	-0.38%
Other	2,943,900	3,105,300	-	161,400	5.48%
Total	\$ 56,586,600	\$ 57,886,000	\$ -	\$ 1,299,400	2.30%

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 2025-26 Permits, Fees and Licenses Budget Highlights

- All permit fees are projected to remain flat.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Building permit fees	\$ 332,500	\$ 332,500	\$ -	\$ -	0.00%
Other permit fees	137,700	137,700	-	-	0.00%
VSMP fees	26,600	26,600	-	-	0.00%
Site plan review fees	11,400	11,400	-	-	0.00%
Animal licenses	4,000	4,000	-	-	0.00%
Other	55,750	55,750	-	-	0.00%
Total	\$ 567,950	\$ 567,950	\$ -	\$ -	0.00%

FINES AND FORFEITURES

Fines and forfeitures consist mainly of various court fines, E-summons fee and parking fines. The most significant revenue items in this category are speed camera fines and court fines. Fines and forfeitures are projected to decrease on a budgetary basis \$1.2 million (66.5%).

FY 2025-26 Fines and Forfeitures Budget Highlights

- Speed camera fines are projected at \$320,000.
- Court fines are anticipated to remain flat.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Speed camera fines	\$ 1,500,000	\$ 320,000	\$ -	\$ (1,180,000)	-78.67%
Court fines	200,000	200,000	-	-	0.00%
Parking fines	45,000	45,000	-	-	0.00%
E-summons fee	25,000	25,000	-	-	0.00%
Other	5,000	5,000	-	-	0.00%
Total	\$ 1,775,000	\$ 595,000	\$ -	\$ (1,180,000)	-66.48%

USE OF MONEY AND PROPERTY

Use of money and property consists of investment revenue and revenue from the rental of property. Use of money and property is projected to decrease on a budgetary basis \$1.4 million (38.9%).

FY 2025-26 Use of Money and Property Budget Highlights

- Budgeted investment revenue is estimated to decrease \$1.4 million as a result of decreasing interest rates and the continued spenddown of ARPA funds over the past 12 months.

	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2026 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Investment revenue	\$ 3,636,200	\$ 2,217,000	\$ -	\$ (1,419,200)	-39.03%
Rental of property	10,000	10,000	-	-	0.00%
Other	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total	<u>\$ 3,651,200</u>	<u>\$ 2,232,000</u>	<u>\$ -</u>	<u>\$ (1,419,200)</u>	<u>-38.87%</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 2025-26 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 \$138,900 (14.3%).
- Other parks and recreation fees are projected to increase \$44,100 (11%).
- Cost recovery provided by the Harrisonburg Rescue Squad is anticipated to remain flat.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Golf course	\$ 974,400	\$ 1,113,300	\$ -	\$ 138,900	14.25%
Parks and recreation	401,300	445,400	-	44,100	10.99%
Rescue service	150,000	150,000	-	-	0.00%
Parking	125,000	125,000	-	-	0.00%
Fire and rescue	9,500	9,500	-	-	0.00%
Total	\$ 1,660,200	\$ 1,843,200	\$ -	\$ 183,000	11.02%

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 2025-26 Miscellaneous Budget Highlights

- The contribution from the HEC is anticipated to remain unchanged.
- Other miscellaneous revenue is projected to increase \$26,420 primarily from an increase in the use of opioid settlement funds for the community paramedic program.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
HEC contribution	\$ 5,200,000	\$ 5,200,000	\$ -	\$ -	0.00%
VPSA refunding	247,125	244,575	-	(2,550)	-1.03%
JMU contribution	300,000	300,000	-	-	0.00%
Donations	20,000	20,000	-	-	0.00%
Other	<u>287,000</u>	<u>313,420</u>	<u>-</u>	<u>26,420</u>	<u>9.21%</u>
Total	<u>\$ 6,054,125</u>	<u>\$ 6,077,995</u>	<u>\$ -</u>	<u>\$ 23,870</u>	<u>0.39%</u>

RECOVERED COSTS

Recovered costs consist of costs incurred by the city and subsequently reimbursed by another entity. This revenue consists of reimbursements from the Harrisonburg Redevelopment and Housing Authority (HRHA) and the Harrisonburg-Rockingham Community Services Board (CSB) for their share of debt service expenditures and other general costs recovered by the city. Recovered costs are projected to increase \$53,917 (5.8%).

FY 2025-26 Recovered Costs Budget Highlights

- HRHA will reimburse the city \$613,000 for its participation in two previously issued bonds.
- CSB will reimburse the city \$161,702 for its share of the new CSB facility.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Reimb-HRHA	\$ 604,600	\$ 613,000	\$ -	\$ 8,400	1.39%
Reimb-CSB	162,040	161,702	-	(338)	-0.21%
Recovered costs	186,250	120,000	-	(66,250)	-35.57%
Other	30,000	30,000	-	-	0.00%
Total	\$ 982,890	\$ 924,702	\$ -	\$ (58,188)	-5.92%

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 \$257,950 (2.1%).

FY 2025-26 State Revenue Budget Highlights

- Highway and street maintenance funding is projected to increase \$184,700 (2.7%).
- Funding for local police support is projected to increase \$60,100 (3.6%).
- Communications sales tax revenue is projected to decrease \$14,000 (1.4%). This revenue continues a declining trend that has taken place over the past ten years or more.
- Fire Programs funds are projected to increase \$32,210 (13.8%).

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Highway maint.	\$ 6,830,300	\$ 7,015,000	\$ -	\$ 184,700	2.70%
Reimb-PPTRA	1,522,583	1,522,583	-	-	0.00%
Communications sales	1,019,700	1,005,700	-	(14,000)	-1.37%
Police support	1,683,300	1,743,400	-	60,100	3.57%
Auto rental tax	433,300	402,800	-	(30,500)	-7.04%
Shared services	497,000	522,700	-	25,700	5.17%
Fire programs funds	233,290	265,500	-	32,210	13.81%
Other	80,310	80,050	-	(260)	-0.32%
Total	\$ 12,299,783	\$ 12,557,733	\$ -	\$ 257,950	2.10%

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 increase \$655,534.

FY 2025-26 Federal Revenue Budget Highlights

- The VSTOP (Violence Against Women) grant will increase \$10,000 (25%).
- \$186,000 is budgeted for a Connect and Protect grant awarded to the Police Department.
- \$600,000 is budgeted for a Safe Streets for All grant awarded to the Public Works Department.
- The three-year Community Paramedic grant awarded to the Fire Department will expire with funding for the program shifting to opioid settlement funds.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
VSTOP Grant	\$ 40,000	\$ 50,000	\$ -	\$ 10,000	25.00%
TAP Grant	-	60,000	-	60,000	0.00%
DOJ - C&P Grant	-	186,000	-	186,000	0.00%
DOT - SS4A Grant	-	600,000	-	600,000	0.00%
Comm Paramedic	200,466	-	-	(200,466)	0.00%
Other	7,500	7,500	-	-	0.00%
Total	\$ 247,966	\$ 903,500	\$ -	\$ 655,534	264.36%

TRANSFERS FROM OTHER FUNDS

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

FY 2025-26 Transfers From Other Funds Budget Highlights

- With the exception of the transfer from the Public Transportation Fund, transfers from other funds will remain unchanged compared to the current year’s budget.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Water Fund	\$ 923,400	\$ 923,400	\$ -	\$ -	0.00%
Sewer Fund	923,400	923,400	-	-	0.00%
Public Transp. Fund	160,000	-	-	(160,000)	-100.00%
Sanitation Fund	134,800	134,800	-	-	0.00%
Stormwater Fund	29,000	29,000	-	-	0.00%
Total	\$ 2,170,600	\$ 2,010,600	\$ -	\$ (160,000)	-7.37%

GENERAL FUND EXPENDITURES

GENERAL GOVERNMENT ADMINISTRATION

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

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

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

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

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

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

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

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

The Commissioner and Assessor's duties include preparing real estate and personal property tax books and bills; assessing personal property, machinery and tools, merchants' capital, and some business taxes (like the business, professional, and occupational license tax); and assessing real estate. In addition, the commissioner serves a significant state function as a receiving point for state income tax forms. The Board of Equalization is a three-person board typically appointed by the circuit court to hear complaints about real estate assessments. The board may increase or decrease assessments.

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

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

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

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

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

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

FY 2025-26 General Government Administration Budget Highlights

- The City Manager budget includes \$100,000 for housing policy technical assistance and a childcare needs assessment study.
- The Communications budget includes \$200,000 for a city website redesign project and a citizens' survey.

- The Information Technology budget includes \$446,000 in funding for various technology hardware upgrades.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
City council	\$ 359,769	\$ 359,627	\$ -	\$ (142)	-0.04%
City manager	885,902	967,854	-	81,952	9.25%
Communications	265,013	466,356	-	201,343	75.97%
City attorney	431,923	446,463	-	14,540	3.37%
Human resources	981,564	1,013,153	-	31,589	3.22%
Independent auditor	26,720	27,490	-	770	2.88%
Comm of revenue	726,274	752,476	-	26,202	3.61%
Assessor	466,614	514,685	-	48,071	10.30%
Equalization board	3,300	3,300	-	-	0.00%
Treasurer	900,357	907,571	-	7,214	0.80%
Finance	1,034,335	1,060,668	-	26,333	2.55%
Information tech	2,721,033	3,273,399	-	552,366	20.30%
Purchasing	237,844	247,354	-	9,510	4.00%
Office of elections	532,129	514,204	-	(17,925)	-3.37%
Total	\$ <u>9,572,777</u>	\$ <u>10,554,600</u>	\$ <u>-</u>	\$ <u>981,823</u>	<u>10.26%</u>

PUBLIC SAFETY

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

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

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

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

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

Fire Administration (320231). The Fire Administration Division includes the Fire Chief and senior staff who are responsible for the oversight and management of all divisions. The Harrisonburg Fire Department, consisting of 106 full-time and various part-time employees, is committed to public safety by providing a professional level of emergency service that continually enhances the quality of life, health, safety and welfare of the community. The Department has four stations strategically located throughout the City with a fifth station under construction.

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

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

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

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

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

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

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

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

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

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

Community Paramedic (350932). Emergency Management is a division of the Fire Department. This division was originally funded through a federal grant but will be funded through the use of opioid settlement funds. The division is 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.

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

FY 2025-26 Public Safety Budget Highlights

- The Police Administration budget includes an increase of \$130,000 for various service contracts such as for body worn cameras, in-car cameras and tasers. \$328,000 is included in capital outlay for the purchase of three replacement patrol vehicles.

- The increase in the Police Special Operations budget is primarily from the transfer of various operations such as the K-9 unit from the Police Operations budget.
- The Fire Suppression budget includes capital outlay funding for the purchase of two replacement vehicles and equipment for the new fire engine and ladder truck anticipated to be delivered during the year.
- The increase in the regional juvenile detention budget is due to an increase in the city's share of costs at the Shenandoah Valley Juvenile Center.
- The \$850,000 decrease to the regional jail budget is a combination of an increase of \$224,000 for the city's share of Middle River Regional Jail (MRRJ) budget and a decrease of \$1.08 million related to the original buy-in payment. The increase in operational payments to MRRJ is primarily due to an increase in the inmate population count attributable to the facility work that was done at the Harrisonburg-Rockingham Regional Jail.
- The contribution to the Rockingham-Harrisonburg SPCA will increase \$54,000 (11%).

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Police admin	\$ 5,321,875	\$ 5,691,696	\$ -	\$ 369,821	6.95%
Police operations	6,895,677	6,775,299	-	(120,378)	-1.75%
Police crim investig	2,333,212	2,445,991	-	112,779	4.83%
Police special ops	2,056,819	2,391,297	-	334,478	16.26%
Police grants	104,506	466,390	-	361,884	346.28%
Fire admin	1,341,236	1,461,262	-	120,026	8.95%
Fire suppression	11,513,484	11,521,937	-	8,453	0.07%
Fire prevention	959,633	958,769	-	(864)	-0.09%
Fire training	379,451	358,366	-	(21,085)	-5.56%
Court appointed att	45,000	25,000	-	(20,000)	-44.44%
Regional juv center	197,020	300,090	-	103,070	52.31%
Regional jail (MRRJ)	2,757,366	1,904,892	-	(852,474)	-30.92%
Building inspection	1,239,597	1,194,069	-	(45,528)	-3.67%
Animal control	183,483	183,808	-	325	0.18%
Animal control (SPCA)	495,259	549,542	-	54,283	10.96%
Emergency manag	223,452	230,120	-	6,668	2.98%
Comm paramedic	235,987	241,167	-	5,180	2.20%
Public safety building	488,439	444,744	-	(43,695)	-8.95%
Total	\$ 36,771,496	\$ 37,144,439	\$ -	\$ 372,943	1.01%

PUBLIC WORKS

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

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

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

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

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

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

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

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

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

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

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

FY 2025-26 Public Works Budget Highlights

- The Traffic Engineering budget increase is primarily from a one-time grant in the amount of \$600,000 plus a match of \$150,000. Capital outlay includes \$320,000 for the purchase of barricades for downtown events and \$125,000 for two replacement vehicles.
- The Downtown Parking Maintenance budget includes \$200,000 for repairs at the Elizabeth Street parking deck.
- The General Properties budget includes \$140,000 for a new facility maintenance employee including the purchase of a new vehicle.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Gen engineering	\$ 958,278	\$ 919,536	\$ -	\$ (38,742)	-4.04%
PW admin	2,057,722	2,147,540	-	89,818	4.36%
Highway maint	5,431,274	5,359,914	-	(71,360)	-1.31%
Street lights	587,855	588,135	-	280	0.05%
Snow and ice removal	368,899	322,365	-	(46,534)	-12.61%
Traffic engineering	2,669,366	3,474,225	-	804,859	30.15%
Street beautification	904,222	863,080	-	(41,142)	-4.55%
Downtown parking	145,836	347,659	-	201,823	138.39%
Street cleaning	457,016	502,696	-	45,680	10.00%
General properties	564,805	682,074	-	117,269	20.76%
Nav center - facility	87,040	97,860	-	10,820	12.43%
Total	\$ 14,232,313	\$ 15,305,084	\$ -	\$ 1,072,771	7.54%

HEALTH AND HUMAN RESOURCES

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

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

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

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

FY 2025-26 Health and Human Resources Budget Highlights

- Tax Relief for the Elderly and Disabled Veterans budget includes increased funding due to a recent City Council change to the elderly tax relief ordinance and an increased estimate for disabled veterans.
- The Navigation Center budget includes \$100,000 budgeted in Community and Civic Organizations in the current year budget and an increase of \$50,000 to the initial operating contract.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Local health dep	\$ 324,870	\$ 360,470	\$ -	\$ 35,600	10.96%
Comm svcs board	1,264,332	1,256,044	-	(8,288)	-0.66%
Tax relief	280,000	390,000	-	110,000	39.29%
Navigation center	-	150,000	-	150,000	0.00%
Total	\$ 1,869,202	\$ 2,156,514	\$ -	\$ 287,312	15.37%

PARKS, RECREATION AND CULTURAL

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

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

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

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

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

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

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

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

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

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

FY 2025-26 Parks, Recreation and Cultural Budget Highlights

- The Parks and Recreation Administration budget includes \$275,000 for a parks and recreation master plan.
- The Parks budget includes \$200,000 in capital outlay funding for the purchase of three replacement vehicles.
- The Aquatics budget includes approximately \$150,000 in projected increased costs for the Westover Pool and the new Ralph Sampson Park Spraygrounds which is anticipated to open during the year.
- The contribution to the Massanutten Regional Library will increase \$13,600 (2%).

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Parks admin	\$ 914,336	\$ 1,223,529	\$ -	\$ 309,193	33.82%
Parks	1,770,346	1,960,377	-	190,031	10.73%
Field maintenance	476,944	514,469	-	37,525	7.87%
Comm activity center	580,875	602,922	-	22,047	3.80%
Special events/prog	826,162	844,046	-	17,884	2.16%
Simms center	562,658	577,938	-	15,280	2.72%
Aquatics	940,011	1,093,138	-	153,127	16.29%
Athletics	643,621	661,866	-	18,245	2.83%
Golf course	1,176,939	1,197,248	-	20,309	1.73%
Regional library (MRL)	683,096	696,758	-	13,662	2.00%
Total	\$ 8,574,988	\$ 9,372,291	\$ -	\$ 797,303	9.30%

PLANNING AND COMMUNITY DEVELOPMENT

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

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

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

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

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

FY 2025-26 Planning and Community Development Budget Highlights

- The Zoning Administration budget includes the reallocation of one employee from the Building Inspection budget.
- The Economic Development budget includes \$62,5000 for the entrepreneurship development initiative.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Planning	\$ 436,873	\$ 443,559	\$ -	\$ 6,686	1.53%
Zoning admin	363,288	404,791	-	41,503	11.42%
Board of zoning app	5,761	7,444	-	1,683	29.21%
Econ development	773,136	849,343	-	76,207	9.86%
Tourism and visitors	574,580	582,975	-	8,395	1.46%
Blacks run greenway	116,754	108,153	-	(8,601)	-7.37%
Total	\$ 2,270,392	\$ 2,396,265	\$ -	\$ 125,873	5.54%

OTHER (NONDEPARTMENTAL)

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

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

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

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

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

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

FY 2025-26 Other Budget Highlights

- The decrease in the Community and Civic Organizations budget includes \$100,000 reallocated to the Navigation Center budget.
- The increase in the Joint Operations with Rockingham County budget includes \$613,500 for the Children's Services Act (CSA), \$139,600 for the Social Services District and \$423,000 for other shared services such as the local jail, courts and commonwealth's attorney. The increase in other shared services was primarily due to HVAC replacements at the court facilities.
- Transfers to other funds includes an increase of \$213,300 to the Harrisonburg-Rockingham ECC, \$1.46 million in new local operating funding to Harrisonburg City Public Schools and \$321,700 in capital funding for roof repairs identified in the Capital Improvements Program.

- Transfers to other funds includes \$1.5 million in capital funding to the General Capital Projects Fund for the old Municipal Building renovations project and \$2.25 million for the Simms Continuing Education Center HVAC replacement project.
- Transfers to other funds includes \$3.3 million in capital funding to the School Capital Projects Fund for projects identified in the Capital improvements Program. This funding includes \$2.5 million for the Massanutten Vo-Tech Center project and \$769,000 for HVAC replacements at Keister and Spotswood Elementary Schools.

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Community orgs	\$ 1,004,359	\$ 906,012	\$ -	\$ (98,347)	-9.79%
Joint operations	12,687,470	13,863,600	-	1,176,130	9.27%
Conference center	1,200,000	1,300,000	-	100,000	8.33%
Reserve for conting	325,000	225,000	-	(100,000)	-30.77%
Debt service	20,562,270	20,067,638	-	(494,632)	-2.41%
Transfers	62,278,647	61,859,377	-	(419,270)	-0.67%
Total	<u>\$ 98,057,746</u>	<u>\$ 98,221,627</u>	<u>\$ -</u>	<u>\$ 163,881</u>	<u>0.17%</u>

**OTHER FUNDS
REVENUES AND EXPENDITURES**

SCHOOL FUND

School funding (which includes school bus operations) represents the largest single expenditure in the city's General Fund budget. The proposed School Fund budget is \$5.5 million (4.7%) more than the fiscal year 2025 budget. The School Fund budget includes an additional \$1.46 million in operational funding from the City to the School Board bringing total operational funding to \$50.15 million. In addition, capital funding in the amount of \$321,700 is being provided for roof repair at several schools as approved in the Capital Improvements Program.

Based on this proposed funding, the operational transfer to the School Board represents approximately 27.8% of the General Fund budget (29.9% inclusive of the capital transfers). In addition to the direct school funding transfer, current debt service expenditures paid from the General Fund for school facilities total approximately \$14 million bringing total school related funding to approximately 35.8% of the total General Fund budget.

Revenue

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Charges for services	\$ 478,542	\$ 396,542	\$ -	\$ (82,000)	-17.14%
State revenue	66,816,189	70,573,655	-	3,757,466	5.62%
Federal revenue	3,790,869	3,831,928	-	41,059	1.08%
Transfers in (op)	47,260,457	48,724,305	-	1,463,848	3.10%
Transfers in (cap)	-	321,700	-	321,700	0.00%
Total	\$ 118,346,057	\$ 123,848,130	\$ -	\$ 5,502,073	4.65%

Expenditures

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Instruction	\$ 89,910,786	\$ 94,923,852	\$ -	\$ 5,013,066	5.58%
Administration	6,927,844	6,384,617	-	(543,227)	-7.84%
Pupil transportation	6,407,802	6,430,709	-	22,907	0.36%
Operations/maint.	8,708,459	9,414,217	-	705,758	8.10%
Debt service	196,860	163,406	-	(33,454)	-16.99%
Technology	6,194,306	6,531,329	-	337,023	5.44%
Total	\$ 118,346,057	\$ 123,848,130	\$ -	\$ 5,502,073	4.65%

SCHOOL NUTRITION FUND

This fund's budget of \$6.6 million has increased \$141,554 (2.2%) compared to the current year budget.

Revenue

	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2026 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Fund balance	\$ 513,452	\$ 362,725	\$ -	\$ (150,727)	-29.36%
Charges for services	270,000	230,000	-	(40,000)	-14.81%
State revenue	205,000	150,891	-	(54,109)	-26.39%
Federal revenue	<u>5,465,575</u>	<u>5,851,965</u>	-	<u>386,390</u>	<u>7.07%</u>
Total	<u>\$ 6,454,027</u>	<u>\$ 6,595,581</u>	<u>\$ -</u>	<u>\$ 141,554</u>	<u>2.19%</u>

Expenditures

	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2026 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Food service	\$ 6,413,027	\$ 6,554,581	\$ -	\$ 141,554	2.21%
Technology	<u>41,000</u>	<u>41,000</u>	-	-	0.00%
Total	<u>\$ 6,454,027</u>	<u>\$ 6,595,581</u>	<u>\$ -</u>	<u>\$ 141,554</u>	<u>2.19%</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 \$2.4 million (24.2%) from the current year’s budget primarily from capital outlay and capital project funding. 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 \$90,000 for radio cache portable radio replacements which are funded through grants, \$577,500 for replacement uninterrupted power supply equipment and \$421,500 for other technology upgrades. Capital project funding in the amount of \$600,000 is included to replace the batteries and solar panels at the Feedstone radio tower site.

Revenue

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ -	\$ 1,819,000	\$ -	\$ 1,819,000	0.00%
Investment revenue	270,000	270,000	-	-	0.00%
Reimb-R'ham County	4,095,060	4,308,372	-	213,312	5.21%
Recovered costs	795,500	916,000	-	120,500	15.15%
State revenue	714,500	746,500	-	32,000	4.48%
Federal revenue	90,000	90,000	-	-	0.00%
Transfers in	3,931,060	4,144,372	-	213,312	5.43%
Total	\$ 9,896,120	\$ 12,294,244	\$ -	\$ 2,398,124	24.23%

Expenditures

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
ECC	\$ 8,433,358	\$ 9,882,685	\$ -	\$ 1,449,327	17.19%
CAD	1,354,976	1,668,127	-	313,151	23.11%
Debt service	107,786	143,432	-	35,646	33.07%
Transfers out	-	600,000	-	600,000	0.00%
Total	\$ 9,896,120	\$ 12,294,244	\$ -	\$ 2,398,124	24.23%

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 \$491,000 which is a decrease of \$9,000 from the current year’s original budget.

Revenue

	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2026 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Federal revenue	\$ 500,000	\$ 491,000	\$ -	\$ (9,000)	-1.80%
Total	<u>\$ 500,000</u>	<u>\$ 491,000</u>	<u>\$ -</u>	<u>\$ (9,000)</u>	<u>-1.80%</u>

Expenditures

	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2026 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Total budget	\$ 500,000	\$ 491,000	\$ -	\$ (9,000)	-1.80%
Total	<u>\$ 500,000</u>	<u>\$ 491,000</u>	<u>\$ -</u>	<u>\$ (9,000)</u>	<u>-1.80%</u>

SCHOOL TRANSPORTATION FUND

The budget for the School Transportation Fund has increased \$329,601 (4.9%) 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 \$930,500 is being used to fund various capital outlay purchases.

The proposed budget reflects no new positions and a decrease in fuel costs. Capital outlay includes \$650,000 for four new school buses, \$305,500 for an expanded employee parking lot and \$300,000 to replace the current school bus camera system.

Revenue

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 700,000	\$ 930,500	\$ -	\$ 230,500	32.93%
Investment revenue	25,000	25,000	-	-	0.00%
Charges for services	6,006,979	6,106,080	-	99,101	1.65%
Miscellaneous	15,000	15,000	-	-	0.00%
Total	\$ 6,746,979	\$ 7,076,580	\$ -	\$ 329,601	4.89%

Expenditures

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
School buses	\$ 5,789,519	\$ 6,057,061	\$ -	\$ 267,542	4.62%
Field trips/charters	249,771	273,926	-	24,155	9.67%
Administration	707,689	742,952	-	35,263	4.98%
Debt service	-	2,641	-	2,641	0.00%
Total	\$ 6,746,979	\$ 7,076,580	\$ -	\$ 329,601	4.89%

GENERAL CAPITAL PROJECTS FUND

Proposed expenditures in the General Capital Projects Fund for fiscal year 2026 total \$17.5 million. Proposed project funding includes \$2.25 million for the replacement of the Simms Center HVAC system, \$1.5 million for renovations to the old municipal building, \$500,000 for a new pool dome, \$400,000 to replace a restroom at Westover Park, \$700,000 for the Exit 243 project and \$12.9 million for the Liberty Street improvements projects which is funded by Federal grant revenue.

Revenue

	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2026 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Recovered costs	\$ 69,430	\$ 700,000	\$ -	\$ 630,570	908.21%
Federal revenue	18,909,905	12,168,180	-	(6,741,725)	-35.65%
Transfers in	<u>9,907,130</u>	<u>4,650,000</u>	<u>-</u>	<u>(5,257,130)</u>	<u>-53.06%</u>
Total	<u>\$ 28,886,465</u>	<u>\$ 17,518,180</u>	<u>\$ -</u>	<u>\$ (11,368,285)</u>	<u>-39.36%</u>

Expenditures

	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2026 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Municipal bldg	\$ 5,000,000	\$ 1,500,000	\$ -	\$ (3,500,000)	-70.00%
Courts expansion	1,650,000	-	-	(1,650,000)	-100.00%
ARPA contingency	1,500,000	-	-	(1,500,000)	-100.00%
Port Republic Rd	69,430	-	-	(69,430)	-100.00%
Farmers market pav	250,000	-	-	(250,000)	-100.00%
Culvert replacement	750,000	-	-	(750,000)	-100.00%
S. Main St._Exit 243	12,903,569	700,000	-	(12,203,569)	-94.58%
N. Main St. sidewalks	5,888,466	-	-	(5,888,466)	-100.00%
Liberty St. imp	-	12,168,180	-	12,168,180	0.00%
Simms HVAC	-	2,250,000	-	2,250,000	0.00%
Park restrooms	300,000	400,000	-	100,000	33.33%
Pool dome	<u>575,000</u>	<u>500,000</u>	<u>-</u>	<u>(75,000)</u>	<u>-13.04%</u>
Total	<u>\$ 28,886,465</u>	<u>\$ 17,518,180</u>	<u>\$ -</u>	<u>\$ (11,368,285)</u>	<u>-39.36%</u>

WATER FUND

The Water Fund budget has increased \$1.2 million (7.9%) from the current year's original budget. A \$0.23/1000 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 \$1.7 million (15%). Fund balance in the amount of \$1 million is being used to fund various capital projects.

No new positions are proposed. Capital outlay includes \$376,000 for a replacement vacuum truck, a replacement dump truck, computers, various small equipment and the installation of service lines.

The Water Capital Projects Fund's budget includes \$1.5 million in funding for transmission/distribution asset replacements, \$1.1 million for the western raw waterline project, \$420,000 for the western potable water projects, \$500,000 in additional funding for the eastern source water supply project and \$447,000 in funding for other various repairs and replacements to existing infrastructure.

Revenue

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 1,300,000	\$ 1,000,000	\$ -	\$ (300,000)	-23.08%
Permits and fees	200,000	200,000	-	-	0.00%
Investment revenue	375,000	270,000	-	(105,000)	-28.00%
Charges for services	11,490,000	13,216,380	-	1,726,380	15.03%
Miscellaneous	5,000	1,000	-	(4,000)	-80.00%
Recovered costs	100,000	10,000	-	(90,000)	-90.00%
Intrafund transfers	1,871,700	1,854,000	-	(17,700)	-0.95%
Total	\$ 15,341,700	\$ 16,551,380	\$ -	\$ 1,209,680	7.88%

Expenditures

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Administration	\$ 971,079	\$ 875,495	\$ -	\$ (95,584)	-9.84%
Pumping, storage	937,689	967,117	-	29,428	3.14%
Transmission/distrib	1,188,798	1,231,236	-	42,438	3.57%
Utility billing	699,578	812,687	-	113,109	16.17%
Miscellaneous	2,606,650	2,628,430	-	21,780	0.84%
Purification	1,886,593	1,936,914	-	50,321	2.67%
Capital outlay	504,000	376,000	-	(128,000)	-25.40%
Debt service	2,656,411	2,661,411	-	5,000	0.19%
Transfers out	3,890,902	5,062,090	-	1,171,188	30.10%
Total	\$ 15,341,700	\$ 16,551,380	\$ -	\$ 1,209,680	7.88%

SEWER FUND

The Sewer Fund budget has increased \$2.4 million (15.4%) from the current year's original budget. A \$0.16/1000 gallons (2.5%) 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 increase \$2.2 million (16.9%). Fund balance in the amount of \$1.65 million is being used to fund various capital projects.

No new positions are proposed. Capital outlay includes \$401,000 for a replacement vacuum truck, replacement pickup trucks, the replacement of computers and various small equipment, and the installation of service lines.

The Sewer Capital Projects Fund's budget includes \$1.75 million in funding for collection/transmission asset replacements, \$1.1 million for the metering project, \$200,000 for the Blacks Run interceptor, and \$260,000 in funding for other various repairs and replacements to existing infrastructure.

Revenue

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 1,300,000	\$ 1,655,400	\$ -	\$ 355,400	27.34%
Permits and fees	200,000	100,000	-	(100,000)	-50.00%
Investment revenue	250,000	200,000	-	(50,000)	-20.00%
Charges for services	12,927,590	15,116,000	-	2,188,410	16.93%
Miscellaneous	5,000	1,000	-	(4,000)	-80.00%
Recovered costs	60,000	40,000	-	(20,000)	-33.33%
Intrafund transfers	1,146,600	1,219,800	-	73,200	6.38%
Total	\$ 15,889,190	\$ 18,332,200	\$ -	\$ 2,443,010	15.38%

Expenditures

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Administration	\$ 1,022,729	\$ 987,225	\$ -	\$ (35,504)	-3.47%
Treatment/disposal	5,142,370	5,400,000	-	257,630	5.01%
Collection/transm	1,337,816	1,381,044	-	43,228	3.23%
Miscellaneous	1,663,350	1,778,530	-	115,180	6.92%
Utility billing	798,612	946,272	-	147,660	18.49%
Pumping/monitoring	474,536	479,169	-	4,633	0.98%
Capital outlay	472,000	401,000	-	(71,000)	-15.04%
Debt service	2,693,040	2,700,000	-	6,960	0.26%
Transfers out	2,284,737	4,258,960	-	1,974,223	86.41%
Total	\$ 15,889,190	\$ 18,332,200	\$ -	\$ 2,443,010	15.38%

PUBLIC TRANSPORTATION FUND

The Public Transportation Fund budget has increased \$1.8 million (13%) from the current adopted fiscal year 2025 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 \$250,000 while Federal and State revenue will increase \$1.6 million which is reflective of the increased capital outlay purchases. Fund balance in the amount of \$115,500 is being used to fund the City’s share of capital outlay.

No new positions are proposed. This budget reflects a decrease in professional services primarily from a transit branding study that was done in the current year and a decrease in fuel costs. Capital outlay includes \$3 million for the replacement of the intelligent transportation system (ITS), \$2.6 million for four transit buses, \$344,500 for construction of an expanded employee parking lot and \$203,350 for replacement support vehicles which are all 96 percent reimbursed by federal and state funds.

Revenue

	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2026 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Fund balance	\$ 146,000	\$ 115,500	\$ -	\$ (30,500)	-20.89%
Investment revenue	90,000	40,000	-	(50,000)	-55.56%
Charges for services	2,617,242	2,845,963	-	228,721	8.74%
Recovered costs	126,043	129,824	-	3,781	3.00%
State revenue	2,650,190	3,048,022	-	397,832	15.01%
Federal revenue	7,613,449	8,776,523	-	1,163,074	15.28%
Transfers in	660,000	750,000	-	90,000	13.64%
Total	\$ 13,902,924	\$ 15,705,832	\$ -	\$ 1,802,908	12.97%

Expenditures

	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2026 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Transit buses	\$ 7,067,921	\$ 6,435,411	\$ -	\$ (632,510)	-8.95%
Miscellaneous	500,000	500,000	-	-	0.00%
Paratransit buses	1,535,611	1,584,991	-	49,380	3.22%
Administration	1,003,222	1,050,268	-	47,046	4.69%
Capital outlay	3,636,170	6,131,390	-	2,495,220	68.62%
Debt service	-	3,772	-	3,772	0.00%
Transfers out	160,000	-	-	(160,000)	-100.00%
Total	\$ 13,902,924	\$ 15,705,832	\$ -	\$ 1,802,908	12.97%

SANITATION FUND

The Sanitation Fund budget has decreased \$1.4 million (26%) from the current year's original budget. The decrease primarily results from debt service associated with debt from the old steam plant that has now been paid off. A \$3 per month fee reduction for residential customers is proposed. No fund balance is being used to balance the budget.

No new positions are proposed. Capital outlay includes \$410,000 for the replacement of a refuse collection truck, the additional of a small refuse collection truck for the downtown area, the purchase of a big belly solar compactor in the downtown area and replacement rolloff bins. No capital projects are proposed.

Revenue

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 924,740	\$ -	\$ -	\$ (924,740)	-100.00%
Investment revenue	35,000	35,000	-	-	0.00%
Charges for services	4,410,000	3,938,320	-	(471,680)	-10.70%
Total	\$ 5,369,740	\$ 3,973,320	\$ -	\$ (1,396,420)	-26.01%

Expenditures

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Solid waste collect.	\$ 1,726,882	\$ 2,338,324	\$ -	\$ 611,442	35.41%
Landfill	237,671	263,287	-	25,616	10.78%
Solid waste mngmt.	1,387,937	819,559	-	(568,378)	-40.95%
Capital outlay	375,600	417,350	-	41,750	11.12%
Debt service	1,506,850	-	-	(1,506,850)	-100.00%
Transfers out	134,800	134,800	-	-	0.00%
Total	\$ 5,369,740	\$ 3,973,320	\$ -	\$ (1,396,420)	-26.01%

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 20 loans have been paid in full.

Revenue

	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2026 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Fund balance	\$ 76,800	\$ 89,530	\$ -	\$ 12,730	16.58%
Investment revenue	2,300	1,100	-	(1,200)	-52.17%
Miscellaneous	<u>20,900</u>	<u>9,370</u>	<u>-</u>	<u>(11,530)</u>	<u>-55.17%</u>
Total	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

Expenditures

	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>	<u>FY 2026 Adopted</u>	<u>Increase (Decrease)</u>	<u>Percentage Change</u>
Revolving loan prgm	\$ 100,000	\$ 100,000	\$ -	\$ -	0.00%
Total	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

STORMWATER FUND

The Stormwater Fund budget has increased \$2.9 million from the current year’s original budget. This increase is primarily due to increased capital outlay and capital projects. A \$2 per billing unit rate increase is being proposed as the City prepares for increasing capital costs to comply with the Chesapeake Bay and local TMDL requirements.

No new positions are proposed. Capital outlay includes \$3.1 million for the purchase of permanent nutrient credits.

The Stormwater Capital Projects Fund’s budget includes \$350,000 in funding to plant trees on city-owned property.

Revenue

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ -	\$ 1,060,430	\$ -	\$ 1,060,430	0.00%
Investment revenue	45,000	11,000	-	(34,000)	-75.56%
Charges for services	1,427,680	1,844,800	-	417,120	29.22%
State revenue	-	1,454,670	-	1,454,670	0.00%
Total	\$ 1,472,680	\$ 4,370,900	\$ -	\$ 2,898,220	196.80%

Expenditures

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Stormwater mngmt.	\$ 765,950	\$ 882,560	\$ -	\$ 116,610	15.22%
Capital outlay	677,730	3,109,340	-	2,431,610	358.79%
Transfers out	29,000	379,000	-	350,000	1206.90%
Total	\$ 1,472,680	\$ 4,370,900	\$ -	\$ 2,898,220	196.80%

CENTRAL GARAGE FUND

The Central Garage Fund has decreased by \$133,730 (4.5%). This fund accounts for the operations of the city's central garage. All repairs of city vehicles and equipment are performed through the Central Garage Fund. Funding is provided by charges to other departments for services rendered. Each department will make payments for labor based on the prior year's usage. Each year department usage is evaluated and the labor contribution is based on the new evaluation.

No new positions are proposed. Capital outlay includes \$250,000 to replace a sky lift and for a speedometer calibrator.

Revenue

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ 471,600	\$ 250,000	\$ -	\$ (221,600)	-46.99%
Investment revenue	10,000	10,000	-	-	0.00%
Charges for services	2,494,430	2,582,300	-	87,870	3.52%
Miscellaneous	500	500	-	-	0.00%
Recovered costs	1,500	1,500	-	-	0.00%
Total	\$ 2,978,030	\$ 2,844,300	\$ -	\$ (133,730)	-4.49%

Expenditures

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Operating	\$ 2,272,957	\$ 2,349,401	\$ -	\$ 76,444	3.36%
Administration	233,473	243,767	-	10,294	4.41%
Debt service	-	250,000	-	250,000	0.00%
Capital outlay	471,600	1,132	-	(470,468)	-99.76%
Total	\$ 2,978,030	\$ 2,844,300	\$ -	\$ (133,730)	-4.49%

CENTRAL STORES FUND

The Central Stores Fund budget has decreased by \$16,898 (7.5%) 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 \$15,000 for replacement flooring and replacement computers.

Revenue

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Fund balance	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers in	225,352	242,250	-	16,898	7.50%
Total	\$ 225,352	\$ 242,250	\$ -	\$ 16,898	7.50%

Expenditures

	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Adopted	Increase (Decrease)	Percentage Change
Operating	\$ 223,352	\$ 227,250	\$ -	\$ 3,898	1.75%
Capital outlay	2,000	15,000	-	13,000	650.00%
Total	\$ 225,352	\$ 242,250	\$ -	\$ 16,898	7.50%

REVENUE BUDGET

**CITY OF HARRISONBURG, VIRGINIA
REVENUE BUDGET
FISCAL YEAR 2026**

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CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	BUDGET	2023-2024 ----- ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	NET CHANGE
31010	AMOUNT FROM FUND BALANCE	12,096,771	12,096,771	7,170,000	7,757,000	587,000
TOTAL AMOUNT FROM FUND BALANCE		12,096,771	12,096,771	7,170,000	7,757,000	587,000
31111	R.E. TAX - 2025/26	52,836,900	52,564,247	58,638,700	61,962,900	3,324,200
311121	R.E. TAX - 2024/25	380,000	624,520	450,000	550,000	100,000
311122	R.E. TAX - 2023/24	60,000	66,992	60,000	60,000	-
311123	R.E. TAX - 2022/23	20,000	28,738	20,000	20,000	-
311124	R.E. TAX - 2021/22	10,000	30,056	10,000	10,000	-
311125	R.E. TAX - 2020/21	10,000	3,394	10,000	10,000	-
311126	R.E. TAX - 2019/20	1,000	1,257	1,000	1,000	-
311127	R.E. TAX - 2018/19	500	124	500	500	-
311128	R.E. TAX - 2017/18	500	856	500	500	-
311129	R.E. TAX - 2016/17	100		100	100	-
31113	R.E. TAX - PRIOR YEARS	1,000	5,971	3,000	3,000	-
TOTAL REAL ESTATE TAXES		53,320,000	53,326,154	59,193,800	62,618,000	3,424,200
31121	P.P. TAX - 2025/26	14,559,400	14,782,210	14,587,200	14,878,600	291,400
311221	P.P. TAX - 2024/25	200,000	456,577	250,000	350,000	100,000
311222	P.P. TAX - 2023/24	20,000	54,830	30,000	30,000	-
311223	P.P. TAX - 2022/23	10,000	42,767	10,000	10,000	-
311224	P.P. TAX - 2021/22	1,000	4,597	1,000	1,000	-
311225	P.P. TAX - 2020/21	1,000	5,720	1,000	1,000	-
311226	P.P. TAX - 2019/20	500	2,641	500	500	-
311227	P.P. TAX - 2018/19	500	2,410	500	500	-
311228	P.P. TAX - 2017/18	100	811	100	100	-
311229	P.P. TAX - 2016/17	100	617	100	100	-
31123	P.P. TAX - PRIOR YEARS	1,000	2,424	1,000	1,000	-
TOTAL PERSONAL PROPERTY TAXES		14,793,600	15,355,602	14,881,400	15,272,800	391,400
31131	R.E. PSC TAX - 2025/26	627,200	578,999	665,100	785,800	120,700
31132	P.P. PSC TAX - 2025/26	1,600	1,409	1,400	1,100	(300)
TOTAL PUBLIC SERVICE CORP. TAXE		628,800	580,408	666,500	786,900	120,400
31141	M.H. TAX - 2025/26	10,500	11,610	11,000	11,400	400
311411	M.H. TAX - 2024/25	300	457	300	300	-
311412	M.H. TAX - 2023/24	100	57	100	100	-
311417	M.H. TAX - 2018/19		66			-
311418	M.H. TAX - 2017/18		54			-
311419	M.H. TAX - 2016/17		119			-
31142	M.T. TAX - 2025/26	2,932,300	2,850,375	2,851,000	2,495,200	(355,800)
TOTAL OTHER PROPERTY TAXES		2,943,200	2,862,738	2,862,400	2,507,000	(355,400)
31151	PENALTIES-ALL TAXES	280,000	503,070	333,000	380,000	47,000

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET
		BUDGET	ACTUAL	PROPOSED	CHANGE
31152	INTEREST-ALL TAXES	100,000	125,167	100,000	-
31153	ADVERTISING RECOVERY, ETC	500	563	500	-
31154	COURT COST	50,000	52,003	50,000	-
31155	COLLECTION FEE - SET OFF	5,000	897	1,000	(4,000)
31156	COLLECTION FEE - DMV STOP	40,000	34,082	40,000	(5,000)
TOTAL PENALTIES, INTEREST, ETC.		475,500	715,782	528,500	38,000
TOTAL PROPERTY TAXES		72,161,100	72,840,683	78,132,600	3,618,600
31201	SALES TAX-LOCAL SHARE	17,925,300	18,397,783	18,273,600	650,000
31202	ELECTRICAL TAX	941,700	939,800	938,000	8,600
31203	GAS TAX	268,000	238,947	259,700	(900)
31205	WATER/SEWER UTILITY TAX	630,000	628,657	626,000	14,000
31208	BUSINESS & PRO. LICENSES	8,605,900	8,661,575	8,689,900	-
31210	MOTOR VEHICLE FEES		14,592		-
31211	BANK STOCK TAX	1,033,400	1,130,164	1,033,400	-
31212	HOTEL/MOTEL ROOM TAX	3,767,000	4,001,084	4,114,000	(35,300)
31213	RESTAURANT FOOD TAX	17,690,500	18,848,648	19,340,800	503,000
31214	ELECTRIC PLANT/EQUIP-HEC	653,900	689,593	689,600	81,100
31215	WATER PLANT & EQUIPMENT	650,100	650,100	675,000	39,000
31216	SEW. DISPOSAL PLNT. & EQU	454,500	454,500	483,300	42,000
31217	RECORDATION TAXES	550,000	647,046	550,000	-
31220	ADMISSIONS TAX	149,800	136,974	151,400	(4,500)
31222	CIGARETTE TAX	420,800	402,311	367,300	(1,400)
31225	SHORT-TERM RENTAL TAX	110,400	117,118	114,400	-
31233	PUB RIGHT OF WAY USER FEE	126,200	114,399	110,300	-
31240	UTIL CONSUMPTION TAX-ELEC	161,500	144,126	155,100	3,300
31241	UTIL CONSUMPTION TAX-GAS	17,200	14,022	14,800	500
TOTAL OTHER LOCAL TAXES		54,156,200	56,231,437	56,586,600	1,299,400
31301	ANIMAL LICENSES	4,000	4,085	4,000	-
31303	STREET PRIVILEGES/PERMITS	3,000	3,795	3,000	-
31304	LAND USE APPLICATION FEE	150	75	150	-
31305	TRANSFER FEES	500	679	500	-
31306	ZONING APPEALS	1,000	900	1,000	-
31308	SITE PLAN REVIEW	11,400	28,360	11,400	-
31309	BLDG. INSPECTION FEES	332,500	399,635	332,500	-
31311	ELECTRICAL INSPECT. FEES	61,700	59,568	61,700	-
31312	E&S CONTROL PLAN REVIEW	5,700	14,780	5,700	-
31313	PLUMBING INSPECTION FEES	28,500	23,266	28,500	-
31314	BLASTING PERMIT FEES	100	80	100	-
31315	SUBDIVISION FEES	4,700	15,575	4,700	-
31316	SIGN PERMITS	11,400	13,220	11,400	-
31322	PRECIOUS METALS PERMITS	500	1,000	500	-
31323	SOLICITOR'S PERMITS		10		-

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET
		BUDGET	ACTUAL	PROPOSED	CHANGE
31326	MECHANICAL PERMITS	47,500	39,657	47,500	-
31327	FEE FOR EXEMPT.REHAB.PROP		100		-
31328	SPECIAL USE PERMIT APPLI.	9,500	14,898	9,500	-
31329	RE-ZONING APPLICATIONS	5,000	17,473	5,000	-
31332	TAXI CAB LIC./INSPECTION		150		-
31334	VSMP FEES (STMWATR MNGMT)	26,600	28,288	26,600	-
31337	ZONING VERIFICATION FEES	1,000	1,050	1,000	-
31338	PRIMARY FILING FEE		1,800		-
31339	MISCELLAENOUS PERMIT FEES	2,000		2,000	-
31343	WIRELESS T'COM REVIEW FEE	1,000	100	1,000	-
31344	FOWL PERMIT FEE	200	475	200	-
31346	PUBLIC ACCESS PERMIT FEE	20,000	7,335	10,000	-
31348	STR & HOMESTAY REG FEE		575		-
31349	TOWING APPLICATION FEE		2,000		-
TOTAL LIC., PERMITS & PRIV. FEE		577,950	678,928	567,950	-
31402	R'HAM COUNTY COURT FINES	200,000	204,413	200,000	-
31404	PARKING FINES	45,000	43,527	45,000	-
31409	ALARM ORDINANCE	10,000	9,802	5,000	-
31410	E-SUMMONS FEE	30,000	26,015	25,000	-
31412	SPEED CAMERA FINES	1,566,000	1,710,889	1,500,000	(1,180,000)
TOTAL FINES & FORFEITURES		1,851,000	1,994,646	1,775,000	(1,180,000)
31513	INVESTMENT EARNINGS	5,905,000	6,090,483	3,636,200	(1,419,200)
TOTAL USE OF MONEY		5,905,000	6,090,483	3,636,200	(1,419,200)
31521	RENTAL OF PROPERTY	10,000	16,410	10,000	-
31522	CONCESSIONS & RENTALS	5,000	7,388	5,000	-
TOTAL USE OF PROPERTY		15,000	23,798	15,000	-
TOTAL USE OF MONEY & PROPERTY		5,920,000	6,114,281	3,651,200	(1,419,200)
31661	PARKING PERMITS	125,000	135,130	125,000	-
31672	LIBERTY ST./E ELIZABETH		4,500		-
TOTAL CHARGES FOR PARKING		125,000	139,630	125,000	-
31681	CFG COMM. ACTIVITY CENTER	48,400	60,789	54,900	3,100
31682	WESTOVER SWIMMING POOL	95,000	165,768	95,000	45,000
31683	RIVEN ROCK USER FEE	2,400	210	2,400	-
31684	PICNIC RESERVATION FEES	28,500	25,662	28,500	(3,500)
31685	ADULT PROGRAM FEES	17,100	620		-
31686	YOUTH PROGRAM FEES	85,500	82,623	85,000	(500)

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	BUDGET	2023-2024 ----- ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	NET CHANGE
31687	CLASS PROGRAM FEES	114,000	119,750	125,000	125,000	-
31693	SIMMS RECREATION CENTER	19,000	8,814	10,000	10,000	-
TOTAL CHARGES FOR RECREATION		409,900	464,235	401,300	445,400	44,100
31709	HANDICAP FEE	500	978	500	500	-
31711	18 HOLE WEEKDAY ROUNDS	120,000	193,343	160,000	190,000	30,000
31712	9 HOLE WEEKDAY ROUNDS	35,000	63,922	43,000	60,000	17,000
31713	18 HOLE WEEKEND/HOL ROUND	165,000	199,349	165,000	190,000	25,000
31714	9 HOLE WEEKEND/HOL ROUNDS	30,000	30,953	30,000	30,000	-
31715	OUTING/TOURNAMENT ROUNDS	45,000	35,043	55,000	45,000	(10,000)
31716	TWILIGHT ROUNDS	35,000	23,102	35,000	30,000	(5,000)
31719	MEMBERSHIP/ANNUAL ROUNDS	125,000	200,855	150,000	200,000	50,000
31721	GOLF ASSOCIATION DUES	7,600	10,105	7,600	10,000	2,400
31722	DRIVING RANGE FEE	25,000	30,252	25,000	25,000	-
31723	18 HOLE CART FEE	150,000	212,769	185,000	200,000	15,000
31724	9 HOLE CART FEE	35,000	55,189	55,000	55,000	-
31726	9/18 HOLE HAND CART FEE	900	885	900	900	-
31727	GOLF LESSONS	5,000	4,630	5,000	5,000	-
31728	CLUB RENTAL	900	1,199	900	900	-
31729	CLUB REPAIR	1,500	662	1,500	1,000	(500)
31731	FOOD/BEVERAGE SALES-GOLF	15,000	18,064	30,000	30,000	-
31732	MERCHANDISE-RESALE-GOLF	25,000	50,632	25,000	40,000	15,000
TOTAL CHARGES FOR GOLF		821,400	1,131,934	974,400	1,113,300	138,900
31677	LAW/TRAFFIC ENFORCE. CHGS	65,000				-
31678	FIRE DEPT - JMU CHGS	9,500	13,556	9,500	9,500	-
31679	RESCUE SERVICES FEE	120,000	156,669	150,000	150,000	-
TOTAL MISCELLANEOUS CHARGES		194,500	170,225	159,500	159,500	-
TOTAL CHARGES FOR SERVICES		1,550,800	1,906,024	1,660,200	1,843,200	183,000
31801	CONTRIBUTION FROM HEC	5,200,000	5,200,000	5,200,000	5,200,000	-
31809	DONATIONS	53,364	44,937	20,000	20,000	-
31810	SALE OF MAT'L & SUPPLIES	1,000	6,548	1,000	1,000	-
31811	SALE OF USED EQUIPMENT	20,000	40,321	20,000	20,000	-
31813	DONATIONS - JMU	275,000	300,185	300,000	300,000	-
31820	OTHER MISCELLANEOUS REV		2,036			-
31824	DONATIONS-ZANE SHOWKER FD	46,000	49,456	46,000	46,000	-
31825	MISC OVERAGE/SHORTAGE		39			-
31828	VRSA/VTLP SAFETY GRANT		3,724			-
31830	SERV CHG TAX EXEMPT PROPE	124,000	151,394	150,000	158,000	8,000
31831	MERCHANDISE SALE-GIFT SHO	10,000	22,974	10,000	15,000	5,000
31836	BAD CHECK/ACH FEE	1,000	32,838	5,000	5,000	-
31838	OVERAGE/SHORTAGE		49			-

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31839	ECON DEV CONFERENCE	25,000		25,000		(25,000)
31841	SAFE KIDS GRANTS		10,705			-
31846	MISCELLANEOUS GRANTS	1,500	13,379			-
31847	VP SA REFUNDING	246,375	246,375	247,125	244,575	(2,550)
31848	ECON DEV PROGRAMS		850			-
31851	OPIOID SETTLEMENT FUND		171,509	30,000	68,420	38,420
TOTAL MISCELLANEOUS REVENUES		6,003,239	6,297,319	6,054,125	6,077,995	23,870
31901	RECOVERIES & REBATES	30,000	16,307	30,000	30,000	-
31904	COURT APPOINTED ATTORNEY		93			-
31913	OVERPAYMENTS		3,875			-
31914	RECOVERED COSTS	120,000	214,140	186,250	120,000	(66,250)
31928	REIMB FOR DEBT - HRHA	616,850	616,850	604,600	613,000	8,400
31940	REIMB FOR DEBT - HRCSB	162,123	162,123	162,040	161,702	(338)
TOTAL RECOVERED COSTS		928,973	1,005,639	982,890	924,702	(58,188)
TOTAL LOCAL REVENUES		155,246,033	159,165,729	156,580,565	159,635,047	3,054,482
32203	ROLLING STOCK TAX	16,000	17,269	16,000	16,000	-
32204	PP TAX REIMBURSEMENT	1,522,583	1,522,583	1,522,583	1,522,583	-
32205	MOBIL HOME TITLING TAX	3,000	4,065	4,000	4,000	-
32207	ANIMAL FRIENDLY LIC PLATE	500	456	500	500	-
32208	POLICE SUPPORT (HB599)	1,600,000	1,683,162	1,683,300	1,743,400	60,100
32209	AUTO RENTAL TAX	445,800	427,844	433,300	402,800	(30,500)
32213	COMMUNICA SALES & USE TAX	1,103,600	1,067,373	1,019,700	1,005,700	(14,000)
TOTAL NON-CATEGORICAL AID		4,691,483	4,722,752	4,679,383	4,694,983	15,600
32303	ST.SHARE-COMR. OF REVENUE	176,000	195,267	215,000	226,700	11,700
32304	STATE SHARE-TREASURER	155,000	173,711	197,000	206,000	9,000
32306	STATE SHARE-REGISTRAR	81,000	89,523	85,000	90,000	5,000
TOTAL SHARED EXPENSES		412,000	458,501	497,000	522,700	25,700
32456	VTC-MARKETING GRANT	40,000	20,000			-
32457	VHDA-CIMA GRANT		48,963			-
TOTAL CATEGORICAL AID		40,000	68,963			-
32506	STREET & HIGHWAY MAINT.	6,696,446	6,696,446	6,830,300	7,015,000	184,700
32507	LITTER CONTROL	9,000	20,033	15,000	15,000	-
32510	HAZARDOUS MATERIALS	10,000	10,000	10,000	10,000	-
32512	FIRE PROGRAMS FUND	208,000	233,290	233,290	265,500	32,210
32514	4-FOR-LIFE	33,600		34,760	34,500	(260)
32533	SPAY & NEUTER FUNDS	50	128	50	50	-

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
32543	PRESIDENTIAL PRIMARY REIM		29,212			-
32547	ICAC FUNDS		10,857			-
32562	OPIOID ABTMNT AUTH (OAA)	58,896	58,896			-
32563	DCJS - TDO/ECO REIMBRSMNT		6,825			-
32564	DCJS-CHC GRANT PROGRAM	108,000				-
TOTAL OTHER CATEGORICAL AID		7,123,992	7,065,686	7,123,400	7,340,050	216,650
TOTAL STATE REVENUES		12,267,475	12,315,902	12,299,783	12,557,733	257,950
33210	ARPA FUNDS (CSLFRF)	4,269,877	363,437			-
33211	ARPA FUNDS - VTC	2,045	9,625			-
33212	ARPA FUNDS - DOE P&R	31,420	14,150			-
33214	ARPA - VDHR (NENA)		10,550			-
33215	ARPA - DCJS	296,285				-
TOTAL NON-CATEGORICAL AID		4,599,627	397,762			-
33511	VA DEPT OF FORESTRY GRANT		5,430			-
33521	VSTOP GRANT	40,000	36,114	40,000	50,000	10,000
33524	DMV GRANT	45,171	21,402			-
33534	HOMELAND SECURITY GRANT	392,744	144,618	7,500	7,500	-
33536	FEMA - AFG	12,074	153,986			-
33546	DOJ - BYRNE GRANT	16,964				-
33554	USMS - JNT LAW ENFORC OPS		294			-
33564	TAP GRANT				60,000	60,000
33573	DOJ - COMMUNITY PARAMEDIC	200,466		200,466		(200,466)
33574	DSS - FIRST STEP GRANT	12,247	24,177			-
33579	DOJ - C&P GRANT				186,000	186,000
33581	DOT - SS4A GRANT				600,000	600,000
TOTAL CATEGORICAL AID		719,667	386,019	247,966	903,500	655,534
TOTAL FEDERAL REVENUES		5,319,293	783,782	247,966	903,500	655,534
34011	INSURANCE RECOVERIES	20,000	85,863	20,000	20,000	-
34012	SALE OF LAND	30,000	50	30,000		(30,000)
34017	INS RECOVERY - LODA				23,940	23,940
TOTAL NON-REVENUE RECEIPTS		50,000	85,913	50,000	43,940	(6,060)
34130	LEASE - RIGHT TO USE	300,854	300,854			-
34140	SUB BASED IT ARRANGEMENT	120,985	120,985			-
TOTAL LONG-TERM DEBT ISSUED		421,839	421,839			-

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
34220	TR FROM WATER FUND	923,400	923,400	923,400	923,400	-
34230	TR FROM SEWER FUND	923,400	923,400	923,400	923,400	-
34260	TR FROM PBLC TRANSP FUND	160,000	160,000	160,000		(160,000)
34270	TR FROM SANITATION FUND	134,800	134,800	134,800	134,800	-
34285	TR FROM STORMWATER FUND	29,000	29,000	29,000	29,000	-
34291	TR FROM GENERAL CP FUND		38,834			-
TOTAL INTER-FUND TRANSFERS		2,170,600	2,209,434	2,170,600	2,010,600	(160,000)
TOTAL NON-REVENUE RECEIPTS		2,642,439	2,717,186	2,220,600	2,054,540	(166,060)
TOTAL GENERAL FUND		175,475,240	174,982,598	171,348,914	175,150,820	3,801,906

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1111 - SCHOOL FUND

FUNCTION - 11 - SPECIAL REVENUE FUNDS

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	2,243,469	2,243,469			-
	TOTAL AMOUNT FROM FUND BALANCE	2,243,469	2,243,469			-
31691	SCHOOL REVENUE-OTHER	478,542	437,444	478,542	396,542	(82,000)
	TOTAL CHARGES FOR EDUCATION	478,542	437,444	478,542	396,542	(82,000)
	TOTAL CHARGES FOR SERVICES	478,542	437,444	478,542	396,542	(82,000)
	TOTAL LOCAL REVENUES	2,722,011	2,680,913	478,542	396,542	(82,000)
32442	SCHOOL REVENUE-STATE	66,913,613	64,358,073	66,816,189	70,573,655	3,757,466
	TOTAL CATEGORICAL AID	66,913,613	64,358,073	66,816,189	70,573,655	3,757,466
	TOTAL STATE REVENUES	66,913,613	64,358,073	66,816,189	70,573,655	3,757,466
33301	SCHOOL REVENUE-FEDERAL	9,568,588	9,711,936	3,790,869	3,831,928	41,059
	TOTAL FEDERAL REVENUES	9,568,588	9,711,936	3,790,869	3,831,928	41,059
	TOTAL FEDERAL REVENUES	9,568,588	9,711,936	3,790,869	3,831,928	41,059
34130	LEASE - RIGHT TO USE	210,798	210,798			-
	TOTAL LONG-TERM DEBT ISSUED	210,798	210,798			-
34210	TR FROM GENERAL FUND	41,713,910	41,713,910	47,260,457	48,724,305	1,463,848
34212	TR FR GENERAL FUND (CAP)				321,700	321,700
	TOTAL INTER-FUND TRANSFERS	41,713,910	41,713,910	47,260,457	49,046,005	1,785,548
	TOTAL NON-REVENUE RECEIPTS	41,924,708	41,924,708	47,260,457	49,046,005	1,785,548
	TOTAL SCHOOL FUND	121,128,920	118,675,629	118,346,057	123,848,130	5,502,073

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	438,426	438,426	513,452	362,725	(150,727)
	TOTAL AMOUNT FROM FUND BALANCE	438,426	438,426	513,452	362,725	(150,727)
31691	SCHOOL REVENUE-OTHER	141,000	300,746	270,000	230,000	(40,000)
	TOTAL CHARGES FOR EDUCATION	141,000	300,746	270,000	230,000	(40,000)
	TOTAL CHARGES FOR SERVICES	141,000	300,746	270,000	230,000	(40,000)
	TOTAL LOCAL REVENUES	579,426	739,172	783,452	592,725	(190,727)
32442	SCHOOL REVENUE-STATE	185,000	188,993	205,000	150,891	(54,109)
	TOTAL CATEGORICAL AID	185,000	188,993	205,000	150,891	(54,109)
	TOTAL STATE REVENUES	185,000	188,993	205,000	150,891	(54,109)
33301	SCHOOL REVENUE-FEDERAL	5,235,000	4,802,215	5,465,575	5,851,965	386,390
	TOTAL FEDERAL REVENUES	5,235,000	4,802,215	5,465,575	5,851,965	386,390
	TOTAL FEDERAL REVENUES	5,235,000	4,802,215	5,465,575	5,851,965	386,390
	TOTAL SCHOOL NUTRITION FUND	5,999,426	5,730,380	6,454,027	6,595,581	141,554

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	BUDGET	2023-2024 ----- ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	NET CHANGE
31010	AMOUNT FROM FUND BALANCE	2,296,080	2,296,080		1,819,000	1,819,000
TOTAL AMOUNT FROM FUND BALANCE		2,296,080	2,296,080		1,819,000	1,819,000
31513	INVESTMENT EARNINGS	30,000	367,451	60,000	60,000	-
TOTAL USE OF MONEY		30,000	367,451	60,000	60,000	-
31523	RENTAL OF ECC TOWER SPACE	210,000	206,274	210,000	210,000	-
TOTAL USE OF PROPERTY		210,000	206,274	210,000	210,000	-
TOTAL USE OF MONEY & PROPERTY		240,000	573,725	270,000	270,000	-
31805	ECC PAYMENTS FM R'HAM CO	3,791,455	3,791,455	3,931,060	4,144,372	213,312
31852	PAYMENT FROM PAGE COUNTY		247,761	164,000	164,000	-
TOTAL MISCELLANEOUS REVENUES		3,791,455	4,039,216	4,095,060	4,308,372	213,312
31901	RECOVERIES & REBATES	2,500	2,295	2,500		(2,500)
31914	RECOVERED COSTS	13,000		13,000		(13,000)
31933	EQUIP REP/PRCH FOR OTHERS	250,000	76,856	250,000	250,000	-
31934	REIMB-JMU	263,000	178,852	280,000	416,000	136,000
31939	CAD/DMS PRCH FOR OTHERS	25,000	9,411	250,000	250,000	-
TOTAL RECOVERED COSTS		553,500	267,414	795,500	916,000	120,500
TOTAL LOCAL REVENUES		6,881,035	7,176,435	5,160,560	7,313,372	2,152,812
32308	STATE SHARE - DISPATCHERS	190,000	199,233	201,500	206,500	5,000
TOTAL SHARED EXPENSES		190,000	199,233	201,500	206,500	5,000
32536	VA WIRELESS E911 TAX	500,000	533,616	510,000	540,000	30,000
32542	VA 911 SERVICES BOARD GRT	3,000	15,763	3,000		(3,000)
TOTAL OTHER CATEGORICAL AID		503,000	549,379	513,000	540,000	27,000
TOTAL STATE REVENUES		693,000	748,611	714,500	746,500	32,000
33559	CACHE TEAM GRNT - OPERING	10,000	82,558			-
33566	CACHE TEAM GRNT - CAPITAL	80,000		90,000	90,000	-
TOTAL CATEGORICAL AID		90,000	82,558	90,000	90,000	-

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET CHANGE
		BUDGET	ACTUAL	BUDGET	PROPOSED	
TOTAL FEDERAL REVENUES		90,000	82,558	90,000	90,000	-
34210 TR FROM GENERAL FUND		3,791,455	3,791,455	3,931,060	4,144,372	213,312
TOTAL INTER-FUND TRANSFERS		3,791,455	3,791,455	3,931,060	4,144,372	213,312
TOTAL NON-REVENUE RECEIPTS		3,791,455	3,791,455	3,931,060	4,144,372	213,312
TOTAL EMERG COMM CENTER FUND		11,455,490	11,799,059	9,896,120	12,294,244	2,398,124

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
33201	COMM DEV BLOCK GRANT	1,187,043	632,803	500,000	491,000	(9,000)
TOTAL NON-CATEGORICAL AID		1,187,043	632,803	500,000	491,000	(9,000)
TOTAL FEDERAL REVENUES		1,187,043	632,803	500,000	491,000	(9,000)
TOTAL COMM DEV BLOCK GRANT FUND		1,187,043	632,803	500,000	491,000	(9,000)

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1118 - SCHOOL TRANSPORTATION FUND

FUNCTION - 11 - SPECIAL REVENUE FUNDS

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	893,457	893,457	700,000	930,500	230,500
	TOTAL AMOUNT FROM FUND BALANCE	893,457	893,457	700,000	930,500	230,500
31513	INVESTMENT EARNINGS	19,760	134,377	25,000	25,000	-
	TOTAL USE OF MONEY	19,760	134,377	25,000	25,000	-
	TOTAL USE OF MONEY & PROPERTY	19,760	134,377	25,000	25,000	-
31644	SCH BD-SPEC.ED-SP ARRANGE	50,000	85,140	90,000	90,000	-
31645	SCHOOL BD-SPEC.ED-BUS	1,935,400	1,935,400	1,896,700	1,929,100	32,400
31646	SCHOOL BOARD-ATHLETICS	70,000	54,218	75,000	75,000	-
31647	SCHOOL BOARD-CHARTERS	80,000	70,594	80,000	80,000	-
31650	SCHOOL BOARD-SUMMER SCH.	150,000	115,084	150,000	160,000	10,000
31656	SCHOOL BD-SCHOOL BUS	3,328,563	3,328,563	3,707,279	3,763,980	56,701
31658	SCHOOL BUS CHARTERS	8,000	435	8,000	8,000	-
	TOTAL TRANSIT CHARGES	5,621,963	5,589,434	6,006,979	6,106,080	99,101
	TOTAL CHARGES FOR SERVICES	5,621,963	5,589,434	6,006,979	6,106,080	99,101
31811	SALE OF USED EQUIPMENT	15,000	1,932	15,000	15,000	-
	TOTAL MISCELLANEOUS REVENUES	15,000	1,932	15,000	15,000	-
	TOTAL LOCAL REVENUES	6,550,180	6,619,201	6,746,979	7,076,580	329,601
32527	DEQ GRANT	570,330				-
	TOTAL OTHER CATEGORICAL AID	570,330				-
	TOTAL STATE REVENUES	570,330				-
	TOTAL SCHOOL TRANSPORTATION FUND	7,120,510	6,619,201	6,746,979	7,076,580	329,601

CITY OF HARRISONBURG, VA
REVENUE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS

FUNCTION - 13 - CAPITAL PROJECTS FUNDS

ACCOUNT-----	TITLE -----	BUDGET	2023-2024 ----- ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	NET CHANGE
31010	AMOUNT FROM FUND BALANCE	17,988,353	17,988,353			-
TOTAL AMOUNT FROM FUND BALANCE		17,988,353	17,988,353			-
31514	INTEREST EARNINGS - BONDS	283,611	131,736			-
TOTAL USE OF MONEY		283,611	131,736			-
TOTAL USE OF MONEY & PROPERTY		283,611	131,736			-
31809	DONATIONS	50,000	50,000			-
31846	MISCELLANEOUS GRANTS	114,228				-
TOTAL MISCELLANEOUS REVENUES		164,228	50,000			-
31914	RECOVERED COSTS		69,430	69,430	700,000	630,570
31934	REIMB-JMU	3,538,201				-
TOTAL RECOVERED COSTS		3,538,201	69,430	69,430	700,000	630,570
TOTAL LOCAL REVENUES		21,974,393	18,239,519	69,430	700,000	630,570
32544	VDOT REVENUE SHARING	6,654,379	287,024			-
TOTAL OTHER CATEGORICAL AID		6,654,379	287,024			-
TOTAL STATE REVENUES		6,654,379	287,024			-
33210	ARPA FUNDS (CSLFRF)	16,286,688	5,084,638			-
TOTAL NON-CATEGORICAL AID		16,286,688	5,084,638			-
33560	DOE-EECBG			117,870		(117,870)
33564	TAP GRANT	1,173,967	38,197			-
33572	VDOT SMART SCALE FUNDS	19,945,765	993,134	18,792,035		(18,792,035)
33580	DOT - RAISE GRANT				12,168,180	12,168,180
TOTAL CATEGORICAL AID		21,119,732	1,031,331	18,909,905	12,168,180	(6,741,725)
TOTAL FEDERAL REVENUES		37,406,421	6,115,968	18,909,905	12,168,180	(6,741,725)
34210	TR FROM GENERAL FUND	12,320,000	12,320,000	9,907,130	4,650,000	(5,257,130)
TOTAL INTER-FUND TRANSFERS		12,320,000	12,320,000	9,907,130	4,650,000	(5,257,130)

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL NON-REVENUE RECEIPTS		12,320,000	12,320,000	9,907,130	4,650,000	(5,257,130)
TOTAL GENERAL CAPITAL PROJECTS		78,355,192	36,962,512	28,886,465	17,518,180	(11,368,285)

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	18,351,462	18,351,462			-
	TOTAL AMOUNT FROM FUND BALANCE	18,351,462	18,351,462			-
31514	INTEREST EARNINGS - BONDS	1,189,112	145,808			-
	TOTAL USE OF MONEY	1,189,112	145,808			-
	TOTAL USE OF MONEY & PROPERTY	1,189,112	145,808			-
	TOTAL LOCAL REVENUES	19,540,574	18,497,270			-
34210	TR FROM GENERAL FUND			520,000	3,269,000	2,749,000
34215	TR FROM SCHOOL FUND	3,424,985	3,424,985			-
	TOTAL INTER-FUND TRANSFERS	3,424,985	3,424,985	520,000	3,269,000	2,749,000
	TOTAL NON-REVENUE RECEIPTS	3,424,985	3,424,985	520,000	3,269,000	2,749,000
	TOTAL SCHOOL CAPITAL PROJECTS	22,965,559	21,922,255	520,000	3,269,000	2,749,000

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	2,472,533	2,472,533			-
	TOTAL AMOUNT FROM FUND BALANCE	2,472,533	2,472,533			-
	TOTAL LOCAL REVENUES	2,472,533	2,472,533			-
32542	VA 911 SERVICES BOARD GRT	210,000	210,000			-
	TOTAL OTHER CATEGORICAL AID	210,000	210,000			-
	TOTAL STATE REVENUES	210,000	210,000			-
34296	TR FROM ECC FUND	1,700,000	1,700,000		600,000	600,000
	TOTAL INTER-FUND TRANSFERS	1,700,000	1,700,000		600,000	600,000
	TOTAL NON-REVENUE RECEIPTS	1,700,000	1,700,000		600,000	600,000
	TOTAL ECC CAPITAL PROJECTS	4,382,533	4,382,533		600,000	600,000

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	2025-2026	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	27,492,818	27,492,818			-
	TOTAL AMOUNT FROM FUND BALANCE	27,492,818	27,492,818			-
31514	INTEREST EARNINGS - BONDS	1,510,110	947,604			-
	TOTAL USE OF MONEY	1,510,110	947,604			-
	TOTAL USE OF MONEY & PROPERTY	1,510,110	947,604			-
	TOTAL LOCAL REVENUES	29,002,929	28,440,422			-
34220	TR FROM WATER FUND	1,606,627	1,606,627	2,798,489	3,947,000	1,148,511
	TOTAL INTER-FUND TRANSFERS	1,606,627	1,606,627	2,798,489	3,947,000	1,148,511
	TOTAL NON-REVENUE RECEIPTS	1,606,627	1,606,627	2,798,489	3,947,000	1,148,511
	TOTAL WATER CAPITAL PROJECTS	30,609,556	30,047,049	2,798,489	3,947,000	1,148,511

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	4,539,641	4,539,641			-
	TOTAL AMOUNT FROM FUND BALANCE	4,539,641	4,539,641			-
	TOTAL LOCAL REVENUES	4,539,641	4,539,641			-
34230	TR FROM SEWER FUND	1,073,666	1,073,666	1,304,998	3,275,000	1,970,002
	TOTAL INTER-FUND TRANSFERS	1,073,666	1,073,666	1,304,998	3,275,000	1,970,002
	TOTAL NON-REVENUE RECEIPTS	1,073,666	1,073,666	1,304,998	3,275,000	1,970,002
	TOTAL SEWER CAPITAL PROJECTS	5,613,307	5,613,307	1,304,998	3,275,000	1,970,002

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	2024-2025	2025-2026	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	3,030,138	3,030,138			-

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	1,460,599	1,460,599			-
	TOTAL AMOUNT FROM FUND BALANCE	1,460,599	1,460,599			-
	TOTAL LOCAL REVENUES	1,460,599	1,460,599			-
32557	SLAF GRANT (DEQ)	1,744,757	1,140,780	1,007,325		(1,007,325)
	TOTAL OTHER CATEGORICAL AID	1,744,757	1,140,780	1,007,325		(1,007,325)
	TOTAL STATE REVENUES	1,744,757	1,140,780	1,007,325		(1,007,325)
34285	TR FROM STORMWATER FUND	358,500	358,500		350,000	350,000
	TOTAL INTER-FUND TRANSFERS	358,500	358,500		350,000	350,000
	TOTAL NON-REVENUE RECEIPTS	358,500	358,500		350,000	350,000
	TOTAL STMWTR CAP PROJECTS	3,563,856	2,959,880	1,007,325	350,000	(657,325)

CITY OF HARRISONBURG, VA
REVENUE BUDGETFUND - 2011 - WATER FUND
FUNCTION - 20 - ENTERPRISE FUNDS

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	270,213	270,213	1,300,000	1,000,000	(300,000)
	TOTAL AMOUNT FROM FUND BALANCE	270,213	270,213	1,300,000	1,000,000	(300,000)
31318	APPLICATION FEES	100,000	229,101	200,000	200,000	-
	TOTAL LIC., PERMITS & PRIV. FEE	100,000	229,101	200,000	200,000	-
31513	INVESTMENT EARNINGS	125,000	797,905	325,000	250,000	(75,000)
	TOTAL USE OF MONEY	125,000	797,905	325,000	250,000	(75,000)
31521	RENTAL OF PROPERTY	50,000	46,450	50,000	20,000	(30,000)
	TOTAL USE OF PROPERTY	50,000	46,450	50,000	20,000	(30,000)
	TOTAL USE OF MONEY & PROPERTY	175,000	844,355	375,000	270,000	(105,000)
31611	UTILITY SALES TO CUSTOMER	10,450,000	10,804,646	11,070,000	12,606,380	1,536,380
31613	WATER SURCHARGE FEE	250,000	253,571	250,000	300,000	50,000
31615	FIRE HYDRANT CHARGE	70,000	70,000	70,000	100,000	30,000
31617	UTILITY BILLING CHARGE	100,000	147,570	100,000	200,000	100,000
	TOTAL WATER CHARGES	10,870,000	11,275,788	11,490,000	13,206,380	1,716,380
	TOTAL CHARGES FOR SERVICES	10,870,000	11,275,788	11,490,000	13,206,380	1,716,380
31810	SALE OF MAT'L & SUPPLIES	5,000	6,839	5,000	1,000	(4,000)
31832	COLLECTION FEE		628			-
	TOTAL MISCELLANEOUS REVENUES	5,000	7,466	5,000	1,000	(4,000)
31901	RECOVERIES & REBATES		16			-
31902	RECOVERABLE CHARGES	50,000	57,236	50,000	10,000	(40,000)
31905	CONNECTION CHARGES	50,000		50,000		(50,000)
	TOTAL RECOVERED COSTS	100,000	57,252	100,000	10,000	(90,000)
	TOTAL LOCAL REVENUES	11,520,213	12,684,175	13,470,000	14,687,380	1,217,380
34310	TR FROM DEPR RESERVE	1,831,800	1,831,800	1,871,700	1,854,000	(17,700)
	TOTAL INTRA-FUND TRANSFERS	1,831,800	1,831,800	1,871,700	1,854,000	(17,700)

04/04/2025

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL NON-REVENUE	RECEIPTS	1,831,800	1,831,800	1,871,700	1,854,000	(17,700)
TOTAL WATER FUND		13,352,013	14,515,975	15,341,700	16,541,380	1,199,680

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

ACCOUNT-----	TITLE -----	BUDGET	2023-2024 ----- ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	NET CHANGE
31010	AMOUNT FROM FUND BALANCE	1,307,973	1,307,973	1,300,000	1,655,400	355,400
TOTAL AMOUNT FROM FUND BALANCE		1,307,973	1,307,973	1,300,000	1,655,400	355,400
31318	APPLICATION FEES	110,000	220,500	200,000	100,000	(100,000)
TOTAL LIC., PERMITS & PRIV. FEE		110,000	220,500	200,000	100,000	(100,000)
31513	INVESTMENT EARNINGS	125,000	523,559	250,000	200,000	(50,000)
TOTAL USE OF MONEY		125,000	523,559	250,000	200,000	(50,000)
TOTAL USE OF MONEY & PROPERTY		125,000	523,559	250,000	200,000	(50,000)
31621	UTILITY SALES TO CUSTOMER	5,250,000	5,667,392	5,115,000	6,623,250	1,508,250
31623	SEWER AUTHORITY FEE	7,675,000	7,861,622	7,812,590	8,492,750	680,160
TOTAL SEWER CHARGES		12,925,000	13,529,014	12,927,590	15,116,000	2,188,410
TOTAL CHARGES FOR SERVICES		12,925,000	13,529,014	12,927,590	15,116,000	2,188,410
31810	SALE OF MAT'L & SUPPLIES	2,500		2,500	1,000	(1,500)
31811	SALE OF USED EQUIPMENT	2,500	16,101	2,500		(2,500)
TOTAL MISCELLANEOUS REVENUES		5,000	16,101	5,000	1,000	(4,000)
31901	RECOVERIES & REBATES	1,000	38	1,000	1,000	-
31902	RECOVERABLE CHARGES	59,000	54,885	59,000	39,000	(20,000)
TOTAL RECOVERED COSTS		60,000	54,923	60,000	40,000	(20,000)
TOTAL LOCAL REVENUES		14,532,973	15,652,070	14,742,590	17,112,400	2,369,810
34310	TR FROM DEPR RESERVE	1,155,300	1,155,300	1,146,600	1,219,800	73,200
TOTAL INTRA-FUND TRANSFERS		1,155,300	1,155,300	1,146,600	1,219,800	73,200
TOTAL NON-REVENUE RECEIPTS		1,155,300	1,155,300	1,146,600	1,219,800	73,200
TOTAL SEWER FUND		15,688,273	16,807,370	15,889,190	18,332,200	2,443,010

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	521,491	521,491	146,000	115,500	(30,500)
	TOTAL AMOUNT FROM FUND BALANCE	521,491	521,491	146,000	115,500	(30,500)
31513	INVESTMENT EARNINGS	10,000	24,582	10,000	10,000	-
	TOTAL USE OF MONEY	10,000	24,582	10,000	10,000	-
31524	ADVERTISEMENT ON BUSES	80,000	63,249	80,000	30,000	(50,000)
	TOTAL USE OF PROPERTY	80,000	63,249	80,000	30,000	(50,000)
	TOTAL USE OF MONEY & PROPERTY	90,000	87,831	90,000	40,000	(50,000)
31641	SPECIAL TRANSIT SERVICES	40,000	544	40,000	10,000	(30,000)
31654	JMU TRANSIT CONTRACT	1,986,555	1,982,881	2,286,555	2,536,555	250,000
31689	OTHER TRANSIT CONTRACTS	282,220	282,222	290,687	299,408	8,721
	TOTAL TRANSIT CHARGES	2,308,775	2,265,647	2,617,242	2,845,963	228,721
	TOTAL CHARGES FOR SERVICES	2,308,775	2,265,647	2,617,242	2,845,963	228,721
31810	SALE OF MAT'L & SUPPLIES		505			-
31811	SALE OF USED EQUIPMENT		65,252			-
31828	VRSA/VTLP SAFETY GRANT		1,975			-
	TOTAL MISCELLANEOUS REVENUES		67,732			-
31935	CAPITAL MATCH - JMU	122,372	126,043	126,043	129,824	3,781
	TOTAL RECOVERED COSTS	122,372	126,043	126,043	129,824	3,781
	TOTAL LOCAL REVENUES	3,042,638	3,068,744	2,979,285	3,131,287	152,002
32515	TRANSIT-MICROTRANSIT GRNT			400,000	400,000	-
32516	VDRPT - OTHER FUNDS	10,000	134,564	10,000	5,000	(5,000)
32518	VDRPT - CAPITAL FUNDS	5,371,644	109,980	581,790	981,022	399,232
32519	VDRPT - OPERATING FUNDS	1,764,589	1,788,201	1,658,400	1,662,000	3,600
	TOTAL OTHER CATEGORICAL AID	7,146,233	2,032,746	2,650,190	3,048,022	397,832
	TOTAL STATE REVENUES	7,146,233	2,032,746	2,650,190	3,048,022	397,832
33305	FTA - CAPITAL FUNDS	2,912,006	582,370	2,908,940	4,905,112	1,996,172

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
33306	FTA - OPERATING FUNDS	4,406,635	2,763,232	4,594,509	3,871,411	(723,098)
33308	HRMPO	319,422	122,922	110,000		(110,000)
TOTAL CATEGORICAL AID		7,638,063	3,468,524	7,613,449	8,776,523	1,163,074
TOTAL FEDERAL REVENUES		7,638,063	3,468,524	7,613,449	8,776,523	1,163,074
34011	INSURANCE RECOVERIES		6,579			-
TOTAL NON-REVENUE RECEIPTS			6,579			-
34210	TR FROM GENERAL FUND	400,000	400,000	660,000	750,000	90,000
TOTAL INTER-FUND TRANSFERS		400,000	400,000	660,000	750,000	90,000
TOTAL NON-REVENUE RECEIPTS		400,000	406,579	660,000	750,000	90,000
TOTAL PUBLIC TRANSPORTATION FUND		18,226,934	8,976,593	13,902,924	15,705,832	1,802,908

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	BUDGET	----- 2023-2024 ----- ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	NET CHANGE
31010	AMOUNT FROM FUND BALANCE	3,872,853	3,872,853	924,740		(924,740)
	TOTAL AMOUNT FROM FUND BALANCE	3,872,853	3,872,853	924,740		(924,740)
31513	INVESTMENT EARNINGS	35,000	114,343	35,000	35,000	-
	TOTAL USE OF MONEY	35,000	114,343	35,000	35,000	-
	TOTAL USE OF MONEY & PROPERTY	35,000	114,343	35,000	35,000	-
31631	SOLID WASTE COLLECTIN FEE	1,650,000	1,697,848	1,650,000	2,698,470	1,048,470
31637	SOLID WASTE MNGMENT FEE	2,760,000	2,733,632	2,760,000	1,239,850	(1,520,150)
	TOTAL REFUSE CHARGES	4,410,000	4,431,480	4,410,000	3,938,320	(471,680)
	TOTAL CHARGES FOR SERVICES	4,410,000	4,431,480	4,410,000	3,938,320	(471,680)
31810	SALE OF MAT'L & SUPPLIES		22,354			-
	TOTAL MISCELLANEOUS REVENUES		22,354			-
	TOTAL LOCAL REVENUES	8,317,853	8,441,030	5,369,740	3,973,320	(1,396,420)
	TOTAL SANITATION FUND	8,317,853	8,441,030	5,369,740	3,973,320	(1,396,420)

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	72,500	72,500	76,800	89,530	12,730
TOTAL AMOUNT FROM FUND BALANCE		72,500	72,500	76,800	89,530	12,730
31513	INVESTMENT EARNINGS		11,790			-
31515	LOAN PROGRAM INTEREST	2,300	2,871	2,300	1,100	(1,200)
TOTAL USE OF MONEY		2,300	14,661	2,300	1,100	(1,200)
TOTAL USE OF MONEY & PROPERTY		2,300	14,661	2,300	1,100	(1,200)
31820	OTHER MISCELLANEOUS REV		25			-
31842	LOAN PROGRAM PRINCIPLE	25,200	26,965	20,900	9,370	(11,530)
31843	LOAN PRGM APPLICATION FEE		70			-
TOTAL MISCELLANEOUS REVENUES		25,200	27,060	20,900	9,370	(11,530)
TOTAL LOCAL REVENUES		100,000	114,221	100,000	100,000	-
TOTAL BUSINESS LOAN PROGRAM		100,000	114,221	100,000	100,000	-

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	605,248	605,248		1,060,430	1,060,430
	TOTAL AMOUNT FROM FUND BALANCE	605,248	605,248		1,060,430	1,060,430
31513	INVESTMENT EARNINGS	45,000	159,944	45,000	11,000	(34,000)
	TOTAL USE OF MONEY	45,000	159,944	45,000	11,000	(34,000)
	TOTAL USE OF MONEY & PROPERTY	45,000	159,944	45,000	11,000	(34,000)
31752	STORMWATER MNGMT FEE	1,427,680	1,406,136	1,427,680	1,844,800	417,120
	TOTAL CHARGES FOR STORMWATER MN	1,427,680	1,406,136	1,427,680	1,844,800	417,120
	TOTAL CHARGES FOR SERVICES	1,427,680	1,406,136	1,427,680	1,844,800	417,120
31914	RECOVERED COSTS		46,726			-
	TOTAL RECOVERED COSTS		46,726			-
	TOTAL LOCAL REVENUES	2,077,928	2,218,054	1,472,680	2,916,230	1,443,550
32557	SLAF GRANT (DEQ)		686,175		1,454,670	1,454,670
	TOTAL OTHER CATEGORICAL AID		686,175		1,454,670	1,454,670
	TOTAL STATE REVENUES		686,175		1,454,670	1,454,670
	TOTAL STORMWATER FUND	2,077,928	2,904,229	1,472,680	4,370,900	2,898,220

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
31010	AMOUNT FROM FUND BALANCE	69,000	69,000	471,600	250,000	(221,600)
	TOTAL AMOUNT FROM FUND BALANCE	69,000	69,000	471,600	250,000	(221,600)
31332	TAXI CAB LIC./INSPECTION		50			-
	TOTAL LIC., PERMITS & PRIV. FEE		50			-
31513	INVESTMENT EARNINGS	10,000	99,965	10,000	10,000	-
	TOTAL USE OF MONEY	10,000	99,965	10,000	10,000	-
	TOTAL USE OF MONEY & PROPERTY	10,000	99,965	10,000	10,000	-
31695	SALE OF SERVICES TO DEPTS	2,339,878	2,251,980	2,479,430	2,567,300	87,870
31696	SERVICES TO EXT AGENCIES	15,000	17,092	15,000	15,000	-
	TOTAL CHARGES FOR SERVICES	2,354,878	2,269,071	2,494,430	2,582,300	87,870
31810	SALE OF MAT'L & SUPPLIES		3,279	500	500	-
	TOTAL MISCELLANEOUS REVENUES		3,279	500	500	-
31901	RECOVERIES & REBATES	1,500	281	1,500	1,500	-
	TOTAL RECOVERED COSTS	1,500	281	1,500	1,500	-
	TOTAL LOCAL REVENUES	2,435,378	2,441,646	2,978,030	2,844,300	(133,730)
	TOTAL CENTRAL GARAGE FUND	2,435,378	2,441,646	2,978,030	2,844,300	(133,730)

CITY OF HARRISONBURG, VA
REVENUE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
34220	TR FROM WATER FUND	175,238	175,238	169,013	181,690	12,677
34230	TR FROM SEWER FUND	58,413	58,413	56,339	60,560	4,221
TOTAL INTER-FUND TRANSFERS		233,651	233,651	225,352	242,250	16,898
TOTAL NON-REVENUE RECEIPTS		233,651	233,651	225,352	242,250	16,898
TOTAL CENTRAL STORES FUND		233,651	233,651	225,352	242,250	16,898
TOTAL REPORT		531,318,801	477,792,057	403,088,990	416,525,717	13,436,727

EXPENDITURE BUDGET

**CITY OF HARRISONBURG, VIRGINIA
EXPENDITURE BUDGET
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CITY OF HARRISONBURG, VIRGINIA
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CITY OF HARRISONBURG, VIRGINIA
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CITY OF HARRISONBURG, VIRGINIA
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FISCAL YEAR 2026

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CITY OF HARRISONBURG, VIRGINIA
EXPENDITURE BUDGET CONTENTS BY FUNDS AND DEPARTMENTS
FISCAL YEAR 2026

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CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

		----- 2023-2024 -----		2024-2025	2025-2026	NET
ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	69,351	69,347	71,427	74,284	2,857
41020	SALARIES & WAGES-O/T		4			-
41030	PT SALARIES & WAGES-REG	92,000	92,000	92,000	92,000	-
TOTAL PERSONAL SERVICES		161,351	161,351	163,427	166,284	2,857
TOTAL PERSONAL SERVICES		161,351	161,351	163,427	166,284	2,857
42010	FICA	12,341	11,832	12,502	12,721	219
42020	RETIREMENT - VRS (DB)	10,199	10,201	9,936	10,333	397
42030	RETIREMENT - VRS (DC)			1,734	1,786	52
42050	HEALTH INSURANCE	13,042	13,130	14,107	14,468	361
42060	LIFE INSURANCE - VRS	930	929	957	877	(80)
42070	DISABILITY (VLDP)	305	367	368	379	11
42080	DENTAL INSURANCE	156	156	156	156	-
42110	WORKER'S COMP.	38	40	40	30	(10)
TOTAL FRINGE BENEFITS		37,011	36,656	39,800	40,750	950
43100	PROFESSIONAL SERVICES	15,300	16,816	8,300	8,300	-
43320	SERVICE CONTRACTS	6,384	1,536	6,384	4,957	(1,427)
43600	ADVERTISING	24,800	24,740	18,000	16,000	(2,000)
TOTAL PURCHASED SERVICES		46,484	43,092	32,684	29,257	(3,427)
45210	POSTAGE	150	358	150	150	-
45230	TELECOMMUNICATIONS	345	489	485	521	36
45305	PROPERTY/LIABILITY INS.	970	848	940	1,060	120
45410	LEASE/RENT OF EQUIPMENT	799	799	799	799	-
45530	TRAINING & TRAVEL	51,500	53,286	42,000	42,000	-
45810	DUES & MEMBERSHIPS	47,427	49,304	48,627	49,381	754
TOTAL OTHER CHARGES		101,191	105,084	93,001	93,911	910
46010	OFFICE SUPPLIES	300	202	300	300	-
46120	BOOKS & SUBSCRIPTIONS	10,900	8,539	6,400	7,933	1,533
46140	OTHER SUPPLIES	17,892	18,497	18,892	18,892	-
TOTAL MATERIALS & SUPPLIES		29,092	27,237	25,592	27,125	1,533
TOTAL OTHER OPERATING EXPENSES		213,778	212,068	191,077	191,043	(34)
48172	HARDWARE	1,100	451	5,265	2,300	(2,965)
TOTAL CAPITAL OUTLAY		1,100	451	5,265	2,300	(2,965)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL CAPITAL OUTLAY		1,100	451	5,265	2,300	(2,965)
TOTAL CITY COUNCIL		376,229	373,871	359,769	359,627	(142)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

		----- 2023-2024 -----		2024-2025	2025-2026	NET
ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	633,787	561,726	568,356	596,014	27,658
41054	PTO - PAYOUT		2,292			-
TOTAL PERSONAL SERVICES		633,787	564,018	568,356	596,014	27,658
TOTAL PERSONAL SERVICES		633,787	564,018	568,356	596,014	27,658
42010	FICA	48,485	39,152	43,479	45,595	2,116
42020	RETIREMENT - VRS (DB)	93,230	80,704	79,059	82,906	3,847
42030	RETIREMENT - VRS (DC)			8,495	8,877	382
42050	HEALTH INSURANCE	56,109	37,579	46,585	55,150	8,565
42060	LIFE INSURANCE - VRS	8,493	7,351	7,616	7,033	(583)
42070	DISABILITY (VLDP)	2,235	1,848	1,800	1,882	82
42080	DENTAL INSURANCE	858	546	702	702	-
42110	WORKER'S COMP.	323	313	270	190	(80)
TOTAL FRINGE BENEFITS		209,733	167,494	188,006	202,335	14,329
43100	PROFESSIONAL SERVICES	14,004	11,897	61,000	111,000	50,000
43320	SERVICE CONTRACTS	141	1,337	181	181	-
43600	ADVERTISING		2,413			-
TOTAL PURCHASED SERVICES		14,145	15,647	61,181	111,181	50,000
45210	POSTAGE	200	900	1,320	1,320	-
45230	TELECOMMUNICATIONS	2,484	2,475	1,880	2,280	400
45305	PROPERTY/LIABILITY INS.	2,430	2,125	4,410	2,620	(1,790)
45394	RETIREE H' CARE BENEFIT	1,920	1,920	1,920	1,920	-
45410	LEASE/RENT OF EQUIPMENT	2,000	798	804	804	-
45530	TRAINING & TRAVEL	14,280	13,982	31,100	24,898	(6,202)
45810	DUES & MEMBERSHIPS	4,355	2,158	3,960	4,224	264
TOTAL OTHER CHARGES		27,669	24,359	45,394	38,066	(7,328)
46010	OFFICE SUPPLIES	1,000	768	1,000	1,000	-
46120	BOOKS & SUBSCRIPTIONS	2,743	2,150	2,285	2,098	(187)
46140	OTHER SUPPLIES	13,100	12,642	17,500	12,500	(5,000)
TOTAL MATERIALS & SUPPLIES		16,843	15,559	20,785	15,598	(5,187)
TOTAL OTHER OPERATING EXPENSES		268,390	223,059	315,366	367,180	51,814
48172	HARDWARE	2,180	1,118	2,180	4,660	2,480
TOTAL CAPITAL OUTLAY		2,180	1,118	2,180	4,660	2,480

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL CAPITAL OUTLAY		2,180	1,118	2,180	4,660	2,480
TOTAL MANAGER		904,357	788,195	885,902	967,854	81,952

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	2024-2025	2025-2026	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.			171,534	186,814	15,280
TOTAL PERSONAL SERVICES				171,534	186,814	15,280
TOTAL PERSONAL SERVICES				171,534	186,814	15,280
42010	FICA			13,122	14,292	1,170
42020	RETIREMENT - VRS (DB)			23,861	25,985	2,124
42030	RETIREMENT - VRS (DC)			4,199	4,491	292
42050	HEALTH INSURANCE			19,082	6,600	(12,482)
42060	LIFE INSURANCE - VRS			2,299	2,205	(94)
42070	DISABILITY (VLDP)			891	952	61
42080	DENTAL INSURANCE			312	312	-
42110	WORKER'S COMP.			100	50	(50)
TOTAL FRINGE BENEFITS				63,866	54,887	(8,979)
43100	PROFESSIONAL SERVICES			7,000	15,750	8,750
43320	SERVICE CONTRACTS			72	172,300	172,228
TOTAL PURCHASED SERVICES				7,072	188,050	180,978
45230	TELECOMMUNICATIONS			1,515	1,440	(75)
45410	LEASE/RENT OF EQUIPMENT				665	665
45530	TRAINING & TRAVEL			2,000	9,800	7,800
45810	DUES & MEMBERSHIPS			750	1,700	950
TOTAL OTHER CHARGES				4,265	13,605	9,340
46120	BOOKS & SUBSCRIPTIONS			2,976	2,000	(976)
46140	OTHER SUPPLIES			13,100	16,500	3,400
TOTAL MATERIALS & SUPPLIES				16,076	18,500	2,424
TOTAL OTHER OPERATING EXPENSES				91,279	275,042	183,763
48172	HARDWARE			2,200	4,500	2,300
TOTAL CAPITAL OUTLAY				2,200	4,500	2,300
TOTAL CAPITAL OUTLAY				2,200	4,500	2,300
TOTAL COMMUNICATIONS				265,013	466,356	201,343

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	302,431	302,430	312,191	324,674	12,483
TOTAL PERSONAL SERVICES		302,431	302,430	312,191	324,674	12,483
TOTAL PERSONAL SERVICES		302,431	302,430	312,191	324,674	12,483
42010	FICA	23,135	21,581	23,883	24,838	955
42020	RETIREMENT - VRS (DB)	44,490	44,373	43,426	45,163	1,737
42030	RETIREMENT - VRS (DC)			2,805	2,889	84
42050	HEALTH INSURANCE	24,285	24,449	26,267	26,941	674
42060	LIFE INSURANCE - VRS	4,050	4,042	4,184	3,831	(353)
42070	DISABILITY (VLDP)	544	595	595	612	17
42080	DENTAL INSURANCE	312	312	312	312	-
42110	WORKER'S COMP.	184	120	130	90	(40)
TOTAL FRINGE BENEFITS		97,000	95,472	101,602	104,676	3,074
43152	OTHER LEGAL SERVICES	12,500	15,758	2,500	2,500	-
43320	SERVICE CONTRACTS		69			-
43600	ADVERTISING	400		400	400	-
TOTAL PURCHASED SERVICES		12,900	15,827	2,900	2,900	-
45210	POSTAGE	100	184	150	150	-
45230	TELECOMMUNICATIONS	968	969	970	970	-
45305	PROPERTY/LIABILITY INS.	1,290	1,128	1,250	1,400	150
45410	LEASE/RENT OF EQUIPMENT	22	798	800	800	-
45530	TRAINING & TRAVEL	3,700	4,469	3,700	3,700	-
45810	DUES & MEMBERSHIPS	1,540	1,240	1,540	1,540	-
TOTAL OTHER CHARGES		7,620	8,788	8,410	8,560	150
46010	OFFICE SUPPLIES	300	34	300	300	-
46120	BOOKS & SUBSCRIPTIONS	3,600	4,205	4,300	4,403	103
46140	OTHER SUPPLIES	6,000	375			-
TOTAL MATERIALS & SUPPLIES		9,900	4,614	4,600	4,703	103
TOTAL OTHER OPERATING EXPENSES		127,420	124,701	117,512	120,839	3,327
48172	HARDWARE			2,220	950	(1,270)
TOTAL CAPITAL OUTLAY				2,220	950	(1,270)
TOTAL CAPITAL OUTLAY				2,220	950	(1,270)

04/06/2025

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL ATTORNEY		429,851	427,130	431,923	446,463	14,540

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	475,530	433,082	588,293	608,227	19,934
41030	PT SALARIES & WAGES-REG		17,367			-
41054	PTO - PAYOUT		2,011			-
TOTAL PERSONAL SERVICES		475,530	452,460	588,293	608,227	19,934
TOTAL PERSONAL SERVICES		475,530	452,460	588,293	608,227	19,934
42010	FICA	36,378	32,827	45,005	46,530	1,525
42020	RETIREMENT - VRS (DB)	69,950	63,712	81,832	84,604	2,772
42030	RETIREMENT - VRS (DC)			7,824	6,259	(1,565)
42050	HEALTH INSURANCE	68,864	49,949	80,809	84,379	3,570
42060	LIFE INSURANCE - VRS	6,372	5,804	7,884	7,177	(707)
42070	DISABILITY (VLDP)	1,354	957	1,659	1,327	(332)
42080	DENTAL INSURANCE	1,014	624	1,092	1,092	-
42110	WORKER'S COMP.	256	259	280	170	(110)
TOTAL FRINGE BENEFITS		184,188	154,132	226,385	231,538	5,153
43100	PROFESSIONAL SERVICES	119,049	68,903	80,500	73,000	(7,500)
43110	MEDICAL SERVICES	100				-
43320	SERVICE CONTRACTS	7,919	5,281	13,975	17,367	3,392
43600	ADVERTISING	600	1,886	600	2,000	1,400
TOTAL PURCHASED SERVICES		127,668	76,070	95,075	92,367	(2,708)
45210	POSTAGE	2,000	1,750	1,716	1,716	-
45230	TELECOMMUNICATIONS	970	969	970	970	-
45305	PROPERTY/LIABILITY INS.	1,880	1,644	1,810	2,030	220
45410	LEASE/RENT OF EQUIPMENT	2,900	3,406	3,120	3,120	-
45530	TRAINING & TRAVEL	20,870	8,605	22,370	22,370	-
45540	EDUCATION	1,000				-
45810	DUES & MEMBERSHIPS	3,875	2,571	4,225	5,465	1,240
TOTAL OTHER CHARGES		33,495	18,945	34,211	35,671	1,460
46010	OFFICE SUPPLIES	3,000	3,591	3,000	3,000	-
46120	BOOKS & SUBSCRIPTIONS	900	900	900	900	-
46140	OTHER SUPPLIES	15,700	36,865	30,700	37,700	7,000
TOTAL MATERIALS & SUPPLIES		19,600	41,357	34,600	41,600	7,000
TOTAL OTHER OPERATING EXPENSES		364,951	290,504	390,271	401,176	10,905
48172	HARDWARE	5,400	4,521	3,000	3,750	750

04/06/2025

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 -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL CAPITAL OUTLAY		5,400	4,521	3,000	3,750	750
TOTAL CAPITAL OUTLAY		5,400	4,521	3,000	3,750	750
TOTAL HUMAN RESOURCES		845,881	747,485	981,564	1,013,153	31,589

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43120	ACCOUNTING & AUDITING	25,520	25,520	26,720	27,490	770
TOTAL PURCHASED SERVICES		25,520	25,520	26,720	27,490	770
TOTAL OTHER OPERATING EXPENSES		25,520	25,520	26,720	27,490	770
TOTAL INDEPENDENT AUDITOR		25,520	25,520	26,720	27,490	770

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	432,621	432,617	446,786	471,321	24,535
41020	SALARIES & WAGES-O/T		120			-
41030	PT SALARIES & WAGES-REG	24,283	15,653	32,972	33,758	786
41040	PT SALARIES & WAGES-O/T	1,000	793	1,000	1,000	-
41053	ANNUAL LEAVE - PAYOUT		595			-
TOTAL PERSONAL SERVICES		457,904	449,777	480,758	506,079	25,321
TOTAL PERSONAL SERVICES		457,904	449,777	480,758	506,079	25,321
42010	FICA	35,030	31,659	36,778	38,716	1,938
42020	RETIREMENT - VRS (DB)	63,634	63,663	62,148	64,629	2,481
42030	RETIREMENT - VRS (DC)			1,244	1,282	38
42050	HEALTH INSURANCE	67,560	72,118	80,746	76,218	(4,528)
42060	LIFE INSURANCE - VRS	5,802	5,799	5,987	5,483	(504)
42070	DISABILITY (VLDP)	209	264	263	272	9
42080	DENTAL INSURANCE	936	936	936	936	-
42110	WORKER'S COMP.	217	657	700	460	(240)
TOTAL FRINGE BENEFITS		173,388	175,095	188,802	187,996	(806)
43100	PROFESSIONAL SERVICES	580	444	605	610	5
43320	SERVICE CONTRACTS	9,854	16,296	17,071	17,917	846
43600	ADVERTISING	660	480	660	685	25
TOTAL PURCHASED SERVICES		11,094	17,220	18,336	19,212	876
44300	CENTRAL STORES	850		250	250	-
TOTAL INTERNAL SERVICES		850		250	250	-
45210	POSTAGE	5,615	12,006	7,065	7,125	60
45305	PROPERTY/LIABILITY INS.	1,940	1,696	1,870	2,090	220
45410	LEASE/RENT OF EQUIPMENT	5,985	5,511	5,985	5,985	-
45530	TRAINING & TRAVEL	4,200	1,974	4,380	4,525	145
45540	EDUCATION	500				-
45810	DUES & MEMBERSHIPS	2,210	1,670	2,339	2,549	210
45831	INT ON BPOL & PP REFUNDS	7,500	3,213	7,500	7,500	-
TOTAL OTHER CHARGES		27,950	26,070	29,139	29,774	635
46010	OFFICE SUPPLIES	3,200	3,865	4,200	5,000	800
46120	BOOKS & SUBSCRIPTIONS	1,494	1,730	1,969	2,565	596
TOTAL MATERIALS & SUPPLIES		4,694	5,596	6,169	7,565	1,396

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		217,976	223,981	242,696	244,797	2,101
48171 EDP EQUIPMENT		1,100		2,820	1,600	(1,220)
TOTAL CAPITAL OUTLAY		1,100		2,820	1,600	(1,220)
TOTAL CAPITAL OUTLAY		1,100		2,820	1,600	(1,220)
TOTAL REVENUE		676,980	673,758	726,274	752,476	26,202

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	245,270	245,265	255,486	269,537	14,051
41030	PT SALARIES & WAGES-REG	45,460	44,316	48,717	50,178	1,461
TOTAL PERSONAL SERVICES		290,730	289,581	304,203	319,715	15,512
TOTAL PERSONAL SERVICES		290,730	289,581	304,203	319,715	15,512
42010	FICA	22,243	21,151	23,271	24,458	1,187
42020	RETIREMENT - VRS (DB)	36,078	36,337	35,539	36,960	1,421
42030	RETIREMENT - VRS (DC)			3,650	3,759	109
42050	HEALTH INSURANCE	18,368	20,147	19,866	48,622	28,756
42060	LIFE INSURANCE - VRS	3,290	3,310	3,424	3,136	(288)
42070	DISABILITY (VLDP)	619	768	774	797	23
42080	DENTAL INSURANCE	624	468	624	624	-
42110	WORKER'S COMP.	449	823	800	540	(260)
TOTAL FRINGE BENEFITS		81,671	83,004	87,948	118,896	30,948
43100	PROFESSIONAL SERVICES	4,750	3,836	5,080	5,457	377
43320	SERVICE CONTRACTS	27,740	32,936	41,560	46,337	4,777
TOTAL PURCHASED SERVICES		32,490	36,771	46,640	51,794	5,154
44200	C.G. - PARTS AND LABOR	4,600	3,596	4,800	3,900	(900)
44310	C.G. - FUEL	1,900	1,053	1,100	1,200	100
TOTAL INTERNAL SERVICES		6,500	4,649	5,900	5,100	(800)
45210	POSTAGE	5,600	6,115	5,700	6,300	600
45230	TELECOMMUNICATIONS	1,025	1,025	1,025	1,026	1
45305	PROPERTY/LIABILITY INS.	1,800	1,574	1,740	1,950	210
45410	LEASE/RENT OF EQUIPMENT	2,700	2,594	2,700	2,700	-
45530	TRAINING & TRAVEL	3,900	580	4,360	4,515	155
45540	EDUCATION		99			-
TOTAL OTHER CHARGES		15,025	11,987	15,525	16,491	966
46010	OFFICE SUPPLIES	600	382	750	1,200	450
46120	BOOKS & SUBSCRIPTIONS	1,353	1,371	1,428	1,289	(139)
TOTAL MATERIALS & SUPPLIES		1,953	1,753	2,178	2,489	311
TOTAL OTHER OPERATING EXPENSES		137,639	138,164	158,191	194,770	36,579
48171	EDP EQUIPMENT	1,300	100	4,220	200	(4,020)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL CAPITAL OUTLAY		1,300	100	4,220	200	(4,020)
TOTAL CAPITAL OUTLAY		1,300	100	4,220	200	(4,020)
TOTAL ASSESSOR		429,669	427,845	466,614	514,685	48,071

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET CHANGE
		BUDGET	ACTUAL	BUDGET	PROPOSED	
43130	MANAGEMENT CONSULTANT	2,900	3,025	2,900	2,900	-
TOTAL PURCHASED SERVICES		2,900	3,025	2,900	2,900	-
46140	OTHER SUPPLIES	400	251	400	400	-
TOTAL MATERIALS & SUPPLIES		400	251	400	400	-
TOTAL OTHER OPERATING EXPENSES		3,300	3,276	3,300	3,300	-
TOTAL EQUALIZATION		3,300	3,276	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

		----- 2023-2024 -----		2024-2025	2025-2026	NET
ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	531,355	531,069	553,886	565,944	12,058
41020	SALARIES & WAGES-O/T	1,500	1,321	500	500	-
41030	PT SALARIES & WAGES-REG	11,898	6,493	14,601	14,748	147
41053	ANNUAL LEAVE - PAYOUT		1,668			-
TOTAL PERSONAL SERVICES		544,753	540,551	568,987	581,192	12,205
TOTAL PERSONAL SERVICES		544,753	540,551	568,987	581,192	12,205
42010	FICA	41,673	37,150	43,528	44,463	935
42020	RETIREMENT - VRS (DB)	78,163	77,948	77,045	77,604	559
42030	RETIREMENT - VRS (DC)			2,526	3,833	1,307
42050	HEALTH INSURANCE	99,455	84,728	87,743	82,818	(4,925)
42060	LIFE INSURANCE - VRS	7,118	7,101	7,421	6,583	(838)
42070	DISABILITY (VLDP)	475	535	536	813	277
42080	DENTAL INSURANCE	1,248	962	1,248	1,248	-
42110	WORKER'S COMP.	332	309	340	200	(140)
TOTAL FRINGE BENEFITS		228,464	208,733	220,387	217,562	(2,825)
43100	PROFESSIONAL SERVICES	17,400	36,268	19,900	17,588	(2,312)
43110	MEDICAL SERVICES	100				-
43320	SERVICE CONTRACTS	521	345	616	400	(216)
43330	MAINT & REP.-MACH & EQUIP	200		200	200	-
43600	ADVERTISING	1,500	855	1,500	1,000	(500)
43700	CONTRACTED SERVICES	250	205	250	250	-
TOTAL PURCHASED SERVICES		19,971	37,673	22,466	19,438	(3,028)
44200	C.G. - PARTS AND LABOR	2,900	2,322	1,800	1,000	(800)
44300	CENTRAL STORES	500		500	500	-
44310	C.G. - FUEL	200	78	100	100	-
TOTAL INTERNAL SERVICES		3,600	2,400	2,400	1,600	(800)
45210	POSTAGE	42,000	18,072	48,000	48,000	-
45300	PREVENT MAINTENANCE INSUR		230	230	230	-
45305	PROPERTY/LIABILITY INS.	4,270	3,733	4,110	4,600	490
45410	LEASE/RENT OF EQUIPMENT	5,006	5,090	5,006	6,220	1,214
45530	TRAINING & TRAVEL	4,000	2,610	4,755	4,845	90
45810	DUES & MEMBERSHIPS	550	275	550	550	-
45850	FREIGHT & DRAYAGE	200	7	200	200	-
TOTAL OTHER CHARGES		56,026	30,003	62,851	64,645	1,794
46010	OFFICE SUPPLIES	8,500	8,162	9,000	9,000	-
46120	BOOKS & SUBSCRIPTIONS				206	206

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46140	OTHER SUPPLIES	250	128	250	250	-
46152	TAGS DECALS STAMPS-RESALE	12,416	13,134	12,516	12,078	(438)
TOTAL MATERIALS & SUPPLIES		21,166	21,424	21,766	21,534	(232)
TOTAL OTHER OPERATING EXPENSES		329,227	300,234	329,870	324,779	(5,091)
48121	FURNITURE & FIXTURES	4,000				-
48172	HARDWARE	6,900	643	1,500	1,600	100
TOTAL CAPITAL OUTLAY		10,900	643	1,500	1,600	100
TOTAL CAPITAL OUTLAY		10,900	643	1,500	1,600	100
TOTAL TREASURER		884,880	841,428	900,357	907,571	7,214

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET
		BUDGET	ACTUAL	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	464,977	449,457	668,901	21,560
41020	SALARIES & WAGES-O/T	652	110	967	33
41030	PT SALARIES & WAGES-REG	7,135	6,805	10,059	300
41053	ANNUAL LEAVE - PAYOUT		8,024		-
TOTAL PERSONAL SERVICES		472,764	464,395	679,927	21,893
TOTAL PERSONAL SERVICES		472,764	464,395	679,927	21,893
42010	FICA	36,168	33,609	52,014	1,676
42020	RETIREMENT - VRS (DB)	68,401	65,928	93,045	2,999
42030	RETIREMENT - VRS (DC)			8,633	134
42050	HEALTH INSURANCE	87,784	59,440	105,849	(2,095)
42060	LIFE INSURANCE - VRS	6,231	6,006	8,964	(816)
42070	DISABILITY (VLDP)	1,032	783	1,487	372
42080	DENTAL INSURANCE	1,326	858	1,326	-
42110	WORKER'S COMP.	290	260	290	(110)
TOTAL FRINGE BENEFITS		201,232	166,884	271,608	2,160
43100	PROFESSIONAL SERVICES	22,910	21,080	19,110	2,800
43160	BANKING SERVICE FEES	30,000	31,569	32,000	-
43320	SERVICE CONTRACTS	1,625	1,571	1,820	(20)
43330	MAINT & REP.-MACH & EQUIP	500		500	-
43600	ADVERTISING	1,950	790	1,950	(450)
43700	CONTRACTED SERVICES	300	205	300	-
TOTAL PURCHASED SERVICES		57,285	55,215	55,680	2,330
44300	CENTRAL STORES	250		250	(50)
TOTAL INTERNAL SERVICES		250		250	(50)
45210	POSTAGE	1,200	568	1,200	(500)
45230	TELECOMMUNICATIONS	540	545	540	10
45305	PROPERTY/LIABILITY INS.	2,210	1,932	2,130	260
45355	INSURANCE DEDUCTIBLE		2,592		-
45394	RETIREE H'CARE BENEFIT	3,500	4,200	4,200	-
45410	LEASE/RENT OF EQUIPMENT	2,600	2,725	2,500	-
45530	TRAINING & TRAVEL	6,700	6,396	6,700	600
45810	DUES & MEMBERSHIPS	1,800	3,043	2,200	(170)
TOTAL OTHER CHARGES		18,550	22,000	19,470	200
46010	OFFICE SUPPLIES	2,000	2,316	2,000	-
46120	BOOKS & SUBSCRIPTIONS	500		500	-
46140	OTHER SUPPLIES	3,700	3,298	3,700	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		6,200	5,614	6,200	6,200	-
TOTAL OTHER OPERATING EXPENSES		283,517	249,714	353,208	357,848	4,640
48171 EDP EQUIPMENT		900	616	1,200	1,000	(200)
TOTAL CAPITAL OUTLAY		900	616	1,200	1,000	(200)
TOTAL CAPITAL OUTLAY		900	616	1,200	1,000	(200)
TOTAL FINANCE		757,181	714,726	1,034,335	1,060,668	26,333

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	979,299	979,294	1,011,309	1,053,853	42,544
41017	STAND BY PAY		35	200	100	(100)
41020	SALARIES & WAGES-O/T		24			-
41027	STANDBY & BLENDED - OT		87		200	200
TOTAL PERSONAL SERVICES		979,299	979,440	1,011,509	1,054,153	42,644
TOTAL PERSONAL SERVICES		979,299	979,440	1,011,509	1,054,153	42,644
42010	FICA	74,922	70,851	77,380	80,643	3,263
42020	RETIREMENT - VRS (DB)	144,060	143,779	140,673	146,591	5,918
42030	RETIREMENT - VRS (DC)			14,030	14,502	472
42050	HEALTH INSURANCE	114,723	116,345	124,082	155,729	31,647
42060	LIFE INSURANCE - VRS	13,124	13,097	13,551	12,436	(1,115)
42070	DISABILITY (VLDP)	2,685	2,951	2,974	3,075	101
42080	DENTAL INSURANCE	2,340	1,885	2,340	2,340	-
42110	WORKER'S COMP.	1,553	1,138	1,310	810	(500)
TOTAL FRINGE BENEFITS		353,407	350,046	376,340	416,126	39,786
43100	PROFESSIONAL SERVICES	62,927	42,614	50,000	49,000	(1,000)
43110	MEDICAL SERVICES	300				-
43320	SERVICE CONTRACTS	1,070,948	873,575	942,983	1,111,115	168,132
43330	MAINT & REP.-MACH & EQUIP	1,000		1,000	1,000	-
43600	ADVERTISING	150		150	150	-
TOTAL PURCHASED SERVICES		1,135,325	916,189	994,133	1,161,265	167,132
44200	C.G. - PARTS AND LABOR	2,000	1,915	2,500	2,300	(200)
44300	CENTRAL STORES		111	150	150	-
44307	C.S.-OFFICE SUPPLIES	300	27	300	300	-
44310	C.G. - FUEL	300	298	500	200	(300)
TOTAL INTERNAL SERVICES		2,600	2,352	3,450	2,950	(500)
45230	TELECOMMUNICATIONS	35,426	41,694	34,470	36,105	1,635
45305	PROPERTY/LIABILITY INS.	19,820	7,143	21,960	22,890	930
45380	GENERAL LIABILITY INS.		12,816			-
45530	TRAINING & TRAVEL	56,945	17,749	63,850	55,100	(8,750)
45810	DUES & MEMBERSHIPS	585	375	1,110	1,610	500
45850	FREIGHT & DRAYAGE	600				-
TOTAL OTHER CHARGES		113,376	79,778	121,390	115,705	(5,685)
46010	OFFICE SUPPLIES	5,000	4,385	5,000	5,000	-
46140	OTHER SUPPLIES	5,000	17,998	15,000	10,000	(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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		10,000	22,383	20,000	15,000	(5,000)
TOTAL OTHER OPERATING EXPENSES		1,614,708	1,370,746	1,515,313	1,711,046	195,733
48030	LEASE - RIGHT TO USE	300,854	300,854			-
48090	SUB BASED IT ARRANGEMENT	120,985	120,985			-
48121	FURNITURE & FIXTURES	1,000		1,000		(1,000)
48151	MOTOR VEHICLES & EQUIP.	40,000	38,220			-
48171	EDP EQUIPMENT	6,000		3,000		(3,000)
48172	HARDWARE	20,507	11,761	190,211	485,200	294,989
48173	SOFTWARE	20,000	8,726		23,000	23,000
48272	HARDWARE	45,000	12,621			-
48273	SOFTWARE		14,891			-
TOTAL CAPITAL OUTLAY		554,346	508,059	194,211	508,200	313,989
TOTAL CAPITAL OUTLAY		554,346	508,059	194,211	508,200	313,989
TOTAL INFORMATION TECHNOLOGY		3,148,353	2,858,245	2,721,033	3,273,399	552,366

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	110,636	75,088	127,602	131,696	4,094
41030	PT SALARIES & WAGES-REG	36,093	38,946	37,952	39,088	1,136
TOTAL PERSONAL SERVICES		146,729	114,034	165,554	170,784	5,230
TOTAL PERSONAL SERVICES		146,729	114,034	165,554	170,784	5,230
42010	FICA	11,221	8,738	12,665	13,065	400
42020	RETIREMENT - VRS (DB)	16,275	11,046	17,750	18,320	570
42030	RETIREMENT - VRS (DC)			3,098	3,166	68
42050	HEALTH INSURANCE	30,026		12,647	12,970	323
42060	LIFE INSURANCE - VRS	1,483	1,006	1,711	1,555	(156)
42070	DISABILITY (VLDP)	231	398	657	672	15
42080	DENTAL INSURANCE	312		312	312	-
42110	WORKER'S COMP.	55	54	60	30	(30)
TOTAL FRINGE BENEFITS		59,603	21,241	48,900	50,090	1,190
43320	SERVICE CONTRACTS	6,722	18,560	16,960	17,430	470
43600	ADVERTISING	400		400	350	(50)
TOTAL PURCHASED SERVICES		7,122	18,560	17,360	17,780	420
45210	POSTAGE	50		50	50	-
45305	PROPERTY/LIABILITY INS.	720	629	700	790	90
45410	LEASE/RENT OF EQUIPMENT	600	681	620	620	-
45530	TRAINING & TRAVEL	3,600	1,497	3,600	5,000	1,400
45810	DUES & MEMBERSHIPS	300	327	460	1,640	1,180
TOTAL OTHER CHARGES		5,270	3,134	5,430	8,100	2,670
46010	OFFICE SUPPLIES	400	8	400	400	-
46120	BOOKS & SUBSCRIPTIONS	100		100	100	-
46140	OTHER SUPPLIES	100	323	100	100	-
TOTAL MATERIALS & SUPPLIES		600	331	600	600	-
TOTAL OTHER OPERATING EXPENSES		72,595	43,266	72,290	76,570	4,280
48171	EDP EQUIPMENT	1,100	643			-
TOTAL CAPITAL OUTLAY		1,100	643			-
TOTAL CAPITAL OUTLAY		1,100	643			-

04/06/2025

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL PURCHASING		220,424	157,943	237,844	247,354	9,510

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

		----- 2023-2024 -----		2024-2025	2025-2026	NET
ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	150,051	138,079	164,558	171,153	6,595
41020	SALARIES & WAGES-O/T		1,171			-
41030	PT SALARIES & WAGES-REG	88,866	89,461	95,376	98,230	2,854
41040	PT SALARIES & WAGES-O/T	2,600	1,626	3,600	3,600	-
TOTAL PERSONAL SERVICES		241,517	230,337	263,534	272,983	9,449
TOTAL PERSONAL SERVICES		241,517	230,337	263,534	272,983	9,449
42010	FICA	18,482	17,618	20,161	20,884	723
42020	RETIREMENT - VRS (DB)	22,072	20,657	22,891	23,808	917
42030	RETIREMENT - VRS (DC)			2,608	2,686	78
42050	HEALTH INSURANCE	11,691	4,502	6,435	6,600	165
42060	LIFE INSURANCE - VRS	2,011	1,882	2,205	2,020	(185)
42070	DISABILITY (VLDP)	795	548	553	569	16
42080	DENTAL INSURANCE	312	117	312	312	-
42110	WORKER'S COMP.	166	101	140	90	(50)
TOTAL FRINGE BENEFITS		55,529	45,425	55,305	56,969	1,664
43100	PROFESSIONAL SERVICES		212			-
43105	POLL WORKERS	76,500	62,710	89,570	89,350	(220)
43320	SERVICE CONTRACTS		272		300	300
43330	MAINT & REP.-MACH & EQUIP	9,595	4,762	11,345	12,043	698
43600	ADVERTISING	2,400	190	2,400	2,400	-
TOTAL PURCHASED SERVICES		88,495	68,146	103,315	104,093	778
44300	CENTRAL STORES	500	170	500	100	(400)
TOTAL INTERNAL SERVICES		500	170	500	100	(400)
45210	POSTAGE	7,900	8,059	13,000	11,040	(1,960)
45230	TELECOMMUNICATIONS	1,968	485	2,000	2,000	-
45305	PROPERTY/LIABILITY INS.	1,100	962	1,060	1,190	130
45410	LEASE/RENT OF EQUIPMENT	2,036	2,033	8,215	2,105	(6,110)
45510	MILEAGE	95			370	370
45530	TRAINING & TRAVEL	7,345	7,634	13,950	17,024	3,074
45810	DUES & MEMBERSHIPS	650	789	790	910	120
TOTAL OTHER CHARGES		21,094	19,962	39,015	34,639	(4,376)
46010	OFFICE SUPPLIES	10,000	2,764	10,000	10,000	-
46120	BOOKS & SUBSCRIPTIONS	430		460	480	20
46140	OTHER SUPPLIES	23,600	33,415	33,000	33,000	-
TOTAL MATERIALS & SUPPLIES		34,030	36,180	43,460	43,480	20

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		199,648	169,882	241,595	239,281	(2,314)
48110	MACHINERY & EQUIPMENT	5,685	5,685	21,700		(21,700)
48171	EDP EQUIPMENT	48,400	5,910	4,800	1,940	(2,860)
48271	EDP EQUIPMENT	3,400	2,702	500		(500)
TOTAL CAPITAL OUTLAY		57,485	14,297	27,000	1,940	(25,060)
TOTAL CAPITAL OUTLAY		57,485	14,297	27,000	1,940	(25,060)
TOTAL OFFICE OF ELECTIONS		498,650	414,516	532,129	514,204	(17,925)

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
		----- 2023-2024 -----	----- 2023-2024 -----	2024-2025	2025-2026	
41010	SALARIES & WAGES-REG.	1,860,109	1,854,797	2,109,514	2,189,527	80,013
41016	UNIFORM CLEANING ALLOW.	3,375	3,975	3,600	3,600	-
41020	SALARIES & WAGES-O/T	50,000	68,676	52,500	57,750	5,250
41029	SPECIAL PAY TRAINERS	1,800		1,800	1,800	-
41030	PT SALARIES & WAGES-REG	49,498	57,319	59,313	62,082	2,769
41040	PT SALARIES & WAGES-O/T		217		1,000	1,000
41050	ANNUAL LEAVE - SEPARATION		18,132			-
41051	SICK LEAVE - SEPARATION		10,000			-
41053	ANNUAL LEAVE - PAYOUT		2,538			-
41060	PTO - SEPARATION		13,632			-
41200	INCENTIVE PAYMENT		2,000			-
TOTAL PERSONAL SERVICES		1,964,782	2,031,286	2,226,727	2,315,759	89,032
TOTAL PERSONAL SERVICES		1,964,782	2,031,286	2,226,727	2,315,759	89,032
42010	FICA	150,135	146,091	170,344	177,155	6,811
42020	RETIREMENT - VRS (DB)	273,621	271,965	293,434	304,563	11,129
42030	RETIREMENT - VRS (DC)			10,310	11,769	1,459
42050	HEALTH INSURANCE	306,048	264,771	295,175	302,177	7,002
42060	LIFE INSURANCE - VRS	24,923	24,774	28,267	25,837	(2,430)
42070	DISABILITY (VLDP)	1,981	2,306	2,185	2,495	310
42080	DENTAL INSURANCE	4,602	3,387	4,680	4,680	-
42110	WORKER'S COMP.	28,906	27,637	33,340	29,650	(3,690)
42120	CLOTHING ALLOWANCE	5,200	4,000	7,800	7,800	-
42190	LODA	14,700	15,169	15,630	14,870	(760)
TOTAL FRINGE BENEFITS		810,116	760,100	861,165	880,996	19,831
43100	PROFESSIONAL SERVICES	15,795	17,669	18,795	18,795	-
43110	MEDICAL SERVICES	43,474	32,090	41,844	33,954	(7,890)
43320	SERVICE CONTRACTS	481,109	389,037	525,160	655,212	130,052
43340	MAINT & REP.-FURN & FIX	1,000		1,000	1,000	-
43350	MAINT & REP.-AUTOS	20,000	26,318	22,000	29,000	7,000
43360	MAINT & REP.-BLDGS & GNDS	25,000	23,965	25,000	25,000	-
43500	PRINTING AND BINDING	3,785	2,490	3,785	3,785	-
43600	ADVERTISING	30,912	27,625	15,000	15,000	-
43604	RECRUITMENT	10,000	7,286	10,000	10,000	-
43720	LAUNDRY & DRY CLEANING	500	48	500	500	-
TOTAL PURCHASED SERVICES		631,575	526,530	663,084	792,246	129,162
44200	C.G. - PARTS AND LABOR	224,200	256,634	247,600	341,900	94,300
44300	CENTRAL STORES	500		500	500	-
44302	C.S.-POWER.EQUIP.SUPPLIES	100				-
44307	C.S.-OFFICE SUPPLIES	2,500		1,500	1,500	-
44309	C.S.-OTHER SUPPLIES	2,000	1,372	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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
44310	C.G. - FUEL	190,200	192,481	208,500	195,300	(13,200)
TOTAL INTERNAL SERVICES		419,500	450,487	460,100	541,200	81,100
45110	ELECTRICITY	700	1,183	700	700	-
45130	WATER & SEWER	350		350	350	-
45210	POSTAGE	1,500	1,449	1,500	1,500	-
45220	MESSENGER SVS./PACKAGES	300	457	1,000	1,500	500
45230	TELECOMMUNICATIONS	84,056	88,146	86,013	94,980	8,967
45305	PROPERTY/LIABILITY INS.	94,290	82,438	90,690	101,370	10,680
45394	RETIREE H' CARE BENEFIT	10,920	10,920	10,920	10,920	-
45410	LEASE/RENT OF EQUIPMENT	28,196	21,936	29,511	29,510	(1)
45530	TRAINING & TRAVEL	61,315	79,641	81,100	76,695	(4,405)
45540	EDUCATION	2,000		2,000	1,000	(1,000)
45810	DUES & MEMBERSHIPS	85,668	92,758	97,550	100,280	2,730
TOTAL OTHER CHARGES		369,295	378,929	401,334	418,805	17,471
46010	OFFICE SUPPLIES	25,000	22,623	20,000	20,000	-
46070	REPAIR & MAINT. SUPPLIES	6,000	2,090	2,000	2,000	-
46030	FOOD SUPPLIES	8,300	9,000	8,300	8,700	400
46080	POWERED EQUIPMENT FUELS	2,000	265	1,000	1,000	-
46100	POLICE SUPPLIES	23,370	34,926	23,370	21,000	(2,370)
46101	AMMUNITION	138,621	47,726	92,000	92,000	-
46102	EVIDENCE SUPPLY	6,000	4,991	6,000	6,000	-
46110	UNIFORMS	72,295	86,341	72,200	72,200	-
46120	BOOKS & SUBSCRIPTIONS	5,264	1,997	4,500	3,800	(700)
46134	EDUCATIONAL SUPPLIES	300				-
46140	OTHER SUPPLIES	8,000	10,218	8,000	8,000	-
46170	EMS/MEDICAL SUPPLIES	3,900	4,671	3,900	3,900	-
TOTAL MATERIALS & SUPPLIES		299,050	224,847	241,270	238,600	(2,670)
TOTAL OTHER OPERATING EXPENSES		2,529,536	2,340,892	2,626,953	2,871,847	244,894
48113	EQUIPMENT		12,304	18,000	18,400	400
48121	FURNITURE & FIXTURES	4,000	4,839	4,000	5,000	1,000
48131	RADIO EQUIPMENT	8,000		9,000	21,250	12,250
48140	BULLET PROOF VESTS	10,400	2,262	11,200	9,500	(1,700)
48151	MOTOR VEHICLES & EQUIP.	1,150,433	592,109	199,785	327,790	128,005
48172	HARDWARE	68,528	44,102	50,610	122,150	71,540
48251	MOTOR VEHICLES & EQUIP.			175,600		(175,600)
TOTAL CAPITAL OUTLAY		1,241,361	655,616	468,195	504,090	35,895
TOTAL CAPITAL OUTLAY		1,241,361	655,616	468,195	504,090	35,895

04/06/2025

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL POLICE ADMINISTRATION		5,735,679	5,027,794	5,321,875	5,691,696	369,821

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	3,785,240	3,769,573	4,192,532	4,172,726	(19,806)
41016	UNIFORM CLEANING ALLOW.	21,000	17,550	19,500	19,200	(300)
41017	STAND BY PAY	6,000	5,327	6,000	6,000	-
41020	SALARIES & WAGES-O/T	513,200	513,105	296,550	296,550	-
41027	STANDBY & BLENDED - OT	103,700	103,662	83,000	83,000	-
41028	SPECIAL PAY K-9 HANDLER	54,750	21,540	54,750		(54,750)
41029	SPECIAL PAY TRAINERS	33,600	33,100	33,600	33,600	-
41030	PT SALARIES & WAGES-REG	122,520	94,839	63,200	65,104	1,904
41040	PT SALARIES & WAGES-O/T		2,101			-
41050	ANNUAL LEAVE - SEPARATION	9,200	9,147			-
41051	SICK LEAVE - SEPARATION	10,200	10,116			-
41053	ANNUAL LEAVE - PAYOUT		2,813			-
41054	PTO - PAYOUT		9,718			-
41060	PTO - SEPARATION		17,055			-
41200	INCENTIVE PAYMENT		66,000			-
TOTAL PERSONAL SERVICES		4,659,410	4,675,648	4,749,132	4,676,180	(72,952)
TOTAL PERSONAL SERVICES		4,659,410	4,675,648	4,749,132	4,676,180	(72,952)
42010	FICA	333,962	341,703	363,309	357,728	(5,581)
42020	RETIREMENT - VRS (DB)	556,801	550,981	583,181	580,426	(2,755)
42050	HEALTH INSURANCE	567,802	511,161	622,288	598,894	(23,394)
42060	LIFE INSURANCE - VRS	50,719	50,583	56,180	49,238	(6,942)
42080	DENTAL INSURANCE	10,452	7,364	10,452	9,828	(624)
42110	WORKER'S COMP.	126,677	144,764	155,470	125,550	(29,920)
42120	CLOTHING ALLOWANCE		325			-
42190	LODA	52,260	53,926	55,550	52,840	(2,710)
TOTAL FRINGE BENEFITS		1,698,673	1,660,808	1,846,430	1,774,504	(71,926)
43100	PROFESSIONAL SERVICES	21,900	17,275	10,000	10,000	-
43330	MAINT & REP.-MACH & EQUIP	2,000		2,000	2,000	-
43336	MAINT & REP.-RADIO EQUIP		86			-
43500	PRINTING AND BINDING	6,900	387	2,500	6,900	4,400
43720	LAUNDRY & DRY CLEANING	2,000			2,000	2,000
TOTAL PURCHASED SERVICES		32,800	17,749	14,500	20,900	6,400
45130	WATER & SEWER		368	350		(350)
45305	PROPERTY/LIABILITY INS.	50,670	44,301	48,740	54,480	5,740
45394	RETIREE H'CARE BENEFIT	3,720	3,720	3,100		(3,100)
45398	LODA CLAIM				23,940	23,940
45530	TRAINING & TRAVEL	85,725	95,997	78,100	74,195	(3,905)
45540	EDUCATION	4,000		1,000	1,000	-
45810	DUES & MEMBERSHIPS	2,849	1,070	1,500	1,435	(65)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER CHARGES		146,964	145,456	132,790	155,050	22,260
46100	POLICE SUPPLIES	109,474	91,069	85,000	67,040	(17,960)
46102	EVIDENCE SUPPLY		356			-
46110	UNIFORMS	40,500	33,710	40,350	54,150	13,800
46140	OTHER SUPPLIES	5,000	5,129	2,500	5,000	2,500
TOTAL MATERIALS & SUPPLIES		154,974	130,264	127,850	126,190	(1,660)
TOTAL OTHER OPERATING EXPENSES		2,033,411	1,954,276	2,121,570	2,076,644	(44,926)
48113	EQUIPMENT		354			-
48121	FURNITURE & FIXTURES	4,000		4,000	5,000	1,000
48131	RADIO EQUIPMENT	9,375	29,634	9,375	9,375	-
48140	BULLET PROOF VESTS	7,050	15,982	11,600	8,100	(3,500)
48172	HARDWARE		991			-
48241	POLICE K9	16,000				-
TOTAL CAPITAL OUTLAY		36,425	46,961	24,975	22,475	(2,500)
TOTAL CAPITAL OUTLAY		36,425	46,961	24,975	22,475	(2,500)
TOTAL POLICE OPERATIONS		6,729,246	6,676,884	6,895,677	6,775,299	(120,378)

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	1,141,594	1,135,803	1,432,819	1,494,036	61,217
41016	UNIFORM CLEANING ALLOW.	5,700	4,550	5,700	5,700	-
41017	STAND BY PAY	8,000	7,016	8,000	8,000	-
41020	SALARIES & WAGES-O/T	65,000	83,436	70,000	70,000	-
41027	STANDBY & BLENDED - OT	7,000	14,589	18,000	18,000	-
41028	SPECIAL PAY K-9 HANDLER		1,170		10,950	10,950
41050	ANNUAL LEAVE - SEPARATION		3,804			-
41051	SICK LEAVE - SEPARATION		7,580			-
41053	ANNUAL LEAVE - PAYOUT		2,689			-
41054	PTO - PAYOUT		989			-
41060	PTO - SEPARATION		1,006			-
TOTAL PERSONAL SERVICES		1,227,294	1,262,632	1,534,519	1,606,686	72,167
TOTAL PERSONAL SERVICES		1,227,294	1,262,632	1,534,519	1,606,686	72,167
42010	FICA	101,538	92,395	117,391	122,912	5,521
42020	RETIREMENT - VRS (DB)	182,638	166,543	199,305	207,820	8,515
42030	RETIREMENT - VRS (DC)			2,454	2,473	19
42050	HEALTH INSURANCE	183,845	161,797	231,819	271,655	39,836
42060	LIFE INSURANCE - VRS	16,637	15,171	19,199	17,630	(1,569)
42070	DISABILITY (VLDP)	273	414	520	524	4
42080	DENTAL INSURANCE	3,276	1,911	3,276	3,276	-
42110	WORKER'S COMP.	40,562	36,129	43,200	34,220	(8,980)
42120	CLOTHING ALLOWANCE	24,700	16,466	24,700	24,700	-
42190	LODA	15,520	16,015	16,500	15,700	(800)
TOTAL FRINGE BENEFITS		568,989	506,841	658,364	700,910	42,546
43100	PROFESSIONAL SERVICES	8,500	6,993	8,500	8,500	-
TOTAL PURCHASED SERVICES		8,500	6,993	8,500	8,500	-
45230	TELECOMMUNICATIONS		1,737			-
45305	PROPERTY/LIABILITY INS.	14,480	12,660	13,930	15,570	1,640
45530	TRAINING & TRAVEL	43,312	41,421	46,400	44,270	(2,130)
45540	EDUCATION	1,000	2,000	3,000	2,000	(1,000)
45810	DUES & MEMBERSHIPS	1,535	560	1,859	1,955	96
TOTAL OTHER CHARGES		60,327	58,378	65,189	63,795	(1,394)
46010	OFFICE SUPPLIES	4,000	2,673	4,000	4,000	-
46100	POLICE SUPPLIES	30,596	8,445	45,640	46,000	360
46110	UNIFORMS	3,500	2,816	3,500	3,500	-
46140	OTHER SUPPLIES	4,000	2,349	4,000	4,000	-
TOTAL MATERIALS & SUPPLIES		42,096	16,282	57,140	57,500	360

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		679,912	588,494	789,193	830,705	41,512
48121	FURNITURE & FIXTURES	1,000		5,000	5,000	-
48140	BULLET PROOF VESTS	860	754	4,500	3,600	(900)
TOTAL CAPITAL OUTLAY		1,860	754	9,500	8,600	(900)
TOTAL CAPITAL OUTLAY		1,860	754	9,500	8,600	(900)
TOTAL POLICE CRIMINAL INVESTIG.		1,909,066	1,851,880	2,333,212	2,445,991	112,779

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	842,684	822,730	1,010,074	1,257,533	247,459
41016	UNIFORM CLEANING ALLOW.	3,900	3,450	4,050	4,950	900
41017	STAND BY PAY		764			-
41020	SALARIES & WAGES-O/T	85,000	91,741	89,250	97,500	8,250
41028	SPECIAL PAY K-9 HANDLER		10,590		43,800	43,800
41029	SPECIAL PAY TRAINERS		350			-
41030	PT SALARIES & WAGES-REG	57,886	57,767	141,773	148,332	6,559
41050	ANNUAL LEAVE - SEPARATION		25,029			-
41051	SICK LEAVE - SEPARATION		19,393			-
41053	ANNUAL LEAVE - PAYOUT		3,660			-
	TOTAL PERSONAL SERVICES	989,470	1,035,476	1,245,147	1,552,115	306,968
	TOTAL PERSONAL SERVICES	989,470	1,035,476	1,245,147	1,552,115	306,968
42010	FICA	87,935	75,193	95,254	118,737	23,483
42020	RETIREMENT - VRS (DB)	134,547	118,834	140,501	174,923	34,422
42030	RETIREMENT - VRS (DC)				1,200	1,200
42050	HEALTH INSURANCE	116,874	108,778	194,319	214,002	19,683
42060	LIFE INSURANCE - VRS	12,256	10,929	13,534	14,839	1,305
42070	DISABILITY (VLDP)		62	247	254	7
42080	DENTAL INSURANCE	2,028	1,625	2,340	2,652	312
42110	WORKER'S COMP.	52,156	33,893	41,310	26,010	(15,300)
42120	CLOTHING ALLOWANCE		216			-
42190	LODA	8,170	8,430	8,690	8,270	(420)
	TOTAL FRINGE BENEFITS	413,966	357,960	496,195	560,887	64,692
43100	PROFESSIONAL SERVICES	4,200	2,378	16,100	17,600	1,500
43330	MAINT & REP.-MACH & EQUIP	5,000	212	2,500	5,000	2,500
43337	MAINT & REP.-RADAR EQUIP	5,000	1,715	2,500	5,000	2,500
43500	PRINTING AND BINDING	500	917	2,000	3,000	1,000
43720	LAUNDRY & DRY CLEANING	500				-
	TOTAL PURCHASED SERVICES	15,200	5,221	23,100	30,600	7,500
45305	PROPERTY/LIABILITY INS.	24,060	21,036	23,140	25,870	2,730
45390	OTHER INSURANCE	6,347	3,335	6,347		(6,347)
45394	RETIREE H'CARE BENEFIT	10,080	12,610	12,840	12,840	-
45395	LODA - VOLUNTEERS	3,410	3,519	3,630	3,260	(370)
45530	TRAINING & TRAVEL	45,770	47,415	58,010	57,000	(1,010)
45540	EDUCATION	1,000		1,000	1,000	-
45810	DUES & MEMBERSHIPS	1,755	350	3,225	1,955	(1,270)
	TOTAL OTHER CHARGES	92,422	88,265	108,192	101,925	(6,267)
46100	POLICE SUPPLIES	99,000	64,805	132,160	99,520	(32,640)

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46110	UNIFORMS	30,110	14,267	34,755	29,650	(5,105)
46140	OTHER SUPPLIES	4,000	2,243	4,000	4,000	-
TOTAL MATERIALS & SUPPLIES		133,110	81,315	170,915	133,170	(37,745)
TOTAL OTHER OPERATING EXPENSES		654,698	532,761	798,402	826,582	28,180
48113	EQUIPMENT	17,525	17,525			-
48131	RADIO EQUIPMENT	1,110		1,110	1,100	(10)
48140	BULLET PROOF VESTS	25,160	13,473	8,720	11,500	2,780
48240	BULLET PROOF VESTS			3,440		(3,440)
TOTAL CAPITAL OUTLAY		43,795	30,998	13,270	12,600	(670)
TOTAL CAPITAL OUTLAY		43,795	30,998	13,270	12,600	(670)
TOTAL POLICE SPECIAL OPERATIONS		1,687,963	1,599,235	2,056,819	2,391,297	334,478

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	67,536	67,503	69,499	330,970	261,471
41016	UNIFORM CLEANING ALLOW.	300	300	300	900	600
41017	STAND BY PAY		845			-
41020	SALARIES & WAGES-O/T	142,287	33,456			-
TOTAL PERSONAL SERVICES		210,123	102,104	69,799	331,870	262,071
TOTAL PERSONAL SERVICES		210,123	102,104	69,799	331,870	262,071
42010	FICA	16,077	7,239	5,340	25,388	20,048
42020	RETIREMENT - VRS (DB)	9,936	9,930	9,668	46,038	36,370
42030	RETIREMENT - VRS (DC)				3,187	3,187
42050	HEALTH INSURANCE	12,419	12,509	13,432	46,316	32,884
42060	LIFE INSURANCE - VRS	905	904	931	3,905	2,974
42070	DISABILITY (VLDP)				676	676
42080	DENTAL INSURANCE	156	156	156	780	624
42110	WORKER'S COMP.	2,482	2,690	3,000	6,090	3,090
42120	CLOTHING ALLOWANCE	1,300	1,300	1,300	1,300	-
42190	LODA	820	846	880	840	(40)
TOTAL FRINGE BENEFITS		44,095	35,575	34,707	134,520	99,813
45530	TRAINING & TRAVEL		10,958			-
TOTAL OTHER CHARGES			10,958			-
46100	POLICE SUPPLIES	114,964	2,126			-
46140	OTHER SUPPLIES	9,900	4,100			-
TOTAL MATERIALS & SUPPLIES		124,864	6,226			-
TOTAL OTHER OPERATING EXPENSES		168,959	52,759	34,707	134,520	99,813
48113	EQUIPMENT		162,081			-
48151	MOTOR VEHICLES & EQUIP.	188,385	139,633			-
TOTAL CAPITAL OUTLAY		188,385	301,714			-
TOTAL CAPITAL OUTLAY		188,385	301,714			-
TOTAL POLICE GRANTS		567,466	456,576	104,506	466,390	361,884

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	664,399	660,170	722,739	736,289	13,550
41020	SALARIES & WAGES-O/T		3,497			-
41030	PT SALARIES & WAGES-REG	55,416	55,629	64,609	65,720	1,111
41050	ANNUAL LEAVE - SEPARATION	10,000	22,578			-
41051	SICK LEAVE - SEPARATION	15,000	10,000			-
41053	ANNUAL LEAVE - PAYOUT		1,865			-
41054	PTO - PAYOUT		4,398			-
TOTAL PERSONAL SERVICES		744,815	758,137	787,348	802,009	14,661
TOTAL PERSONAL SERVICES		744,815	758,137	787,348	802,009	14,661
42010	FICA	56,982	55,927	60,232	61,353	1,121
42020	RETIREMENT - VRS (DB)	97,733	96,653	100,534	102,418	1,884
42030	RETIREMENT - VRS (DC)			3,658	3,766	108
42050	HEALTH INSURANCE	48,569	48,010	65,181	61,750	(3,431)
42060	LIFE INSURANCE - VRS	8,901	8,804	9,685	8,688	(997)
42070	DISABILITY (VLDP)	429	526	776	798	22
42080	DENTAL INSURANCE	1,092	611	1,248	1,248	-
42110	WORKER'S COMP.	16,424	19,454	24,050	18,510	(5,540)
42190	LODA	2,460	2,538	2,620	2,500	(120)
TOTAL FRINGE BENEFITS		232,590	232,522	267,984	261,031	(6,953)
43100	PROFESSIONAL SERVICES	30,000	69	12,500	51,350	38,850
43110	MEDICAL SERVICES	1,100	2,550	1,100	3,000	1,900
43320	SERVICE CONTRACTS	47,415	31,279	51,387	50,000	(1,387)
43330	MAINT & REP.-MACH & EQUIP	500	143	500	500	-
43336	MAINT & REP.-RADIO EQUIP	1,000	5,260	12,000	12,000	-
43340	MAINT & REP.-FURN & FIX	350		350	350	-
43600	ADVERTISING	1,500		1,500	1,500	-
TOTAL PURCHASED SERVICES		81,865	39,301	79,337	118,700	39,363
44200	C.G. - PARTS AND LABOR	17,000	13,218	14,200	15,300	1,100
44307	C.S.-OFFICE SUPPLIES	1,200	13	500		(500)
44309	C.S.-OTHER SUPPLIES	1,500	979	1,500	1,500	-
44310	C.G. - FUEL	14,500	10,505	10,200	9,200	(1,000)
TOTAL INTERNAL SERVICES		34,200	24,715	26,400	26,000	(400)
45140	HYDRANTS	70,000	70,000	70,000	100,000	30,000
45145	FIRE MUSEUM	1,500	387	1,500	1,500	-
45210	POSTAGE	1,000	303	1,000	1,000	-
45230	TELECOMMUNICATIONS	6,108	3,277	6,107	35,772	29,665
45305	PROPERTY/LIABILITY INS.	11,330	9,906	10,900	12,190	1,290
45394	RETIREE H'CARE BENEFIT	2,760	2,760	2,760	2,760	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 300 - PUBLIC SAFETY

ACTIVITY - 3200 - FIRE & RESCUE

DEPARTMENT - 320132 - FIRE ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45410	LEASE/RENT OF EQUIPMENT	6,200	5,911	6,200	6,200	-
45530	TRAINING & TRAVEL	8,000	16,140	10,000	10,000	-
45810	DUES & MEMBERSHIPS	2,107	2,725	2,200	2,000	(200)
TOTAL OTHER CHARGES		109,005	111,408	110,667	171,422	60,755
46010	OFFICE SUPPLIES	9,000	6,036	9,000	9,000	-
46070	REPAIR & MAINT. SUPPLIES	500	418	500	500	-
46078	MAINT & REPAIRS-COMPUTERS	1,000		1,000	1,000	-
46110	UNIFORMS	3,000	3,663	6,200	4,000	(2,200)
46111	TURN OUT GEAR		4,050			-
46120	BOOKS & SUBSCRIPTIONS	500	2,339	500	2,600	2,100
46140	OTHER SUPPLIES	10,000	14,376	15,000	15,000	-
TOTAL MATERIALS & SUPPLIES		24,000	30,881	32,200	32,100	(100)
TOTAL OTHER OPERATING EXPENSES		481,660	438,827	516,588	609,253	92,665
48272	HARDWARE	33,000	20,484	37,300	50,000	12,700
TOTAL CAPITAL OUTLAY		33,000	20,484	37,300	50,000	12,700
TOTAL CAPITAL OUTLAY		33,000	20,484	37,300	50,000	12,700
TOTAL FIRE ADMINISTRATION		1,259,475	1,217,448	1,341,236	1,461,262	120,026

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT	TITLE	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	NET CHANGE
41010	SALARIES & WAGES-REG.	4,975,199	4,973,309	6,133,840	6,243,903	110,063
41017	STAND BY PAY		121			-
41020	SALARIES & WAGES-O/T	310,000	614,750	280,000	310,000	30,000
41030	PT SALARIES & WAGES-REG	95,331	83,080	80,000	80,000	-
41040	PT SALARIES & WAGES-O/T		2,143			-
41050	ANNUAL LEAVE - SEPARATION	19,165	8,179	30,000	10,000	(20,000)
41051	SICK LEAVE - SEPARATION	22,692	12,572	30,000	10,000	(20,000)
41053	ANNUAL LEAVE - PAYOUT		4,147			-
41054	PTO - PAYOUT		1,620			-
41060	PTO - SEPARATION		4,910			-
TOTAL PERSONAL SERVICES		5,422,387	5,704,831	6,553,840	6,653,903	100,063
TOTAL PERSONAL SERVICES		5,422,387	5,704,831	6,553,840	6,653,903	100,063
42010	FICA	414,818	408,887	501,369	509,023	7,654
42020	RETIREMENT - VRS (DB)	731,852	727,805	853,218	868,527	15,309
42050	HEALTH INSURANCE	731,265	728,684	1,021,379	1,022,301	922
42060	LIFE INSURANCE - VRS	66,673	66,740	82,195	73,679	(8,516)
42080	DENTAL INSURANCE	10,764	9,542	13,338	13,572	234
42110	WORKER'S COMP.	201,698	201,471	247,080	197,220	(49,860)
42190	LODA	63,680	65,710	79,290	64,390	(14,900)
TOTAL FRINGE BENEFITS		2,220,750	2,208,839	2,797,869	2,748,712	(49,157)
43100	PROFESSIONAL SERVICES	27,500	21,121	25,000	25,000	-
43110	MEDICAL SERVICES	40,000	29,110	50,000	51,500	1,500
43320	SERVICE CONTRACTS	87,032	60,242	94,000	92,900	(1,100)
43330	MAINT & REP.-MACH & EQUIP	41,000	14,965	41,000	41,000	-
43336	MAINT & REP.-RADIO EQUIP	6,000	12,673			-
43340	MAINT & REP.-FURN & FIX		206			-
43345	MAINT & REP.-TURNOUT GEAR				55,000	55,000
43350	MAINT & REP.-AUTOS	25,000	47,700	32,857	35,000	2,143
43360	MAINT & REP.-BLDGS & GNDS	40,000	43,599	40,000	50,000	10,000
43720	LAUNDRY & DRY CLEANING	500	212			-
TOTAL PURCHASED SERVICES		267,032	229,829	282,857	350,400	67,543
44200	C.G. - PARTS AND LABOR	274,000	321,477	288,300	301,900	13,600
44300	CENTRAL STORES	600				-
44301	C.S.-SMALL EQUIP.SUPPLIES	500				-
44302	C.S.-POWER.EQUIP.SUPPLIES	500	94	500	500	-
44304	C.S.-BLDG. & GROUNDS SUPP	9,000	14,780	12,000	12,000	-
44307	C.S.-OFFICE SUPPLIES	500				-
44309	C.S.-OTHER SUPPLIES	5,000		2,500	2,500	-
44310	C.G. - FUEL	70,200	53,090	58,200	55,000	(3,200)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL INTERNAL SERVICES		360,300	389,440	361,500	371,900	10,400
45110	ELECTRICITY	70,000	60,737	70,000	70,000	-
45120	HEATING	10,000	9,550	10,000	10,000	-
45130	WATER & SEWER	17,000	14,624	18,275	18,275	-
45230	TELECOMMUNICATIONS	13,726	19,104	13,726		(13,726)
45305	PROPERTY/LIABILITY INS.	58,330	50,998	56,100	62,710	6,610
45390	OTHER INSURANCE	2,870	2,870	3,157	3,157	-
45394	RETIREE H' CARE BENEFIT	60,229	62,389	72,200	59,540	(12,660)
45395	LODA - VOLUNTEERS	930	960	990	990	-
45398	LODA CLAIM	32,000	31,995	33,000	34,000	1,000
45530	TRAINING & TRAVEL	50,000	42,907	65,000	65,000	-
45540	EDUCATION	5,000	5,875	6,000	8,000	2,000
45810	DUES & MEMBERSHIPS	300	815	500	500	-
45850	FREIGHT & DRAYAGE	1,000	1,196	1,000	1,000	-
TOTAL OTHER CHARGES		321,385	304,020	349,948	333,172	(16,776)
46010	OFFICE SUPPLIES		39			-
46070	REPAIR & MAINT. SUPPLIES	20,000	22,735	20,000	22,000	2,000
46078	MAINT & REPAIRS-COMPUTERS	2,300		5,000		(5,000)
46090	POWERED EQUIPMENT SUPPLY	1,500	103	1,500	1,500	-
46110	UNIFORMS	25,000	39,305	86,180	50,000	(36,180)
46111	TURN OUT GEAR	113,515	78,009	393,500	188,500	(205,000)
46120	BOOKS & SUBSCRIPTIONS	1,000	1,231	1,000	1,000	-
46140	OTHER SUPPLIES	25,000	22,344	26,000	26,000	-
46170	EMS/MEDICAL SUPPLIES	41,895	84,480	40,000	70,000	30,000
TOTAL MATERIALS & SUPPLIES		230,210	248,246	573,180	359,000	(214,180)
TOTAL OTHER OPERATING EXPENSES		3,399,677	3,380,373	4,365,354	4,163,184	(202,170)
48113	EQUIPMENT	150,000	81,625	125,000	200,000	75,000
48114	FIRE HOSE	37,000	8,022	10,000	30,000	20,000
48121	FURNITURE & FIXTURES	5,100	5,814	25,000	45,000	20,000
48131	RADIO EQUIPMENT	12,000	8,699	16,000	16,000	-
48151	MOTOR VEHICLES & EQUIP.	320,000	215,873	185,000	144,000	(41,000)
48165	FIRE TRUCK	4,498,199				-
48181	BUILDINGS & GROUNDS	12,074	490		4,350	4,350
48203	FIRE PROGRAMS FUND	526,095	72,051	233,290	265,500	32,210
48272	HARDWARE		1,245			-
TOTAL CAPITAL OUTLAY		5,560,468	393,819	594,290	704,850	110,560
TOTAL CAPITAL OUTLAY		5,560,468	393,819	594,290	704,850	110,560

04/06/2025

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL FIRE SUPPRESSION		14,382,532	9,479,023	11,513,484	11,521,937	8,453

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

		----- 2023-2024 -----		2024-2025	2025-2026	NET
ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	452,345	425,871	465,908	482,502	16,594
41017	STAND BY PAY	7,000	3,359	4,000	3,000	(1,000)
41020	SALARIES & WAGES-O/T	69,793	55,925	70,000	70,000	-
41027	STANDBY & BLENDED - OT	30,000	1,662	15,000	10,000	(5,000)
41030	PT SALARIES & WAGES-REG	61,157	51,736	40,086	41,284	1,198
41060	PTO - SEPARATION		248	15,000	6,000	(9,000)
TOTAL PERSONAL SERVICES		620,295	538,800	609,994	612,786	2,792
TOTAL PERSONAL SERVICES		620,295	538,800	609,994	612,786	2,792
42010	FICA	47,461	38,556	46,664	46,878	214
42020	RETIREMENT - VRS (DB)	66,536	62,661	64,809	67,116	2,307
42030	RETIREMENT - VRS (DC)			2,245	2,278	33
42050	HEALTH INSURANCE	55,037	67,232	79,363	89,268	9,905
42060	LIFE INSURANCE - VRS	6,059	5,708	6,243	5,694	(549)
42070	DISABILITY (VLDP)	439	336	476	483	7
42080	DENTAL INSURANCE	936	728	936	936	-
42110	WORKER'S COMP.	15,024	18,967	20,020	16,690	(3,330)
42190	LODA	2,460	2,538	2,620	2,500	(120)
TOTAL FRINGE BENEFITS		193,952	196,727	223,376	231,843	8,467
43110	MEDICAL SERVICES	1,100	1,105	1,100	2,300	1,200
43320	SERVICE CONTRACTS	6,150	4,930	9,100	9,350	250
43330	MAINT & REP.-MACH & EQUIP	2,000		2,000		(2,000)
43336	MAINT & REP.-RADIO EQUIP	1,000				-
TOTAL PURCHASED SERVICES		10,250	6,035	12,200	11,650	(550)
44200	C.G. - PARTS AND LABOR	20,400	17,873	15,100	15,300	200
44310	C.G. - FUEL	12,600	8,388	9,300	7,900	(1,400)
TOTAL INTERNAL SERVICES		33,000	26,261	24,400	23,200	(1,200)
45230	TELECOMMUNICATIONS	7,508	4,163	7,508		(7,508)
45305	PROPERTY/LIABILITY INS.	4,860	4,249	4,680	5,240	560
45394	RETIREE H'CARE BENEFIT	8,400	8,400	8,400	8,400	-
45530	TRAINING & TRAVEL	7,500	15,343	10,000	10,000	-
45810	DUES & MEMBERSHIPS	1,650	1,071	1,650	1,650	-
TOTAL OTHER CHARGES		29,918	33,226	32,238	25,290	(6,948)
46078	MAINT & REPAIRS-COMPUTERS	1,200	64	1,200		(1,200)
46110	UNIFORMS	1,300	2,806	3,000	3,000	-
46112	FIRE PREVENTION WEEK EXP.	7,000	6,926	7,000	7,000	-
46113	PIZZA PROGRAM PROMOTION	6,000	4,805	6,000	6,000	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46120	BOOKS & SUBSCRIPTIONS	5,000	5,431	6,000	6,000	-
46140	OTHER SUPPLIES	26,000	26,004	26,000	28,000	2,000
TOTAL MATERIALS & SUPPLIES		46,500	46,037	49,200	50,000	800
TOTAL OTHER OPERATING EXPENSES		313,620	308,285	341,414	341,983	569
48113	EQUIPMENT	3,500	1,089	8,225	4,000	(4,225)
TOTAL CAPITAL OUTLAY		3,500	1,089	8,225	4,000	(4,225)
TOTAL CAPITAL OUTLAY		3,500	1,089	8,225	4,000	(4,225)
TOTAL FIRE PREVENTION		937,415	848,175	959,633	958,769	(864)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	191,155	191,154	197,101	183,634	(13,467)
41020	SALARIES & WAGES-O/T		506			-
TOTAL	PERSONAL SERVICES	191,155	191,660	197,101	183,634	(13,467)
TOTAL	PERSONAL SERVICES	191,155	191,660	197,101	183,634	(13,467)
42010	FICA	14,630	13,691	15,078	14,048	(1,030)
42020	RETIREMENT - VRS (DB)	28,116	28,116	27,418	25,543	(1,875)
42050	HEALTH INSURANCE	30,753	28,641	33,264	26,746	(6,518)
42060	LIFE INSURANCE - VRS	2,554	2,561	2,641	2,167	(474)
42080	DENTAL INSURANCE	312	312	312	312	-
42110	WORKER'S COMP.	7,604	6,815	7,360	4,880	(2,480)
42190	LODA	1,630	1,682	1,740	1,660	(80)
TOTAL	FRINGE BENEFITS	85,599	81,819	87,813	75,356	(12,457)
43110	MEDICAL SERVICES	550	275	550	1,100	550
43320	SERVICE CONTRACTS	13,703	9,028	13,703	16,000	2,297
43330	MAINT & REP.-MACH & EQUIP	1,500		1,500	1,500	-
43336	MAINT & REP.-RADIO EQUIP	1,000				-
43340	MAINT & REP.-FURN & FIX	300		300	300	-
43360	MAINT & REP.-BLDGS & GNDS	6,300	1,920	6,300	10,000	3,700
TOTAL	PURCHASED SERVICES	23,353	11,222	22,353	28,900	6,547
44200	C.G. - PARTS AND LABOR	10,300	8,294	6,000	8,800	2,800
44310	C.G. - FUEL	7,900	4,559	5,200	4,300	(900)
TOTAL	INTERNAL SERVICES	18,200	12,853	11,200	13,100	1,900
45110	ELECTRICITY	2,500	2,445	2,500	2,500	-
45130	WATER & SEWER	500	499	536	536	-
45230	TELECOMMUNICATIONS	1,448	2,679	1,448		(1,448)
45305	PROPERTY/LIABILITY INS.	2,730	2,387	2,630	2,940	310
45530	TRAINING & TRAVEL	4,410	470	5,000	5,000	-
45560	REGIONAL ACADEMY	4,000	3,263	20,000	22,000	2,000
45810	DUES & MEMBERSHIPS	725	208	725	725	-
45850	FREIGHT & DRAYAGE	75	75	75	75	-
TOTAL	OTHER CHARGES	16,388	12,026	32,914	33,776	862
46070	REPAIR & MAINT. SUPPLIES	500	13	500	500	-
46078	MAINT & REPAIRS-COMPUTERS	800		800		(800)
46110	UNIFORMS	820	572	820	3,000	2,180
46120	BOOKS & SUBSCRIPTIONS	10,000	4,598	10,000	8,000	(2,000)
46140	OTHER SUPPLIES	3,150	4,015	3,600	3,600	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		15,270	9,198	15,720	15,100	(620)
TOTAL OTHER OPERATING EXPENSES		158,810	127,119	170,000	166,232	(3,768)
48113	EQUIPMENT	800		5,000	7,500	2,500
48121	FURNITURE & FIXTURES	6,000	2,234	6,000	1,000	(5,000)
48272	HARDWARE	4,000	1,913	1,350		(1,350)
TOTAL CAPITAL OUTLAY		10,800	4,147	12,350	8,500	(3,850)
TOTAL CAPITAL OUTLAY		10,800	4,147	12,350	8,500	(3,850)
TOTAL FIRE TRAINING		360,765	322,926	379,451	358,366	(21,085)

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43151	COURT APPOINTED ATTORNEY	40,000	31,220	45,000	25,000	(20,000)
TOTAL PURCHASED SERVICES		40,000	31,220	45,000	25,000	(20,000)
TOTAL OTHER OPERATING EXPENSES		40,000	31,220	45,000	25,000	(20,000)
TOTAL COURT APPOINTED ATTORNEY		40,000	31,220	45,000	25,000	(20,000)

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
47030	JUVENILE DETENTION HOME	233,639	225,248	197,020	300,090	103,070
TOTAL PMT. TO JOINT OPERATIONS		233,639	225,248	197,020	300,090	103,070
TOTAL OTHER OPERATING EXPENSES		233,639	225,248	197,020	300,090	103,070
TOTAL REGIONAL JUVENILE HOME		233,639	225,248	197,020	300,090	103,070

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
47074	MRRJ-OPERATING	1,607,358	1,607,359	1,446,392	1,667,316	220,924
47075	MRRJ-DEBT SERVICE	252,005	252,005	234,675	237,576	2,901
47076	MRRJ-BUY-IN AGREEMENT	1,076,299	1,076,298	1,076,299		(1,076,299)
TOTAL PMT. TO JOINT OPERATIONS		2,935,662	2,935,662	2,757,366	1,904,892	(852,474)
TOTAL OTHER OPERATING EXPENSES		2,935,662	2,935,662	2,757,366	1,904,892	(852,474)
TOTAL REGIONAL JAIL		2,935,662	2,935,662	2,757,366	1,904,892	(852,474)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

		----- 2023-2024 -----		2024-2025	2025-2026	NET
ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	737,941	738,549	828,539	808,648	(19,891)
41017	STAND BY PAY	8,450	8,370	8,476	8,476	-
41027	STANDBY & BLENDED - OT	1,000	1,885	1,000	2,000	1,000
41050	ANNUAL LEAVE - SEPARATION				5,048	5,048
41051	SICK LEAVE - SEPARATION				2,092	2,092
41053	ANNUAL LEAVE - PAYOUT		1,594			-
TOTAL PERSONAL SERVICES		747,391	750,398	838,015	826,264	(11,751)
TOTAL PERSONAL SERVICES		747,391	750,398	838,015	826,264	(11,751)
42010	FICA	57,169	54,440	64,108	63,209	(899)
42020	RETIREMENT - VRS (DB)	108,549	108,458	115,251	112,483	(2,768)
42030	RETIREMENT - VRS (DC)			10,871	9,923	(948)
42050	HEALTH INSURANCE	111,219	98,475	120,295	109,607	(10,688)
42060	LIFE INSURANCE - VRS	9,896	9,880	11,103	9,542	(1,561)
42070	DISABILITY (VLDP)	1,995	1,949	2,304	2,104	(200)
42080	DENTAL INSURANCE	1,716	1,248	1,716	1,560	(156)
42110	WORKER'S COMP.	2,678	3,220	3,460	2,430	(1,030)
TOTAL FRINGE BENEFITS		293,222	277,670	329,108	310,858	(18,250)
43320	SERVICE CONTRACTS	716	876	500	515	15
43600	ADVERTISING	1,500		1,500	1,500	-
43875	DEMOLITION OF BUILDINGS	2,500		2,500	2,500	-
TOTAL PURCHASED SERVICES		4,716	876	4,500	4,515	15
44200	C.G. - PARTS AND LABOR	9,800	7,460	8,200	7,900	(300)
44300	CENTRAL STORES		35			-
44310	C.G. - FUEL	4,500	4,054	5,200	4,300	(900)
TOTAL INTERNAL SERVICES		14,300	11,550	13,400	12,200	(1,200)
45230	TELECOMMUNICATIONS	4,104	4,399	3,984	3,876	(108)
45305	PROPERTY/LIABILITY INS.	5,470	4,782	5,270	5,900	630
45394	RETIREE H' CARE BENEFIT	2,760	2,760	2,760	2,760	-
45410	LEASE/RENT OF EQUIPMENT	1,376	1,379	1,376	1,376	-
45530	TRAINING & TRAVEL	12,195	14,550	10,189	12,237	2,048
45810	DUES & MEMBERSHIPS	1,870	1,060	1,943	1,983	40
TOTAL OTHER CHARGES		27,775	28,930	25,522	28,132	2,610
46010	OFFICE SUPPLIES	1,500	1,240	1,000	1,000	-
46110	UNIFORMS	2,765	421	2,765	3,750	985
46120	BOOKS & SUBSCRIPTIONS	1,040	1,024	10,987	3,640	(7,347)
46140	OTHER SUPPLIES	800	3,122	1,400	1,400	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		6,105	5,806	16,152	9,790	(6,362)
TOTAL OTHER OPERATING EXPENSES		346,118	324,831	388,682	365,495	(23,187)
48151	MOTOR VEHICLES & EQUIP.			9,550		(9,550)
48171	EDP EQUIPMENT	1,880	903	3,350	2,310	(1,040)
48271	EDP EQUIPMENT		964			-
48273	SOFTWARE	19,454	19,454			-
TOTAL CAPITAL OUTLAY		21,334	21,321	12,900	2,310	(10,590)
TOTAL CAPITAL OUTLAY		21,334	21,321	12,900	2,310	(10,590)
TOTAL BUILDING INSPECTION		1,114,843	1,096,551	1,239,597	1,194,069	(45,528)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	103,765	103,756	111,019	115,450	4,431
41016	UNIFORM CLEANING ALLOW.	600	450	600	600	-
41020	SALARIES & WAGES-O/T	6,700	6,633	4,000	4,000	-
41029	SPECIAL PAY TRAINERS	2,100	2,100			-
41053	ANNUAL LEAVE - PAYOUT		181			-
41060	PTO - SEPARATION	2,000	1,934			-
TOTAL PERSONAL SERVICES		115,165	115,053	115,619	120,050	4,431
TOTAL PERSONAL SERVICES		115,165	115,053	115,619	120,050	4,431
42010	FICA	8,252	8,429	8,844	9,184	340
42020	RETIREMENT - VRS (DB)	15,266	15,020	15,443	16,059	616
42030	RETIREMENT - VRS (DC)			1,022	1,053	31
42050	HEALTH INSURANCE	11,899	10,987	12,869	13,200	331
42060	LIFE INSURANCE - VRS	1,398	1,368	1,487	1,362	(125)
42070	DISABILITY (VLDP)	220	182	217	223	6
42080	DENTAL INSURANCE	312	286	312	312	-
42110	WORKER'S COMP.	3,655	3,883	3,980	3,200	(780)
42190	LODA	820	846	880	840	(40)
TOTAL FRINGE BENEFITS		41,822	41,001	45,054	45,433	379
43100	PROFESSIONAL SERVICES	2,500	3,517	2,500	2,500	-
TOTAL PURCHASED SERVICES		2,500	3,517	2,500	2,500	-
45305	PROPERTY/LIABILITY INS.	5,320	4,651	5,120	5,730	610
45530	TRAINING & TRAVEL	5,892	5,549	9,770	5,725	(4,045)
45810	DUES & MEMBERSHIPS	120		120	120	-
TOTAL OTHER CHARGES		11,332	10,200	15,010	11,575	(3,435)
46100	POLICE SUPPLIES	4,000	2,114	2,000	1,750	(250)
46110	UNIFORMS	3,300	2,064	3,300	2,500	(800)
TOTAL MATERIALS & SUPPLIES		7,300	4,177	5,300	4,250	(1,050)
TOTAL OTHER OPERATING EXPENSES		62,954	58,895	67,864	63,758	(4,106)
TOTAL ANIMAL CONTROL		178,119	173,948	183,483	183,808	325

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45657	SPCA	432,532	432,532	495,259	549,542	54,283
TOTAL OTHER CHARGES		432,532	432,532	495,259	549,542	54,283
TOTAL OTHER OPERATING EXPENSES		432,532	432,532	495,259	549,542	54,283
TOTAL ANIMAL CONTROL (SPCA)		432,532	432,532	495,259	549,542	54,283

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	64,210	23,003	56,002	58,234	2,232
41020	SALARIES & WAGES-O/T		137			-
TOTAL	PERSONAL SERVICES	64,210	23,140	56,002	58,234	2,232
TOTAL	PERSONAL SERVICES	64,210	23,140	56,002	58,234	2,232
42010	FICA	4,912	1,772	4,284	4,455	171
42020	RETIREMENT - VRS (DB)	9,445	3,333	7,791	8,101	310
42030	RETIREMENT - VRS (DC)			1,359	1,400	41
42050	HEALTH INSURANCE	11,691		12,647		(12,647)
42060	LIFE INSURANCE - VRS	860	304	751	687	(64)
42070	DISABILITY (VLDP)	340	120	288	297	9
42080	DENTAL INSURANCE	156		156	156	-
42110	WORKER'S COMP.	22		20	1,820	1,800
TOTAL	FRINGE BENEFITS	27,426	5,528	27,296	16,916	(10,380)
43110	MEDICAL SERVICES		55			-
43320	SERVICE CONTRACTS	3,000	12,986	11,000	15,500	4,500
43330	MAINT & REP.-MACH & EQUIP	16,000	6,504	12,000	15,000	3,000
TOTAL	PURCHASED SERVICES	19,000	19,545	23,000	30,500	7,500
45305	PROPERTY/LIABILITY INS.	660	577	640	720	80
45530	TRAINING & TRAVEL	700	44,461	1,000	1,000	-
TOTAL	OTHER CHARGES	1,360	45,038	1,640	1,720	80
46070	REPAIR & MAINT. SUPPLIES	750		750	750	-
46120	BOOKS & SUBSCRIPTIONS	500		500	2,500	2,000
46140	OTHER SUPPLIES	13,500	3,231	3,000	3,000	-
46145	SAFETY MATERIALS	1,000				-
46155	4-FOR-LIFE	98,935	46,392	34,764	35,000	236
46160	HAZ-MAT SUPPLIES	56,500	51,140	21,500	21,500	-
TOTAL	MATERIALS & SUPPLIES	171,185	100,763	60,514	62,750	2,236
TOTAL	OTHER OPERATING EXPENSES	218,971	170,874	112,450	111,886	(564)
48113	EQUIPMENT	410,244	104,248	25,000	25,000	-
48273	SOFTWARE	30,000	23,082	30,000	35,000	5,000
TOTAL	CAPITAL OUTLAY	440,244	127,330	55,000	60,000	5,000

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL CAPITAL OUTLAY		440,244	127,330	55,000	60,000	5,000
TOTAL EMERGENCY MANAGEMENT		723,425	321,345	223,452	230,120	6,668

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	103,750	55,695	126,402	122,351	(4,051)
41020	SALARIES & WAGES-O/T		186			-
41030	PT SALARIES & WAGES-REG	36,578	28,964	31,368	36,005	4,637
TOTAL PERSONAL SERVICES		140,328	84,845	157,770	158,356	586
TOTAL PERSONAL SERVICES		140,328	84,845	157,770	158,356	586
42010	FICA	10,739	6,362	12,070	12,114	44
42020	RETIREMENT - VRS (DB)	15,262	8,268	17,583	17,019	(564)
42050	HEALTH INSURANCE	23,382	4,998	19,081	26,585	7,504
42060	LIFE INSURANCE - VRS	1,390	753	1,694	1,444	(250)
42080	DENTAL INSURANCE	312	65	312	312	-
42110	WORKER'S COMP.	952	4,917	3,750	1,610	(2,140)
TOTAL FRINGE BENEFITS		52,037	25,363	54,490	59,084	4,594
43100	PROFESSIONAL SERVICES	18,000	18,046	18,000	18,000	-
43110	MEDICAL SERVICES		360			-
TOTAL PURCHASED SERVICES		18,000	18,406	18,000	18,000	-
45230	TELECOMMUNICATIONS	1,445		1,445	1,445	-
45530	TRAINING & TRAVEL	782	2,253	782	782	-
45820	CERTIFICATIONS	2,400	484	1,000	1,000	-
TOTAL OTHER CHARGES		4,627	2,737	3,227	3,227	-
46110	UNIFORMS	3,240	306	2,000	2,000	-
46170	EMS/MEDICAL SUPPLIES	500	86			-
TOTAL MATERIALS & SUPPLIES		3,740	392	2,000	2,000	-
TOTAL OTHER OPERATING EXPENSES		78,404	46,898	77,717	82,311	4,594
48151	MOTOR VEHICLES & EQUIP.	23,613	17,608	500	500	-
TOTAL CAPITAL OUTLAY		23,613	17,608	500	500	-
TOTAL CAPITAL OUTLAY		23,613	17,608	500	500	-
TOTAL COMMUNITY PARAMEDIC		242,345	149,351	235,987	241,167	5,180

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	131,641	131,634	135,465	133,383	(2,082)
41020	SALARIES & WAGES-O/T	1,598	572	1,897	1,850	(47)
TOTAL PERSONAL SERVICES		133,239	132,206	137,362	135,233	(2,129)
TOTAL PERSONAL SERVICES		133,239	132,206	137,362	135,233	(2,129)
42010	FICA	10,187	9,105	10,508	10,345	(163)
42020	RETIREMENT - VRS (DB)	19,366	19,346	18,844	18,554	(290)
42030	RETIREMENT - VRS (DC)			914	1,809	895
42050	HEALTH INSURANCE	30,234	30,439	32,702	13,200	(19,502)
42060	LIFE INSURANCE - VRS	1,764	1,762	1,815	1,574	(241)
42070	DISABILITY (VLDP)	157	194	194	384	190
42080	DENTAL INSURANCE	468	468	468	468	-
42110	WORKER'S COMP.	1,403	1,327	1,420	860	(560)
TOTAL FRINGE BENEFITS		63,579	62,641	66,865	47,194	(19,671)
43320	SERVICE CONTRACTS	38,000	30,124	39,392	40,547	1,155
43330	MAINT & REP.-MACH & EQUIP	9,000	1,168	9,000	9,000	-
43360	MAINT & REP.-BLDGS & GNDS	50,600	51,758	35,000	40,000	5,000
43720	LAUNDRY & DRY CLEANING	500	472	600	500	(100)
TOTAL PURCHASED SERVICES		98,100	83,522	83,992	90,047	6,055
44300	CENTRAL STORES	500	12,797	10,000	10,000	-
TOTAL INTERNAL SERVICES		500	12,797	10,000	10,000	-
45110	ELECTRICITY	95,000	105,918	100,000	100,000	-
45120	HEATING	24,000	20,284	24,000	24,000	-
45130	WATER & SEWER	7,500	7,719	8,000	8,000	-
45230	TELECOMMUNICATIONS	1,500	2,089	1,500	1,500	-
45305	PROPERTY/LIABILITY INS.	11,870	10,378	11,420	12,770	1,350
TOTAL OTHER CHARGES		139,870	146,389	144,920	146,270	1,350
46070	REPAIR & MAINT. SUPPLIES	11,000	5,906	11,000	11,000	-
46110	UNIFORMS	800	784	800	800	-
46140	OTHER SUPPLIES	3,500	578	3,500	3,500	-
TOTAL MATERIALS & SUPPLIES		15,300	7,268	15,300	15,300	-
TOTAL OTHER OPERATING EXPENSES		317,349	312,617	321,077	308,811	(12,266)
48181	BUILDINGS & GROUNDS	41,000	9,444	30,000		(30,000)

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48272	HARDWARE				700	700
TOTAL CAPITAL OUTLAY		41,000	9,444	30,000	700	(29,300)
TOTAL CAPITAL OUTLAY		41,000	9,444	30,000	700	(29,300)
TOTAL PUBLIC SAFETY BUILDING		491,588	454,267	488,439	444,744	(43,695)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET
		BUDGET	ACTUAL	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	565,755	522,159	642,442	(6,786)
41050	ANNUAL LEAVE - SEPARATION	11,000	6,339		-
41051	SICK LEAVE - SEPARATION	9,595	9,246		-
41054	PTO - PAYOUT		2,488		-
	TOTAL PERSONAL SERVICES	586,350	540,231	642,442	(6,786)
	TOTAL PERSONAL SERVICES	586,350	540,231	642,442	(6,786)
42010	FICA	46,080	38,795	49,146	(519)
42020	RETIREMENT - VRS (DB)	85,577	76,001	89,364	(944)
42030	RETIREMENT - VRS (DC)			5,985	2,610
42050	HEALTH INSURANCE	103,983	83,631	120,145	(35,039)
42060	LIFE INSURANCE - VRS	7,796	6,923	8,609	(1,109)
42070	DISABILITY (VLDP)	1,474	810	1,268	554
42080	DENTAL INSURANCE	1,404	1,053	1,404	-
42110	WORKER'S COMP.	2,974	2,738	3,240	(1,120)
	TOTAL FRINGE BENEFITS	249,288	209,951	279,161	(35,567)
43100	PROFESSIONAL SERVICES	2,000	188	2,000	(624)
43320	SERVICE CONTRACTS	1,637	1,488	1,200	1,614
43600	ADVERTISING	3,000	946	1,500	-
	TOTAL PURCHASED SERVICES	6,637	2,622	4,700	990
44200	C.G. - PARTS AND LABOR	2,800	2,216	2,700	500
44300	CENTRAL STORES		233		-
44310	C.G. - FUEL	1,900	795	800	-
	TOTAL INTERNAL SERVICES	4,700	3,245	3,500	500
45230	TELECOMMUNICATIONS	623	569	624	492
45305	PROPERTY/LIABILITY INS.	4,130	3,611	3,980	470
45410	LEASE/RENT OF EQUIPMENT	5,252	4,918	5,252	-
45530	TRAINING & TRAVEL	2,777	1,900	2,734	1,838
45540	EDUCATION	1,000		1,000	(1,000)
45810	DUES & MEMBERSHIPS	3,085	389	3,130	176
	TOTAL OTHER CHARGES	16,867	11,387	16,720	1,976
46010	OFFICE SUPPLIES	1,000	140	500	-
46110	UNIFORMS	2,055	75	2,055	1,495
46120	BOOKS & SUBSCRIPTIONS	300		300	(100)
46140	OTHER SUPPLIES	1,800	2,801	1,800	-
	TOTAL MATERIALS & SUPPLIES	5,155	3,016	4,655	1,395

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		282,647	230,221	308,736	278,030	(30,706)
48111	MACHINERY & EQUIPMENT	16,000	15,245			-
48171	EDP EQUIPMENT		76	4,800	5,350	550
48271	EDP EQUIPMENT	1,380		1,300		(1,300)
48273	SOFTWARE	1,000	300	1,000	500	(500)
TOTAL CAPITAL OUTLAY		18,380	15,621	7,100	5,850	(1,250)
TOTAL CAPITAL OUTLAY		18,380	15,621	7,100	5,850	(1,250)
TOTAL GENERAL ENGINEERING		887,377	786,073	958,278	919,536	(38,742)

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
		----- 2023-2024 -----	----- 2023-2024 -----	2024-2025	2025-2026	
41010	SALARIES & WAGES-REG.	1,237,539	1,237,892	1,326,832	1,371,685	44,853
41017	STAND BY PAY		31			-
41020	SALARIES & WAGES-O/T	12,502	10,737	14,995	12,003	(2,992)
41027	STANDBY & BLENDED - OT		25			-
41030	PT SALARIES & WAGES-REG	59,341	42,457	48,026	46,787	(1,239)
41040	PT SALARIES & WAGES-O/T	1,000	40	1,000	1,000	-
41053	ANNUAL LEAVE - PAYOUT		5,672			-
41060	PTO - SEPARATION		1,039			-
TOTAL PERSONAL SERVICES		1,310,382	1,297,893	1,390,853	1,431,475	40,622
TOTAL PERSONAL SERVICES		1,310,382	1,297,893	1,390,853	1,431,475	40,622
42010	FICA	100,251	94,582	106,401	109,508	3,107
42020	RETIREMENT - VRS (DB)	182,044	181,725	184,563	190,801	6,238
42030	RETIREMENT - VRS (DC)			14,922	16,346	1,424
42050	HEALTH INSURANCE	149,866	135,822	158,394	190,424	32,030
42060	LIFE INSURANCE - VRS	16,581	16,554	17,779	16,186	(1,593)
42070	DISABILITY (VLDP)	2,697	2,875	3,163	3,465	302
42080	DENTAL INSURANCE	2,652	2,444	2,808	3,120	312
42110	WORKER'S COMP.	6,752	6,831	7,080	5,410	(1,670)
TOTAL FRINGE BENEFITS		460,843	440,833	495,110	535,260	40,150
43010	MISC. CONTRACTED SERVICES	1,000	3,325	1,000	1,000	-
43100	PROFESSIONAL SERVICES	2,500	12,846	2,500	2,500	-
43110	MEDICAL SERVICES	1,000	370	1,000	1,000	-
43140	ENGINEER., ARCH. & MAPPING	2,500				-
43310	REPAIRS & MAINTENANCE	2,500	865	2,500	11,000	8,500
43320	SERVICE CONTRACTS	33,688	27,351	29,912	39,844	9,932
43600	ADVERTISING	3,000	2,978	3,000	3,000	-
43710	UNIFORM MAINTENANCE CONT.	5,200	5,534	5,200	5,200	-
43720	LAUNDRY & DRY CLEANING				600	600
TOTAL PURCHASED SERVICES		51,388	53,268	45,112	64,144	19,032
44302	C.S.-POWER.EQUIP.SUPPLIES	1,000		1,000	1,000	-
TOTAL INTERNAL SERVICES		1,000		1,000	1,000	-
45110	ELECTRICITY	13,000	13,228	13,000	13,000	-
45120	HEATING	500	3,242	1,500	1,500	-
45130	WATER & SEWER	5,000	14,551	5,000	5,000	-
45210	POSTAGE	400	29	400	400	-
45220	MESSENGER SVS./PACKAGES	250		250	250	-
45230	TELECOMMUNICATIONS	7,625	7,412	7,700	7,700	-
45305	PROPERTY/LIABILITY INS.				6,410	6,410

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
 FUNCTION - 400 - PUBLIC WORKS
 ACTIVITY - 4100 - STREET MAINTENANCE
 DEPARTMENT - 410141 - PW ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45355	INSURANCE DEDUCTIBLE		550			-
45410	LEASE/RENT OF EQUIPMENT	25,000	10,662	31,856	31,856	-
45530	TRAINING & TRAVEL	17,500	23,384	19,571	19,425	(146)
45540	EDUCATION	1,500	2,000	1,500		(1,500)
45810	DUES & MEMBERSHIPS	1,220	3,312	2,220	2,220	-
TOTAL OTHER CHARGES		71,995	78,370	82,997	87,761	4,764
46010	OFFICE SUPPLIES	2,000	2,033	2,000	2,000	-
46070	REPAIR & MAINT. SUPPLIES	2,500	990	3,500	3,500	-
46120	BOOKS & SUBSCRIPTIONS	500	283	500	500	-
46140	OTHER SUPPLIES	3,000	3,559	3,000	3,000	-
TOTAL MATERIALS & SUPPLIES		8,000	6,866	9,000	9,000	-
TOTAL OTHER OPERATING EXPENSES		593,226	579,337	633,219	697,165	63,946
48121	FURNITURE & FIXTURES	2,000	3,970	3,000	3,000	-
48181	BUILDINGS & GROUNDS	1,000		16,700	1,000	(15,700)
48272	HARDWARE	37,292	24,526	13,950	14,900	950
TOTAL CAPITAL OUTLAY		40,292	28,496	33,650	18,900	(14,750)
TOTAL CAPITAL OUTLAY		40,292	28,496	33,650	18,900	(14,750)
TOTAL PW ADMINISTRATION		1,943,900	1,905,726	2,057,722	2,147,540	89,818

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	1,174,667	1,175,533	1,251,014	1,342,440	91,426
41017	STAND BY PAY	8,484	5,917	8,484	8,484	-
41020	SALARIES & WAGES-O/T	17,953	18,636	20,874	34,466	13,592
41027	STANDBY & BLENDED - OT	9,000	5,657	9,000	9,000	-
41030	PT SALARIES & WAGES-REG	25,784	15,459	27,644	27,909	265
41040	PT SALARIES & WAGES-O/T	1,000	10	1,000	1,000	-
41053	ANNUAL LEAVE - PAYOUT		33			-
41060	PTO - SEPARATION		858			-
TOTAL PERSONAL SERVICES		1,236,888	1,222,103	1,318,016	1,423,299	105,283
TOTAL PERSONAL SERVICES		1,236,888	1,222,103	1,318,016	1,423,299	105,283
42010	FICA	94,629	88,934	100,828	108,883	8,055
42020	RETIREMENT - VRS (DB)	172,791	172,520	174,017	186,733	12,716
42030	RETIREMENT - VRS (DC)			15,171	14,434	(737)
42050	HEALTH INSURANCE	196,270	170,097	199,380	204,502	5,122
42060	LIFE INSURANCE - VRS	15,747	15,715	16,764	15,841	(923)
42070	DISABILITY (VLDP)	2,312	2,752	3,216	3,060	(156)
42080	DENTAL INSURANCE	3,588	2,652	3,588	3,588	-
42110	WORKER'S COMP.	32,612	28,120	31,840	33,490	1,650
TOTAL FRINGE BENEFITS		517,949	480,790	544,804	570,531	25,727
43010	MISC. CONTRACTED SERVICES	18,000	62,270	18,000	18,000	-
43100	PROFESSIONAL SERVICES	2,500	12,980	2,500	2,500	-
43110	MEDICAL SERVICES	4,500	1,815	4,500	4,500	-
43140	ENGINEER., ARCH. & MAPPING	2,500				-
43310	REPAIRS & MAINTENANCE	2,000				-
43320	SERVICE CONTRACTS	2,877	758	3,134	3,134	-
43325	TIPPING FEE-CO LANDFILL	2,000		2,000	2,000	-
43330	MAINT & REP.-MACH & EQUIP	10,000	3,124	10,000	10,000	-
43336	MAINT & REP.-RADIO EQUIP	2,000		2,000	2,000	-
43340	MAINT & REP.-FURN & FIX	1,500		1,500	1,500	-
43350	MAINT & REP.-AUTOS	15,000	9,508	15,000	15,000	-
43360	MAINT & REP.-BLDGS & GNDS	5,000	5,798	5,000	5,000	-
43372	MAINT & REP.-BRIDGES	119,940	60,590	150,000	150,000	-
43374	MAINT & REP.-ALLOWABLE	5,179,178	2,364,428	2,125,000	2,125,000	-
43375	MAINT & REP.-NON-ALLOW.	25,000	27,253	25,000	25,000	-
43376	MAINT & REP.-TRAILS/BRIDG		2,128	20,000	20,000	-
43385	MAINT & REP.-ADA			200,000	200,000	-
43600	ADVERTISING	3,000	480	3,000	3,000	-
43710	UNIFORM MAINTENANCE CONT.	9,200	8,357	9,200	9,200	-
43720	LAUNDRY & DRY CLEANING	2,000				-
43890	STATE FEES AND PERMITS	500		500	500	-
43891	FEDERAL FEES	1,000				-

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 -----	BUDGET	2023-2024 ----- ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	NET CHANGE
TOTAL PURCHASED SERVICES		5,407,695	2,559,491	2,596,334	2,596,334	-
44200	C.G. - PARTS AND LABOR	304,600	282,555	302,400	295,200	(7,200)
44302	C.S.-POWER.EQUIP.SUPPLIES	20,000	25,693	22,000	22,000	-
44310	C.G. - FUEL	111,900	93,588	92,900	95,000	2,100
44314	INVENTORY ADJ - UTILITIES		10,823			-
TOTAL INTERNAL SERVICES		436,500	412,660	417,300	412,200	(5,100)
45110	ELECTRICITY	13,000	8,700	13,000	13,000	-
45120	HEATING	9,000	7,833	9,000	9,000	-
45130	WATER & SEWER		146			-
45210	POSTAGE	400		400	400	-
45220	MESSENGER SVS./PACKAGES	100				-
45230	TELECOMMUNICATIONS	17,080	14,844	16,700	16,700	-
45305	PROPERTY/LIABILITY INS.	51,110	44,685	49,160	54,950	5,790
45355	INSURANCE DEDUCTIBLE		4,973			-
45394	RETIREE H'CARE BENEFIT	4,200	4,200	4,200	4,200	-
45410	LEASE/RENT OF EQUIPMENT	10,000	2,592	10,000	10,000	-
45530	TRAINING & TRAVEL	9,150	3,542	9,150	8,100	(1,050)
45540	EDUCATION	2,500		2,500		(2,500)
45675	TRANSPORTATION SAFETY	3,000	271	3,000	3,000	-
45810	DUES & MEMBERSHIPS	1,210		1,210	500	(710)
TOTAL OTHER CHARGES		120,750	91,786	118,320	119,850	1,530
46010	OFFICE SUPPLIES	1,000	596	1,000	1,000	-
46070	REPAIR & MAINT. SUPPLIES	10,000	19,254	15,000	20,000	5,000
46080	POWERED EQUIPMENT FUELS	1,000	564	1,000	1,000	-
46120	BOOKS & SUBSCRIPTIONS	500	71	500	250	(250)
46140	OTHER SUPPLIES	2,500	2,939	4,000	4,000	-
46170	EMS/MEDICAL SUPPLIES	2,100		5,600	500	(5,100)
TOTAL MATERIALS & SUPPLIES		17,100	23,425	27,100	26,750	(350)
TOTAL OTHER OPERATING EXPENSES		6,499,994	3,568,151	3,703,858	3,725,665	21,807
48106	SIDEWALKS	238,926	113,227	150,000	150,000	-
48151	MOTOR VEHICLES & EQUIP.	95,000	44,618	250,000	55,000	(195,000)
48181	BUILDINGS & GROUNDS	3,000	13,723	3,000	5,000	2,000
48272	HARDWARE	11,800	1,287	6,400	950	(5,450)
48284	IMPROVEMENTS		65,906			-
TOTAL CAPITAL OUTLAY		348,726	238,762	409,400	210,950	(198,450)
TOTAL CAPITAL OUTLAY		348,726	238,762	409,400	210,950	(198,450)

04/06/2025

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 -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL HIGHWAY & STREET MAINT.		8,085,608	5,029,016	5,431,274	5,359,914	(71,360)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45110	ELECTRICITY		180			-
45111	STREET LIGHTS	333,157	333,026	341,415	341,415	-
45112	ARTERIAL STREET LIGHTS	240,476	239,624	244,100	244,100	-
45305	PROPERTY/LIABILITY INS.	2,430	2,125	2,340	2,620	280
TOTAL OTHER CHARGES		576,063	574,955	587,855	588,135	280
46010	OFFICE SUPPLIES		7			-
TOTAL MATERIALS & SUPPLIES			7			-
TOTAL OTHER OPERATING EXPENSES		576,063	574,962	587,855	588,135	280
TOTAL STREET LIGHTS		576,063	574,962	587,855	588,135	280

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.		213			-
41020	SALARIES & WAGES-O/T	50,000	55,660	50,000	50,000	-
TOTAL PERSONAL SERVICES		50,000	55,874	50,000	50,000	-
TOTAL PERSONAL SERVICES		50,000	55,874	50,000	50,000	-
42010	FICA	3,825	4,055	3,825	3,825	-
42020	RETIREMENT - VRS (DB)		30			-
42050	HEALTH INSURANCE		32			-
42060	LIFE INSURANCE - VRS		3			-
42070	DISABILITY (VLDP)		1			-
42080	DENTAL INSURANCE		1			-
TOTAL FRINGE BENEFITS		3,825	4,122	3,825	3,825	-
43320	SERVICE CONTRACTS	70,000	48,091	70,000	70,000	-
43330	MAINT & REP.-MACH & EQUIP	9,000	692	9,000	9,000	-
43360	MAINT & REP.-BLDGS & GNDS	11,208	14,642	6,500	6,500	-
43374	MAINT & REP.-ALLOWABLE	2,000		2,000	2,000	-
43375	MAINT & REP.-NON-ALLOW.	2,000		2,000	2,000	-
TOTAL PURCHASED SERVICES		94,208	63,424	89,500	89,500	-
44200	C.G. - PARTS AND LABOR	61,000	14,527	108,224	62,200	(46,024)
44300	CENTRAL STORES		47			-
44302	C.S.-POWER.EQUIP.SUPPLIES	12,000	1,118	12,000	12,000	-
44310	C.G. - FUEL	1,700	3,354	4,400	3,600	(800)
TOTAL INTERNAL SERVICES		74,700	19,046	124,624	77,800	(46,824)
45110	ELECTRICITY	4,000	5,630	4,000	4,000	-
45120	HEATING	2,500	953	2,500	2,500	-
45130	WATER & SEWER	500				-
45305	PROPERTY/LIABILITY INS.	2,540	2,221	2,450	2,740	290
45530	TRAINING & TRAVEL		240			-
TOTAL OTHER CHARGES		9,540	9,044	8,950	9,240	290
46070	REPAIR & MAINT. SUPPLIES	55,000	193,824	30,000	30,000	-
46140	OTHER SUPPLIES	4,000	1,654	4,000	4,000	-
TOTAL MATERIALS & SUPPLIES		59,000	195,479	34,000	34,000	-
TOTAL OTHER OPERATING EXPENSES		241,273	291,114	260,899	214,365	(46,534)

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48111	MACHINERY & EQUIPMENT	132,784	70,319	58,000	58,000	-
TOTAL CAPITAL OUTLAY		132,784	70,319	58,000	58,000	-
TOTAL CAPITAL OUTLAY		132,784	70,319	58,000	58,000	-
TOTAL SNOW & ICE REMOVAL		424,057	417,306	368,899	322,365	(46,534)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	657,911	652,156	794,122	872,594	78,472
41017	STAND BY PAY	8,484	12,939	8,484	8,484	-
41020	SALARIES & WAGES-O/T	22,550	21,339	27,644	25,321	(2,323)
41027	STANDBY & BLENDED - OT	3,000	8,913	3,000	5,000	2,000
41030	PT SALARIES & WAGES-REG	10,440		28,170	28,440	270
41060	PTO - SEPARATION		4,284			-
TOTAL PERSONAL SERVICES		702,385	699,631	861,420	939,839	78,419
TOTAL PERSONAL SERVICES		702,385	699,631	861,420	939,839	78,419
42010	FICA	53,732	51,333	65,899	71,897	5,998
42020	RETIREMENT - VRS (DB)	96,779	96,705	110,462	121,377	10,915
42030	RETIREMENT - VRS (DC)			15,587	17,177	1,590
42050	HEALTH INSURANCE	108,648	78,640	111,415	107,462	(3,953)
42060	LIFE INSURANCE - VRS	8,819	8,809	10,641	10,297	(344)
42070	DISABILITY (VLDP)	2,975	2,702	3,304	3,642	338
42080	DENTAL INSURANCE	2,106	1,560	2,184	2,340	156
42090	UNEMPLOYMENT		516			-
42110	WORKER'S COMP.	7,922	9,963	12,120	12,430	310
TOTAL FRINGE BENEFITS		280,981	250,228	331,612	346,622	15,010
43010	MISC. CONTRACTED SERVICES	18,000	9,250	19,000	21,500	2,500
43100	PROFESSIONAL SERVICES	270,000	132,229	495,000	955,000	460,000
43110	MEDICAL SERVICES	2,000	1,455	2,000	2,000	-
43320	SERVICE CONTRACTS	19,088	16,441	22,314	22,314	-
43330	MAINT & REP.-MACH & EQUIP	4,000	325	4,000	4,000	-
43350	MAINT & REP.-AUTOS	3,000				-
43360	MAINT & REP.-BLDGS & GNDS	1,000	513	1,000	1,000	-
43374	MAINT & REP.-ALLOWABLE	2,500	480	2,500	2,500	-
43375	MAINT & REP.-NON-ALLOW.	2,500		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	75,000	5,000
43388	MAINT & REP.-PAVE MARKING			132,500	132,500	-
43600	ADVERTISING	1,750	880	1,000	750	(250)
43710	UNIFORM MAINTENANCE CONT.	6,000	5,668	6,000	6,000	-
TOTAL PURCHASED SERVICES		329,838	167,241	912,814	1,380,064	467,250
44200	C.G. - PARTS AND LABOR	27,700	52,240	36,200	51,900	15,700
44302	C.S.-POWER.EQUIP.SUPPLIES	8,800	923	8,800	8,800	-
44310	C.G. - FUEL	25,400	23,325	24,200	22,700	(1,500)
44314	INVENTORY ADJ - UTILITIES		49,479			-
TOTAL INTERNAL SERVICES		61,900	125,966	69,200	83,400	14,200

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45110	ELECTRICITY	50,000	47,046	50,000	50,000	-
45120	HEATING		1,599	1,000	1,000	-
45210	POSTAGE	300	351	500	500	-
45220	MESSENGER SVS./PACKAGES	150				-
45230	TELECOMMUNICATIONS	5,165	5,029	4,500	4,500	-
45305	PROPERTY/LIABILITY INS.	16,260	14,216	15,640	17,490	1,850
45410	LEASE/RENT OF EQUIPMENT	500	91	500	500	-
45530	TRAINING & TRAVEL	13,550	16,409	13,530	11,350	(2,180)
45540	EDUCATION	2,500				-
45810	DUES & MEMBERSHIPS	1,200	425	1,200	1,200	-
45850	FREIGHT & DRAYAGE	200				-
TOTAL OTHER CHARGES		89,825	85,167	86,870	86,540	(330)
46010	OFFICE SUPPLIES	1,000	961	1,000	1,000	-
46070	REPAIR & MAINT. SUPPLIES	368,734	355,183	15,000	20,000	5,000
46080	POWERED EQUIPMENT FUELS	1,500	1,515	1,500	1,500	-
46140	OTHER SUPPLIES	3,500	2,895	3,500	22,500	19,000
TOTAL MATERIALS & SUPPLIES		374,734	360,554	21,000	45,000	24,000
TOTAL OTHER OPERATING EXPENSES		1,137,278	989,156	1,421,496	1,941,626	520,130
48111	MACHINERY & EQUIPMENT	285,818	252,349	130,000	450,000	320,000
48113	EQUIPMENT	466,000				-
48151	MOTOR VEHICLES & EQUIP.	63,574	63,574	250,000	125,000	(125,000)
48181	BUILDINGS & GROUNDS	15,000	5,503		11,000	11,000
48272	HARDWARE	6,600	2,421	6,450	6,760	310
TOTAL CAPITAL OUTLAY		836,992	323,848	386,450	592,760	206,310
TOTAL CAPITAL OUTLAY		836,992	323,848	386,450	592,760	206,310
TOTAL TRAFFIC ENGINEERING		2,676,655	2,012,635	2,669,366	3,474,225	804,859

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET
		BUDGET	ACTUAL	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	330,741	323,835	385,054	19,488
41017	STAND BY PAY	1,468	2,778	1,468	-
41020	SALARIES & WAGES-O/T	4,644	7,046	5,213	2,690
41027	STANDBY & BLENDED - OT	1,000	2,274	1,000	1,500
41030	PT SALARIES & WAGES-REG	15,080	5,040	19,531	187
TOTAL PERSONAL SERVICES		352,933	340,973	412,266	23,865
TOTAL PERSONAL SERVICES		352,933	340,973	412,266	23,865
42010	FICA	26,999	23,940	31,538	1,826
42020	RETIREMENT - VRS (DB)	48,652	47,632	53,562	2,710
42030	RETIREMENT - VRS (DC)			5,575	188
42050	HEALTH INSURANCE	74,917	67,715	88,704	1,779
42060	LIFE INSURANCE - VRS	4,432	4,339	5,159	(385)
42070	DISABILITY (VLDP)	618	916	1,182	40
42080	DENTAL INSURANCE	1,092	936	1,092	-
42110	WORKER'S COMP.	7,600	7,519	7,080	(530)
TOTAL FRINGE BENEFITS		164,310	152,996	193,892	5,628
43010	MISC. CONTRACTED SERVICES	93,000	93,354	88,000	2,000
43100	PROFESSIONAL SERVICES	1,000	196	25,000	(25,000)
43110	MEDICAL SERVICES	500	355	500	-
43320	SERVICE CONTRACTS	709	172	674	-
43330	MAINT & REP.-MACH & EQUIP	2,500	616	2,500	-
43350	MAINT & REP.-AUTOS	1,500		1,500	-
43360	MAINT & REP.-BLDGS & GNDS	1,000	547	1,000	-
43374	MAINT & REP.-ALLOWABLE	5,500		5,500	-
43710	UNIFORM MAINTENANCE CONT.	2,800	2,657	2,800	-
TOTAL PURCHASED SERVICES		108,509	97,897	127,474	(23,000)
44200	C.G. - PARTS AND LABOR	35,600	24,270	37,900	(2,000)
44302	C.S.-POWER.EQUIP.SUPPLIES	6,500	5,833	8,000	-
44310	C.G. - FUEL	17,000	17,142	19,000	200
44314	INVENTORY ADJ - UTILITIES		4,860		-
TOTAL INTERNAL SERVICES		59,100	52,105	64,900	(1,800)
45110	ELECTRICITY		788	500	-
45230	TELECOMMUNICATIONS	500	812	500	-
45305	PROPERTY/LIABILITY INS.	3,360	2,938	3,240	390
45410	LEASE/RENT OF EQUIPMENT	5,500	417	5,500	-
45530	TRAINING & TRAVEL	4,725	2,592	5,600	(1,925)
45540	EDUCATION	500			-
45860	LITTER CONTROL	2,000			-

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER CHARGES		16,585	7,546	15,340	13,805	(1,535)
46010	OFFICE SUPPLIES	400	175	400	400	-
46070	REPAIR & MAINT. SUPPLIES	5,000	6,220	5,000	5,000	-
46080	POWERED EQUIPMENT FUELS	4,200	6,292	4,200	4,200	-
46140	OTHER SUPPLIES	2,000	1,781	2,500	2,500	-
46181	HORTICULTURE	33,000	49,251	33,000	33,000	-
TOTAL MATERIALS & SUPPLIES		44,600	63,719	45,100	45,100	-
TOTAL OTHER OPERATING EXPENSES		393,104	374,263	446,706	425,999	(20,707)
48111	MACHINERY & EQUIPMENT			30,000		(30,000)
48181	BUILDINGS & GROUNDS			13,000		(13,000)
48272	HARDWARE		903	2,250	950	(1,300)
TOTAL CAPITAL OUTLAY			903	45,250	950	(44,300)
TOTAL CAPITAL OUTLAY			903	45,250	950	(44,300)
TOTAL HIWAY/ST. BEAUTIFICATION		746,037	716,140	904,222	863,080	(41,142)

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	47,371	47,367	48,783	50,727	1,944
41020	SALARIES & WAGES-O/T	559	171	683	704	21
TOTAL PERSONAL SERVICES		47,930	47,538	49,466	51,431	1,965
TOTAL PERSONAL SERVICES		47,930	47,538	49,466	51,431	1,965
42010	FICA	3,669	3,129	3,784	3,934	150
42020	RETIREMENT - VRS (DB)	6,973	6,967	6,787	7,056	269
42030	RETIREMENT - VRS (DC)			1,184	1,219	35
42050	HEALTH INSURANCE	11,691	13,130	14,107	14,468	361
42060	LIFE INSURANCE - VRS	640	635	654	599	(55)
42070	DISABILITY (VLDP)	205	251	251	259	8
42080	DENTAL INSURANCE	156	156	156	156	-
42110	WORKER'S COMP.	1,412	1,121	1,190	930	(260)
TOTAL FRINGE BENEFITS		24,746	25,389	28,113	28,621	508
43010	MISC. CONTRACTED SERVICES	1,000				-
43100	PROFESSIONAL SERVICES	52,920	19,170	2,500	2,500	-
43110	MEDICAL SERVICES	200	55	200	200	-
43320	SERVICE CONTRACTS	158	34	97	97	-
43330	MAINT & REP.-MACH & EQUIP	1,500	1,438	1,500	1,500	-
43360	MAINT & REP.-BLDGS & GNDS	6,500	1,033	1,500	201,500	200,000
43600	ADVERTISING	150				-
43710	UNIFORM MAINTENANCE CONT.	400	399	400	400	-
TOTAL PURCHASED SERVICES		62,828	22,129	6,197	206,197	200,000
44200	C.G. - PARTS AND LABOR	2,200	1,831	1,900	1,100	(800)
44300	CENTRAL STORES	200				-
44302	C.S.-POWER.EQUIP.SUPPLIES	6,500	3,276	6,500	6,500	-
44310	C.G. - FUEL	2,600	601	700	500	(200)
44314	INVENTORY ADJ - UTILITIES		641			-
TOTAL INTERNAL SERVICES		11,500	6,349	9,100	8,100	(1,000)
45110	ELECTRICITY	32,000	26,299	32,000	32,000	-
45130	WATER & SEWER	600	666	650	650	-
45210	POSTAGE	50				-
45230	TELECOMMUNICATIONS	1,000	484	1,000	1,000	-
45305	PROPERTY/LIABILITY INS.	11,910	10,413	11,460	12,810	1,350
45410	LEASE/RENT OF EQUIPMENT	1,500		1,500	1,500	-
45530	TRAINING & TRAVEL	450		450	450	-
TOTAL OTHER CHARGES		47,510	37,863	47,060	48,410	1,350

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46010	OFFICE SUPPLIES	1,000	164	1,000	1,000	-
46070	REPAIR & MAINT. SUPPLIES	2,500	623	2,500	2,500	-
46080	POWERED EQUIPMENT FUELS	3,500	195	1,000	1,000	-
46140	OTHER SUPPLIES	400		400	400	-
TOTAL MATERIALS & SUPPLIES		7,400	981	4,900	4,900	-
TOTAL OTHER OPERATING EXPENSES		153,984	92,711	95,370	296,228	200,858
48184	IMPROVEMENTS	27,781				-
48272	HARDWARE			1,000		(1,000)
TOTAL CAPITAL OUTLAY		27,781		1,000		(1,000)
TOTAL CAPITAL OUTLAY		27,781		1,000		(1,000)
TOTAL DOWNTOWN PARKING MAINT		229,695	140,249	145,836	347,659	201,823

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	245,050	242,759	281,769	276,522	(5,247)
41017	STAND BY PAY	1,468		1,468	1,468	-
41020	SALARIES & WAGES-O/T	3,469	1,820	3,946	3,835	(111)
41027	STANDBY & BLENDED - OT	2,000	80	2,000	2,000	-
41060	PTO - SEPARATION		2,158			-
TOTAL PERSONAL SERVICES		251,987	246,817	289,183	283,825	(5,358)
TOTAL PERSONAL SERVICES		251,987	246,817	289,183	283,825	(5,358)
42010	FICA	20,200	18,123	22,123	21,713	(410)
42020	RETIREMENT - VRS (DB)	37,809	35,733	39,195	38,464	(731)
42030	RETIREMENT - VRS (DC)			4,450	6,647	2,197
42050	HEALTH INSURANCE	58,663	27,788	31,950	81,320	49,370
42060	LIFE INSURANCE - VRS	3,443	3,343	3,776	3,262	(514)
42070	DISABILITY (VLDP)	1,029	998	943	1,409	466
42080	DENTAL INSURANCE	936	299	936	936	-
42110	WORKER'S COMP.	4,099	5,660	5,950	5,530	(420)
TOTAL FRINGE BENEFITS		126,179	91,944	109,323	159,281	49,958
43100	PROFESSIONAL SERVICES		46			-
43110	MEDICAL SERVICES	1,000	360	1,000	1,000	-
43320	SERVICE CONTRACTS	656	207	630	630	-
43330	MAINT & REP.-MACH & EQUIP		58	1,500	1,500	-
43350	MAINT & REP.-AUTOS	500				-
43360	MAINT & REP.-BLDGS & GNDS	1,000	366	1,000	1,000	-
43374	MAINT & REP.-ALLOWABLE			3,000	3,000	-
43375	MAINT & REP.-NON-ALLOW.	500		500	500	-
43600	ADVERTISING	500		500	500	-
43710	UNIFORM MAINTENANCE CONT.	2,400	2,714	2,400	2,400	-
TOTAL PURCHASED SERVICES		6,556	3,751	10,530	10,530	-
44200	C.G. - PARTS AND LABOR	12,200	13,726	15,300	14,100	(1,200)
44302	C.S.-POWER.EQUIP.SUPPLIES	12,000	17,972	15,000	15,000	-
44310	C.G. - FUEL	6,000	4,726	3,800	4,800	1,000
TOTAL INTERNAL SERVICES		30,200	36,424	34,100	33,900	(200)
45120	HEATING		3,975	2,500	2,500	-
45305	PROPERTY/LIABILITY INS.	2,420	2,116	2,330	2,610	280
45410	LEASE/RENT OF EQUIPMENT			1,500	1,500	-
45530	TRAINING & TRAVEL	1,500	686	1,500	2,000	500
45540	EDUCATION	500				-
TOTAL OTHER CHARGES		4,420	6,777	7,830	8,610	780

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46010	OFFICE SUPPLIES	250	57	250	250	-
46070	REPAIR & MAINT. SUPPLIES	2,000	1,678	2,500	3,000	500
46080	POWERED EQUIPMENT FUELS	300		300	300	-
46140	OTHER SUPPLIES	2,500	1,582	3,000	3,000	-
TOTAL MATERIALS & SUPPLIES		5,050	3,318	6,050	6,550	500
TOTAL OTHER OPERATING EXPENSES		172,405	142,214	167,833	218,871	51,038
TOTAL STREET & ROAD CLEANING		424,392	389,031	457,016	502,696	45,680

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	159,078	158,962	172,785	220,984	48,199
41020	SALARIES & WAGES-O/T	914	201	1,049	1,677	628
41030	PT SALARIES & WAGES-REG	20,955	14,840	25,847	26,626	779
TOTAL PERSONAL SERVICES		180,947	174,003	199,681	249,287	49,606
TOTAL PERSONAL SERVICES		180,947	174,003	199,681	249,287	49,606
42010	FICA	13,840	12,636	15,276	19,071	3,795
42020	RETIREMENT - VRS (DB)	23,400	23,437	24,035	30,738	6,703
42030	RETIREMENT - VRS (DC)			842	1,900	1,058
42050	HEALTH INSURANCE	26,349	18,517	22,287	32,769	10,482
42060	LIFE INSURANCE - VRS	2,130	2,135	2,315	2,608	293
42070	DISABILITY (VLDP)	157	134	179	403	224
42080	DENTAL INSURANCE	468	442	468	624	156
42110	WORKER'S COMP.	1,650	1,533	1,780	1,520	(260)
TOTAL FRINGE BENEFITS		67,994	58,833	67,182	89,633	22,451
43100	PROFESSIONAL SERVICES	155,000	81,402	60,000	45,000	(15,000)
43110	MEDICAL SERVICES	400	140	400	400	-
43320	SERVICE CONTRACTS	45,643	33,499	37,392	36,254	(1,138)
43330	MAINT & REP.-MACH & EQUIP	15,000	706	20,000	20,000	-
43360	MAINT & REP.-BLDGS & GNDS	18,000	43,407	17,000	18,000	1,000
43362	MAINT & REP.-409 S. MAIN	15,000	20,728	15,000	15,000	-
43600	ADVERTISING	1,000		1,500	1,500	-
43720	LAUNDRY & DRY CLEANING	500	482	600	600	-
43890	STATE FEES AND PERMITS	80	20	80	80	-
TOTAL PURCHASED SERVICES		250,623	180,384	151,972	136,834	(15,138)
44200	C.G. - PARTS AND LABOR	200	200		200	200
44300	CENTRAL STORES	500	7,536	7,000	7,000	-
44314	INVENTORY ADJ - UTILITIES		5,182			-
TOTAL INTERNAL SERVICES		700	12,917	7,000	7,200	200
45110	ELECTRICITY	15,000	19,256	15,000	16,000	1,000
45114	ELECTRICITY-409 S. MAIN	60,000	65,407	63,000	63,000	-
45120	HEATING	6,000	3,341	6,000	6,000	-
45130	WATER & SEWER	7,000	4,989	7,000	7,000	-
45210	POSTAGE	100				-
45230	TELECOMMUNICATIONS	1,000	3,772	1,000		(1,000)
45305	PROPERTY/LIABILITY INS.	20,540	17,958	19,760	23,570	3,810
45810	DUES & MEMBERSHIPS	3,260	1,810	1,810	2,000	190
TOTAL OTHER CHARGES		112,900	116,533	113,570	117,570	4,000

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46010	OFFICE SUPPLIES	500	47	500	500	-
46070	REPAIR & MAINT. SUPPLIES	8,000	1,397	2,000	2,000	-
46110	UNIFORMS	1,100	902	1,100	1,100	-
46140	OTHER SUPPLIES	1,000	297	1,000	1,000	-
TOTAL MATERIALS & SUPPLIES		10,600	2,643	4,600	4,600	-
TOTAL OTHER OPERATING EXPENSES		442,817	371,310	344,324	355,837	11,513
48111	MACHINERY & EQUIPMENT			10,700		(10,700)
48121	FURNITURE & FIXTURES	10,000				-
48151	MOTOR VEHICLES & EQUIP.	44,031	44,870		75,000	75,000
48181	BUILDINGS & GROUNDS	7,500	1,497	6,500		(6,500)
48272	HARDWARE	2,200	643	3,600	1,950	(1,650)
TOTAL CAPITAL OUTLAY		63,731	47,011	20,800	76,950	56,150
TOTAL CAPITAL OUTLAY		63,731	47,011	20,800	76,950	56,150
TOTAL GENERAL PROPERTIES		687,495	592,324	564,805	682,074	117,269

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 400 - PUBLIC WORKS

ACTIVITY - 4300 - MAINT. OF GENERAL BLDGS.

DEPARTMENT - 430641 - NAVIGATION CNTR FACILITY

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43100	PROFESSIONAL SERVICES	1,000	800	1,000	1,000	-
43320	SERVICE CONTRACTS	12,000		12,000	20,400	8,400
43330	MAINT & REP.-MACH & EQUIP			5,000	5,000	-
43360	MAINT & REP.-BLDGS & GNDS			5,000	5,000	-
TOTAL PURCHASED SERVICES		13,000	800	23,000	31,400	8,400
44300	CENTRAL STORES	1,500		1,500	1,500	-
TOTAL INTERNAL SERVICES		1,500		1,500	1,500	-
45110	ELECTRICITY	12,000	2,073	12,000	12,000	-
45120	HEATING	5,000		5,000	5,000	-
45130	WATER & SEWER	5,000	853	5,000	5,000	-
45210	POSTAGE	100		100		(100)
45305	PROPERTY/LIABILITY INS.	15,000	1,854	2,040	4,560	2,520
TOTAL OTHER CHARGES		37,100	4,779	24,140	26,560	2,420
46070	REPAIR & MAINT. SUPPLIES	47,400	577	37,400	37,400	-
46140	OTHER SUPPLIES	1,000		1,000	1,000	-
TOTAL MATERIALS & SUPPLIES		48,400	577	38,400	38,400	-
TOTAL OTHER OPERATING EXPENSES		100,000	6,157	87,040	97,860	10,820
TOTAL NAVIGATION CNTR FACILITY		100,000	6,157	87,040	97,860	10,820

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45610	LOCAL HEALTH DEPARTMENT	313,410	242,955	324,870	360,470	35,600
TOTAL OTHER CHARGES		313,410	242,955	324,870	360,470	35,600
TOTAL OTHER OPERATING EXPENSES		313,410	242,955	324,870	360,470	35,600
TOTAL LOCAL HEALTH DEPT.		313,410	242,955	324,870	360,470	35,600

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 -----	-----	2023-2024 -----	-----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL		BUDGET	PROPOSED	CHANGE
45620	CSB-OPERATING	1,185,773	1,185,773		1,264,332	1,256,044	(8,288)
TOTAL OTHER CHARGES		1,185,773	1,185,773		1,264,332	1,256,044	(8,288)
TOTAL OTHER OPERATING EXPENSES		1,185,773	1,185,773		1,264,332	1,256,044	(8,288)
TOTAL COMM. SERVICES BOARD		1,185,773	1,185,773		1,264,332	1,256,044	(8,288)

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45740	TAX RELIEF FOR THE ELDER.	203,000	202,951	210,000	290,000	80,000
45742	TAX RELIEF FOR DISAB VETS	72,000	71,839	70,000	100,000	30,000
TOTAL OTHER CHARGES		275,000	274,790	280,000	390,000	110,000
TOTAL OTHER OPERATING EXPENSES		275,000	274,790	280,000	390,000	110,000
TOTAL TAX RELF ELDRLY/DSAB VETS		275,000	274,790	280,000	390,000	110,000

04/06/2025

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43700	CONTRACTED SERVICES				150,000	150,000
TOTAL PURCHASED SERVICES					150,000	150,000
TOTAL OTHER OPERATING EXPENSES					150,000	150,000
TOTAL NAVIGATION CENTER					150,000	150,000

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 700 - PARKS, REC. & CULTURAL
ACTIVITY - 7100 - PARKS & RECREATION
DEPARTMENT - 710171 - P & R ADMINISTRATION

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	397,635	397,634	411,384	427,816	16,432
41020	SALARIES & WAGES-O/T		3			-
41054	PTO - PAYOUT		2,313			-
TOTAL PERSONAL SERVICES		397,635	399,950	411,384	427,816	16,432
TOTAL PERSONAL SERVICES		397,635	399,950	411,384	427,816	16,432
42010	FICA	30,419	29,031	31,471	32,728	1,257
42020	RETIREMENT - VRS (DB)	58,494	58,485	57,224	59,509	2,285
42030	RETIREMENT - VRS (DC)			5,687	5,857	170
42050	HEALTH INSURANCE	37,326	37,579	40,373	41,409	1,036
42060	LIFE INSURANCE - VRS	5,321	5,328	5,513	5,048	(465)
42070	DISABILITY (VLDP)	1,085	1,202	1,206	1,242	36
42080	DENTAL INSURANCE	780	312	780	780	-
42090	UNEMPLOYMENT			250		(250)
42110	WORKER'S COMP.	1,871	276	250	140	(110)
TOTAL FRINGE BENEFITS		135,296	132,214	142,754	146,713	3,959
43100	PROFESSIONAL SERVICES	8,878	11,275	12,242	287,242	275,000
43110	MEDICAL SERVICES	9,950	6,055	9,950	9,950	-
43165	CREDIT CARD SERVICE FEES	18,000	12,223	18,000	18,000	-
43320	SERVICE CONTRACTS	98,941	94,030	129,170	138,949	9,779
43360	MAINT & REP.-BLDGS & GNDS		204			-
43600	ADVERTISING	15,000	3,579	12,500	12,500	-
43700	CONTRACTED SERVICES	17,000	19,686	20,000	20,632	632
43860	ROCKINGHAM COUNTY	850	851	850	850	-
43890	STATE FEES AND PERMITS	80		80	80	-
TOTAL PURCHASED SERVICES		168,699	147,903	202,792	488,203	285,411
44200	C.G. - PARTS AND LABOR	22,200	19,068	21,500	19,800	(1,700)
44300	CENTRAL STORES	500	17	500	500	-
44310	C.G. - FUEL	500	544	400	900	500
TOTAL INTERNAL SERVICES		23,200	19,629	22,400	21,200	(1,200)
45110	ELECTRICITY	500	391	500	500	-
45210	POSTAGE	675	355	675	675	-
45230	TELECOMMUNICATIONS	9,230	10,722	10,800	12,200	1,400
45305	PROPERTY/LIABILITY INS.	15,480	13,534	14,890	16,650	1,760
45394	RETIREE H'CARE BENEFIT	300	300			-
45410	LEASE/RENT OF EQUIPMENT	10,600	9,135	10,600	11,892	1,292
45530	TRAINING & TRAVEL	12,560	17,668	16,990	23,665	6,675
45803	FESTIVALS		2,500			-
45810	DUES & MEMBERSHIPS	2,720	2,353	7,751	8,430	679

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER CHARGES		52,065	56,959	62,206	74,012	11,806
46010	OFFICE SUPPLIES	13,900	9,206	13,900	13,900	-
46110	UNIFORMS		13,944	15,000	15,000	-
46120	BOOKS & SUBSCRIPTIONS	175		175	175	-
46130	RECREATIONAL SUPPLIES	400	58			-
46140	OTHER SUPPLIES	2,000	6,219	4,000	4,000	-
46145	SAFETY MATERIALS			17,000	3,500	(13,500)
TOTAL MATERIALS & SUPPLIES		16,475	29,427	50,075	36,575	(13,500)
TOTAL OTHER OPERATING EXPENSES		395,735	386,131	480,227	766,703	286,476
48151	MOTOR VEHICLES & EQUIP.	36,791	37,246			-
48184	IMPROVEMENTS		435			-
48221	FURNITURE & FIXTURES	500	315	4,425	3,000	(1,425)
48272	HARDWARE	32,900	21,600	18,300	26,010	7,710
TOTAL CAPITAL OUTLAY		70,191	59,597	22,725	29,010	6,285
TOTAL CAPITAL OUTLAY		70,191	59,597	22,725	29,010	6,285
TOTAL P & R ADMINISTRATION		863,561	845,678	914,336	1,223,529	309,193

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	676,637	676,632	768,024	767,742	(282)
41020	SALARIES & WAGES-O/T	1,000	18	1,000	1,000	-
41030	PT SALARIES & WAGES-REG	69,643	45,718	94,558	109,368	14,810
41040	PT SALARIES & WAGES-O/T		44			-
41050	ANNUAL LEAVE - SEPARATION			19,800	8,800	(11,000)
41051	SICK LEAVE - SEPARATION			7,000	7,500	500
41054	PTO - PAYOUT		1,066			-
41060	PTO - SEPARATION		225			-
TOTAL PERSONAL SERVICES		747,280	723,705	890,382	894,410	4,028
TOTAL PERSONAL SERVICES		747,280	723,705	890,382	894,410	4,028
42010	FICA	57,173	52,673	68,114	68,422	308
42020	RETIREMENT - VRS (DB)	99,539	99,361	106,833	106,793	(40)
42030	RETIREMENT - VRS (DC)			8,767	11,332	2,565
42050	HEALTH INSURANCE	130,331	94,900	115,151	125,975	10,824
42060	LIFE INSURANCE - VRS	9,070	9,051	10,292	9,059	(1,233)
42070	DISABILITY (VLDP)	1,172	1,409	1,859	2,402	543
42080	DENTAL INSURANCE	2,028	1,706	2,184	2,184	-
42110	WORKER'S COMP.	10,482	9,377	10,490	8,850	(1,640)
TOTAL FRINGE BENEFITS		309,795	268,476	323,690	335,017	11,327
43320	SERVICE CONTRACTS	9,800	9,800			-
43330	MAINT & REP.-MACH & EQUIP	26,500	19,196	20,000	20,000	-
43360	MAINT & REP.-BLDGS & GNDS	75,126	84,832	49,200	54,410	5,210
TOTAL PURCHASED SERVICES		111,426	113,828	69,200	74,410	5,210
44200	C.G. - PARTS AND LABOR	119,900	116,966	139,800	125,000	(14,800)
44300	CENTRAL STORES	4,000	8,843	10,600	10,600	-
44310	C.G. - FUEL	56,100	49,180	51,100	47,700	(3,400)
TOTAL INTERNAL SERVICES		180,000	174,989	201,500	183,300	(18,200)
45110	ELECTRICITY	25,000	24,526	29,000	29,000	-
45120	HEATING	23,000	10,798	23,000	17,000	(6,000)
45130	WATER & SEWER	17,000	13,963	17,000	14,000	(3,000)
45136	LANDFILL/STEAM PLANT	5,000	2,955	6,000	5,000	(1,000)
45230	TELECOMMUNICATIONS		40			-
45305	PROPERTY/LIABILITY INS.	19,130	16,725	18,400	20,570	2,170
45394	RETIREE H'CARE BENEFIT			1,470	2,520	1,050
45410	LEASE/RENT OF EQUIPMENT	13,100	12,680	13,400	13,400	-
45530	TRAINING & TRAVEL		47			-
45810	DUES & MEMBERSHIPS	140				-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710271 - PARKS

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER CHARGES		102,370	81,653	108,270	101,490	(6,780)
46050	JANITORIAL SUPPLIES	20,700	14,705	22,400	22,400	-
46075	MAINT&REP-ROADS/TRAILS/BR	4,000	3,007	4,000	4,000	-
46110	UNIFORMS	1,425	1,212	1,520	2,800	1,280
46145	SAFETY MATERIALS	2,000	773	2,400	2,400	-
46180	CHEMICALS				1,000	1,000
46181	HORTICULTURE	55,115	43,381	45,450	45,450	-
46182	SANDS AND SOILS MIXES		1,923			-
46183	SEED, SOD, STRAW, ETC.	2,000	991	2,000	2,000	-
TOTAL MATERIALS & SUPPLIES		85,240	65,992	77,770	80,050	2,280
TOTAL OTHER OPERATING EXPENSES		788,831	704,938	780,430	774,267	(6,163)
48111	MACHINERY & EQUIPMENT	69,804	38,528	22,550	14,700	(7,850)
48151	MOTOR VEHICLES & EQUIP.				200,000	200,000
48181	BUILDINGS & GROUNDS	17,000	15,958	26,984	14,000	(12,984)
48184	IMPROVEMENTS	118,168	146,829	35,000	48,000	13,000
48277	PLAYGROUND EQUIPMENT	21,400	16,114	15,000	15,000	-
TOTAL CAPITAL OUTLAY		226,372	217,430	99,534	291,700	192,166
TOTAL CAPITAL OUTLAY		226,372	217,430	99,534	291,700	192,166
TOTAL PARKS		1,762,482	1,646,072	1,770,346	1,960,377	190,031

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	207,301	207,297	223,217	238,623	15,406
41020	SALARIES & WAGES-O/T		6			-
41030	PT SALARIES & WAGES-REG	30,556	21,675	37,161	37,883	722
41040	PT SALARIES & WAGES-O/T		11			-
TOTAL PERSONAL SERVICES		237,857	228,989	260,378	276,506	16,128
TOTAL PERSONAL SERVICES		237,857	228,989	260,378	276,506	16,128
42010	FICA	18,192	16,384	19,919	21,153	1,234
42020	RETIREMENT - VRS (DB)	30,499	30,676	31,050	33,193	2,143
42030	RETIREMENT - VRS (DC)			3,020	3,266	246
42050	HEALTH INSURANCE	35,975	45,354	49,791	67,623	17,832
42060	LIFE INSURANCE - VRS	2,783	2,794	2,991	2,816	(175)
42070	DISABILITY (VLDP)	746	658	641	693	52
42080	DENTAL INSURANCE	624	442	624	624	-
42090	UNEMPLOYMENT		1,049			-
42110	WORKER'S COMP.	1,931	2,976	2,770	2,400	(370)
TOTAL FRINGE BENEFITS		90,750	100,333	110,806	131,768	20,962
43330	MAINT & REP.-MACH & EQUIP	9,000	13,480	9,000	9,000	-
43360	MAINT & REP.-BLDGS & GNDS	24,500	15,512	11,000	11,000	-
TOTAL PURCHASED SERVICES		33,500	28,992	20,000	20,000	-
44300	CENTRAL STORES	2,000	542	2,000	2,000	-
TOTAL INTERNAL SERVICES		2,000	542	2,000	2,000	-
45110	ELECTRICITY		854	1,500	1,500	-
45130	WATER & SEWER			8,500	8,500	-
45136	LANDFILL/STEAM PLANT	200	24	200	200	-
45305	PROPERTY/LIABILITY INS.	1,390	1,215	1,340	1,500	160
45410	LEASE/RENT OF EQUIPMENT	3,000		3,000	3,000	-
45530	TRAINING & TRAVEL		620			-
45810	DUES & MEMBERSHIPS	1,000	165			-
TOTAL OTHER CHARGES		5,590	2,878	14,540	14,700	160
46076	MAINT&REP-IRRIGATION SYS.	13,982	12,081	7,000	7,000	-
46090	POWERED EQUIPMENT SUPPLY	2,000	300	3,000	3,000	-
46110	UNIFORMS	600	356	600	875	275
46145	SAFETY MATERIALS	1,000	294	1,000	1,000	-
46180	CHEMICALS	3,500	2,850	10,000	10,000	-
46182	SANDS AND SOILS MIXES	11,500	12,949	26,900	26,900	-
46183	SEED, SOD, STRAW, ETC.	16,000	12,115	14,000	14,000	-

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46184	NUTRIENT MANAGEMENT	7,500	1,376	6,720	6,720	-
TOTAL MATERIALS & SUPPLIES		56,082	42,320	69,220	69,495	275
TOTAL OTHER OPERATING EXPENSES		187,922	175,065	216,566	237,963	21,397
48111	MACHINERY & EQUIPMENT	20,000	6,218			-
48184	IMPROVEMENTS		9,935			-
48211	MACHINERY & EQUIPMENT	11,800	12,624			-
TOTAL CAPITAL OUTLAY		31,800	28,777			-
TOTAL CAPITAL OUTLAY		31,800	28,777			-
TOTAL FIELD MAINTENANCE		457,579	432,831	476,944	514,469	37,525

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	191,516	188,516	221,482	225,331	3,849
41020	SALARIES & WAGES-O/T		2			-
41030	PT SALARIES & WAGES-REG	113,992	107,742	124,578	126,585	2,007
41053	ANNUAL LEAVE - PAYOUT		782			-
41060	PTO - SEPARATION		1,074			-
TOTAL PERSONAL SERVICES		305,508	298,115	346,060	351,916	5,856
TOTAL PERSONAL SERVICES		305,508	298,115	346,060	351,916	5,856
42010	FICA	23,371	22,413	26,474	26,922	448
42020	RETIREMENT - VRS (DB)	28,172	27,482	30,808	31,344	536
42030	RETIREMENT - VRS (DC)			2,857	2,822	(35)
42050	HEALTH INSURANCE	20,616	15,696	23,790	39,098	15,308
42060	LIFE INSURANCE - VRS	2,567	2,503	2,968	2,659	(309)
42070	DISABILITY (VLDP)	375	456	606	599	(7)
42080	DENTAL INSURANCE	702	377	702	702	-
42110	WORKER'S COMP.	3,877	3,437	3,880	3,260	(620)
TOTAL FRINGE BENEFITS		79,680	72,364	92,085	107,406	15,321
43330	MAINT & REP.-MACH & EQUIP	3,000	2,595	5,000	5,000	-
43360	MAINT & REP.-BLDGS & GNDS	11,600	9,983	21,750	26,000	4,250
TOTAL PURCHASED SERVICES		14,600	12,578	26,750	31,000	4,250
44300	CENTRAL STORES	500		500	500	-
TOTAL INTERNAL SERVICES		500		500	500	-
45110	ELECTRICITY	33,000	32,606	35,000	35,000	-
45120	HEATING	12,000	5,793	12,000	12,000	-
45130	WATER & SEWER	4,750	3,038	4,000	4,000	-
45230	TELECOMMUNICATIONS		109			-
45305	PROPERTY/LIABILITY INS.	3,630	3,174	3,500	3,920	420
45355	INSURANCE DEDUCTIBLE		12			-
45394	RETIREE H' CARE BENEFIT	4,080	4,080	4,080	4,080	-
45803	FESTIVALS	1,000	176	1,000	1,000	-
45810	DUES & MEMBERSHIPS		326			-
TOTAL OTHER CHARGES		58,460	49,097	59,580	60,000	420
46050	JANITORIAL SUPPLIES	21,200	15,800	25,750	18,500	(7,250)
46110	UNIFORMS				450	450
46130	RECREATIONAL SUPPLIES	4,200	829	11,000	12,000	1,000
46140	OTHER SUPPLIES	1,500	1,470	3,000	3,000	-
46145	SAFETY MATERIALS	150		150	150	-

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		27,050	18,099	39,900	34,100	(5,800)
TOTAL OTHER OPERATING EXPENSES		180,290	152,138	218,815	233,006	14,191
48122	FURNITURE	3,365				-
48184	IMPROVEMENTS			16,000	10,000	(6,000)
48272	HARDWARE	1,000	348		8,000	8,000
TOTAL CAPITAL OUTLAY		4,365	348	16,000	18,000	2,000
TOTAL CAPITAL OUTLAY		4,365	348	16,000	18,000	2,000
TOTAL COMMUNITY ACTIVITY CENTER		490,163	450,602	580,875	602,922	22,047

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	305,888	305,888	375,713	388,122	12,409
41020	SALARIES & WAGES-O/T		10			-
41030	PT SALARIES & WAGES-REG	158,859	147,501	219,069	219,302	233
41053	ANNUAL LEAVE - PAYOUT		2,483			-
TOTAL PERSONAL SERVICES		464,747	455,882	594,782	607,424	12,642
TOTAL PERSONAL SERVICES		464,747	455,882	594,782	607,424	12,642
42010	FICA	35,552	33,977	45,501	46,468	967
42020	RETIREMENT - VRS (DB)	44,995	44,909	52,263	53,988	1,725
42030	RETIREMENT - VRS (DC)			5,564	5,668	104
42050	HEALTH INSURANCE	26,557	31,454	47,802	45,720	(2,082)
42060	LIFE INSURANCE - VRS	4,103	4,091	5,034	4,580	(454)
42070	DISABILITY (VLDP)	736	871	1,180	1,202	22
42080	DENTAL INSURANCE	780	637	936	936	-
42110	WORKER'S COMP.	7,651	6,922	6,300	5,970	(330)
TOTAL FRINGE BENEFITS		120,374	122,861	164,580	164,532	(48)
43700	CONTRACTED SERVICES	15,800	15,184	15,000	15,000	-
43890	STATE FEES AND PERMITS	100		100	100	-
TOTAL PURCHASED SERVICES		15,900	15,184	15,100	15,100	-
45230	TELECOMMUNICATIONS		40			-
45530	TRAINING & TRAVEL		45			-
45803	FESTIVALS	4,350	3,557	11,300	12,450	1,150
45810	DUES & MEMBERSHIPS	600	396			-
TOTAL OTHER CHARGES		4,950	3,957	11,300	12,450	1,150
46130	RECREATIONAL SUPPLIES	14,550	14,299	20,500	22,550	2,050
46131	ED/REC SUPP-PLAYGROUNDS	18,400	9,188	19,900	21,990	2,090
TOTAL MATERIALS & SUPPLIES		32,950	23,487	40,400	44,540	4,140
TOTAL OTHER OPERATING EXPENSES		174,174	165,489	231,380	236,622	5,242
48181	BUILDINGS & GROUNDS	31,420	14,150			-
TOTAL CAPITAL OUTLAY		31,420	14,150			-
TOTAL CAPITAL OUTLAY		31,420	14,150			-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL	SPECIAL EVENTS/PROGRAMS	670,341	635,521	826,162	844,046	17,884

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	196,612	186,032	195,452	203,265	7,813
41020	SALARIES & WAGES-O/T		107			-
41030	PT SALARIES & WAGES-REG	70,153	69,320	108,539	119,294	10,755
41053	ANNUAL LEAVE - PAYOUT		782			-
41060	PTO - SEPARATION		2,190			-
TOTAL PERSONAL SERVICES		266,765	258,430	303,991	322,559	18,568
TOTAL PERSONAL SERVICES		266,765	258,430	303,991	322,559	18,568
42010	FICA	20,406	19,462	23,257	24,676	1,419
42020	RETIREMENT - VRS (DB)	28,922	27,385	27,188	28,274	1,086
42030	RETIREMENT - VRS (DC)			1,950	2,008	58
42050	HEALTH INSURANCE	32,306	10,372	11,143	11,430	287
42060	LIFE INSURANCE - VRS	2,635	2,495	2,619	2,399	(220)
42070	DISABILITY (VLDP)	538	394	414	426	12
42080	DENTAL INSURANCE	702	260	546	546	-
42110	WORKER'S COMP.	2,079	3,386	3,440	3,080	(360)
TOTAL FRINGE BENEFITS		87,588	63,755	70,557	72,839	2,282
43330	MAINT & REP.-MACH & EQUIP	1,000		1,000	1,500	500
43360	MAINT & REP.-BLDGS & GNDS	20,000	40,109	34,000	33,000	(1,000)
TOTAL PURCHASED SERVICES		21,000	40,109	35,000	34,500	(500)
44300	CENTRAL STORES	500		500	500	-
TOTAL INTERNAL SERVICES		500		500	500	-
45110	ELECTRICITY	82,000	70,026	75,000	75,000	-
45120	HEATING	32,000	20,979	35,000	35,000	-
45130	WATER & SEWER	6,500	6,151	6,500	6,750	250
45230	TELECOMMUNICATIONS		44			-
45305	PROPERTY/LIABILITY INS.	9,520	8,323	9,160	10,240	1,080
45803	FESTIVALS	2,500				-
45810	DUES & MEMBERSHIPS	300	326	300	350	50
TOTAL OTHER CHARGES		132,820	105,849	125,960	127,340	1,380
46010	OFFICE SUPPLIES		853			-
46050	JANITORIAL SUPPLIES	10,750	4,272	20,750	11,750	(9,000)
46110	UNIFORMS				300	300
46130	RECREATIONAL SUPPLIES	2,500	943	3,000	4,000	1,000
46145	SAFETY MATERIALS	150		150	150	-
TOTAL MATERIALS & SUPPLIES		13,400	6,068	23,900	16,200	(7,700)

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		255,308	215,781	255,917	251,379	(4,538)
48122	FURNITURE		864			-
48172	HARDWARE			2,750	4,000	1,250
48184	IMPROVEMENTS		5,460			-
TOTAL CAPITAL OUTLAY			6,324	2,750	4,000	1,250
TOTAL CAPITAL OUTLAY			6,324	2,750	4,000	1,250
TOTAL SIMMS RECREATION CENTER		522,073	480,535	562,658	577,938	15,280

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	290,394	290,389	307,006	311,090	4,084
41020	SALARIES & WAGES-O/T		16			-
41030	PT SALARIES & WAGES-REG	158,189	130,585	161,947	207,643	45,696
41054	PTO - PAYOUT		3,566			-
TOTAL PERSONAL SERVICES		448,583	424,555	468,953	518,733	49,780
TOTAL PERSONAL SERVICES		448,583	424,555	468,953	518,733	49,780
42010	FICA	34,853	30,440	35,875	39,683	3,808
42020	RETIREMENT - VRS (DB)	42,720	42,716	42,705	43,272	567
42030	RETIREMENT - VRS (DC)			7,452	7,478	26
42050	HEALTH INSURANCE	49,225	52,898	58,968	60,482	1,514
42060	LIFE INSURANCE - VRS	3,894	3,891	4,115	3,671	(444)
42070	DISABILITY (VLDP)	1,307	1,539	1,580	1,586	6
42080	DENTAL INSURANCE	780	780	780	780	-
42110	WORKER'S COMP.	7,392	9,060	6,330	5,300	(1,030)
TOTAL FRINGE BENEFITS		140,171	141,325	157,805	162,252	4,447
43330	MAINT & REP.-MACH & EQUIP	6,000	20,351	59,540	59,540	-
43360	MAINT & REP.-BLDGS & GNDS	6,000	5,724	8,250	8,250	-
43700	CONTRACTED SERVICES		300			-
TOTAL PURCHASED SERVICES		12,000	26,375	67,790	67,790	-
45110	ELECTRICITY	34,000	38,547	57,500	80,000	22,500
45120	HEATING	39,000	38,292	75,000	95,000	20,000
45130	WATER & SEWER	17,500	25,078	25,000	47,500	22,500
45305	PROPERTY/LIABILITY INS.	10,200	8,918	9,810	10,970	1,160
45410	LEASE/RENT OF EQUIPMENT	3,200	3,900	3,200	3,200	-
45530	TRAINING & TRAVEL		1,426	7,155	7,155	-
45540	EDUCATION		1,003			-
45810	DUES & MEMBERSHIPS	420	170			-
TOTAL OTHER CHARGES		104,320	117,333	177,665	243,825	66,160
46110	UNIFORMS	1,313	1,340	2,625	3,025	400
46130	RECREATIONAL SUPPLIES	2,650	3,366	4,887	4,887	-
46145	SAFETY MATERIALS	1,000		2,286	2,286	-
46180	CHEMICALS	46,000	34,026	58,000	68,000	10,000
TOTAL MATERIALS & SUPPLIES		50,963	38,731	67,798	78,198	10,400
TOTAL OTHER OPERATING EXPENSES		307,454	323,764	471,058	552,065	81,007

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48184	IMPROVEMENTS	55,620	55,620			-
48284	IMPROVEMENTS				22,340	22,340
TOTAL CAPITAL OUTLAY		55,620	55,620		22,340	22,340
TOTAL CAPITAL OUTLAY		55,620	55,620		22,340	22,340
TOTAL WESTOVER POOL		811,657	803,939	940,011	1,093,138	153,127

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND

FUNCTION - 700 - PARKS, REC. & CULTURAL

ACTIVITY - 7100 - PARKS & RECREATION

DEPARTMENT - 710871 - ATHLETICS

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	228,560	230,946	305,506	317,731	12,225
41020	SALARIES & WAGES-O/T		3			-
41030	PT SALARIES & WAGES-REG	20,258	17,575	14,617	19,137	4,520
41060	PTO - SEPARATION		782			-
TOTAL PERSONAL SERVICES		248,818	249,306	320,123	336,868	16,745
TOTAL PERSONAL SERVICES		248,818	249,306	320,123	336,868	16,745
42010	FICA	19,039	18,371	24,490	25,771	1,281
42020	RETIREMENT - VRS (DB)	33,622	34,256	42,497	44,197	1,700
42030	RETIREMENT - VRS (DC)			5,272	5,430	158
42050	HEALTH INSURANCE	29,436	27,467	41,367	43,928	2,561
42060	LIFE INSURANCE - VRS	3,064	3,121	4,094	3,750	(344)
42070	DISABILITY (VLDP)	827	780	1,118	1,152	34
42080	DENTAL INSURANCE	702	286	780	780	-
42110	WORKER'S COMP.	3,025	3,414	3,200	3,580	380
TOTAL FRINGE BENEFITS		89,715	87,694	122,818	128,588	5,770
43700	CONTRACTED SERVICES	23,800	21,569	25,800	27,700	1,900
TOTAL PURCHASED SERVICES		23,800	21,569	25,800	27,700	1,900
44300	CENTRAL STORES		103			-
TOTAL INTERNAL SERVICES			103			-
45110	ELECTRICITY	17,100	16,814	29,000	29,000	-
45130	WATER & SEWER	7,800	7,083			-
45230	TELECOMMUNICATIONS		310			-
45305	PROPERTY/LIABILITY INS.	1,810	1,582	1,750	5,270	3,520
45390	OTHER INSURANCE		350		600	600
45803	FESTIVALS	500	502			-
TOTAL OTHER CHARGES		27,210	26,020	30,750	34,870	4,120
46132	ED/REC SUPP-ATHLETICS	73,913	63,817	98,480	97,950	(530)
46145	SAFETY MATERIALS	650		650	390	(260)
TOTAL MATERIALS & SUPPLIES		74,563	63,817	99,130	98,340	(790)
TOTAL OTHER OPERATING EXPENSES		215,288	199,203	278,498	289,498	11,000
48111	MACHINERY & EQUIPMENT			45,000		(45,000)
48181	BUILDINGS & GROUNDS	2,000	2,723		15,500	15,500

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48272	HARDWARE				20,000	20,000
48284	IMPROVEMENTS	33,364				-
TOTAL CAPITAL OUTLAY		35,364	2,723	45,000	35,500	(9,500)
TOTAL CAPITAL OUTLAY		35,364	2,723	45,000	35,500	(9,500)
TOTAL ATHLETICS		499,470	451,232	643,621	661,866	18,245

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 700 - PARKS, REC. & CULTURAL
ACTIVITY - 7100 - PARKS & RECREATION
DEPARTMENT - 730171 - GOLF COURSE

		----- 2023-2024 -----		2024-2025	2025-2026	NET
ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.			368,171	382,886	14,715
41030	PT SALARIES & WAGES-REG			184,118	191,096	6,978
TOTAL PERSONAL SERVICES				552,289	573,982	21,693
TOTAL PERSONAL SERVICES				552,289	573,982	21,693
42010	FICA			42,250	43,911	1,661
42020	RETIREMENT - VRS (DB)			51,214	53,259	2,045
42030	RETIREMENT - VRS (DC)			3,768	3,881	113
42050	HEALTH INSURANCE			59,002	53,342	(5,660)
42060	LIFE INSURANCE - VRS			4,934	4,519	(415)
42070	DISABILITY (VLDP)			799	823	24
42080	DENTAL INSURANCE			936	936	-
42110	WORKER'S COMP.			4,180	3,290	(890)
TOTAL FRINGE BENEFITS				167,083	163,961	(3,122)
43165	CREDIT CARD SERVICE FEES			35,000	35,000	-
43320	SERVICE CONTRACTS			42,110	42,658	548
43330	MAINT & REP.-MACH & EQUIP			25,000	25,000	-
43360	MAINT & REP.-BLDGS & GNDS			9,000	9,000	-
TOTAL PURCHASED SERVICES				111,110	111,658	548
44200	C.G. - PARTS AND LABOR			5,900	7,300	1,400
44300	CENTRAL STORES			500	500	-
44310	C.G. - FUEL			500	700	200
TOTAL INTERNAL SERVICES				6,900	8,500	1,600
45110	ELECTRICITY			23,500	25,000	1,500
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	10,750	1,140
45410	LEASE/RENT OF EQUIPMENT			7,997	9,397	1,400
TOTAL OTHER CHARGES				53,657	57,697	4,040
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	1,050	150
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 -----	----- 2023-2024 -----		2024-2025	2025-2026	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	50,000	8,000
46182	SANDS AND SOILS MIXES			23,100	6,000	(17,100)
46183	SEED, SOD, STRAW, ETC.			2,500	2,500	-
46184	NUTRIENT MANAGEMENT			21,000	25,000	4,000
TOTAL MATERIALS & SUPPLIES				177,400	172,450	(4,950)
TOTAL OTHER OPERATING EXPENSES				516,150	514,266	(1,884)
48176	PRACTICE RANGE EQUIP&ACC.			8,500	9,000	500
48184	IMPROVEMENTS			100,000	100,000	-
TOTAL CAPITAL OUTLAY				108,500	109,000	500
TOTAL CAPITAL OUTLAY				108,500	109,000	500
TOTAL GOLF COURSE				1,176,939	1,197,248	20,309

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	271,681	271,679			-
41020	SALARIES & WAGES-O/T		57			-
41030	PT SALARIES & WAGES-REG	19,710	15,340			-
TOTAL PERSONAL SERVICES		291,391	287,076			-
TOTAL PERSONAL SERVICES		291,391	287,076			-
42010	FICA	22,292	21,057			-
42020	RETIREMENT - VRS (DB)	39,965	40,087			-
42050	HEALTH INSURANCE	38,975	35,847			-
42060	LIFE INSURANCE - VRS	3,644	3,652			-
42070	DISABILITY (VLDP)	765	799			-
42080	DENTAL INSURANCE	780	780			-
42110	WORKER'S COMP.	1,525	2,041			-
TOTAL FRINGE BENEFITS		107,946	104,263			-
43320	SERVICE CONTRACTS	25,750	20,578			-
43330	MAINT & REP.-MACH & EQUIP	18,000	15,470			-
43360	MAINT & REP.-BLDGS & GNDS	1,500	7,344			-
TOTAL PURCHASED SERVICES		45,250	43,392			-
44200	C.G. - PARTS AND LABOR	9,100	7,131			-
44300	CENTRAL STORES	500				-
44310	C.G. - FUEL	1,100	561			-
TOTAL INTERNAL SERVICES		10,700	7,692			-
45110	ELECTRICITY	13,000	15,796			-
45120	HEATING	3,000	3,125			-
45130	WATER & SEWER	2,000	793			-
45136	LANDFILL/STEAM PLANT		38			-
45210	POSTAGE		99			-
45230	TELECOMMUNICATIONS		81			-
45305	PROPERTY/LIABILITY INS.	7,010	6,129			-
45410	LEASE/RENT OF EQUIPMENT	2,000	713			-
45530	TRAINING & TRAVEL		341			-
45810	DUES & MEMBERSHIPS	1,375	1,960			-
TOTAL OTHER CHARGES		28,385	28,915			-
46050	JANITORIAL SUPPLIES	200	165			-
46075	MAINT&REP-ROADS/TRAILS/BR	700				-
46076	MAINT&REP-IRRIGATION SYS.	8,500	6,063			-
46080	POWERED EQUIPMENT FUELS	16,000	11,906			-

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46110	UNIFORMS	600	375			-
46145	SAFETY MATERIALS	1,200	365			-
46180	CHEMICALS	34,500	38,007			-
46182	SANDS AND SOILS MIXES	7,500	5,972			-
46183	SEED, SOD, STRAW, ETC.	6,000	5,868			-
46184	NUTRIENT MANAGEMENT	20,000	20,172			-
TOTAL MATERIALS & SUPPLIES		95,200	88,892			-
TOTAL OTHER OPERATING EXPENSES		287,481	273,153			-
48111	MACHINERY & EQUIPMENT	61,175				-
48273	SOFTWARE	750				-
48284	IMPROVEMENTS	18,402	3,540			-
TOTAL CAPITAL OUTLAY		80,327	3,540			-
TOTAL CAPITAL OUTLAY		80,327	3,540			-
TOTAL GOLF COURSE GDS MGT		659,199	563,768			-

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	83,704	83,699			-
41020	SALARIES & WAGES-O/T		241			-
41030	PT SALARIES & WAGES-REG	126,644	114,208			-
41040	PT SALARIES & WAGES-O/T		18			-
41053	ANNUAL LEAVE - PAYOUT		2,012			-
TOTAL PERSONAL SERVICES		210,348	200,178			-
TOTAL PERSONAL SERVICES		210,348	200,178			-
42010	FICA	16,093	14,804			-
42020	RETIREMENT - VRS (DB)	12,313	12,312			-
42050	HEALTH INSURANCE	18,336	18,460			-
42060	LIFE INSURANCE - VRS	1,121	1,122			-
42080	DENTAL INSURANCE	156	156			-
42110	WORKER'S COMP.	2,872	1,917			-
TOTAL FRINGE BENEFITS		50,891	48,770			-
43165	CREDIT CARD SERVICE FEES	39,000	39,036			-
43320	SERVICE CONTRACTS	12,160	11,151			-
43330	MAINT & REP.-MACH & EQUIP		1,933			-
43360	MAINT & REP.-BLDGS & GNDS	4,000	7,783			-
TOTAL PURCHASED SERVICES		55,160	59,903			-
45110	ELECTRICITY	8,000	8,499			-
45120	HEATING	4,000	4,273			-
45130	WATER & SEWER	1,400	2,021			-
45230	TELECOMMUNICATIONS		4			-
45305	PROPERTY/LIABILITY INS.	2,970	2,597			-
45390	OTHER INSURANCE		252			-
45410	LEASE/RENT OF EQUIPMENT	4,997	4,745			-
45530	TRAINING & TRAVEL		787			-
45810	DUES & MEMBERSHIPS	1,800	4,229			-
TOTAL OTHER CHARGES		23,167	27,399			-
46010	OFFICE SUPPLIES	2,500	1,005			-
46050	JANITORIAL SUPPLIES		72			-
46145	SAFETY MATERIALS	200				-
46150	MAT'L FOR RESALE-FOOD/BEV	23,262	19,754			-
46151	MERCHANDISE-RESALE	22,000	22,864			-
46154	MERCHANDISE-SPECIAL ORDER	3,500	2,269			-
TOTAL MATERIALS & SUPPLIES		51,462	45,964			-

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		180,680	182,036			-
48176 PRACTICE RANGE EQUIP&ACC.		4,500	3,610			-
TOTAL CAPITAL OUTLAY		4,500	3,610			-
TOTAL CAPITAL OUTLAY		4,500	3,610			-
TOTAL GOLF COURSE CLUBHOUSE		395,528	385,824			-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
47010	MRL-OPERATING	618,663	618,663	683,096	696,758	13,662
TOTAL PMT. TO JOINT OPERATIONS		618,663	618,663	683,096	696,758	13,662
TOTAL OTHER OPERATING EXPENSES		618,663	618,663	683,096	696,758	13,662
TOTAL REGIONAL LIBRARY		618,663	618,663	683,096	696,758	13,662

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	181,985	181,979	247,426	266,723	19,297
41020	SALARIES & WAGES-O/T		4			-
41030	PT SALARIES & WAGES-REG	9,000	8,625	9,000	9,000	-
41053	ANNUAL LEAVE - PAYOUT		810			-
TOTAL PERSONAL SERVICES		190,985	191,418	256,426	275,723	19,297
TOTAL PERSONAL SERVICES		190,985	191,418	256,426	275,723	19,297
42010	FICA	14,614	13,644	19,616	21,093	1,477
42020	RETIREMENT - VRS (DB)	26,770	26,769	34,417	37,101	2,684
42030	RETIREMENT - VRS (DC)			2,941	3,097	156
42050	HEALTH INSURANCE	30,131	24,449	38,913	36,601	(2,312)
42060	LIFE INSURANCE - VRS	2,440	2,439	3,315	3,147	(168)
42070	DISABILITY (VLDP)	435	315	623	657	34
42080	DENTAL INSURANCE	390	312	468	468	-
42090	UNEMPLOYMENT		70			-
42110	WORKER'S COMP.	64	463	510	540	30
TOTAL FRINGE BENEFITS		74,844	68,461	100,803	102,704	1,901
43100	PROFESSIONAL SERVICES	81,414	7,543	4,000	4,000	-
43320	SERVICE CONTRACTS	358	4,768	300	309	9
43600	ADVERTISING	33,510	21,859	34,860	36,210	1,350
TOTAL PURCHASED SERVICES		115,282	34,169	39,160	40,519	1,359
44200	C.G. - PARTS AND LABOR	500	526	500	500	-
44310	C.G. - FUEL	800	400	500	500	-
TOTAL INTERNAL SERVICES		1,300	927	1,000	1,000	-
45305	PROPERTY/LIABILITY INS.	1,400	1,224	1,350	1,510	160
45394	RETIREE H'CARE BENEFIT	3,480	3,480	3,480	3,480	-
45410	LEASE/RENT OF EQUIPMENT	1,376	1,379	1,376	1,376	-
45530	TRAINING & TRAVEL	7,028	4,834	13,308	8,627	(4,681)
45540	EDUCATION		42			-
45810	DUES & MEMBERSHIPS	1,630	1,855	1,820	1,920	100
TOTAL OTHER CHARGES		14,914	12,814	21,334	16,913	(4,421)
46010	OFFICE SUPPLIES	900	502	700	700	-
46110	UNIFORMS				600	600
46120	BOOKS & SUBSCRIPTIONS	400	1,106	400	400	-
46140	OTHER SUPPLIES	500	1,293	500	500	-
TOTAL MATERIALS & SUPPLIES		1,800	2,901	1,600	2,200	600

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		208,140	119,272	163,897	163,336	(561)
48151	MOTOR VEHICLES & EQUIP.			9,550		(9,550)
48171	EDP EQUIPMENT	1,890	1,192	1,300		(1,300)
48173	SOFTWARE			4,500	4,500	-
48271	EDP EQUIPMENT	1,380	127	1,200		(1,200)
48273	SOFTWARE	4,500				-
TOTAL CAPITAL OUTLAY		7,770	1,318	16,550	4,500	(12,050)
TOTAL CAPITAL OUTLAY		7,770	1,318	16,550	4,500	(12,050)
TOTAL PLANNING		406,895	312,008	436,873	443,559	6,686

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	199,649	197,331	244,865	265,576	20,711
41020	SALARIES & WAGES-O/T		6			-
41030	PT SALARIES & WAGES-REG		1,104		7,883	7,883
41060	PTO - SEPARATION		1,877			-
TOTAL PERSONAL SERVICES		199,649	200,318	244,865	273,459	28,594
TOTAL PERSONAL SERVICES		199,649	200,318	244,865	273,459	28,594
42010	FICA	15,274	14,448	18,733	20,919	2,186
42020	RETIREMENT - VRS (DB)	29,369	29,099	34,061	36,942	2,881
42030	RETIREMENT - VRS (DC)			5,943	6,384	441
42050	HEALTH INSURANCE	47,666	32,197	39,136	39,370	234
42060	LIFE INSURANCE - VRS	2,676	2,651	3,282	3,134	(148)
42070	DISABILITY (VLDP)	1,031	1,049	1,260	1,353	93
42080	DENTAL INSURANCE	624	559	624	780	156
42110	WORKER'S COMP.	699	773	1,160	720	(440)
TOTAL FRINGE BENEFITS		97,339	80,775	104,199	109,602	5,403
43100	PROFESSIONAL SERVICES		109			-
43320	SERVICE CONTRACTS	716	501	400	515	115
43600	ADVERTISING	1,000	49	1,000		(1,000)
43700	CONTRACTED SERVICES	3,000		3,000	3,000	-
TOTAL PURCHASED SERVICES		4,716	659	4,400	3,515	(885)
45230	TELECOMMUNICATIONS	720	166	480	360	(120)
45305	PROPERTY/LIABILITY INS.	680	595	660	740	80
45530	TRAINING & TRAVEL	4,645	2,433	4,395	12,635	8,240
45810	DUES & MEMBERSHIPS	870	325	1,449	620	(829)
TOTAL OTHER CHARGES		6,915	3,520	6,984	14,355	7,371
46010	OFFICE SUPPLIES	500		500	500	-
46110	UNIFORMS	790		790	1,750	960
46140	OTHER SUPPLIES	250	316	250	250	-
TOTAL MATERIALS & SUPPLIES		1,540	316	1,540	2,500	960
TOTAL OTHER OPERATING EXPENSES		110,510	85,269	117,123	129,972	12,849
48171	EDP EQUIPMENT			1,300	1,360	60
48221	FURNITURE & FIXTURES	3,700				-
48271	EDP EQUIPMENT	3,780	2,358			-

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL CAPITAL OUTLAY	7,480	2,358	1,300	1,360	60
TOTAL CAPITAL OUTLAY	7,480	2,358	1,300	1,360	60
TOTAL ZONING ADMINISTRATOR	317,639	287,945	363,288	404,791	41,503

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41030	PT SALARIES & WAGES-REG	1,800	300	1,800	1,800	-
TOTAL	PERSONAL SERVICES	1,800	300	1,800	1,800	-
TOTAL	PERSONAL SERVICES	1,800	300	1,800	1,800	-
42010	FICA	138	23	138	138	-
TOTAL	FRINGE BENEFITS	138	23	138	138	-
43600	ADVERTISING	2,600	485	2,600	2,600	-
TOTAL	PURCHASED SERVICES	2,600	485	2,600	2,600	-
45530	TRAINING & TRAVEL	1,223	500	1,223	2,906	1,683
TOTAL	OTHER CHARGES	1,223	500	1,223	2,906	1,683
46140	OTHER SUPPLIES		32			-
TOTAL	MATERIALS & SUPPLIES		32			-
TOTAL	OTHER OPERATING EXPENSES	3,961	1,040	3,961	5,644	1,683
TOTAL	BOARD OF ZONING APPEALS	5,761	1,340	5,761	7,444	1,683

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	263,606	263,598	271,507	282,362	10,855
TOTAL	PERSONAL SERVICES	263,606	263,598	271,507	282,362	10,855
TOTAL	PERSONAL SERVICES	263,606	263,598	271,507	282,362	10,855
42010	FICA	20,169	19,084	20,771	21,601	830
42020	RETIREMENT - VRS (DB)	38,775	38,776	37,767	39,277	1,510
42030	RETIREMENT - VRS (DC)				2,889	2,889
42050	HEALTH INSURANCE	31,377	31,590	33,939	34,809	870
42060	LIFE INSURANCE - VRS	3,531	3,532	3,639	3,332	(307)
42070	DISABILITY (VLDP)	541	595	1,398	612	(786)
42080	DENTAL INSURANCE	312	312	312	312	-
42110	WORKER'S COMP.	238	204	220	150	(70)
TOTAL	FRINGE BENEFITS	94,943	94,092	98,046	102,982	4,936
43100	PROFESSIONAL SERVICES	8,822	3,668	33,322	30,900	(2,422)
43134	LAB MKT & TRAINING SURVEY	7,400	13,310	12,925	14,400	1,475
43320	SERVICE CONTRACTS	612	602	608	694	86
43600	ADVERTISING	45,000	39,066	45,000	50,000	5,000
43603	SPONSORSHIPS	15,000	19,000	21,000	29,000	8,000
43890	STATE FEES AND PERMITS	40	60	40	40	-
TOTAL	PURCHASED SERVICES	76,874	75,706	112,895	125,034	12,139
44200	C.G. - PARTS AND LABOR	1,700	1,436	1,000	1,300	300
44300	CENTRAL STORES	100	58		100	100
44310	C.G. - FUEL	800	731	700	700	-
TOTAL	INTERNAL SERVICES	2,600	2,225	1,700	2,100	400
45210	POSTAGE	100	10	100	100	-
45230	TELECOMMUNICATIONS	1,234	969	1,170	970	(200)
45305	PROPERTY/LIABILITY INS.	2,690	2,352	2,590	2,900	310
45410	LEASE/RENT OF EQUIPMENT	799	798	799	666	(133)
45530	TRAINING & TRAVEL	3,000	7,409	6,000	5,500	(500)
45745	PROPERTY REHAB TAX RELIEF	117,464	96,670	144,315	135,189	(9,126)
45746	INCENTIVE GRANTS	340,000	250,000	75,000	65,000	(10,000)
45754	BUSINESS ASSISTANCE	200,000	194,000		62,500	62,500
45810	DUES & MEMBERSHIPS	56,614	54,164	56,664	63,340	6,676
TOTAL	OTHER CHARGES	721,901	606,373	286,638	336,165	49,527
46010	OFFICE SUPPLIES	150	151	150	200	50
46120	BOOKS & SUBSCRIPTIONS	300	246	300	300	-
46140	OTHER SUPPLIES	100	178	200	200	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
FUNCTION - 800 - COMMUNITY DEVELOPMENT
ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT
DEPARTMENT - 810521 - ECONOMIC DEVELOPMENT

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		550	575	650	700	50
TOTAL OTHER OPERATING EXPENSES		896,868	778,971	499,929	566,981	67,052
48171 EDP EQUIPMENT			903			-
48172 HARDWARE		1,200		1,700		(1,700)
TOTAL CAPITAL OUTLAY		1,200	903	1,700		(1,700)
TOTAL CAPITAL OUTLAY		1,200	903	1,700		(1,700)
TOTAL ECONOMIC DEVELOPMENT		1,161,674	1,043,473	773,136	849,343	76,207

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	172,646	172,640	183,732	191,081	7,349
41020	SALARIES & WAGES-O/T		316			-
41030	PT SALARIES & WAGES-REG	78,012	77,593	99,278	86,636	(12,642)
TOTAL PERSONAL SERVICES		250,658	250,548	283,010	277,717	(5,293)
TOTAL PERSONAL SERVICES		250,658	250,548	283,010	277,717	(5,293)
42010	FICA	19,184	18,113	21,649	21,245	(404)
42020	RETIREMENT - VRS (DB)	25,393	24,933	25,557	26,579	1,022
42030	RETIREMENT - VRS (DC)			2,427	2,500	73
42050	HEALTH INSURANCE	35,975	29,843	32,702	36,601	3,899
42060	LIFE INSURANCE - VRS	2,318	2,271	2,462	2,255	(207)
42070	DISABILITY (VLDP)	463	467	515	530	15
42080	DENTAL INSURANCE	468	455	468	468	-
42110	WORKER'S COMP.	594	193	270	140	(130)
TOTAL FRINGE BENEFITS		84,395	76,275	86,050	90,318	4,268
43100	PROFESSIONAL SERVICES	400	46	400	400	-
43165	CREDIT CARD SERVICE FEES	1,600	1,939	2,300	2,300	-
43320	SERVICE CONTRACTS	8,058	6,139	8,058	8,058	-
43360	MAINT & REP.-BLDGS & GNDS	6,175	1,835	6,175	6,175	-
43600	ADVERTISING	114,402	123,034	92,357	105,397	13,040
43601	CONTRACT PRINTING/MAILING	9,350	2,649	3,460	3,460	-
43603	SPONSORSHIPS	5,500	5,050	7,500	7,500	-
TOTAL PURCHASED SERVICES		145,485	140,692	120,250	133,290	13,040
44200	C.G. - PARTS AND LABOR	2,400	1,600	800	800	-
44300	CENTRAL STORES	1,500	1,592	1,500	1,500	-
44310	C.G. - FUEL	800	549	800	500	(300)
TOTAL INTERNAL SERVICES		4,700	3,740	3,100	2,800	(300)
45110	ELECTRICITY	6,100	9,328	10,000	10,000	-
45120	HEATING	2,300	2,555	4,500	2,600	(1,900)
45130	WATER & SEWER	1,800	2,521	2,300	2,600	300
45210	POSTAGE	12,300	8,895	10,300	10,300	-
45230	TELECOMMUNICATIONS	2,000	2,749	2,650	2,750	100
45305	PROPERTY/LIABILITY INS.	4,560	3,987	4,390	4,910	520
45530	TRAINING & TRAVEL	11,100	12,793	11,100	11,100	-
45810	DUES & MEMBERSHIPS	3,765	4,026	3,765	4,025	260
TOTAL OTHER CHARGES		43,925	46,854	49,005	48,285	(720)
46010	OFFICE SUPPLIES	3,000	2,089	2,310	2,310	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1000 - GENERAL FUND
 FUNCTION - 800 - COMMUNITY DEVELOPMENT
 ACTIVITY - 8100 - PLAN. & COMM. DEVELOPMENT
 DEPARTMENT - 810821 - TOURISM & VISITORS SER

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46120	BOOKS & SUBSCRIPTIONS	555	473	555	555	-
46140	OTHER SUPPLIES	1,500	1,717	1,500	1,500	-
46151	MERCHANDISE-RESALE	16,000	13,516	16,000	16,000	-
TOTAL MATERIALS & SUPPLIES		21,055	17,795	20,365	20,365	-
TOTAL OTHER OPERATING EXPENSES		299,560	285,356	278,770	295,058	16,288
48121	FURNITURE & FIXTURES	200		200	200	-
48172	HARDWARE	3,300	985	2,600		(2,600)
48281	BUILDINGS & GROUNDS	56,719	56,219	10,000	10,000	-
TOTAL CAPITAL OUTLAY		60,219	57,204	12,800	10,200	(2,600)
TOTAL CAPITAL OUTLAY		60,219	57,204	12,800	10,200	(2,600)
TOTAL TOURISM & VISITORS SER		610,437	593,108	574,580	582,975	8,395

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	68,673	68,670	70,850	63,014	(7,836)
41020	SALARIES & WAGES-O/T	1,855	434	1,984	1,748	(236)
TOTAL PERSONAL SERVICES		70,528	69,104	72,834	64,762	(8,072)
TOTAL PERSONAL SERVICES		70,528	69,104	72,834	64,762	(8,072)
42010	FICA	5,390	5,250	5,572	4,954	(618)
42020	RETIREMENT - VRS (DB)	10,098	10,118	9,856	8,765	(1,091)
42030	RETIREMENT - VRS (DC)				1,515	1,515
42060	LIFE INSURANCE - VRS	922	922	950	744	(206)
42070	DISABILITY (VLDP)				321	321
42080	DENTAL INSURANCE	156	143	156	156	-
42110	WORKER'S COMP.	42	454	490	710	220
TOTAL FRINGE BENEFITS		16,608	16,887	17,024	17,165	141
43100	PROFESSIONAL SERVICES	3,000	3,000	3,000	3,000	-
43110	MEDICAL SERVICES	100				-
43320	SERVICE CONTRACTS	305	34	296	296	-
43330	MAINT & REP.-MACH & EQUIP	200		200	200	-
43600	ADVERTISING	200		200	200	-
43710	UNIFORM MAINTENANCE CONT.	400	399	400	400	-
TOTAL PURCHASED SERVICES		4,205	3,433	4,096	4,096	-
44200	C.G. - PARTS AND LABOR	1,300	1,266	1,800	1,700	(100)
44300	CENTRAL STORES	500	2,158	500	500	-
44310	C.G. - FUEL	900	795	1,000	600	(400)
TOTAL INTERNAL SERVICES		2,700	4,219	3,300	2,800	(500)
45210	POSTAGE	50				-
45230	TELECOMMUNICATIONS	500	659	500	500	-
45305	PROPERTY/LIABILITY INS.	1,240	1,084	1,200	1,350	150
45410	LEASE/RENT OF EQUIPMENT	1,000	823	1,000	1,000	-
45530	TRAINING & TRAVEL	1,850	657	2,100	1,780	(320)
45540	EDUCATION	600				-
TOTAL OTHER CHARGES		5,240	3,222	4,800	4,630	(170)
46010	OFFICE SUPPLIES	200		200	200	-
46140	OTHER SUPPLIES	4,500	5,552	4,500	4,500	-
46181	HORTICULTURE	5,000	7,371	5,000	5,000	-
TOTAL MATERIALS & SUPPLIES		9,700	12,923	9,700	9,700	-

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		38,453	40,685	38,920	38,391	(529)
48184 IMPROVEMENTS		5,000	556	5,000	5,000	-
TOTAL CAPITAL OUTLAY		5,000	556	5,000	5,000	-
TOTAL CAPITAL OUTLAY		5,000	556	5,000	5,000	-
TOTAL BLACKS RUN GREENWAY		113,981	110,345	116,754	108,153	(8,601)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45642	CHAMBER OF COMMERCE	3,475	2,142	3,475	2,500	(975)
45644	SALVATION ARMY			12,000		(12,000)
45645	HBURG RESCUE SQUAD	60,350	62,273	64,150	73,350	9,200
45647	SHEN.VAL.SOIL & WAT. CONS	5,600	5,600	5,600	5,600	-
45648	BLUE RIDGE COMMUNITY COLL	67,672	67,672	68,766	68,766	-
45649	RHAM. CO. HISTORICAL SOC.	3,200	3,200			-
45650	VALLEY PROG.FOR AGING SVS	13,000	13,000	15,000		(15,000)
45652	FIRST STEP, INC.	26,300	26,300	20,000		(20,000)
45655	GEMEINSCHAFT HOUSE			750		(750)
45659	BLUE RIDGE LEGAL SERVICES	10,000	10,000	3,000		(3,000)
45663	FAIRFIELD CENTER	12,000	12,000			-
45666	WAY TO GO			13,500		(13,500)
45667	COLLINS CENTER	14,600	14,600	11,074		(11,074)
45668	VALLEY ASSOC.FOR IND LIVI	1,600	1,600	1,600		(1,600)
45669	BOYS AND GIRLS CLUB	29,000	29,000	24,000		(24,000)
45671	ON THE ROAD COLLABORATIVE	29,000	29,000	15,000		(15,000)
45673	MERCY HOUSE			24,000		(24,000)
45674	ARC OF HBURG/RHAM	12,500	12,500	12,000		(12,000)
45680	SKYLINE LITERACY	10,500	10,500	11,840		(11,840)
45681	4-H	11,250				-
45683	HBURG-RHAM CHILD DAY CARE	12,000	12,000	15,000		(15,000)
45684	NENA	20,000	20,000	800		(800)
45685	UNITED WAY OF HBURG-RHAM	10,000	10,000	10,000		(10,000)
45686	STRENGTH IN PEERS			6,122		(6,122)
45687	BRIDGE OF HOPE	10,000	10,000	9,000		(9,000)
45689	S'DOAH LGBTQ CENTER	2,000	2,000	1,000		(1,000)
45691	VILLAGE TO VILLAGE INC	500	500	1,000		(1,000)
45692	ADAGIO HOUSE	10,000	10,000	10,000		(10,000)
45693	CHURCH WORLD SERVICE	6,000	6,000	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	8,000		(8,000)
45698	ABLE SOLUTIONS, INC.			1,000		(1,000)
45699	BRAIN INJURY CONNECTIONS			9,700		(9,700)
45756	UTILITY FEE WAIVER PGRM			40,000	40,000	-
45805	OPEN DOORS	10,000	10,000	6,000		(6,000)
45882	BLUE RIDGE CASA	7,500	7,500	6,000		(6,000)
45885	ARTS COUNCIL OF VALLEY	14,700	14,700	12,000		(12,000)
45886	VIRGINIA QUILT MUSEUM			6,976		(6,976)
45889	GENERATIONS CROSSING			1,000		(1,000)
45890	HBURG LITTLE LEAGUE ASSOC	500				-
45893	CATS CRADLE	375	228	375	375	-
45896	ROBERTA WEBB CHILD CARE C	5,000	5,000			-
45899	BLUE RIDGE FREE CLINIC	3,600	3,600			-
45900	BIG BROTHERS/BIG SISTERS	22,500	22,500	15,000		(15,000)
45901	CENT VLLEY HAB FOR HUMANI	8,000	8,000	18,000		(18,000)
45902	NEWBRIDGES IMMIGRANT RESO	12,500	12,500	12,405		(12,405)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45903	COMMUNITY COUNSELING CTR	4,000	4,000	9,000		(9,000)
45905	SECOND HOME CHILD CARE CT	17,500	17,500	15,200		(15,200)
45908	EXPLORE MORE MUSEUM	18,800	18,800	20,000		(20,000)
45909	HDR - JULY 4TH	2,800	2,800	2,000		(2,000)
45910	SHEN VALLEY SPAY & NEUTER	120	128	120	120	-
45912	OUR COMMUNITY PLACE	12,500	12,500	1,000		(1,000)
45914	FIRST STEP - DSS GRANT	12,247	12,247			-
45915	H'BURG DOWNTOWN RENAISSAN	143,151	143,151	143,151	143,151	-
45916	COURT SQUARE THEATER	20,000	20,000	15,000		(15,000)
45918	FIRST TEE PROGRAM	500	500			-
45921	COMMUNITY ASSISTANCE	996,000	131,392			-
45922	HOUSING ASSISTANCE	2,000,000	665,000			-
45923	FAMILY RESOURCE CENTER			750		(750)
45924	HEALTHY FAMILIES BLUE RDG			7,200		(7,200)
45925	S'DOAH COMMUNITY CAPITAL			10,850		(10,850)
45998	NEW PROGRAMS			100,000		(100,000)
45999	OUTSIDE CONTRIBUTIONS			233	400,000	399,767
TOTAL OTHER CHARGES		3,700,240	1,489,333	825,637	733,862	(91,775)
47005	CENT. SHEN. PLANNING DIST	52,332	52,887	54,989	55,917	928
47015	R'HAM-H'BURG ASAP	20,000	20,000	20,000	12,500	(7,500)
47040	SHEN VALLEY REG AIRPORT	103,733	103,733	103,733	103,733	-
TOTAL PMT. TO JOINT OPERATIONS		176,065	176,620	178,722	172,150	(6,572)
TOTAL OTHER OPERATING EXPENSES		3,876,305	1,665,953	1,004,359	906,012	(98,347)
TOTAL CONTRIBUTIONS		3,876,305	1,665,953	1,004,359	906,012	(98,347)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
47070	JAIL, COURTS, ETC.	8,118,446	7,416,351	7,886,600	8,309,610	423,010
47071	SOCIAL SERVICES DISTRICT	2,607,040	2,607,040	2,894,900	3,034,510	139,610
47073	CHILDREN'S SERVICES ACT	2,048,760	2,048,760	1,905,970	2,519,480	613,510
TOTAL PMT. TO JOINT OPERATIONS		12,774,246	12,072,151	12,687,470	13,863,600	1,176,130
TOTAL OTHER OPERATING EXPENSES		12,774,246	12,072,151	12,687,470	13,863,600	1,176,130
TOTAL JOINT OPERATIONS		12,774,246	12,072,151	12,687,470	13,863,600	1,176,130

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 -----	----- 2023-2024 -----	2024-2025	2025-2026	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45749	EDA (SVCC) GRANT	1,200,000	927,941	1,200,000	1,300,000	100,000
TOTAL OTHER CHARGES		1,200,000	927,941	1,200,000	1,300,000	100,000
TOTAL OTHER OPERATING EXPENSES		1,200,000	927,941	1,200,000	1,300,000	100,000
TOTAL CONFERENCE CENTER (SVCC)		1,200,000	927,941	1,200,000	1,300,000	100,000

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49310	RESERVE FOR CONTINGENCIES			325,000	225,000	(100,000)
49311	RES FOR PAY ADJUSTMENTS	736,600				-
TOTAL RESERVES		736,600		325,000	225,000	(100,000)
TOTAL OTHER USES OF FUNDS		736,600		325,000	225,000	(100,000)
TOTAL RESERVE FOR CONTINGENCIES		736,600		325,000	225,000	(100,000)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49161	RIGHT OF USE LEASE	158,385	158,385	165,904	169,712	3,808
49163	SBITA	75,747	75,747	74,897	40,317	(34,580)
49406	G.O. SERIES 2001C (VPSA)	2,525,000	2,525,000	2,660,000	2,795,000	135,000
49417	G.O. SERIES 2014A	665,000	665,000	700,000	730,000	30,000
49418	G.O. SERIES 2014B	2,555,000	2,555,000	2,675,000	2,785,000	110,000
49420	G.O. SERIES 2016	1,450,000	1,450,000	1,520,000	1,605,000	85,000
49423	G.O. SERIES 2018 (VPSA)	260,000	260,000	270,000	285,000	15,000
49424	G.O. SERIES 2019 (VRA)	290,000	290,000	305,000	320,000	15,000
49427	G.O. SERIES 2021A	4,640,000	4,640,000	4,880,000	5,485,000	605,000
49428	G.O. SERIES 2021B	825,000	825,000	820,000		(820,000)
TOTAL PRINCIPAL		13,444,132	13,444,132	14,070,801	14,215,029	144,228
49150	BANK HANDLING CHARGES	8,000	5,710	8,000	6,000	(2,000)
49181	RIGHT OF USE LEASE	47,904	47,904	45,525	55,947	10,422
49183	SBITA	1,050	1,050	2,959	1,209	(1,750)
49506	G.O. SERIES 2001C (VPSA)	492,788	492,788	360,570	221,468	(139,102)
49517	G.O. SERIES 2014A	298,294	298,294	264,169	235,719	(28,450)
49518	G.O. SERIES 2014B	1,008,775	1,008,775	878,025	769,375	(108,650)
49520	G.O. SERIES 2016	1,137,075	1,137,075	1,062,825	984,700	(78,125)
49523	G.O. SERIES 2018 (VPSA)	167,275	167,275	153,893	139,879	(14,014)
49524	G.O. SERIES 2019 (VRA)	196,369	196,369	181,122	165,106	(16,016)
49527	G.O. SERIES 2021A	3,770,331	3,770,331	3,532,331	3,273,206	(259,125)
49528	G.O. SERIES 2021B	5,131	5,131	2,050		(2,050)
TOTAL INTEREST & FISCAL CHARGES		7,132,992	7,130,702	6,491,469	5,852,609	(638,860)
TOTAL DEBT SERVICE		20,577,125	20,574,834	20,562,270	20,067,638	(494,632)
TOTAL OTHER USES OF FUNDS		20,577,125	20,574,834	20,562,270	20,067,638	(494,632)
TOTAL DEBT SERVICE		20,577,125	20,574,834	20,562,270	20,067,638	(494,632)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49218	TR TO ECC FUND	3,791,455	3,791,455	3,931,060	4,144,372	213,312
49219	TR TO GENERAL CAP PROJ	12,320,000	12,320,000	9,907,130	4,650,000	(5,257,130)
49220	TR TO SCHOOL FUND	41,713,910	41,713,910	47,260,457	48,724,305	1,463,848
49223	TR TO SCHOOL FUND (CAP)				321,700	321,700
49225	TR TO SCHOOL CAP PROJECTS			520,000	3,269,000	2,749,000
49270	TR TO PUBLIC TRANSP FUND	400,000	400,000	660,000	750,000	90,000
TOTAL FUND TRANSFERS		58,225,365	58,225,365	62,278,647	61,859,377	(419,270)
TOTAL OTHER USES OF FUNDS		58,225,365	58,225,365	62,278,647	61,859,377	(419,270)
TOTAL TRANSFERS		58,225,365	58,225,365	62,278,647	61,859,377	(419,270)
TOTAL GENERAL FUND		175,475,240	159,156,269	171,348,914	175,150,820	3,801,906

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1111 - SCHOOL FUND

FUNCTION - 1111 - SCHOOL

DEPARTMENT - 111114 - SCHOOL FUND

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
40610	INSTRUCTION	87,753,197	82,189,379	89,910,786	94,923,852	5,013,066
40620	ADMIN-ATTEND-HEALTH SER.	6,979,942	6,628,897	6,927,844	6,384,617	(543,227)
40630	PUPIL TRANSPORTATION	6,489,721	5,848,470	6,407,802	6,430,709	22,907
40640	OPERATIONS & MAINTENANCE	8,975,389	8,279,591	8,708,459	9,414,217	705,758
40670	DEBT SERVICE	248,679	248,677	196,860	163,406	(33,454)
40680	TECHNOLOGY	7,257,006	6,005,979	6,194,306	6,531,329	337,023
TOTAL SCHOOLS		117,703,935	109,200,994	118,346,057	123,848,130	5,502,073
49225	TR TO SCHOOL CAP PROJECTS	3,424,985	3,424,985			-
TOTAL FUND TRANSFERS		3,424,985	3,424,985			-
TOTAL OTHER USES OF FUNDS		3,424,985	3,424,985			-
TOTAL SCHOOL FUND		121,128,920	112,625,979	118,346,057	123,848,130	5,502,073
TOTAL SCHOOL FUND		121,128,920	112,625,979	118,346,057	123,848,130	5,502,073

04/06/2025

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1114 - SCHOOL NUTRITION FUND

FUNCTION - 1114 - SCHOOL NUTRITION FUND

DEPARTMENT - 111414 - SCHOOL NUTRITION FUND

ACCOUNT-----	TITLE -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
40650	FOOD SERVICES	5,969,426	5,853,919	6,413,027	6,554,581	141,554
40680	TECHNOLOGY	30,000	1,102	41,000	41,000	-
TOTAL SCHOOLS		5,999,426	5,855,021	6,454,027	6,595,581	141,554
TOTAL SCHOOL NUTRITION FUND		5,999,426	5,855,021	6,454,027	6,595,581	141,554
TOTAL SCHOOL NUTRITION FUND		5,999,426	5,855,021	6,454,027	6,595,581	141,554

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	2023-2024 BUDGET	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 PROPOSED	NET CHANGE
41010	SALARIES & WAGES-REG.	3,072,804	2,329,589	3,045,148	3,233,648	188,500
41017	STAND BY PAY	12,000	13,544	15,000	20,000	5,000
41020	SALARIES & WAGES-O/T	208,324	372,000	284,510	338,792	54,282
41027	STANDBY & BLENDED - OT	93,000	147,046	110,000	150,000	40,000
41029	SPECIAL PAY TRAINERS			50,000	50,000	-
41030	PT SALARIES & WAGES-REG	186,654	191,025	179,887	117,462	(62,425)
41040	PT SALARIES & WAGES-O/T	6,000	16,554	15,000	5,000	(10,000)
41050	ANNUAL LEAVE - SEPARATION	6,000	23,624	6,000	6,000	-
41051	SICK LEAVE - SEPARATION	6,000	10,440	6,000	6,000	-
41053	ANNUAL LEAVE - PAYOUT		1,212			-
41054	PTO - PAYOUT		3,973			-
41060	PTO - SEPARATION	6,000	8,924	6,000	6,000	-
TOTAL PERSONAL SERVICES		3,596,782	3,117,928	3,717,545	3,932,902	215,357
TOTAL PERSONAL SERVICES		3,596,782	3,117,928	3,717,545	3,932,902	215,357
42010	FICA	275,152	226,333	284,392	300,868	16,476
42020	RETIREMENT - VRS (DB)	452,007	332,839	423,581	449,801	26,220
42030	RETIREMENT - VRS (DC)			62,914	65,753	2,839
42050	HEALTH INSURANCE	570,661	283,707	472,791	450,321	(22,470)
42060	LIFE INSURANCE - VRS	41,180	30,367	40,806	38,158	(2,648)
42070	DISABILITY (VLDP)	9,978	8,050	13,338	13,940	602
42080	DENTAL INSURANCE	8,112	5,408	8,112	8,268	156
42090	UNEMPLOYMENT	2,000				-
42110	WORKER'S COMP.	3,700	4,130	2,850	2,380	(470)
TOTAL FRINGE BENEFITS		1,362,790	890,834	1,308,784	1,329,489	20,705
43090	RENTAL OF PROPERTY	77,762	63,724	78,400	81,100	2,700
43100	PROFESSIONAL SERVICES	84,330	15,394	200,000	400,000	200,000
43110	MEDICAL SERVICES	13,225	13,250	20,000	20,000	-
43120	ACCOUNTING & AUDITING	11,820	11,820	12,770	13,030	260
43310	REPAIRS & MAINTENANCE		2,247			-
43320	SERVICE CONTRACTS	1,204,442	970,405	1,225,000	1,400,000	175,000
43330	MAINT & REP.-MACH & EQUIP	108,720	30,437	108,720	108,720	-
43340	MAINT & REP.-FURN & FIX	105,000	16,288	90,000	90,000	-
43360	MAINT & REP.-BLDGS & GNDS	154,300	45,512	154,300	154,300	-
43600	ADVERTISING	15,250	11,640	15,250	15,250	-
TOTAL PURCHASED SERVICES		1,774,850	1,180,717	1,904,440	2,282,400	377,960
44200	C.G. - PARTS AND LABOR	10,800	12,510	11,900	16,000	4,100
44307	C.S.-OFFICE SUPPLIES	2,349	224	1,000	1,000	-
44309	C.S.-OTHER SUPPLIES	7,000	922	7,000	2,000	(5,000)
44310	C.G. - FUEL	10,300	9,361	8,500	8,200	(300)

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL INTERNAL SERVICES		30,449	23,017	28,400	27,200	(1,200)
45110	ELECTRICITY	87,300	92,996	90,000	94,000	4,000
45119	NATURAL GAS	16,700	5,251	12,500	12,500	-
45120	HEATING	8,000	5,071	8,000	8,000	-
45130	WATER & SEWER	5,000	2,985	5,000	4,000	(1,000)
45210	POSTAGE	2,000	196	2,000	1,500	(500)
45230	TELECOMMUNICATIONS	187,798	169,583	181,230	181,230	-
45240	E911 TELECOMMUNICATIONS	354,204	115,632	354,204	354,204	-
45305	PROPERTY/LIABILITY INS.	30,440	28,728	31,240	33,110	1,870
45394	RETIREE H'CARE BENEFIT	6,840	6,840	6,840	5,600	(1,240)
45395	LODA - VOLUNTEERS	7,020	7,266	7,270	4,910	(2,360)
45530	TRAINING & TRAVEL	108,697	76,470	121,000	121,000	-
45810	DUES & MEMBERSHIPS	42,040	45,439	42,040	47,000	4,960
45814	LANGUAGE LINE-INTERPRETAT	35,000	37,745	35,000	40,000	5,000
45850	FREIGHT & DRAYAGE	300	177	300	300	-
TOTAL OTHER CHARGES		891,338	594,379	896,624	907,354	10,730
46010	OFFICE SUPPLIES	16,200	17,059	16,200	18,000	1,800
46070	REPAIR & MAINT. SUPPLIES	8,100	1,749	6,000	6,000	-
46065	AUTOMOTIVE SUPPLIES		245			-
46078	MAINT & REPAIRS-COMPUTERS	32,000	28,924	32,000	32,000	-
46110	UNIFORMS	10,500	10,186	13,500	14,850	1,350
46120	BOOKS & SUBSCRIPTIONS	489	4,794	490	490	-
46140	OTHER SUPPLIES	61,375	90,768	61,375	70,000	8,625
46153	EQUIP REP/PRCH FOR OTHERS	250,000	84,592	250,000	250,000	-
TOTAL MATERIALS & SUPPLIES		378,664	238,316	379,565	391,340	11,775
TOTAL OTHER OPERATING EXPENSES		4,438,091	2,927,263	4,517,813	4,937,783	419,970
48111	MACHINERY & EQUIPMENT		1,772			-
48121	FURNITURE & FIXTURES		21,049	10,000	10,000	-
48151	MOTOR VEHICLES & EQUIP.		4,389	3,000	3,000	-
48231	RADIO EQUIPMENT	88,000		95,000	90,000	(5,000)
48272	HARDWARE	90,000	75,049	90,000	909,000	819,000
48273	SOFTWARE		2,452			-
TOTAL CAPITAL OUTLAY		178,000	104,711	198,000	1,012,000	814,000
TOTAL CAPITAL OUTLAY		178,000	104,711	198,000	1,012,000	814,000
TOTAL EMERG COMMUNICATIONS CENT		8,212,873	6,149,902	8,433,358	9,882,685	1,449,327

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	63,523	35,375	54,503	56,676	2,173
41017	STAND BY PAY			2,278	1,000	(1,278)
41020	SALARIES & WAGES-O/T		830	2,000	2,000	-
41027	STANDBY & BLENDED - OT			2,000	2,000	-
TOTAL PERSONAL SERVICES		63,523	36,205	60,781	61,676	895
TOTAL PERSONAL SERVICES		63,523	36,205	60,781	61,676	895
42010	FICA	4,861	2,278	4,650	4,719	69
42020	RETIREMENT - VRS (DB)	9,344	4,540	7,582	7,883	301
42030	RETIREMENT - VRS (DC)			1,380	1,362	(18)
42050	HEALTH INSURANCE	13,829	10,820	19,833	20,341	508
42060	LIFE INSURANCE - VRS	851	414	730	669	(61)
42070	DISABILITY (VLDP)	337	164	293	301	8
42080	DENTAL INSURANCE	156	91	156	156	-
42110	WORKER'S COMP.				20	20
TOTAL FRINGE BENEFITS		29,378	18,307	34,624	35,451	827
43320	SERVICE CONTRACTS	997,300	532,663	662,141	962,000	299,859
TOTAL PURCHASED SERVICES		997,300	532,663	662,141	962,000	299,859
45230	TELECOMMUNICATIONS	40,320	48,825	38,430	50,000	11,570
45530	TRAINING & TRAVEL	30,000	5,572	40,000	40,000	-
TOTAL OTHER CHARGES		70,320	54,397	78,430	90,000	11,570
46070	REPAIR & MAINT. SUPPLIES	110,000		110,000	110,000	-
46078	MAINT & REPAIRS-COMPUTERS	69,000	13,879	69,000	69,000	-
46156	CAD_DMS/PRCH FOR OTHERS	25,000		250,000	250,000	-
TOTAL MATERIALS & SUPPLIES		204,000	13,879	429,000	429,000	-
TOTAL OTHER OPERATING EXPENSES		1,300,998	619,245	1,204,195	1,516,451	312,256
48272	HARDWARE	72,741		90,000	90,000	-
TOTAL CAPITAL OUTLAY		72,741		90,000	90,000	-
TOTAL CAPITAL OUTLAY		72,741		90,000	90,000	-
TOTAL COMP AIDED DISPATCH (CAD)		1,437,262	655,451	1,354,976	1,668,127	313,151

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49161	RIGHT OF USE LEASE	79,191	79,191	82,998	120,091	37,093
TOTAL PRINCIPAL		79,191	79,191	82,998	120,091	37,093
49181	RIGHT OF USE LEASE	26,163	26,163	24,788	23,341	(1,447)
TOTAL INTEREST & FISCAL CHARGES		26,163	26,163	24,788	23,341	(1,447)
TOTAL DEBT SERVICE		105,355	105,355	107,786	143,432	35,646
TOTAL OTHER USES OF FUNDS		105,355	105,355	107,786	143,432	35,646
TOTAL DEBT SERVICE		105,355	105,355	107,786	143,432	35,646

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49247	TR TO ECC CAP PROJ	1,700,000	1,700,000		600,000	600,000
TOTAL FUND TRANSFERS		1,700,000	1,700,000		600,000	600,000
TOTAL OTHER USES OF FUNDS		1,700,000	1,700,000		600,000	600,000
TOTAL TRANSFERS		1,700,000	1,700,000		600,000	600,000
TOTAL EMERG COMM CENTER FUND		11,455,490	8,610,707	9,896,120	12,294,244	2,398,124

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41030	PT SALARIES & WAGES-REG	35,733	33,930	38,272	39,416	1,144
TOTAL	PERSONAL SERVICES	35,733	33,930	38,272	39,416	1,144
TOTAL	PERSONAL SERVICES	35,733	33,930	38,272	39,416	1,144
42010	FICA	2,733	2,596	2,928	3,016	88
42110	WORKER'S COMP.	24	15	20	10	(10)
TOTAL	FRINGE BENEFITS	2,757	2,611	2,948	3,026	78
43100	PROFESSIONAL SERVICES	10,000	480	10,000	5,000	(5,000)
43120	ACCOUNTING & AUDITING	1,260	1,260	1,360	1,360	-
43320	SERVICE CONTRACTS		134		200	200
43600	ADVERTISING	3,500	1,594	4,000	4,000	-
TOTAL	PURCHASED SERVICES	14,760	3,468	15,360	10,560	(4,800)
45230	TELECOMMUNICATIONS	540	545	545	1,145	600
45305	PROPERTY/LIABILITY INS.	1,290	1,128	1,250	1,400	150
45410	LEASE/RENT OF EQUIPMENT	1,200	798	1,200	1,200	-
45530	TRAINING & TRAVEL	1,500	208		3,000	3,000
45676	PROJECTS & PROGRAMS	1,128,613	621,164	439,775	430,803	(8,972)
TOTAL	OTHER CHARGES	1,133,143	623,843	442,770	437,548	(5,222)
46010	OFFICE SUPPLIES	450	46	450	450	-
TOTAL	MATERIALS & SUPPLIES	450	46	450	450	-
TOTAL	OTHER OPERATING EXPENSES	1,151,110	629,967	461,528	451,584	(9,944)
48172	HARDWARE		26			-
48273	SOFTWARE	200		200		(200)
TOTAL	CAPITAL OUTLAY	200	26	200		(200)
TOTAL	CAPITAL OUTLAY	200	26	200		(200)
TOTAL	COMM DEV BLOCK GRANT	1,187,043	663,923	500,000	491,000	(9,000)
TOTAL	COMM DEV BLOCK GRANT FUND	1,187,043	663,923	500,000	491,000	(9,000)

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 -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
		----- 2023-2024 -----	----- 2023-2024 -----	2024-2025	2025-2026	
41010	SALARIES & WAGES-REG.	2,191,239	1,917,881	2,199,124	2,274,074	74,950
41020	SALARIES & WAGES-O/T	41,039	35,321	33,671	35,572	1,901
41030	PT SALARIES & WAGES-REG	40,610	15,950	46,828	51,143	4,315
41040	PT SALARIES & WAGES-O/T	2,550		2,550	2,600	50
41050	ANNUAL LEAVE - SEPARATION	10,000		10,000	10,000	-
41051	SICK LEAVE - SEPARATION	10,000		10,000	10,000	-
41053	ANNUAL LEAVE - PAYOUT		1,736			-
41060	PTO - SEPARATION	20,000	2,597	20,000	20,000	-
41200	INCENTIVE PAYMENT		500			-
TOTAL PERSONAL SERVICES		2,315,438	1,973,984	2,322,173	2,403,389	81,216
TOTAL PERSONAL SERVICES		2,315,438	1,973,984	2,322,173	2,403,389	81,216
42010	FICA	177,132	141,760	177,646	183,859	6,213
42020	RETIREMENT - VRS (DB)	264,511	225,137	250,811	253,059	2,248
42030	RETIREMENT - VRS (DC)			30,398	32,176	1,778
42050	HEALTH INSURANCE	416,747	250,665	401,228	389,479	(11,749)
42060	LIFE INSURANCE - VRS	24,092	21,042	23,012	21,468	(1,544)
42070	DISABILITY (VLDP)	6,130	5,273	6,444	7,021	577
42080	DENTAL INSURANCE	13,260	5,157	11,357	13,260	1,903
42090	UNEMPLOYMENT	5,000		5,000	5,000	-
42110	WORKER'S COMP.	34,459	37,820	38,050	34,830	(3,220)
TOTAL FRINGE BENEFITS		941,331	686,854	943,946	940,152	(3,794)
43100	PROFESSIONAL SERVICES	3,000	1,657	3,000	3,000	-
43110	MEDICAL SERVICES	30,000	12,545	25,000	25,000	-
43133	COMPUTER SUPPORT	500		500	500	-
43310	REPAIRS & MAINTENANCE	700		700	700	-
43320	SERVICE CONTRACTS	55,000	53,512	65,000	75,000	10,000
43330	MAINT & REP.-MACH & EQUIP	500		500	500	-
43336	MAINT & REP.-RADIO EQUIP	500		500	500	-
43360	MAINT & REP.-BLDGS & GNDS	5,000		20,000	20,000	-
43600	ADVERTISING	7,000	469	7,000	7,000	-
TOTAL PURCHASED SERVICES		102,200	68,182	122,200	132,200	10,000
44200	C.G. - PARTS AND LABOR	949,700	812,386	948,500	935,800	(12,700)
44300	CENTRAL STORES	500	9	500	500	-
44310	C.G. - FUEL	322,500	222,161	322,500	248,300	(74,200)
TOTAL INTERNAL SERVICES		1,272,700	1,034,557	1,271,500	1,184,600	(86,900)
45110	ELECTRICITY	4,000	2,851	4,000	5,500	1,500
45230	TELECOMMUNICATIONS	2,000	889	2,000	2,000	-
45305	PROPERTY/LIABILITY INS.	68,310	59,723	65,700	73,440	7,740

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45394	RETIREE H'CARE BENEFIT		380		2,280	2,280
45530	TRAINING & TRAVEL	7,000	918	7,000	7,000	-
45810	DUES & MEMBERSHIPS	500		500	500	-
TOTAL OTHER CHARGES		81,810	64,761	79,200	90,720	11,520
46010	OFFICE SUPPLIES	500	136	500	500	-
46140	OTHER SUPPLIES	12,000	9,108	20,000	20,000	-
46200	COMPUTER (DESKTOP_LAPTOP)			30,000	30,000	-
TOTAL MATERIALS & SUPPLIES		12,500	9,244	50,500	50,500	-
TOTAL OTHER OPERATING EXPENSES		2,410,541	1,863,598	2,467,346	2,398,172	(69,174)
48254	SCHOOL BUSES	1,463,787	863,787	1,000,000	650,000	(350,000)
48271	EDP EQUIPMENT	30,000	5,270		300,000	300,000
48281	BUILDINGS & GROUNDS				305,500	305,500
TOTAL CAPITAL OUTLAY		1,493,787	869,057	1,000,000	1,255,500	255,500
TOTAL CAPITAL OUTLAY		1,493,787	869,057	1,000,000	1,255,500	255,500
TOTAL SCHOOL BUSES		6,219,766	4,706,639	5,789,519	6,057,061	267,542

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	71,683	27,966	72,442	76,082	3,640
41020	SALARIES & WAGES-O/T	11,450	6,339	13,200	12,500	(700)
41030	PT SALARIES & WAGES-REG	41,000	42,100	53,057	64,155	11,098
41040	PT SALARIES & WAGES-O/T	400	122	400	1,200	800
TOTAL PERSONAL SERVICES		124,533	76,527	139,099	153,937	14,838
TOTAL PERSONAL SERVICES		124,533	76,527	139,099	153,937	14,838
42010	FICA	9,525	5,711	10,641	11,776	1,135
42020	RETIREMENT - VRS (DB)	5,272	2,928	5,112	5,393	281
42030	RETIREMENT - VRS (DC)			780	815	35
42050	HEALTH INSURANCE	4,810	3,872	4,796	4,294	(502)
42060	LIFE INSURANCE - VRS	481	266	492	458	(34)
42070	DISABILITY (VLDP)	171	92	166	173	7
42080	DENTAL INSURANCE	138	92	135		(135)
42110	WORKER'S COMP.	743	693	1,460	1,500	40
TOTAL FRINGE BENEFITS		21,140	13,654	23,582	24,409	827
43100	PROFESSIONAL SERVICES	2,000		2,000	2,000	-
43110	MEDICAL SERVICES	2,000	630	2,000	2,000	-
43320	SERVICE CONTRACTS	1,500	448	1,500	1,500	-
43600	ADVERTISING	1,000		1,000	1,000	-
TOTAL PURCHASED SERVICES		6,500	1,078	6,500	6,500	-
44200	C.G. - PARTS AND LABOR	41,600	50,036	56,300	65,000	8,700
44310	C.G. - FUEL	16,200	10,842	13,000	11,600	(1,400)
TOTAL INTERNAL SERVICES		57,800	60,878	69,300	76,600	7,300
45230	TELECOMMUNICATIONS	1,000	189	1,000	1,000	-
45305	PROPERTY/LIABILITY INS.	10,490	9,171	10,090	11,280	1,190
TOTAL OTHER CHARGES		11,490	9,360	11,090	12,280	1,190
46140	OTHER SUPPLIES	200	5	200	200	-
TOTAL MATERIALS & SUPPLIES		200	5	200	200	-
TOTAL OTHER OPERATING EXPENSES		97,130	84,974	110,672	119,989	9,317
TOTAL FIELD TRIPS & CHARTERS		221,663	161,501	249,771	273,926	24,155

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	343,881	334,880	371,793	388,824	17,031
41020	SALARIES & WAGES-O/T	19,303	23,190	21,833	29,225	7,392
41030	PT SALARIES & WAGES-REG	18,966	4,353	8,203	6,853	(1,350)
41040	PT SALARIES & WAGES-O/T	2,955	926	2,030	1,190	(840)
41050	ANNUAL LEAVE - SEPARATION	1,575		1,575	1,575	-
41051	SICK LEAVE - SEPARATION	1,750		1,750	1,750	-
41054	PTO - PAYOUT		914			-
41060	PTO - SEPARATION	1,400	263	1,400	1,400	-
TOTAL PERSONAL SERVICES		389,830	364,526	408,584	430,817	22,233
TOTAL PERSONAL SERVICES		389,830	364,526	408,584	430,817	22,233
42010	FICA	29,823	26,316	31,257	32,956	1,699
42020	RETIREMENT - VRS (DB)	50,590	49,068	51,718	54,085	2,367
42030	RETIREMENT - VRS (DC)			5,252	5,425	173
42050	HEALTH INSURANCE	37,906	40,416	51,783	52,978	1,195
42060	LIFE INSURANCE - VRS	4,607	4,470	4,983	4,588	(395)
42070	DISABILITY (VLDP)	915	950	1,113	1,150	37
42080	DENTAL INSURANCE	906	836	979	1,048	69
42090	UNEMPLOYMENT	1,280				-
42110	WORKER'S COMP.	1,324	1,326	1,100	900	(200)
TOTAL FRINGE BENEFITS		127,351	123,383	148,185	153,130	4,945
43100	PROFESSIONAL SERVICES	350		350	390	40
43110	MEDICAL SERVICES	380	34	430	490	60
43120	ACCOUNTING & AUDITING	3,220	3,160	3,410	3,410	-
43133	COMPUTER SUPPORT	10,500		10,500	10,670	170
43320	SERVICE CONTRACTS	30,800	14,698	32,900	34,130	1,230
43330	MAINT & REP.-MACH & EQUIP	2,490		2,520	2,670	150
43360	MAINT & REP.-BLDGS & GNDS	8,220	2,206	8,410	8,410	-
43600	ADVERTISING	1,810	216	1,880	2,100	220
TOTAL PURCHASED SERVICES		57,770	20,313	60,400	62,270	1,870
44200	C.G. - PARTS AND LABOR	2,630	2,250	2,690	2,590	(100)
44300	CENTRAL STORES	2,190	2,359	2,680	2,850	170
44310	C.G. - FUEL	800	650	380	560	180
TOTAL INTERNAL SERVICES		5,620	5,260	5,750	6,000	250
45110	ELECTRICITY	26,600	22,751	27,830	28,170	340
45120	HEATING	540	225	550	560	10
45130	WATER & SEWER	1,240	1,078	1,330	1,610	280
45210	POSTAGE	490	6	490	500	10
45230	TELECOMMUNICATIONS	4,100	1,205	4,090	4,150	60

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45305	PROPERTY/LIABILITY INS.	2,940	2,570	2,830	3,045	215
45410	LEASE/RENT OF EQUIPMENT	10,850	7,206	11,030	8,570	(2,460)
45530	TRAINING & TRAVEL	4,900	1,600	4,930	5,150	220
45810	DUES & MEMBERSHIPS	730	277	740	910	170
TOTAL OTHER CHARGES		52,390	36,917	53,820	52,665	(1,155)
46010	OFFICE SUPPLIES	4,070	514	4,070	4,140	70
46070	REPAIR & MAINT. SUPPLIES	350		370	370	-
46110	UNIFORMS	4,270	25	4,580	5,080	500
46120	BOOKS & SUBSCRIPTIONS	90	186	130	130	-
46140	OTHER SUPPLIES	13,300	12,026	14,530	18,550	4,020
46170	EMS/MEDICAL SUPPLIES	770	394	800	800	-
46200	COMPUTER (DESKTOP_LAPTOP)			6,470	7,000	530
TOTAL MATERIALS & SUPPLIES		22,850	13,145	30,950	36,070	5,120
TOTAL OTHER OPERATING EXPENSES		265,981	199,018	299,105	310,135	11,030
48121	FURNITURE & FIXTURES	16,100			2,000	2,000
48271	EDP EQUIPMENT	7,170	5,001			-
TOTAL CAPITAL OUTLAY		23,270	5,001		2,000	2,000
TOTAL CAPITAL OUTLAY		23,270	5,001		2,000	2,000
TOTAL ADMINISTRATION		679,081	568,545	707,689	742,952	35,263

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	2024-2025	2025-2026	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49161	RIGHT OF USE LEASE				2,444	2,444
TOTAL PRINCIPAL					2,444	2,444
49181	RIGHT OF USE LEASE				197	197
TOTAL INTEREST & FISCAL CHARGES					197	197
TOTAL DEBT SERVICE					2,641	2,641
TOTAL OTHER USES OF FUNDS					2,641	2,641
TOTAL DEBT SERVICE					2,641	2,641
TOTAL SCHOOL TRNSPORTATION FUND		7,120,510	5,436,686	6,746,979	7,076,580	329,601

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48758	JAIL/COURTS HVAC	450,000	280,683			-
48764	COURT EXPANSION	41,730		1,650,000		(1,650,000)
48774	NAVIGATION CENTER	7,937,934	5,240,294			-
48776	JAIL CAMERA SYSTEM	500,022	354,874			-
48990	REAL ESTATE PURCHASE	1,314,730	1,314,730			-
48997	ARPA PROJECTS			1,500,000		(1,500,000)
TOTAL CAPITAL PROJECTS		10,244,416	7,190,581	3,150,000		(3,150,000)
TOTAL CAPITAL OUTLAY		10,244,416	7,190,581	3,150,000		(3,150,000)
49210	TR TO GENERAL FUND	38,007	38,007			-
TOTAL FUND TRANSFERS		38,007	38,007			-
TOTAL OTHER USES OF FUNDS		38,007	38,007			-
TOTAL CAPITAL PROJECTS		10,282,424	7,228,588	3,150,000		(3,150,000)

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48742	FIRE STATION RENOVATIONS	1,918,849				-
48778	FIRE STATION 5	6,915,506	256,665			-
TOTAL CAPITAL PROJECTS		8,834,355	256,665			-
TOTAL CAPITAL OUTLAY		8,834,355	256,665			-
TOTAL CAPITAL PROJECTS (PS)		8,834,355	256,665			-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 1310 - GENERAL CAPITAL PROJECTS
 FUNCTION - 900 - NON-DEPARTMENTAL
 ACTIVITY - 9100 - CAPITAL PROJECTS
 DEPARTMENT - 910141 - CAPITAL PROJECTS (PW)

ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	NET CHANGE
		----- 2023-2024 -----		2024-2025	2025-2026	
48606	PUBLIC SAFETY BUILDING	602,871	336,298			-
48612	MLK JR WAY BRIDGE	498,568	498,568			-
48616	CTY WIDE DRAINAGE PROGRAM	64,617				-
48617	PORT REPUBLIC RD ST IMP	7,062,801	236,222	69,430		(69,430)
48640	TRAFFIC CALMING PROJECTS	79,618				-
48656	COUNTRY CLUB IMPROVEMENTS	609,881	12,687			-
48675	FEDERAL STREET IMPROVMNTS	471,668	36,340			-
48693	NEW HIGH SCHOOL	3,201,391	2,087,589			-
48713	FARMERS MARKET PAVILION			250,000		(250,000)
48718	SOUTH MAIN ST IMPROVEMENT	2,564,042	131,614			-
48726	MT CLINTON PIKE IMPRVMNTS	2,736,064	845,162			-
48731	NORTHEAST GREENWAY	545,603	18,162			-
48741	THOMAS HARRISON HOUSE	183,289				-
48743	MUNICIPAL BLDG RENOVATION	3,602,641	26,000	5,000,000	1,500,000	(3,500,000)
48768	UNIV BLVD REALIGNMENT	10,184,103	548,907			-
48769	CULVERT REPLACEMENT	441,212	441,212	750,000		(750,000)
48771	UNIV BLVD_EVELYN BYRD AV	3,393,063	92,556			-
48772	S MAIN ST_I-81 EXIT 243	4,939,842	429,425	12,903,569	700,000	(12,203,569)
48773	NORTH MAIN ST SIDEWALKS	2,311,399	73,717	5,888,466		(5,888,466)
48775	PUBLIC WORKS BUILDING	7,945,933	4,386,528			-
48779	NORTHEAST SIDEWALKS/TRAIL	565,792	1,644			-
48790	LIBERTY ST IMPROVEMENTS				12,168,180	12,168,180
TOTAL CAPITAL PROJECTS		52,004,398	10,202,631	24,861,465	14,368,180	(10,493,285)
TOTAL CAPITAL OUTLAY		52,004,398	10,202,631	24,861,465	14,368,180	(10,493,285)
TOTAL CAPITAL PROJECTS (PW)		52,004,398	10,202,631	24,861,465	14,368,180	(10,493,285)

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	2025-2026	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48691	SIMMS BLDG.RENOVATION				2,250,000	2,250,000
48719	RALPH SAMPSON PARK	2,200,000	5,500			-
48762	KIDS CASTLE	3,175,000				-
48780	S'LAND ATHL CMLX LIGHTS	375,652	375,652			-
48781	S'LAND RESTROOMS - WEST	215,243	215,243			-
48782	THMS SOCCER FACILITY	877,483	575,586			-
48783	WESTOVER SKATE PARK	389,811				-
48786	PARK RESTROOMS			300,000	400,000	100,000
48787	POOL DOME			575,000	500,000	(75,000)
TOTAL CAPITAL PROJECTS		7,233,189	1,171,981	875,000	3,150,000	2,275,000
TOTAL CAPITAL OUTLAY		7,233,189	1,171,981	875,000	3,150,000	2,275,000
49210	TR TO GENERAL FUND	826	826			-
TOTAL FUND TRANSFERS		826	826			-
TOTAL OTHER USES OF FUNDS		826	826			-
TOTAL CAPITAL PROJECTS (P&R)		7,234,016	1,172,807	875,000	3,150,000	2,275,000
TOTAL GENERAL CAPITAL PROJECTS		78,355,192	18,860,691	28,886,465	17,518,180	(11,368,285)

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48693	NEW HIGH SCHOOL	20,435,951	17,353,374			-
48757	FACILITIES	1,353,402	1,107,398		769,000	769,000
48759	MVTC RENOVATIONS			520,000	2,500,000	1,980,000
48777	HHS RENOVATIONS	1,176,206	692,141			-
TOTAL CAPITAL PROJECTS		22,965,559	19,152,914	520,000	3,269,000	2,749,000
TOTAL CAPITAL OUTLAY		22,965,559	19,152,914	520,000	3,269,000	2,749,000
TOTAL CAPITAL PROJECTS		22,965,559	19,152,914	520,000	3,269,000	2,749,000
TOTAL SCHOOL CAPITAL PROJECTS		22,965,559	19,152,914	520,000	3,269,000	2,749,000

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 -----	-----	2023-2024 -----	-----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL		BUDGET	PROPOSED	CHANGE
48610	RADIO SYSTEM	3,150,328	1,545,245				-
48763	E-911 SYSTEM	112,264					-
48767	ECC BACKUP SITE	419,941					-
48784	ECC HVAC	700,000					-
48789	FEEDSTONE TOWER					600,000	600,000
TOTAL CAPITAL PROJECTS		4,382,533	1,545,245			600,000	600,000
TOTAL CAPITAL OUTLAY		4,382,533	1,545,245			600,000	600,000
TOTAL CAPITAL PROJECTS		4,382,533	1,545,245			600,000	600,000
TOTAL ECC CAPITAL PROJECTS		4,382,533	1,545,245			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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48621	WESTERN RAW WATER LINE	1,157,816	112,621	571,050	1,080,000	508,950
48654	EASTERN SOURCE DEVELOPMEN	22,972,778	2,231,268	250,000	500,000	250,000
48670	WESTERN POTABLE WATER SYS	1,680,952	9,813	300,000	420,000	120,000
48688	PMPING, STORGE & MONTORNG	322,996	92,860	274,450	200,000	(74,450)
48732	TRANSMISSION-DISTRIBUTION	1,980,208	1,117,312	1,250,000	1,500,000	250,000
48733	WTP ASSETS	528,425	56,270	30,000	100,000	70,000
48734	METERING	1,459,618	67,947	45,000	50,000	5,000
48740	IT STRATEGIC PLAN	139,117	1,300			-
48757	FACILITIES	367,646	8,791	27,989	47,000	19,011
48785	RAW WATER SUPPLY DROUGHT			50,000	50,000	-
TOTAL CAPITAL PROJECTS		30,609,556	3,698,181	2,798,489	3,947,000	1,148,511
TOTAL CAPITAL OUTLAY		30,609,556	3,698,181	2,798,489	3,947,000	1,148,511
TOTAL CAPITAL PROJECTS		30,609,556	3,698,181	2,798,489	3,947,000	1,148,511
TOTAL WATER CAPITAL PROJECTS		30,609,556	3,698,181	2,798,489	3,947,000	1,148,511

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48641	BLACKS RUN INTERCEPTOR	1,383,938	281,428	200,000	200,000	-
48734	METERING	1,677,663		173,000	1,065,000	892,000
48735	COLLECTION & TRANSMISSION	1,758,593	496,252	600,000	1,750,000	1,150,000
48736	PUMPING & MONITORING	182,723	25,976	45,000	50,000	5,000
48740	IT STRATEGIC PLAN	101,479				-
48757	FACILITIES	508,911	28,391	286,998	210,000	(76,998)
TOTAL CAPITAL PROJECTS		5,613,307	832,047	1,304,998	3,275,000	1,970,002
TOTAL CAPITAL OUTLAY		5,613,307	832,047	1,304,998	3,275,000	1,970,002
TOTAL CAPITAL PROJECTS		5,613,307	832,047	1,304,998	3,275,000	1,970,002
TOTAL SEWER CAPITAL PROJECTS		5,613,307	832,047	1,304,998	3,275,000	1,970,002

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48681	CITY LANDFILL	332,173				-
48684	R'HAM COUNTY LANDFILL	2,697,965	899,322			-
TOTAL CAPITAL PROJECTS		3,030,138	899,322			-
TOTAL CAPITAL OUTLAY		3,030,138	899,322			-
TOTAL CAPITAL PROJECTS		3,030,138	899,322			-
TOTAL SANITATION CAP. PROJECTS		3,030,138	899,322			-

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48745	TREE PLANTINGS				350,000	350,000
48748	VMRC EXTENDED RETENTION	671,500	17,000	1,007,325		(1,007,325)
48749	MTN VIEW DR STREAM RESTOR	1,037,495	108,771			-
48770	BR STREAM RESTORATION	1,854,861	940,872			-
TOTAL CAPITAL PROJECTS		3,563,856	1,066,642	1,007,325	350,000	(657,325)
TOTAL CAPITAL OUTLAY		3,563,856	1,066,642	1,007,325	350,000	(657,325)
TOTAL CAPITAL PROJECTS		3,563,856	1,066,642	1,007,325	350,000	(657,325)
TOTAL STMWTR CAP PROJECTS		3,563,856	1,066,642	1,007,325	350,000	(657,325)

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET
		BUDGET	ACTUAL	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	516,899	500,062	588,148	(49,261)
41020	SALARIES & WAGES-O/T		16		-
41030	PT SALARIES & WAGES-REG	31,013	866	37,382	(28,159)
41050	ANNUAL LEAVE - SEPARATION			5,000	5,000
41051	SICK LEAVE - SEPARATION			2,500	2,500
41053	ANNUAL LEAVE - PAYOUT		1,632		-
41060	PTO - SEPARATION		166		-
TOTAL PERSONAL SERVICES		547,912	502,741	625,530	(69,920)
TOTAL PERSONAL SERVICES		547,912	502,741	625,530	(69,920)
42010	FICA	41,915	36,813	47,854	(5,349)
42020	RETIREMENT - VRS (DB)	76,036	73,566	81,812	(6,853)
42030	RETIREMENT - VRS (DC)			4,365	8,589
42050	HEALTH INSURANCE	70,823	58,953	70,619	(3,018)
42060	LIFE INSURANCE - VRS	6,926	6,702	7,882	(1,523)
42070	DISABILITY (VLDP)	943	584	925	(44)
42080	DENTAL INSURANCE	1,092	681	1,092	(156)
42090	UNEMPLOYMENT		269		-
42110	WORKER'S COMP.	4,118	3,310	3,560	(1,080)
TOTAL FRINGE BENEFITS		201,853	180,879	218,109	(9,434)
43100	PROFESSIONAL SERVICES	16,500	13,400	16,500	(1,500)
43110	MEDICAL SERVICES	4,000	1,890	4,000	(1,000)
43320	SERVICE CONTRACTS	4,300	2,562	4,300	-
43600	ADVERTISING	1,000	399	1,000	2,000
43610	CONSUMER CONFIDENCE REPT.	6,000	6,646	7,000	5,000
TOTAL PURCHASED SERVICES		31,800	24,897	32,800	4,500
44200	C.G. - PARTS AND LABOR	4,700	4,991	7,300	4,600
44310	C.G. - FUEL	3,100	1,283	3,000	(600)
TOTAL INTERNAL SERVICES		7,800	6,273	10,300	4,000
45210	POSTAGE	400	209	400	(400)
45220	MESSENGER SVS./PACKAGES	50		50	(50)
45305	PROPERTY/LIABILITY INS.	8,930	7,807	8,590	1,020
45410	LEASE/RENT OF EQUIPMENT	4,500	3,739	4,500	(4,500)
45530	TRAINING & TRAVEL	5,000	1,128	5,000	(5,000)
45540	EDUCATION	3,000	249	3,000	(3,000)
45810	DUES & MEMBERSHIPS	6,000	5,252	6,000	(6,000)
45880	SDWA OPERATING FUND	48,200	49,506	49,000	50,000
TOTAL OTHER CHARGES		76,080	67,890	76,540	(16,930)

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46010	OFFICE SUPPLIES	2,000	1,242	2,000		(2,000)
46110	UNIFORMS	600	41	600		(600)
46120	BOOKS & SUBSCRIPTIONS	200	100	200		(200)
46140	OTHER SUPPLIES	5,000	2,356	5,000		(5,000)
TOTAL MATERIALS & SUPPLIES		7,800	3,739	7,800		(7,800)
TOTAL OTHER OPERATING EXPENSES		325,333	283,679	345,549	319,885	(25,664)
TOTAL ADMINISTRATION		873,245	786,420	971,079	875,495	(95,584)

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	224,852	215,634	239,322	249,692	10,370
41017	STAND BY PAY	8,627	8,651	8,627	8,627	-
41020	SALARIES & WAGES-O/T	1,153	2,381	1,197	6,184	4,987
41027	STANDBY & BLENDED - OT	3,074	3,808	3,192	3,957	765
41053	ANNUAL LEAVE - PAYOUT		1,257			-
TOTAL PERSONAL SERVICES		237,706	231,730	252,338	268,460	16,122
TOTAL PERSONAL SERVICES		237,706	231,730	252,338	268,460	16,122
42010	FICA	18,185	16,668	19,304	20,538	1,234
42020	RETIREMENT - VRS (DB)	33,076	31,844	33,291	34,732	1,441
42030	RETIREMENT - VRS (DC)			4,955	5,140	185
42050	HEALTH INSURANCE	39,644	38,332	49,206	38,642	(10,564)
42060	LIFE INSURANCE - VRS	3,013	2,901	3,206	2,946	(260)
42070	DISABILITY (VLDP)	1,020	966	1,050	1,090	40
42080	DENTAL INSURANCE	546	429	546	546	-
42110	WORKER'S COMP.	6,397	5,861	6,160	3,410	(2,750)
TOTAL FRINGE BENEFITS		101,881	97,001	117,718	107,044	(10,674)
43310	REPAIRS & MAINTENANCE	7,000	4,928	7,000	7,000	-
43320	SERVICE CONTRACTS	50,814	31,549	47,933	47,933	-
43331	MAINT & REP.-PUMPS & MACH	9,000	74	9,000	9,000	-
43891	FEDERAL FEES	7,000	8,111	8,200	16,500	8,300
TOTAL PURCHASED SERVICES		73,814	44,662	72,133	80,433	8,300
45110	ELECTRICITY	400,000	372,800	412,000	424,000	12,000
45120	HEATING		501		500	500
45305	PROPERTY/LIABILITY INS.	28,070	24,542	27,000	30,180	3,180
45330	FLOOD INSURANCE		9,046		7,000	7,000
45394	RETIREE H'CARE BENEFIT	310	310			-
45530	TRAINING & TRAVEL	7,000	2,240	7,000		(7,000)
45850	FREIGHT & DRAYAGE	596	90	500	500	-
TOTAL OTHER CHARGES		435,976	409,529	446,500	462,180	15,680
46070	REPAIR & MAINT. SUPPLIES	5,000	1,513	5,000	5,000	-
46061	MATERIALS - PUMPS	8,000	15,411	15,000	15,000	-
46062	MATERIALS - SCADA	8,000	9,126	8,000	8,000	-
46063	MATERIALS - GENERAL	12,000	9,002	12,000	12,000	-
46080	POWERED EQUIPMENT FUELS	3,000	476	3,000	3,000	-
46140	OTHER SUPPLIES	9,000	5,039	6,000	6,000	-
TOTAL MATERIALS & SUPPLIES		45,000	40,567	49,000	49,000	-

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		656,671	591,760	685,351	698,657	13,306
TOTAL PUMPING,STORAGE & MONITOR		894,377	823,490	937,689	967,117	29,428

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	584,111	530,451	640,579	661,333	20,754
41017	STAND BY PAY	12,940	12,059	12,941	12,941	-
41020	SALARIES & WAGES-O/T	8,816	9,539	8,155	13,549	5,394
41027	STANDBY & BLENDED - OT	23,508	24,098	27,182	29,182	2,000
41030	PT SALARIES & WAGES-REG	3,271		3,271	5,173	1,902
41053	ANNUAL LEAVE - PAYOUT		2,158			-
41060	PTO - SEPARATION		786			-
TOTAL PERSONAL SERVICES		632,646	579,092	692,128	722,178	30,050
TOTAL PERSONAL SERVICES		632,646	579,092	692,128	722,178	30,050
42010	FICA	48,397	41,899	52,947	55,247	2,300
42020	RETIREMENT - VRS (DB)	85,923	77,965	89,105	91,991	2,886
42030	RETIREMENT - VRS (DC)			8,420	8,587	167
42050	HEALTH INSURANCE	110,136	86,791	109,211	108,921	(290)
42060	LIFE INSURANCE - VRS	7,827	7,103	8,584	7,804	(780)
42070	DISABILITY (VLDP)	1,566	1,323	1,785	1,820	35
42080	DENTAL INSURANCE	1,716	956	1,716	1,716	-
42110	WORKER'S COMP.	13,680	13,616	14,170	8,950	(5,220)
TOTAL FRINGE BENEFITS		269,245	229,653	285,938	285,036	(902)
43100	PROFESSIONAL SERVICES	4,000	946	4,000	4,000	-
43310	REPAIRS & MAINTENANCE	4,000	11,140	4,000	4,000	-
43890	STATE FEES AND PERMITS	750	500	750	750	-
TOTAL PURCHASED SERVICES		8,750	12,586	8,750	8,750	-
44314	INVENTORY ADJ - UTILITIES	1,000		1,000	1,000	-
TOTAL INTERNAL SERVICES		1,000		1,000	1,000	-
45305	PROPERTY/LIABILITY INS.	11,380	9,950	10,950	12,240	1,290
45410	LEASE/RENT OF EQUIPMENT	37,254	7,880	24,232	24,232	-
45530	TRAINING & TRAVEL	4,800	8,685	4,800	16,800	12,000
45850	FREIGHT & DRAYAGE	1,000	27	1,000	1,000	-
TOTAL OTHER CHARGES		54,434	26,542	40,982	54,272	13,290
46070	REPAIR & MAINT. SUPPLIES	8,000	10,192	8,000	8,000	-
46073	MAINT&REP SUPP-PAVE.ASST.	2,000		2,000	2,000	-
46074	MAINT&REP SUPP-MAINS	120,000	99,051	140,000	140,000	-
46140	OTHER SUPPLIES	11,000	17,232	10,000	10,000	-
TOTAL MATERIALS & SUPPLIES		141,000	126,475	160,000	160,000	-

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		474,429	395,256	496,670	509,058	12,388
TOTAL TRANSMISSION-DISTRIBUTION		1,107,075	974,348	1,188,798	1,231,236	42,438

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	346,893	348,612	393,768	496,219	102,451
41020	SALARIES & WAGES-O/T		52	104	810	706
41030	PT SALARIES & WAGES-REG	8,632	18,543	28,313		(28,313)
41053	ANNUAL LEAVE - PAYOUT		2,498			-
41060	PTO - SEPARATION		252			-
TOTAL PERSONAL SERVICES		355,525	369,957	422,185	497,029	74,844
TOTAL PERSONAL SERVICES		355,525	369,957	422,185	497,029	74,844
42010	FICA	27,198	26,514	32,297	38,023	5,726
42020	RETIREMENT - VRS (DB)	51,029	51,391	54,773	69,024	14,251
42030	RETIREMENT - VRS (DC)			5,843	7,318	1,475
42050	HEALTH INSURANCE	64,959	54,573	62,566	81,190	18,624
42060	LIFE INSURANCE - VRS	4,649	4,682	5,277	5,855	578
42070	DISABILITY (VLDP)	1,143	1,071	1,239	1,552	313
42080	DENTAL INSURANCE	1,092	650	1,092	1,326	234
42110	WORKER'S COMP.	2,174	3,277	3,160	1,570	(1,590)
TOTAL FRINGE BENEFITS		152,244	142,158	166,247	205,858	39,611
43310	REPAIRS & MAINTENANCE	200		200	200	-
43320	SERVICE CONTRACTS	750		1,696		(1,696)
43601	CONTRACT PRINTING/MAILING	90,000	60,861	90,000	90,000	-
43885	COURT COSTS	1,750	637	1,750	1,750	-
TOTAL PURCHASED SERVICES		92,700	61,497	93,646	91,950	(1,696)
45210	POSTAGE	2,500	2,450	3,000	3,000	-
45305	PROPERTY/LIABILITY INS.	6,180	5,403	5,950	6,650	700
45410	LEASE/RENT OF EQUIPMENT	4,500	904	2,500	2,500	-
45510	MILEAGE				3,500	3,500
45530	TRAINING & TRAVEL	1,500	396	1,500		(1,500)
45540	EDUCATION	500		500		(500)
45806	CASH SHORTAGES	200		200	200	-
TOTAL OTHER CHARGES		15,380	9,153	13,650	15,850	2,200
46010	OFFICE SUPPLIES	2,000	1,397	2,000	2,000	-
46110	UNIFORMS	1,350		1,350		(1,350)
46140	OTHER SUPPLIES	930	4	500		(500)
TOTAL MATERIALS & SUPPLIES		4,280	1,400	3,850	2,000	(1,850)
TOTAL OTHER OPERATING EXPENSES		264,604	214,209	277,393	315,658	38,265

04/06/2025

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 -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL UTILITY BILLING-WATER		620,129	584,166	699,578	812,687	113,109

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43120	ACCOUNTING & AUDITING	12,450	12,450	13,450	13,430	(20)
43860	ROCKINGHAM COUNTY	24,500	18,190	26,000	26,000	-
TOTAL PURCHASED SERVICES		36,950	30,640	39,450	39,430	(20)
45355	INSURANCE DEDUCTIBLE	20,000		20,000	20,000	-
45881	WATER PURCH FROM OTHERS	500	520	500	1,000	500
TOTAL OTHER CHARGES		20,500	520	20,500	21,000	500
TOTAL OTHER OPERATING EXPENSES		57,450	31,160	59,950	60,430	480
48310	DEPRECIATION	1,831,800	1,831,800	1,871,700	1,854,000	(17,700)
TOTAL DEPRECIATION		1,831,800	1,831,800	1,871,700	1,854,000	(17,700)
TOTAL CAPITAL OUTLAY		1,831,800	1,831,800	1,871,700	1,854,000	(17,700)
49215	PROP. TAX-PUBLIC UTILITY	650,100	650,100	675,000	714,000	39,000
TOTAL FUND TRANSFERS		650,100	650,100	675,000	714,000	39,000
49311	RES FOR PAY ADJUSTMENTS	109,550				-
TOTAL RESERVES		109,550				-
TOTAL OTHER USES OF FUNDS		759,650	650,100	675,000	714,000	39,000
TOTAL MISCELLANEOUS		2,648,900	2,513,060	2,606,650	2,628,430	21,780

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2011 - WATER FUND
FUNCTION - 3020 - WATER FUND
ACTIVITY - 362061 - PURIFICATION
DEPARTMENT - 0000 - PURIFICATION
DEPT/FUND - 362061 - PURIFICATION

		----- 2023-2024 -----		2024-2025	2025-2026	NET
ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	812,430	810,171	908,984	936,664	27,680
41020	SALARIES & WAGES-O/T	71,761	80,255	88,837	90,064	1,227
41030	PT SALARIES & WAGES-REG	22,595				-
41053	ANNUAL LEAVE - PAYOUT		2,574			-
41054	PTO - PAYOUT		2,806			-
TOTAL PERSONAL SERVICES		906,786	895,807	997,821	1,026,728	28,907
TOTAL PERSONAL SERVICES		906,786	895,807	997,821	1,026,728	28,907
42010	FICA	69,372	64,054	76,332	78,545	2,213
42020	RETIREMENT - VRS (DB)	119,507	116,625	126,441	130,290	3,849
42030	RETIREMENT - VRS (DC)			6,578	6,657	79
42050	HEALTH INSURANCE	107,053	112,130	141,834	165,088	23,254
42060	LIFE INSURANCE - VRS	10,886	10,624	12,180	11,053	(1,127)
42070	DISABILITY (VLDP)	882	1,012	1,395	1,411	16
42080	DENTAL INSURANCE	1,716	1,560	1,872	1,872	-
42110	WORKER'S COMP.	13,162	21,216	24,820	13,010	(11,810)
TOTAL FRINGE BENEFITS		322,578	327,222	391,452	407,926	16,474
43153	LABORATORY TESTING	30,500	18,286	30,500	30,500	-
43310	REPAIRS & MAINTENANCE	5,800	1,608	5,800	5,800	-
43890	STATE FEES AND PERMITS	1,500		1,500	1,500	-
TOTAL PURCHASED SERVICES		37,800	19,893	37,800	37,800	-
44200	C.G. - PARTS AND LABOR	6,900	5,084	6,600	7,400	800
44310	C.G. - FUEL	5,500	4,958	6,200	5,000	(1,200)
TOTAL INTERNAL SERVICES		12,400	10,042	12,800	12,400	(400)
45110	ELECTRICITY	34,500	29,560	34,500	34,500	-
45120	HEATING	6,000	1,007	6,000	6,000	-
45305	PROPERTY/LIABILITY INS.	23,260	20,336	22,370	25,010	2,640
45530	TRAINING & TRAVEL	4,000	3,986	4,000	4,000	-
45810	DUES & MEMBERSHIPS	1,200	304	1,200	1,500	300
TOTAL OTHER CHARGES		68,960	55,193	68,070	71,010	2,940
46010	OFFICE SUPPLIES	1,600	1,364	1,600	1,600	-
46070	REPAIR & MAINT. SUPPLIES	11,250	5,462	11,250	11,250	-
46080	POWERED EQUIPMENT FUELS	600				-
46090	POWERED EQUIPMENT SUPPLY	1,000	230	1,000	1,000	-
46110	UNIFORMS	4,400	3,877	4,800	7,200	2,400
46120	BOOKS & SUBSCRIPTIONS	500	213	1,000	1,000	-
46140	OTHER SUPPLIES	10,834	14,659	12,000	12,000	-

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46170	EMS/MEDICAL SUPPLIES	300	1,274	1,000	1,000	-
46180	CHEMICALS	295,000	295,449	346,000	346,000	-
TOTAL MATERIALS & SUPPLIES		325,484	322,527	378,650	381,050	2,400
TOTAL OTHER OPERATING EXPENSES		767,222	734,877	888,772	910,186	21,414
TOTAL PURIFICATION		1,674,008	1,630,685	1,886,593	1,936,914	50,321

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48111	MACHINERY & EQUIPMENT	5,000	24,206	5,000	10,000	5,000
48151	MOTOR VEHICLES & EQUIP.	12,228	11,439	100,000		(100,000)
48161	CONST. VEHICLES & EQUIP.			250,000	200,000	(50,000)
48221	FURNITURE & FIXTURES	5,000	1,439	5,000	5,000	-
48271	EDP EQUIPMENT	15,000	4,722	15,000	26,000	11,000
48273	SOFTWARE	39,000		39,000	45,000	6,000
48298	INSTALL SER. LINES (CITY)	90,000	68,855	90,000	90,000	-
TOTAL CAPITAL OUTLAY		166,228	110,661	504,000	376,000	(128,000)
TOTAL CAPITAL OUTLAY		166,228	110,661	504,000	376,000	(128,000)
TOTAL CAPITAL OUTLAY		166,228	110,661	504,000	376,000	(128,000)

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49410	G.O. SERIES 2009 (VRA)	37,867	37,867	37,867	37,867	-
49427	G.O. SERIES 2021A	1,395,000	1,395,000	1,460,000	1,540,000	80,000
TOTAL PRINCIPAL		1,432,867	1,432,867	1,497,867	1,577,867	80,000
49150	BANK HANDLING CHARGES	300	190	300	300	-
49527	G.O. SERIES 2021A	1,229,619	1,229,619	1,158,244	1,083,244	(75,000)
TOTAL INTEREST & FISCAL CHARGES		1,229,919	1,229,809	1,158,544	1,083,544	(75,000)
TOTAL DEBT SERVICE		2,662,786	2,662,675	2,656,411	2,661,411	5,000
TOTAL OTHER USES OF FUNDS		2,662,786	2,662,675	2,656,411	2,661,411	5,000
TOTAL DEBT SERVICE		2,662,786	2,662,675	2,656,411	2,661,411	5,000

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	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	1,606,627	1,606,627	2,798,489	3,947,000	1,148,511
49260	TR TO CENTRAL STORES FUND	175,238	175,238	169,013	181,690	12,677
TOTAL FUND TRANSFERS		2,705,265	2,705,265	3,890,902	5,052,090	1,161,188
TOTAL OTHER USES OF FUNDS		2,705,265	2,705,265	3,890,902	5,052,090	1,161,188
TOTAL TRANSFERS		2,705,265	2,705,265	3,890,902	5,052,090	1,161,188
TOTAL WATER FUND		13,352,013	12,790,770	15,341,700	16,541,380	1,199,680

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2012 - SEWER FUND
FUNCTION - 4020 - SEWER FUND
ACTIVITY - 412061 - ADMINISTRATION
DEPARTMENT - 0000 - ADMINISTRATION
DEPT/FUND - 412061 - ADMINISTRATION

		----- 2023-2024 -----		2024-2025	2025-2026	NET
ACCOUNT-----	TITLE -----	BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	516,899	500,061	588,148	538,887	(49,261)
41020	SALARIES & WAGES-O/T		16			-
41030	PT SALARIES & WAGES-REG	31,013	866	37,382	9,223	(28,159)
41050	ANNUAL LEAVE - SEPARATION				5,000	5,000
41051	SICK LEAVE - SEPARATION				2,500	2,500
41053	ANNUAL LEAVE - PAYOUT		1,632			-
41060	PTO - SEPARATION		166			-
TOTAL PERSONAL SERVICES		547,912	502,741	625,530	555,610	(69,920)
TOTAL PERSONAL SERVICES		547,912	502,741	625,530	555,610	(69,920)
42010	FICA	41,915	36,812	47,854	42,505	(5,349)
42020	RETIREMENT - VRS (DB)	76,036	73,565	81,812	74,959	(6,853)
42030	RETIREMENT - VRS (DC)			4,365	12,954	8,589
42050	HEALTH INSURANCE	70,823	58,952	70,619	67,601	(3,018)
42060	LIFE INSURANCE - VRS	6,926	6,701	7,882	6,359	(1,523)
42070	DISABILITY (VLDP)	943	584	925	881	(44)
42080	DENTAL INSURANCE	1,092	680	1,092	936	(156)
42090	UNEMPLOYMENT		269			-
42110	WORKER'S COMP.	4,118	3,310	3,560	2,480	(1,080)
TOTAL FRINGE BENEFITS		201,853	180,873	218,109	208,675	(9,434)
43310	REPAIRS & MAINTENANCE	20,000	15,218	20,000	20,000	-
43320	SERVICE CONTRACTS	47,200	48,583	49,200	59,000	9,800
TOTAL PURCHASED SERVICES		67,200	63,802	69,200	79,000	9,800
44200	C.G. - PARTS AND LABOR	5,600	5,028	4,100	9,200	5,100
44310	C.G. - FUEL	1,600	1,018	1,000	4,000	3,000
TOTAL INTERNAL SERVICES		7,200	6,046	5,100	13,200	8,100
45110	ELECTRICITY	20,000	20,091	25,000	22,000	(3,000)
45120	HEATING	3,000	3,788	3,000	4,500	1,500
45130	WATER & SEWER	3,600	3,791	4,000	4,200	200
45210	POSTAGE				400	400
45230	TELECOMMUNICATIONS	35,000	31,947	32,000	32,000	-
45260	MISS UTILITY TRANSMISSION	14,500	8,593	10,000	10,000	-
45305	PROPERTY/LIABILITY INS.	14,070	12,301	13,540	15,140	1,600
45410	LEASE/RENT OF EQUIPMENT				4,000	4,000
45530	TRAINING & TRAVEL	7,000	5,730	7,000	17,000	10,000
45810	DUES & MEMBERSHIPS	500	581	500	7,800	7,300
TOTAL OTHER CHARGES		97,670	86,823	95,040	117,040	22,000

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46010	OFFICE SUPPLIES	1,000	157	1,000	3,000	2,000
46070	REPAIR & MAINT. SUPPLIES	1,000		1,000	1,000	-
46050	JANITORIAL SUPPLIES	2,000	1,412	2,000	2,000	-
46090	POWERED EQUIPMENT SUPPLY	1,000	439	1,000	1,000	-
46110	UNIFORMS	2,000	1,495	2,250	3,000	750
46120	BOOKS & SUBSCRIPTIONS	500	1,431	500	700	200
46140	OTHER SUPPLIES	1,000	1,577	2,000	3,000	1,000
TOTAL MATERIALS & SUPPLIES		8,500	6,511	9,750	13,700	3,950
TOTAL OTHER OPERATING EXPENSES		382,423	344,055	397,199	431,615	34,416
TOTAL ADMINISTRATION		930,335	846,795	1,022,729	987,225	(35,504)

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43840	HRRSA - OPERATING	3,585,000	3,575,869	3,803,760	4,000,000	196,240
43841	HRRSA - PRETREATMENT	55,000	3,676	55,220	100,000	44,780
43842	HRRSA - CAPITAL OUTLAY	155,000	225,084	164,510	200,000	35,490
43844	HRRSA - CONSTRUCTION	950,000	847,583	1,118,880	1,100,000	(18,880)
TOTAL PURCHASED SERVICES		4,745,000	4,652,212	5,142,370	5,400,000	257,630
TOTAL OTHER OPERATING EXPENSES		4,745,000	4,652,212	5,142,370	5,400,000	257,630
TOTAL TREATMENT & DISPOSAL		4,745,000	4,652,212	5,142,370	5,400,000	257,630

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE		
41010	SALARIES & WAGES-REG.	584,111	530,450	640,579	661,333	20,754
41017	STAND BY PAY	12,940	12,058	12,941	12,941	-
41020	SALARIES & WAGES-O/T	8,816	9,539	8,155	13,549	5,394
41027	STANDBY & BLENDED - OT	23,508	24,098	27,182	29,182	2,000
41030	PT SALARIES & WAGES-REG	3,271		3,271	5,173	1,902
41053	ANNUAL LEAVE - PAYOUT		2,158			-
41060	PTO - SEPARATION		786			-
TOTAL PERSONAL SERVICES		632,646	579,088	692,128	722,178	30,050
TOTAL PERSONAL SERVICES		632,646	579,088	692,128	722,178	30,050
42010	FICA	48,397	41,897	52,947	55,247	2,300
42020	RETIREMENT - VRS (DB)	85,923	77,964	89,105	91,991	2,886
42030	RETIREMENT - VRS (DC)			8,420	8,587	167
42050	HEALTH INSURANCE	110,136	86,790	109,211	108,921	(290)
42060	LIFE INSURANCE - VRS	7,827	7,102	8,584	7,804	(780)
42070	DISABILITY (VLDP)	1,566	1,322	1,785	1,820	35
42080	DENTAL INSURANCE	1,716	955	1,716	1,716	-
42110	WORKER'S COMP.	13,680	13,616	14,170	8,950	(5,220)
TOTAL FRINGE BENEFITS		269,245	229,646	285,938	285,036	(902)
43310	REPAIRS & MAINTENANCE	1,000		1,000	1,000	-
43890	STATE FEES AND PERMITS	750		750	750	-
TOTAL PURCHASED SERVICES		1,750		1,750	1,750	-
44200	C.G. - PARTS AND LABOR	156,400	175,606	155,100	183,400	28,300
44310	C.G. - FUEL	65,200	70,836	85,300	62,900	(22,400)
44314	INVENTORY ADJ - UTILITIES	1,000		1,000	1,000	-
TOTAL INTERNAL SERVICES		222,600	246,442	241,400	247,300	5,900
45136	LANDFILL/STEAM PLANT	500	27	500	500	-
45305	PROPERTY/LIABILITY INS.	38,680	33,818	37,200	41,580	4,380
45410	LEASE/RENT OF EQUIPMENT	4,000	735	2,000	2,000	-
45850	FREIGHT & DRAYAGE	1,000		1,000	1,000	-
TOTAL OTHER CHARGES		44,180	34,580	40,700	45,080	4,380
46070	REPAIR & MAINT. SUPPLIES	13,000	6,332	11,000	11,000	-
46074	MAINT&REP SUPP-MAINS	22,000	32,597	30,000	30,000	-
46090	POWERED EQUIPMENT SUPPLY	3,000	46,450	10,000	10,000	-
46110	UNIFORMS	8,800	7,452	8,800	12,600	3,800
46140	OTHER SUPPLIES	10,000	5,493	8,000	8,000	-
46145	SAFETY MATERIALS	7,500	5,034	7,500	7,500	-

04/06/2025

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
46170	EMS/MEDICAL SUPPLIES	500	540	600	600	-
TOTAL MATERIALS & SUPPLIES		64,800	103,898	75,900	79,700	3,800
TOTAL OTHER OPERATING EXPENSES		602,575	614,566	645,688	658,866	13,178
TOTAL COLLECTION & TRANSMISSION		1,235,221	1,193,655	1,337,816	1,381,044	43,228

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
43120	ACCOUNTING & AUDITING	12,450	12,450	13,450	13,430	(20)
TOTAL PURCHASED SERVICES		12,450	12,450	13,450	13,430	(20)
45355	INSURANCE DEDUCTIBLE	20,000	1,388	20,000	20,000	-
TOTAL OTHER CHARGES		20,000	1,388	20,000	20,000	-
TOTAL OTHER OPERATING EXPENSES		32,450	13,838	33,450	33,430	(20)
48310	DEPRECIATION	1,155,300	1,155,300	1,146,600	1,219,800	73,200
TOTAL DEPRECIATION		1,155,300	1,155,300	1,146,600	1,219,800	73,200
TOTAL CAPITAL OUTLAY		1,155,300	1,155,300	1,146,600	1,219,800	73,200
49215	PROP. TAX-PUBLIC UTILITY	454,500	454,500	483,300	525,300	42,000
TOTAL FUND TRANSFERS		454,500	454,500	483,300	525,300	42,000
49311	RES FOR PAY ADJUSTMENTS	156,800				-
TOTAL RESERVES		156,800				-
TOTAL OTHER USES OF FUNDS		611,300	454,500	483,300	525,300	42,000
TOTAL MISCELLANEOUS		1,799,050	1,623,638	1,663,350	1,778,530	115,180

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	346,893	348,612	393,768	496,219	102,451
41017	STAND BY PAY			104		(104)
41020	SALARIES & WAGES-O/T		52		810	810
41030	PT SALARIES & WAGES-REG	8,632	18,543	28,313		(28,313)
41053	ANNUAL LEAVE - PAYOUT		2,498			-
41060	PTO - SEPARATION		252			-
TOTAL PERSONAL SERVICES		355,525	369,956	422,185	497,029	74,844
TOTAL PERSONAL SERVICES		355,525	369,956	422,185	497,029	74,844
42010	FICA	27,198	26,513	32,297	38,023	5,726
42020	RETIREMENT - VRS (DB)	51,029	51,390	54,773	69,024	14,251
42030	RETIREMENT - VRS (DC)			5,843	7,318	1,475
42050	HEALTH INSURANCE	64,959	54,572	62,566	81,190	18,624
42060	LIFE INSURANCE - VRS	4,649	4,681	5,277	5,855	578
42070	DISABILITY (VLDP)	1,143	1,071	1,239	1,552	313
42080	DENTAL INSURANCE	1,092	650	1,092	1,326	234
42110	WORKER'S COMP.	2,174	3,277	3,160	1,570	(1,590)
TOTAL FRINGE BENEFITS		152,244	142,154	166,247	205,858	39,611
43320	SERVICE CONTRACTS	3,760	6,265	3,760	5,455	1,695
43382	H2O LOSS MGT-METER TEST	185,000	15,925	70,000	90,000	20,000
TOTAL PURCHASED SERVICES		188,760	22,190	73,760	95,455	21,695
44200	C.G. - PARTS AND LABOR	13,300	24,039	20,800	28,700	7,900
44310	C.G. - FUEL	8,900	9,897	10,000	10,300	300
TOTAL INTERNAL SERVICES		22,200	33,936	30,800	39,000	8,200
45210	POSTAGE	200				-
45305	PROPERTY/LIABILITY INS.	7,080	6,190	6,810	7,620	810
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		16,840	13,750	16,370	15,180	(1,190)
46070	REPAIR & MAINT. SUPPLIES	55,000	61,544	75,000	75,000	-
46072	MAINT&REP SUPP-METER REPL	10,000	501	10,000	10,000	-
46110	UNIFORMS	2,000	1,666	2,000	6,000	4,000
46140	OTHER SUPPLIES	4,000	3,382	2,000	2,500	500
46145	SAFETY MATERIALS	500	94	250	250	-
TOTAL MATERIALS & SUPPLIES		71,500	67,186	89,250	93,750	4,500

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER OPERATING EXPENSES		451,544	279,216	376,427	449,243	72,816
TOTAL UTILITY BILLING-SEWER		807,069	649,172	798,612	946,272	147,660

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	223,749	215,634	239,322	249,692	10,370
41017	STAND BY PAY	8,627	8,651	8,627	8,627	-
41020	SALARIES & WAGES-O/T	1,153	2,381	1,197	6,184	4,987
41027	STANDBY & BLENDED - OT	3,074	3,808	3,192	3,957	765
41050	ANNUAL LEAVE - SEPARATION	1,000				-
41051	SICK LEAVE - SEPARATION	1,000				-
41053	ANNUAL LEAVE - PAYOUT		1,257			-
TOTAL PERSONAL SERVICES		238,603	231,731	252,338	268,460	16,122
TOTAL PERSONAL SERVICES		238,603	231,731	252,338	268,460	16,122
42010	FICA	18,253	16,668	19,304	20,538	1,234
42020	RETIREMENT - VRS (DB)	32,913	31,843	33,291	34,732	1,441
42030	RETIREMENT - VRS (DC)			4,955	5,140	185
42050	HEALTH INSURANCE	36,998	38,331	49,206	38,642	(10,564)
42060	LIFE INSURANCE - VRS	2,999	2,901	3,206	2,946	(260)
42070	DISABILITY (VLDP)	1,014	966	1,050	1,090	40
42080	DENTAL INSURANCE	546	429	546	546	-
42110	WORKER'S COMP.	13,162	5,861	6,160	3,410	(2,750)
TOTAL FRINGE BENEFITS		105,885	96,998	117,718	107,044	(10,674)
43320	SERVICE CONTRACTS	11,086	7,444	11,000	11,000	-
43331	MAINT & REP.-PUMPS & MACH	2,000		2,000	2,000	-
TOTAL PURCHASED SERVICES		13,086	7,444	13,000	13,000	-
44200	C.G. - PARTS AND LABOR	20,700	18,030	20,800	18,800	(2,000)
44310	C.G. - FUEL	17,000	18,956	21,000	18,200	(2,800)
TOTAL INTERNAL SERVICES		37,700	36,987	41,800	37,000	(4,800)
45110	ELECTRICITY	16,000	12,482	16,500	16,995	495
45130	WATER & SEWER	650	1,155	650	650	-
45305	PROPERTY/LIABILITY INS.	11,360	9,932	10,930	12,220	1,290
45850	FREIGHT & DRAYAGE	100		100	100	-
TOTAL OTHER CHARGES		28,110	23,569	28,180	29,965	1,785
46070	REPAIR & MAINT. SUPPLIES		126			-
46061	MATERIALS - PUMPS	5,000	11,398	10,000	10,000	-
46062	MATERIALS - SCADA	4,500	4,160	3,000	3,000	-
46063	MATERIALS - GENERAL	5,000	4,310	5,000	5,000	-
46080	POWERED EQUIPMENT FUELS	1,500	321	1,500	1,500	-
46110	UNIFORMS	2,000	2,729	2,000	4,200	2,200
46140	OTHER SUPPLIES		248			-

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	2025-2026	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL MATERIALS & SUPPLIES		18,000	23,294	21,500	23,700	2,200
TOTAL OTHER OPERATING EXPENSES		202,781	188,291	222,198	210,709	(11,489)
TOTAL PUMPING & MONITORING		441,384	420,023	474,536	479,169	4,633

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48111	MACHINERY & EQUIPMENT	25,000	4,250	5,000	10,000	5,000
48151	MOTOR VEHICLES & EQUIP.	484,993	329,150	150,000	160,000	10,000
48161	CONST. VEHICLES & EQUIP.	397,743	317,470	250,000	150,000	(100,000)
48221	FURNITURE & FIXTURES	3,000	2,313	3,000	3,000	-
48271	EDP EQUIPMENT	15,000	13,409	15,000	26,000	11,000
48273	SOFTWARE	39,000		39,000	40,000	1,000
48298	INSTALL SER. LINES (CITY)	10,000	6,716	10,000	12,000	2,000
TOTAL CAPITAL OUTLAY		974,736	673,308	472,000	401,000	(71,000)
TOTAL CAPITAL OUTLAY		974,736	673,308	472,000	401,000	(71,000)
TOTAL CAPITAL OUTLAY		974,736	673,308	472,000	401,000	(71,000)

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
47060	HRRSA - DEBT SERVICE	2,700,000	2,693,039	2,693,040	2,700,000	6,960
TOTAL PMT. TO JOINT OPERATIONS		2,700,000	2,693,039	2,693,040	2,700,000	6,960
TOTAL OTHER OPERATING EXPENSES		2,700,000	2,693,039	2,693,040	2,700,000	6,960
TOTAL DEBT SERVICE		2,700,000	2,693,039	2,693,040	2,700,000	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 -----	----- 2023-2024 -----		2024-2025	2025-2026	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	1,073,666	1,073,666	1,304,998	3,275,000	1,970,002
49260	TR TO CENTRAL STORES FUND	58,413	58,413	56,339	60,560	4,221
TOTAL FUND TRANSFERS		2,055,479	2,055,479	2,284,737	4,258,960	1,974,223
TOTAL OTHER USES OF FUNDS		2,055,479	2,055,479	2,284,737	4,258,960	1,974,223
TOTAL TRANSFERS		2,055,479	2,055,479	2,284,737	4,258,960	1,974,223
TOTAL SEWER FUND		15,688,273	14,807,320	15,889,190	18,332,200	2,443,010

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
		----- 2023-2024 -----	----- 2023-2024 -----	2024-2025	2025-2026	
41010	SALARIES & WAGES-REG.	1,348,206	1,347,505	1,538,914	1,629,625	90,711
41020	SALARIES & WAGES-O/T	280,450	271,941	224,894	249,394	24,500
41030	PT SALARIES & WAGES-REG	926,493	595,984	936,183	976,419	40,236
41040	PT SALARIES & WAGES-O/T	70,354	80,465	75,900	90,900	15,000
41050	ANNUAL LEAVE - SEPARATION	5,000	10,968	5,000	5,000	-
41051	SICK LEAVE - SEPARATION	10,000	11,321	10,000	10,000	-
41054	PTO - PAYOUT		1,482			-
41060	PTO - SEPARATION	6,000	13,763	6,000	6,000	-
41200	INCENTIVE PAYMENT		500			-
TOTAL PERSONAL SERVICES		2,646,503	2,333,929	2,796,891	2,967,338	170,447
TOTAL PERSONAL SERVICES		2,646,503	2,333,929	2,796,891	2,967,338	170,447
42010	FICA	207,047	172,462	213,963	227,002	13,039
42020	RETIREMENT - VRS (DB)	241,727	201,943	253,485	259,375	5,890
42030	RETIREMENT - VRS (DC)			39,397	39,518	121
42050	HEALTH INSURANCE	156,450	152,417	265,486	286,077	20,591
42060	LIFE INSURANCE - VRS	22,020	18,396	24,419	21,079	(3,340)
42070	DISABILITY (VLDP)	5,869	5,924	8,352	8,378	26
42080	DENTAL INSURANCE	6,066	3,739	6,460	5,884	(576)
42090	UNEMPLOYMENT	5,000	2,377	5,000	5,000	-
42110	WORKER'S COMP.	23,310	26,230	40,828	27,750	(13,078)
TOTAL FRINGE BENEFITS		667,489	583,487	857,390	880,063	22,673
43100	PROFESSIONAL SERVICES	1,029,178	388,864	700,000	4,000	(696,000)
43110	MEDICAL SERVICES	20,000	11,825	25,000	25,000	-
43133	COMPUTER SUPPORT	500		500	500	-
43320	SERVICE CONTRACTS	150,000	218,431	150,000	150,000	-
43330	MAINT & REP.-MACH & EQUIP	2,000		2,000	2,000	-
43336	MAINT & REP.-RADIO EQUIP	500		500	500	-
43360	MAINT & REP.-BLDGS & GNDS	6,500	23	6,500	7,000	500
43600	ADVERTISING	6,500	223	6,500	6,500	-
TOTAL PURCHASED SERVICES		1,215,178	619,365	891,000	195,500	(695,500)
44200	C.G. - PARTS AND LABOR	1,433,900	1,297,965	1,435,000	1,385,100	(49,900)
44300	CENTRAL STORES	10,000	365	10,000	10,000	-
44310	C.G. - FUEL	518,172	490,403	648,400	511,000	(137,400)
TOTAL INTERNAL SERVICES		1,962,072	1,788,733	2,093,400	1,906,100	(187,300)
45210	POSTAGE	100		100	100	-
45230	TELECOMMUNICATIONS	30,000	20,910	40,000	40,000	-
45305	PROPERTY/LIABILITY INS.	19,150	16,743	18,420	20,590	2,170
45351	VEH & EQUIP INS (VTLP)	180,000	99,426	200,000	250,000	50,000

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45355	INSURANCE DEDUCTIBLE	55,000	5,000	55,000	55,000	-
45394	RETIREE H'CARE BENEFIT	2,640	7,620	9,720	9,720	-
45530	TRAINING & TRAVEL	25,000	10,188	25,000	25,000	-
45810	DUES & MEMBERSHIPS	20,000	12,040	20,000	20,000	-
TOTAL OTHER CHARGES		331,890	171,927	368,240	420,410	52,170
46010	OFFICE SUPPLIES	2,000	115	2,000	2,000	-
46070	REPAIR & MAINT. SUPPLIES	500		500	500	-
46120	BOOKS & SUBSCRIPTIONS	1,000	300	1,000	1,000	-
46140	OTHER SUPPLIES	50,000	8,783	55,000	60,000	5,000
46200	COMPUTER (DESKTOP_LAPTOP)			2,500	2,500	-
TOTAL MATERIALS & SUPPLIES		53,500	9,198	61,000	66,000	5,000
TOTAL OTHER OPERATING EXPENSES		4,230,128	3,172,711	4,271,030	3,468,073	(802,957)
48271	EDP EQUIPMENT		1,708			-
TOTAL CAPITAL OUTLAY			1,708			-
TOTAL CAPITAL OUTLAY			1,708			-
TOTAL TRANSIT BUSES		6,876,631	5,508,347	7,067,921	6,435,411	(632,510)

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49316	MICROTRANSIT GRANT			500,000	500,000	-
TOTAL RESERVES				500,000	500,000	-
TOTAL OTHER USES OF FUNDS				500,000	500,000	-
TOTAL MISCELLANEOUS				500,000	500,000	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE		
41010	SALARIES & WAGES-REG.	514,863	506,258	634,165	638,726	4,561
41020	SALARIES & WAGES-O/T	85,000	82,934	100,100	104,600	4,500
41030	PT SALARIES & WAGES-REG	100,212	38,141	97,449	105,448	7,999
41040	PT SALARIES & WAGES-O/T	20,000	7,168	14,000	19,500	5,500
41050	ANNUAL LEAVE - SEPARATION	5,000		5,000	5,000	-
41051	SICK LEAVE - SEPARATION	10,000		10,000	10,000	-
41060	PTO - SEPARATION		5,509		1,000	1,000
TOTAL PERSONAL SERVICES		735,075	640,011	860,714	884,274	23,560
TOTAL PERSONAL SERVICES		735,075	640,011	860,714	884,274	23,560
42010	FICA	56,232	45,721	65,845	67,647	1,802
42020	RETIREMENT - VRS (DB)	78,225	73,890	91,968	93,119	1,151
42030	RETIREMENT - VRS (DC)			10,494	11,571	1,077
42050	HEALTH INSURANCE	111,702	83,406	117,414	125,000	7,586
42060	LIFE INSURANCE - VRS	7,126	6,731	8,860	7,899	(961)
42070	DISABILITY (VLDP)	1,348	1,562	2,224	2,361	137
42080	DENTAL INSURANCE	1,687	1,211	2,174	1,760	(414)
42090	UNEMPLOYMENT	5,000		5,000	5,000	-
42110	WORKER'S COMP.	8,986	9,258	12,898	9,980	(2,918)
TOTAL FRINGE BENEFITS		270,306	221,779	316,877	324,337	7,460
43100	PROFESSIONAL SERVICES	100	92	200	750	550
43110	MEDICAL SERVICES	500	1,090	1,500	1,500	-
43133	COMPUTER SUPPORT	100		100	100	-
43320	SERVICE CONTRACTS	25,000	3,669	55,000	55,000	-
43336	MAINT & REP.-RADIO EQUIP	200		200	200	-
43360	MAINT & REP.-BLDGS & GNDS	100		100	100	-
43600	ADVERTISING	500	100	500	500	-
TOTAL PURCHASED SERVICES		26,500	4,951	57,600	58,150	550
44200	C.G. - PARTS AND LABOR	112,300	106,119	123,100	133,600	10,500
44300	CENTRAL STORES	200		200	200	-
44310	C.G. - FUEL	100,700	95,543	107,200	109,200	2,000
TOTAL INTERNAL SERVICES		213,200	201,662	230,500	243,000	12,500
45210	POSTAGE	100		100	100	-
45230	TELECOMMUNICATIONS	8,000	6,245	8,500	8,500	-
45305	PROPERTY/LIABILITY INS.	2,720	2,378	2,620	2,930	310
45351	VEH & EQUIP INS (VTLP)	35,000	16,186	35,000	35,000	-
45355	INSURANCE DEDUCTIBLE	6,000		6,000	6,000	-
45530	TRAINING & TRAVEL	10,000	1,068	10,000	15,000	5,000
45810	DUES & MEMBERSHIPS	2,000	1,960	2,000	2,000	-

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL OTHER CHARGES		63,820	27,836	64,220	69,530	5,310
46010	OFFICE SUPPLIES	100	8	100	100	-
46070	REPAIR & MAINT. SUPPLIES	500		500	500	-
46120	BOOKS & SUBSCRIPTIONS	100	49	100	100	-
46140	OTHER SUPPLIES	5,000	156	5,000	5,000	-
TOTAL MATERIALS & SUPPLIES		5,700	213	5,700	5,700	-
TOTAL OTHER OPERATING EXPENSES		579,526	456,440	674,897	700,717	25,820
TOTAL PARATRANSIT BUSES		1,314,601	1,096,451	1,535,611	1,584,991	49,380

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	488,085	474,463	526,675	550,773	24,098
41020	SALARIES & WAGES-O/T	26,855	32,199	30,282	40,490	10,208
41030	PT SALARIES & WAGES-REG	26,686	6,142	11,594	9,731	(1,863)
41040	PT SALARIES & WAGES-O/T	4,185	1,305	2,820	1,660	(1,160)
41050	ANNUAL LEAVE - SEPARATION	2,250		2,250	2,250	-
41051	SICK LEAVE - SEPARATION	2,500		2,500	2,500	-
41054	PTO - PAYOUT		1,302			-
41060	PTO - SEPARATION	2,000	376	2,000	2,000	-
TOTAL PERSONAL SERVICES		552,561	515,787	578,121	609,404	31,283
TOTAL PERSONAL SERVICES		552,561	515,787	578,121	609,404	31,283
42010	FICA	42,273	37,245	44,227	46,618	2,391
42020	RETIREMENT - VRS (DB)	71,796	69,536	73,262	76,612	3,350
42030	RETIREMENT - VRS (DC)			7,440	7,687	247
42050	HEALTH INSURANCE	53,639	57,034	73,017	74,804	1,787
42060	LIFE INSURANCE - VRS	6,542	6,334	7,058	6,499	(559)
42070	DISABILITY (VLDP)	1,295	1,346	1,577	1,630	53
42080	DENTAL INSURANCE	1,283	1,180	1,385	1,479	94
42090	UNEMPLOYMENT	1,830				-
42110	WORKER'S COMP.	1,872	1,891	1,570	1,280	(290)
TOTAL FRINGE BENEFITS		180,530	174,567	209,536	216,609	7,073
43100	PROFESSIONAL SERVICES	500		500	550	50
43110	MEDICAL SERVICES	550	46	610	700	90
43120	ACCOUNTING & AUDITING	4,600	4,515	4,875	4,875	-
43133	COMPUTER SUPPORT	15,000		15,000	15,250	250
43320	SERVICE CONTRACTS	44,000	20,995	47,000	48,750	1,750
43330	MAINT & REP.-MACH & EQUIP	3,550		3,600	3,810	210
43360	MAINT & REP.-BLDGS & GNDS	11,750	3,151	12,020	12,020	-
43600	ADVERTISING	2,570	308	2,680	3,000	320
TOTAL PURCHASED SERVICES		82,520	29,015	86,285	88,955	2,670
44200	C.G. - PARTS AND LABOR	3,750	3,226	3,850	3,700	(150)
44300	CENTRAL STORES	3,120	3,263	3,820	4,080	260
44310	C.G. - FUEL	1,150	924	550	800	250
TOTAL INTERNAL SERVICES		8,020	7,413	8,220	8,580	360
45110	ELECTRICITY	38,000	32,501	39,750	40,250	500
45120	HEATING	780	321	790	800	10
45130	WATER & SEWER	1,780	1,540	1,900	2,300	400
45210	POSTAGE	700	8	700	700	-
45230	TELECOMMUNICATIONS	5,840	1,864	5,850	5,920	70

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45305	PROPERTY/LIABILITY INS.	4,160	3,637	4,010	4,350	340
45410	LEASE/RENT OF EQUIPMENT	15,500	10,279	15,750	12,250	(3,500)
45530	TRAINING & TRAVEL	7,000	2,286	7,050	7,350	300
45810	DUES & MEMBERSHIPS	1,050	395	1,050	1,290	240
TOTAL OTHER CHARGES		74,810	52,831	76,850	75,210	(1,640)
46010	OFFICE SUPPLIES	5,810	734	5,810	5,910	100
46070	REPAIR & MAINT. SUPPLIES	500		520	520	-
46110	UNIFORMS	6,100	36	6,550	7,250	700
46120	BOOKS & SUBSCRIPTIONS	130	266	180	180	-
46140	OTHER SUPPLIES	19,000	18,032	20,750	26,500	5,750
46170	EMS/MEDICAL SUPPLIES	1,100	564	1,150	1,150	-
46200	COMPUTER (DESKTOP_LAPTOP)			9,250	10,000	750
TOTAL MATERIALS & SUPPLIES		32,640	19,632	44,210	51,510	7,300
TOTAL OTHER OPERATING EXPENSES		378,520	283,458	425,101	440,864	15,763
48271	EDP EQUIPMENT		7,182			-
TOTAL CAPITAL OUTLAY			7,182			-
TOTAL CAPITAL OUTLAY			7,182			-
TOTAL ADMINISTRATION		931,081	806,427	1,003,222	1,050,268	47,046

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48111	MACHINERY & EQUIPMENT	55,258	53,863			-
48121	FURNITURE & FIXTURES	23,000				-
48153	TRANSIT BUSES	915,884	615,884	391,680		(391,680)
48181	BUILDINGS & GROUNDS			123,790	344,500	220,710
48251	MOTOR VEHICLES & EQUIP.			184,860	203,350	18,490
48253	TRANSIT BUSES	7,935,228		2,935,840	2,583,540	(352,300)
48271	EDP EQUIPMENT	15,250	6,299		3,000,000	3,000,000
TOTAL CAPITAL OUTLAY		8,944,621	676,046	3,636,170	6,131,390	2,495,220
TOTAL CAPITAL OUTLAY		8,944,621	676,046	3,636,170	6,131,390	2,495,220
TOTAL CAPITAL OUTLAY		8,944,621	676,046	3,636,170	6,131,390	2,495,220

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

FUND - 2013 - PUBLIC TRANSPORTATION FUND
 FUNCTION - 8020 - PUBLIC TRANSIT
 ACTIVITY - 882081 - DEBT SERVICE
 DEPARTMENT - 0000 - DEBT SERVICE
 DEPT/FUND - 882081 - DEBT SERVICE

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE	
49161	RIGHT OF USE LEASE				3,491	3,491	
TOTAL PRINCIPAL						3,491	3,491
49181	RIGHT OF USE LEASE				281	281	
TOTAL INTEREST & FISCAL CHARGES						281	281
TOTAL DEBT SERVICE						3,772	3,772
TOTAL OTHER USES OF FUNDS						3,772	3,772
TOTAL DEBT SERVICE						3,772	3,772

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49210	TR TO GENERAL FUND	160,000	160,000	160,000		(160,000)
TOTAL FUND TRANSFERS		160,000	160,000	160,000		(160,000)
TOTAL OTHER USES OF FUNDS		160,000	160,000	160,000		(160,000)
TOTAL TRANSFERS		160,000	160,000	160,000		(160,000)
TOTAL PUBLIC TRANSPORTATION FUND		18,226,934	8,247,272	13,902,924	15,705,832	1,802,908

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
BUDGET		ACTUAL	BUDGET	PROPOSED	CHANGE	
41010	SALARIES & WAGES-REG.	897,380	876,197	891,714	917,392	25,678
41020	SALARIES & WAGES-O/T	8,712	4,055	9,769	9,923	154
41050	ANNUAL LEAVE - SEPARATION		19,385			-
41051	SICK LEAVE - SEPARATION		21,048			-
41053	ANNUAL LEAVE - PAYOUT		3,771			-
TOTAL PERSONAL SERVICES		906,092	924,455	901,483	927,315	25,832
TOTAL PERSONAL SERVICES		906,092	924,455	901,483	927,315	25,832
42010	FICA	69,313	65,885	68,962	70,940	1,978
42020	RETIREMENT - VRS (DB)	132,000	127,789	124,037	127,610	3,573
42030	RETIREMENT - VRS (DC)			6,196	7,452	1,256
42050	HEALTH INSURANCE	174,467	161,006	181,521	179,119	(2,402)
42060	LIFE INSURANCE - VRS	12,028	11,641	11,949	10,825	(1,124)
42070	DISABILITY (VLDP)	787	1,056	1,314	1,580	266
42080	DENTAL INSURANCE	2,496	2,223	2,496	2,496	-
42110	WORKER'S COMP.	38,307	41,041	47,040	31,480	(15,560)
TOTAL FRINGE BENEFITS		429,398	410,641	443,515	431,502	(12,013)
43010	MISC. CONTRACTED SERVICES	7,500	2,000	7,500	7,500	-
43100	PROFESSIONAL SERVICES	200	92	200	200	-
43110	MEDICAL SERVICES	3,000	445	3,000	3,000	-
43320	SERVICE CONTRACTS	47,329	1,302	34,707	42,800	8,093
43325	TIPPING FEE-CO LANDFILL				580,000	580,000
43330	MAINT & REP.-MACH & EQUIP	7,500	4,249	7,500	7,500	-
43350	MAINT & REP.-AUTOS	1,000		1,000	1,000	-
43360	MAINT & REP.-BLDGS & GNDS	2,500	497	2,500	2,500	-
43600	ADVERTISING	5,500	2,018	5,500	500	(5,000)
43710	UNIFORM MAINTENANCE CONT.	6,400	6,431	6,400	6,400	-
43890	STATE FEES AND PERMITS	5,000		5,000	5,000	-
TOTAL PURCHASED SERVICES		85,929	17,035	73,307	656,400	583,093
44200	C.G. - PARTS AND LABOR	142,000	160,669	170,800	192,100	21,300
44302	C.S.-POWER.EQUIP.SUPPLIES	3,500	4,105	3,500	3,500	-
44310	C.G. - FUEL	86,200	67,105	74,000	65,800	(8,200)
TOTAL INTERNAL SERVICES		231,700	231,878	248,300	261,400	13,100
45120	HEATING	1,500		1,500	1,500	-
45130	WATER & SEWER	1,200		1,200	1,200	-
45210	POSTAGE	250		250	250	-
45230	TELECOMMUNICATIONS	2,000	2,007	3,000	3,000	-
45305	PROPERTY/LIABILITY INS.	13,640	11,925	13,120	14,670	1,550
45320	FIRE INSURANCE		207			-

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 -----	-----	2023-2024 -----	-----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL		BUDGET	PROPOSED	CHANGE
45394	RETIREE H'CARE BENEFIT					2,880	2,880
45410	LEASE/RENT OF EQUIPMENT	1,500			2,357	2,357	-
45530	TRAINING & TRAVEL	2,200	2,052		2,200	2,200	-
45810	DUES & MEMBERSHIPS	250	85		250	250	-
TOTAL OTHER CHARGES		22,540	16,276		23,877	28,307	4,430
46010	OFFICE SUPPLIES	1,200	457		1,200	1,200	-
46070	REPAIR & MAINT. SUPPLIES	2,000	292		2,000	2,000	-
46077	MAINT&REP-BINS & EQUIPMNT	25,000			28,000	25,000	(3,000)
46080	POWERED EQUIPMENT FUELS	200			200	200	-
46140	OTHER SUPPLIES	5,000	5,871		5,000	5,000	-
TOTAL MATERIALS & SUPPLIES		33,400	6,620		36,400	33,400	(3,000)
TOTAL OTHER OPERATING EXPENSES		802,967	682,451		825,399	1,411,009	585,610
TOTAL SOLID WASTE COLLECTION		1,709,059	1,606,906		1,726,882	2,338,324	611,442

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	49,536	52,079	53,603	56,870	3,267
41020	SALARIES & WAGES-O/T	2,648	9	3,002	3,155	153
41030	PT SALARIES & WAGES-REG	21,344				-
TOTAL PERSONAL SERVICES		73,528	52,089	56,605	60,025	3,420
TOTAL PERSONAL SERVICES		73,528	52,089	56,605	60,025	3,420
42010	FICA	5,627	3,474	4,330	4,592	262
42020	RETIREMENT - VRS (DB)	7,283	7,655	7,457	7,910	453
42050	HEALTH INSURANCE	18,335	18,460	19,833	20,341	508
42060	LIFE INSURANCE - VRS	665	697	718	671	(47)
42080	DENTAL INSURANCE	156	156	156	156	-
42110	WORKER'S COMP.	1,047	961	1,020	850	(170)
TOTAL FRINGE BENEFITS		33,113	31,404	33,514	34,520	1,006
43100	PROFESSIONAL SERVICES	127,793	66,704	96,000	130,000	34,000
43110	MEDICAL SERVICES	200	95	200	200	-
43140	ENGINEER., ARCH. & MAPPING	8,000		8,000		(8,000)
43320	SERVICE CONTRACTS	105	34	97	97	-
43330	MAINT & REP.-MACH & EQUIP	10,000		10,000	5,000	(5,000)
43360	MAINT & REP.-BLDGS & GNDS	15,000	7,478	15,000	15,000	-
43710	UNIFORM MAINTENANCE CONT.	400	396	400	400	-
43890	STATE FEES AND PERMITS	5,000	1,326	5,000	5,000	-
TOTAL PURCHASED SERVICES		166,498	76,034	134,697	155,697	21,000
44302	C.S.-POWER.EQUIP.SUPPLIES	1,000	394	1,000	1,000	-
TOTAL INTERNAL SERVICES		1,000	394	1,000	1,000	-
45110	ELECTRICITY	4,000	2,366	4,000	4,000	-
45210	POSTAGE	100		100	100	-
45305	PROPERTY/LIABILITY INS.	1,590	1,390	1,530	1,720	190
45530	TRAINING & TRAVEL	225		225	225	-
TOTAL OTHER CHARGES		5,915	3,756	5,855	6,045	190
46010	OFFICE SUPPLIES	750		750	750	-
46070	REPAIR & MAINT. SUPPLIES	5,000	51	5,000	5,000	-
46080	POWERED EQUIPMENT FUELS		534	250	250	-
TOTAL MATERIALS & SUPPLIES		5,750	585	6,000	6,000	-
TOTAL OTHER OPERATING EXPENSES		212,276	112,172	181,066	203,262	22,196

04/06/2025

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 -----	-----	2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
TOTAL LANDFILL		285,804	164,261	237,671	263,287	25,616

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	272,372	273,082	282,905	298,305	15,400
41020	SALARIES & WAGES-O/T	2,530	299	2,742	2,881	139
41030	PT SALARIES & WAGES-REG	46,050	51,882	57,990	58,035	45
41040	PT SALARIES & WAGES-O/T		149			-
41050	ANNUAL LEAVE - SEPARATION		690			-
41051	SICK LEAVE - SEPARATION		7,732			-
41053	ANNUAL LEAVE - PAYOUT		1,382			-
TOTAL PERSONAL SERVICES		320,952	335,215	343,637	359,221	15,584
TOTAL PERSONAL SERVICES		320,952	335,215	343,637	359,221	15,584
42010	FICA	24,557	24,450	26,287	27,482	1,195
42020	RETIREMENT - VRS (DB)	40,071	39,599	39,351	41,495	2,144
42030	RETIREMENT - VRS (DC)			1,963	2,120	157
42050	HEALTH INSURANCE	36,184	37,726	46,808	40,141	(6,667)
42060	LIFE INSURANCE - VRS	3,652	3,607	3,790	3,520	(270)
42070	DISABILITY (VLDP)	183	297	416	449	33
42080	DENTAL INSURANCE	624	585	624	780	156
42110	WORKER'S COMP.	12,113	12,096	13,370	9,810	(3,560)
TOTAL FRINGE BENEFITS		117,384	118,361	132,609	125,797	(6,812)
43010	MISC. CONTRACTED SERVICES	111,500	112,230	146,500	161,600	15,100
43100	PROFESSIONAL SERVICES	2,500	92	2,500	2,500	-
43110	MEDICAL SERVICES	600	435	600	600	-
43120	ACCOUNTING & AUDITING	7,140	7,140	7,670	7,670	-
43320	SERVICE CONTRACTS	11,272	9,609	12,266	10,376	(1,890)
43325	TIPPING FEE-CO LANDFILL	567,000	504,107	567,000		(567,000)
43328	TIPPING FEES-OTHER DISP	1,000		1,000	1,000	-
43330	MAINT & REP.-MACH & EQUIP	20,000	119	20,000	20,000	-
43350	MAINT & REP.-AUTOS	2,500		2,500	2,500	-
43360	MAINT & REP.-BLDGS & GNDS	20,000	9,949	20,000	20,000	-
43600	ADVERTISING	10,000	4,974	10,000	8,100	(1,900)
43710	UNIFORM MAINTENANCE CONT.	2,800	2,783	2,800	2,800	-
43890	STATE FEES AND PERMITS	12,000	20	12,000	1,000	(11,000)
TOTAL PURCHASED SERVICES		768,312	651,457	804,836	238,146	(566,690)
44200	C.G. - PARTS AND LABOR	33,800	25,754	28,500	24,100	(4,400)
44302	C.S.-POWER.EQUIP.SUPPLIES	5,500	1,035	5,500	5,500	-
44310	C.G. - FUEL	11,600	10,549	11,500	10,800	(700)
TOTAL INTERNAL SERVICES		50,900	37,338	45,500	40,400	(5,100)
45110	ELECTRICITY	6,000	6,461	6,000	6,000	-
45130	WATER & SEWER	2,000	1,203	2,000	2,000	-

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 -----	----- 2023-2024 -----	----- 2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45210	POSTAGE	1,000	27	1,000	250	(750)
45230	TELECOMMUNICATIONS	1,000	666	1,000	1,000	-
45305	PROPERTY/LIABILITY INS.	14,100	12,328	13,570	15,170	1,600
45394	RETIREE H'CARE BENEFIT	4,200	4,860	8,160	2,450	(5,710)
45530	TRAINING & TRAVEL	1,125	113	1,125	1,125	-
45810	DUES & MEMBERSHIPS	1,000		1,000	1,000	-
TOTAL OTHER CHARGES		30,425	25,657	33,855	28,995	(4,860)
46010	OFFICE SUPPLIES	1,500	205	1,500	1,500	-
46070	REPAIR & MAINT. SUPPLIES	7,000	383	7,000	7,000	-
46080	POWERED EQUIPMENT FUELS	2,000	965	2,000	2,000	-
46090	POWERED EQUIPMENT SUPPLY	4,500		4,500	4,500	-
46140	OTHER SUPPLIES	12,000	5,980	12,000	12,000	-
46170	EMS/MEDICAL SUPPLIES	500	5,066	500		(500)
TOTAL MATERIALS & SUPPLIES		27,500	12,599	27,500	27,000	(500)
TOTAL OTHER OPERATING EXPENSES		994,521	845,413	1,044,300	460,338	(583,962)
TOTAL SOLID WASTE MANAGEMENT		1,315,473	1,180,627	1,387,937	819,559	(568,378)

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48111	MACHINERY & EQUIPMENT	25,000	61,555	25,000	25,000	-
48151	MOTOR VEHICLES & EQUIP.	640,252	218,462	325,000	385,000	60,000
48172	HARDWARE	900		3,600	7,350	3,750
48181	BUILDINGS & GROUNDS			22,000		(22,000)
48272	HARDWARE		643			-
TOTAL CAPITAL OUTLAY		666,152	280,660	375,600	417,350	41,750
TOTAL CAPITAL OUTLAY		666,152	280,660	375,600	417,350	41,750
TOTAL CAPITAL OUTLAY		666,152	280,660	375,600	417,350	41,750

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49427	G.O. SERIES 2021A	1,400,000	1,400,000	1,470,000		(1,470,000)
TOTAL PRINCIPAL		1,400,000	1,400,000	1,470,000		(1,470,000)
49150	BANK HANDLING CHARGES	100	20	100		(100)
49527	G.O. SERIES 2021A	108,500	108,500	36,750		(36,750)
TOTAL INTEREST & FISCAL CHARGES		108,600	108,520	36,850		(36,850)
TOTAL DEBT SERVICE		1,508,600	1,508,520	1,506,850		(1,506,850)
TOTAL OTHER USES OF FUNDS		1,508,600	1,508,520	1,506,850		(1,506,850)
TOTAL DEBT SERVICE		1,508,600	1,508,520	1,506,850		(1,506,850)

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49210	TR TO GENERAL FUND	134,800	134,800	134,800	134,800	-
49246	TR TO SAN CAP PROJECTS	2,697,965	2,697,965			-
TOTAL FUND TRANSFERS		2,832,765	2,832,765	134,800	134,800	-
TOTAL OTHER USES OF FUNDS		2,832,765	2,832,765	134,800	134,800	-
TOTAL TRANSFERS		2,832,765	2,832,765	134,800	134,800	-
TOTAL SANITATION FUND		8,317,853	7,573,740	5,369,740	3,973,320	(1,396,420)

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 -----	-----	2023-2024 -----	2024-2025	2025-2026	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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	189,201	141,440	211,227	218,353	7,126
41020	SALARIES & WAGES-O/T	2,998	659	3,707	3,782	75
41030	PT SALARIES & WAGES-REG	15,080	7,038	43,890	44,340	450
TOTAL PERSONAL SERVICES		207,279	149,137	258,824	266,475	7,651
TOTAL PERSONAL SERVICES		207,279	149,137	258,824	266,475	7,651
42010	FICA	15,861	11,017	19,800	20,387	587
42020	RETIREMENT - VRS (DB)	27,833	20,806	29,382	30,373	991
42030	RETIREMENT - VRS (DC)			5,127	5,249	122
42050	HEALTH INSURANCE	23,590	12,618	25,515	34,038	8,523
42060	LIFE INSURANCE - VRS	2,540	1,895	2,831	2,576	(255)
42070	DISABILITY (VLDP)	937	750	1,087	1,113	26
42080	DENTAL INSURANCE	468	312	468	468	-
42110	WORKER'S COMP.	3,055	2,791	2,860	2,290	(570)
TOTAL FRINGE BENEFITS		74,284	50,188	87,070	96,494	9,424
43010	MISC. CONTRACTED SERVICES	15,000	16,514	15,000	70,000	55,000
43100	PROFESSIONAL SERVICES	284,000	135,158	120,000	196,000	76,000
43110	MEDICAL SERVICES	250		250	250	-
43120	ACCOUNTING & AUDITING	1,290	1,290	1,390	1,390	-
43320	SERVICE CONTRACTS	9,529	1,538	9,659	17,974	8,315
43325	TIPPING FEE-CO LANDFILL	27,000	818	27,000		(27,000)
43330	MAINT & REP.-MACH & EQUIP	2,000	1,877	2,000	2,000	-
43360	MAINT & REP.-BLDGS & GNDS	2,500	13,074	2,500	2,500	-
43600	ADVERTISING	3,000	479	4,000	4,000	-
43710	UNIFORM MAINTENANCE CONT.	1,200	364	1,200	1,200	-
43890	STATE FEES AND PERMITS	3,000	3,000	3,000	4,000	1,000
TOTAL PURCHASED SERVICES		348,769	174,112	185,999	299,314	113,315
44200	C.G. - PARTS AND LABOR	38,700	34,952	57,700	47,600	(10,100)
44302	C.S.-POWER.EQUIP.SUPPLIES	4,000	1,287	4,000	4,000	-
44310	C.G. - FUEL	20,000	18,855	20,700	16,000	(4,700)
44314	INVENTORY ADJ - UTILITIES		2,196			-
TOTAL INTERNAL SERVICES		62,700	57,291	82,400	67,600	(14,800)
45210	POSTAGE	500		500	500	-
45220	MESSENGER SVS./PACKAGES	50		50	50	-
45230	TELECOMMUNICATIONS	1,500	1,450	1,500	1,500	-
45305	PROPERTY/LIABILITY INS.	4,050	3,541	3,900	4,360	460
45410	LEASE/RENT OF EQUIPMENT	1,000	6,376	1,857	1,857	-
45530	TRAINING & TRAVEL	7,600	4,780	7,600	9,310	1,710
45540	EDUCATION	1,500		1,500	1,500	-

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45751	HCAP DISBURSEMENTS	159,582	35,717	110,000	110,000	-
45752	SSCP DISBURSEMENTS	20,000	3,664	9,000	8,000	(1,000)
45810	DUES & MEMBERSHIPS	2,400		2,500	2,600	100
TOTAL OTHER CHARGES		198,182	55,527	138,407	139,677	1,270
46010	OFFICE SUPPLIES	2,000	590	2,000	2,000	-
46070	REPAIR & MAINT. SUPPLIES	750	319	750	750	-
46120	BOOKS & SUBSCRIPTIONS	500	71	500	250	(250)
46140	OTHER SUPPLIES	10,000	7,098	10,000	10,000	-
TOTAL MATERIALS & SUPPLIES		13,250	8,078	13,250	13,000	(250)
TOTAL OTHER OPERATING EXPENSES		697,185	345,196	507,126	616,085	108,959
TOTAL STORMWATER MANAGEMENT		904,464	494,333	765,950	882,560	116,610

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48211	MACHINERY & EQUIPMENT	545,666	547,027			-
48251	MOTOR VEHICLES & EQUIP.			300,000		(300,000)
48272	HARDWARE	4,040	1,771	1,600		(1,600)
48278	NUTRIENT CREDITS-PERM	236,258	80,893	351,130	3,109,340	2,758,210
48281	BUILDINGS & GROUNDS			25,000		(25,000)
TOTAL CAPITAL OUTLAY		785,964	629,690	677,730	3,109,340	2,431,610
TOTAL CAPITAL OUTLAY		785,964	629,690	677,730	3,109,340	2,431,610
TOTAL CAPITAL OUTLAY		785,964	629,690	677,730	3,109,340	2,431,610

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
49210	TR TO GENERAL FUND	29,000	29,000	29,000	29,000	-
49248	TR TO STMWTR CAP PROJ	358,500	358,500		350,000	350,000
TOTAL FUND TRANSFERS		387,500	387,500	29,000	379,000	350,000
TOTAL OTHER USES OF FUNDS		387,500	387,500	29,000	379,000	350,000
TOTAL TRANSFERS		387,500	387,500	29,000	379,000	350,000
TOTAL STORMWATER FUND		2,077,928	1,511,523	1,472,680	4,370,900	2,898,220

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	844,607	809,759	905,932	931,344	25,412
41017	STAND BY PAY	8,500	7,599	8,500	8,500	-
41020	SALARIES & WAGES-O/T	51,875	12,005	22,700	24,200	1,500
41027	STANDBY & BLENDED - OT	3,000	1,302	3,000	3,000	-
41030	PT SALARIES & WAGES-REG	83,256	22,676	85,001	72,615	(12,386)
41040	PT SALARIES & WAGES-O/T	5,400	3,558	6,300	6,300	-
41050	ANNUAL LEAVE - SEPARATION	6,000	7,985	6,000	6,000	-
41051	SICK LEAVE - SEPARATION	10,000	543	10,000	10,000	-
41053	ANNUAL LEAVE - PAYOUT		554			-
41054	PTO - PAYOUT		711			-
41060	PTO - SEPARATION	2,500	1,325	2,500	2,500	-
TOTAL PERSONAL SERVICES		1,015,138	868,016	1,049,933	1,064,459	14,526
TOTAL PERSONAL SERVICES		1,015,138	868,016	1,049,933	1,064,459	14,526
42010	FICA	77,652	61,486	80,318	81,430	1,112
42020	RETIREMENT - VRS (DB)	137,101	119,431	132,130	145,490	13,360
42030	RETIREMENT - VRS (DC)			16,821	18,648	1,827
42050	HEALTH INSURANCE	177,209	133,987	167,288	170,751	3,463
42060	LIFE INSURANCE - VRS	11,812	10,880	12,729	11,518	(1,211)
42070	DISABILITY (VLDP)	3,094	3,133	3,566	3,953	387
42080	DENTAL INSURANCE	2,777	1,403	2,652	2,652	-
42110	WORKER'S COMP.	10,950	9,429	10,530	8,610	(1,920)
TOTAL FRINGE BENEFITS		420,595	339,749	426,034	443,052	17,018
43100	PROFESSIONAL SERVICES	1,200	286	1,200	1,200	-
43110	MEDICAL SERVICES	2,500	2,355	3,000	3,000	-
43133	COMPUTER SUPPORT	6,000	233	6,000	7,000	1,000
43310	REPAIRS & MAINTENANCE	500		500	500	-
43320	SERVICE CONTRACTS	350,000	338,972	420,000	450,000	30,000
43330	MAINT & REP.-MACH & EQUIP	45,000	29,240	45,000	45,000	-
43336	MAINT & REP.-RADIO EQUIP		439			-
43360	MAINT & REP.-BLDGS & GNDS	50,000	70,109	75,000	75,000	-
43600	ADVERTISING	2,500	997	2,500	2,500	-
43710	UNIFORM MAINTENANCE CONT.	25,000	16,216	30,000	35,000	5,000
TOTAL PURCHASED SERVICES		482,700	458,846	583,200	619,200	36,000
44200	C.G. - PARTS AND LABOR	7,600	10,746	7,300	8,700	1,400
44300	CENTRAL STORES	5,000	3,196	5,500	5,500	-
44310	C.G. - FUEL	4,500	2,802	3,000	2,700	(300)
TOTAL INTERNAL SERVICES		17,100	16,744	15,800	16,900	1,100
45110	ELECTRICITY	55,000	37,116	60,000	60,000	-

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 -----	----- 2023-2024 -----	----- 2023-2024 -----	2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45120	HEATING	16,000	11,040	16,000	16,000	-
45130	WATER & SEWER	6,000	6,147	6,500	7,000	500
45210	POSTAGE	400	27	400	400	-
45230	TELECOMMUNICATIONS	5,000	1,447	5,000	5,000	-
45305	PROPERTY/LIABILITY INS.	20,310	17,757	19,540	21,840	2,300
45394	RETIREE H'CARE BENEFIT	3,960	3,960			-
45410	LEASE/RENT OF EQUIPMENT	5,000	2,467	5,000	5,000	-
45530	TRAINING & TRAVEL	10,000	3,154	10,000	10,000	-
45540	EDUCATION	1,000		1,000		(1,000)
45810	DUES & MEMBERSHIPS	1,500		1,500	1,500	-
TOTAL OTHER CHARGES		124,170	83,115	124,940	126,740	1,800
46010	OFFICE SUPPLIES	2,000		2,000	2,000	-
46070	REPAIR & MAINT. SUPPLIES	18,000	16,940	20,000	25,000	5,000
46110	UNIFORMS	3,500	1,095	4,000	5,000	1,000
46120	BOOKS & SUBSCRIPTIONS	550	95	550	550	-
46140	OTHER SUPPLIES	40,000	11,365	40,000	40,000	-
46170	EMS/MEDICAL SUPPLIES	3,000	2,340	3,000	3,000	-
46200	COMPUTER (DESKTOP_LAPTOP)			3,500	3,500	-
TOTAL MATERIALS & SUPPLIES		67,050	31,834	73,050	79,050	6,000
TOTAL OTHER OPERATING EXPENSES		1,111,615	930,288	1,223,024	1,284,942	61,918
48271	EDP EQUIPMENT		3,734			-
TOTAL CAPITAL OUTLAY			3,734			-
TOTAL CAPITAL OUTLAY			3,734			-
TOTAL OPERATING		2,126,753	1,802,037	2,272,957	2,349,401	76,444

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	118,829	108,094	119,225	124,429	5,204
41020	SALARIES & WAGES-O/T	1,793	1,579	1,185	1,185	-
41030	PT SALARIES & WAGES-REG	4,461	1,167	2,390	2,412	22
41040	PT SALARIES & WAGES-O/T	934	239	150	150	-
41050	ANNUAL LEAVE - SEPARATION	675		675	675	-
41051	SICK LEAVE - SEPARATION	750		750	750	-
41054	PTO - PAYOUT		363			-
41060	PTO - SEPARATION	600	113	600	600	-
TOTAL PERSONAL SERVICES		128,042	111,555	124,975	130,201	5,226
TOTAL PERSONAL SERVICES		128,042	111,555	124,975	130,201	5,226
42010	FICA	9,797	8,137	9,561	9,959	398
42020	RETIREMENT - VRS (DB)	17,483	15,977	16,585	17,307	722
42030	RETIREMENT - VRS (DC)			1,691	1,752	61
42050	HEALTH INSURANCE	11,644	10,990	13,558	14,797	1,239
42060	LIFE INSURANCE - VRS	1,595	1,455	1,598	1,468	(130)
42070	DISABILITY (VLDP)	279	308	359	372	13
42080	DENTAL INSURANCE	281	240	281	281	-
42090	UNEMPLOYMENT	550				-
42110	WORKER'S COMP.	542	544	440	370	(70)
TOTAL FRINGE BENEFITS		42,171	37,651	44,073	46,306	2,233
43100	PROFESSIONAL SERVICES	150		150	160	10
43110	MEDICAL SERVICES	170		180	210	30
43120	ACCOUNTING & AUDITING	1,380	1,355	1,465	1,465	-
43133	COMPUTER SUPPORT	4,500		4,500	4,580	80
43320	SERVICE CONTRACTS	13,200	6,274	14,100	14,620	520
43330	MAINT & REP.-MACH & EQUIP	1,060		1,080	1,140	60
43360	MAINT & REP.-BLDGS & GNDS	3,530	945	3,600	3,600	-
43600	ADVERTISING	770	92	810	900	90
TOTAL PURCHASED SERVICES		24,760	8,667	25,885	26,675	790
44200	C.G. - PARTS AND LABOR	1,120	735	1,160	1,110	(50)
44300	CENTRAL STORES	940	1,022	1,150	1,220	70
44310	C.G. - FUEL	350	215	170	240	70
TOTAL INTERNAL SERVICES		2,410	1,972	2,480	2,570	90
45110	ELECTRICITY	11,400	9,750	11,920	12,080	160
45120	HEATING	230	96	240	240	-
45130	WATER & SEWER	530	462	570	690	120
45210	POSTAGE	210	2	210	210	-
45230	TELECOMMUNICATIONS	1,760	770	1,760	1,780	20

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45305	PROPERTY/LIABILITY INS.	960	839	930	1,305	375
45410	LEASE/RENT OF EQUIPMENT	4,650	2,943	4,720	3,670	(1,050)
45530	TRAINING & TRAVEL	2,100	686	2,120	2,200	80
45810	DUES & MEMBERSHIPS	320	119	310	390	80
TOTAL OTHER CHARGES		22,160	15,667	22,780	22,565	(215)
46010	OFFICE SUPPLIES	1,740	212	1,750	1,770	20
46070	REPAIR & MAINT. SUPPLIES	150		160	160	-
46110	UNIFORMS	1,830	11	1,970	2,170	200
46120	BOOKS & SUBSCRIPTIONS	40	80	50	50	-
46140	OTHER SUPPLIES	5,700	4,812	6,220	7,950	1,730
46170	EMS/MEDICAL SUPPLIES	330	169	350	350	-
46200	COMPUTER (DESKTOP_LAPTOP)			2,780	3,000	220
TOTAL MATERIALS & SUPPLIES		9,790	5,283	13,280	15,450	2,170
TOTAL OTHER OPERATING EXPENSES		101,291	69,240	108,498	113,566	5,068
48271	EDP EQUIPMENT		2,196			-
TOTAL CAPITAL OUTLAY			2,196			-
TOTAL CAPITAL OUTLAY			2,196			-
TOTAL ADMINISTRATION		229,333	182,992	233,473	243,767	10,294

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48111	MACHINERY & EQUIPMENT	62,312	60,739	450,000	250,000	(200,000)
48121	FURNITURE & FIXTURES	6,900				-
48181	BUILDINGS & GROUNDS			21,600		(21,600)
48271	EDP EQUIPMENT	10,080	9,008			-
TOTAL CAPITAL OUTLAY		79,292	69,747	471,600	250,000	(221,600)
TOTAL CAPITAL OUTLAY		79,292	69,747	471,600	250,000	(221,600)
TOTAL CAPITAL OUTLAY		79,292	69,747	471,600	250,000	(221,600)

CITY OF HARRISONBURG, VA
EXPENDITURE BUDGET

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

ACCOUNT-----	TITLE -----	----- 2023-2024 -----		2024-2025	2025-2026	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE	
49161	RIGHT OF USE LEASE				1,047	1,047	
TOTAL PRINCIPAL						1,047	1,047
49181	RIGHT OF USE LEASE				85	85	
TOTAL INTEREST & FISCAL CHARGES						85	85
TOTAL DEBT SERVICE						1,132	1,132
TOTAL OTHER USES OF FUNDS						1,132	1,132
TOTAL DEBT SERVICE						1,132	1,132
TOTAL CENTRAL GARAGE FUND		2,435,378	2,054,776	2,978,030	2,844,300	(133,730)	

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 -----	----- 2023-2024 -----	----- 2024-2025 -----	----- 2025-2026 -----	NET	
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
41010	SALARIES & WAGES-REG.	111,748	105,447	109,568	113,936	4,368
41020	SALARIES & WAGES-O/T	2,948	5,811	6,137	6,320	183
41054	PTO - PAYOUT		7			-
TOTAL PERSONAL SERVICES		114,696	111,265	115,705	120,256	4,551
TOTAL PERSONAL SERVICES		114,696	111,265	115,705	120,256	4,551
42010	FICA	8,777	7,761	8,852	9,198	346
42020	RETIREMENT - VRS (DB)	16,440	15,647	15,241	15,848	607
42030	RETIREMENT - VRS (DC)			2,659	2,738	79
42050	HEALTH INSURANCE	30,026	24,645	26,267	26,941	674
42060	LIFE INSURANCE - VRS	1,502	1,425	1,468	1,344	(124)
42070	DISABILITY (VLDP)	543	564	564	581	17
42080	DENTAL INSURANCE	312	312	312	312	-
42110	WORKER'S COMP.	2,134	1,877	2,040	1,400	(640)
TOTAL FRINGE BENEFITS		59,734	52,231	57,403	58,362	959
43010	MISC. CONTRACTED SERVICES	1,500		1,500	1,500	-
43100	PROFESSIONAL SERVICES	50		50	50	-
43110	MEDICAL SERVICES	200	110	200	200	-
43120	ACCOUNTING & AUDITING	1,200	1,200	1,300	1,290	(10)
43320	SERVICE CONTRACTS	10,466	6,676	8,706	9,504	798
43330	MAINT & REP.-MACH & EQUIP	1,500	10,379	1,500	1,500	-
43340	MAINT & REP.-FURN & FIX	1,700	738	1,700	1,700	-
43360	MAINT & REP.-BLDGS & GNDS	500	14	2,000	2,000	-
43600	ADVERTISING	200		200	200	-
43710	UNIFORM MAINTENANCE CONT.	800	395	800	800	-
TOTAL PURCHASED SERVICES		18,116	19,512	17,956	18,744	788
44200	C.G. - PARTS AND LABOR	2,000	1,624	1,200	1,800	600
44304	C.S.-BLDG. & GROUNDS SUPP	500	234	500	500	-
44307	C.S.-OFFICE SUPPLIES	600	362	600	600	-
44308	C.S.-SAFETY/MEDICAL SUPP.	100	74	100	100	-
44309	C.S.-OTHER SUPPLIES	600	280	600	600	-
44310	C.G. - FUEL	800	495	600	500	(100)
44313	CONTRACTOR EQUIP. LOANS	300		300	300	-
44316	INV ADJ-OTHER THAN UTILIT	750	761	750	750	-
TOTAL INTERNAL SERVICES		5,650	3,831	4,650	5,150	500
45110	ELECTRICITY	5,400	4,234	5,400	5,400	-
45120	HEATING	3,500	1,838	3,500	3,500	-
45130	WATER & SEWER	850	882	850	850	-
45210	POSTAGE	100		100	100	-

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
45220	MESSENGER SVS./PACKAGES	600		600	600	-
45230	TELECOMMUNICATIONS	500	1,575	1,000	1,000	-
45305	PROPERTY/LIABILITY INS.	2,570	2,247	2,480	2,780	300
45394	RETIREE H'CARE BENEFIT	3,600	3,600	3,300		(3,300)
45410	LEASE/RENT OF EQUIPMENT	700		2,433	2,433	-
45530	TRAINING & TRAVEL	4,710	35	4,550	5,150	600
45540	EDUCATION	600		600		(600)
45810	DUES & MEMBERSHIPS	1,000	228	1,000	1,000	-
45850	FREIGHT & DRAYAGE	50		50	50	-
TOTAL OTHER CHARGES		24,180	14,640	25,863	22,863	(3,000)
46010	OFFICE SUPPLIES	700	211	700	800	100
46070	REPAIR & MAINT. SUPPLIES	150		150	150	-
46120	BOOKS & SUBSCRIPTIONS	125		125	125	-
46140	OTHER SUPPLIES	800	673	800	800	-
TOTAL MATERIALS & SUPPLIES		1,775	883	1,775	1,875	100
TOTAL OTHER OPERATING EXPENSES		109,455	91,097	107,647	106,994	(653)
TOTAL OPERATING		224,151	202,362	223,352	227,250	3,898

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 -----	----- 2023-2024 -----		2024-2025	2025-2026	NET
		BUDGET	ACTUAL	BUDGET	PROPOSED	CHANGE
48172	HARDWARE			2,000	3,000	1,000
48181	BUILDINGS & GROUNDS	9,500			12,000	12,000
TOTAL CAPITAL OUTLAY		9,500		2,000	15,000	13,000
TOTAL CAPITAL OUTLAY		9,500		2,000	15,000	13,000
TOTAL CAPITAL OUTLAY		9,500		2,000	15,000	13,000
TOTAL CENTRAL STORES FUND		233,651	202,362	225,352	242,250	16,898
TOTAL REPORT		531,318,801	385,616,389	403,088,990	416,525,717	13,436,727