**Ordinance No. 2024- 06**

**AN ORDINANCE ESTABLISHING A BUDGET FOR THE CITY OF STAUNTON, VIRGINIA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025, APPROPRIATING FUNDS FOR PUBLIC PURPOSES FOR SUCH FISCAL YEAR, SUBJECT TO FUTURE APPROPRIATION AMENDMENT; ESTABLISHING A TAX RATE ON TAXABLE PERSONAL PROPERTY, REAL ESTATE AND PROPERTY OF PUBLIC SERVICE CORPORATIONS; ESTABLISHING AND IMPOSING A SERVICE CHARGE ON CERTAIN REAL PROPERTY EXEMPT FROM TAXATION; AND CONTINUING IN EFFECT ALL ORDINANCES OF THE CITY OF STAUNTON, VIRGINIA, RELATING TO TAXES, LICENSES, FEES, SERVICE CHARGES, COSTS AND OTHER CHARGES AND ALL ORDINANCES RELATING TO THE TIME OF PAYMENT THEREOF AND COLLECTION THEREOF, EXCEPT AS HEREIN SPECIFICALLY MODIFIED**

**BE IT ORDAINED** by the Council of the City of Staunton, Virginia, as follows:

**SECTION 1.** The following budget, annexed and incorporated by reference, totaling **$148,627,141** for the City of Staunton, Virginia for the fiscal year beginning July 1, 2024 and ending June 30, 2025 is hereby proposed, approved and adopted:

**(SEE ATTACHED BUDGET, incorporated by reference)**

**SECTION 2.** Public revenues of the City of Staunton, Virginia are hereby appropriated for public purposes for the fiscal year beginning July 1, 2024, and ending June 30, 2025, as set forth in the appropriate Section of such budget.

**SECTION 3.**

3.1. The tax rate for all real estate, including real estate owned by public service corporations, subject to tax for the calendar year beginning January 1, 2024, shall be and is fixed at $0.89 per $100.00 of assessed value of such property per year, with assessed values being established through biennial reassessments pursuant to Section 58.1-3253 of the Code of Virginia, as amended, as of January of every odd numbered year.

3.2. The tax rate for all real property and improvements located in the Downtown Service District is subject to an additional tax for the calendar year beginning January 1, 2024, which shall be and is fixed at $0.15 (fifteen cents) per $100.00 of assessed value of such property for calendar year 2024. Assessed values for the Downtown Service District shall be established through biennial reassessments pursuant to Section 58.1-3253 of the Code of Virginia, as amended, as of January 1 of every odd numbered year. These rates shall continue until modified by action of the Council of the City of Staunton, Virginia.

**SECTION 4.**

4.1. The tax rate for all personal property, including vehicles owned by public service corporations (but excluding machinery and tools, referenced and defined in Section 58.1-3507 of the Code of Virginia, as amended), subject to tax for the calendar year beginning January 1, 2024, shall be fixed at $2.90 per $100.00 of assessed value per year.

4.2. The tax rate for machinery and tools as defined in Section 58.1-3507 of the Code of Virginia, as amended, subject to tax for the calendar year beginning January 1, 2024 shall be and is fixed at $1.24 per $100.00 of assessed value per year.

**SECTION 5.** For the period of July 1, 2024, through June 30, 2025, certain categories of property exempted from taxation under Section 58.1-3600 et seq. of the Code of Virginia, as amended, shall be assessed and have imposed a fee or service charge based on the assessed value of the real estate and the amount which the City of Staunton expended in the year preceding for police and fire protection and, in the case of faculty and staff housing of an educational institution, the cost of public school education. The categories of property eligible for such assessment, and the method for calculating the assessment, are prescribed in Section 58.1-3400 et seq. of the Code of Virginia, as amended.

**SECTION 6.** The rate of service charge or fee imposed for property subject to such charge or fee under Section 5 of this ordinance shall be and is fixed and imposed at $0.19 per annum per $100.00 of assessed value and $0.49 per annum per $100.00 of assessed value for faculty and staff housing of an educational institution for the 2024 calendar year. The service charge shall be and is payable in one installment on December 15, 2024. Any service charge not paid when due shall bear interest computed at the rate of 10% per annum from the due date until paid.

**SECTION 7.** The real estate lawfully owned by the County of Augusta lying wholly or partly in the corporate limits of the City of Staunton, Virginia, shall be exempt from the service charge imposed by Section 5 of this ordinance.

**SECTION 8.** It is the intention of Section 5, 6 and 7 of this ordinance to conform to and meet all the requirements of Section 58.1-3400 et seq. of the Code of Virginia, as amended, and shall be read and construed accordingly.

**SECTION 9.** The annual salary for each member of the Council of the City of Staunton, Virginia, is hereby established as follows and shall remain in effect until formal action is taken to amend this ordinance:

| | |
|---|---|
| Mayor | $11,000 |
| Vice-Mayor | $10,000 |
| Council Member | $10,000 |

**SECTION 10.**

10.1. The City Manager is hereby authorized to transfer funds from one line item to another line item within each Fund of such budget, with the exception of the general contingency account.

10.2. Authorization is hereby given to the City Manager to withhold or postpone the expenditure of any funds appropriated by and in this ordinance when it appears to the City Manager that it would be in the best interests of the City for such expenditure to be withheld; but, this provision shall not in any way limit or restrict the right of the Council of the City of Staunton, Virginia, in its sole discretion to the fullest extent permitted by law, to direct immediate disbursement of any appropriated funds when the Council of the City of Staunton, Virginia, is of the opinion that the funds should be expended regardless of the position or action or inaction of the City Manager.

**SECTION 11.** Any ordinance in conflict with this ordinance is hereby repealed to the extent and only to the extent that such conflict exists. However, all ordinances not in conflict with this ordinance shall continue in effect, including specifically all ordinances of the City of Staunton, Virginia relating to taxes, licenses, fees, service charges, costs and payment and collection thereof continuing in effect except as herein specifically modified.

**SECTION 12.** If any part of this ordinance is found to be invalid by competent authority, the remaining portions of this ordinance shall continue in effect to the fullest extent permitted by law.

This ordinance shall be effective July 1, 2024.

Stephen W. Claffey, Mayor

ATTEST:

Kiley A. Kesecker
Clerk of Council

Ordinance No. 2024- 06

**CITY OF STAUNTON, VIRGINIA**
**FY 2025 ADOPTED BUDGET**

## GENERAL FUND

| ANTICIPATED REVENUE | | BUDGET |
|---|---|---|
| General Property Taxes | $ | 34,407,774 |
| Other Local Taxes | $ | 20,219,522 |
| Commonwealth of Virginia | $ | 13,407,833 |
| Current Service Charges | $ | 1,753,889 |
| Federal Revenue | $ | 1,179,557 |
| Recovered Costs | $ | 1,404,109 |
| Licenses and Permits | $ | 269,200 |
| Use of Money and Property | $ | 615,000 |
| Fines and Forfeitures | $ | 197,500 |
| Miscellaneous | $ | 49,000 |
| Total Revenue | $ | 73,503,384 |

| APPROPRIATIONS | | |
|---|---|---|
| Transfer to Education Fund | $ | 17,256,610 |
| Public Safety | $ | 16,528,351 |
| Health and Welfare | $ | 7,470,044 |
| Public Works | $ | 6,905,910 |
| General Government Administration | $ | 7,941,303 |
| Transfer to Debt Service Sinking Fund | $ | 5,676,903 |
| Parks, Recreation, Library, and Cultural | $ | 4,525,525 |
| Judicial Administration | $ | 3,545,290 |
| Community Development | $ | 3,050,865 |
| Transfer to the City CIP Fund | $ | 861,783 |
| Nondepartmental | $ | (268,200) |
| Educational Agency Contributions | $ | 9,000 |
| Total Appropriations | $ | 73,503,384 |

## DEBT SERVICE SINKING FUND

| ANTICIPATED REVENUE | | |
|---|---|---|
| Transfer from the General Fund | $ | 5,676,903 |
| General Revenues | $ | 1,161,216 |
| Total Revenue | $ | 6,838,119 |

| APPROPRIATIONS | | |
|---|---|---|
| Debt | $ | 6,838,119 |
| Total Appropriations | $ | 6,838,119 |

## CAPITAL IMPROVEMENTS PROJECT FUND

| ANTICIPATED REVENUE | | |
|---|---|---|
| Transfer from the General Fund | $ | 861,783 |
| Total Revenue | $ | 861,783 |

| APPROPRIATIONS | | |
|---|---|---|
| Capital Improvements | $ | 861,783 |
| Total Appropriations | $ | 861,783 |

## BLUE RIDGE COURT SERVICES FUND

| ANTICIPATED REVENUE | | |
|---|---|---|
| Non Capital Grants/ Contributions | $ | 1,160,474 |
| Miscellaneous | | 155,500 |
| Charges for Services | | 140,000 |
| Total Revenue | $ | 1,455,974 |

| APPROPRIATIONS | | |
|---|---|---|
| Operations | $ | 1,455,974 |
| Total Appropriations | $ | 1,455,974 |

## WATER FUND

| | | |
|---|---|---|
| **ANTICIPATED REVENUE** | | |
| Charges for Service | $ | 4,736,333 |
| General Revenues | | 185,000 |
| Grant Contributions | | - |
| Total Revenue | $ | 4,921,333 |
| | | |
| **APPROPRIATIONS** | | |
| Operations | $ | 3,451,936 |
| Debt | | 943,397 |
| Capital | | 526,000 |
| Total Appropriations | $ | 4,921,333 |

## SEWER FUND

| | | |
|---|---|---|
| **ANTICIPATED REVENUE** | | |
| Charges for Services | $ | 4,409,296 |
| General Revenues | | 1,277,795 |
| Total Revenue | $ | 5,687,091 |
| | | |
| **APPROPRIATIONS** | | |
| Operations | $ | 3,179,717 |
| Debt | | 868,034 |
| Capital | | 1,639,340 |
| Total Appropriations | $ | 5,687,091 |

## PARKING FUND

| | | |
|---|---|---|
| **ANTICIPATED REVENUE** | | |
| Charges for Services | $ | 274,500 |
| General Revenues | | 185,989 |
| Total Revenue | $ | 460,489 |
| | | |
| **APPROPRIATIONS** | | |
| Operations | $ | 283,598 |
| Debt | | 176,891 |
| Total Appropriations | $ | 460,489 |

## STORMWATER FUND

| | | |
|---|---|---|
| **ANTICIPATED REVENUE** | | |
| Charges for Services | $ | 1,350,500 |
| General Revenues | | 30,000 |
| Total Revenue | $ | 1,380,500 |
| | | |
| **APPROPRIATIONS** | | |
| Operations | $ | 1,030,500 |
| Capital | | 350,000 |
| Total Appropriations | $ | 1,380,500 |

## ENVIRONMENTAL FUND

| | | |
|---|---|---|
| **ANTICIPATED REVENUE** | | |
| Charges for Services | $ | 3,629,900 |
| General Revenues | | 1,465,329 |
| Non Capital Grants/ Contributions | | 14,000 |
| Total Revenue | $ | 5,109,229 |
| | | |
| **APPROPRIATIONS** | | |
| Operations | $ | 3,208,116 |
| Capital | | 1,901,113 |
| Total Appropriations | $ | 5,109,229 |

## EDUCATION FUND

| | | | |
|---|---|---|---|
| **ANTICIPATED REVENUE** | | | |
| Commonwealth of Virginia | $ | 23,686,599 | (1) |
| Transfer from the General Fund | | 17,256,610 | |
| Federal Government | | 1,862,054 | |
| Charges for Services | | 10,000 | |
| General Revenues | | 56,292 | |
| Total Revenue | $ | 42,871,555 | |
| | | | |
| **APPROPRIATIONS** | | | |
| Administration and Operation of Schools | $ | 42,871,555 | |
| Total Appropriations | $ | 42,871,555 | |

(1) This revenue figure is estimated and will be adjusted on the first budget amendment of FY2025.

## CAFETERIA FUND

| | | |
|---|---|---|
| **ANTICIPATED REVENUE** | | |
| Operating Grants | $ | 1,841,677 |
| Charges for Service | | 5,350 |
| General Revenues | | 394,946 |
| Total Revenue | $ | 2,241,973 |
| **APPROPRIATIONS** | | |
| Operations | $ | 2,241,973 |
| Total Appropriations | $ | 2,241,973 |

## SCHOOL TEXTBOOK FUND

| | | |
|---|---|---|
| **ANTICIPATED REVENUE** | | |
| Commonwealth of Virginia | $ | 251,534 |
| General Revenues | | 152,018 |
| Total Revenue | $ | 403,552 |
| **APPROPRIATIONS** | | |
| Operations | $ | 403,552 |
| Total Appropriations | $ | 403,552 |

## SCHOOL CAPITAL IMPROVEMENTS PROJECT FUND

| | | |
|---|---|---|
| **ANTICIPATED REVENUE** | | |
| General Revenues | $ | 150,000 |
| Total Revenue | $ | 150,000 |
| **APPROPRIATIONS** | | |
| Capital Improvements | $ | 150,000 |
| Total Appropriations | $ | 150,000 |

## STATE OPERATED PROGRAMS

| | | |
|---|---|---|
| **ANTICIPATED REVENUE** | | |
| Operating Grants | $ | 2,742,159 |
| Total Revenue | $ | 2,742,159 |
| **APPROPRIATIONS** | | |
| Operations | $ | 2,742,159 |
| Total Appropriations | $ | 2,742,159 |

| | | |
|---|---|---|
| **Grand Total Revenues** | **$** | **148,627,141** |
| **Grand Total Expenditures** | **$** | **148,627,141** |
| **Balance** | | **$0** |

Approved this 25th day of April 2024

Effective Date: July 1, 2024

ATTEST: [signature]
Kiley A. Kesecker
Clerk of Council

CERTIFIED: [signature]
Stephen W. Claffey
Mayor of Council