



# City of Bristol, Virginia

# Adopted Budget for 2025-2026 with Budget Comparison





## The City of Bristol, Virginia Table of Contents

	<u>Page #</u>
<b>INTRODUCTION</b>	
City Council	3
City Bio	4
City's Vision	6
<b>BUDGET INFORMATION</b>	
Budget Calendar	7
Appropriation Ordinance	8
Budget Hierarchy	10
Statement of Net Position as of 06/30/2024	11
Financial Summary by Fund as of 02/28/2025	12
Financial Policy Ratios	13
Financial Summary-All Funds	14
<b>CONDENSED BUDGETS</b>	
General Fund	16
Community Development Block Grant Fund	44
Local Funded Capital Projects Fund	45
State and Federal Funded Capital Projects Fund	47
Commonwealth Attorney Fed Rev Sharing Fund	49
Transit Fund	50
Flexible Spending Fund	52
Asset Forfeiture Fund	53
<b>FINANCIAL INFORMATION</b>	
<b>General Fund Revenues</b>	
Revenues by Source	56
Budgeted Revenue Comparison	57
Budgeted Major Local Taxes	58
Tax Rate Schedule	58
Tax Rate History	59
<b>General Fund Expenditures</b>	
Expenditures by Function	60
Expenditure Summary by Department	61
Full Time Employee Analysis	63
General Government Administration	64
Judicial Administration	77
Public Safety	87
Public Works	102
Health, Welfare and Social Services	111
Education	115
Parks and Recreation and Culture	117
Community and Economic Development	122
Non-Departmental	129
Debt	132
Transfers	134
<b>Capital Projects Funds</b>	
Capital Projects Funding Source Detail	136
<b>Transit Fund</b>	
Transit Fund Detail	138

# City Council



**Councilman Michael Pollard**

**Councilman Neal Osborne**

**Mayor Becky Nave**

**Vice Mayor Jake Holmes**

**Councilman Anthony Farnum**



**City Manager/City Attorney - Randall C. Eads**

# The City of Bristol, Virginia



## INTRODUCTION

The City of Bristol, Virginia is strategically located in the southeastern United States. The Virginia-Tennessee State Line bisects the principal business street and commercial center of the twin cities of Bristol, Virginia and Bristol, Tennessee. Each of the Cities is independent of the other in governmental administration and operation.

Bristol, Virginia, encompassing 13.3 square miles was incorporated in 1890 and has grown to become the principal center of commerce in the southern highlands of Southwest Virginia. Bristol is at the apex of a triangle completed by Johnson City and Kingsport in Tennessee, all within 25 miles of each other. Those cities constitute the "Tri-Cities Area". Interstate 81 ties Bristol to important population centers such as Knoxville, Tennessee (118 miles west), and Roanoke, Virginia (143 miles east). Interstate highways 77 and 40 connect with 1-81 within 73 miles of Bristol.

## FORM OF GOVERNMENT

The City government is organized under the Council-Manager form of government. The governing body, a Council elected at-large to staggered 4-year terms by the voters, makes policies for proper administration of the City. The Council is composed of five members. The Mayor and Vice-Mayor are chosen by majority vote of all members of Council from its own members. Council appoints a City Manager to act as administrative head of the City. The City Manager serves at the pleasure of the Council, carries out its policies, directs business procedures, and supervises all departments and all employees of the City.



# The City of Bristol, Virginia



## COMMUNITY PROFILE

Year Incorporated	1890
Land Area - Square Miles	13.3 sq miles
Lane Miles	275.04 miles
Population (2024 est)	16,807
Median Household Income (2024 est)	\$46,706
Unemployment Rate (2024)	2.8%
Housing Units (2022 est)	8,671
Real Estate Tax (Recommended)	\$0.93
Personal Property Tax Rate	\$2.60
Public School ADM (2023-2024)	2,035
Number of School Buildings	4





## The City of Bristol, Virginia Our Vision

*Our vision has been achieved by thoughtful strategic effort on these focus areas:*



**ECONOMIC HUB**



**DESTINATION BRISTOL**



**FOUNDATION FOR THE FUTURE**



**VIBRANT NEIGHBORHOODS**



**OUTSTANDING CITY SERVICES**



**HEALTHY FINANCIAL ENVIRONMENT**



**SUPERB FACILITIES AND INFRASTRUCTURE**



## City of Bristol, Virginia Budget Calendar FY2025-2026

Budget Workpapers to Departments	November 2024
Department Workpapers Due to Finance	January 24, 2025
Outside Agency Applications Due	January 31, 2025
Internal Department Management Meetings	February 2025
Budget Development	February, March 2025
BVPS Presentation/Outside Agency Presentations*	March 11, 2025
Budget Workshop*	March 11, 2025
Budget Workshop*	March 25, 2025
Budget Presentation*	April 8, 2025
Tax Rate Resolution*	April 8, 2025
Advertisement of FY25 Budget	April 12, 2025
Public Hearing Appropriation Ordinance*	April 22, 2025
First Reading of Budget Ordinance*	May 13, 2025
Second Reading of Budget Ordinance* Adoption of Budget	May 27, 2025

Public comment pertaining to the budget will be available at all regularly scheduled Council meetings.

All meetings begin at 6pm unless noted differently.

\*Indicates a regularly scheduled City Council Meeting.

# The City of Bristol, Virginia Appropriation Ordinance



## BUDGET ORDINANCE FOR FY 2025-2026

### APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, IN THE FOLLOWING AMOUNTS:

GENERAL FUND	\$95,298,016
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$321,000
LOCAL FUNDED CAPITAL PROJECTS FUND	\$2,506,845
STATE AND FEDERAL FUNDED CAPITAL PROJECTS FUND	\$7,986,590
COMMONWEALTH ATTORNEY FEDERAL REVENUE SHARING FUND	\$132,736
TRANSIT ENTERPRISE FUND	\$947,506
FLEXIBLE SPENDING FUND	\$80,283
ASSET FORFEITURE FUND	\$126,600
SCHOOL OPERATING FUND	\$49,212,323
SCHOOL TEXTBOOK FUND	\$1,245,663
SCHOOL NUTRITION FUND	\$2,985,174
SCHOOL LOCAL CAPITAL PROJECTS FUND	\$1,283,272
SCHOOL CONSTRUCTION FUND	\$1,661,069
SCHOOL ACTIVITY FUNDS	\$1,206,901

### AND REGULATING PAYMENTS OUT OF THE CITY TREASURY; AND ALSO FIXING THE TAX RATE ON REAL AND PERSONAL PROPERTY FOR FISCAL YEAR 2026.

**SECTION 1:** That the amounts named herein, aggregating **\$95,298,016** are hereby appropriated from the General Fund for the use of the several departments of the City Government for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as the same is set forth in the budget adopted pursuant to Section 3 hereof. That the amounts named herein, aggregating **\$321,000** are hereby appropriated from the Community Development Block Grant Fund for the use of the City Government for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as set forth in the budget adopted pursuant to Section 3 hereof. That the amounts named herein, aggregating **\$2,506,845** are hereby appropriated from the Local Funded Capital Projects Fund for the use of the City Government for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as set forth in the budget adopted pursuant to Section 3 hereof. That the amounts named herein, aggregating **\$7,986,590** are hereby appropriated from the State and Federal Funded Capital Projects Fund for the use of the City Government for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as set forth in the budget adopted pursuant to Section 3 hereof. That the amounts named herein, aggregating **\$132,736** are hereby appropriated from the Commonwealth Attorney Federal Revenue Sharing Fund for the use of the City Government for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as set forth in the budget adopted pursuant to Section 3 hereof. That the amounts named herein, aggregating **\$947,506** are hereby appropriated from the Transit Enterprise Fund for the use of the City Government for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as set forth in the budget adopted pursuant to Section 3 hereof. That the amounts named herein,



## The City of Bristol, Virginia Appropriation Ordinance

aggregating **\$80,283** are hereby appropriated from the Flexible Spending Fund for the use of the City Government for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as set forth in the budget adopted pursuant to Section 3 hereof. That the amounts named herein, aggregating **\$126,600** are hereby appropriated from the Asset Forfeiture Fund for the use of the City Government for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as set forth in the budget adopted pursuant to Section 3 hereof. That the amounts named herein, aggregating **\$57,594,402** are hereby appropriated from School Funds for the use of general operations, textbook, food service, capital projects, construction, and school activity for the 2026 fiscal year.

**SECTION 2:** That the rate of taxation on Real Estate Property be fixed at \$0.93 (Ninety Three Cents) on the hundred dollars assessed valuation for the Tax Year 2025 of Fiscal Year 2025-2026. That the rate of taxation on Mobile Homes and Public Utilities be fixed at \$0.93 (Ninety Three Cents) on the hundred dollars assessed valuation for the Tax Year 2025 of Fiscal Year 2025-2026. That the rate of taxation on Personal Property for Automobiles, Trucks, Motorcycles, and Trailers be fixed at \$2.60 (Two Dollars and Sixty Cents) on the hundred dollars assessed valuation for the Tax Year 2025 of Fiscal Year 2025-2026 and an assessment ratio of 100%. The rate of taxation for Machinery and Tools be fixed at \$2.60 (Two Dollars and Sixty Cents) on the hundred dollars assessed valuation for the Tax Year 2025 of Fiscal Year 2025-2026 and an assessment ratio of 30%, and all other personal property, be fixed at \$7.00 (Seven Dollars and No Cents) on the hundred dollars assessed valuation for the Tax Year 2025 of Fiscal Year 2025-2026, and an assessment ratio of 12%. This is in order to secure the amount necessary to carry out the provisions of this budget.

**SECTION 3:** That the annual budget heretofore presented to City Council by the City Manager is in its final form attached hereto, is hereby adopted by City Council and incorporated in this budget ordinance by reference pursuant to Section 10.04 of the City Charter.

**SECTION 4:** Upon the recommendation of the City Manager and approval of the City Council, the Chief Financial Officer may thereafter transfer a balance appropriated but unused for one purpose for the current fiscal year to another purpose or object for which the appropriations for said purpose or object for the current year have proven insufficient, even though that requires transferring said funds from one department of the City to another. The City Manager may transfer funds appropriated for Contingency purposes to other departments as the City Manager deems necessary.

The Chief Financial Officer may, upon authorization of the City Manager, transfer funds between line items appropriated within the same department or office to meet unexpected obligations within the same department or office.

**SECTION 5:** This ordinance to take effect July 1, 2025, the best interests of the City requiring it.



## FY2025-2026 Budget Hierarchy

The main purpose of the City of Bristol, Virginia's annual budget is to communicate to the Citizens the goals of the upcoming fiscal year and the resources that will be used to accomplish those activities.

The City's FY2025-2026 Budget is presented by Fund. The City designates the financial activity into two (2) types of funds.

**Governmental Funds**- governmental funds account for the main services provided by the City.

♦**General Fund** - this is the government's basic operating fund and accounts for operational activities and services. The sources of revenue vary, but include all Federal, State, and Local tax receipts, as well as various fee incomes and charges for services.

♦**Community Development Block Grant Fund** - the City of Bristol is a designated CDBG Entitlement Community, which enables it to receive federal Housing and Urban Development funding every year to benefit low-to-moderate income individuals living in the City. These funds can be used for various activities within the City, including public service activities, housing improvements, ADA accessibility, public facility and infrastructure improvements, and economic development activities.

♦**Local Funded Capital Projects Fund** - this fund accounts for the construction and acquisition of capital assets, such as buildings, equipment, and vehicles. The revenue sources for the activities in this fund come from transfers from the general fund or other local revenue sources.

♦**State and Federal Funded Capital Projects Fund** - this fund accounts for the construction and acquisition of capital assets, such as buildings, infrastructure, equipment, and vehicles. The revenue sources for the activities in this fund are state and federal revenues along with the required local match.

♦**Commonwealth Attorney Federal Revenue Sharing Fund** - this fund accounts for the expenditure of Equitable Sharing Program Funds by the Commonwealth Attorney's office. The revenue sources for this fund are federal revenues received in a prior year and interest earned on the unexpended funds.

♦**Flexible Spending Fund** - this fund accounts for the collection and expenditure of monies related to the flexible spending employee benefit. Participation in this benefit by employees is voluntary. The revenue sources for this fund are voluntary deductions from employee compensation and interest earned on the unexpended funds.

♦**Asset Forfeiture Fund** - this fund accounts for monetary assets seized as the result of law enforcement activities that are shared with the City for local law enforcement purposes. The revenue sources for this fund are federal, state, and local revenues and are restricted by guidelines as to purpose.

**Proprietary Funds** - proprietary funds account for activities that function like a business. They are either classified as an enterprise fund or an internal service fund. The City has one enterprise fund.

♦**Transit Fund** - this is an enterprise fund that accounts for the City's transit activities. The sources of revenues are the fees charged to users, state revenues, and federal revenues.

**City of Bristol, Virginia  
Statement of Net Position  
June 30, 2024**

	Primary Government				
	Governmental	Business-type	Total	Component Units	
	Activities	Activities		School Board	IDA
<b>ASSETS</b>					
Cash and cash equivalents	\$ 35,957,294	\$ 641,157	\$ 36,598,451	\$ 2,526,359	\$ 4,075
Receivables (net of allowance for uncollectibles):					
Taxes receivable	14,514,703	-	14,514,703	-	-
Accounts receivable	3,114,102	20,461	3,134,563	280,109	-
Due from other governmental units	5,058,836	20,946	5,079,782	5,348,971	-
Due from primary government	-	-	-	-	678,488
Inventories	120,303	-	120,303	52,460	-
Prepaid items	1,660,869	2,324	1,663,193	54,032	-
Restricted assets:					
Cash and cash equivalents	15,156,275	-	15,156,275	2,655,057	843,748
Investments	-	-	-	-	588,763
Capital assets:					
Capital assets, not being depreciated/amortized	40,719,811	-	40,719,811	5,773,747	641,126
Capital assets, net of accumulated depreciation/amortization	63,159,680	335,970	63,495,650	23,998,662	12,552,870
Total assets	<u>\$ 179,461,873</u>	<u>\$ 1,020,858</u>	<u>\$ 180,482,731</u>	<u>\$ 40,689,397</u>	<u>\$ 15,309,070</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred loss on refunding, net	\$ 3,042,649	\$ -	\$ 3,042,649	\$ -	\$ -
Pension related items	3,593,372	48,160	3,641,532	5,208,087	-
OPEB related items	1,351,542	4,245	1,355,787	717,294	-
Total deferred outflows of resources	<u>\$ 7,987,563</u>	<u>\$ 52,405</u>	<u>\$ 8,039,968</u>	<u>\$ 5,925,381</u>	<u>\$ -</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 3,527,955	\$ 140	\$ 3,528,095	\$ 1,113,476	\$ 160,359
Wages payable	38,319	917	39,236	1,954,513	-
Retainage payable	1,202,492	-	1,202,492	-	-
Accrued interest payable	985,052	-	985,052	18,894	512,958
Due to component unit	678,488	-	678,488	-	-
Unearned revenue	1,043,142	-	1,043,142	-	-
Long-term liabilities:					
Due within one year	6,751,813	22,121	6,773,934	757,345	180,000
Due in more than one year	253,521,528	303,220	253,824,748	22,762,249	30,095,000
Total liabilities	<u>\$ 267,748,789</u>	<u>\$ 326,398</u>	<u>\$ 268,075,187</u>	<u>\$ 26,606,477</u>	<u>\$ 30,948,317</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred revenue-property taxes	\$ 13,034,902	\$ -	\$ 13,034,902	\$ -	\$ -
Pension related items	2,266,128	45,991	2,312,119	2,193,482	-
OPEB related items	2,580,406	7,971	2,588,377	1,044,203	-
Total deferred inflows of resources	<u>\$ 17,881,436</u>	<u>\$ 53,962</u>	<u>\$ 17,935,398</u>	<u>\$ 3,237,685</u>	<u>\$ -</u>
<b>NET POSITION</b>					
Net investment in capital assets	\$ 13,052,727	\$ 335,970	\$ 13,388,697	\$ 26,616,468	\$ (17,081,004)
Restricted					
Capital projects	-	-	-	3,662,770	-
Federal asset forfeiture	123,158	-	123,158	-	-
School cafeterias	-	-	-	816,913	-
Asset forfeiture	235,346	-	235,346	-	-
Opioid settlement fund	711,151	-	711,151	-	-
Grants	-	-	-	3,112,697	-
Unrestricted (deficit)	(112,303,171)	356,933	(111,946,238)	(17,438,232)	1,441,757
Total net position	<u>\$ (98,180,789)</u>	<u>\$ 692,903</u>	<u>\$ (97,487,886)</u>	<u>\$ 16,770,616</u>	<u>\$ (15,639,247)</u>

The notes to the financial statements are an integral part of this statement.

**City of Bristol Virginia  
Financial Summary-By Fund**

	02/28/25 BUDGET AMOUNT	02/28/25 Y-T-D AMOUNT	% Collected/ Spent
<b><u>GENERAL FUND</u></b>			
<b>REVENUES</b>			
Revenue from Local Sources	\$ 70,411,746	\$ 42,230,031.06	54.66%
Revenue from Commonwealth	\$ 16,787,266	\$ 25,070,105.18	59.78%
Revenue from Federal Government	\$ 4,006,656	\$ 2,372,109.65	48.84%
Other Financing Sources	\$ -	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 91,205,668</b>	<b>\$ 69,672,245.89</b>	<b>76.39%</b>
<b>EXPENDITURES</b>			
Government Administration	\$ 5,321,825	\$ 3,492,117.56	55.98%
Judicial Administration	\$ 2,397,720	\$ 1,523,984.95	54.91%
Public Safety	\$ 20,138,699	\$ 12,930,764.36	57.99%
Public Works	\$ 24,457,242	\$ 10,251,699.84	37.83%
Health, Welfare & Social Services	\$ 11,135,583	\$ 6,593,904.38	51.48%
Education	\$ 9,146,341	\$ 5,083,330.00	47.56%
Parks, Recreation & Cultural	\$ 3,558,224	\$ 2,182,491.58	53.93%
Community Development	\$ 1,396,720	\$ 852,863.76	45.85%
Non-Departmental	\$ 592,683	\$ 476,222.91	80.32%
Debt	\$ 8,653,582	\$ 7,255,288.20	74.97%
Transfers	\$ 4,407,049	\$ 2,876,679.48	54.25%
<b>TOTAL EXPENDITURES</b>	<b>\$ 91,205,668</b>	<b>\$ 53,519,347.02</b>	<b>58.68%</b>
	Balance	\$ 16,152,898.87	
<b><u>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</u></b>			
<b>REVENUES</b>	<b>\$ 415,770</b>	<b>\$ 184,295.64</b>	<b>44.33%</b>
<b>EXPENDITURES</b>	<b>\$ 415,770</b>	<b>\$ 184,295.64</b>	<b>44.33%</b>
	Balance	\$ -	
<b><u>CAPITAL PROJECTS FUNDS</u></b>			
<b>REVENUES</b>	<b>\$ 9,759,174</b>	<b>\$ 952,428.65</b>	<b>9.76%</b>
<b>EXPENDITURES</b>	<b>\$ 9,759,174</b>	<b>\$ 373,019.06</b>	<b>3.82%</b>
	Balance	\$ 579,409.59	
<b><u>COMMONWEALTH ATTORNEY FEDERAL REVENUE SHARING FUND</u></b>			
<b>REVENUES</b>	<b>\$ 124,159</b>	<b>\$ 126,751.38</b>	<b>102.09%</b>
<b>EXPENDITURES</b>	<b>\$ 124,159</b>	<b>\$ -</b>	<b>0.00%</b>
	Balance	\$ 126,751.38	
<b><u>TRANSIT FUND</u></b>			
<b>REVENUES</b>	<b>\$ 970,613</b>	<b>\$ 371,505.75</b>	<b>38.28%</b>
<b>EXPENDITURES</b>	<b>\$ 970,613</b>	<b>\$ 271,647.24</b>	<b>27.99%</b>
	Balance	\$ 99,858.51	
<b><u>FLEXIBLE SPENDING FUND</u></b>			
<b>REVENUES</b>	<b>\$ 66,394</b>	<b>\$ 60,547.99</b>	<b>91.19%</b>
<b>EXPENDITURES</b>	<b>\$ 66,394</b>	<b>\$ 38,095.77</b>	<b>57.38%</b>
	Balance	\$ 22,452.22	
<b><u>ASSET FORFEITURE FUND</u></b>			
<b>REVENUES</b>	<b>\$ 239,847</b>	<b>\$ 254,583.53</b>	<b>106.14%</b>
<b>EXPENDITURES</b>	<b>\$ 239,847</b>	<b>\$ 143,935.97</b>	<b>60.01%</b>
	Balance	\$ 110,647.56	
<b><u>TOTAL</u></b>			
<b>REVENUES</b>	<b>\$ 102,781,625</b>	<b>\$ 71,622,358.83</b>	<b>69.68%</b>
<b>EXPENDITURES</b>	<b>\$ 102,781,625</b>	<b>\$ 54,530,340.70</b>	<b>53.05%</b>
	Balance	\$ 17,092,018.13	



# Financial Policy Ratios

Financial policies establish the framework for the City's overall fiscal planning and management. The Financial Policies include ratios that are to be measured and reported to Council and the citizens of the City of Bristol in the annual budget document.

## General Obligation Debt as a Percentage of Assessed Value

Policy Goal	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Estimated
5%	7.60%	9.40%	7.19%	5.80%

## Debt as a Percentage of Operating Expenditures Per Fund

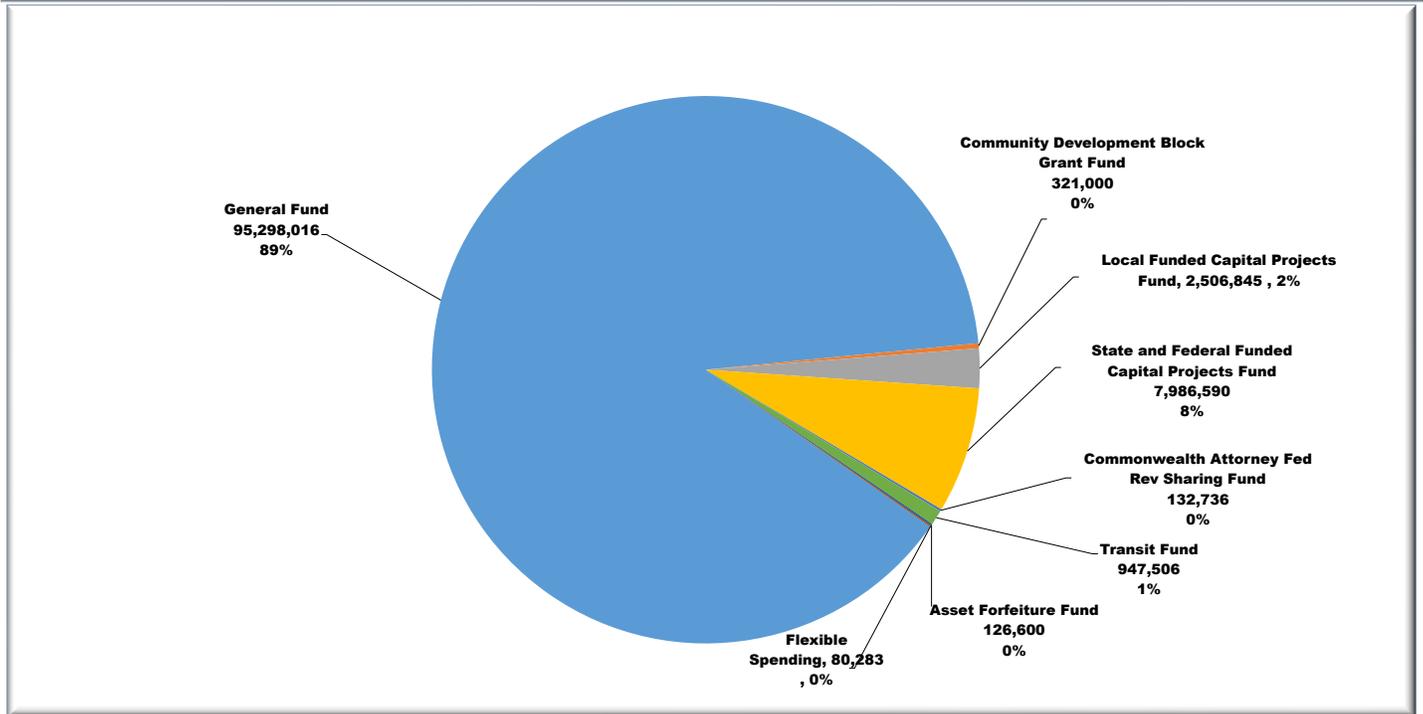
	Policy Goal	FY2023 Actual	FY2024 Actual	FY2025 Projected	FY2026 Estimated
GOF	8%	8.31%	9.51%	11.74%	10.69%
SWDF	8%	24.84%	23.53%	Not Applicable	Not Applicable



**FINANCIAL SUMMARY - ALL FUNDS**

		Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>General Fund</b>	Total Revenues	76,579,612.54	87,549,125	95,298,016	7,748,891	8.85%
	Total Expenses	65,651,993.45	87,549,125	95,298,016	7,748,891	8.85%
<b>Community Development Block Grant Fund</b>	Total Revenues	448,469.49	385,000	321,000	(64,000)	-16.62%
	Total Expenses	448,469.49	385,000	321,000	(64,000)	-16.62%
<b>Local Funded Capital Projects Fund</b>	Total Revenues	1,156,070.00	1,209,580	2,506,845	1,297,265	107.25%
	Total Expenses	1,462,328.87	1,209,580	2,506,845	1,297,265	107.25%
<b>State and Federal Funded Capital Projects Fund</b>	Total Revenues	772,806.21	9,261,086	7,986,590	(1,274,496)	-13.76%
	Total Expenses	193,469.50	9,261,086	7,986,590	(1,274,496)	-13.76%
<b>Commonwealth Attorney Fed Rev Sharing Fund</b>	Total Revenues	128,017.73	101,000	132,736	31,736	31.42%
	Total Expenses	4,859.46	101,000	132,736	31,736	31.42%
<b>Transit Fund</b>	Total Revenues	969,239.84	970,613	947,506	(23,107)	-2.38%
	Total Expenses	577,627.97	970,613	947,506	(23,107)	-2.38%
<b>Flexible Spending Fund</b>	Total Revenues	65,756.53	62,050	80,283	18,233	29.38%
	Total Expenses	36,413.31	62,050	80,283	18,233	29.38%
<b>Asset Forfeiture Fund</b>	Total Revenues	307,539.56	154,500	126,600	(27,900)	-18.06%
	Total Expenses	72,193.33	154,500	126,600	(27,900)	-18.06%
<b>Grand Total</b>	Total Revenues	80,427,511.90	99,692,954	107,399,576	7,706,622	7.73%
	Total Expenses	68,447,355.38	99,692,954	107,399,576	7,706,622	7.73%

**Summary By Fund**



# Condensed Budget





**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>REVENUES</b>								
<b>REVENUE FROM LOCAL SOURCES</b>								
<b>BEGINNING FUND BALANCE</b>								
1-3-10110-1	Beginning Fund Balance	2,699,429	2,699,429.00	11,726,726	15,603,781	8,000,000	11,948,319	221,593
1-3-10110-5	Beginning balance-Debt Service	729,402	0.00	1,453,568	1,453,568	1,918,524	1,918,524	464,956
	<b>TOTAL</b>	<b>3,428,831</b>	<b>2,699,429.00</b>	<b>13,180,294</b>	<b>17,057,349</b>	<b>9,918,524</b>	<b>13,866,843</b>	<b>686,549</b>
<b>REAL PROPERTY TAXES</b>								
1-3-11010-1	Real Estate Current Taxes	13,562,144	13,725,339.60	14,630,000	14,630,000	16,830,000	17,319,500	2,689,500
1-3-11010-2	Real Estate-Delinquent Taxes	1,000,000	1,349,237.88	800,000	800,000	800,000	800,000	0
1-3-11010-500	Current Taxes on Real Property-DRI	255,938	284,986.26	280,000	280,000	280,000	285,000	5,000
1-3-11010-501	Current Taxes Real Property-DRI 2&3	313,272	409,786.71	335,000	335,000	335,000	409,800	74,800
	<b>TOTAL</b>	<b>15,131,354</b>	<b>15,769,350.45</b>	<b>16,045,000</b>	<b>16,045,000</b>	<b>18,245,000</b>	<b>18,814,300</b>	<b>2,769,300</b>
<b>PUBLIC SERVICE CORPORATION TAXES</b>								
1-3-11020-3	PSC Current Property Taxes	240,000	200,983.28	209,000	209,000	209,000	209,000	0
1-3-11020-4	PSC Delinquent Property Taxes	0	627.64	0	0	0	0	0
	<b>TOTAL</b>	<b>240,000</b>	<b>201,610.92</b>	<b>209,000</b>	<b>209,000</b>	<b>209,000</b>	<b>209,000</b>	<b>0</b>
<b>PERSONAL PROPERTY TAXES</b>								
1-3-11030-1	Personal Property-Current Taxes	3,600,000	4,135,291.72	4,193,500	4,193,500	4,240,000	4,262,000	68,500
1-3-11030-2	Personal Property-Delinquent Taxes	400,000	732,299.12	400,000	400,000	400,000	400,000	0
1-3-11030-3	PPTRA-Current Taxes	723,990	723,990.05	723,990	723,990	723,990	723,990	0
1-3-11030-500	Current Taxes Personal Property-DRI	71,700	73,648.68	73,600	73,600	74,800	74,800	1,200
1-3-11030-501	Current Taxes Personal Prop-DRI 2&3	19,000	38,042.60	38,000	38,000	39,500	39,500	1,500
	<b>TOTAL</b>	<b>4,814,690</b>	<b>5,703,272.17</b>	<b>5,429,090</b>	<b>5,429,090</b>	<b>5,478,290</b>	<b>5,500,290</b>	<b>71,200</b>
<b>PENALTIES &amp; INTEREST</b>								
1-3-11060-1	Penalties	181,000	290,152.81	181,000	181,000	284,000	284,000	103,000
1-3-11060-2	Interest	149,000	188,900.67	120,000	120,000	175,000	175,000	55,000
1-3-11060-3	Del Tax Administration Fee	92,000	102,676.71	78,000	78,000	78,000	78,000	0
	<b>TOTAL</b>	<b>422,000</b>	<b>581,730.19</b>	<b>379,000</b>	<b>379,000</b>	<b>537,000</b>	<b>537,000</b>	<b>158,000</b>
<b>OTHER LOCAL TAXES</b>								
1-3-12010-1	Local Sales and Use Taxes	5,650,000	5,492,090.77	5,462,000	5,462,000	5,800,000	5,945,000	483,000
1-3-12010-2	Consumer's Utility Taxes	173,000	202,207.73	182,000	182,000	182,000	182,000	0
1-3-12010-3	Business License Taxes	1,500,000	1,515,526.69	1,578,000	1,578,000	1,578,000	1,578,000	0
1-3-12010-5	Motor Vehicle License Taxes	228,000	253,184.23	233,200	233,200	253,185	253,185	19,985
1-3-12010-6	Bank Stock Taxes	372,000	373,578.12	314,000	314,000	314,000	314,000	0
1-3-12010-7	Taxes on Recordation and Wills	356,067	299,446.65	274,000	274,000	190,000	190,000	(84,000)
1-3-12010-8	Cigarette Taxes	557,000	443,887.50	440,000	440,000	443,000	443,000	3,000
1-3-12010-10	Lodging Taxes	2,904,000	2,880,151.47	3,541,670	3,541,670	4,000,000	4,500,000	958,330
1-3-12010-11	Restaurant Meal Taxes	9,743,000	9,328,163.80	10,150,000	9,400,000	9,750,000	10,500,000	350,000
1-3-12010-13	Electric Consumption Tax	73,500	73,169.01	73,500	73,500	73,500	73,500	0
1-3-12010-15	Admission Tax	111,000	125,733.94	120,000	120,000	180,000	180,000	60,000
1-3-12010-500	Local Sales and Use Taxes-DRI	484,000	467,156.76	484,000	484,000	463,000	463,000	(21,000)
1-3-12010-502	Restaurant Meal Taxes-DRI	851,477	962,508.65	900,500	900,500	1,000,000	1,000,000	99,500
1-3-12010-503	Business License Taxes-DRI	90,000	129,350.25	122,900	122,900	122,900	122,900	0
1-3-12010-504	Local Sales and Use Taxes-DRI 2&3	200,000	233,410.79	232,000	232,000	260,000	260,000	28,000



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-3-12010-506	Restaurant Meal Taxes-DRI 2&3	172,857	371,986.79	356,000	356,000	359,000	359,000	3,000
1-3-12010-507	Business License Taxes-DRI 2&3	32,500	60,712.51	52,000	52,000	52,000	52,000	0
	<b>TOTAL</b>	<b>23,498,401</b>	<b>23,212,265.66</b>	<b>24,515,770</b>	<b>23,765,770</b>	<b>25,020,585</b>	<b>26,415,585</b>	<b>1,899,815</b>
<b>PERMITS &amp; PRIVILEGE FEES</b>								
1-3-13010-1	Animal License	750	667.00	750	750	750	0	(750)
1-3-13010-2	Animal Shelter Fees	1,700	386.00	1,700	1,700	1,700	400	(1,300)
1-3-13010-3	Building Permits/Inspection Fees	153,600	162,592.72	150,000	150,000	80,000	80,000	(70,000)
1-3-13010-4	Transfer Fees	500	663.40	500	500	500	500	0
1-3-13010-5	Zoning Fees	5,000	5,821.98	5,000	5,000	6,000	6,000	1,000
1-3-13010-7	Stormwater Management Fees	18,900	3,891.00	15,000	15,000	0	15,000	0
	<b>TOTAL</b>	<b>180,450</b>	<b>174,022.10</b>	<b>172,950</b>	<b>172,950</b>	<b>88,950</b>	<b>101,900</b>	<b>(71,050)</b>
<b>FINES</b>								
1-3-14010-1	Court Fines	153,500	178,137.06	150,000	150,000	150,000	178,200	28,200
1-3-14010-2	Parking Fines	500	235.00	200	200	200	200	0
1-3-14010-4	Photo Speed Enforcement Fines	0	119,043.90	67,500	67,500	30,000	30,000	(37,500)
	<b>TOTAL</b>	<b>154,000</b>	<b>297,415.96</b>	<b>217,700</b>	<b>217,700</b>	<b>180,200</b>	<b>208,400</b>	<b>(9,300)</b>
<b>REVENUES FROM USE OF MONEY</b>								
1-3-15010-1	Interest on Bank Deposits	487,140	773,704.58	650,000	650,000	650,000	650,000	0
1-3-15010-2	Interest on Investments	133,000	666,239.65	332,000	332,000	400,000	400,000	68,000
	<b>TOTAL</b>	<b>620,140</b>	<b>1,439,944.23</b>	<b>982,000</b>	<b>982,000</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>68,000</b>
<b>REVENUE FROM USE OF PROPERTY</b>								
1-3-15020-1	Rental of General Property	6,000	4,500.00	6,000	6,000	6,000	6,000	0
1-3-15020-2	Rental of Parking Lots	19,620	22,470.00	12,420	12,420	20,000	20,000	7,580
	<b>TOTAL</b>	<b>25,620</b>	<b>26,970.00</b>	<b>18,420</b>	<b>18,420</b>	<b>26,000</b>	<b>26,000</b>	<b>7,580</b>
<b>COURT COSTS</b>								
1-3-16010-2	Sheriff's Fees	7,500	1,977.60	7,500	7,500	7,500	7,500	0
1-3-16010-3	Law Library Fees	6,000	4,833.80	6,000	6,000	6,000	6,000	0
1-3-16010-4	Courthouse Maintenance Fee	1,200	741.46	1,200	1,200	1,200	1,200	0
1-3-16010-5	Other Court Costs	19,000	14,183.83	19,000	19,000	14,000	14,000	(5,000)
1-3-16010-6	Court House Security Fund	72,000	101,454.65	72,000	72,000	99,050	99,050	27,050
1-3-16010-7	Drug Court Fees	9,835	3,365.00	4,000	4,000	4,000	4,000	0
1-3-16010-9	Court-CHMF	12,000	11,330.79	12,500	12,500	12,500	12,500	0
1-3-16010-10	Court-Local Interest	2,000	1,175.98	2,000	2,000	1,100	1,100	(900)
1-3-16010-11	Circuit Court-Docment Reprod Fees	5,000	2,561.39	5,000	5,000	2,000	2,000	(3,000)
1-3-16010-12	Circuit Court Clerk-Paper Filing	5,000	2,970.00	4,000	4,000	2,000	2,000	(2,000)
1-3-16010-13	Work Release Fees	60,000	36,375.00	30,000	30,000	30,000	30,000	0
1-3-16010-14	Court-Electonic Summons Fee	0	16,764.65	13,500	13,500	16,000	16,000	2,500
1-3-16010-15	COMM E-Summons Fee	0	2,009.85	1,500	1,500	2,000	2,000	500
	<b>TOTAL</b>	<b>199,535</b>	<b>199,744.00</b>	<b>178,200</b>	<b>178,200</b>	<b>197,350</b>	<b>197,350</b>	<b>19,150</b>
<b>CHARGES FOR COMMONWEALTH'S ATTORNEY</b>								
1-3-16020-1	Commonwealth's Attorney Fees	4,000	4,074.76	4,000	4,000	0	4,000	0
	<b>TOTAL</b>	<b>4,000</b>	<b>4,074.76</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>0</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>CHARGES FOR FIRE AND RESCUE SERVICES</b>								
1-3-16040-2	Emergency Medical Services	250,000	325,945.21	300,000	300,000	325,000	325,000	25,000
	<b>TOTAL</b>	<b>250,000</b>	<b>325,945.21</b>	<b>300,000</b>	<b>300,000</b>	<b>325,000</b>	<b>325,000</b>	<b>25,000</b>
<b>CHARGES FOR PARKS &amp; RECREATION</b>								
1-3-16060-1	Parks and Recreation Fees	20,500	30,389.05	25,000	25,000	26,000	26,000	1,000
1-3-16060-2	Sugar Hollow/Waldo Miles Fees	22,000	17,256.00	22,500	22,500	23,000	23,000	500
1-3-16060-4	Travel Fees	800	0.00	400	400	400	400	0
1-3-16060-5	Camping Fees	46,000	36,327.43	46,000	46,000	46,000	46,000	0
1-3-16060-6	Park Usage Fees	1,200	1,750.00	1,400	1,400	5,000	5,000	3,600
	<b>TOTAL</b>	<b>90,500</b>	<b>85,722.48</b>	<b>95,300</b>	<b>95,300</b>	<b>100,400</b>	<b>100,400</b>	<b>5,100</b>
<b>CHARGES FOR CLEAR CREEK GOLF CLUB</b>								
1-3-16065-1	Membership & Green Fees	290,000	330,068.75	307,000	377,000	315,000	315,000	8,000
1-3-16065-2	Cart Rental Fees	400,000	395,669.56	422,000	422,000	500,000	500,000	78,000
1-3-16065-3	Pro Shop	100,000	95,683.07	105,000	105,000	110,000	110,000	5,000
1-3-16065-4	Food & Beverage Sales	40,000	31,260.37	42,000	42,000	45,000	45,000	3,000
1-3-16065-5	Sales/Meals Taxes	25,000	27,533.39	27,000	27,000	30,000	30,000	3,000
1-3-16065-7	Capital Revenue Fees	25,000	23,359.96	25,000	25,000	25,000	25,000	0
1-3-16065-10	Other	1,000	4,677.05	2,000	2,000	2,000	2,000	0
	<b>TOTAL</b>	<b>881,000</b>	<b>908,252.15</b>	<b>930,000</b>	<b>1,000,000</b>	<b>1,027,000</b>	<b>1,027,000</b>	<b>97,000</b>
<b>CHARGES FOR PLANNING/COMMUNITY DEV</b>								
1-3-16070-1	Sales of Maps, Surveys, Engineering	20,000	13,945.00	20,000	20,000	10,000	10,000	(10,000)
	<b>TOTAL</b>	<b>20,000</b>	<b>13,945.00</b>	<b>20,000</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>	<b>(10,000)</b>
<b>CHARGES FOR SOLID WASTE</b>								
1-3-16080-1	Recycling Income	0	0.00	2,500	2,500	0	0	(2,500)
1-3-16080-2	Waste Collection Fees	0	0.00	3,055,280	3,055,280	2,617,440	2,617,440	(437,840)
1-3-16080-3	Dumpster Permit Fees	0	0.00	100,000	100,000	100,000	100,000	0
	<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>3,157,780</b>	<b>3,157,780</b>	<b>2,717,440</b>	<b>2,717,440</b>	<b>(440,340)</b>
<b>CHARGES FOR JAIL</b>								
1-3-16090-3	Other Jail Charges-Inmate P/X	0	622.67	0	0	0	0	0
	<b>TOTAL</b>	<b>0</b>	<b>622.67</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PAYMENT IN LIEU OF TAXES</b>								
1-3-18010-1	Payment from BVUB	56,000	33,352.70	34,000	34,000	16,000	16,000	(18,000)
1-3-18010-2	Payment From Housing Authority	37,500	33,887.30	33,900	33,900	33,900	33,900	0
	<b>TOTAL</b>	<b>93,500</b>	<b>67,240.00</b>	<b>67,900</b>	<b>67,900</b>	<b>49,900</b>	<b>49,900</b>	<b>(18,000)</b>
<b>MISCELLANEOUS</b>								
1-3-18020-1	Donations and Gifts	12,500	17,500.00	0	11,000	20,000	20,000	20,000
1-3-18020-3	Insurance Adj & Recovery	11,638	12,373.05	0	0	0	0	0
1-3-18020-4	Sale of Solid Waste Equipment	0	0.00	5,000	5,000	5,000	5,000	0
1-3-18020-5	Sale of Equipment	19,500	14,940.64	10,000	14,081	10,000	10,000	0
1-3-18020-6	Sale of Land and Building	0	0.00	600,000	600,000	150,000	850,000	250,000
1-3-18020-7	Misc-Other/Lot Maint/Copies	309,691	2,385,670.69	120,000	124,860	25,000	25,000	(95,000)
1-3-18020-12	DARE Program	7,800	0.00	7,800	7,800	7,800	7,800	0
1-3-18020-24	Project Lifesaver	0	0.00	0	3,250	6,000	6,000	6,000



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-3-18020-25	Wal Mart Grant	0	0.00	0	0	6,000	6,000	6,000
1-3-18020-32	Returned Check Fees	700	400.00	0	0	400	400	400
1-3-18020-33	Refunds/TBAPP/CO-Treasurer	38,700	28,820.42	27,500	27,500	30,000	30,000	2,500
1-3-18020-36	Treasurer Litigation Fees	72,000	80,648.25	27,500	27,500	79,500	79,500	52,000
1-3-18020-42	Mortgage Company Fees	4,800	9,214.00	6,800	6,800	8,000	8,000	1,200
1-3-18020-43	DMV Stop Fees	4,000	36,159.01	18,400	18,400	31,100	31,100	12,700
1-3-18020-45	Police Calendar Funds	3,000	0.00	3,000	3,000	3,000	3,000	0
	<b>TOTAL</b>	<b>484,329</b>	<b>2,585,726.06</b>	<b>826,000</b>	<b>849,190</b>	<b>381,800</b>	<b>1,081,800</b>	<b>255,800</b>
<b>INSURANCE RECOVERY</b>								
1-3-18030-1	Ins Recovery-Police 31010	0	17,656.10	0	38,415	11,035	10,000	10,000
1-3-18030-2	Ins Recovery-Public Works	42,253	16,817.82	5,000	5,000	5,000	5,000	0
1-3-18030-5	Insurance Recovery	38,400	581,812.39	0	0	0	0	0
	<b>TOTAL</b>	<b>80,653</b>	<b>616,286.31</b>	<b>5,000</b>	<b>43,415</b>	<b>16,035</b>	<b>15,000</b>	<b>10,000</b>
<b>DONATIONS AND GIFTS</b>								
1-3-18040-1	Donations & Gifts-Police Dept	22,540	22,790.00	0	16,800	0	0	0
1-3-18040-2	Donations & Gifts-Fire Dept 32010	14,699	14,808.98	0	13,100	0	0	0
1-3-18040-3	Donations - Animal Shelter	0	100.00	0	0	0	0	0
	<b>TOTAL</b>	<b>37,239</b>	<b>37,698.98</b>	<b>0</b>	<b>29,900</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER MISCELLANEOUS</b>								
1-3-18990-11	Opioid Settlement Payments - Direct	0	137,780.81	0	0	56,779	56,779	56,779
	<b>TOTAL</b>	<b>0</b>	<b>137,780.81</b>	<b>0</b>	<b>0</b>	<b>56,779</b>	<b>56,779</b>	<b>56,779</b>
<b>RECOVERED COSTS</b>								
1-3-19010-1	Street Department	1,000	24,095.57	1,000	1,000	1,000	1,000	0
1-3-19010-2	Transit	0	105.90	0	0	0	0	0
1-3-19010-3	Parks and Recreation	26,620	29,672.75	27,000	32,080	27,000	27,000	0
1-3-19010-4	Parks and Recreation-Operations	8,000	6,810.78	8,000	8,000	0	0	(8,000)
1-3-19010-7	Fire Department	4,201	6,332.74	1,000	1,000	1,000	1,000	0
1-3-19010-9	Police Dept	15,182	11,664.49	4,000	11,313	28,000	28,000	24,000
1-3-19010-12	Department of Social Services	6,600	6,439.18	6,600	6,600	6,500	6,500	(100)
1-3-19010-13	Public Library - Insurance	11,000	10,020.17	11,000	11,000	10,000	10,000	(1,000)
1-3-19010-16	CDBG Fund	80,000	92,381.14	80,000	80,000	85,000	85,000	5,000
1-3-19010-21	Sheriff's Office	79,282	77,271.34	80,600	80,952	89,000	89,000	8,400
1-3-19010-27	Other	3,771	14.67	20,000	7,870	25,000	25,000	5,000
1-3-19010-34	Fleet Maintenance	0	1,221.66	0	0	1,500	1,500	1,500
1-3-19010-35	Public Works-Recycling	500	3,963.31	500	500	800	800	300
1-3-19010-36	Electoral Board	0	500.00	0	0	0	0	0
1-3-19010-38	Fuel System	148,100	125,136.99	148,100	148,100	140,000	140,000	(8,100)
1-3-19010-41	Public Works-VDOT Maintenance	0	347.17	0	1,368	0	0	0
1-3-19010-46	Economic Dev Activities-81190	0	2,278.24	0	0	0	0	0
	<b>TOTAL</b>	<b>384,256</b>	<b>398,256.10</b>	<b>387,800</b>	<b>389,782</b>	<b>414,800</b>	<b>414,800</b>	<b>27,000</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>		<b>51,040,498</b>	<b>55,487,305.21</b>	<b>67,121,204</b>	<b>70,411,746</b>	<b>66,050,053</b>	<b>72,728,787</b>	<b>5,607,583</b>
<b>REVENUE FROM THE COMMONWEALTH</b>								
1-3-21010-1	Payment from TVA	338,000	374,442.12	374,400	374,400	380,000	380,000	5,600
1-3-22010-3	Motor Vehicle Carriers' Taxes	23,000	24,303.97	23,000	23,000	23,000	23,000	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-3-22010-4	Mobile Home Titling Taxes	3,000	2,886.67	3,000	3,000	2,800	2,800	(200)
1-3-22010-6	Rental Tax - Motor Vehicles	13,000	46,402.28	14,000	14,000	38,000	38,000	24,000
1-3-22010-50	Other Tax	0	86.84	0	0	0	0	0
1-3-23010-1	Commonwealth's Attorney	649,845	623,273.83	669,340	669,340	704,479	730,714	61,374
1-3-23010-2	Sheriff	471,230	520,930.68	517,208	517,208	545,716	619,964	102,756
1-3-23010-3	Commissioner of the Revenue	159,416	148,052.31	164,198	164,198	183,794	193,484	29,286
1-3-23010-4	Treasurer	140,034	132,199.43	144,235	144,235	147,585	153,089	8,854
1-3-23010-6	Registrar/Electoral Boards	62,924	82,892.00	64,812	64,812	66,756	66,756	1,944
1-3-23010-7	Witness and Juror Fees	15,000	14,900.00	15,000	15,000	25,000	25,000	10,000
1-3-23010-8	Clerk of the Circuit Court	363,226	372,165.96	388,004	388,004	432,834	405,481	17,477
1-3-23010-9	General District Court (Postage)	3,600	5,095.22	3,600	3,600	3,600	3,600	0
1-3-23010-10	Clerk's Technology Trust Fund	24,000	4,668.00	27,000	27,000	28,000	28,000	1,000
1-3-23010-11	State Travel Reimbursements	11,784	13,631.24	10,000	10,000	35,000	35,000	25,000
1-3-23010-15	Juvenile & Domestic Relations	1,000	2,875.78	2,000	2,000	2,800	2,800	800
1-3-24010-1	State Revenue-Social Services	2,819,591	2,396,167.25	3,030,029	3,030,029	3,296,526	3,296,526	266,497
1-3-24010-3	Law Enforcement 599 Funds	1,075,456	1,243,653.00	1,075,456	1,075,456	1,075,456	1,288,176	212,720
1-3-24010-6	Street and Highway Maintenance	5,224,520	5,224,516.80	5,224,520	5,224,520	5,365,624	5,365,624	141,104
1-3-24010-8	Metro Planning Organization-Bristol	0	0.00	82,700	82,700	40,000	31,250	(51,450)
1-3-24010-26	Health Department	0	51,676.41	0	0	0	0	0
1-3-24010-30	Comprehensive Services Act	2,416,977	2,129,035.80	2,246,351	2,246,351	2,355,009	2,355,009	108,658
1-3-24010-48	Tobacco Commission Grant	0	0.00	0	0	70,000	70,000	70,000
1-3-24010-52	E 911 Grant	0	104,697.24	0	0	0	0	0
1-3-24010-55	Communication Taxes	430,000	399,918.61	398,000	398,000	380,000	380,000	(18,000)
1-3-24010-75	Line of Duty Insurance Reimb	0	144.75	0	0	0	0	0
1-3-24010-77	Spay & Neuter Funds	0	528.61	0	0	500	500	500
1-3-24010-79	Metro Planning Organization-VDOT	0	0.00	56,000	56,000	56,000	62,650	6,650
1-3-24010-83	Casino Gaming Tax	625,470	625,470.00	660,600	660,600	971,000	971,000	310,400
1-3-24010-500	State Sales Tax-DRI	825,000	901,168.38	840,000	840,000	903,000	903,000	63,000
1-3-24010-501	State Sales Tax-DRI 2&3	200,000	315,844.39	168,000	168,000	455,000	455,000	287,000
1-3-24010-520	State Sales Tax-Tourism	60,000	58,894.05	60,000	60,000	64,000	64,000	4,000
1-3-24020-7	Litter Control	11,000	0.00	0	0	0	0	0
1-3-24020-12	Fire Program Fund-Aid to Locality	77,528	77,528.00	77,528	134,589	88,246	88,246	10,718
1-3-24020-15	Victim Witness Program	33,284	28,945.77	33,284	33,284	35,240	35,240	1,956
1-3-24020-46	Dept of Emergency Management	30,000	41,458.43	30,000	30,000	30,000	30,000	0
1-3-24020-60	Four For Life Funds (Fire Dept)	14,000	40,387.36	14,000	20,100	14,000	14,000	0
1-3-24020-83	PSAP Grant Next Gen 911	263,151	133,755.74	0	0	0	0	0
1-3-24020-84	CCRP Grant-Clerk of Circuit Court	33,892	33,892.00	25,000	25,000	20,000	20,000	(5,000)
1-3-24020-87	PSAP Grant Education Program	0	1,804.63	0	0	4,000	4,000	4,000
1-3-24020-90	Brownfield Restoration Grant	6,350	6,350.00	0	0	0	0	0
1-3-24020-95	Drug Court Sustainability Grant	39,951	6,030.19	0	0	0	0	0
1-3-24020-96	JASP Specialty Docket Grant	0	0.00	0	15,840	0	0	0
1-3-24030-78	VDOT-Primary Extension Impr Prg	1,248,459	754,526.11	0	252,000	0	0	0
1-3-24030-100	VDOT Engineering Reimbursement	15,000	0.00	15,000	15,000	20,000	20,000	5,000
<b>TOTAL REVENUE FROM THE COMMONWEALTH</b>		<b>17,728,688</b>	<b>16,945,199.85</b>	<b>16,456,265</b>	<b>16,787,266</b>	<b>17,862,965</b>	<b>18,161,909</b>	<b>1,705,644</b>
<b>REVENUE FROM FEDERAL GOVERNMENT</b>								
1-3-33010-8	District 3 Gov't Cooperative	7,000	7,776.60	8,200	8,200	8,000	8,000	(200)
1-3-33010-15	Federal Revenue-Social Services	3,096,937	3,208,787.62	3,549,561	3,549,561	3,929,680	3,929,680	380,119
1-3-33010-30	Federal Miscellaneous	0	13,709.91	0	0	0	0	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-3-33010-40	COVID 19 Funds	0	22,811.24	0	35,000	0	0	0
1-3-33020-1	LE Block Grant/Communications (JAG)	5,592	5,499.45	5,500	5,500	3,200	3,200	(2,300)
1-3-33020-12	Violence Against Women-V Stop Grant	21,771	28,828.25	62,000	62,000	62,000	62,000	0
1-3-33020-15	Victim Witness Program	69,895	99,818.93	69,895	69,895	67,940	67,940	(1,955)
1-3-33020-17	Federal Emergency Mgmt-LEMP	15,500	15,500.00	15,500	15,500	15,500	15,500	0
1-3-33020-18	Environmental Protection Agency	100,000	35,161.26	100,000	100,000	80,000	80,000	(20,000)
1-3-33020-31	ARC	0	0.00	0	0	70,000	70,000	70,000
1-3-33020-36	SHSP HTR	50,000	81,344.45	0	0	60,000	60,000	60,000
1-3-33020-37	SHSP FY21 Hazmat	60,000	62,058.02	0	0	0	0	0
1-3-33020-38	Selective Enforcement Grant	51,000	49,958.88	51,000	51,000	56,000	56,000	5,000
1-3-33020-44	SHSP FY24 HTR	50,000	0.00	60,000	60,000	0	0	(60,000)
1-3-33020-45	SHSP FY24 HAZMAT	60,000	0.00	50,000	50,000	55,000	55,000	5,000
1-3-33020-46	2020 Cops Hiring Program CHP Grant	120,942	77,506.40	0	0	0	0	0
<b>TOTAL REVENUE FROM FEDERAL GOVERNMENT</b>		<b>3,708,637</b>	<b>3,708,761.01</b>	<b>3,971,656</b>	<b>4,006,656</b>	<b>4,407,320</b>	<b>4,407,320</b>	<b>435,664</b>
<b>OTHER FINANCING SOURCES</b>								
1-3-41020-7	Transfer from LF Capital Projects	422,320	422,320.00	0	0	0	0	0
1-3-41020-10	Transfer from other funds	0	16,026.47	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>422,320</b>	<b>438,346.47</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>		<b>72,900,143</b>	<b>76,579,612.54</b>	<b>87,549,125</b>	<b>91,205,668</b>	<b>88,320,338</b>	<b>95,298,016</b>	<b>7,748,891</b>
<b>EXPENDITURES</b>								
<b>MUNICIPAL COUNCIL</b>								
1-4-11010-1111	Salaries & Wages	35,057	35,056.80	35,057	35,057	35,057	35,057	0
1-4-11010-2100	FICA	2,682	2,262.88	2,682	2,682	2,684	2,682	0
1-4-11010-2310	Health Dental Insurance	19,931	10,401.00	21,202	21,202	21,202	21,202	0
1-4-11010-5230	Communications	3,500	3,186.39	3,500	3,500	3,500	3,500	0
1-4-11010-5530	Travel Expense	3,000	917.56	3,500	3,500	4,000	4,000	500
1-4-11010-5540	Education & Training	1,300	1,678.12	2,500	2,500	3,000	3,000	500
1-4-11010-6001	Printing & Office Supplies	500	258.81	500	1,050	1,500	1,500	1,000
1-4-11010-6002	Food & Food Service Supplies	750	0.00	1,000	1,000	1,500	1,500	500
1-4-11010-6014	Operating Supplies & Materials	1,200	429.18	1,200	1,200	1,500	1,500	300
<b>TOTAL</b>		<b>67,920</b>	<b>54,190.74</b>	<b>71,141</b>	<b>71,691</b>	<b>73,943</b>	<b>73,941</b>	<b>2,800</b>
<b>CLERK OF COUNCIL</b>								
1-4-11020-1112	Salaries & Wages	4,430	4,832.31	5,291	5,291	5,000	5,000	(291)
1-4-11020-2100	FICA	306	363.04	405	405	383	383	(22)
1-4-11020-2210	VRS Retirement	751	903.36	961	961	1,083	1,083	122
1-4-11020-2310	Health Dental Insurance	577	558.11	640	640	640	1,744	1,104
1-4-11020-2400	VRS Life Insurance	60	64.55	71	71	67	67	(4)
1-4-11020-2450	VRS Disability Insurance	38	4.47	0	0	37	37	37
1-4-11020-2710	Worker's Compensation	7	2.93	7	7	7	7	0
1-4-11020-3600	Advertising	4,000	1,487.60	4,500	4,500	4,500	4,500	0
1-4-11020-5530	Travel Expense	1,500	605.31	1,500	1,500	2,000	2,000	500
1-4-11020-5540	Education & Training	750	385.00	750	750	1,500	1,500	750
1-4-11020-5810	Dues, Memberships & Subscriptions	500	265.00	750	750	1,000	1,000	250



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-11020-6001	Printing & Office Supplies	1,000	532.60	1,000	1,000	1,500	1,500	500
1-4-11020-6014	Operating Supplies & Materials	24,041	24,040.66	18,000	18,000	20,000	20,000	2,000
	<b>TOTAL</b>	<b>37,960</b>	<b>34,044.94</b>	<b>33,875</b>	<b>33,875</b>	<b>37,717</b>	<b>38,821</b>	<b>4,946</b>
<b>CITY MANAGER</b>								
1-4-12010-1112	Salaries & Wages - Regular	350,924	354,657.21	368,028	368,028	380,472	401,056	33,028
1-4-12010-1212	Salaries & Wages - Overtime	2,000	0.00	0	0	3,000	3,000	3,000
1-4-12010-2100	FICA	26,999	27,184.48	28,155	28,155	29,336	30,911	2,756
1-4-12010-2210	VRS Retirement	65,834	66,475.52	72,425	72,425	72,015	75,753	3,328
1-4-12010-2310	Health Dental Insurance	29,225	14,275.68	31,136	31,136	31,136	31,136	0
1-4-12010-2400	VRS Life Insurance	4,610	4,748.23	4,932	4,932	5,099	5,375	443
1-4-12010-2450	VRS Disability Insurance	2,924	1,307.28	1,182	1,182	1,646	1,646	464
1-4-12010-2600	Unemployment	93	51.14	93	93	93	93	0
1-4-12010-2710	Worker's Compensation	503	214.03	503	503	503	503	0
1-4-12010-3140	Professional Services	0	54.49	0	0	0	0	0
1-4-12010-3600	Advertising	6,500	0.00	6,500	6,500	6,500	6,500	0
1-4-12010-5210	Postage	500	107.38	500	500	500	500	0
1-4-12010-5230	Communications	4,800	5,754.82	5,100	5,100	5,100	5,100	0
1-4-12010-5530	Travel Expense	5,000	6,054.30	7,500	7,500	10,000	10,000	2,500
1-4-12010-5540	Education & Training	4,000	4,400.62	7,500	7,500	8,500	8,500	1,000
1-4-12010-5810	Dues, Memberships & Subscriptions	1,500	540.00	1,500	1,500	1,500	1,500	0
1-4-12010-6001	Printing & Office Supplies	3,000	2,320.21	3,000	3,000	3,000	3,000	0
1-4-12010-6002	Food & Food Service Supplies	0	0.00	0	0	2,000	2,000	2,000
1-4-12010-6009	Repair Parts - Equipment	0	884.98	0	0	0	0	0
1-4-12010-6014	Operating Supplies & Materials	3,000	2,549.83	3,000	10,547	15,000	15,000	12,000
	<b>TOTAL</b>	<b>511,412</b>	<b>491,580.20</b>	<b>541,054</b>	<b>548,601</b>	<b>575,400</b>	<b>601,573</b>	<b>60,519</b>
<b>HUMAN RESOURCES</b>								
1-4-12020-1114	Salaries & Wages - Regular	141,065	144,603.16	150,374	150,374	154,887	154,887	4,513
1-4-12020-1214	Salaries & Wages - Overtime	0	66.06	350	350	350	350	0
1-4-12020-2100	Fica	10,310	10,769.79	11,531	11,531	11,876	11,876	345
1-4-12020-2210	VRS Retirement	25,282	27,127.70	32,572	32,572	33,549	33,549	977
1-4-12020-2310	Health Dental Insurance	18,916	14,774.66	20,804	20,804	20,804	23,040	2,236
1-4-12020-2400	VRS Life Insurance	1,807	1,937.68	2,016	2,016	2,076	2,076	60
1-4-12020-2450	VRS Disability Insurance	1,015	1,229.02	1,113	1,113	1,147	1,147	34
1-4-12020-2600	Unemployment	54	22.40	54	54	54	54	0
1-4-12020-2710	Worker's Compensation	212	87.39	212	212	212	212	0
1-4-12020-3140	Professional Services	9,300	9,134.89	8,000	8,000	9,000	9,000	1,000
1-4-12020-3600	Advertising	4,600	4,111.88	7,500	7,500	7,500	7,500	0
1-4-12020-5210	Postage	100	38.21	100	100	100	100	0
1-4-12020-5230	Communications	1,700	1,405.07	1,700	1,700	1,700	1,700	0
1-4-12020-5530	Travel Expense	1,725	1,211.18	0	0	1,800	1,800	1,800
1-4-12020-5540	Education & Training	1,275	1,225.00	3,000	1,190	1,200	1,200	(1,800)
1-4-12020-5810	Dues, Memberships & Subscriptions	820	820.00	800	800	800	800	0
1-4-12020-6001	Printing & Office Supplies	2,350	2,187.15	1,750	1,750	1,750	1,750	0
1-4-12020-6014	Operating Supplies & Materials	1,500	1,509.81	1,800	1,800	4,300	4,300	2,500
1-4-12020-8102	Office Furniture & Equipment	230	0.00	500	2,310	500	500	0
	<b>TOTAL</b>	<b>222,261</b>	<b>222,261.05</b>	<b>244,176</b>	<b>244,176</b>	<b>253,605</b>	<b>255,841</b>	<b>11,665</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>CITY ATTORNEY</b>								
1-4-12030-1112	Salaries & Wages	26,829	27,141.20	28,186	28,186	29,000	29,000	814
1-4-12030-2100	FICA	2,052	1,818.22	2,157	2,157	2,219	2,219	62
1-4-12030-2210	VRS Retirement	5,033	5,091.56	6,106	6,106	6,282	6,282	176
1-4-12030-2400	VRS Life Insurance	360	363.72	378	378	389	389	11
1-4-12030-2450	VRS Disability Insurance	221	230.66	221	221	215	215	(6)
1-4-12030-2710	Worker's Compensation	32	16.37	32	32	32	32	0
1-4-12030-3140	Professional Services	2,947,526	2,894,048.55	450,000	950,000	600,000	450,000	0
1-4-12030-5530	Travel Expense	1,974	2,002.51	3,500	3,500	4,500	4,500	1,000
1-4-12030-5540	Education	2,500	0.00	2,500	2,500	2,500	2,500	0
1-4-12030-5810	Dues, Memberships & Subscriptions	6,000	3,825.00	6,000	6,000	6,000	6,000	0
1-4-12030-6014	Operating Supplies & Materials	0	0.00	0	0	2,500	2,500	2,500
<b>TOTAL</b>		<b>2,992,527</b>	<b>2,934,537.79</b>	<b>499,080</b>	<b>999,080</b>	<b>653,637</b>	<b>503,637</b>	<b>4,557</b>
<b>COMMISSIONER OF THE REVENUE</b>								
1-4-12040-1137	Salaries & Wages - Regular	207,281	193,081.42	240,821	240,821	251,632	251,632	10,811
1-4-12040-2100	FICA	16,547	12,993.14	18,423	18,423	19,250	19,250	827
1-4-12040-2210	VRS Retirement	40,575	34,659.69	46,162	46,162	49,678	49,678	3,516
1-4-12040-2310	Health Dental Insurance	27,660	41,189.00	60,697	60,697	60,697	60,697	0
1-4-12040-2400	VRS Life Insurance	2,899	2,475.63	3,228	3,228	3,372	3,372	144
1-4-12040-2450	VRS Disability Insurance	1,762	473.83	790	790	841	841	51
1-4-12040-2600	Unemployment	269	45.54	269	269	269	269	0
1-4-12040-2710	Worker's Compensation	699	116.61	699	699	699	699	0
1-4-12040-3140	Professional Services	15,000	2,000.00	17,000	17,000	18,000	18,000	1,000
1-4-12040-3600	Advertising	500	0.00	500	500	500	500	0
1-4-12040-5210	Postage	4,500	1,920.02	8,500	8,500	5,000	5,000	(3,500)
1-4-12040-5230	Communications	2,000	1,698.25	2,100	2,100	2,100	2,100	0
1-4-12040-5410	Lease/Rent of Equipment	200	0.00	200	200	200	200	0
1-4-12040-5530	Travel Expense	1,700	1,272.47	1,900	1,900	2,000	2,000	100
1-4-12040-5540	Education & Training	1,900	1,800.00	2,500	2,500	2,500	2,500	0
1-4-12040-5810	Dues, Memberships & Subscriptions	1,000	702.00	1,100	1,100	1,200	1,200	100
1-4-12040-6001	Printing & Office Supplies	10,500	479.97	3,500	3,901	6,000	6,000	2,500
1-4-12040-6099	Cigarette Stamps	21,000	9,112.50	21,000	21,000	22,000	22,000	1,000
1-4-12040-8101	Other Equipment	1,000	0.00	1,000	1,000	1,000	1,000	0
1-4-12040-8102	Office Furniture & Equipment	300	0.00	300	300	300	300	0
<b>TOTAL</b>		<b>357,292</b>	<b>304,020.07</b>	<b>430,689</b>	<b>431,090</b>	<b>447,238</b>	<b>447,238</b>	<b>16,549</b>
<b>BOARD OF REAL ESTATE ASSESS &amp; EQUAL</b>								
1-4-12050-3140	Professional Services	66,212	66,211.66	175,000	175,000	15,000	15,000	(160,000)
<b>TOTAL</b>		<b>66,212</b>	<b>66,211.66</b>	<b>175,000</b>	<b>175,000</b>	<b>15,000</b>	<b>15,000</b>	<b>(160,000)</b>
<b>CITY TREASURER</b>								
1-4-12070-1137	Salaries & Wages - Regular	276,300	262,199.81	307,640	288,353	319,580	319,580	11,940
1-4-12070-1237	Salaries & Wages - Overtime	21	20.60	0	0	0	0	0
1-4-12070-2100	FICA	21,138	19,496.09	23,535	23,535	24,448	24,448	913
1-4-12070-2210	VRS Retirement	47,892	42,329.16	60,022	60,022	63,046	63,046	3,024
1-4-12070-2310	Health Dental Insurance	27,188	25,055.32	44,855	41,078	41,078	65,681	20,826
1-4-12070-2400	VRS Life Insurance	3,421	3,023.50	4,123	4,123	4,283	4,283	160
1-4-12070-2450	VRS Disability Insurance	1,567	1,075.02	1,567	1,567	1,496	1,496	(71)
1-4-12070-2600	Unemployment	336	87.23	336	336	336	336	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-12070-2710	Worker's Compensation	685	158.18	685	685	685	685	0
1-4-12070-3135	Contract Labor	0	0.00	0	23,064	0	0	0
1-4-12070-3140	Professional Services	272	271.56	0	0	275	275	275
1-4-12070-3145	Unclaimed Property	100	0.00	100	100	100	100	0
1-4-12070-3600	Advertising	1,829	1,828.66	2,630	2,630	2,630	2,630	0
1-4-12070-5210	Postage	23,000	29,058.52	34,300	34,300	36,000	36,000	1,700
1-4-12070-5230	Communications	5,695	5,335.24	5,695	5,695	5,695	5,695	0
1-4-12070-5530	Travel Expense	1,574	1,573.15	2,300	2,300	2,300	2,300	0
1-4-12070-5540	Education & Training	1,575	1,575.00	1,900	1,900	1,900	1,900	0
1-4-12070-5810	Dues, Memberships & Subscriptions	1,856	1,855.12	1,460	1,460	1,935	1,935	475
1-4-12070-6001	Printing & Office Supplies	12,966	12,965.17	11,600	11,600	13,500	13,500	1,900
1-4-12070-6014	Operating Supplies & Materials	758	757.95	600	600	1,000	1,000	400
1-4-12070-6095	Refunds	15,000	28,247.25	18,900	18,900	27,100	27,100	8,200
1-4-12070-6096	Tax Sale Fees	19,260	18,204.44	18,900	18,900	23,000	23,000	4,100
1-4-12070-6097	DMV Stop Fees	36,175	36,175.00	24,500	24,500	31,100	31,100	6,600
1-4-12070-6098	Bank Service Charges	155,000	290.00	105,000	105,000	300	300	(104,700)
<b>TOTAL</b>		<b>653,608</b>	<b>491,581.97</b>	<b>670,648</b>	<b>670,648</b>	<b>601,787</b>	<b>626,390</b>	<b>(44,258)</b>
<b>FINANCE</b>								
1-4-12090-1137	Salaries & Wages - Regular	379,753	335,006.73	375,364	375,364	434,049	365,628	(9,736)
1-4-12090-1237	Salaries & Wages - Overtime	2,000	9,911.10	2,000	2,000	10,000	10,000	8,000
1-4-12090-2100	FICA	29,205	25,221.95	28,869	28,869	33,970	28,736	(133)
1-4-12090-2210	VRS Retirement	71,242	52,471.84	74,190	74,190	89,307	75,208	1,018
1-4-12090-2310	Health Dental Insurance	58,356	36,739.00	64,650	64,650	64,650	87,134	22,484
1-4-12090-2400	VRS Life Insurance	5,089	3,748.14	5,030	5,030	5,817	4,900	(130)
1-4-12090-2450	VRS Disability Insurance	2,153	1,549.47	2,153	2,153	2,217	1,863	(290)
1-4-12090-2600	Unemployment	467	116.18	467	467	467	467	0
1-4-12090-2710	Worker's Compensation	535	205.98	535	535	535	535	0
1-4-12090-3120	Professional Services	0	1,758.12	0	0	0	0	0
1-4-12090-3140	Professional Services	12,600	5,406.73	12,600	12,600	12,600	12,600	0
1-4-12090-3600	Advertising	5,500	1,785.00	5,500	5,500	5,500	5,500	0
1-4-12090-5210	Postage	500	310.97	500	500	500	500	0
1-4-12090-5230	Communications	3,000	2,566.93	3,000	3,000	3,000	3,000	0
1-4-12090-5530	Travel Expense	3,400	294.75	3,400	3,400	3,400	3,400	0
1-4-12090-5540	Education & Training	4,150	489.30	4,150	4,150	4,150	4,150	0
1-4-12090-5810	Dues, Memberships & Subscriptions	2,090	615.00	2,090	2,090	2,090	2,090	0
1-4-12090-6001	Printing & Office Supplies	7,000	7,548.12	7,000	7,000	10,000	10,000	3,000
1-4-12090-6014	Operating Supplies & Materials	1,932	857.33	2,250	2,250	2,250	2,250	0
1-4-12090-8102	Office Furniture & Equipment	1,431	1,431.00	0	0	1,500	1,500	1,500
<b>TOTAL</b>		<b>590,403</b>	<b>488,033.64</b>	<b>593,748</b>	<b>593,748</b>	<b>686,002</b>	<b>619,461</b>	<b>25,713</b>
<b>INFORMATION TECHNOLOGY</b>								
1-4-12095-1135	Salaries & Wages - Regular	237,252	237,250.68	246,383	246,383	253,776	253,776	7,393
1-4-12095-1235	Salaries & Wages - Overtime	2,300	1,758.93	1,500	1,500	2,000	2,000	500
1-4-12095-2100	FICA	18,265	17,250.96	18,964	18,964	19,567	19,567	603
1-4-12095-2210	VRS Retirement	44,510	44,508.44	49,022	49,022	52,865	52,865	3,843
1-4-12095-2310	Health Dental Insurance	30,016	32,141.50	37,960	37,960	37,960	37,960	0
1-4-12095-2400	VRS Life Insurance	3,180	3,179.14	3,302	3,302	3,401	3,401	99
1-4-12095-2450	VRS Disability Insurance	1,420	1,538.90	1,420	1,420	1,434	1,434	14
1-4-12095-2600	Unemployment	108	44.80	108	108	108	108	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-12095-2710	Worker's Compensation	416	143.95	416	416	416	416	0
1-4-12095-3140	Professional Services	7,400	9,054.59	7,600	7,600	8,300	8,300	700
1-4-12095-3320	Maint of Machinery & Equipment	2,800	2,800.00	10,000	10,000	10,000	10,000	0
1-4-12095-3321	Maint of Computers & Software	240,850	237,682.73	274,120	274,120	345,006	345,006	70,886
1-4-12095-5230	Communications	8,200	6,987.87	11,200	11,200	11,200	11,200	0
1-4-12095-5410	Lease/Rent of Equipment	33,900	28,383.12	37,000	37,000	37,000	37,000	0
1-4-12095-5540	Education & Training	135	135.00	5,000	5,000	5,000	5,000	0
1-4-12095-6001	Printing & Office Supplies	1,200	956.74	1,200	1,200	1,200	1,200	0
1-4-12095-6014	Operating Supplies & Materials	137,665	136,837.61	138,100	138,100	156,200	156,200	18,100
1-4-12095-6045	Software-Public Safety	114,260	104,627.88	121,260	121,260	121,772	121,772	512
<b>TOTAL</b>		<b>883,877</b>	<b>865,282.84</b>	<b>964,555</b>	<b>964,555</b>	<b>1,067,205</b>	<b>1,067,205</b>	<b>102,650</b>
<b>PURCHASING</b>								
1-4-12100-1114	Salaries & Wages-Regular	56,258	37,542.11	56,258	56,258	56,258	56,258	0
1-4-12100-1214	Salaries & Wages - Overtime	0	547.51	0	0	1,000	1,000	1,000
1-4-12100-2100	FICA	4,304	2,851.15	4,304	4,304	4,381	4,381	77
1-4-12100-2210	VRS Retirement	10,504	3,592.07	12,187	12,187	12,187	12,187	0
1-4-12100-2310	Health Dental Insurance	15,960	1,613.50	17,556	17,556	17,556	19,692	2,136
1-4-12100-2400	VRS Life Insurance	754	256.60	754	754	754	754	0
1-4-12100-2450	VRS Disability Insurance	400	162.74	417	417	417	417	0
1-4-12100-2600	Unemployment	50	18.78	50	50	50	50	0
1-4-12100-2710	Worker's Compensation	72	22.98	72	72	72	72	0
1-4-12100-3140	Professional Services	0	500.00	0	0	1,000	1,000	1,000
1-4-12100-5210	Postage	200	0.00	200	200	200	200	0
1-4-12100-5230	Communications	1,200	638.22	1,200	1,200	1,200	1,200	0
1-4-12100-5530	Travel Expense	1,960	0.00	1,960	1,960	1,960	1,960	0
1-4-12100-5540	Education & Training	2,560	760.00	2,560	2,560	2,560	2,560	0
1-4-12100-5810	Dues, Memberships & Subscriptions	500	0.00	500	500	500	500	0
1-4-12100-6001	Printing & Office Supplies	500	0.00	500	500	500	500	0
1-4-12100-6014	Operating Supplies & Materials	100	0.00	100	100	100	100	0
<b>TOTAL</b>		<b>95,322</b>	<b>48,505.66</b>	<b>98,618</b>	<b>98,618</b>	<b>100,695</b>	<b>102,831</b>	<b>4,213</b>
<b>INDEPENDENT AUDITORS</b>								
1-4-12110-3140	Professional Services	90,655	90,304.00	96,400	96,400	108,000	108,000	11,600
<b>TOTAL</b>		<b>90,655</b>	<b>90,304.00</b>	<b>96,400</b>	<b>96,400</b>	<b>108,000</b>	<b>108,000</b>	<b>11,600</b>
<b>RETIRED BENEFITS</b>								
1-4-12150-2310	City Retiree Reimbursement	76,930	58,704.82	76,930	76,930	76,930	76,930	0
1-4-12150-2312	School Retiree Reimbursement	40,000	33,150.00	40,000	40,000	42,000	42,000	2,000
<b>TOTAL</b>		<b>116,930</b>	<b>91,854.82</b>	<b>116,930</b>	<b>116,930</b>	<b>118,930</b>	<b>118,930</b>	<b>2,000</b>
<b>ELECTORAL BOARD</b>								
1-4-13010-1114	Salaries & Wages - Regular	128,762	129,833.50	134,831	134,831	138,876	138,876	4,045
1-4-13010-1214	Salaries & Wages - Overtime	3,200	2,801.37	3,200	3,200	3,200	3,200	0
1-4-13010-2100	FICA	10,096	9,118.87	10,560	10,560	10,869	10,869	309
1-4-13010-2210	VRS Retirement	24,157	22,898.44	24,486	24,486	23,711	23,711	(775)
1-4-13010-2310	Health Dental Insurance	20,352	20,560.00	23,040	23,040	23,040	27,202	4,162
1-4-13010-2400	VRS Life Insurance	1,727	1,635.68	1,807	1,807	1,750	1,750	(57)
1-4-13010-2600	Unemployment	195	35.28	195	195	195	195	0
1-4-13010-2710	Worker's Compensation	234	79.59	234	234	234	234	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-13010-3135	Contract Labor	500	0.00	5,000	6,000	7,500	7,500	2,500
1-4-13010-3140	Professional Services	25,250	16,650.00	31,100	33,100	25,100	25,100	(6,000)
1-4-13010-3320	Maintenance of Machinery & Equip.	7,410	6,155.00	8,000	8,000	9,500	9,500	1,500
1-4-13010-3600	Advertising	2,500	2,000.00	1,500	1,500	1,500	1,500	0
1-4-13010-5210	Postage	4,150	3,091.48	7,000	6,000	6,500	6,500	(500)
1-4-13010-5230	Communications	2,400	1,531.06	2,400	2,400	2,400	2,400	0
1-4-13010-5410	Lease/Rent of Equipment	1,700	1,645.08	1,700	1,700	1,700	1,700	0
1-4-13010-5530	Travel Expense	3,400	1,959.45	2,800	2,800	2,800	2,800	0
1-4-13010-5540	Education & Training	1,400	1,663.00	400	400	400	400	0
1-4-13010-5810	Dues, Memberships & Subscriptions	700	670.00	700	700	750	750	50
1-4-13010-6001	Printing & Office Supplies	15,500	9,656.94	11,800	13,460	11,500	11,500	(300)
1-4-13010-6014	Operating Supplies & Materials	1,700	1,593.02	3,000	3,000	3,000	3,000	0
	<b>TOTAL</b>	<b>255,333</b>	<b>233,577.76</b>	<b>273,753</b>	<b>277,413</b>	<b>274,525</b>	<b>278,687</b>	<b>4,934</b>
<b>28th JUDICIAL CIRCUIT COURT</b>								
1-4-21010-1141	Salaries & Wages - Regular	50,665	50,664.58	52,615	52,615	123,000	58,000	5,385
1-4-21010-2100	FICA	3,877	3,880.62	4,026	4,026	0	4,437	411
1-4-21010-2210	VRS Retirement	9,505	9,504.62	10,752	10,752	0	12,563	1,811
1-4-21010-2310	Health Dental Insurance	0	0.00	0	0	13,476	0	0
1-4-21010-2400	VRS Life Insurance	679	678.88	706	706	0	778	72
1-4-21010-2450	VRS Disability Insurance	431	430.66	431	431	0	431	0
1-4-21010-2600	Unemployment	67	11.20	67	67	0	67	0
1-4-21010-2710	Worker's Compensation	62	30.58	62	62	62	62	0
1-4-21010-3140	Professional Services	2,500	1,159.98	2,500	2,500	0	0	(2,500)
1-4-21010-5210	Postage	300	107.35	600	600	300	300	(300)
1-4-21010-5230	Communications	2,700	2,288.03	2,700	2,700	2,700	2,700	0
1-4-21010-5810	Dues, Memberships & Subscriptions	1,050	1,043.45	850	850	1,000	1,000	150
1-4-21010-6001	Printing & Office Supplies	850	404.28	850	850	1,000	1,000	150
1-4-21010-6014	Operating Supplies & Materials	50	0.00	50	50	100,050	80,050	80,000
	<b>TOTAL</b>	<b>72,736</b>	<b>70,204.23</b>	<b>76,209</b>	<b>76,209</b>	<b>241,588</b>	<b>161,388</b>	<b>85,179</b>
<b>GENERAL DISTRICT COURT</b>								
1-4-21020-3140	Professional Services	4,500	4,400.83	5,000	6,000	7,000	7,000	2,000
1-4-21020-5210	Postage	4,000	5,198.49	4,000	4,000	4,000	4,000	0
1-4-21020-5230	Communications	4,500	3,692.66	4,500	4,500	4,500	4,500	0
1-4-21020-5810	Dues, Memberships & Subscriptions	1,000	705.30	1,000	1,000	1,000	1,000	0
1-4-21020-6001	Printing & Office Supplies	4,000	3,882.27	2,000	2,000	2,000	2,000	0
1-4-21020-6014	Operating Supplies & Materials	500	227.04	500	500	500	500	0
1-4-21020-8102	Office Furniture & Equipment	0	0.00	6,000	6,000	6,000	6,000	0
	<b>TOTAL</b>	<b>18,500</b>	<b>18,106.59</b>	<b>23,000</b>	<b>24,000</b>	<b>25,000</b>	<b>25,000</b>	<b>2,000</b>
<b>28TH DIST JDR COURT SERV UNIT</b>								
1-4-21030-3140	Professional Services	100	0.00	100	100	100	100	0
1-4-21030-5230	Communications	1,500	1,267.16	1,500	1,500	1,500	1,500	0
1-4-21030-8102	Office Furniture & Equipment	400	204.83	400	400	400	400	0
	<b>TOTAL</b>	<b>2,000</b>	<b>1,471.99</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>JUDICIAL ALTERNATIVE SENTENCING PRG</b>								
1-4-21035-1141	Salaries & Wages	150,492	148,672.64	145,309	145,309	138,155	138,155	(7,154)
1-4-21035-2100	Fica	11,513	10,289.66	11,117	11,117	10,569	10,569	(548)



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-21035-2210	VRS Retirement	28,233	26,249.74	28,759	28,759	29,925	29,925	1,166
1-4-21035-2310	Health Dental Insurance	31,221	32,454.00	37,814	37,814	37,814	37,814	0
1-4-21035-2400	VRS Life Insurance	2,017	1,875.08	2,017	2,017	1,852	1,852	(165)
1-4-21035-2450	VRS Disability Insurance	214	820.00	742	742	1,023	1,023	281
1-4-21035-2600	Unemployment	120	44.00	120	120	120	120	0
1-4-21035-2710	Worker's Compensation	169	75.00	169	169	169	169	0
1-4-21035-3140	Professional Services	8,000	5,003.16	8,000	8,000	8,000	8,000	0
1-4-21035-3600	Advertising	1,000	30.52	1,000	1,000	1,000	1,000	0
1-4-21035-5230	Communications	3,100	2,179.85	3,100	3,100	3,100	3,100	0
1-4-21035-5530	Travel	4,410	207.16	4,410	4,410	4,410	4,410	0
1-4-21035-5540	Education/Training	1,790	0.00	1,790	1,790	1,790	1,790	0
1-4-21035-6001	Office Supplies	3,000	455.37	3,000	3,000	3,000	3,000	0
1-4-21035-6008	Motor Fuel & Lubricants	1,500	1,098.55	1,500	1,500	1,500	1,500	0
1-4-21035-6009	Repair Parts	540	662.68	540	540	540	540	0
1-4-21035-6014	Operating Supplies	7,840	241.10	7,840	7,840	7,840	7,840	0
1-4-21035-6015	Supplies - Drug Court Fees	8,920	1,225.68	4,000	4,000	4,000	4,000	0
1-4-21035-6016	Supplies - Work Release Fees	45,000	21,709.65	30,000	30,000	30,000	30,000	0
1-4-21035-6045	Supplies - Sustainability Grant	39,951	9,035.49	0	0	0	0	0
1-4-21035-6046	Supplies - Specialty Docket Grant	0	0.00	0	15,840	0	0	0
	<b>TOTAL</b>	<b>349,030</b>	<b>262,329.33</b>	<b>291,227</b>	<b>307,067</b>	<b>284,807</b>	<b>284,807</b>	<b>(6,420)</b>
<b>MAGISTRATE'S OFFICE</b>								
1-4-21040-5230	Communications	1,000	661.59	1,000	1,000	1,000	1,000	0
1-4-21040-6001	Printing & Office Supplies	1,000	0.00	1,000	1,000	1,000	1,000	0
	<b>TOTAL</b>	<b>2,000</b>	<b>661.59</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>LAW LIBRARY</b>								
1-4-21050-6014	Operating Supplies & Equipment	2,000	559.00	2,000	2,000	6,000	6,000	4,000
	<b>TOTAL</b>	<b>2,000</b>	<b>559.00</b>	<b>2,000</b>	<b>2,000</b>	<b>6,000</b>	<b>6,000</b>	<b>4,000</b>
<b>VICTIM WITNESS PROGRAM</b>								
1-4-21060-1139	Salaries & Wages - Regular	93,567	93,566.24	97,168	97,168	100,084	100,084	2,916
1-4-21060-1239	Salaries & Wages - Overtime	0	6.82	0	0	0	0	0
1-4-21060-2100	FICA	7,159	7,040.34	7,434	7,434	7,657	7,657	223
1-4-21060-2210	VRS Retirement	17,554	17,553.00	18,550	18,550	19,608	19,608	1,058
1-4-21060-2310	Health Dental Insurance	7,308	7,385.00	8,301	8,301	8,301	9,463	1,162
1-4-21060-2400	VRS Life Insurance	1,255	1,253.78	1,303	1,303	1,342	1,342	39
1-4-21060-2450	VRS Disability Insurance	733	325.14	733	733	303	303	(430)
1-4-21060-2600	Unemployment	122	22.40	122	122	122	122	0
1-4-21060-2710	Worker's Compensation	122	63.00	122	122	122	122	0
1-4-21060-5210	Postage	324	146.00	324	324	200	200	(124)
1-4-21060-5230	Communication	1,200	921.41	1,200	1,200	1,200	1,200	0
1-4-21060-5530	Travel Expense	1,290	626.19	1,290	1,290	1,290	1,290	0
1-4-21060-6001	Printing & Office Supplies	800	486.85	800	800	925	925	125
1-4-21060-6014	Operating Supplies & Materials	1,552	1,311.84	1,552	1,552	1,552	1,552	0
	<b>TOTAL</b>	<b>132,986</b>	<b>130,708.01</b>	<b>138,899</b>	<b>138,899</b>	<b>142,706</b>	<b>143,868</b>	<b>4,969</b>
<b>28th JUDICIAL CIRCUIT COURT CLERK</b>								
1-4-21070-1141	Salaries & Wages - Regular	364,007	364,242.18	380,876	380,876	433,934	438,257	57,381
1-4-21070-2100	FICA	27,847	26,423.71	29,138	29,138	33,196	33,527	4,389



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-21070-2210	VRS Retirement	65,830	64,677.76	73,208	73,208	91,065	92,001	18,793
1-4-21070-2310	Health Dental Insurance	54,205	62,218.12	71,235	71,235	79,491	100,202	28,967
1-4-21070-2400	VRS Life Insurance	4,703	4,620.12	5,104	5,104	5,815	5,873	769
1-4-21070-2450	VRS Disability Insurance	2,983	2,930.96	2,983	2,983	3,112	3,144	161
1-4-21070-2600	Unemployment	403	92.69	403	403	403	403	0
1-4-21070-2710	Worker's Compensation	597	224.97	597	597	597	597	0
1-4-21070-3140	Professional Services	13,700	8,250.00	6,700	20,700	8,250	8,250	1,550
1-4-21070-3141	Fees for Jury Duty	18,000	16,320.00	18,000	18,000	25,000	25,000	7,000
1-4-21070-5210	Postage	3,500	2,731.92	4,000	4,000	4,000	4,000	0
1-4-21070-5230	Communications	4,700	3,960.55	4,700	4,700	4,700	4,700	0
1-4-21070-5410	Lease/Rent of Equipment	2,750	2,836.00	2,750	2,750	3,186	3,186	436
1-4-21070-5530	Travel Expense	0	265.91	5,000	6,613	5,000	5,000	0
1-4-21070-5540	Education & Training	2,100	300.00	7,000	7,000	5,000	5,000	(2,000)
1-4-21070-5810	Dues, Memberships & Subscriptions	300	320.00	475	475	475	475	0
1-4-21070-6001	Printing & Office Supplies	4,000	92.59	4,000	4,000	4,000	4,000	0
1-4-21070-6007	Materials-Building & Property	5,000	0.00	5,000	5,000	5,000	5,000	0
1-4-21070-6014	Operating Supplies & Materials	500	219.22	500	500	5,500	5,500	5,000
1-4-21070-7001	Joint Operating Expenses	24,000	18,277.51	27,000	27,000	28,000	28,000	1,000
1-4-21070-7002	Record Preservation Grant	33,892	33,892.00	25,000	25,000	20,000	20,000	(5,000)
<b>TOTAL</b>		<b>633,017</b>	<b>612,896.21</b>	<b>673,669</b>	<b>689,282</b>	<b>765,724</b>	<b>792,115</b>	<b>118,446</b>
<b>28TH DIST JDR COURT CLERK</b>								
1-4-21080-3320	Maintenance of Machinery & Equip.	900	288.00	900	400	1,200	1,200	300
1-4-21080-5210	Postage	2,100	2,797.32	2,100	2,100	2,400	2,400	300
1-4-21080-5230	Communications	3,800	3,052.60	3,800	3,800	3,800	3,800	0
1-4-21080-5410	Lease/Rent of Equipment	2,000	1,747.37	2,000	2,000	2,300	2,300	300
1-4-21080-5530	Travel Expense	0	80.00	600	400	800	800	200
1-4-21080-5810	Dues,Memberships & Subscriptions	400	454.40	600	520	600	600	0
1-4-21080-6001	Printing & Office Supplies	245	160.97	300	300	500	500	200
1-4-21080-8102	Office Furniture & Equipment	1,500	0.00	2,000	2,900	2,500	2,500	500
<b>TOTAL</b>		<b>10,945</b>	<b>8,580.66</b>	<b>12,300</b>	<b>12,420</b>	<b>14,100</b>	<b>14,100</b>	<b>1,800</b>
<b>COMMONWEALTH'S ATTORNEY</b>								
1-4-22010-1136	Salaries & Wages - Regular	704,840	700,494.12	784,987	784,987	816,727	816,727	31,740
1-4-22010-1236	Salaries & Wages - Overtime	4,000	1,257.37	4,000	4,000	4,000	4,000	0
1-4-22010-2100	FICA	57,433	53,493.46	60,358	60,358	62,786	62,786	2,428
1-4-22010-2210	VRS Retirement	140,090	130,195.47	147,931	147,931	157,126	157,126	9,195
1-4-22010-2310	Health Dental Insurance	69,984	56,031.42	73,063	73,063	73,063	83,678	10,615
1-4-22010-2400	VRS Life Insurance	10,008	9,299.64	10,519	10,519	10,945	10,945	426
1-4-22010-2450	VRS Disability Insurance	2,591	1,502.94	2,591	2,591	1,863	1,863	(728)
1-4-22010-2600	Unemployment	470	89.60	470	470	470	470	0
1-4-22010-2710	Worker's Compensation	1,349	303.01	1,349	1,349	1,349	1,349	0
1-4-22010-3320	Maintenance of Machinery & Equip.	850	468.00	1,000	1,000	1,000	1,000	0
1-4-22010-5210	Postage	2,125	1,053.16	2,125	2,125	2,125	2,125	0
1-4-22010-5230	Communications	4,800	4,181.25	5,000	5,000	5,000	5,000	0
1-4-22010-5410	Lease/Rent of Equipment	850	360.00	850	850	850	850	0
1-4-22010-5420	Lease/Rent of Building or Land	33,600	34,800.00	33,600	33,600	34,800	34,800	1,200
1-4-22010-5530	Travel Expense	4,250	2,208.70	4,250	4,250	4,250	4,250	0
1-4-22010-5540	Education & Training	750	0.00	750	750	750	750	0
1-4-22010-5810	Dues, Memberships & Subscriptions	6,000	4,086.83	6,000	6,000	6,000	6,000	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-22010-6001	Printing & Office Supplies	2,500	2,840.05	0	0	2,500	2,500	2,500
1-4-22010-6014	Operating Supplies & Materials	44,409	32,695.04	2,500	2,500	2,500	2,500	0
1-4-22010-8102	Office Furniture and Equipment	0	0.00	2,500	2,500	2,500	2,500	0
<b>TOTAL</b>		<b>1,090,899</b>	<b>1,035,360.06</b>	<b>1,143,843</b>	<b>1,143,843</b>	<b>1,190,604</b>	<b>1,201,219</b>	<b>57,376</b>
<b>POLICE DEPARTMENT</b>								
1-4-31010-1139	Salaries & Wages - Regular	4,228,693	4,070,901.27	4,476,361	4,476,361	4,905,617	4,905,617	429,256
1-4-31010-1239	Salaries & Wages - Overtime	133,140	244,756.12	133,140	137,210	161,140	161,140	28,000
1-4-31010-1240	Salaries & Wages - Overtime-Special	76,010	16,121.99	67,000	69,830	67,000	67,000	0
1-4-31010-1241	Salaries & Wages - Overtime-Grant	41,610	44,244.68	51,000	51,000	51,000	51,000	0
1-4-31010-2100	FICA	344,454	319,231.00	361,654	361,654	396,634	396,634	34,980
1-4-31010-2210	VRS Retirement	808,012	747,549.49	820,872	820,872	922,853	922,853	101,981
1-4-31010-2310	Health Dental Insurance	706,774	595,150.20	804,962	804,962	954,326	954,326	149,364
1-4-31010-2400	VRS Life Insurance	60,398	53,345.80	59,984	59,984	65,736	65,736	5,752
1-4-31010-2450	VRS Disability Insurance	1,953	2,601.50	2,591	2,591	5,414	5,414	2,823
1-4-31010-2600	Unemployment	4,906	908.63	4,974	4,974	4,974	4,974	0
1-4-31010-2710	Worker's Compensation	136,484	96,538.90	136,484	136,484	136,484	136,484	0
1-4-31010-3135	Contract Labor	22,600	11,971.47	22,600	22,600	22,600	22,600	0
1-4-31010-3140	Professional Services	9,000	5,126.01	9,000	9,000	9,000	9,000	0
1-4-31010-3310	Maintenance of Building & Property	20,050	17,808.32	19,550	19,550	19,550	19,550	0
1-4-31010-3320	Maintenance of Machinery & Equip.	46,000	30,083.62	63,094	83,968	63,094	63,094	0
1-4-31010-3600	Advertising	2,000	2,000.00	2,000	2,000	2,000	2,000	0
1-4-31010-5100	Utilities	46,000	42,392.92	51,000	51,000	51,000	51,000	0
1-4-31010-5210	Postage	2,022	1,269.48	2,000	2,000	2,000	2,000	0
1-4-31010-5230	Communications	78,500	95,873.14	93,000	93,029	93,000	93,000	0
1-4-31010-5231	Communications E911	91,800	53,685.26	91,800	91,800	91,800	150,500	58,700
1-4-31010-5410	Lease/Rent of Equipment	0	134,123.28	122,602	122,602	122,602	122,602	0
1-4-31010-5530	Travel Expense	17,000	8,238.19	17,500	17,500	17,500	17,500	0
1-4-31010-5540	Education & Training	17,500	18,571.00	19,960	19,960	19,960	19,960	0
1-4-31010-5541	Education & Training-Training Acade	31,450	31,450.00	31,450	31,450	31,450	31,450	0
1-4-31010-5810	Dues, Memberships & Subscriptions	2,800	2,307.79	2,800	2,800	2,800	2,800	0
1-4-31010-5840	Investigations, Studies & Rewards	0	5,625.00	15,000	15,000	20,000	20,000	5,000
1-4-31010-5841	Special Investigations	0	5,625.00	0	0	0	0	0
1-4-31010-6001	Printing & Office Supplies	14,750	12,511.82	14,750	14,750	14,750	14,750	0
1-4-31010-6002	Food & Food Service Supplies	3,000	1,984.76	3,000	3,000	3,000	3,000	0
1-4-31010-6005	Housekeeping Supplies	3,000	2,965.53	3,000	3,000	3,000	3,000	0
1-4-31010-6008	Motor Fuel & Lubricants	166,000	181,659.57	190,000	190,000	190,000	190,000	0
1-4-31010-6009	Repair Parts - Equipment	45,000	64,516.57	55,000	55,000	55,000	55,000	0
1-4-31010-6011	Clothing & Personal Supplies	45,000	31,534.46	50,000	50,000	50,000	50,000	0
1-4-31010-6014	Operating Supplies & Materials	36,549	31,166.88	37,500	42,300	38,219	38,219	719
1-4-31010-6015	Supplies - Electronic Summons	0	0.00	30,000	30,000	30,000	30,000	0
1-4-31010-8101	Other Equipment	175,350	38,982.25	46,000	78,025	46,000	46,000	0
1-4-31010-8105	Vehicular Equipment	0	0.00	0	18,055	0	0	0
<b>TOTAL</b>		<b>7,417,806</b>	<b>7,022,821.90</b>	<b>7,911,628</b>	<b>7,994,311</b>	<b>8,669,503</b>	<b>8,728,203</b>	<b>816,575</b>
<b>POLICE DEPT. (GRANT FUNDED)</b>								
1-4-31020-5868	Selective Enforcement Grt (DMV)	50,000	0.00	0	0	56,000	56,000	56,000
1-4-31020-5871	Police Calendars	3,190	3,189.26	3,000	3,000	3,000	3,000	0
1-4-31020-5872	Violence Against Women-V Stop Grant	0	0.00	62,000	62,000	62,000	62,000	0
1-4-31020-5873	LE Block Grant/Communications (JAG)	5,592	5,499.45	5,500	5,500	3,200	3,200	(2,300)



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-31020-5879	PSAP Grant Next Gen 911	263,151	154,333.55	0	0	0	0	0
1-4-31020-5882	PSAP Grant Education Program	0	0.00	0	0	4,000	4,000	4,000
<b>TOTAL</b>		<b>321,933</b>	<b>163,022.26</b>	<b>70,500</b>	<b>70,500</b>	<b>128,200</b>	<b>128,200</b>	<b>57,700</b>
<b>FIRE DEPARTMENT</b>								
1-4-32010-1138	Salaries & Wages - Regular	2,379,996	2,367,176.95	2,498,089	2,498,089	3,317,882	2,964,381	466,292
1-4-32010-1238	Salaries & Wages - Overtime	83,201	150,914.78	80,000	80,000	160,000	130,000	50,000
1-4-32010-1240	Salaries & Wages - Overtime-Special	15,000	4,837.49	15,000	15,000	15,000	15,000	0
1-4-32010-2100	FICA	189,366	179,865.15	198,372	198,372	267,206	240,163	41,791
1-4-32010-2210	VRS Retirement	446,472	432,641.56	454,714	454,714	604,477	540,013	85,299
1-4-32010-2310	Health Dental Insurance	475,451	412,221.62	526,736	526,736	526,736	600,212	73,476
1-4-32010-2400	VRS Life Insurance	31,477	30,905.73	33,475	33,475	44,460	39,723	6,248
1-4-32010-2450	VRS Disability Insurance	410	381.62	410	410	413	413	3
1-4-32010-2600	Unemployment	1,520	551.92	1,520	1,520	1,520	1,520	0
1-4-32010-2710	Worker's Compensation	148,448	88,060.38	148,448	148,448	148,448	148,448	0
1-4-32010-3140	Professional Services	25,991	25,991.43	36,500	36,500	46,500	46,500	10,000
1-4-32010-3310	Maintenance of Building & Property	25,297	20,777.84	26,000	26,000	32,500	32,500	6,500
1-4-32010-3320	Maintenance of Machinery & Equip.	87,126	85,875.93	68,000	81,913	75,000	75,000	7,000
1-4-32010-3600	Advertising	0	0.00	500	500	500	500	0
1-4-32010-5100	Utilities	36,349	39,292.53	38,000	38,000	38,000	38,000	0
1-4-32010-5210	Postage	11	10.20	600	600	600	600	0
1-4-32010-5230	Communications	25,730	24,156.18	25,000	25,000	25,000	25,000	0
1-4-32010-5410	Lease/Rent of Equipment	235,632	235,631.52	314,502	314,502	314,502	314,502	0
1-4-32010-5530	Travel Expense	9,000	9,537.16	5,000	5,000	6,000	6,000	1,000
1-4-32010-5540	Education & Training	7,648	7,608.33	12,000	12,000	15,000	15,000	3,000
1-4-32010-5810	Dues, Memberships & Subscriptions	1,541	1,781.00	2,500	2,500	2,500	2,500	0
1-4-32010-6001	Printing & Office Supplies	2,855	3,530.57	2,000	2,000	2,000	2,000	0
1-4-32010-6002	Food & Food Service Supplies	3,100	3,032.14	2,500	2,500	3,000	3,000	500
1-4-32010-6004	Medical Supplies	46,940	46,940.29	50,000	50,000	50,000	50,000	0
1-4-32010-6005	Housekeeping Supplies	3,830	3,940.28	6,000	6,600	6,000	6,000	0
1-4-32010-6007	Materials - Building & Property	2,619	2,618.85	10,000	10,000	15,000	15,000	5,000
1-4-32010-6008	Motor Fuel & Lubricants	46,870	51,211.52	58,000	58,000	58,000	58,000	0
1-4-32010-6009	Repair Parts - Equipment	36,040	36,040.00	27,000	22,500	35,000	35,000	8,000
1-4-32010-6011	Clothing & Personal Supplies	18,089	17,995.17	15,000	20,400	15,000	15,000	0
1-4-32010-6014	Operating Supplies & Materials	35,026	26,586.18	24,500	22,500	30,000	30,000	5,500
1-4-32010-8101	Other Equipment	51,019	25,690.60	10,000	53,757	10,000	10,000	0
<b>TOTAL</b>		<b>4,472,053</b>	<b>4,335,804.92</b>	<b>4,690,366</b>	<b>4,747,536</b>	<b>5,866,244</b>	<b>5,459,975</b>	<b>769,609</b>
<b>FIRE DEPARTMENT-GRANTS</b>								
1-4-32030-1140	Salaries - HTR	0	14,266.62	0	0	0	0	0
1-4-32030-1240	Overtime - FY21 SHSP Hazmat	5,000	0.00	0	0	0	0	0
1-4-32030-1241	Overtime - Fire Programs	5,000	0.00	5,000	5,000	5,000	5,000	0
1-4-32030-1244	Overtime - FY21 SHSP HTR	10,000	0.00	0	0	0	0	0
1-4-32030-1250	Overtime - FY24 SHSP HTR	0	0.00	10,000	10,000	10,000	10,000	0
1-4-32030-1255	Overtime - FY24 SHSP Hazmat	0	0.00	5,000	5,000	5,000	5,000	0
1-4-32030-5535	Travel-Swiftwater Rescue	0	1,406.49	0	0	0	0	0
1-4-32030-5850	Fire Programs Fund	86,043	50,381.14	72,528	129,589	88,246	88,246	15,718
1-4-32030-5854	Four For Life Funds	22,811	21,933.64	14,000	20,100	14,000	14,000	0
1-4-32030-5855	SHSP FY21 Hazmat	60,000	15,058.30	0	0	0	0	0
1-4-32030-5856	SHSP FY21 HTR	50,000	61,176.51	0	0	0	0	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-32030-5867	SHSP FY24 HTR	50,000	1,069.22	50,000	50,000	50,000	50,000	0
1-4-32030-5870	SHSP FY24 Hazmat	0	0.00	45,000	45,000	45,000	45,000	0
1-4-32030-6035	Operating Supplies-Swiftwater Resc	0	114.00	0	0	0	0	0
<b>TOTAL</b>		<b>288,854</b>	<b>165,405.92</b>	<b>201,528</b>	<b>264,689</b>	<b>217,246</b>	<b>217,246</b>	<b>15,718</b>
<b>CITY SHERIFF</b>								
1-4-33010-1139	Salaries & Wages - Regular	879,331	862,172.50	978,314	978,314	1,014,508	1,014,508	36,194
1-4-33010-1239	Salaries & Wages - Overtime	26,003	30,705.06	33,000	33,402	33,000	33,000	0
1-4-33010-1240	Salaries & Wages - Overtime-Special	2,000	478.33	2,000	2,000	2,000	2,000	0
1-4-33010-2100	FICA	68,952	64,671.50	77,519	77,519	80,288	80,288	2,769
1-4-33010-2210	VRS Retirement	159,494	160,746.34	177,662	177,662	177,328	177,328	(334)
1-4-33010-2310	Health Dental Insurance	198,166	135,888.40	215,485	215,485	215,485	215,485	0
1-4-33010-2400	VRS Life Insurance	11,393	11,484.50	13,110	13,110	13,085	13,085	(25)
1-4-33010-2450	VRS Disability Insurance	1,809	0.00	0	0	0	0	0
1-4-33010-2600	Unemployment	1,000	206.35	1,000	1,000	1,000	1,000	0
1-4-33010-2710	Worker's Compensation	28,094	23,173.19	28,094	28,094	28,094	28,936	842
1-4-33010-3135	Contract Labor	20,000	16,915.14	20,000	20,000	20,000	20,000	0
1-4-33010-3140	Professional Services	15,000	3,551.22	15,000	15,000	15,000	15,000	0
1-4-33010-3141	Professional Svcs-Pretrial Svcs	25,200	0.00	0	0	0	0	0
1-4-33010-3310	Maintenance of Building & Property	7,000	6,011.98	11,000	11,000	12,100	12,100	1,100
1-4-33010-3320	Maintenance of Machinery & Equip.	11,000	9,505.98	13,500	13,500	13,500	13,500	0
1-4-33010-3600	Advertising	120	100.00	200	200	220	220	20
1-4-33010-5100	Utilities	100,000	46,310.33	60,000	60,000	66,000	66,000	6,000
1-4-33010-5210	Postage	1,000	991.90	1,100	1,100	1,300	1,300	200
1-4-33010-5230	Communications	19,133	13,618.48	19,000	19,000	19,000	19,000	0
1-4-33010-5513	Travel	0	0.00	14,000	0	0	0	(14,000)
1-4-33010-5530	Travel Expense	13,930	14,366.77	0	14,000	16,800	16,800	16,800
1-4-33010-5540	Education & Training	4,275	3,600.50	1,700	1,700	1,870	1,870	170
1-4-33010-5541	Education & Training-Training Acade	7,225	0.00	10,234	10,234	15,000	15,000	4,766
1-4-33010-5810	Dues, Memberships & Subscriptions	2,860	1,723.00	3,200	3,200	3,520	3,520	320
1-4-33010-6001	Printing & Office Supplies	2,000	1,055.35	2,000	2,000	2,200	2,200	200
1-4-33010-6003	Farm Supplies	0	153.91	0	0	0	0	0
1-4-33010-6005	Housekeeping Supplies	2,000	381.95	2,000	2,000	2,000	2,000	0
1-4-33010-6007	Materials - Building & Property	2,200	0.00	2,200	2,200	2,200	2,200	0
1-4-33010-6008	Motor Fuel & Lubricants	20,000	15,017.83	20,000	20,000	20,000	20,000	0
1-4-33010-6009	Repair Parts - Equipment	8,000	5,784.13	7,000	7,000	7,000	7,000	0
1-4-33010-6011	Clothing & Personal Supplies	6,000	985.98	6,000	6,000	6,000	6,000	0
1-4-33010-6014	Operating Supplies & Materials	75,942	39,523.35	17,000	39,500	10,000	10,000	(7,000)
1-4-33010-8101	Other Equipment	5,000	0.00	5,000	5,000	5,000	5,000	0
<b>TOTAL</b>		<b>1,724,127</b>	<b>1,469,123.97</b>	<b>1,756,318</b>	<b>1,779,220</b>	<b>1,803,498</b>	<b>1,804,340</b>	<b>48,022</b>
<b>APPALACHIAN JUVENILE COMMISSION</b>								
1-4-33020-7001	Joint Operating Expense	122,712	122,712.00	231,956	231,956	373,180	373,180	141,224
<b>TOTAL</b>		<b>122,712</b>	<b>122,712.00</b>	<b>231,956</b>	<b>231,956</b>	<b>373,180</b>	<b>373,180</b>	<b>141,224</b>
<b>CITY SHERIFF &amp; JAIL-GRANTS</b>								
1-4-33030-5860	DARE Program	13,145	10,580.51	7,800	7,800	7,800	7,800	0
1-4-33030-5862	Project Lifesaver	8,333	3,121.02	0	4,412	6,000	6,000	6,000
1-4-33030-5863	Wal Mart grant	0	0.00	0	6,000	6,000	6,000	6,000
<b>TOTAL</b>		<b>21,478</b>	<b>13,701.53</b>	<b>7,800</b>	<b>18,212</b>	<b>19,800</b>	<b>19,800</b>	<b>12,000</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>SWVA REGIONAL JAIL AUTHORITY</b>								
1-4-33210-7001	Joint Operating Expense	3,766,733	3,766,732.13	4,370,953	4,370,953	6,067,000	6,067,000	1,696,047
	<b>TOTAL</b>	<b>3,766,733</b>	<b>3,766,732.13</b>	<b>4,370,953</b>	<b>4,370,953</b>	<b>6,067,000</b>	<b>6,067,000</b>	<b>1,696,047</b>
<b>INSPECTIONS</b>								
1-4-34010-1145	Salaries & Wages - Regular	121,703	121,702.26	138,286	138,286	129,645	129,645	(8,641)
1-4-34010-1245	Salaries & Wages - Overtime	500	203.73	500	500	500	500	0
1-4-34010-2100	FICA	9,350	8,227.45	10,618	10,618	9,957	9,957	(661)
1-4-34010-2210	VRS Retirement	22,832	22,831.38	22,952	22,952	26,101	26,101	3,149
1-4-34010-2310	Health Dental Insurance	31,920	31,710.00	35,986	35,986	35,986	39,688	3,702
1-4-34010-2400	VRS Life Insurance	1,631	1,630.84	1,854	1,854	1,738	1,738	(116)
1-4-34010-2450	VRS Disability Insurance	0	0.00	0	0	541	541	541
1-4-34010-2600	Unemployment	134	22.40	134	134	134	134	0
1-4-34010-2710	Worker's Compensation	4,188	1,591.08	4,188	4,188	4,188	4,188	0
1-4-34010-3140	Professional Services	7,600	4,213.19	5,000	5,000	5,000	5,000	0
1-4-34010-5210	Postage	100	1.89	100	100	100	100	0
1-4-34010-5230	Communications	2,700	2,627.25	2,700	2,700	2,700	2,700	0
1-4-34010-5530	Travel Expense	200	0.00	1,200	1,200	1,200	1,200	0
1-4-34010-5540	Education & Training	1,700	123.00	2,500	2,500	2,500	2,500	0
1-4-34010-5810	Dues, Memberships & Subscriptions	500	0.00	500	500	500	500	0
1-4-34010-6001	Printing & Office Supplies	200	86.50	200	200	250	250	50
1-4-34010-6014	Operating Supplies & Materials	800	685.05	500	500	500	500	0
	<b>TOTAL</b>	<b>206,058</b>	<b>195,656.02</b>	<b>227,218</b>	<b>227,218</b>	<b>221,540</b>	<b>225,242</b>	<b>(1,976)</b>
<b>ANIMAL CONTROL</b>								
1-4-35010-1139	Salaries & Wages - Regular	95,194	84,562.20	98,255	98,255	110,032	110,032	11,777
1-4-35010-1239	Salaries & Wages - Overtime	2,000	1,613.70	2,000	2,000	3,000	3,000	1,000
1-4-35010-2100	FICA	7,436	6,390.05	7,670	7,670	8,647	8,647	977
1-4-35010-2210	VRS Retirement	14,848	14,188.76	14,926	14,926	17,332	17,332	2,406
1-4-35010-2310	Health Dental Insurance	15,544	7,385.00	16,476	16,476	23,052	23,052	6,576
1-4-35010-2400	VRS Life Insurance	1,277	1,013.54	1,277	1,277	1,277	1,277	0
1-4-35010-2600	Unemployment	90	35.43	90	90	90	90	0
1-4-35010-2710	Worker's Compensation	1,226	608.12	1,226	1,226	1,226	1,226	0
1-4-35010-3140	Professional Services	15,000	1,913.67	15,000	15,000	15,000	15,000	0
1-4-35010-3320	Maintenance of Machinery & Equip.	1,000	0.00	1,000	1,000	1,000	1,000	0
1-4-35010-5100	Utilities	4,000	3,736.69	4,000	4,000	4,000	4,000	0
1-4-35010-5230	Communications	1,200	1,090.30	1,200	1,200	1,200	1,200	0
1-4-35010-5530	Travel Expense	500	0.00	500	500	500	500	0
1-4-35010-5540	Education & Training	1,000	125.00	1,000	1,000	1,000	1,000	0
1-4-35010-6008	Motor Fuel & Lubricants	3,500	0.00	3,500	3,500	3,500	3,500	0
1-4-35010-6011	Clothing & Personal Supplies	1,990	139.99	1,990	1,990	1,990	1,990	0
1-4-35010-6014	Operating Supplies & Materials	20,000	7,029.51	20,000	20,000	20,000	20,000	0
	<b>TOTAL</b>	<b>185,805</b>	<b>129,831.96</b>	<b>190,110</b>	<b>190,110</b>	<b>212,846</b>	<b>212,846</b>	<b>22,736</b>
<b>MEDICAL EXAMINERS</b>								
1-4-35020-3140	Professional Services	500	360.00	500	500	500	500	0
	<b>TOTAL</b>	<b>500</b>	<b>360.00</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>EMERGENCY PREPAREDNESS</b>								
1-4-35030-1139	Salaries & Wages - Regular	30,334	30,623.56	31,903	31,903	31,903	31,903	0
1-4-35030-2100	FICA	2,209	2,243.28	2,441	2,441	2,441	2,441	0
1-4-35030-2210	VRS Retirement	5,417	5,745.10	5,794	5,794	5,794	5,794	0
1-4-35030-2310	Health Dental Insurance	2,293	2,417.56	2,293	2,293	2,293	3,000	707
1-4-35030-2400	VRS Life Insurance	387	410.24	428	428	428	428	0
1-4-35030-2710	Worker's Compensation	1,664	1,095.60	1,664	1,664	1,664	1,664	0
1-4-35030-5230	Communications	500	322.24	500	500	2,500	500	0
1-4-35030-6014	Operating Supplies & Materials	4,000	3,946.75	4,000	4,000	4,000	4,000	0
	<b>TOTAL</b>	<b>46,804</b>	<b>46,804.33</b>	<b>49,023</b>	<b>49,023</b>	<b>51,023</b>	<b>49,730</b>	<b>707</b>
<b>SW VA Emergency Medical Service</b>								
1-4-35040-5699	Contributions Civic/Community Org.	0	0.00	5,000	5,000	5,000	5,000	0
	<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>HAZARDOUS MATERIALS EMERGENCY - ERS</b>								
1-4-35050-1138	Salaries & Wages - Regular	3,600	3,600.00	15,000	12,000	15,000	15,000	0
1-4-35050-1238	Salaries & Wages - Overtime	5,000	0.00	3,000	3,000	3,000	3,000	0
1-4-35050-2100	FICA	0	275.41	0	0	0	0	0
1-4-35050-5530	Travel Expense	5,000	0.00	3,000	3,000	3,000	3,000	0
1-4-35050-6014	Operating Supplies & Materials	61,458	15,222.76	9,000	22,902	9,000	9,000	0
	<b>TOTAL</b>	<b>75,058</b>	<b>19,098.17</b>	<b>30,000</b>	<b>40,902</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
<b>LODA</b>								
1-4-35060-7001	Joint Operating Expense	136,500	120,287.25	148,348	148,348	150,220	150,220	1,872
	<b>TOTAL</b>	<b>136,500</b>	<b>120,287.25</b>	<b>148,348</b>	<b>148,348</b>	<b>150,220</b>	<b>150,220</b>	<b>1,872</b>
<b>STREET &amp; ENGINEERING DIVISIONS</b>								
1-4-41010-1170	Salaries & Wages - Regular	420,550	430,982.55	480,122	480,122	653,644	587,569	107,447
1-4-41010-1270	Salaries & Wages - Overtime	23,100	28,567.97	23,100	23,100	23,100	30,000	6,900
1-4-41010-1271	Salaries & Wages - Overtime-Special	12,000	9,223.83	12,000	12,000	12,000	10,000	(2,000)
1-4-41010-2100	FICA	34,858	28,569.98	39,415	39,415	52,689	48,010	8,595
1-4-41010-2210	VRS Retirement	78,896	61,489.67	95,705	95,705	130,141	123,472	27,767
1-4-41010-2310	Health Dental Insurance	101,439	71,779.73	136,344	136,344	136,344	107,177	(29,167)
1-4-41010-2400	VRS Life Insurance	5,636	4,440.66	6,434	6,434	8,759	7,724	1,290
1-4-41010-2450	VRS Disability Insurance	2,263	1,808.32	2,770	2,770	2,419	3,546	776
1-4-41010-2600	Unemployment	330	(257.74)	330	330	330	330	0
1-4-41010-2710	Worker's Compensation	27,309	2,427.10	27,309	27,309	27,309	27,309	0
1-4-41010-3135	Contract Labor	43,000	20,561.98	33,000	33,000	33,000	33,000	0
1-4-41010-3140	Professional Services	2,000	13.37	25,000	25,000	25,000	25,000	0
1-4-41010-3310	Maintenance of Building & Property	79,253	61,141.56	50,000	63,253	160,000	75,000	25,000
1-4-41010-3315	Primary Extension Funding	1,248,459	548,332.54	0	252,000	0	0	0
1-4-41010-3320	Maintenance of Machinery & Equip.	1,000	0.00	1,000	1,000	1,000	1,000	0
1-4-41010-3600	Advertising	3,000	0.00	3,000	3,000	3,000	3,000	0
1-4-41010-5100	Utilities	66,400	29,950.41	66,400	66,400	66,400	66,400	0
1-4-41010-5210	Postage	1,000	45.84	1,000	1,000	500	500	(500)
1-4-41010-5230	Communications	16,500	13,869.88	16,500	16,500	16,500	16,500	0
1-4-41010-5410	Lease/Rent of Equipment	4,500	0.00	4,500	4,500	4,500	4,500	0
1-4-41010-5530	Travel Expense	6,000	1,109.09	6,000	6,000	10,000	10,000	4,000



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-41010-5532	Travel Expense - Stormwater Mgmt	2,400	0.00	2,400	2,400	2,400	2,400	0
1-4-41010-5540	Education & Training	10,000	3,613.30	10,000	9,000	9,000	9,000	(1,000)
1-4-41010-5542	Education & Training - Stormwater	2,000	0.00	2,000	2,000	2,000	2,000	0
1-4-41010-5810	Dues, Memberships & Subscriptions	3,000	3,465.36	3,000	10,500	4,000	4,000	1,000
1-4-41010-6001	Printing & Office Supplies	3,000	174.14	3,000	3,000	3,000	3,000	0
1-4-41010-6002	Food & Food Service Supplies	0	0.00	0	0	20,000	500	500
1-4-41010-6005	Housekeeping Supplies	3,500	2,980.65	3,500	3,500	3,500	3,500	0
1-4-41010-6007	Materials - Building & Property	12,000	6,136.78	12,000	13,097	20,000	20,000	8,000
1-4-41010-6008	Motor Fuel & Lubricants	84,000	72,455.97	84,000	84,000	84,000	84,000	0
1-4-41010-6009	Repair Parts-Equipment	10,000	428.24	15,000	(4,753)	15,000	15,000	0
1-4-41010-6011	Clothing & Personal Supplies	11,000	5,731.38	11,000	11,000	11,000	11,000	0
1-4-41010-6014	Operating Supplies & Materials	29,000	25,070.04	39,000	39,000	39,000	39,000	0
1-4-41010-7001	Joint Operating Expense	30,000	0.00	120,000	120,000	170,000	170,000	50,000
1-4-41010-7002	Stormwater Management	33,457	22,057.94	10,600	11,391	50,000	10,600	0
1-4-41010-8102	Office Furniture & Equipment	1,000	584.00	1,000	1,000	5,000	5,000	4,000
<b>TOTAL</b>		<b>2,411,850</b>	<b>1,456,754.54</b>	<b>1,346,429</b>	<b>1,600,317</b>	<b>1,804,535</b>	<b>1,559,037</b>	<b>212,608</b>
<b>VDOT REIMBURSED MAINTENANCE</b>								
1-4-41020-1170	Salaries & Wages - Regular	1,193,035	981,191.32	1,259,311	1,259,311	2,158,252	1,522,822	263,511
1-4-41020-2100	FICA	91,269	75,061.13	96,338	96,338	165,107	116,496	20,158
1-4-41020-2210	VRS Retirement	214,276	176,343.89	230,299	230,299	429,709	305,891	75,592
1-4-41020-2310	Health Dental Insurance	177,497	152,988.40	194,873	194,873	194,873	360,551	165,678
1-4-41020-2400	VRS Life Insurance	15,251	13,147.97	16,875	16,875	28,921	20,406	3,531
1-4-41020-2450	VRS Disability Insurance	9,226	3,899.57	9,226	9,226	7,986	6,205	(3,021)
1-4-41020-2600	Unemployment	2,576	883.61	2,576	2,576	2,576	2,576	0
1-4-41020-2710	Worker's Compensation	37,136	20,006.24	37,136	37,136	37,136	37,136	0
1-4-41020-3135	Contract Labor	0	105,833.47	0	0	150,000	150,000	150,000
1-4-41020-3140	Professional Services	30,000	29,800.00	30,000	30,000	50,000	50,000	20,000
1-4-41020-3310	Maintenance of Building & Property	1,749,005	631,586.23	1,054,257	3,171,396	316,713	836,927	(217,330)
1-4-41020-3320	Maintenance of Machinery & Equip.	25,000	21,367.98	25,000	25,000	25,000	25,000	0
1-4-41020-3321	Software	0	0.00	0	0	20,000	20,000	20,000
1-4-41020-5100	Utilities	250,000	267,410.80	275,000	275,000	300,000	300,000	25,000
1-4-41020-5101	Utilities-Investment Charges	390,000	388,725.12	390,000	390,000	390,000	390,000	0
1-4-41020-5410	Lease/Rent of Equipment	100,000	10,301.49	50,000	50,000	75,000	75,000	25,000
1-4-41020-5530	Travel Expense	1,000	0.00	1,000	1,000	1,000	1,000	0
1-4-41020-5540	Education & Training	1,000	250.00	1,000	1,000	1,000	1,000	0
1-4-41020-6007	Materials - Building & Property	313,000	270,798.63	288,000	288,753	300,000	300,000	12,000
1-4-41020-6008	Oil and Lubricants	0	78.98	0	0	0	0	0
1-4-41020-6009	Repair Parts - Equipment	60,000	65,295.77	0	80,615	80,000	80,000	80,000
1-4-41020-6014	Operating Supplies & Materials	192,000	164,132.81	60,000	112,000	92,000	92,000	32,000
1-4-41020-8101	Other Equipment	30,000	16,400.00	92,000	0	50,000	50,000	(42,000)
1-4-41020-8105	Vehicular Equipment	405,000	383,629.00	42,000	42,000	0	0	(42,000)
1-4-41020-8106	Operational & Construction Equip.	15,000	0.00	570,000	550,000	350,000	350,000	(220,000)
<b>TOTAL</b>		<b>5,301,271</b>	<b>3,779,132.41</b>	<b>4,724,891</b>	<b>6,863,398</b>	<b>5,225,273</b>	<b>5,093,010</b>	<b>368,119</b>
<b>STREET LIGHTS</b>								
1-4-41030-5100	Utilities	18,500	17,651.96	18,500	18,500	18,500	18,500	0
1-4-41030-5101	Utilities-Investment Charges	11,400	11,558.88	11,750	11,750	11,750	11,750	0
<b>TOTAL</b>		<b>29,900</b>	<b>29,210.84</b>	<b>30,250</b>	<b>30,250</b>	<b>30,250</b>	<b>30,250</b>	<b>0</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>FLEET MAINTENANCE</b>								
1-4-41050-1170	Salaries & Wages - Regular	198,386	189,829.06	178,942	178,942	276,847	217,569	38,627
1-4-41050-1270	Salaries & Wages - Overtime	20,000	32,041.32	20,000	20,000	20,000	20,000	0
1-4-41050-1272	Overtime - Special Events	0	182.70	0	0	500	500	500
1-4-41050-2100	FICA	16,707	14,843.44	15,220	15,220	22,748	18,213	2,993
1-4-41050-2210	VRS Retirement	32,340	31,745.14	33,801	33,801	52,699	43,357	9,556
1-4-41050-2310	Health Dental Insurance	42,885	29,759.86	49,424	49,424	49,424	58,450	9,026
1-4-41050-2400	VRS Life Insurance	2,285	2,267.53	2,398	2,398	3,710	2,916	518
1-4-41050-2450	VRS Disability Insurance	1,390	545.18	1,390	1,390	513	1,390	0
1-4-41050-2600	Unemployment	519	0.61	519	519	519	519	0
1-4-41050-2710	Worker's Compensation	7,426	1,695.18	7,426	7,426	7,426	7,426	0
1-4-41050-3135	Contract Labor	4,000	1,413.45	4,000	4,000	84,000	4,000	0
1-4-41050-3140	Professional Services	500	0.00	500	500	500	500	0
1-4-41050-3320	Maintenance of Machinery & Equip.	15,000	3,301.90	15,000	15,000	15,000	15,000	0
1-4-41050-5230	Communications	3,000	2,081.85	3,000	3,000	3,000	3,000	0
1-4-41050-5530	Travel Expense	500	0.00	500	500	500	500	0
1-4-41050-5540	Education and Training	2,000	0.00	2,000	2,000	2,000	2,000	0
1-4-41050-5810	Dues, Memberships & Subscriptions	15,000	9,760.02	15,000	15,000	15,000	15,000	0
1-4-41050-6008	Motor Fuel & Lubricants	190,000	104,091.68	205,000	205,000	205,000	165,000	(40,000)
1-4-41050-6009	Repair Parts - Equipment	9,000	7,559.97	9,000	9,000	12,000	12,000	3,000
1-4-41050-6011	Clothing & Personal Supplies	3,000	1,945.53	3,000	3,000	3,000	3,000	0
1-4-41050-6014	Operating Supplies & Materials	7,500	7,792.30	7,500	7,500	7,500	7,500	0
1-4-41050-8101	Other Equipment	19,000	18,784.09	19,000	19,000	19,000	19,000	0
1-4-41050-8105	Vehicle Purchase	43,000	36,165.00	0	0	0	0	0
	<b>TOTAL</b>	<b>633,438</b>	<b>495,805.81</b>	<b>592,620</b>	<b>592,620</b>	<b>800,886</b>	<b>616,840</b>	<b>24,220</b>
<b>REFUSE COLLECTION</b>								
1-4-42010-1180	Salaries & Wages-Regular	0	0.00	375,074	375,074	385,840	383,376	8,302
1-4-42010-1280	Salaries & Wages-Overtime	0	0.00	30,000	30,000	30,000	30,000	0
1-4-42010-1281	Salaries & Wages - Overtime-Special	0	0.00	3,000	3,000	3,000	3,000	0
1-4-42010-2100	FICA	0	0.00	31,218	31,218	32,042	31,853	635
1-4-42010-2210	VRS Retirement	0	0.00	71,902	71,902	75,423	74,975	3,073
1-4-42010-2310	Health Dental Insurance	0	0.00	82,707	82,707	82,707	102,601	19,894
1-4-42010-2400	VRS Life Insurance	0	0.00	5,026	5,026	5,171	5,138	112
1-4-42010-2450	VRS Disability Insurance	0	0.00	1,899	1,899	1,132	1,132	(767)
1-4-42010-2600	Unemployment	0	0.00	287	287	287	287	0
1-4-42010-2710	Worker's Compensation	0	0.00	19,718	19,718	19,718	19,718	0
1-4-42010-3135	Contract Labor	0	0.00	30,000	30,000	45,000	45,000	15,000
1-4-42010-3140	Professional Services	0	0.00	30,000	30,000	45,000	45,000	15,000
1-4-42010-3320	Maintance of Machinery & Equipment	0	0.00	70,000	70,000	50,000	50,000	(20,000)
1-4-42010-3600	Advertising	0	0.00	1,500	1,500	1,500	1,500	0
1-4-42010-5140	Tipping Fees	0	0.00	440,000	440,000	420,000	420,000	(20,000)
1-4-42010-5210	Postage	0	0.00	2,000	2,000	2,000	2,000	0
1-4-42010-5230	Communications	0	0.00	3,500	3,500	3,500	3,500	0
1-4-42010-5410	Lease/Rent of Equipment	0	0.00	265,000	265,000	265,000	265,000	0
1-4-42010-5530	Travel Expense	0	0.00	1,500	1,500	2,000	2,000	500
1-4-42010-5540	Education & Training	0	0.00	1,500	1,100	2,000	2,000	500
1-4-42010-5810	Dues, Memberships & Subscriptions	0	0.00	500	900	750	750	250
1-4-42010-6001	Printing & Office Supplies	0	0.00	1,500	1,500	1,500	1,500	0
1-4-42010-6005	Housekeeping Supplies	0	0.00	1,000	1,000	1,000	1,000	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-42010-6008	Motor Fuel & Lubricants	0	0.00	125,000	125,000	125,000	135,000	10,000
1-4-42010-6009	Repair Parts-Equipment	0	0.00	105,000	105,650	150,000	150,000	45,000
1-4-42010-6011	Clothing & Personal Supplies	0	0.00	5,000	5,000	5,000	5,000	0
1-4-42010-6014	Operating Supplies & Materials	0	0.00	45,000	45,000	50,000	50,000	5,000
1-4-42010-8105	Vehicular Equipment	0	0.00	774,356	774,356	828,000	774,356	0
<b>TOTAL</b>		<b>0</b>	<b>0.00</b>	<b>2,523,187</b>	<b>2,523,837</b>	<b>2,632,570</b>	<b>2,605,686</b>	<b>82,499</b>
<b>DISPOSAL SERVICES</b>								
1-4-42030-1180	Salaries & Wages - Regular	0	0.00	631,383	631,383	661,105	661,105	29,722
1-4-42030-1280	Salaries & Wages - Overtime	0	0.00	30,000	30,000	30,000	30,000	0
1-4-42030-1281	Salaries & Wages - Overtime-Special	0	0.00	1,000	1,000	1,000	1,000	0
1-4-42030-2100	FICA	0	0.00	50,673	50,673	52,947	52,947	2,274
1-4-42030-2210	VRS Retirement	0	0.00	121,565	121,565	133,292	133,292	11,727
1-4-42030-2310	Health Dental Insurance	0	0.00	116,504	116,504	136,966	136,966	20,462
1-4-42030-2400	VRS Life Insurance	0	0.00	8,461	8,461	8,859	8,859	398
1-4-42030-2450	VRS Disability Insurance	0	0.00	3,343	3,343	2,798	2,798	(545)
1-4-42030-2600	Unemployment	0	0.00	506	506	506	506	0
1-4-42030-2710	Worker's Compensation	0	0.00	27,490	27,490	27,490	27,490	0
1-4-42030-3135	Contract Labor	0	0.00	40,000	40,000	40,000	40,000	0
1-4-42030-3140	Prof Serv - Engineering non 588	0	0.00	499,000	499,000	200,000	200,000	(299,000)
1-4-42030-3142	Prof Serv - Engineering 588	0	0.00	0	0	300,000	200,000	200,000
1-4-42030-3145	Recycle Expenses	0	0.00	60,000	60,000	25,000	25,000	(35,000)
1-4-42030-3310	Maintenance of Building & Property	0	0.00	60,000	60,000	60,000	60,000	0
1-4-42030-3320	Maintenance of Machinery & Equip.	0	0.00	75,000	75,000	100,000	100,000	25,000
1-4-42030-3330	Maint of Equip and System - non 588	0	0.00	380,000	380,000	150,000	150,000	(230,000)
1-4-42030-3332	Maint of Equip and System - 588	0	0.00	0	0	1,200,000	900,000	900,000
1-4-42030-3600	Advertising	0	0.00	1,000	1,000	1,000	1,000	0
1-4-42030-5100	Utilities	0	0.00	1,252,000	1,252,000	500,000	500,000	(752,000)
1-4-42030-5210	Postage	0	0.00	1,000	1,000	1,000	1,000	0
1-4-42030-5230	Communications	0	0.00	23,700	23,700	35,000	23,700	0
1-4-42030-5410	Lease/Rent of Equipment	0	0.00	183,000	243,000	250,000	250,000	67,000
1-4-42030-5530	Travel Expense	0	0.00	3,000	3,000	4,000	4,000	1,000
1-4-42030-5540	Education & Training	0	0.00	3,000	4,200	5,000	5,000	2,000
1-4-42030-5810	Dues, Memberships & Subscriptions	0	0.00	2,000	2,000	2,000	2,000	0
1-4-42030-6001	Printing & Office Supplies	0	0.00	3,000	2,300	3,000	3,000	0
1-4-42030-6005	Housekeeping Supplies	0	0.00	2,000	2,000	2,000	2,000	0
1-4-42030-6007	Materials - Building & Property	0	0.00	150,000	120,000	150,000	150,000	0
1-4-42030-6008	Motor Fuel & Lubricants	0	0.00	50,000	50,000	50,000	50,000	0
1-4-42030-6009	Repair Parts - Equipment	0	0.00	35,000	35,000	35,000	35,000	0
1-4-42030-6011	Clothing & Personal Supplies	0	0.00	6,180	6,180	5,000	5,000	(1,180)
1-4-42030-6014	Operating Supplies & Materials	0	0.00	50,000	19,500	50,000	50,000	0
1-4-42030-7001	Joint Operation Expense	0	0.00	46,500	46,500	45,000	45,000	(1,500)
1-4-42030-8101	Other Equipment	0	0.00	65,000	65,000	50,000	50,000	(15,000)
1-4-42030-8112	Other Improvements or Construction	0	0.00	200,000	200,000	200,000	200,000	0
1-4-42030-8115	Leachate Treatment Project	0	0.00	4,000,000	4,000,000	4,000,000	4,000,000	0
1-4-42030-8180	Stormwater Management Project	0	0.00	4,000,000	4,000,000	4,000,000	4,000,000	0
<b>TOTAL</b>		<b>0</b>	<b>0.00</b>	<b>12,181,305</b>	<b>12,181,305</b>	<b>12,517,963</b>	<b>12,106,663</b>	<b>(74,642)</b>
<b>MAINT MUNICIPAL BUILDINGS</b>								
1-4-43010-1191	Salaries & Wages - Regular	71,585	67,394.65	71,273	71,273	223,611	170,936	99,663



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-43010-1291	Salaries & Wages - Overtime	1,300	910.91	1,300	1,300	1,300	1,300	0
1-4-43010-1292	Salaries & Wages - Overtime-Special	200	93.99	200	200	200	200	0
1-4-43010-2100	FICA	5,592	4,537.19	5,568	5,568	17,221	13,192	7,624
1-4-43010-2210	VRS Retirement	13,430	13,136.73	13,614	13,614	44,522	30,150	16,536
1-4-43010-2310	Health Dental Insurance	24,158	18,212.76	37,424	37,424	37,424	44,537	7,113
1-4-43010-2400	VRS Life Insurance	960	930.67	956	956	2,997	2,291	1,335
1-4-43010-2450	VRS Disability Insurance	405	342.56	310	310	828	561	251
1-4-43010-2600	Unemployment	150	9.79	162	162	162	162	0
1-4-43010-2710	Worker's Compensation	1,668	633.09	1,668	1,668	1,668	1,668	0
1-4-43010-3135	Contract Labor	37,340	34,920.72	37,340	37,340	85,000	20,000	(17,340)
1-4-43010-3140	Professional Services	20,000	14,430.41	20,000	20,000	20,000	20,000	0
1-4-43010-3310	Maintenance of Building & Property	35,000	31,690.30	25,000	25,000	80,000	80,000	55,000
1-4-43010-3320	Maintenance of Machinery & Equip.	5,000	1,595.00	5,000	5,000	20,000	20,000	15,000
1-4-43010-5100	Utilities	100,000	77,293.37	100,000	100,000	100,000	100,000	0
1-4-43010-5230	Communications	4,500	3,076.26	4,500	4,500	4,500	4,500	0
1-4-43010-5410	Lease/Rent of Equipment	220,250	230,187.34	230,250	230,250	230,250	230,250	0
1-4-43010-5540	Education & Training	2,000	0.00	2,000	2,000	2,000	2,000	0
1-4-43010-5810	Dues, Memberships, & Subscriptions	500	0.00	500	500	500	500	0
1-4-43010-6002	Food & Food Service Supplies	0	181.35	0	0	500	500	500
1-4-43010-6005	Housekeeping Supplies	8,000	8,139.75	8,000	8,000	9,000	9,000	1,000
1-4-43010-6007	Materials - Building & Property	3,500	2,084.97	3,500	3,500	10,000	10,000	6,500
1-4-43010-6011	Clothing and Personal Supplies	1,000	294.00	1,000	1,000	1,500	1,500	500
1-4-43010-6014	Operating Supplies & Materials	3,000	998.40	3,000	3,000	3,000	3,000	0
1-4-43010-8112	Other Improvements or Constructions	38,400	38,400.00	0	0	0	0	0
<b>TOTAL</b>		<b>597,938</b>	<b>549,494.21</b>	<b>572,565</b>	<b>572,565</b>	<b>896,183</b>	<b>766,247</b>	<b>193,682</b>
<b>OTHER CITY PROPERTY MAINTENANCE</b>								
1-4-43020-3310	Maintenance of Building & Property	2,494	1,539.05	2,000	2,000	10,000	10,000	8,000
1-4-43020-3311	Maint/Exp-Exit 5 Properties	506	1,178.20	1,000	1,000	1,500	1,500	500
1-4-43020-5100	Utilities	4,000	2,199.92	4,000	4,000	4,000	4,000	0
1-4-43020-5102	Utilities-Downtown	6,000	5,668.19	6,000	6,000	7,000	7,000	1,000
1-4-43020-5103	Utilities-DRI	17,000	13,161.71	17,000	17,000	17,000	17,000	0
1-4-43020-6007	Materials - Building & Property	0	0.00	0	0	2,000	2,000	2,000
<b>TOTAL</b>		<b>30,000</b>	<b>23,747.07</b>	<b>30,000</b>	<b>30,000</b>	<b>41,500</b>	<b>41,500</b>	<b>11,500</b>
<b>MUNICIPAL PARKING FACILITIES</b>								
1-4-43040-3310	Maintenance of Building & Property	57,250	21,230.00	59,250	59,250	59,250	59,250	0
1-4-43040-6007	Materials - Building & Property	3,500	2,835.00	1,500	1,500	1,500	1,500	0
1-4-43040-6014	Operating Supplies & Materials	500	0.00	500	500	500	500	0
1-4-43040-9200	Transfers to Library	1,700	0.00	1,700	1,700	1,700	1,700	0
<b>TOTAL</b>		<b>62,950</b>	<b>24,065.00</b>	<b>62,950</b>	<b>62,950</b>	<b>62,950</b>	<b>62,950</b>	<b>0</b>
<b>LOCAL HEALTH DEPARTMENT</b>								
1-4-51010-5610	Payments to State Health Department	492,723	492,723.00	345,974	345,974	372,566	372,566	26,592
<b>TOTAL</b>		<b>492,723</b>	<b>492,723.00</b>	<b>345,974</b>	<b>345,974</b>	<b>372,566</b>	<b>372,566</b>	<b>26,592</b>
<b>HIGHLANDS COMMUNITY SERV BD</b>								
1-4-52010-7001	Joint Operating Expenses	165,414	165,414.00	244,333	244,333	271,672	244,333	0
<b>TOTAL</b>		<b>165,414</b>	<b>165,414.00</b>	<b>244,333</b>	<b>244,333</b>	<b>271,672</b>	<b>244,333</b>	<b>0</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>OPIOID ABATEMENT</b>								
1-4-52410-7001	Joint Operating Expenses	100,000	28,396.42	50,000	50,000	56,779	56,779	6,779
	<b>TOTAL</b>	<b>100,000</b>	<b>28,396.42</b>	<b>50,000</b>	<b>50,000</b>	<b>56,779</b>	<b>56,779</b>	<b>6,779</b>
<b>DEPARTMENT OF SOCIAL SERVICES</b>								
1-4-53010-1134	Salaries and Wages - Regular	0	1,880.00	0	0	0	0	0
1-4-53010-7001	Joint Operating Expenses	6,586,465	6,269,284.55	7,363,235	7,363,235	8,237,742	8,187,742	824,507
	<b>TOTAL</b>	<b>6,586,465</b>	<b>6,271,164.55</b>	<b>7,363,235</b>	<b>7,363,235</b>	<b>8,237,742</b>	<b>8,187,742</b>	<b>824,507</b>
<b>HIGHLANDS COMM POLICY &amp; MGT TEAM</b>								
1-4-53050-7001	Joint Operating Expense	3,163,071	2,965,265.86	3,132,041	3,132,041	3,296,247	3,296,247	164,206
	<b>TOTAL</b>	<b>3,163,071</b>	<b>2,965,265.86</b>	<b>3,132,041</b>	<b>3,132,041</b>	<b>3,296,247</b>	<b>3,296,247</b>	<b>164,206</b>
<b>EDUCATION - LOCAL APPROPRIATIONS</b>								
1-4-61010-9200	School Transfers-Operating Fund	8,040,000	8,040,000.00	8,301,196	9,083,330	9,439,512	9,439,512	1,138,316
	<b>TOTAL</b>	<b>8,040,000</b>	<b>8,040,000.00</b>	<b>8,301,196</b>	<b>9,083,330</b>	<b>9,439,512</b>	<b>9,439,512</b>	<b>1,138,316</b>
<b>EDUCATION-COLLEGE</b>								
1-4-62010-7001	Virginia Highlands Community Colleg	62,850	62,850.00	63,011	63,011	63,043	63,043	32
	<b>TOTAL</b>	<b>62,850</b>	<b>62,850.00</b>	<b>63,011</b>	<b>63,011</b>	<b>63,043</b>	<b>63,043</b>	<b>32</b>
<b>PARKS &amp; RECREATION DEPT-OPERATIONS</b>								
1-4-71010-1180	Salaries & Wages - Regular	256,248	260,084.86	283,244	283,244	416,988	290,245	7,001
1-4-71010-1280	Salaries & Wages - Overtime	6,000	7,967.12	6,000	6,000	6,000	6,000	0
1-4-71010-1281	Salaries & Wages - Overtime-Special	4,000	4,717.69	4,000	4,000	4,000	4,000	0
1-4-71010-2100	FICA	20,369	18,933.35	22,434	22,434	32,665	22,969	535
1-4-71010-2210	VRS Retirement	48,073	52,695.64	54,433	54,433	83,023	57,445	3,012
1-4-71010-2310	Health Dental Insurance	64,581	44,133.89	85,840	85,840	85,840	62,352	(23,488)
1-4-71010-2400	VRS Life Insurance	3,434	3,171.25	3,796	3,796	5,588	3,890	94
1-4-71010-2450	VRS Disability Insurance	1,538	1,110.38	1,538	1,538	2,315	1,232	(306)
1-4-71010-2600	Unemployment	448	(94.63)	448	448	448	448	0
1-4-71010-2710	Worker's Compensation	10,464	3,186.27	10,464	10,464	10,464	10,464	0
1-4-71010-3135	Contract Labor	63,000	37,806.48	63,000	63,000	95,000	95,000	32,000
1-4-71010-3140	Professional Services	20,000	7,100.00	20,000	20,000	20,000	20,000	0
1-4-71010-3310	Maintenance of Building & Property	35,000	27,744.58	15,000	15,000	130,000	130,000	115,000
1-4-71010-3320	Maintenance of Machinery & Equip.	16,000	8,348.88	26,000	26,000	26,000	26,000	0
1-4-71010-5100	Utilities	5,000	4,492.53	5,000	5,000	7,000	7,000	2,000
1-4-71010-5230	Communications	8,500	7,786.01	9,500	9,500	9,500	9,500	0
1-4-71010-5410	Lease/Rent of Equipment	10,350	220.00	10,350	10,350	5,000	5,000	(5,350)
1-4-71010-5540	Education & Training	500	0.00	500	500	600	600	100
1-4-71010-5810	Dues, Memberships & Subscriptions	500	0.00	500	500	500	500	0
1-4-71010-6001	Printing & Office Supplies	250	0.00	250	250	250	250	0
1-4-71010-6005	Housekeeping Supplies	6,000	2,092.83	6,000	6,000	4,000	4,000	(2,000)
1-4-71010-6007	Materials - Building & Property	40,000	19,701.51	40,000	40,000	35,000	35,000	(5,000)
1-4-71010-6008	Motor Fuel & Lubricants	40,000	33,965.24	40,000	40,000	40,000	40,000	0
1-4-71010-6009	Repair Parts-Equipment	20,000	17,928.71	30,000	30,000	30,000	30,000	0
1-4-71010-6011	Clothing & Personal Supplies	10,000	3,874.11	10,000	10,000	10,000	10,000	0
1-4-71010-6014	Operating Supplies & Materials	10,000	10,952.13	10,000	10,000	12,000	12,000	2,000
1-4-71010-8101	Other Equipment	16,000	12,752.98	16,000	16,000	16,000	16,000	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-71010-8112	Other Improvements or Construction	5,000	0.00	5,000	5,000	5,000	5,000	0
<b>TOTAL</b>		<b>721,255</b>	<b>590,671.81</b>	<b>779,297</b>	<b>779,297</b>	<b>1,093,181</b>	<b>904,895</b>	<b>125,598</b>
<b>PARKS &amp; RECREATION DEPT-PROGRAMMING</b>								
1-4-71030-1180	Salaries & Wages - Regular	193,936	186,234.31	194,771	194,771	203,493	203,493	8,722
1-4-71030-1280	Salaries & Wages - Overtime	0	0.00	0	0	12,000	12,000	12,000
1-4-71030-2100	FICA	14,837	13,477.69	14,900	14,900	16,486	16,486	1,586
1-4-71030-2210	VRS Retirement	36,384	35,186.72	38,293	38,293	41,693	41,693	3,400
1-4-71030-2310	Health Dental Insurance	34,715	30,887.00	38,479	38,479	38,479	38,770	291
1-4-71030-2400	VRS Life Insurance	2,599	2,513.46	2,610	2,610	2,727	2,727	117
1-4-71030-2450	VRS Disability Insurance	1,107	1,051.01	1,107	1,107	1,001	1,001	(106)
1-4-71030-2600	Unemployment	120	47.54	120	120	120	120	0
1-4-71030-2710	Worker's Compensation	3,371	1,977.74	3,371	3,371	3,371	3,371	0
1-4-71030-3135	Contract Labor	118,000	97,787.74	120,000	120,000	125,000	125,000	5,000
1-4-71030-3140	Professional Services	3,500	3,234.30	3,500	3,500	4,000	4,000	500
1-4-71030-3320	Maintenance of Machinery & Equip.	800	0.00	800	800	800	800	0
1-4-71030-3600	Advertising	2,450	2,150.00	2,700	2,700	2,700	2,700	0
1-4-71030-5100	Utilities	144,000	117,614.55	144,000	144,000	144,000	144,000	0
1-4-71030-5101	Investment Charges	118,872	118,872.00	118,872	118,872	118,872	118,872	0
1-4-71030-5210	Postage	225	204.78	225	225	300	300	75
1-4-71030-5230	Communications	8,600	6,960.45	8,600	8,600	8,600	8,600	0
1-4-71030-5410	Lease/Rent of Equipment	4,200	105.08	4,000	4,000	4,000	4,000	0
1-4-71030-5540	Education & Training	500	348.00	500	500	500	500	0
1-4-71030-5810	Dues, Memberships & Subscriptions	200	40.00	200	200	200	200	0
1-4-71030-6001	Printing & Office Supplies	2,100	1,118.95	2,100	2,100	1,900	1,900	(200)
1-4-71030-6002	Food & Food Service Supplies	1,700	796.41	1,400	1,400	1,600	1,600	200
1-4-71030-6005	Housekeeping Supplies	3,400	3,709.91	3,600	3,600	3,600	3,600	0
1-4-71030-6008	Motor Fuel & Lubricants	3,000	2,944.64	3,500	3,500	3,500	3,500	0
1-4-71030-6009	Repair Parts - Equipment	1,450	1,098.12	1,450	1,450	1,450	1,450	0
1-4-71030-6011	Clothing and Personal Supplies	500	0.00	600	600	600	600	0
1-4-71030-6014	Operating Supplies & Materials	29,120	25,135.61	22,000	27,080	22,000	22,000	0
1-4-71030-8101	Other Equipment	1,800	308.00	1,800	1,800	1,800	1,800	0
1-4-71030-8112	Other Improvements & Construction	10,785	9,258.45	7,000	7,000	7,000	7,000	0
<b>TOTAL</b>		<b>742,271</b>	<b>663,062.46</b>	<b>740,498</b>	<b>745,578</b>	<b>771,792</b>	<b>772,083</b>	<b>31,585</b>
<b>CLEAR CREEK GOLF COURSE</b>								
1-4-71040-1180	Salaries & Wages - Regular	233,583	233,581.10	242,572	242,572	289,182	289,182	46,610
1-4-71040-1280	Salaries & Wages - Overtime	2,000	1,183.01	2,000	2,000	2,000	2,000	0
1-4-71040-2100	FICA	18,023	16,777.42	18,710	18,710	22,276	22,276	3,566
1-4-71040-2210	VRS Retirement	43,821	43,819.78	44,052	44,052	55,173	55,173	11,121
1-4-71040-2310	Health Dental Insurance	40,976	41,038.32	46,006	46,006	54,262	56,373	10,367
1-4-71040-2400	VRS Life Insurance	3,131	3,129.96	3,251	3,251	3,876	3,876	625
1-4-71040-2450	VRS Disability Insurance	0	0.00	0	0	562	562	562
1-4-71040-2600	Unemployment	269	44.80	269	269	269	269	0
1-4-71040-2710	Worker's Compensation	3,697	1,674.53	3,697	3,697	3,697	3,697	0
1-4-71040-3135	Contract Labor	200,000	197,142.69	183,000	183,000	180,000	168,000	(15,000)
1-4-71040-3140	Professional Services	1,400	1,328.28	1,400	1,400	1,400	1,400	0
1-4-71040-3145	Professional Services; Marketing	0	0.00	0	70,000	0	0	0
1-4-71040-3310	Maint of Building & Property	50,136	912.00	1,500	22,700	1,500	1,500	0
1-4-71040-3320	Maint of Machinery & Equipment	11,000	12,329.82	1,500	1,500	1,500	1,500	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-71040-3600	Advertising	6,000	2,250.00	6,000	6,000	6,000	5,000	(1,000)
1-4-71040-5100	Utilities	37,000	34,211.68	37,000	37,000	37,000	37,000	0
1-4-71040-5210	Postage	200	64.79	200	200	200	200	0
1-4-71040-5230	Communications	5,000	4,526.68	5,000	5,000	5,000	5,000	0
1-4-71040-5410	Lease/Rent of Equipment	89,000	69,460.57	89,000	89,000	99,000	72,000	(17,000)
1-4-71040-5540	Education & Training	800	0.00	800	800	800	800	0
1-4-71040-5810	Dues, Memberships, Subscriptions	2,500	2,450.94	2,500	2,500	2,500	2,500	0
1-4-71040-5841	Sales Tax	23,000	26,711.38	25,000	25,000	28,000	28,000	3,000
1-4-71040-5843	Meal Tax	1,000	0.00	1,000	1,000	1,000	1,000	0
1-4-71040-5845	Credit Card/Bank Fees	18,000	26,667.83	22,000	22,000	27,000	26,000	4,000
1-4-71040-6001	Printing & Office Supplies	1,000	806.96	1,000	1,000	1,000	1,000	0
1-4-71040-6002	Food & Beverage	17,000	17,154.13	18,000	18,000	20,000	20,000	2,000
1-4-71040-6005	Housekeeping Supplies	2,000	1,826.94	2,000	2,000	2,000	2,000	0
1-4-71040-6007	Materials - Building and Property	78,000	72,809.20	64,000	84,000	70,000	69,000	5,000
1-4-71040-6008	Motor Fuel & Lubricants	15,000	14,375.80	19,500	19,500	19,500	19,500	0
1-4-71040-6009	Repair Parts	31,000	31,792.95	27,000	27,000	28,000	28,000	1,000
1-4-71040-6014	Operating Supplies and Materials	8,000	15,119.87	9,000	9,000	9,000	9,000	0
1-4-71040-6015	Merchandise for Resale	68,000	64,297.75	70,000	70,000	72,000	72,000	2,000
1-4-71040-8101	Other Equipment	64,000	8,699.00	0	100,000	0	0	0
1-4-71040-8110	Capital Fee Expenditures	0	0.00	0	0	25,000	25,000	25,000
<b>TOTAL</b>		<b>1,074,536</b>	<b>946,188.18</b>	<b>946,957</b>	<b>1,158,157</b>	<b>1,068,697</b>	<b>1,028,808</b>	<b>81,851</b>
<b>PUBLIC LIBRARY SERVICE</b>								
1-4-73010-7001	Joint Operating Expense	840,714	840,713.93	875,192	875,192	1,009,360	913,430	38,238
<b>TOTAL</b>		<b>840,714</b>	<b>840,713.93</b>	<b>875,192</b>	<b>875,192</b>	<b>1,009,360</b>	<b>913,430</b>	<b>38,238</b>
<b>PLANNING &amp; COMMUN. DEVELOPMENT DEPT</b>								
1-4-81010-1155	Salaries & Wages - Regular	222,206	204,826.04	288,927	288,927	271,780	271,780	(17,147)
1-4-81010-1255	Salaries & Wages - Overtime	500	96.12	500	500	500	500	0
1-4-81010-2100	FICA	14,705	15,159.18	22,142	22,142	20,830	20,830	(1,312)
1-4-81010-2210	VRS Retirement	36,059	36,544.11	56,275	56,275	51,860	51,860	(4,415)
1-4-81010-2310	Health Dental Insurance	29,466	22,060.12	43,854	43,854	43,854	43,854	0
1-4-81010-2400	VRS Life Insurance	2,576	2,610.21	3,872	3,872	3,642	3,642	(230)
1-4-81010-2450	VRS Disability Insurance	1,096	857.97	1,238	1,238	1,277	1,277	39
1-4-81010-2600	Unemployment	336	47.27	336	336	336	336	0
1-4-81010-2710	Worker's Compensation	222	123.59	222	222	222	222	0
1-4-81010-3135	Contract Labor	5,897	5,897.36	0	0	0	0	0
1-4-81010-3140	Professional Services	125,000	45,985.14	20,000	99,015	180,000	180,000	160,000
1-4-81010-3164	Professional Services-EPA Grant	100,000	35,161.26	100,000	100,000	80,000	80,000	(20,000)
1-4-81010-3600	Advertising	2,500	0.00	2,500	2,500	3,500	3,500	1,000
1-4-81010-5210	Postage	1,000	497.66	1,000	1,000	100	100	(900)
1-4-81010-5230	Communications	3,500	3,085.21	3,500	3,500	3,500	3,500	0
1-4-81010-5410	Lease of Equipment	1,470	0.00	1,470	1,470	0	0	(1,470)
1-4-81010-5530	Travel Expense	850	0.00	4,500	4,500	3,500	3,500	(1,000)
1-4-81010-5535	Travel Expense - MPO	0	0.00	0	0	3,000	3,000	3,000
1-4-81010-5540	Education & Training	1,500	15.00	1,500	1,500	1,500	1,500	0
1-4-81010-5810	Dues, Memberships & Subscriptions	1,000	199.58	1,000	1,000	1,000	1,000	0
1-4-81010-5891	Metro Planning Organization	0	0.00	65,000	65,000	15,000	12,000	(53,000)
1-4-81010-6001	Printing & Office Supplies	1,800	1,393.92	1,500	1,500	1,500	1,500	0
1-4-81010-6002	Food & Food Service Supplies	500	461.53	500	500	500	500	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-81010-6014	Operating Supplies & Materials	3,100	3,552.61	2,750	2,750	12,750	12,750	10,000
	<b>TOTAL</b>	<b>555,283</b>	<b>378,573.88</b>	<b>622,586</b>	<b>701,601</b>	<b>700,151</b>	<b>697,151</b>	<b>74,565</b>
<b>ECONOMIC DEVELOPMENT</b>								
1-4-81025-5704	American Merchant - Comm Opp Fund	300,000	0.00	0	0	0	0	0
1-4-81025-5707	White Site	0	0.00	0	0	150,000	0	0
1-4-81025-5721	Euclid Center	140,000	179,523.68	160,000	160,000	58,821	58,821	(101,179)
	<b>TOTAL</b>	<b>440,000</b>	<b>179,523.68</b>	<b>160,000</b>	<b>160,000</b>	<b>208,821</b>	<b>58,821</b>	<b>(101,179)</b>
<b>TOURISM PROMOTION PROGRAM</b>								
1-4-81030-5701	Believe in Bristol	50,000	50,000.00	69,000	69,000	70,000	70,000	1,000
1-4-81030-5702	Believe in Bristol-Fireworks	6,000	6,000.00	6,000	6,000	0	0	(6,000)
1-4-81030-5705	Explore Bristol	100,000	100,000.00	100,000	100,000	150,000	100,000	0
1-4-81030-5706	Explore Bristol - ARPA funds	0	0.00	0	42,500	0	0	0
1-4-81030-5709	Birthplace of Country Music	50,000	50,000.00	50,000	50,000	50,000	50,000	0
1-4-81030-5712	Tri-Cities Airport Authority	20,000	0.00	0	0	0	0	0
	<b>TOTAL</b>	<b>226,000</b>	<b>206,000.00</b>	<b>225,000</b>	<b>267,500</b>	<b>270,000</b>	<b>220,000</b>	<b>(5,000)</b>
<b>MT ROGERS PLANNING DIST. COMMISSION</b>								
1-4-81050-7001	Joint Operating Expense	18,183	18,182.45	18,273	18,273	18,201	18,201	(72)
	<b>TOTAL</b>	<b>18,183</b>	<b>18,182.45</b>	<b>18,273</b>	<b>18,273</b>	<b>18,201</b>	<b>18,201</b>	<b>(72)</b>
<b>CHAMBER OF COMMERCE</b>								
1-4-81060-5810	Membership Dues	5,020	5,018.00	5,168	5,169	5,324	5,324	156
	<b>TOTAL</b>	<b>5,020</b>	<b>5,018.00</b>	<b>5,168</b>	<b>5,169</b>	<b>5,324</b>	<b>5,324</b>	<b>156</b>
<b>KEEP BRISTOL BEAUTIFUL COMMITTEE</b>								
1-4-81080-5699	Contributions Civic/Community Org.	11,000	0.00	0	0	0	0	0
	<b>TOTAL</b>	<b>11,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRICT 3 GOVERNMENTAL COOP</b>								
1-4-81140-7001	Joint Operating Expense	10,848	10,848.00	10,848	10,848	10,848	10,848	0
	<b>TOTAL</b>	<b>10,848</b>	<b>10,848.00</b>	<b>10,848</b>	<b>10,848</b>	<b>10,848</b>	<b>10,848</b>	<b>0</b>
<b>FOREIGN TRADE ZONE</b>								
1-4-81180-7001	Joint Operating Expense	19,478	19,478.00	19,854	19,854	19,888	19,888	34
	<b>TOTAL</b>	<b>19,478</b>	<b>19,478.00</b>	<b>19,854</b>	<b>19,854</b>	<b>19,888</b>	<b>19,888</b>	<b>34</b>
<b>ECONOMIC DEVELOPMENT ACTIVITIES</b>								
1-4-81190-1155	Salaries & Wages - Regular	54,589	57,979.90	62,678	62,678	156,923	67,386	4,708
1-4-81190-2100	FICA	4,177	4,349.22	4,795	4,795	12,005	5,155	360
1-4-81190-2210	VRS Retirement	10,242	10,877.18	13,245	13,245	33,990	14,596	1,351
1-4-81190-2310	Health Dental Insurance	9,846	7,387.66	8,325	8,325	8,325	9,451	1,126
1-4-81190-2400	VRS Life Insurance	732	777.02	840	840	2,103	1,053	213
1-4-81190-2450	VRS Disability Insurance	465	492.80	465	465	1,162	499	34
1-4-81190-2600	Unemployment	30	11.20	30	30	30	30	0
1-4-81190-2710	Worker's Compensation	92	34.93	92	92	92	92	0
1-4-81190-3140	Professional Services	6,350	6,350.00	5,000	5,000	40,000	20,000	15,000
1-4-81190-3600	Advertising	2,000	0.00	2,000	2,000	10,000	10,000	8,000
1-4-81190-5210	Postage	650	5.08	650	650	650	650	0



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
1-4-81190-5230	Communications	1,700	838.46	1,700	1,700	1,700	1,700	0
1-4-81190-5530	Travel Expense	5,000	3,519.77	2,500	2,500	7,500	7,500	5,000
1-4-81190-5540	Education & Training	1,700	1,531.57	1,500	1,500	5,000	5,000	3,500
1-4-81190-5810	Dues, Memberships & Subscriptions	3,200	2,600.00	5,700	5,700	20,000	20,000	14,300
1-4-81190-6014	Operating Supplies	1,800	1,798.15	2,000	2,000	2,000	2,000	0
<b>TOTAL</b>		<b>102,573</b>	<b>98,552.94</b>	<b>111,520</b>	<b>111,520</b>	<b>301,480</b>	<b>165,112</b>	<b>53,592</b>
<b>CODE COMPLIANCE</b>								
1-4-82010-1145	Salaries & Wages - Regular	43,114	43,113.64	44,774	44,774	47,583	47,583	2,809
1-4-82010-1245	Salaries & Wages - Overtime	0	92.22	500	500	500	500	0
1-4-82010-2100	FICA	3,300	2,768.11	3,464	3,464	3,679	3,679	215
1-4-82010-2210	VRS Retirement	8,089	8,088.12	8,131	8,131	8,642	8,642	511
1-4-82010-2310	Health Dental Insurance	15,960	16,117.00	17,993	17,993	17,993	19,844	1,851
1-4-82010-2400	VRS Life Insurance	578	577.68	600	600	638	638	38
1-4-82010-2450	VRS Disability Insurance	356	0.00	356	356	0	0	(356)
1-4-82010-2600	Unemployment	30	11.20	30	30	30	30	0
1-4-82010-2710	Worker's Compensation	1,357	563.82	1,357	1,357	1,357	1,357	0
1-4-82010-5210	Postage	750	477.73	750	750	750	750	0
1-4-82010-5230	Communications	1,500	1,626.08	1,500	1,500	1,500	1,500	0
1-4-82010-5530	Travel Expense	500	0.00	500	500	500	500	0
1-4-82010-5540	Education & Training	500	153.00	500	500	500	500	0
1-4-82010-6001	Printing & Office Supplies	500	261.61	500	500	500	500	0
1-4-82010-6014	Operating Supplies & Materials	2,197	2,197.07	1,000	1,000	1,000	1,000	0
1-4-82010-8112	Other Improvements & Construction	18,803	18,773.50	20,000	20,000	100,000	50,000	30,000
<b>TOTAL</b>		<b>97,534</b>	<b>94,820.78</b>	<b>101,955</b>	<b>101,955</b>	<b>185,172</b>	<b>137,023</b>	<b>35,068</b>
<b>CONTINGENCY FUND</b>								
1-4-91020-5890	Contingency Fund	38,459	10,040.60	100,000	48,357	150,000	146,657	46,657
<b>TOTAL</b>		<b>38,459</b>	<b>10,040.60</b>	<b>100,000</b>	<b>48,357</b>	<b>150,000</b>	<b>146,657</b>	<b>46,657</b>
<b>INSURANCE</b>								
1-4-91030-5304	Insurance on Equipment	98,540	90,717.43	101,989	101,989	107,100	107,100	5,111
1-4-91030-5307	Professional Liability Insurance	97,526	101,142.99	104,683	104,683	109,920	109,920	5,237
1-4-91030-5308	Property & Contents Insurance	52,000	56,205.58	58,173	58,173	61,100	61,100	2,927
<b>TOTAL</b>		<b>248,066</b>	<b>248,066.00</b>	<b>264,845</b>	<b>264,845</b>	<b>278,120</b>	<b>278,120</b>	<b>13,275</b>
<b>DUES</b>								
1-4-91040-5810	Dues (Virginia Municipal League)	10,906	10,465.00	11,452	11,452	11,452	11,452	0
<b>TOTAL</b>		<b>10,906</b>	<b>10,465.00</b>	<b>11,452</b>	<b>11,452</b>	<b>11,452</b>	<b>11,452</b>	<b>0</b>
<b>WASHINGTON COUNTY REVENUE SHARING</b>								
1-4-91050-5880	Revenue Sharing Expense	100,000	62,448.04	115,000	268,250	146,000	146,000	31,000
1-4-91050-5881	Commission on Local Gov't Agreement	46,415	46,414.48	0	0	0	0	0
<b>TOTAL</b>		<b>146,415</b>	<b>108,862.52</b>	<b>115,000</b>	<b>268,250</b>	<b>146,000</b>	<b>146,000</b>	<b>31,000</b>
<b>Judgments and Settlements</b>								
1-4-91100-5910	Fines	92,000	92,000.00	0	0	0	0	0
<b>TOTAL</b>		<b>92,000</b>	<b>92,000.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
General Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>DEBT SERVICE-GENERAL</b>								
1-4-94030-9110	Principal Payments	2,885,150	2,885,150.00	2,496,700	2,496,700	2,124,950	2,124,950	(371,750)
1-4-94030-9112	Principal Payments - Disposal	0	0.00	1,215,300	1,215,300	1,675,050	1,675,050	459,750
1-4-94030-9120	Interest on Long Term Debts	2,462,634	2,462,617.43	2,384,140	2,384,140	2,328,793	2,328,793	(55,347)
1-4-94030-9122	Interest Payments - Disposal	0	0.00	2,542,442	2,542,442	2,520,646	2,520,646	(21,796)
1-4-94030-9130	Other Debt Service Costs	7,393	7,392.60	15,000	15,000	15,000	15,000	0
	<b>TOTAL</b>	<b>5,355,177</b>	<b>5,355,160.03</b>	<b>8,653,582</b>	<b>8,653,582</b>	<b>8,664,439</b>	<b>8,664,439</b>	<b>10,857</b>
<b>TRANSFERS</b>								
1-4-99000-9201	Transfer To Solid Waste Disposal	2,563,857	1,416,756.56	0	0	0	0	0
1-4-99000-9202	Transfer to Transit Fund	78,369	50,352.92	68,583	68,583	0	0	(68,583)
1-4-99000-9204	Transfer to IDA	12,585	12,360.00	57,475	57,475	58,100	58,100	625
1-4-99000-9205	Transfer to IDA-DRI	2,578,115	2,568,463.50	2,701,000	2,701,000	2,843,700	2,848,700	147,700
1-4-99000-9206	Transfer to IDA-Tourism	120,000	114,407.48	120,000	120,000	128,000	128,000	8,000
1-4-99000-9207	Transfer to IDA-Economic Incentives	441,858	471,648.85	434,000	434,000	58,821	58,821	(375,179)
1-4-99000-9208	Transfer to IDA-School Lease Revenue Debt	0	0.00	400,000	400,000	0	0	(400,000)
1-4-99000-9210	Transfer for Capital Projects	65,775	65,775.00	166,411	166,411	95,359	95,359	(71,052)
1-4-99000-9215	Transfer for LF Capital Projects	563,750	563,750.00	1,209,580	459,580	2,406,845	2,406,845	1,197,265
	<b>TOTAL</b>	<b>6,424,309</b>	<b>5,263,514.31</b>	<b>5,157,049</b>	<b>4,407,049</b>	<b>5,590,825</b>	<b>5,595,825</b>	<b>438,776</b>
	<b>TOTAL EXPENDITURES</b>	<b>72,900,143</b>	<b>65,651,993.45</b>	<b>87,549,125</b>	<b>91,205,668</b>	<b>97,757,435</b>	<b>95,298,016</b>	<b>7,748,891</b>



**City of Bristol Virginia**  
**Budget Comparison & Budget for 2025-2026**  
**Community Development Block Grant Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>REVENUES</b>								
<b>REVENUE FROM THE FEDERAL GOVERNMENT</b>								
<b>CATEGORICAL AID</b>								
2-3-33100-1	Entitlement Grants	270,000	215,396.35	270,000	270,000	260,000	260,000	(10,000)
2-3-33100-3	Entitlement Grant-Carryover	150,000	169,111.58	100,000	100,000	61,000	61,000	(39,000)
2-3-33100-4	CARES Funds	96,100	63,961.56	15,000	45,770	0	0	(15,000)
<b>TOTAL REVENUES</b>		<b>516,100</b>	<b>448,469.49</b>	<b>385,000</b>	<b>415,770</b>	<b>321,000</b>	<b>321,000</b>	<b>(64,000)</b>
<b>EXPENDITURES</b>								
<b>CDBG PROGRAM CURRENT EXPENSES</b>								
2-4-95140-1	Highlands Community Svc-CAC	0	2,500.00	0	0	0	0	0
2-4-95140-4	King's Mt. Supportive Housing	0	500.00	0	0	0	0	0
2-4-95140-10	United Way - HOME	0	4,631.50	0	0	0	0	0
2-4-95140-12	Sidewalk Improvements	0	4,351.83	0	0	0	0	0
2-4-95140-14	Economic Development	0	3,000.00	0	0	0	0	0
2-4-95140-17	Code Enforcement	0	5,313.60	0	0	0	0	0
2-4-95140-22	Appalachian Independence Center	0	1,466.42	0	0	0	0	0
2-4-95140-3125	Administrative Fees	54,000	49,134.28	54,000	54,000	52,000	52,000	(2,000)
2-4-95140-3140	Professional Services	175,500	145,147.11	176,000	176,000	173,000	173,000	(3,000)
2-4-95140-5725	Public Service Payments	40,500	23,610.32	40,000	40,000	35,000	35,000	(5,000)
<b>TOTAL CURRENT EXPENSES</b>		<b>270,000</b>	<b>239,655.06</b>	<b>270,000</b>	<b>270,000</b>	<b>260,000</b>	<b>260,000</b>	<b>(10,000)</b>
<b>CDBG PROGRAM PRIOR-YEAR CARRYOVER EXPENSES</b>								
2-4-91010-1	Administrative Fees	0	3,802.87	0	0	0	0	0
2-4-95150-9	Emergency Housing Repair	0	0.00	0	0	15,000	15,000	15,000
2-4-95150-12	Sidewalk Improvements	0	0.00	0	0	30,000	30,000	30,000
2-4-95150-22	Demolition	0	0.00	0	0	10,000	10,000	10,000
2-4-95150-23	Enterprise Zone Incentives	0	0.00	0	0	6,000	6,000	6,000
2-4-95150-3140	Professional Services	144,691	141,050.00	100,000	100,000	0	0	(100,000)
2-4-95160-1	CDBG CV Cares Funds	101,409	63,961.56	15,000	45,770	0	0	(15,000)
<b>TOTAL PRIOR-YEAR CARRYOVER EXPENSES</b>		<b>246,100</b>	<b>208,814.43</b>	<b>115,000</b>	<b>145,770</b>	<b>61,000</b>	<b>61,000</b>	<b>(54,000)</b>
<b>TOTAL EXPENDITURES</b>		<b>516,100</b>	<b>448,469.49</b>	<b>385,000</b>	<b>415,770</b>	<b>321,000</b>	<b>321,000</b>	<b>(64,000)</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
Local Funded Capital Projects Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>REVENUE</b>								
<b>REVENUE FROM LOCAL SOURCES</b>								
<b>BEGINNING FUND BALANCE</b>								
7-3-10110-1	Beginning Fund Balance	592,320	592,320.00	0	38,508	100,000	100,000	100,000
	<b>TOTAL</b>	<b>592,320</b>	<b>592,320.00</b>	<b>0</b>	<b>38,508</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>FEDERAL REVENUE</b>								
7-3-33010-35	Federal Grant Revenue	477,000	0.00	0	0	0	0	0
	<b>TOTAL</b>	<b>477,000</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>								
<b>TRANSFERS</b>								
7-3-41020-1	Transfer from the General Fund	563,750	563,750.00	1,209,580	459,580	2,406,845	2,406,845	1,197,265
	<b>TOTAL</b>	<b>563,750</b>	<b>563,750.00</b>	<b>1,209,580</b>	<b>459,580</b>	<b>2,406,845</b>	<b>2,406,845</b>	<b>1,197,265</b>
	<b>TOTAL REVENUES</b>	<b>1,633,070</b>	<b>1,156,070.00</b>	<b>1,209,580</b>	<b>498,088</b>	<b>2,506,845</b>	<b>2,506,845</b>	<b>1,297,265</b>
<b>EXPENDITURES</b>								
<b>INFORMATION TECHNOLOGY</b>								
7-4-12095-8105	Other Equipment	0	0.00	0	0	385,000	385,000	385,000
	<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>385,000</b>	<b>385,000</b>	<b>385,000</b>
<b>ELECTORAL BOARD</b>								
7-4-13010-6014	Operating Supplies & Materials	7,115	6,079.61	0	0	0	0	0
7-4-13010-8105	Other Equipment	92,485	92,485.00	0	0	0	0	0
	<b>TOTAL</b>	<b>99,600</b>	<b>98,564.61</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>POLICE DEPARTMENT</b>								
7-4-31010-8101	Vehicle Rotation	905,150	823,887.75	600,000	70,000	600,000	600,000	0
7-4-31010-8105	Other Equipment	36,000	36,000.00	18,000	18,000	58,845	58,845	40,845
	<b>TOTAL</b>	<b>941,150</b>	<b>859,887.75</b>	<b>618,000</b>	<b>88,000</b>	<b>658,845</b>	<b>658,845</b>	<b>40,845</b>
<b>FIRE DEPARTMENT</b>								
7-4-32010-8101	Vehicle Rotation	0	0.00	0	0	325,000	325,000	325,000
7-4-32010-8105	Other Equipment	70,000	31,774.56	262,000	80,508	300,000	300,000	38,000
	<b>TOTAL</b>	<b>70,000</b>	<b>31,774.56</b>	<b>262,000</b>	<b>80,508</b>	<b>625,000</b>	<b>625,000</b>	<b>363,000</b>
<b>CITY SHERIFF &amp; JAIL</b>								
7-4-33010-8101	Vehicle Rotation	0	0.00	0	0	130,000	130,000	130,000
7-4-33010-8105	Other Equipment and Improvements	0	0.00	29,530	29,530	20,000	20,000	(9,530)
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>29,530</b>	<b>29,530</b>	<b>150,000</b>	<b>150,000</b>	<b>120,470</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
Local Funded Capital Projects Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>FLEET MAINTENANCE</b>								
7-4-41050-8101	Vehicle Rotation	0	0.00	115,000	115,000	55,000	55,000	(60,000)
	<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>115,000</b>	<b>115,000</b>	<b>55,000</b>	<b>55,000</b>	<b>(60,000)</b>
<b>REFUSE COLLECTION</b>								
7-4-42010-8101	Vehicle Rotation	0	0.00	0	0	325,000	325,000	325,000
	<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>
<b>DISPOSAL SERVICES</b>								
7-4-42030-8101	Vehicle Rotation	0	0.00	0	0	146,000	146,000	146,000
	<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>146,000</b>	<b>146,000</b>	<b>146,000</b>
<b>MAINT MUNICIPAL BUILDINGS</b>								
7-4-43010-8105	Facilities Improvements	100,000	49,781.95	100,000	100,000	100,000	100,000	0
	<b>TOTAL</b>	<b>100,000</b>	<b>49,781.95</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>PARKS &amp; RECREATION DEPT - OPERATIONS</b>								
7-4-71010-8101	Vehicle Rotation	0	0.00	0	0	62,000	62,000	62,000
7-4-71010-8105	Other Equipment	0	0.00	47,050	47,050	0	0	(47,050)
	<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>47,050</b>	<b>47,050</b>	<b>62,000</b>	<b>62,000</b>	<b>14,950</b>
<b>PARKS &amp; RECREATION DEPT - PROGRAMMING</b>								
7-4-71030-8101	Vehicle Rotation	0	0.00	38,000	38,000	0	0	(38,000)
	<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>38,000</b>	<b>38,000</b>	<b>0</b>	<b>0</b>	<b>(38,000)</b>
<b>TRANSFERS</b>								
7-4-99000-9201	Transfer to General Fund	422,320	422,320.00	0	0	0	0	0
	<b>TOTAL</b>	<b>422,320</b>	<b>422,320.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,633,070</b>	<b>1,462,329</b>	<b>1,209,580</b>	<b>498,088</b>	<b>2,506,845</b>	<b>2,506,845</b>	<b>1,297,265</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
State and Federal Funded Capital Projects Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>REVENUE</b>								
<b>REVENUE FROM THE COMMONWEALTH</b>								
9-3-24010-6	State Categorical Aid	0	0.00	8,404,873	8,404,873	7,891,231	7,891,231	(513,642)
<b>TOTAL REVENUE FROM THE COMMONWEALTH</b>		<b>0</b>	<b>0.00</b>	<b>8,404,873</b>	<b>8,404,873</b>	<b>7,891,231</b>	<b>7,891,231</b>	<b>(513,642)</b>
<b>REVENUE FROM FEDERAL GOVERNMENT</b>								
9-3-33020-1	Federal Categorical Grants	14,883,558	707,031.21	689,802	689,802	0	0	(689,802)
<b>TOTAL REVENUE FROM FEDERAL GOVERNMENT</b>		<b>14,883,558</b>	<b>707,031.21</b>	<b>689,802</b>	<b>689,802</b>	<b>0</b>	<b>0</b>	<b>(689,802)</b>
<b>TRANSFERS</b>								
9-3-41020-1	Transfer from Gen Fund	65,775	65,775.00	166,411	166,411	95,359	95,359	(71,052)
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>65,775</b>	<b>65,775.00</b>	<b>166,411</b>	<b>166,411</b>	<b>95,359</b>	<b>95,359</b>	<b>(71,052)</b>
<b>TOTAL REVENUES</b>		<b>14,949,333</b>	<b>772,806.21</b>	<b>9,261,086</b>	<b>9,261,086</b>	<b>7,986,590</b>	<b>7,986,590</b>	<b>(1,274,496)</b>
<b>EXPENDITURES</b>								
<b>LEE HIGHWAY PROJECT PHASE 1B</b>								
9-4-95735-3600	Advertising	0	551.70	0	0	0	0	0
9-4-95735-8112	Other Improvements or Construction	3,288,750	0.00	6,615,930	6,615,930	3,307,966	3,307,966	(3,307,964)
<b>TOTAL</b>		<b>3,288,750</b>	<b>551.70</b>	<b>6,615,930</b>	<b>6,615,930</b>	<b>3,307,966</b>	<b>3,307,966</b>	<b>(3,307,964)</b>
<b>LEE HWY SHARED USE PATH - OVERHILL TO CLOVER</b>								
9-4-95750-8112	Other Improvements or Construction	289,057	0.00	289,057	289,057	289,057	289,057	0
<b>TOTAL</b>		<b>289,057</b>	<b>0.00</b>	<b>289,057</b>	<b>289,057</b>	<b>289,057</b>	<b>289,057</b>	<b>0</b>
<b>GOODSON STEET BRIDGE - REPLACEMENT</b>								
9-4-95770-3140	Professional Services	3,313,468	8,667.85	569,152	569,152	1,259,564	1,259,564	690,412
<b>TOTAL</b>		<b>3,313,468</b>	<b>8,667.85</b>	<b>569,152</b>	<b>569,152</b>	<b>1,259,564</b>	<b>1,259,564</b>	<b>690,412</b>
<b>DRAINAGE IMPROVEMENTS</b>								
9-4-95800-8112	Other Improvements or Construction	0	0.00	75,000	75,000	75,000	75,000	0
<b>TOTAL</b>		<b>0</b>	<b>0.00</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>
<b>PIEDMONT AVE &amp; STATE ST PED SIGNAL</b>								
9-4-95810-8112	Other Improvements or Construction	376,592	0.00	406,570	406,570	0	0	(406,570)



**City of Bristol Virginia**  
**Budget Comparison & Budget for 2025-2026**  
**State and Federal Funded Capital Projects Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>TOTAL</b>		<b>376,592</b>	<b>0.00</b>	<b>406,570</b>	<b>406,570</b>	<b>0</b>	<b>0</b>	<b>(406,570)</b>
<b>PAULEENA DR &amp; BONHAM RD-SIDEWALK</b>								
9-4-95815-8112	Other Improvements or Construction	141,350	0.00	283,232	283,232	0	0	(283,232)
<b>TOTAL</b>		<b>141,350</b>	<b>0.00</b>	<b>283,232</b>	<b>283,232</b>	<b>0</b>	<b>0</b>	<b>(283,232)</b>
<b>EUCLID - BOB MORRISON SIGNAL</b>								
9-4-95825-8112	Other Improvements or Construction	962,403	170,053.28	0	0	0	0	0
<b>TOTAL</b>		<b>962,403</b>	<b>170,053.28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MARTIN LUTHER KING-BRIDGE REHAB</b>								
9-4-95840-3140	Professional Services	2,150,000	5,876.34	163,832	163,832	1,105,650	1,105,650	941,818
<b>TOTAL</b>		<b>2,150,000</b>	<b>5,876.34</b>	<b>163,832</b>	<b>163,832</b>	<b>1,105,650</b>	<b>1,105,650</b>	<b>941,818</b>
<b>OAK STREET BRIDGE REHABILITATION</b>								
9-4-95865-3140	Professional Services	4,427,713	8,320.33	604,843	604,843	1,949,353	1,949,353	1,344,510
<b>TOTAL</b>		<b>4,427,713</b>	<b>8,320.33</b>	<b>604,843</b>	<b>604,843</b>	<b>1,949,353</b>	<b>1,949,353</b>	<b>1,344,510</b>
<b>SHARED USE PATH OVERHILL SHIPLEY</b>								
9-4-95870-8112	Other Improvements & Construction	0	0.00	253,470	253,470	0	0	(253,470)
<b>TOTAL</b>		<b>0</b>	<b>0.00</b>	<b>253,470</b>	<b>253,470</b>	<b>0</b>	<b>0</b>	<b>(253,470)</b>
<b>TOTAL EXPENDITURES</b>		<b>14,949,333</b>	<b>193,469.50</b>	<b>9,261,086</b>	<b>9,261,086</b>	<b>7,986,590</b>	<b>7,986,590</b>	<b>(1,274,496)</b>



**City of Bristol Virginia**  
**Budget Comparison & Budget for 2025-2026**  
**Commonwealth Attorney Federal Revenue Sharing Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>REVENUES</b>								
<b>REVENUE FROM LOCAL SOURCES</b>								
11-3-10110-1	Beginning Fund Balance	122,168	122,167.07	100,000	123,159	128,248	128,248	28,248
11-3-15010-1	Interest on Federal Shared Funds	1,000	5,850.66	1,000	1,000	4,488	4,488	3,488
<b>TOTAL REVENUES</b>		<b>123,168</b>	<b>128,017.73</b>	<b>101,000</b>	<b>124,159</b>	<b>132,736</b>	<b>132,736</b>	<b>31,736</b>
<b>EXPENDITURES</b>								
<b>COMMONWEALTH ATTORNEY</b>								
11-4-12010-5845	Bank Charges	300	0.00	300	300	300	300	0
11-4-12010-6014	Operating Supplies	97,868	0.00	75,700	98,859	107,436	107,436	31,736
11-4-12010-8102	Office Furniture & Equipment	25,000	4,859.46	25,000	25,000	25,000	25,000	0
<b>TOTAL EXPENDITURES</b>		<b>123,168</b>	<b>4,859.46</b>	<b>101,000</b>	<b>124,159</b>	<b>132,736</b>	<b>132,736</b>	<b>31,736</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
Transit Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>REVENUES</b>								
<b>REVENUE FROM LOCAL SOURCES</b>								
15-3-10110-1	Beginning Fund Balance	0	0.00	0	0	0	125,006	125,006
15-3-15010-1	Interest on Bank Deposits	5,000	15,848.74	5,000	5,000	0	20,000	15,000
15-3-15020-6	Advertising Revenue- City Buses	0	4,371.00	1,500	1,500	1,500	1,500	0
15-3-16080-1	City Transit Fees	30,000	28,275.24	30,000	30,000	30,000	30,000	0
15-3-18020-5	Sale of Equipment	2,000	0.00	2,500	2,500	2,500	2,500	0
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>		<b>37,000</b>	<b>48,494.98</b>	<b>39,000</b>	<b>39,000</b>	<b>34,000</b>	<b>179,006</b>	<b>140,006</b>
<b>REVENUE FROM THE COMMONWEALTH</b>								
15-3-24010-8	Metro Planning Organization-Bristol	45,000	34,682.56	0	0	0	0	0
15-3-24010-9	Mass Transit Operating Expense	56,000	135,923.00	135,000	135,000	135,000	135,000	0
15-3-24010-10	Mass Transit Capital Expense	59,200	0.00	156,394	156,394	23,500	23,500	(132,894)
15-3-24010-79	Metro Planning Organization-VDOT	29,000	47,809.18	0	0	0	0	0
15-3-24010-85	Miscellaneous State Revenue	0	864.20	0	0	162,400	162,400	162,400
<b>TOTAL REVENUE FROM THE COMMONWEALTH</b>		<b>189,200</b>	<b>219,278.94</b>	<b>291,394</b>	<b>291,394</b>	<b>320,900</b>	<b>320,900</b>	<b>29,506</b>
<b>REVENUE FROM FEDERAL GOVERNMENT</b>								
15-3-33010-1	FTA - Operating Funds	360,000	541,311.00	250,000	250,000	250,000	250,000	0
15-3-33010-2	FTA - Capital Funds	408,000	109,802.00	261,636	261,636	117,600	117,600	(144,036)
15-3-33010-3	Other Federal Revenue	0	0.00	60,000	60,000	80,000	80,000	20,000
<b>TOTAL REVENUE FROM FEDERAL GOVERNMENT</b>		<b>768,000</b>	<b>651,113.00</b>	<b>571,636</b>	<b>571,636</b>	<b>447,600</b>	<b>447,600</b>	<b>(144,036)</b>
<b>OTHER FINANCING SOURCES</b>								
15-3-41020-1	From General Fund	78,369	50,352.92	68,583	68,583	0	0	(68,583)
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>78,369</b>	<b>50,352.92</b>	<b>68,583</b>	<b>68,583</b>	<b>0</b>	<b>0</b>	<b>(68,583)</b>
<b>TOTAL REVENUES</b>		<b>1,072,569</b>	<b>969,239.84</b>	<b>970,613</b>	<b>970,613</b>	<b>802,500</b>	<b>947,506</b>	<b>(43,107)</b>
<b>EXPENDITURES</b>								
<b>TRANSIT</b>								
15-4-91010-1181	Salaries & Wages - Regular	269,475	216,470.19	228,740	228,740	0	241,279	12,539
15-4-91010-1281	Salaries & Wages - Overtime	5,500	17,833.96	5,500	5,500	0	15,000	9,500
15-4-91010-1282	Salaries & Wages - Overtime-Special	5,500	1,958.92	5,500	5,500	0	5,500	0
15-4-91010-2100	FICA	22,605	17,000.99	18,341	18,341	0	20,027	1,686
15-4-91010-2210	VRS Retirement	50,773	37,058.50	45,721	45,721	0	45,721	0
15-4-91010-2310	Medical Insurance	34,923	29,922.12	51,428	51,428	51,428	51,428	0
15-4-91010-2400	VRS Life Insurance	3,628	2,647.26	3,066	3,066	0	2,932	(134)



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
Transit Fund-Detail**

Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
15-4-91010-2450	VRS Disability Insurance	1,525	759.28	1,247	1,247	0	496	(751)
15-4-91010-2600	Unemployment	470	93.71	470	470	0	470	0
15-4-91010-2710	Worker's Compensation	8,605	4,200.02	8,853	8,853	8,853	8,853	0
15-4-91010-3135	Contract Labor	28,600	24,161.04	10,000	10,000	10,000	10,000	0
15-4-91010-3140	Professional Services	7,155	7,155.46	75,000	75,000	100,000	100,000	25,000
15-4-91010-3320	Maintenance - Machinery & Equipment	9,500	5,706.94	9,500	9,500	9,500	9,500	0
15-4-91010-3600	Advertising	500	0.00	1,000	1,000	1,000	1,000	0
15-4-91010-5210	Postage	60	29.72	100	100	100	100	0
15-4-91010-5230	Communications	2,500	2,106.88	2,500	2,500	2,500	2,500	0
15-4-91010-5530	Travel-Metro Planning Organization	0	1,458.72	0	0	0	0	0
15-4-91010-5535	Travel	2,000	2,069.96	3,000	3,000	3,000	3,000	0
15-4-91010-5891	Metro Planning Organization	15,000	6,813.89	0	0	0	0	0
15-4-91010-6001	Printing & Office Supplies	750	447.12	900	900	1,000	1,000	100
15-4-91010-6008	Motor Fuel & Lubricants	57,000	50,421.20	57,000	57,000	57,000	57,000	0
15-4-91010-6009	Repair & Parts - Equipment	13,000	10,204.42	18,000	18,000	18,000	18,000	0
15-4-91010-6011	Clothing & Personal Supplies	500	0.00	700	700	700	700	0
15-4-91010-6014	Operating Supplies & Materials	3,000	675.67	3,000	3,000	3,000	3,000	0
15-4-91010-6020	Demonstration Grant Expenditures	0.00	0.00	0	0	203,000	203,000	203,000
15-4-91010-8101	Other Equipment	530,000	138,432.00	421,047	421,047	147,000	147,000	(274,047)
<b>TOTAL EXPENDITURES</b>		<b>1,072,569</b>	<b>577,627.97</b>	<b>970,613</b>	<b>970,613</b>	<b>616,081</b>	<b>947,506</b>	<b>(23,107)</b>



**City of Bristol Virginia**  
**Budget Comparison & Budget for 2025-2026**  
**Flexible Spending Account Fund-Detail**

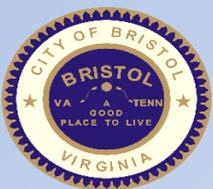
Code		Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>REVENUES</b>								
<b>REVENUE FROM LOCAL SOURCES</b>								
20-3-10000-1	Employee Deposits	28,000	36,618.36	36,000	36,000	46,630	46,630	10,630
20-3-10000-2	Interest Earned	500	1,132.98	1,050	1,050	1,200	1,200	150
20-3-10110-1	Beginning Fund Balance	28,006	28,005.19	25,000	29,344	32,453	32,453	7,453
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>		<b>56,506</b>	<b>65,756.53</b>	<b>62,050</b>	<b>66,394</b>	<b>80,283</b>	<b>80,283</b>	<b>18,233</b>
<b>TOTAL REVENUES</b>		<b>56,506</b>	<b>65,756.53</b>	<b>62,050</b>	<b>66,394</b>	<b>80,283</b>	<b>80,283</b>	<b>18,233</b>
<b>EXPENDITURES</b>								
<b>EXPENDITURES</b>								
20-4-20000-1	Claims Paid	56,506	36,413.31	62,050	66,394	80,283	80,283	18,233
<b>TOTAL EXPENDITURES</b>		<b>56,506</b>	<b>36,413.31</b>	<b>62,050</b>	<b>66,394</b>	<b>80,283</b>	<b>80,283</b>	<b>18,233</b>



**City of Bristol Virginia  
Budget Comparison & Budget for 2025-2026  
Asset Forfeiture Fund-Detail**

Code	Final Budget FY 2024	Actual Amount FY 2024	Original Budget Amount FY 2025	Amended Budget Amount FY 2025	Dept Requested Budget Amount FY 2026	Adopted Budget Amount FY 2026	Increase or (Decrease) From Original
<b>REVENUES</b>							
<b>REVENUE FROM LOCAL SOURCES</b>							
30-3-10110-1	199,889	199,888.91	150,000	235,347	120,000	120,000	(30,000)
30-3-15010-1	250	10,502.38	4,500	4,500	6,600	6,600	2,100
30-3-18020-14	0	11,637.85	0	0	0	0	0
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>200,139</b>	<b>222,029.14</b>	<b>154,500</b>	<b>239,847</b>	<b>126,600</b>	<b>126,600</b>	<b>(27,900)</b>
<b>REVENUE FROM THE COMMONWEALTH</b>							
30-3-24010-80	0	4,617.42	0	0	0	0	0
<b>TOTAL REVENUE FROM THE COMMONWEALTH</b>	<b>0</b>	<b>4,617.42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUE FROM FEDERAL GOVERNMENT</b>							
30-3-32010-1	0	80,893.00	0	0	0	0	0
<b>TOTAL REVENUE FROM FEDERAL GOVERNMENT</b>	<b>0</b>	<b>80,893.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>200,139</b>	<b>307,539.56</b>	<b>154,500</b>	<b>239,847</b>	<b>126,600</b>	<b>126,600</b>	<b>(27,900)</b>
<b>EXPENDITURES</b>							
<b>BANK CHARGES</b>							
30-4-12070-1	600	0.00	600	600	800	800	200
<b>TOTAL BANK CHARGES</b>	<b>600</b>	<b>0.00</b>	<b>600</b>	<b>600</b>	<b>800</b>	<b>800</b>	<b>200</b>
<b>ASSET SEIZURE</b>							
30-4-31010-5842	199,539	72,193.33	153,900	239,247	125,800	125,800	(28,100)
<b>TOTAL ASSET SEIZURE</b>	<b>199,539</b>	<b>72,193.33</b>	<b>153,900</b>	<b>239,247</b>	<b>125,800</b>	<b>125,800</b>	<b>(28,100)</b>
<b>TOTAL EXPENDITURES</b>	<b>200,139</b>	<b>72,193.33</b>	<b>154,500</b>	<b>239,847</b>	<b>126,600</b>	<b>126,600</b>	<b>(27,900)</b>

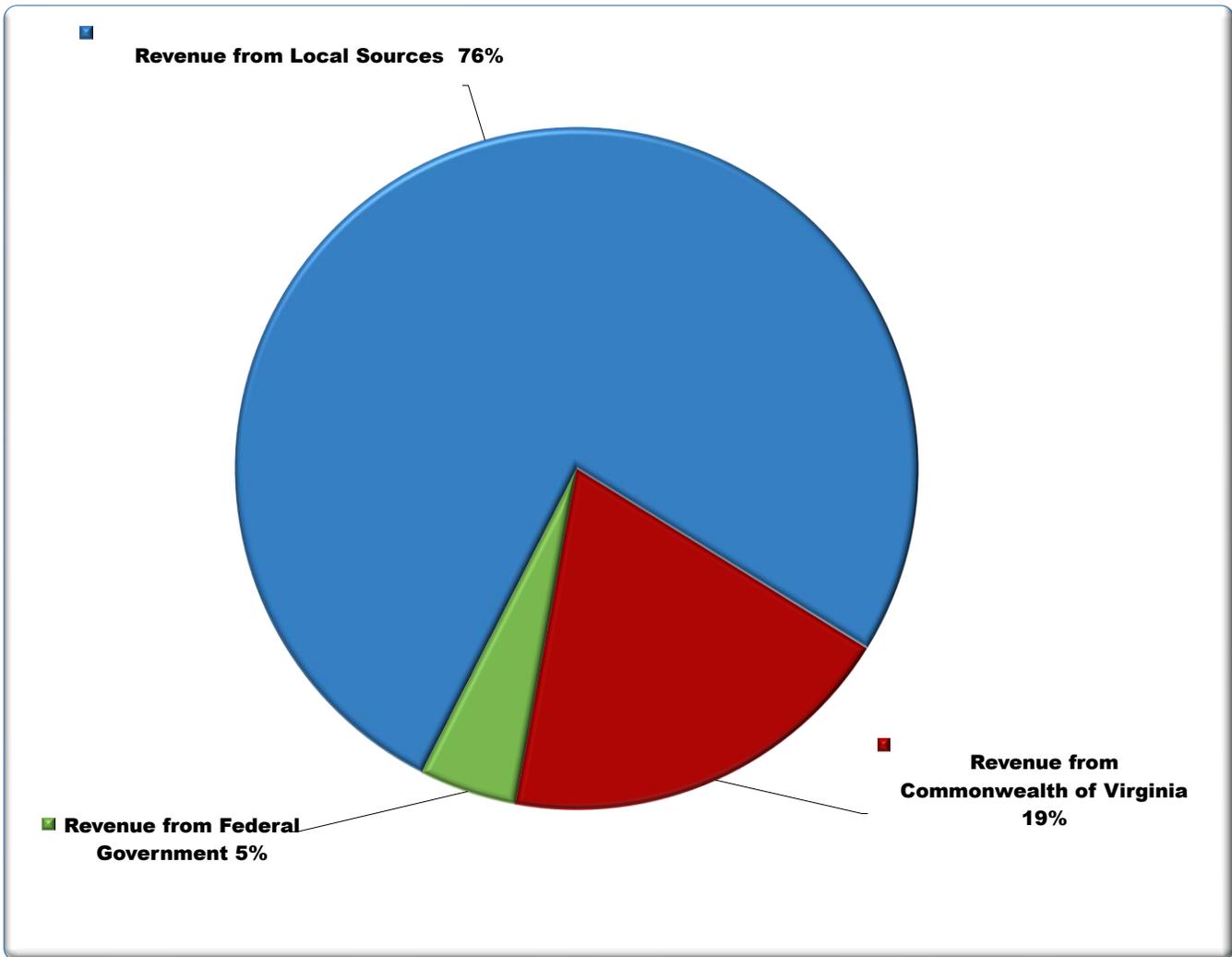
# Financial Information



**FINANCIAL SUMMARY  
GENERAL FUND REVENUES**

	Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>Revenues</b>					
Revenue from Local Sources	55,487,305.21	67,121,204	72,728,787	5,607,583	8.35%
Revenue from Commonwealth of Virginia	16,945,199.85	16,456,265	18,161,909	1,705,644	10.36%
Revenue from Federal Government	3,708,761.01	3,971,656	4,407,320	435,664	10.97%
Other Financing Sources	438,346.47	0	0	0	0.00%
	<b>76,579,612.54</b>	<b>87,549,125</b>	<b>95,298,016</b>	<b>7,748,891</b>	<b>8.85%</b>

**General Fund Revenue**

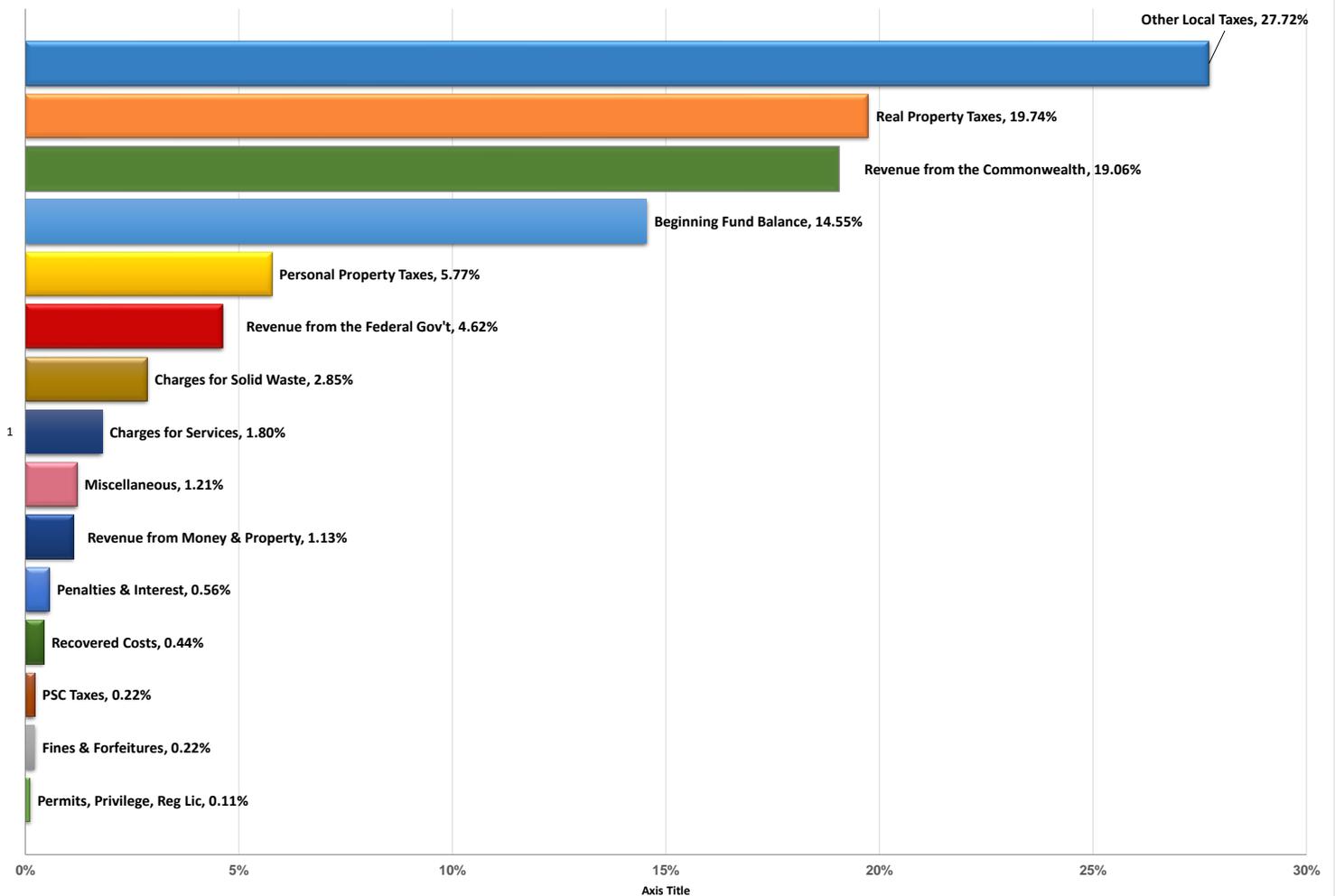


## General Fund-Revenues

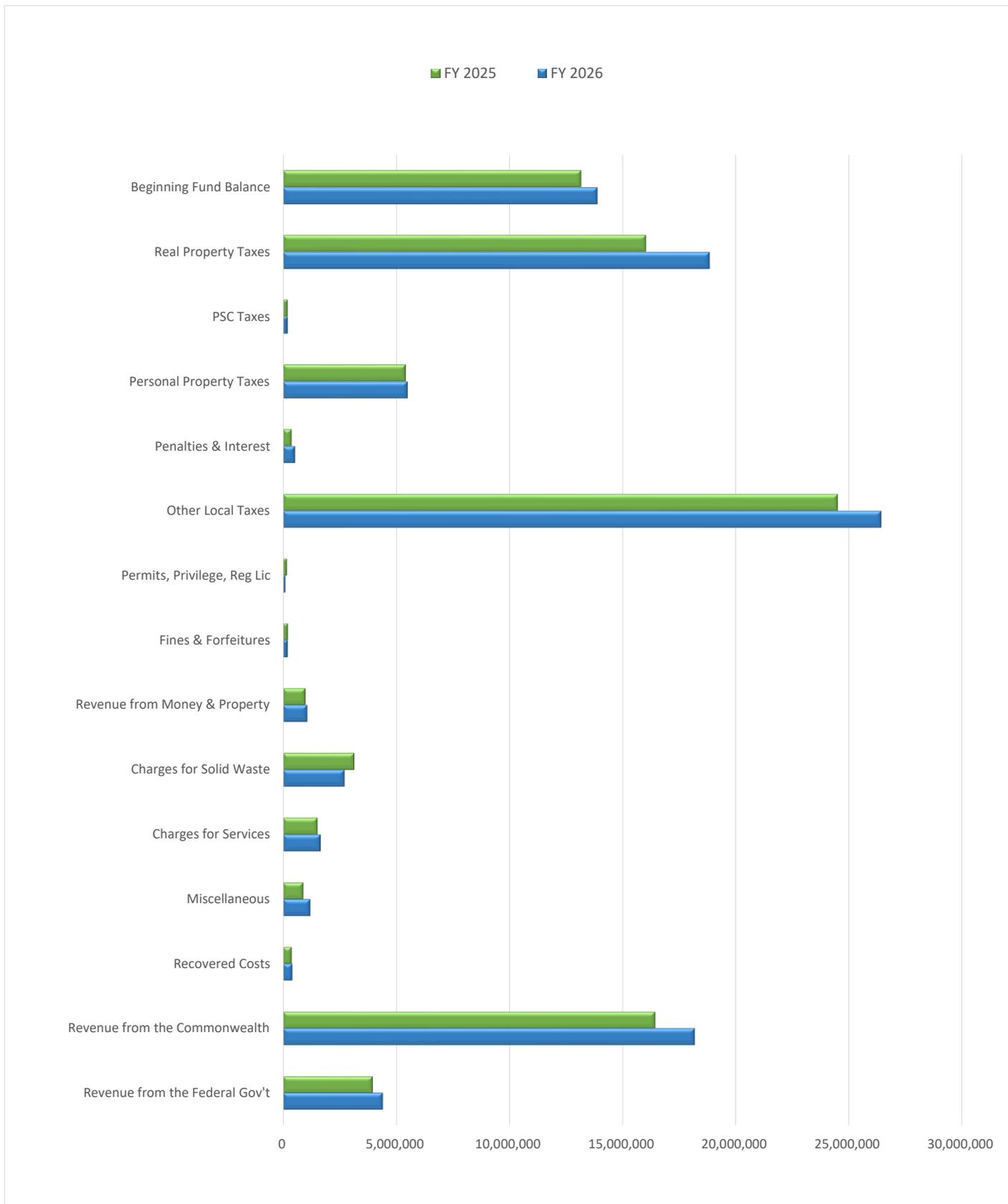
The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund. The General Fund is considered a major fund for financial accounting purposes.

Revenue Summary		Actual Amount	Orig Budget Amount	Budget Amount	Increase	Increase
Revenue Source		FY 2024	FY 2025	FY 2026	(Decrease)	(Decrease)
	Beginning Fund Balance	2,699,429.00	13,180,294	13,866,843	686,549	5.21%
	Real Property Taxes	15,769,350.45	16,045,000	18,814,300	2,769,300	17.26%
	PSC Taxes	201,610.92	209,000	209,000	0	0.00%
	Personal Property Taxes	5,703,272.17	5,429,090	5,500,290	71,200	1.31%
	Penalties & Interest	581,730.19	379,000	537,000	158,000	41.69%
	Other Local Taxes	23,212,265.66	24,515,770	26,415,585	1,899,815	7.75%
	Permits, Privilege, Reg Lic	174,022.10	172,950	101,900	(71,050)	-41.08%
	Fines & Forfeitures	297,415.96	217,700	208,400	(9,300)	-4.27%
	Revenue from Money & Property	1,466,914.23	1,000,420	1,076,000	75,580	7.55%
	Charges for Solid Waste	0.00	3,157,780	2,717,440	(440,340)	-13.94%
	Charges for Services	1,538,306.27	1,527,500	1,663,750	136,250	8.92%
	Miscellaneous	3,444,732	898,900	1,203,479	304,579	33.88%
	Recovered Costs	398,256.10	387,800	414,800	27,000	6.96%
	Revenue from the Commonwealth	16,945,199.85	16,456,265	18,161,909	1,705,644	10.36%
	Revenue from the Federal Gov't	3,708,761.01	3,971,656	4,407,320	435,664	10.97%
	Other Financing Sources	438,346.47	0	0	0	0.00%
<b>TOTAL</b>		<b>76,579,612.54</b>	<b>87,549,125</b>	<b>95,298,016</b>	<b>7,748,891</b>	<b>8.85%</b>

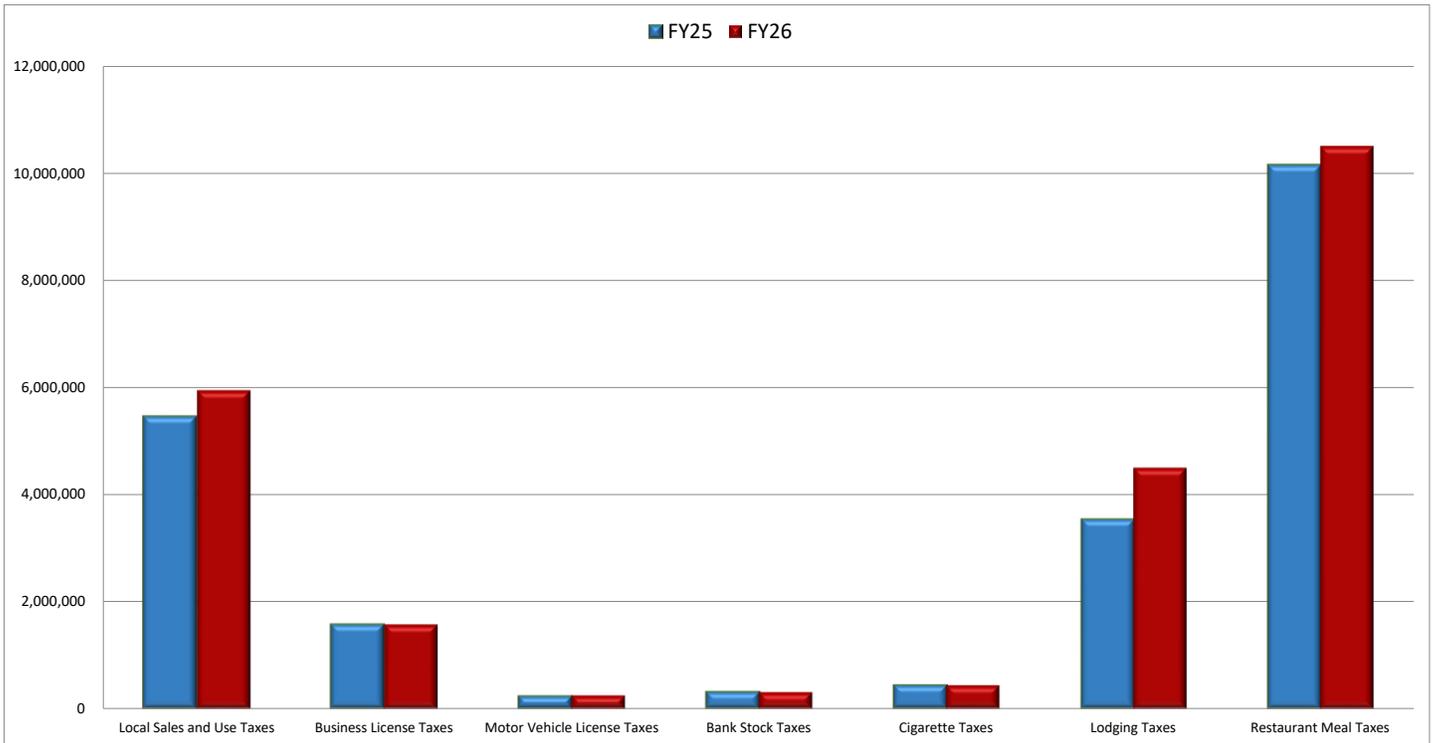
### General Fund Revenue by Source



General Fund - Budgeted Revenue Comparison



## Budgeted Major Local Taxes

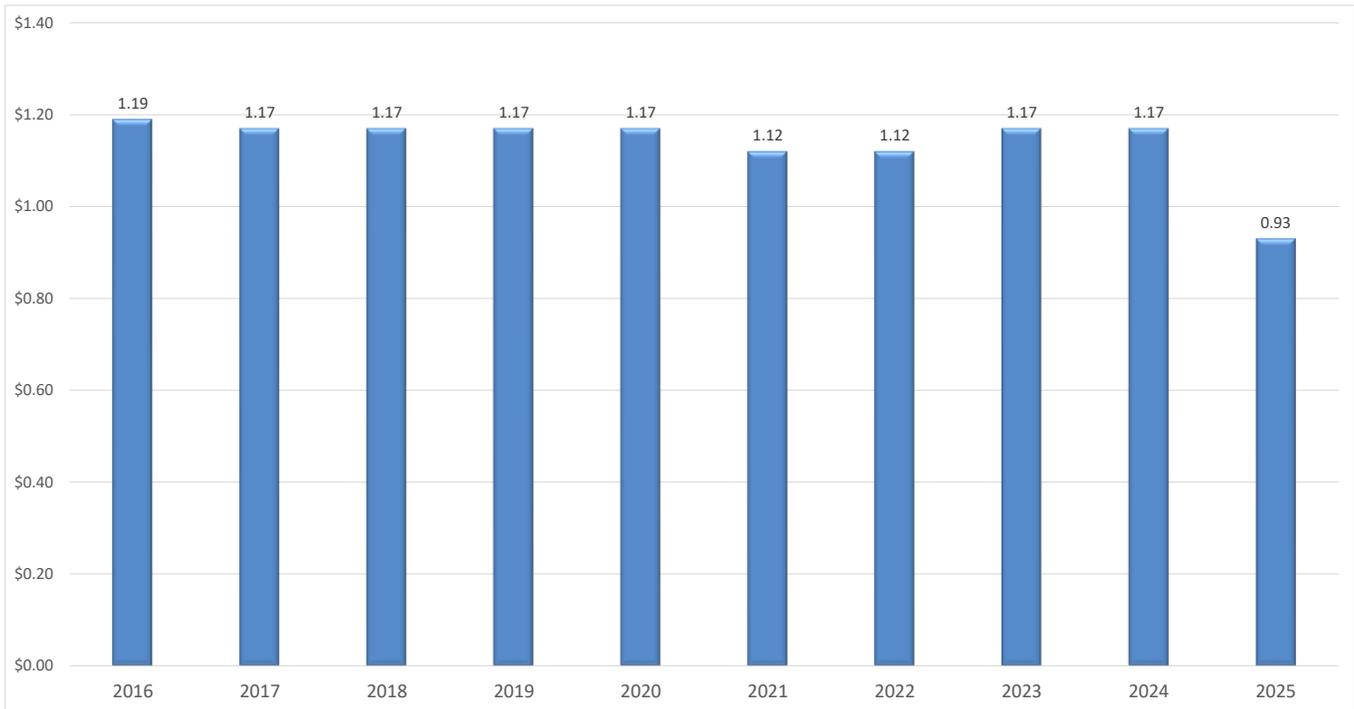


## Tax Rate Schedule

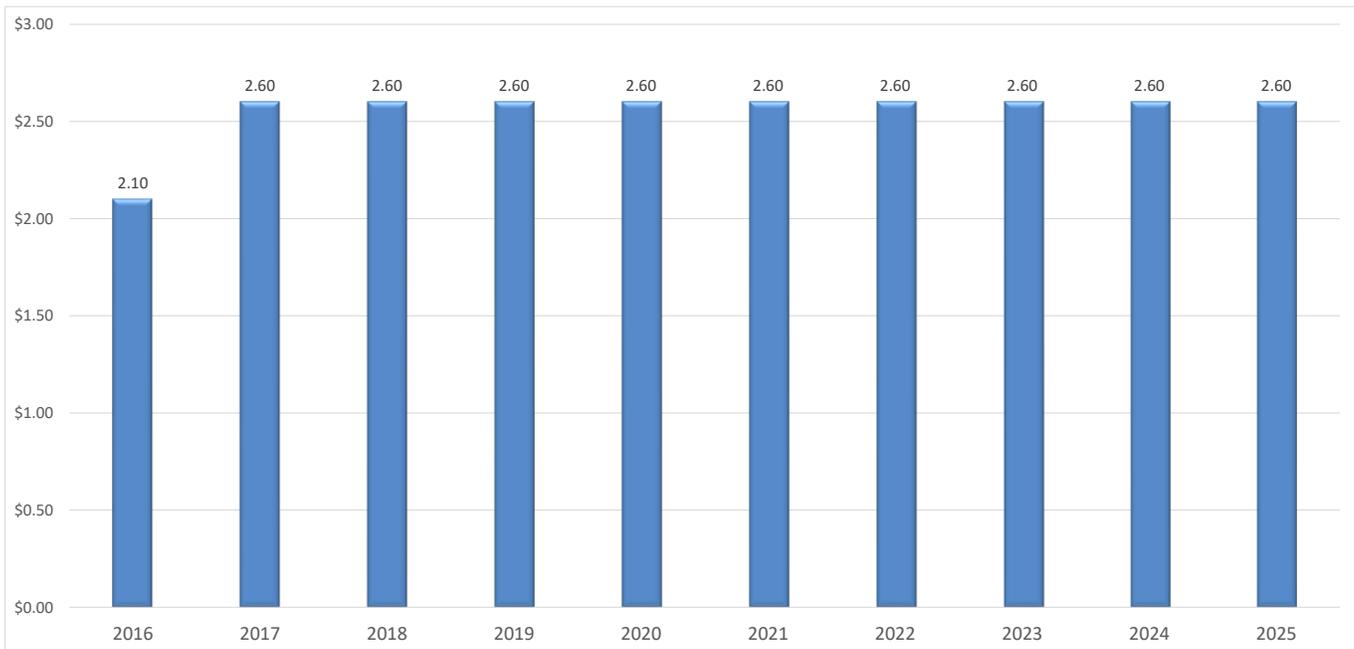
General Property Taxes	Assessment Ratio		Tax Year 2024		Tax Year 2025		% Change
Real Estate Tax	per 100	\$	1.17	\$	0.93	-21%	
Public Service Corp. Tax	per 100	\$	1.17	\$	0.93	-21%	
Mobile Home Tax	per 100	\$	1.17	\$	0.93	-21%	
Personal Property Tax	100%	\$	2.60	\$	2.60	0%	
Business Personal Property Tax	12%	\$	7.00	\$	7.00	0%	
Machinery and Tool Tax	30%	\$	2.60	\$	2.60	0%	
Penalty Rate			10%		10%	0%	
Interest Rate per annum			10%		10%	0%	

Other Local Taxes	Fiscal Year 2025	Fiscal Year 2026	% Change
Local Sales and Use Tax	1%	1%	0%
Consumer Utility Tax	5%	5%	0%
Cigarette Tax	25%	25%	0%
Lodging Tax	15%	15%	0%
Restaurant Meal Tax	10%	10%	0%
Admission Tax	7%	7%	0%

## Real Estate Tax Rate History 2016-2025



## Personal Property Tax Rate History 2016-2025

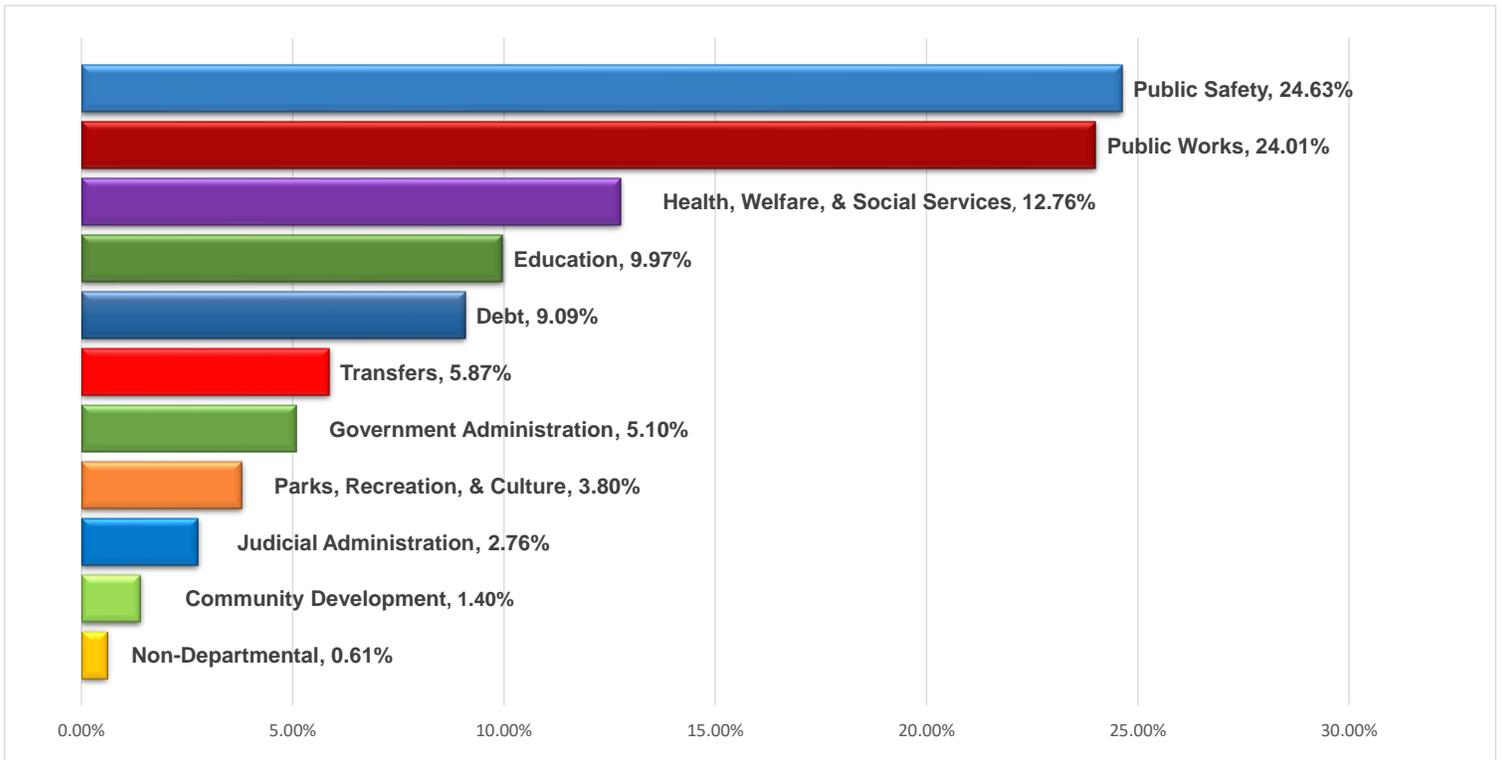


## General Fund-Expenditures

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund. The General Fund is considered a major fund for financial accounting purposes.

<b>Expenditure Summary</b>	<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>Function</b>					
Government Administration	6,415,987.14	4,809,667	4,857,555	47,888	1.00%
Judicial Administration	2,140,877.67	2,365,147	2,632,497	267,350	11.30%
Public Safety	17,571,362.36	19,891,248	23,471,482	3,580,234	18.00%
Public Works	6,358,209.88	22,064,197	22,882,183	817,986	3.71%
Health, Welfare, & Social Services	9,922,963.83	11,135,583	12,157,667	1,022,084	9.18%
Education	8,102,850.00	8,364,207	9,502,555	1,138,348	13.61%
Parks, Recreation & Culture	3,040,636.38	3,341,944	3,619,216	277,272	8.30%
Community Development	1,010,997.73	1,275,204	1,332,368	57,164	4.48%
Non-Departmental	469,434.12	491,297	582,229	90,932	18.51%
Debt	5,355,160.03	8,653,582	8,664,439	10,857	0.13%
Transfers	5,263,514.31	5,157,049	5,595,825	438,776	8.51%
<b>TOTAL</b>	<b>65,651,993.45</b>	<b>87,549,125</b>	<b>95,298,016</b>	<b>7,748,891</b>	<b>8.85%</b>

## General Fund Expenditures by Function





## City of Bristol Virginia General Fund-Detail

Expenditure Summary		Actual Amount FY 2024	Percentage Total FY 2024	Orig Budget Amount FY 2025	Percentage Total FY 2025	Budget Amount FY 2026	Percentage Total FY 2026
<b>DEPARTMENT</b>							
11010	Municipal Council	54,190.74	0.08%	71,141	0.08%	73,941	0.08%
11020	Clerk of Council	34,044.94	0.05%	33,875	0.04%	38,821	0.04%
12010	City Manager	491,580.20	0.75%	541,054	0.62%	601,573	0.63%
12020	Human Resources	222,261.05	0.34%	244,176	0.28%	255,841	0.27%
12030	City Attorney	2,934,537.79	4.47%	499,080	0.57%	503,637	0.53%
12040	Commissioner of the Revenue	304,020.07	0.46%	430,689	0.49%	447,238	0.47%
12050	Board of Real Estate Assessment	66,211.66	0.10%	175,000	0.20%	15,000	0.02%
12070	City Treasurer	491,581.97	0.75%	670,648	0.77%	626,390	0.66%
12090	Finance	488,033.64	0.74%	593,748	0.68%	619,461	0.65%
12095	Information Technology	865,282.84	1.32%	964,555	1.10%	1,067,205	1.12%
12100	Purchasing	48,505.66	0.07%	98,618	0.11%	102,831	0.11%
12110	Independent Auditors	90,304.00	0.14%	96,400	0.11%	108,000	0.11%
12150	Retired Benefits	91,854.82	0.14%	116,930	0.13%	118,930	0.12%
13010	Electoral Board	233,577.76	0.36%	273,753	0.31%	278,687	0.29%
21010	28th Judicial Circuit Court	70,204.23	0.11%	76,209	0.09%	161,388	0.17%
21020	General District Court	18,106.59	0.03%	23,000	0.03%	25,000	0.03%
21030	28th District JDR Court Service Unit	1,471.99	0.00%	2,000	0.00%	2,000	0.00%
21035	Judicial Alternative Sentencing Program	262,329.33	0.40%	291,227	0.33%	284,807	0.30%
21040	Magistrate's Office	661.59	0.00%	2,000	0.00%	2,000	0.00%
21050	Law Library	559.00	0.00%	2,000	0.00%	6,000	0.01%
21060	Victim Witness Program	130,708.01	0.20%	138,899	0.16%	143,868	0.15%
21070	28th Judicial Circuit Court Clerk	612,896.21	0.93%	673,669	0.77%	792,115	0.83%
21080	28th District JDR Court Clerk	8,580.66	0.01%	12,300	0.01%	14,100	0.01%
22010	Commonwealth Attorney	1,035,360.06	1.58%	1,143,843	1.31%	1,201,219	1.26%
31010	Police Department	7,022,821.90	10.70%	7,911,628	9.04%	8,728,203	9.16%
31020	Police Department - Grant Funded	163,022.26	0.25%	70,500	0.08%	128,200	0.13%
32010	Fire Department	4,335,804.92	6.60%	4,690,366	5.36%	5,459,975	5.73%
32030	Fire Department - Grants	165,405.92	0.25%	201,528	0.23%	217,246	0.23%
33010	City Sheriff & Jail	1,469,123.97	2.24%	1,756,318	2.01%	1,804,340	1.89%
33020	Appalachian Juvenile Commission	122,712.00	0.19%	231,956	0.26%	373,180	0.39%
33030	City Sheriff & Jail - Grants	13,701.53	0.02%	7,800	0.01%	19,800	0.02%
33210	SWVA Regional Jail Authority	3,766,732.13	5.74%	4,370,953	4.99%	6,067,000	6.37%
34010	Inspections	195,656.02	0.30%	227,218	0.26%	225,242	0.24%
35010	Animal Control	129,831.96	0.20%	190,110	0.22%	212,846	0.22%
35020	Medical Examiners	360.00	0.00%	500	0.00%	500	0.00%
35030	Emergency Preparedness	46,804.33	0.07%	49,023	0.06%	49,730	0.05%
35040	SW VA Emergency Medical Service	0.00	0.00%	5,000	0.01%	5,000	0.01%
35050	Hazardous Materials Emergency - ERS	19,098.17	0.03%	30,000	0.03%	30,000	0.03%
35060	LODA	120,287.25	0.18%	148,348	0.17%	150,220	0.16%
41010	Public Works Street & Engineering Division	1,456,754.54	2.22%	1,346,429	1.54%	1,559,037	1.64%
41020	VDOT Reimbursed Maintenance	3,779,132.41	5.76%	4,724,891	5.40%	5,093,010	5.34%
41030	Street Lights	29,210.84	0.04%	30,250	0.03%	30,250	0.03%
41050	Fleet Maintenance	495,805.81	0.76%	592,620	0.68%	616,840	0.65%
42010	Refuse Collection	0.00	0.00%	2,523,187	2.88%	2,605,686	2.73%
42030	Disposal Services	0.00	0.00%	12,181,305	13.91%	12,106,663	12.70%
43010	Maintenance of Municipal Buildings	549,494.21	0.84%	572,565	0.65%	766,247	0.80%
43020	Other City Property Maintenance	23,747.07	0.04%	30,000	0.03%	41,500	0.04%
43040	Municipal Parking Facilities	24,065.00	0.04%	62,950	0.07%	62,950	0.07%
51010	Local Health Department	492,723.00	0.75%	345,974	0.40%	372,566	0.39%
52010	Highlands Community Services Board	165,414.00	0.25%	244,333	0.28%	244,333	0.26%
52410	Opioid Abatement	28,396.42	0.04%	50,000	0.06%	56,779	0.06%
53010	Department of Social Services	6,271,164.55	9.55%	7,363,235	8.41%	8,187,742	8.59%
53050	Highlands Community Policy & Management Team	2,965,265.86	4.52%	3,132,041	3.58%	3,296,247	3.46%
61010	Education - Local Appropriations	8,040,000.00	12.25%	8,301,196	9.48%	9,439,512	9.91%
62010	Education - College	62,850.00	0.10%	63,011	0.07%	63,043	0.07%
71010	Parks & Recreation Operations	590,671.81	0.90%	779,297	0.89%	904,895	0.95%
71030	Parks & Recreation Programming	663,062.46	1.01%	740,498	0.85%	772,083	0.81%
71040	Clear Creek Golf Course	946,188.18	1.44%	946,957	1.08%	1,028,808	1.08%
73010	Public Library Service	840,713.93	1.28%	875,192	1.00%	913,430	0.96%
81010	Planning & Community Development	378,573.88	0.58%	622,586	0.71%	697,151	0.73%
81025	Economic Development	179,523.68	0.27%	160,000	0.18%	58,821	0.06%



## City of Bristol Virginia General Fund-Detail

<b>Expenditure Summary</b>		<b>Actual Amount FY 2024</b>	<b>Percentage Total FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Percentage Total FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Percentage Total FY 2026</b>
81030	Tourism Promotion Program	206,000.00	0.31%	225,000	0.26%	220,000	0.23%
81050	Mt. Rogers Planning District Commission	18,182.45	0.03%	18,273	0.02%	18,201	0.02%
81060	Chamber of Commerce	5,018.00	0.01%	5,168	0.01%	5,324	0.01%
81080	Keep Bristol Beautiful Committee	0.00	0.00%	0	0.00%	0	0.00%
81140	District 3 Governmental Cooperative	10,848.00	0.02%	10,848	0.01%	10,848	0.01%
81180	Foreign Trade Zone	19,478.00	0.03%	19,854	0.02%	19,888	0.02%
81190	Economic Development Activities	98,552.94	0.15%	111,520	0.13%	165,112	0.17%
82010	Code Compliance	94,820.78	0.14%	101,955	0.12%	137,023	0.14%
91020	Contingency Fund	10,040.60	0.02%	100,000	0.11%	146,657	0.15%
91030	Insurance	248,066.00	0.38%	264,845	0.30%	278,120	0.29%
91040	Dues	10,465.00	0.02%	11,452	0.01%	11,452	0.01%
91050	Washington County Revenue Sharing	108,862.52	0.17%	115,000	0.13%	146,000	0.15%
91100	Judgments and Settlements	92,000.00	0.14%	0	0.00%	0	0.00%
94030	Debt Service General	5,355,160.03	8.16%	8,653,582	9.88%	8,664,439	9.09%
99000	Transfers	5,263,514.31	8.02%	5,157,049	5.89%	5,595,825	5.87%
<b>TOTAL</b>		<b>65,651,993.45</b>	<b>100.00%</b>	<b>87,549,125</b>	<b>100.00%</b>	<b>95,298,016</b>	<b>100.00%</b>

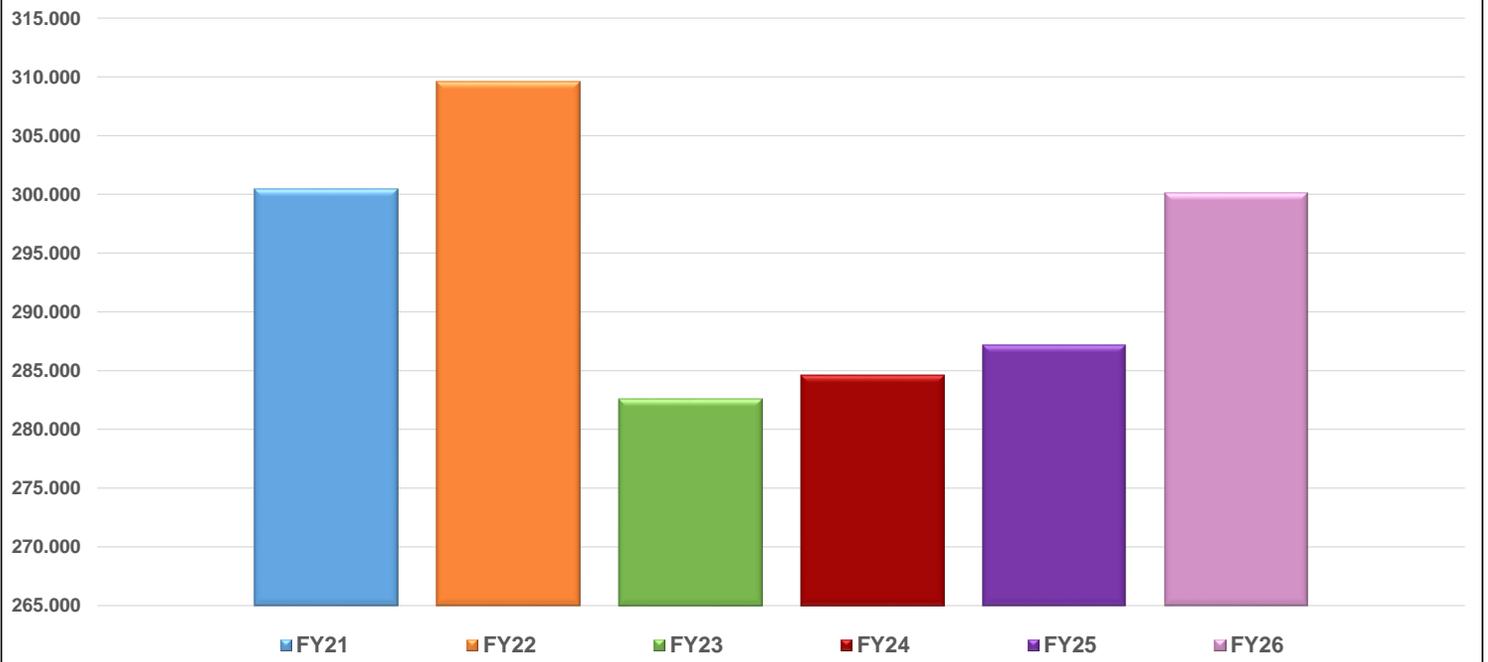


## City of Bristol Virginia Full Time Employee Analysis By Department

DEPARTMENT	FY21	FY22	FY23	FY24	FY25	FY26	FY26 INCREASE/DECREASE
12010 CITY MANAGER	2.00	2.00	2.00	3.00	3.00	3.50	0.500
12020 HUMAN RESOURCES	2.00	2.00	2.00	2.00	2.00	2.00	0.000
12040 COMMISSIONER OF THE REVENUE	4.00	4.00	4.00	5.00	5.00	5.00	0.000
12070 CITY TREASURER	4.50	4.50	4.50	5.50	5.50	5.50	0.000
12090 FINANCE	5.00	5.00	6.00	6.00	6.00	6.00	0.000
12095 INFORMATION TECHNOLOGY	2.50	2.50	4.00	4.00	4.00	4.00	0.000
12100 PURCHASING	0.33	1.00	1.00	1.00	1.00	1.00	0.000
13010 ELECTORAL BOARD	2.00	2.00	2.00	2.00	2.00	2.00	0.000
21010 28th JUDICIAL CIRCUIT COURT	1.00	1.00	1.00	1.00	1.00	1.00	0.000
21035 JUDICIAL ALTERNATIVE SENTENCING PROGRAM	3.00	3.00	3.00	3.00	3.00	3.00	0.000
21060 VICTIM WITNESS PROGRAM	2.00	2.00	2.00	2.00	2.00	2.00	0.000
21070 28th JUDICIAL CIRCUIT COURT CLERK	7.00	7.00	7.00	7.50	7.50	8.50	1.000
22010 COMMONWEALTH'S ATTORNEY	9.00	9.00	9.00	9.00	9.00	9.00	0.000
31010 POLICE DEPARTMENT	69.00	73.00	78.00	78.00	81.50	82.00	0.500
32010 FIRE DEPARTMENT	43.00	43.00	44.00	44.00	44.00	45.00	1.000
33010 CITY SHERIFF & JAIL	57.00	59.00	18.00	18.00	18.00	18.00	0.000
34010 INSPECTIONS	2.00	2.00	2.00	2.00	2.00	2.00	0.000
35010 ANIMAL CONTROL	2.00	2.00	2.50	2.50	2.50	2.50	0.000
41010 STREET & ENGINEERING DIVISIONS	22.00	22.00	22.00	26.00	26.00	31.00	5.000
41050 FLEET MAINTENANCE	6.00	6.00	6.00	7.00	7.00	8.00	1.000
42010 REFUSE COLLECTION	0.00	0.00	0.00	0.00	9.00	9.00	0.000
42030 DISPOSAL SERVICES	0.00	0.00	0.00	0.00	11.00	11.00	0.000
43010 MAINT MUNICIPAL BUILDINGS	2.00	2.00	2.00	2.00	2.00	5.00	3.000
71010 PARKS & RECREATION DEPT-OPERATIONS	12.00	12.00	12.00	12.00	12.00	12.00	0.000
71030 PARKS & RECREATION DEPT-PROGRAMMING	2.00	3.00	4.00	4.00	4.00	4.00	0.000
71040 CLEAR CREEK GOLF COURSE	4.00	4.00	4.00	4.00	4.00	5.00	1.000
81010 PLANNING & COMMUN. DEVELOPMENT DEPT	3.50	3.00	3.00	3.50	4.50	4.50	0.000
81150 OFFICE ON YOUTH	0.50	0.50	0.00	0.00	0.00	0.00	0.000
81190 ECONOMIC DEVELOPMENT ACTIVITIES	0.00	1.00	1.00	1.00	1.00	1.00	0.000
81310 FAMILY PRESERVATION	0.00	0.00	0.00	0.00	0.00	0.00	0.000
82010 ENVIRONMENTAL CONTROL OFFICER	0.00	1.00	1.00	1.00	1.00	1.00	0.000
82020 NON-CITY PROPERTY MAINTENANCE	0.50	0.50	0.00	0.00	0.00	0.00	0.000
91010 CITY TRANSIT SYSTEM	7.625	7.625	7.625	7.625	6.625	6.625	0.000
12010 DISPOSAL PERSONNEL SERVICES	14.00	14.00	19.00	12.00	0.00	0.00	0.000
12020 REFUSE COLLECTION	9.00	9.00	9.00	9.00	0.00	0.00	0.000
<b>TOTAL</b>	<b>300.455</b>	<b>309.625</b>	<b>282.625</b>	<b>284.625</b>	<b>287.125</b>	<b>300.125</b>	<b>13.000</b>

\*\*\*DOES NOT INCLUDE LIBRARY OR SOCIAL SERVICES

### Full Time Employees FY21-FY26



# General Government Administration



**E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E  
S**



## General Fund-General Administration Expenditures

The City of Bristol, Virginia operates under the Council/Manager form of government as provided for in the Code of Virginia. The citizens of the City of Bristol, Virginia are represented by five (5) City Council Members who are elected and serve a four (4) year term. The City Council collectively sets policies and enacts ordinances which are deemed necessary (state law permitting).

<i>Expenditure Summary</i>		Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>MUNICIPAL COUNCIL</b>						
11010	-1111 Salaries & Wages	35,056.80	35,057	35,057	0	0.00%
	<b>Salaries &amp; Wages</b>	<b>35,056.80</b>	<b>35,057</b>	<b>35,057</b>	<b>0</b>	<b>0.00%</b>
11010	-2100 FICA	2,262.88	2,682	2,682	0	0.00%
11010	-2310 Health Dental Insurance	10,401.00	21,202	21,202	0	0.00%
	<b>Fringe Benefits</b>	<b>12,663.88</b>	<b>23,884</b>	<b>23,884</b>	<b>0</b>	<b>0.00%</b>
11010	-5230 Communications	3,186.39	3,500	3,500	0	0.00%
11010	-5530 Travel Expense	917.56	3,500	4,000	500	14.29%
11010	-5540 Education & Training	1,678.12	2,500	3,000	500	20.00%
11010	-6001 Printing & Office Supplies	258.81	500	1,500	1,000	200.00%
11010	-6002 Food & Food Service Supplies	0.00	1,000	1,500	500	50.00%
11010	-6014 Operating Supplies & Materials	429.18	1,200	1,500	300	25.00%
	<b>Operating Expenses</b>	<b>6,470.06</b>	<b>12,200</b>	<b>15,000</b>	<b>2,800</b>	<b>22.95%</b>
	<b>TOTAL</b>	<b>54,190.74</b>	<b>71,141</b>	<b>73,941</b>	<b>2,800</b>	<b>3.94%</b>
		Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
<b>Net Local Funding</b>		54,190.74	71,141	73,941		



## General Fund-General Administration Expenditures Clerk of Council

The Clerk of Council serves the City Council. The Clerk prepares for and attends all Council meetings, takes meeting minutes, and maintains the minute books. In addition, the Clerk maintains ordinances and resolutions, and furnishes the media with necessary information.

<i>Staffing Summary</i>		FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
<b>Full Time Equivalent Employees</b>						
11020	-0000 Clerk of Council	0.10	0.10	0.10	0.10	0.00
	<b>TOTAL</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.00</b>
		Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>Expenditure Summary</b>						
<b>CLERK OF COUNCIL</b>						
11020	-1112 Salaries & Wages	4,832.31	5,291	5,000	(291)	-5.50%
	<b>Salaries &amp; Wages</b>	<b>4,832.31</b>	<b>5,291</b>	<b>5,000</b>	<b>(291)</b>	<b>-5.50%</b>
11020	-2100 FICA	363.04	405	383	(22)	-5.43%
11020	-2210 VRS Retirement	903.36	961	1,083	122	12.70%
11020	-2310 Health Dental Insurance	558.11	640	1,744	1,104	172.50%
11020	-2400 VRS Life Insurance	64.55	71	67	(4)	-5.63%
11020	-2450 VRS Disability Insurance	4.47	0	37	37	0.00%
11020	-2710 Worker's Compensation	2.93	7	7	0	0.00%
	<b>Fringe Benefits</b>	<b>1,896.46</b>	<b>2,084</b>	<b>3,321</b>	<b>1,237</b>	<b>59.36%</b>
11020	-3600 Advertising	1,487.60	4,500	4,500	0	0.00%
11020	-5530 Travel Expense	605.31	1,500	2,000	500	33.33%
11020	-5540 Education & Training	385.00	750	1,500	750	100.00%
11020	-5810 Dues, Memberships & Subscriptions	265.00	750	1,000	250	33.33%
11020	-6001 Printing & Office Supplies	532.60	1,000	1,500	500	50.00%
11020	-6014 Operating Supplies & Materials	24,040.66	18,000	20,000	2,000	11.11%
	<b>Operating Expenses</b>	<b>27,316.17</b>	<b>26,500</b>	<b>30,500</b>	<b>4,000</b>	<b>15.09%</b>
	<b>TOTAL</b>	<b>34,044.94</b>	<b>33,875</b>	<b>38,821</b>	<b>4,946</b>	<b>14.60%</b>
		Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
<b>Net Local Funding</b>		34,044.94	33,875	38,821		



**General Fund-General Administration Expenditures  
City Manager**

The City Manager serves as the Chief Executive Officer of the City of Bristol, Virginia. The City Manager implements City Council policy and manages the activities of the City offices and departments.

<b>Staffing Summary</b>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
12010	-0000	Full Time Equivalent Employees City Manager	1.90	2.90	2.90	3.40	0.50
<b>TOTAL</b>			<b>1.90</b>	<b>2.90</b>	<b>2.90</b>	<b>3.40</b>	<b>0.50</b>
<b>Expenditure Summary</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>CITY MANAGER</b>							
12010	-1112	Salaries & Wages - Regular	354,657.21	368,028	401,056	33,028	8.97%
12010	-1212	Salaries & Wages - Overtime	0.00	0	3,000	3,000	0.00%
<b>Salaries &amp; Wages</b>			<b>354,657.21</b>	<b>368,028</b>	<b>404,056</b>	<b>36,028</b>	<b>9.79%</b>
12010	-2100	FICA	27,184.48	28,155	30,911	2,756	9.79%
12010	-2210	VRS Retirement	66,475.52	72,425	75,753	3,328	4.60%
12010	-2310	Health Dental Insurance	14,275.68	31,136	31,136	0	0.00%
12010	-2400	VRS Life Insurance	4,748.23	4,932	5,375	443	8.98%
12010	-2450	VRS Disability Insurance	1,307.28	1,182	1,646	464	39.26%
12010	-2600	Unemployment	51.14	93	93	0	0.00%
12010	-2710	Worker's Compensation	214.03	503	503	0	0.00%
<b>Fringe Benefits</b>			<b>114,256.36</b>	<b>138,426</b>	<b>145,417</b>	<b>6,991</b>	<b>5.05%</b>
12010	-3140	Professional Services	54.49	0	0	0	0.00%
12010	-3600	Advertising	0.00	6,500	6,500	0	0.00%
12010	-5210	Postage	107.38	500	500	0	0.00%
12010	-5230	Communications	5,754.82	5,100	5,100	0	0.00%
12010	-5530	Travel Expense	6,054.30	7,500	10,000	2,500	33.33%
12010	-5540	Education & Training	4,400.62	7,500	8,500	1,000	13.33%
12010	-5810	Dues, Memberships & Subscriptions	540.00	1,500	1,500	0	0.00%
12010	-6001	Printing & Office Supplies	2,320.21	3,000	3,000	0	0.00%
12010	-6002	Food & Food Service Supplies	0.00	0	2,000	2,000	0.00%
12010	-6009	Repair Parts - Equipment	884.98	0	0	0	0.00%
12010	-6014	Operating Supplies & Materials	2,549.83	3,000	15,000	12,000	400.00%
<b>Operating Expenses</b>			<b>22,666.63</b>	<b>34,600</b>	<b>52,100</b>	<b>17,500</b>	<b>50.58%</b>
<b>TOTAL</b>			<b>491,580.20</b>	<b>541,054</b>	<b>601,573</b>	<b>60,519</b>	<b>11.19%</b>
<b>Net Local Funding</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			491,580.20	541,054	601,573		



## General Fund-General Administration Expenditures Human Resources

The Human Resources Department provides administrative and human resources support, as well as risk management services for all City Departments. The Department administers all human resources functions for the City in accordance with all Federal, State, and City regulations.

<b>Staffing Summary</b>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
12020	-0000	Full Time Equivalent Employees Human Resources	2.00	2.00	2.00	2.00	0.00
<b>TOTAL</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>Expenditure Summary</b>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>HUMAN RESOURCES</b>							
12020	-1114	Salaries & Wages - Regular	144,603.16	150,374	154,887	4,513	3.00%
12020	-1214	Salaries & Wages - Overtime	66.06	350	350	0	0.00%
<b>Salaries &amp; Wages</b>			<b>144,669.22</b>	<b>150,724</b>	<b>155,237</b>	<b>4,513</b>	<b>2.99%</b>
12020	-2100	Fica	10,769.79	11,531	11,876	345	2.99%
12020	-2210	VRS Retirement	27,127.70	32,572	33,549	977	3.00%
12020	-2310	Health Dental Insurance	14,774.66	20,804	23,040	2,236	10.75%
12020	-2400	VRS Life Insurance	1,937.68	2,016	2,076	60	2.98%
12020	-2450	VRS Disability Insurance	1,229.02	1,113	1,147	34	3.05%
12020	-2600	Unemployment	22.40	54	54	0	0.00%
12020	-2710	Worker's Compensation	87.39	212	212	0	0.00%
<b>Fringe Benefits</b>			<b>55,948.64</b>	<b>68,302</b>	<b>71,954</b>	<b>3,652</b>	<b>5.35%</b>
12020	-3140	Professional Services	9,134.89	8,000	9,000	1,000	12.50%
12020	-3600	Advertising	4,111.88	7,500	7,500	0	0.00%
12020	-5210	Postage	38.21	100	100	0	0.00%
12020	-5230	Communications	1,405.07	1,700	1,700	0	0.00%
12020	-5530	Travel Expense	1,211.18	0	1,800	1,800	0.00%
12020	-5540	Education & Training	1,225.00	3,000	1,200	(1,800)	-60.00%
12020	-5810	Dues, Memberships & Subscriptions	820.00	800	800	0	0.00%
12020	-6001	Printing & Office Supplies	2,187.15	1,750	1,750	0	0.00%
12020	-6014	Operating Supplies & Materials	1,509.81	1,800	4,300	2,500	138.89%
12020	-8102	Office Furniture & Equipment	0.00	500	500	0	0.00%
<b>Operating Expenses</b>			<b>21,643.19</b>	<b>25,150</b>	<b>28,650</b>	<b>3,500</b>	<b>13.92%</b>
<b>TOTAL</b>			<b>222,261.05</b>	<b>244,176</b>	<b>255,841</b>	<b>11,665</b>	<b>4.78%</b>
<b>Net Local Funding</b>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			222,261.05	244,176	255,841		



**General Fund-General Administration Expenditures  
City Attorney**

The City Attorney is appointed by the City Council, manages the legal affairs of the City, and provides legal advice to the City Council, City Manager, and City Staff. The City Attorney drafts ordinances and resolutions, prosecutes violations of all City Ordinances, and administers all pending civil litigation by and against the City.

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>CITY ATTORNEY</b>							
12030	-1112	Salaries & Wages	27,141.20	28,186	29,000	814	2.89%
<b>Salaries &amp; Wages</b>			<b>27,141.20</b>	<b>28,186</b>	<b>29,000</b>	<b>814</b>	<b>2.89%</b>
12030	-2100	FICA	1,818.22	2,157	2,219	62	2.87%
12030	-2210	VRS Retirement	5,091.56	6,106	6,282	176	2.88%
12030	-2400	VRS Life Insurance	363.72	378	389	11	2.91%
12030	-2450	VRS Disability Insurance	230.66	221	215	(6)	-2.71%
12030	-2710	Worker's Compensation	16.37	32	32	0	0.00%
<b>Fringe Benefits</b>			<b>7,520.53</b>	<b>8,894</b>	<b>9,137</b>	<b>243</b>	<b>2.73%</b>
12030	-3140	Professional Services	2,894,048.55	450,000	450,000	0	0.00%
12030	-5530	Travel Expense	2,002.51	3,500	4,500	1,000	28.57%
12030	-5540	Education	0.00	2,500	2,500	0	0.00%
12030	-5810	Dues, Memberships & Subscriptions	3,825.00	6,000	6,000	0	0.00%
12030	-6014	Operating Supplies & Materials	0.00	0.00	2,500	2,500	0.00%
<b>Operating Expenses</b>			<b>2,899,876.06</b>	<b>462,000</b>	<b>465,500</b>	<b>3,500</b>	<b>0.76%</b>
<b>TOTAL</b>			<b>2,934,537.79</b>	<b>499,080</b>	<b>503,637</b>	<b>4,557</b>	<b>0.91%</b>
			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
<b>Net Local Funding</b>			2,934,537.79	499,080	503,637		



**General Fund-General Administration Expenditures  
Commissioner of the Revenue**

The Commissioner of the Revenue is responsible for the assessment of all real estate in the City of Bristol, Virginia, the assessment and proration of all personal property in the City, and administering business taxes including business licenses, meals, and lodging taxes. The Commissioner of Revenue is a local elected official.

<i>Funding Sources</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
23010	-0003	Commissioner of the Revenue	148,052.31	164,198	193,484	29,286	17.84%
<b>TOTAL</b>			<b>148,052.31</b>	<b>164,198</b>	<b>193,484</b>	<b>29,286</b>	<b>17.84%</b>
<i>Staffing Summary</i>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
<b>Full Time Equivalent Employees</b>							
12040	-0000	Commissioner of the Revenue	4.00	5.00	5.00	5.00	0.00
<b>TOTAL</b>			<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<i>Expenditure Summary</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>COMMISSIONER OF THE REVENUE</b>							
12040	-1137	Salaries & Wages - Regular	193,081.42	240,821	251,632	10,811	4.49%
<b>Salaries &amp; Wages</b>			<b>193,081.42</b>	<b>240,821</b>	<b>251,632</b>	<b>10,811</b>	<b>4.49%</b>
12040	-2100	FICA	12,993.14	18,423	19,250	827	4.49%
12040	-2210	VRS Retirement	34,659.69	46,162	49,678	3,516	7.62%
12040	-2310	Health Dental Insurance	41,189.00	60,697	60,697	0	0.00%
12040	-2400	VRS Life Insurance	2,475.63	3,228	3,372	144	4.46%
12040	-2450	VRS Disability Insurance	473.83	790	841	51	6.46%
12040	-2600	Unemployment	45.54	269	269	0	0.00%
12040	-2710	Worker's Compensation	116.61	699	699	0	0.00%
<b>Fringe Benefits</b>			<b>91,953.44</b>	<b>130,268</b>	<b>134,806</b>	<b>4,538</b>	<b>3.48%</b>
12040	-3140	Professional Services	2,000.00	17,000	18,000	1,000	5.88%
12040	-3600	Advertising	0.00	500	500	0	0.00%
12040	-5210	Postage	1,920.02	8,500	5,000	(3,500)	-41.18%
12040	-5230	Communications	1,698.25	2,100	2,100	0	0.00%
12040	-5410	Lease/Rent of Equipment	0.00	200	200	0	0.00%
12040	-5530	Travel Expense	1,272.47	1,900	2,000	100	5.26%
12040	-5540	Education & Training	1,800.00	2,500	2,500	0	0.00%
12040	-5810	Dues, Memberships & Subscriptions	702.00	1,100	1,200	100	9.09%
12040	-6001	Printing & Office Supplies	479.97	3,500	6,000	2,500	71.43%
12040	-6099	Cigarette Stamps	9,112.50	21,000	22,000	1,000	4.76%
12040	-8101	Other Equipment	0.00	1,000	1,000	0	0.00%
12040	-8102	Office Furniture & Equipment	0.00	300	300	0	0.00%
<b>Operating Expenses</b>			<b>18,985.21</b>	<b>59,600</b>	<b>60,800</b>	<b>1,200</b>	<b>2.01%</b>
<b>TOTAL</b>			<b>304,020.07</b>	<b>430,689</b>	<b>447,238</b>	<b>16,549</b>	<b>3.84%</b>
<i>Net Local Funding</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			155,967.76	266,491	253,754		



**General Fund-General Administration Expenditures  
Board of Real Estate Assessment**

A real estate assessment for all properties in the City of Bristol, Virginia is performed every four (4) years. An independent firm is responsible for appraising the real estate.

<b><i>Expenditure Summary</i></b>				<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>BOARD OF REAL ESTATE ASSESSMENT &amp; EQUALIZATION</b>								
12050	-3140	Professional Services		66,211.66	175,000	15,000	(160,000)	-91.43%
		<b>Operating Expenses</b>		<b>66,211.66</b>	<b>175,000</b>	<b>15,000</b>	<b>(160,000)</b>	<b>-91.43%</b>
		<b>TOTAL</b>		<b>66,211.66</b>	<b>175,000</b>	<b>15,000</b>	<b>(160,000)</b>	<b>-91.43%</b>
<b><i>Net Local Funding</i></b>				<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
				66,211.66	175,000	15,000		



## General Fund-General Administration Expenditures Treasurer

The Treasurer is a local elected official and is directly responsible to the Citizens of the City of Bristol, Virginia. The Treasurer processes tax billing and is responsible for the receipting of funds from Real Estate, Personal Property, Vehicle Licenses, and other monies received by the City. The Treasurer is also responsible for the collection of delinquent taxes.

<b>Funding Sources</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
18020	-0033	Refunds/TBAPP/CO-Treasurer	28,820.42	27,500	30,000	2,500	9.09%
18020	-0036	Treasurer Litigation Fees	80,648.25	27,500	79,500	52,000	189.09%
18020	-0042	Mortgage Company Fees	9,214.00	6,800	8,000	1,200	17.65%
18020	-0043	DMV Stop Fees	36,159.01	18,400	31,100	12,700	69.02%
23010	-0004	Treasurer	132,199.43	144,235	153,089	8,854	6.14%
<b>TOTAL</b>			<b>287,041.11</b>	<b>224,435</b>	<b>301,689</b>	<b>77,254</b>	<b>34.42%</b>

<b>Staffing Summary</b>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
<b>Full Time Equivalent Employees</b>							
12070	-0000	City Treasurer	4.50	5.50	5.50	5.50	0.00
<b>TOTAL</b>			<b>4.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>0.00</b>

<b>Expenditure Summary</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>CITY TREASURER</b>							
12070	-1137	Salaries & Wages - Regular	262,199.81	307,640	319,580	11,940	3.88%
12070	-1237	Salaries & Wages - Overtime	20.60	0	0	0	0.00%
<b>Salaries &amp; Wages</b>			<b>262,220.41</b>	<b>307,640</b>	<b>319,580</b>	<b>11,940</b>	<b>3.88%</b>
12070	-2100	FICA	19,496.09	23,535	24,448	913	3.88%
12070	-2210	VRS Retirement	42,329.16	60,022	63,046	3,024	5.04%
12070	-2310	Health Dental Insurance	25,055.32	44,855	65,681	20,826	46.43%
12070	-2400	VRS Life Insurance	3,023.50	4,123	4,283	160	3.88%
12070	-2450	VRS Disability Insurance	1,075.02	1,567	1,496	(71)	-4.53%
12070	-2600	Unemployment	87.23	336	336	0	0.00%
12070	-2710	Worker's Compensation	158.18	685	685	0	0.00%
<b>Fringe Benefits</b>			<b>91,224.50</b>	<b>135,123</b>	<b>159,975</b>	<b>24,852</b>	<b>18.39%</b>
12070	-3135	Contract Labor	0.00	0	0	0	0.00%
12070	-3140	Professional Services	271.56	0	275	275	0.00%
12070	-3145	Unclaimed Property	0.00	100	100	0	0.00%
12070	-3600	Advertising	1,828.66	2,630	2,630	0	0.00%
12070	-5210	Postage	29,058.52	34,300	36,000	1,700	4.96%
12070	-5230	Communications	5,335.24	5,695	5,695	0	0.00%
12070	-5530	Travel Expense	1,573.15	2,300	2,300	0	0.00%
12070	-5540	Education & Training	1,575.00	1,900	1,900	0	0.00%
12070	-5810	Dues, Memberships & Subscriptions	1,855.12	1,460	1,935	475	32.53%
12070	-6001	Printing & Office Supplies	12,965.17	11,600	13,500	1,900	16.38%
12070	-6014	Operating Supplies & Materials	757.95	600	1,000	400	66.67%
12070	-6095	Refunds	28,247.25	18,900	27,100	8,200	43.39%
12070	-6096	Tax Sale Fees	18,204.44	18,900	23,000	4,100	21.69%
12070	-6097	DMV Stop Fees	36,175.00	24,500	31,100	6,600	26.94%
12070	-6098	Bank Service Charges	290.00	105,000	300	(104,700)	-99.71%
<b>Operating Expenses</b>			<b>138,137.06</b>	<b>227,885</b>	<b>146,835</b>	<b>(81,050)</b>	<b>-35.57%</b>
<b>TOTAL</b>			<b>491,581.97</b>	<b>670,648</b>	<b>626,390</b>	<b>(44,258)</b>	<b>-6.60%</b>

<b>Net Local Funding</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>
			204,540.86	446,213	324,701



## General Fund-General Administration Expenditures Finance

The Finance Department is responsible for the following major functions: general accounting, budget preparation, debt management, accounts payable, payroll processing, and miscellaneous accounts receivable.

<b>Staffing Summary</b>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
12090	-0000	Full Time Equivalent Employees Finance	6.00	6.00	6.00	6.00	0.00
<b>TOTAL</b>			<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
<b>Expenditure Summary</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>FINANCE</b>							
12090	-1137	Salaries & Wages - Regular	335,006.73	375,364	365,628	(9,736)	-2.59%
12090	-1237	Salaries & Wages - Overtime	9,911.10	2,000	10,000	8,000	400.00%
<b>Salaries &amp; Wages</b>			<b>344,917.83</b>	<b>377,364</b>	<b>375,628</b>	<b>(1,736)</b>	<b>-0.46%</b>
12090	-2100	FICA	25,221.95	28,869	28,736	(133)	-0.46%
12090	-2210	VRS Retirement	52,471.84	74,190	75,208	1,018	1.37%
12090	-2310	Health Dental Insurance	36,739.00	64,650	87,134	22,484	34.78%
12090	-2400	VRS Life Insurance	3,748.14	5,030	4,900	(130)	-2.58%
12090	-2450	VRS Disability Insurance	1,549.47	2,153	1,863	(290)	-13.47%
12090	-2600	Unemployment	116.18	467	467	0	0.00%
12090	-2710	Worker's Compensation	205.98	535	535	0	0.00%
<b>Fringe Benefits</b>			<b>120,052.56</b>	<b>175,894</b>	<b>198,843</b>	<b>22,949</b>	<b>13.05%</b>
12090	-3120	Professional Services	1,758.12	0	0	0	0.00%
12090	-3140	Professional Services	5,406.73	12,600	12,600	0	0.00%
12090	-3600	Advertising	1,785.00	5,500	5,500	0	0.00%
12090	-5210	Postage	310.97	500	500	0	0.00%
12090	-5230	Communications	2,566.93	3,000	3,000	0	0.00%
12090	-5530	Travel Expense	294.75	3,400	3,400	0	0.00%
12090	-5540	Education & Training	489.30	4,150	4,150	0	0.00%
12090	-5810	Dues, Memberships & Subscriptions	615.00	2,090	2,090	0	0.00%
12090	-6001	Printing & Office Supplies	7,548.12	7,000	10,000	3,000	42.86%
12090	-6014	Operating Supplies & Materials	857.33	2,250	2,250	0	0.00%
12090	-8102	Office Furniture & Equipment	1,431.00	0	1,500	1,500	0.00%
<b>Operating Expenses</b>			<b>23,063.25</b>	<b>40,490</b>	<b>44,990</b>	<b>4,500</b>	<b>11.11%</b>
<b>TOTAL</b>			<b>488,033.64</b>	<b>593,748</b>	<b>619,461</b>	<b>25,713</b>	<b>4.33%</b>
<b>Net Local Funding</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			488,033.64	593,748	619,461		



**General Fund-General Administration Expenditures  
Information Technology**

The Information Technology Department (IT) is responsible for the City's computer system and network. IT ensures that the system is functional at all times. IT identifies and evaluates all hardware and software needs and provides solutions to enhance the efficiency of City's resources.

<b>Staffing Summary</b>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
12095	-0000	<b>Full Time Equivalent Employees</b> Information Technology	4.00	4.00	4.00	4.00	0.00
<b>TOTAL</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>Expenditure Summary</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>INFORMATION TECHNOLOGY</b>							
12095	-1135	Salaries & Wages - Regular	237,250.68	246,383	253,776	7,393	3.00%
12095	-1235	Salaries & Wages - Overtime	1,758.93	1,500	2,000	500	33.33%
<b>Salaries &amp; Wages</b>			<b>239,009.61</b>	<b>247,883</b>	<b>255,776</b>	<b>7,893</b>	<b>3.18%</b>
12095	-2100	FICA	17,250.96	18,964	19,567	603	3.18%
12095	-2210	VRS Retirement	44,508.44	49,022	52,865	3,843	7.84%
12095	-2310	Health Dental Insurance	32,141.50	37,960	37,960	0	0.00%
12095	-2400	VRS Life Insurance	3,179.14	3,302	3,401	99	3.00%
12095	-2450	VRS Disability Insurance	1,538.90	1,420	1,434	14	0.99%
12095	-2600	Unemployment	44.80	108	108	0	0.00%
12095	-2710	Worker's Compensation	143.95	416	416	0	0.00%
<b>Fringe Benefits</b>			<b>98,807.69</b>	<b>111,192</b>	<b>115,751</b>	<b>4,559</b>	<b>4.10%</b>
12095	-3140	Professional Services	9,054.59	7,600	8,300	700	9.21%
12095	-3320	Maint of Machinery & Equipment	2,800.00	10,000	10,000	0	0.00%
12095	-3321	Maint of Computers & Software	237,682.73	274,120	345,006	70,886	25.86%
12095	-5230	Communications	6,987.87	11,200	11,200	0	0.00%
12095	-5410	Lease/Rent of Equipment	28,383.12	37,000	37,000	0	0.00%
12095	-5540	Education & Training	135.00	5,000	5,000	0	0.00%
12095	-6001	Printing & Office Supplies	956.74	1,200	1,200	0	0.00%
12095	-6014	Operating Supplies & Materials	136,837.61	138,100	156,200	18,100	13.11%
12095	-6045	Software-Public Safety	104,627.88	121,260	121,772	512	0.42%
<b>Operating Expenses</b>			<b>527,465.54</b>	<b>605,480</b>	<b>695,678</b>	<b>90,198</b>	<b>14.90%</b>
<b>TOTAL</b>			<b>865,282.84</b>	<b>964,555</b>	<b>1,067,205</b>	<b>102,650</b>	<b>10.64%</b>
<b>Net Local Funding</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			865,282.84	964,555	1,067,205		



## General Fund-General Administration Expenditures Purchasing

The Purchasing Department is responsible for the direct preparation or assistance in preparing solicitations for City projects, major purchases or contracts. Purchasing ensures that purchases are carried out in accordance with the Virginia Procurement Act and City policies by processing purchase requisitions and issuing purchase orders.

<b>Staffing Summary</b>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
		<b>Full Time Equivalent Employees</b>					
12100	-0000	Purchasing	1.00	1.00	1.00	1.00	0.00
		<b>TOTAL</b>	1.00	1.00	1.00	1.00	0.00
<b>Expenditure Summary</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
		<b>PURCHASING</b>					
12100	-1114	Salaries & Wages-Regular	37,542.11	56,258	56,258	0	0.00%
12100	-1214	Salaries & Wages - Overtime	547.51	0	1,000	1,000	0.00%
		<b>Salaries &amp; Wages</b>	<b>38,089.62</b>	<b>56,258</b>	<b>57,258</b>	<b>1,000</b>	<b>1.78%</b>
12100	-2100	FICA	2,851.15	4,304	4,381	77	1.79%
12100	-2210	VRS Retirement	3,592.07	12,187	12,187	0	0.00%
12100	-2310	Health Dental Insurance	1,613.50	17,556	19,692	2,136	12.17%
12100	-2400	VRS Life Insurance	256.60	754	754	0	0.00%
12100	-2450	VRS Disability Insurance	162.74	417	417	0	0.00%
12100	-2600	Unemployment	18.78	50	50	0	0.00%
12100	-2710	Worker's Compensation	22.98	72	72	0	0.00%
		<b>Fringe Benefits</b>	<b>8,517.82</b>	<b>35,340</b>	<b>37,553</b>	<b>2,213</b>	<b>6.26%</b>
12100	-3140	Professional Services	500.00	0	1,000	1,000	0.00%
12100	-5210	Postage	0.00	200	200	0	0.00%
12100	-5230	Communications	638.22	1,200	1,200	0	0.00%
12100	-5530	Travel Expense	0.00	1,960	1,960	0	0.00%
12100	-5540	Education & Training	760.00	2,560	2,560	0	0.00%
12100	-5810	Dues, Memberships & Subscriptions	0.00	500	500	0	0.00%
12100	-6001	Printing & Office Supplies	0.00	500	500	0	0.00%
12100	-6014	Operating Supplies & Materials	0.00	100	100	0	0.00%
		<b>Operating Expenses</b>	<b>1,898.22</b>	<b>7,020</b>	<b>8,020</b>	<b>1,000</b>	<b>14.25%</b>
		<b>TOTAL</b>	<b>48,505.66</b>	<b>98,618</b>	<b>102,831</b>	<b>4,213</b>	<b>4.27%</b>
			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
<b>Net Local Funding</b>			48,505.66	98,618	102,831		



**General Fund-General Administration Expenditures  
Independent Auditors**

The Independent Auditor performs an examination of the accounts and records of the City of Bristol, Virginia on an annual basis. The independent auditor is a private firm who reports to the City Council.

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>INDEPENDENT AUDITORS</b>							
12110	-3140	Professional Services	90,304.00	96,400	108,000	11,600	12.03%
		<b>TOTAL</b>	<b>90,304.00</b>	<b>96,400</b>	<b>108,000</b>	<b>11,600</b>	<b>12.03%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			90,304.00	96,400	108,000		



**General Fund-General Administration Expenditures  
Retiree Health Insurance**

The Retiree Health Insurance function exists to record the costs associated with the reimbursement of health care costs for retirees who have twenty-five (25) or more years of service with the City.

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>RETIREE HEALTH INSURANCE</b>							
12150	-2310	City Retiree Reimbursement	58,704.82	76,930	76,930	0	0.00%
12150	-2312	School Retiree Reimbursement	33,150.00	40,000	42,000	2,000	5.00%
		<b>Operating Expenses</b>	<b>91,854.82</b>	<b>116,930</b>	<b>118,930</b>	<b>2,000</b>	<b>1.71%</b>
		<b>TOTAL</b>	<b>91,854.82</b>	<b>116,930</b>	<b>118,930</b>	<b>2,000</b>	<b>1.71%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			91,854.82	116,930	118,930		



**General Fund-General Administration Expenditures  
Electoral Board/Registrar**

The Electoral Board and Registrar supervise and coordinate elections that are scheduled for each year. The Board's and Registrar's responsibilities include preparing ballots, programming voting machines, oversight of absentee voting, supervising polling places, and organizing with local government the location and functionality of each polling place.

<i>Funding Sources</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
19010	-0036	Electoral Board	500.00	0	0	0	0.00%
23010	-0006	Registrar/Electoral Boards	82,892.00	64,812	66,756	1,944	3.00%
<b>TOTAL</b>			<b>83,392.00</b>	<b>64,812</b>	<b>66,756</b>	<b>1,944</b>	<b>3.00%</b>
<i>Staffing Summary</i>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
<b>Full Time Equivalent Employees</b>							
13010	-0000	Electoral Board/Registrar	2.00	2.00	2.00	2.00	0.00
<b>TOTAL</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<i>Expenditure Summary</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>ELECTORAL BOARD</b>							
13010	-1114	Salaries & Wages - Regular	129,833.50	134,831	138,876	4,045	3.00%
13010	-1214	Salaries & Wages - Overtime	2,801.37	3,200	3,200	0	0.00%
<b>Salaries &amp; Wages</b>			<b>132,634.87</b>	<b>138,031</b>	<b>142,076</b>	<b>4,045</b>	<b>2.93%</b>
13010	-2100	FICA	9,118.87	10,560	10,869	309	2.93%
13010	-2210	VRS Retirement	22,898.44	24,486	23,711	(775)	-3.17%
13010	-2310	Health Dental Insurance	20,560.00	23,040	27,202	4,162	18.06%
13010	-2400	VRS Life Insurance	1,635.68	1,807	1,750	(57)	-3.15%
13010	-2600	Unemployment	35.28	195	195	0	0.00%
13010	-2710	Worker's Compensation	79.59	234	234	0	0.00%
<b>Fringe Benefits</b>			<b>54,327.86</b>	<b>60,322</b>	<b>63,961</b>	<b>3,639</b>	<b>6.03%</b>
13010	-3135	Contract Labor	0.00	5,000	7,500	2,500	50.00%
13010	-3140	Professional Services	16,650.00	31,100	25,100	(6,000)	-19.29%
13010	-3320	Maintenance of Machinery & Equip.	6,155.00	8,000	9,500	1,500	18.75%
13010	-3600	Advertising	2,000.00	1,500	1,500	0	0.00%
13010	-5210	Postage	3,091.48	7,000	6,500	(500)	-7.14%
13010	-5230	Communications	1,531.06	2,400	2,400	0	0.00%
13010	-5410	Lease/Rent of Equipment	1,645.08	1,700	1,700	0	0.00%
13010	-5530	Travel Expense	1,959.45	2,800	2,800	0	0.00%
13010	-5540	Education & Training	1,663.00	400	400	0	0.00%
13010	-5810	Dues, Memberships & Subscriptions	670.00	700	750	50	7.14%
13010	-6001	Printing & Office Supplies	9,656.94	11,800	11,500	(300)	-2.54%
13010	-6014	Operating Supplies & Materials	1,593.02	3,000	3,000	0	0.00%
<b>Operating Expenses</b>			<b>46,615.03</b>	<b>75,400</b>	<b>72,650</b>	<b>(2,750)</b>	<b>-3.65%</b>
<b>TOTAL</b>			<b>233,577.76</b>	<b>273,753</b>	<b>278,687</b>	<b>4,934</b>	<b>1.80%</b>
<i>Net Local Funding</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			150,185.76	208,941	211,931		

# Judicial Administration



**E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E  
S**



**General Fund-Judicial Administration  
28th Judicial Circuit Court**

The Circuit Court is the trial court of general jurisdiction in the Commonwealth of Virginia. Matters routinely heard in Circuit Court include all felony criminal cases, civil cases including but not limited to, monetary claims exceeding \$25,000, divorce proceedings, wills, trust and estates, and the validity of municipal ordinance. All criminal and civil appeals from the General District Court and the Juvenile Domestic Relations District Court are heard by the Circuit Court.

<b>Staffing Summary</b>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
21010	-0000	Full Time Equivalent Employees 28th Judicial Circuit Court	1.00	1.00	1.00	1.00	0.00
<b>TOTAL</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>Expenditure Summary</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>28TH JUDICIAL CIRCUIT COURT</b>							
21010	-1141	Salaries & Wages - Regular	50,664.58	52,615	58,000	5,385	10.23%
<b>Salaries &amp; Wages</b>			<b>50,664.58</b>	<b>52,615</b>	<b>58,000</b>	<b>5,385</b>	<b>10.23%</b>
21010	-2100	FICA	3,880.62	4,026	4,437	411	10.21%
21010	-2210	VRS Retirement	9,504.62	10,752	12,563	1,811	16.84%
21010	-2400	VRS Life Insurance	678.88	706	778	72	10.20%
21010	-2450	VRS Disability Insurance	430.66	431	431	0	0.00%
21010	-2600	Unemployment	11.20	67	67	0	0.00%
21010	-2710	Worker's Compensation	30.58	62	62	0	0.00%
<b>Fringe Benefits</b>			<b>14,536.56</b>	<b>16,044</b>	<b>18,338</b>	<b>2,294</b>	<b>14.30%</b>
21010	-3140	Professional Services	1,159.98	2,500	0	(2,500)	-100.00%
21010	-5210	Postage	107.35	600	300	(300)	-50.00%
21010	-5230	Communications	2,288.03	2,700	2,700	0	0.00%
21010	-5810	Dues, Memberships & Subscriptions	1,043.45	850	1,000	150	17.65%
21010	-6001	Printing & Office Supplies	404.28	850	1,000	150	17.65%
21010	-6014	Operating Supplies & Materials	0.00	50	80,050	80,000	160000.00%
<b>Operating Expenses</b>			<b>5,003.09</b>	<b>7,550</b>	<b>85,050</b>	<b>77,500</b>	<b>1026.49%</b>
<b>TOTAL</b>			<b>70,204.23</b>	<b>76,209</b>	<b>161,388</b>	<b>85,179</b>	<b>111.77%</b>
<b>Net Local Funding</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			70,204.23	76,209	161,388		



## General Fund-Judicial Administration Expenditures General District Court

The City of Bristol, Virginia's General District Court is located in the Twenty-Eighth Judicial District of Virginia. It has original jurisdiction over traffic infractions, and misdemeanor cases for traffic and criminal divisions. General District Court holds preliminary hearings for felony cases and has jurisdiction over all civil cases where the amount of monies involved are \$25,000 and under. The Bristol Virginia's General District Court has two (2) judges presiding over dockets.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
23010	-0009	General District Court (Postage)	5,095.22	3,600	3,600	0.00	0.00%
<b>TOTAL</b>			<b>5,095.22</b>	<b>3,600</b>	<b>3,600</b>	<b>0.00</b>	<b>0</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>GENERAL DISTRICT COURT</b>							
21020	-3140	Professional Services	4,400.83	5,000	7,000	2,000	40.00%
21020	-5210	Postage	5,198.49	4,000	4,000	0	0.00%
21020	-5230	Communications	3,692.66	4,500	4,500	0	0.00%
21020	-5810	Dues, Memberships & Subscriptions	705.30	1,000	1,000	0	0.00%
21020	-6001	Printing & Office Supplies	3,882.27	2,000	2,000	0	0.00%
21020	-6014	Operating Supplies & Materials	227.04	500	500	0	0.00%
21020	-8102	Office Furniture & Equipment	0.00	6,000	6,000	0	0.00%
<b>Operating Expenses</b>			<b>18,106.59</b>	<b>23,000</b>	<b>25,000</b>	<b>2,000</b>	<b>8.70%</b>
<b>TOTAL</b>			<b>18,106.59</b>	<b>23,000</b>	<b>25,000</b>	<b>2,000</b>	<b>8.70%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			13,011.37	19,400	21,400		



**General Fund-Judicial Administration Expenditures  
Court Service Unit**

The Court Service Unit serves the 28th District Juvenile and Domestic Relations Court. The Court Service Unit works with adolescents and families. It supervises probation/parole cases, screens complaints, facilitates the completion of community services, and the payment of restitution.

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>28TH DISTRICT JUVENILE COURT - COURT SERVICES UNIT</b>							
21030	-3140	Professional Services	0.00	100	100	0	0.00%
21030	-5230	Communications	1,267.16	1,500	1,500	0	0.00%
21030	-8102	Office Furniture & Equipment	204.83	400	400	0	0.00%
<b>Operating Expenses</b>			<b>1,471.99</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>			<b>1,471.99</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			1,471.99	2,000	2,000		



## General Fund-Judicial Administration Expenditures Judicial Alternative Sentencing Program

The Judicial Alternative Sentencing Program consists of three distinct alternative sentencing program options - Veritas Adult Drug Treatment Court, Work Re-Entry Program, and Home Electronic Monitoring. These programs offer certain non-violent offenders multiple alternatives to full time incarceration. In doing so, the programs aim to provide qualifying offenders with the tools necessary to become productive members of society and to not return to the criminal justice system.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
16010	-0007	Drug Court Fees	3,365.00	4,000	4,000	0	0.00%
16010	-0013	Work Release Fees	36,375.00	30,000	30,000	0	0.00%
24020	-0095	Drug Court Sustainability Grant	6,030.19	0	0	0	0.00%
<b>TOTAL</b>			<b>45,770.19</b>	<b>34,000</b>	<b>34,000</b>	<b>0</b>	<b>0.00%</b>
<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
<b>Full Time Equivalent Employees</b>							
21035	-0000	Judicial Alternative Sentencing	3.00	3.00	3.00	3.00	0.00
<b>TOTAL</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>JUDICIAL ALTERNATIVE SENTENCING PRG</b>							
21035	-1141	Salaries & Wages	148,672.64	145,309	138,155	(7,154)	-4.92%
<b>Salaries &amp; Wages</b>			<b>148,672.64</b>	<b>145,309</b>	<b>138,155</b>	<b>(7,154)</b>	<b>-4.92%</b>
21035	-2100	Fica	10,289.66	11,117	10,569	(548)	-4.93%
21035	-2210	VRS Retirement	26,249.74	28,759	29,925	1,166	4.05%
21035	-2310	Health Dental Insurance	32,454.00	37,814	37,814	0	0.00%
21035	-2400	VRS Life Insurance	1,875.08	2,017	1,852	(165)	-8.18%
21035	-2450	VRS Disability Insurance	820.00	742	1,023	281	37.87%
21035	-2600	Unemployment	44.00	120	120	0	0.00%
21035	-2710	Worker's Compensation	75.00	169	169	0	0.00%
<b>Fringe Benefits</b>			<b>71,807.48</b>	<b>80,738</b>	<b>81,472</b>	<b>734</b>	<b>0.91%</b>
21035	-3140	Professional Services	5,003.16	8,000	8,000	0	0.00%
21035	-3600	Advertising	30.52	1,000	1,000	0	0.00%
21035	-5230	Communications	2,179.85	3,100	3,100	0	0.00%
21035	-5530	Travel	207.16	4,410	4,410	0	0.00%
21035	-5540	Education/Training	0.00	1,790	1,790	0	0.00%
21035	-6001	Office Supplies	455.37	3,000	3,000	0	0.00%
21035	-6008	Motor Fuel & Lubricants	1,098.55	1,500	1,500	0	0.00%
21035	-6009	Repair Parts	662.68	540	540	0	0.00%
21035	-6014	Operating Supplies	241.10	7,840	7,840	0	0.00%
21035	-6015	Supplies - Drug Court Fees	1,225.68	4,000	4,000	0	0.00%
21035	-6016	Supplies - Work Release Fees	21,709.65	30,000	30,000	0	0.00%
21035	-6045	Supplies - Sustainability Grant	9,035.49	0	0	0	0.00%
21035	-6046	Supplies - Specialty Docket Grant	0.00	0	0	0	0.00%
<b>Operating Expenses</b>			<b>41,849.21</b>	<b>65,180</b>	<b>65,180</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>			<b>262,329.33</b>	<b>291,227</b>	<b>284,807</b>	<b>(6,420)</b>	<b>9.94%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			216,559.14	257,227	250,807		



**General Fund-Judicial Administration Expenditures  
Magistrates Office**

The principle function of the magistrate is to provide independent, unbiased review of complaints brought to the office by law enforcement and citizens. Magistrates are judicial officers who serve as a buffer between law enforcement and society to determine if there is probable cause to issue a warrant of arrest or a search warrant. In addition, the magistrates function is to provide access to civil mental health services through petition by citizens and the local Community Services Board.

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>MAGISTRATE'S OFFICE</b>							
21040	-5230	Communications	661.59	1,000	1,000	0	0.00%
21040	-6001	Printing & Office Supplies	0.00	1,000	1,000	0	0.00%
<b>Operating Expenses</b>			<b>661.59</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>			<b>661.59</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.00%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			661.59	2,000	2,000		



**General Fund-Judicial Administration  
Law Library**

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
16010	-0003	Law Library Fees	4,833.80	6,000	6,000	0.00	0.00%
<b>TOTAL</b>			<b>4,833.80</b>	<b>6,000</b>	<b>6,000</b>	<b>0.00</b>	<b>0</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>LAW LIBRARY</b>							
21050	-6014	Operating Supplies & Equipment	559.00	2,000	6,000	4,000	200.00%
<b>Operating Expenses</b>			<b>559.00</b>	<b>2,000</b>	<b>6,000</b>	<b>4,000</b>	<b>200.00%</b>
<b>TOTAL</b>			<b>559.00</b>	<b>2,000</b>	<b>6,000</b>	<b>4,000</b>	<b>200.00%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			(4,274.80)	(4,000)	0		



## General Fund-Judicial Administration Expenditures Victim Witness Program

The Victim Witness program provides direct services to victims and witnesses of crime. These services are defined as those efforts that respond to the emotional and physical needs of crime victims, assist victims of crime to stabilize their lives after victimization, and to assist victims to understand and participate in the criminal justice system.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
24020	-0015	Victim Witness Program	28,945.77	33,284	35,240	1,956	5.88%
33020	-0015	Victim Witness Program	99,818.93	69,895	67,940	(1,955)	-2.80%
<b>TOTAL</b>			<b>128,764.70</b>	<b>103,179</b>	<b>103,180</b>	<b>1</b>	<b>0.00%</b>
<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
<b>Full Time Equivalent Employees</b>							
21060	-0000	Victim Witness Program	2.00	2.00	2.00	2.00	0.00
<b>TOTAL</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>VICTIM WITNESS PROGRAM</b>							
21060	-1139	Salaries & Wages - Regular	93,566.24	97,168	100,084	2,916	3.00%
21060	-1239	Salaries & Wages - Overtime	6.82	0	0	0	0.00%
<b>Salaries &amp; Wages</b>			<b>93,573.06</b>	<b>97,168</b>	<b>100,084</b>	<b>2,916</b>	<b>3.00%</b>
21060	-2100	FICA	7,040.34	7,434	7,657	223	3.00%
21060	-2210	VRS Retirement	17,553.00	18,550	19,608	1,058	5.70%
21060	-2310	Health Dental Insurance	7,385.00	8,301	9,463	1,162	14.00%
21060	-2400	VRS Life Insurance	1,253.78	1,303	1,342	39	2.99%
21060	-2450	VRS Disability Insurance	325.14	733	303	(430)	-58.66%
21060	-2600	Unemployment	22.40	122	122	0	0.00%
21060	-2710	Worker's Compensation	63.00	122	122	0	0.00%
<b>Fringe Benefits</b>			<b>33,642.66</b>	<b>36,565</b>	<b>38,617</b>	<b>2,052</b>	<b>5.61%</b>
21060	-5210	Postage	146.00	324	200	(124)	-38.27%
21060	-5230	Communication	921.41	1,200	1,200	0	0.00%
21060	-5530	Travel Expense	626.19	1,290	1,290	0	0.00%
21060	-6001	Printing & Office Supplies	486.85	800	925	125	15.63%
21060	-6014	Operating Supplies & Materials	1,311.84	1,552	1,552	0	0.00%
<b>Operating Expenses</b>			<b>3,492.29</b>	<b>5,166</b>	<b>5,167</b>	<b>1</b>	<b>0.02%</b>
<b>TOTAL</b>			<b>130,708.01</b>	<b>138,899</b>	<b>143,868</b>	<b>4,969</b>	<b>3.58%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			1,943.31	35,720	40,688		



**General Fund-Judicial Administration Expenditures  
28th Judicial Circuit Court Clerk**

The Office of the Clerk of Circuit Court handles the court's administrative functions, has authority to probate wills, grants administration of estates, and appoint guardians. The Clerk is the custodian of the court records, records deeds and land records, issues marriage licenses, processes notary applications, issues concealed handgun permits, and administers the oath of public office to elected officials, sheriff deputies, and to citizens appointed to local or state commission posts. The Clerk of the Circuit Court is an elected official.

<i>Funding Sources</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
16010	-0011	Circuit Court-Documents Reprod Fees	2,561.39	5,000	2,000	(3,000)	-60.00%
16010	-0012	Circuit Court Clerk-Paper Filing	2,970.00	4,000	2,000	(2,000)	-50.00%
23010	-0007	Witness and Juror Fees	14,900.00	15,000	25,000	10,000	66.67%
23010	-0008	Clerk of the Circuit Court	372,165.96	388,004	405,481	17,477	4.50%
23010	-0010	Clerk's Technology Trust Fund	4,668.00	27,000	28,000	1,000	3.70%
24020	-0084	CCRP Grant-Clerk of Circuit Court	33,892.00	25,000	20,000	-5,000	-20.00%
<b>TOTAL</b>			<b>431,157.35</b>	<b>464,004</b>	<b>482,481</b>	<b>18,477</b>	<b>3.98%</b>
<i>Staffing Summary</i>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
<b>Full Time Equivalent Employees</b>							
21070	-0000	28th Judicial Circuit Court Clerk	7.00	7.50	7.50	8.50	1.00
<b>TOTAL</b>			<b>7.00</b>	<b>7.50</b>	<b>7.50</b>	<b>8.50</b>	<b>100.00%</b>
<i>Expenditure Summary</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>28TH JUDICIAL CIRCUIT COURT CLERK</b>							
21070	-1141	Salaries & Wages - Regular	364,242.18	380,876	438,257	57,381	15.07%
<b>Salaries &amp; Wages</b>			<b>364,242.18</b>	<b>380,876</b>	<b>438,257</b>	<b>57,381</b>	<b>15.07%</b>
21070	-2100	FICA	26,423.71	29,138	33,527	4,389	15.06%
21070	-2210	VRS Retirement	64,677.76	73,208	92,001	18,793	25.67%
21070	-2310	Health Dental Insurance	62,218.12	71,235	100,202	28,967	40.66%
21070	-2400	VRS Life Insurance	4,620.12	5,104	5,873	769	15.07%
21070	-2450	VRS Disability Insurance	2,930.96	2,983	3,144	161	5.40%
21070	-2600	Unemployment	92.69	403	403	0	0.00%
21070	-2710	Worker's Compensation	224.97	597	597	0	0.00%
<b>Fringe Benefits</b>			<b>161,188.33</b>	<b>182,668</b>	<b>235,747</b>	<b>53,079</b>	<b>29.06%</b>
21070	-3140	Professional Services	8,250.00	6,700	8,250	1,550	23.13%
21070	-3141	Fees for Jury Duty	16,320.00	18,000	25,000	7,000	38.89%
21070	-5210	Postage	2,731.92	4,000	4,000	0	0.00%
21070	-5230	Communications	3,960.55	4,700	4,700	0	0.00%
21070	-5410	Lease/Rent of Equipment	2,836.00	2,750	3,186	436	15.85%
21070	-5530	Travel Expense	265.91	5,000	5,000	0	0.00%
21070	-5540	Education & Training	300.00	7,000	5,000	(2,000)	-28.57%
21070	-5810	Dues, Memberships & Subscriptions	320.00	475	475	0	0.00%
21070	-6001	Printing & Office Supplies	92.59	4,000	4,000	0	0.00%
21070	-6007	Materials-Building & Property	0.00	5,000	5,000	0	0.00%
21070	-6014	Operating Supplies & Materials	219.22	500	5,500	5,000	1000.00%
21070	-7001	Joint Operating Expenses	18,277.51	27,000	28,000	1,000	3.70%
21070	-7002	Record Preservation Grant	33,892.00	25,000	20,000	(5,000)	-20.00%
<b>Operating Expenses</b>			<b>87,465.70</b>	<b>110,125</b>	<b>118,111</b>	<b>7,986</b>	<b>7.25%</b>
<b>TOTAL</b>			<b>612,896.21</b>	<b>673,669</b>	<b>792,115</b>	<b>118,446</b>	<b>17.58%</b>
<i>Net Local Funding</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			181,738.86	209,665	309,634		



## General Fund-Judicial Administration Expenditures 28th District Juvenile and Domestic Relations Court Clerk

The 28th District Juvenile and Domestic Relations Court hears all matters involving juveniles, such as criminal or traffic matters. The Juvenile and Domestic Relations Court Clerk processes all case documents, keeps court records, and provides information to people involved in a case. Juvenile and Domestic Relations District Court differs from other courts in their duty to protect the confidentiality and privacy of juveniles and their families who have legal matters before the court.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
23010	-0015	Juvenile & Domestic Relations	2,875.78	2,000	2,800	800	40.00%
<b>TOTAL</b>			<b>2,875.78</b>	<b>2,000</b>	<b>2,800</b>	<b>800</b>	<b>40.00%</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>28TH DISTRICT JUVENILE &amp; DOMESTIC RELATIONS COURT CLERK</b>							
21080	-3320	Maintenance of Machinery & Equip.	288.00	900	1,200	300	33.33%
21080	-5210	Postage	2,797.32	2,100	2,400	300	14.29%
21080	-5230	Communications	3,052.60	3,800	3,800	0	0.00%
21080	-5410	Lease/Rent of Equipment	1,747.37	2,000	2,300	300	15.00%
21080	-5530	Travel Expense	80.00	600	800	200	33.33%
21080	-5810	Dues,Memberships & Subscriptions	454.40	600	600	0	0.00%
21080	-6001	Printing & Office Supplies	160.97	300	500	200	66.67%
21080	-8102	Office Furniture & Equipment	0.00	2,000	2,500	500	25.00%
<b>Operating Expenses</b>			<b>8,580.66</b>	<b>12,300</b>	<b>14,100</b>	<b>1,800</b>	<b>14.63%</b>
<b>TOTAL</b>			<b>8,580.66</b>	<b>12,300</b>	<b>14,100</b>	<b>1,800</b>	<b>14.63%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			5,704.88	10,300	11,300		



## General Fund-Judicial Administration Expenditures Commonwealth Attorney

The Office of the Commonwealth's Attorney is charged primarily with the prosecution of crime. This office prosecutes criminal matters in the 28th District General District Court, criminal and delinquency matters in the 28th District Juvenile and Domestic Relations Court, and all felony cases in the 28th District Circuit Court. The Commonwealth Attorney is elected by the voters of the City of Bristol, Virginia.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
16020	-0001	Commonwealth's Attorney Fees	4,074.76	4,000	4,000	0	0.00%
23010	-0001	Commonwealth's Attorney	623,273.83	669,340	730,714	61,374	9.17%
<b>TOTAL</b>			<b>627,348.59</b>	<b>673,340</b>	<b>734,714</b>	<b>61,374</b>	<b>9.11%</b>

<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
<b>Full Time Equivalent Employees</b>							
22010	-0000	Commonwealth Attorney & Staff	9.00	9.00	9.00	9.00	0.00
<b>TOTAL</b>			<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>COMMONWEALTH ATTORNEY &amp; STAFF</b>							
22010	-1136	Salaries & Wages - Regular	700,494.12	784,987	816,727	31,740	4.04%
22010	-1236	Salaries & Wages - Overtime	1,257.37	4,000	4,000	0	0.00%
<b>Salaries &amp; Wages</b>			<b>701,751.49</b>	<b>788,987</b>	<b>820,727</b>	<b>31,740</b>	<b>4.02%</b>
22010	-2100	FICA	53,493.46	60,358	62,786	2,428	4.02%
22010	-2210	VRS Retirement	130,195.47	147,931	157,126	9,195	6.22%
22010	-2310	Health Dental Insurance	56,031.42	73,063	83,678	10,615	14.53%
22010	-2400	VRS Life Insurance	9,299.64	10,519	10,945	426	4.05%
22010	-2450	VRS Disability Insurance	1,502.94	2,591	1,863	(728)	-28.10%
22010	-2600	Unemployment	89.60	470	470	0	0.00%
22010	-2710	Worker's Compensation	303.01	1,349	1,349	0	0.00%
<b>Fringe Benefits</b>			<b>250,915.54</b>	<b>296,281</b>	<b>318,217</b>	<b>21,936</b>	<b>7.40%</b>
22010	-3320	Maintenance of Machinery & Equip.	468.00	1,000	1,000	0	0.00%
22010	-5210	Postage	1,053.16	2,125	2,125	0	0.00%
22010	-5230	Communications	4,181.25	5,000	5,000	0	0.00%
22010	-5410	Lease/Rent of Equipment	360.00	850	850	0	0.00%
22010	-5420	Lease/Rent of Building or Land	34,800.00	33,600	34,800	1,200	3.57%
22010	-5530	Travel Expense	2,208.70	4,250	4,250	0	0.00%
22010	-5540	Education & Training	0.00	750	750	0	0.00%
22010	-5810	Dues, Memberships & Subscriptions	4,086.83	6,000	6,000	0	0.00%
22010	-6001	Printing & Office Supplies	2,840.05	0	2,500	2,500	0.00%
22010	-6014	Operating Supplies & Materials	32,695.04	2,500	2,500	0	0.00%
22010	-8102	Office Furniture and Equipment	0.00	2,500	2,500	0	0.00%
<b>Operating Expenses</b>			<b>82,693.03</b>	<b>58,575</b>	<b>62,275</b>	<b>3,700</b>	<b>6.32%</b>
<b>TOTAL</b>			<b>1,035,360.06</b>	<b>1,143,843</b>	<b>1,201,219</b>	<b>57,376</b>	<b>5.02%</b>

<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026
			408,011.47	470,503	466,505

# Public Safety



**E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E  
S**



## General Fund-Public Safety Expenditures Police Department

The Bristol Virginia Police Department is committed to improving the quality of life for all people by enforcing the laws and ordinances of the City of Bristol, safeguarding life and property, and protecting the rights of citizens. The Bristol Virginia Police Department delivers comprehensive police services focused on reducing crime, apprehending those who commit crimes, and sustaining a high quality of life.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
14010	-0001	Court Fines	178,137.06	150,000	178,200	28,200	18.80%
14010	-0002	Parking Fines	235.00	200	200	0	0.00%
14010	-0004	Photo Speed Enforcement Fines	119,043.90	67,500	30,000	(37,500)	-55.56%
16010	-0014	Court-Electonic Summons Fee	16,764.65	13,500	16,000	2,500	18.52%
16010	-0015	COMM E-Summons Fee	2,009.85	1,500	2,000	500	33.33%
18030	-0001	Ins Recovery-Police 31010	17,656.10	0	10,000	10,000	0.00%
18040	-0001	Donations & Gifts-Police Dept	22,790.00	0	0	0	0.00%
19010	-0009	Police Dept	11,664.49	4,000	28,000	24,000	600.00%
24010	-0003	Law Enforcement 599 Funds	1,243,653.00	1,075,456	1,288,176	212,720	19.78%
24010	-0052	E 911 Grant	104,697.24	0	0	0	0.00%
33020	-0046	2020 Cops Hiring Program CHP Grant	77,506.40	0	0	0	0.00%
<b>TOTAL</b>			<b>1,794,157.69</b>	<b>1,312,156</b>	<b>1,552,576</b>	<b>240,420</b>	<b>18.32%</b>

<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
<b>Full Time Equivalent Employees</b>							
31010	-0000	Police	58.00	58.00	61.50	62.00	0.50
31010	-0000	Dispatch	13.00	13.00	13.00	13.00	0.00
31010	-0000	Administrative	7.00	7.00	7.00	7.00	0.00
<b>TOTAL</b>			<b>78.00</b>	<b>78.00</b>	<b>81.50</b>	<b>82.00</b>	<b>0.50</b>

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>POLICE DEPARTMENT</b>							
31010	-1139	Salaries & Wages - Regular	4,070,901.27	4,476,361	4,905,617	429,256	9.59%
31010	-1239	Salaries & Wages - Overtime	244,756.12	133,140	161,140	28,000	21.03%
31010	-1240	Salaries & Wages - Overtime-Special	16,121.99	67,000	67,000	0	0.00%
31010	-1241	Salaries & Wages - Overtime-Grant	44,244.68	51,000	51,000	0	0.00%
<b>Salaries &amp; Wages</b>			<b>4,376,024.06</b>	<b>4,727,501</b>	<b>5,184,757</b>	<b>457,256</b>	<b>9.67%</b>
31010	-2100	FICA	319,231.00	361,654	396,634	34,980	9.67%
31010	-2210	VRS Retirement	747,549.49	820,872	922,853	101,981	12.42%
31010	-2310	Health Dental Insurance	595,150.20	804,962	954,326	149,364	18.56%
31010	-2400	VRS Life Insurance	53,345.80	59,984	65,736	5,752	9.59%
31010	-2450	VRS Disability Insurance	2,601.50	2,591	5,414	2,823	108.95%
31010	-2600	Unemployment	908.63	4,974	4,974	0	0.00%
31010	-2710	Worker's Compensation	96,538.90	136,484	136,484	0	0.00%
<b>Fringe Benefits</b>			<b>1,815,325.52</b>	<b>2,191,521</b>	<b>2,486,421</b>	<b>294,900</b>	<b>13.46%</b>
31010	-3135	Contract Labor	11,971.47	22,600	22,600	0	0.00%
31010	-3140	Professional Services	5,126.01	9,000	9,000	0	0.00%
31010	-3310	Maintenance of Building & Property	17,808.32	19,550	19,550	0	0.00%
31010	-3320	Maintenance of Machinery & Equip.	30,083.62	63,094	63,094	0	0.00%
31010	-3600	Advertising	2,000.00	2,000	2,000	0	0.00%
31010	-5100	Utilities	42,392.92	51,000	51,000	0	0.00%
31010	-5210	Postage	1,269.48	2,000	2,000	0	0.00%
31010	-5230	Communications	95,873.14	93,000	93,000	0	0.00%
31010	-5231	Communications E911	53,685.26	91,800	150,500	58,700	63.94%
31010	-5410	Lease/Rent of Equipment	134,123.28	122,602	122,602	0	0.00%
31010	-5530	Travel Expense	8,238.19	17,500	17,500	0	0.00%
31010	-5540	Education & Training	18,571.00	19,960	19,960	0	0.00%
31010	-5541	Education & Training-Training Acade	31,450.00	31,450	31,450	0	0.00%
31010	-5810	Dues, Memberships & Subscriptions	2,307.79	2,800	2,800	0	0.00%
31010	-5840	Investigations, Studies & Rewards	5,625.00	15,000	20,000	5,000	33.33%
31010	-5841	Special Investigations	5,625.00	0	0	0	0.00%
31010	-6001	Printing & Office Supplies	12,511.82	14,750	14,750	0	0.00%



**General Fund-Public Safety Expenditures  
Police Department**

<i>Expenditure Summary Continued</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
31010	-6002	Food & Food Service Supplies	1,984.76	3,000	3,000	0	0.00%
31010	-6005	Housekeeping Supplies	2,965.53	3,000	3,000	0	0.00%
31010	-6008	Motor Fuel & Lubricants	181,659.57	190,000	190,000	0	0.00%
31010	-6009	Repair Parts - Equipment	64,516.57	55,000	55,000	0	0.00%
31010	-6011	Clothing & Personal Supplies	31,534.46	50,000	50,000	0	0.00%
31010	-6014	Operating Supplies & Materials	31,166.88	37,500	38,219	719	1.92%
31010	-6015	Supplies - Electronic Summons	0.00	30,000	30,000	0	0.00%
31010	-8101	Other Equipment	38,982.25	46,000	46,000	0	0.00%
31010	-8105	Vehicular Equipment	0.00	0	0	0	0.00%
<b>Operating Expenses</b>			<b>831,472.32</b>	<b>992,606</b>	<b>1,057,025</b>	<b>64,419</b>	<b>6.49%</b>
<b>TOTAL</b>			<b>7,022,821.90</b>	<b>7,911,628</b>	<b>8,728,203</b>	<b>816,575</b>	<b>10.32%</b>
<b>Net Local Funding</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			5,228,664.21	6,599,472	7,175,627		



**General Fund-Public Safety Expenditures  
Police Department-Grants**

The Bristol Virginia Police Department utilizes grant funds to enhance the services provided to the citizens of Bristol, Virginia. Grants are obtained to provided funding sources to improve and update police equipment and to promote public awareness.

<i>Funding Sources</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
18020	-0045	Police Calendar Funds	0.00	3,000	3,000	0	0.00%
24020	-0083	PSAP Grant Next Gen 911	133,755.74	0	0	0	0.00%
24020	-0087	PSAP Grant Education Program	1,804.63	0	4,000	4,000	0.00%
33020	-0001	LE Block Grant/Communications (JAG)	5,499.45	5,500	3,200	(2,300)	-41.82%
33020	-0012	Violence Against Women-V Stop Grant	28,828.25	62,000	62,000	0	0.00%
33020	-0038	Selective Enforcement Grant	49,958.88	51,000	56,000	5,000	9.80%
<b>TOTAL</b>			<b>219,846.95</b>	<b>121,500</b>	<b>128,200</b>	<b>6,700</b>	<b>5.51%</b>

<i>Expenditure Summary</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>POLICE DEPT-GRANTS</b>							
31020	-5868	Selective Enforcement Grt (DMV)	0.00	0	56,000	56,000	0.00%
31020	-5871	Police Calendars	3,189.26	3,000	3,000	0	0.00%
31020	-5872	Violence Against Women-V Stop Grant	0.00	62,000	62,000	0	0.00%
31020	-5873	LE Block Grant/Communications (JAG)	5,499.45	5,500	3,200	(2,300)	-41.82%
31020	-5879	PSAP Grant Next Gen 911	154,333.55	0	0	0	0.00%
31020	-5882	PSAP Grant Education Program	0.00	0	4,000	4,000	0.00%
<b>Operating Expenses</b>			<b>163,022.26</b>	<b>70,500</b>	<b>128,200</b>	<b>57,700</b>	<b>81.84%</b>
<b>TOTAL</b>			<b>163,022.26</b>	<b>70,500</b>	<b>128,200</b>	<b>57,700</b>	<b>81.84%</b>

<i>Net Local Funding</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>
			<b>(56,824.69)</b>	<b>(51,000)</b>	<b>0</b>



## General Fund-Public Safety Expenditures Fire Department

The Bristol Virginia Fire Department is committed to the safety of the citizens and visitors of Bristol, Virginia by providing high quality emergency and non-emergency services. The Fire Department's core services are fire suppression, fire investigation/code enforcement, and emergency medical services.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
16040	-0002	Emergency Medical Services	325,945.21	300,000	325,000	25,000	8.33%
18040	-0002	Donations & Gifts-Fire Dept 32010	14,808.98	0	0	0	0.00%
19010	-0007	Fire Department	6,332.74	1,000	1,000	0	0.00%
<b>TOTAL</b>			<b>347,086.93</b>	<b>301,000</b>	<b>326,000</b>	<b>25,000</b>	<b>8.31%</b>
<i>Staffing Summary</i>			FY 2022	FY 2023	FY 2024	FY 2025	Increase or Decrease
<b>Full Time Equivalent Employees</b>							
32010	-0000	Fire Department	44.00	44.00	44.00	45.00	1.00
<b>TOTAL</b>			<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	<b>45.00</b>	<b>1.00</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>FIRE DEPARTMENT</b>							
32010	-1138	Salaries & Wages - Regular	2,367,176.95	2,498,089	2,964,381	466,292	18.67%
32010	-1238	Salaries & Wages - Overtime	150,914.78	80,000	130,000	50,000	62.50%
32010	-1240	Salaries & Wages - Overtime-Special	4,837.49	15,000	15,000	0	0.00%
<b>Salaries &amp; Wages</b>			<b>2,522,929.22</b>	<b>2,593,089</b>	<b>3,109,381</b>	<b>516,292</b>	<b>19.91%</b>
32010	-2100	FICA	179,865.15	198,372	240,163	41,791	21.07%
32010	-2210	VRS Retirement	432,641.56	454,714	540,013	85,299	18.76%
32010	-2310	Health Dental Insurance	412,221.62	526,736	600,212	73,476	13.95%
32010	-2400	VRS Life Insurance	30,905.73	33,475	39,723	6,248	18.66%
32010	-2450	VRS Disability Insurance	381.62	410	413	3	0.73%
32010	-2600	Unemployment	551.92	1,520	1,520	0	0.00%
<b>Fringe Benefits</b>			<b>1,056,567.60</b>	<b>1,215,227</b>	<b>1,422,044</b>	<b>206,817</b>	<b>17.02%</b>
32010	-2710	Worker's Compensation	88,060.38	148,448	148,448	0	0.00%
32010	-3140	Professional Services	25,991.43	36,500	46,500	10,000	27.40%
32010	-3310	Maintenance of Building & Property	20,777.84	26,000	32,500	6,500	25.00%
32010	-3320	Maintenance of Machinery & Equip.	85,875.93	68,000	75,000	7,000	10.29%
32010	-3600	Advertising	0.00	500	500	0	0.00%
32010	-5100	Utilities	39,292.53	38,000	38,000	0	0.00%
32010	-5210	Postage	10.20	600	600	0	0.00%
32010	-5230	Communications	24,156.18	25,000	25,000	0	0.00%
32010	-5410	Lease/Rent of Equipment	235,631.52	314,502	314,502	0	0.00%
32010	-5530	Travel Expense	9,537.16	5,000	6,000	1,000	20.00%
32010	-5540	Education & Training	7,608.33	12,000	15,000	3,000	25.00%
32010	-5810	Dues, Memberships & Subscriptions	1,781.00	2,500	2,500	0	0.00%
32010	-6001	Printing & Office Supplies	3,530.57	2,000	2,000	0	0.00%
32010	-6002	Food & Food Service Supplies	3,032.14	2,500	3,000	500	20.00%
32010	-6004	Medical Supplies	46,940.29	50,000	50,000	0	0.00%
32010	-6005	Housekeeping Supplies	3,940.28	6,000	6,000	0	0.00%
32010	-6007	Materials - Building & Property	2,618.85	10,000	15,000	5,000	50.00%
32010	-6008	Motor Fuel & Lubricants	51,211.52	58,000	58,000	0	0.00%
32010	-6009	Repair Parts - Equipment	36,040.00	27,000	35,000	8,000	29.63%
32010	-6011	Clothing & Personal Supplies	17,995.17	15,000	15,000	0	0.00%
32010	-6014	Operating Supplies & Materials	26,586.18	24,500	30,000	5,500	22.45%
32010	-8101	Other Equipment	25,690.60	10,000	10,000	0	0.00%
<b>Operating Expenses</b>			<b>756,308.10</b>	<b>882,050</b>	<b>928,550</b>	<b>46,500</b>	<b>5.27%</b>
<b>TOTAL</b>			<b>4,335,804.92</b>	<b>4,690,366</b>	<b>5,459,975</b>	<b>769,609</b>	<b>16.41%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			3,988,717.99	4,389,366	5,133,975		



## General Fund-Public Safety Expenditures Fire Department-Grants

The Bristol Virginia Fire Department utilizes grant funds to enhance the services provided to the citizens of Bristol, Virginia. Grants are obtained to provided funding sources to improve and update fire equipment, to promote public awareness, and to provided for education and training opportunities.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
24020	-0012	Fire Program Fund-Aid to Locality	77,528.00	77,528	88,246	10,718	13.82%
24020	-0060	Four For Life Funds (Fire Dept)	40,387.36	14,000	14,000	0	0.00%
33020	-0036	SHSP HTR	81,344.45	0	60,000	60,000	0.00%
33020	-0037	SHSP FY21 Hazmat	62,058.02	0	0	0	0.00%
33020	-0044	SHSP FY24 HTR	0.00	60,000	0	(60,000)	-100.00%
33020	-0045	SHSP FY24 HAZMAT	0.00	50,000	55,000	5,000	10.00%
<b>TOTAL</b>			<b>261,317.83</b>	<b>201,528</b>	<b>217,246</b>	<b>15,718</b>	<b>7.80%</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>FIRE DEPARTMENT-GRANTS</b>							
32030	-1140	Salaries - HTR	14,266.62	0	0	0	0.00%
32030	-1240	Overtime - FY21 SHSP Hazmat	0.00	0	0	0	0.00%
32030	-1241	Overtime - Fire Programs	0.00	5,000	5,000	0	0.00%
32030	-1244	Overtime - FY21 SHSP HTR	0.00	0	0	0	0.00%
32030	-1250	Overtime - FY24 SHSP HTR	0.00	10,000	10,000	0	0.00%
32030	-1255	Overtime - FY24 SHSP Hazmat	0.00	5,000	5,000	0	0.00%
32030	-5535	Travel-Swiftwater Rescue	1,406.49	0	0	0	0.00%
32030	-5850	Fire Programs Fund	50,381.14	72,528	88,246	15,718	21.67%
32030	-5854	Four For Life Funds	21,933.64	14,000	14,000	0	0.00%
<b>Salaries &amp; Wages</b>			<b>87,987.89</b>	<b>106,528</b>	<b>122,246</b>	<b>15,718</b>	<b>14.75%</b>
32030	-5855	SHSP FY21 Hazmat	15,058.30	0	0	0	0.00%
32030	-5856	SHSP FY21 HTR	61,176.51	0	0	0	0.00%
32030	-5867	SHSP FY24 HTR	1,069.22	50,000	50,000	0	0.00%
32030	-5870	SHSP FY24 Hazmat	0.00	45,000	45,000	0	0.00%
32030	-6035	Operating Supplies-Swiftwater Resc	114.00	0	0	0	0.00%
<b>Operating Expenses</b>			<b>77,418.03</b>	<b>95,000</b>	<b>95,000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>			<b>165,405.92</b>	<b>201,528</b>	<b>217,246</b>	<b>15,718</b>	<b>7.80%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			<b>(95,911.91)</b>	<b>0</b>	<b>0</b>		



## General Fund-Public Safety Expenditures Sheriff Department

The Bristol Virginia Sheriff Office's mission is to provide the public of this locality with protection from societal offenders, by assisting the courts regarding offender dispositions, by providing assistance to adult and juvenile offenders, to promote law abiding behavior, and by providing just and humane care in the management of these offenders.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
16010	-0002	Sheriff's Fees	1,977.60	7,500	7,500	0	0.00%
16010	-0004	Courthouse Maintenance Fee	741.46	1,200	1,200	0	0.00%
16010	-0006	Court House Security Fund	101,454.65	72,000	99,050	27,050	37.57%
16010	-0009	Court-CHMF	11,330.79	12,500	12,500	0	0.00%
16090	-0003	Other Jail Charges-Inmate P/X	622.67	0	0	0	0.00%
19010	-0021	Sheriff's Office	77,271.34	80,600	89,000	8,400	10.42%
23010	-0002	Sheriff	520,930.68	517,208	619,964	102,756	19.87%
23010	-0011	State Travel Reimbursements	13,631.24	10,000	35,000	25,000	250.00%
<b>TOTAL</b>			<b>727,960.43</b>	<b>701,008</b>	<b>864,214</b>	<b>163,206</b>	<b>23.28%</b>

<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
33010	-0000	Full Time Equivalent Employees Sheriff Department	18.00	18.00	18.00	18.00	0.00
<b>TOTAL</b>			<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>0.00</b>

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>CITY SHERIFF &amp; JAIL</b>							
33010	-1139	Salaries & Wages - Regular	862,172.50	978,314	1,014,508	36,194	3.70%
33010	-1239	Salaries & Wages - Overtime	30,705.06	33,000	33,000	0	0.00%
33010	-1240	Salaries & Wages - Overtime-Special	478.33	2,000	2,000	0	0.00%
<b>Salaries &amp; Wages</b>			<b>893,355.89</b>	<b>1,013,314</b>	<b>1,049,508</b>	<b>36,194</b>	<b>3.57%</b>
33010	-2100	FICA	64,671.50	77,519	80,288	2,769	3.57%
33010	-2210	VRS Retirement	160,746.34	177,662	177,328	(334)	-0.19%
33010	-2310	Health Dental Insurance	135,888.40	215,485	215,485	0	0.00%
33010	-2400	VRS Life Insurance	11,484.50	13,110	13,085	(25)	-0.19%
33010	-2450	VRS Disability Insurance	0.00	0	0	0	0.00%
33010	-2600	Unemployment	206.35	1,000	1,000	0	0.00%
33010	-2710	Worker's Compensation	23,173.19	28,094	28,936	842	3.00%
<b>Fringe Benefits</b>			<b>396,170.28</b>	<b>512,870</b>	<b>516,122</b>	<b>3,252</b>	<b>0.63%</b>
33010	-3135	Contract Labor	16,915.14	20,000	20,000	0	0.00%
33010	-3140	Professional Services	3,551.22	15,000	15,000	0	0.00%
33010	-3141	Professional Svcs-Pretrial Svcs	0.00	0	0	0	0.00%
33010	-3310	Maintenance of Building & Property	6,011.98	11,000	12,100	1,100	10.00%
33010	-3320	Maintenance of Machinery & Equip.	9,505.98	13,500	13,500	0	0.00%
33010	-3600	Advertising	100.00	200	220	20	10.00%
33010	-5100	Utilities	46,310.33	60,000	66,000	6,000	10.00%
33010	-5210	Postage	991.90	1,100	1,300	200	18.18%
33010	-5230	Communications	13,618.48	19,000	19,000	0	0.00%
33010	-5513	Travel	0.00	14,000	0	(14,000)	-100.00%
33010	-5530	Travel Expense	14,366.77	0	16,800	16,800	0.00%
33010	-5540	Education & Training	3,600.50	1,700	1,870	170	10.00%
33010	-5541	Education & Training-Training Acade	0.00	10,234	15,000	4,766	46.57%
33010	-5810	Dues, Memberships & Subscriptions	1,723.00	3,200	3,520	320	10.00%
33010	-6001	Printing & Office Supplies	1,055.35	2,000	2,200	200	10.00%
33010	-6003	Farm Supplies	153.91	0	0	0	0.00%
33010	-6005	Housekeeping Supplies	381.95	2,000	2,000	0	0.00%
33010	-6007	Materials - Building & Property	0.00	2,200	2,200	0	0.00%
33010	-6008	Motor Fuel & Lubricants	15,017.83	20,000	20,000	0	0.00%



**General Fund-Public Safety Expenditures  
Sheriff Department**

<i><b>Expenditure Summary Continued</b></i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
33010	-6009	Repair Parts - Equipment	5,784.13	7,000	7,000	0	0.00%
33010	-6011	Clothing & Personal Supplies	985.98	6,000	6,000	0	0.00%
33010	-6014	Operating Supplies & Materials	39,523.35	17,000	10,000	(7,000)	-41.18%
33010	-8101	Other Equipment	0.00	5,000	5,000	0	0.00%
<b>Operating Expenses</b>			<b>179,597.80</b>	<b>230,134</b>	<b>238,710</b>	<b>8,576</b>	<b>3.73%</b>
<b>TOTAL</b>			<b>1,469,123.97</b>	<b>1,756,318</b>	<b>1,804,340</b>	<b>48,022</b>	<b>2.73%</b>
<i><b>Net Local Funding</b></i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			741,163.54	1,055,310	940,126		



**General Fund-Public Safety Expenditures  
Appalachian Juvenile Commission**

The mission of the Appalachian Juvenile Commission is to provide a continuum of strategies for rehabilitation to the court-involved youth of Southwest Virginia by offering dispositional options ranging from effective interventions to quality secure detention services.

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
33020	<b>APPALACHIAN JUVENILE COMMISSION</b>						
33020	-7001	Joint Operating Expense	122,712.00	231,956	373,180	141,224	60.88%
	<b>Operating Expenses</b>		<b>122,712.00</b>	<b>231,956</b>	<b>373,180</b>	<b>141,224</b>	<b>60.88%</b>
	<b>TOTAL</b>		<b>122,712.00</b>	<b>231,956</b>	<b>373,180</b>	<b>141,224</b>	<b>60.88%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			122,712.00	231,956	373,180		



**General Fund-Public Safety Expenditures  
Sheriff Department-Grants**

The Bristol Virginia Sheriff's Office utilizes grant funds to enhance the services provided to the citizens of Bristol, Virginia. Grants are obtained to provided funding sources to promote education and awareness to through the DARE program.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
18020	-0012	DARE Program	0.00	7,800	7,800	0	0.00%
18020	-0024	Project Lifesaver	0.00	0	6,000	6,000	0.00%
18020	-0025	Wal Mart Grant	0.00	0	6,000	6,000	0.00%
	<b>TOTAL</b>		<b>0.00</b>	<b>7,800</b>	<b>19,800</b>	<b>12,000</b>	<b>153.85%</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
	<b>SHERIFF GRANTS</b>						
33030	-5860	DARE Program	10,580.51	7,800	7,800	0	0.00%
33030	-5862	Project Lifesaver	3,121.02	0	6,000	6,000	0.00%
33030	-5863	Wal Mart grant	0.00	0	6,000	6,000	0.00%
	<b>Operating Expenses</b>		<b>13,701.53</b>	<b>7,800</b>	<b>19,800</b>	<b>12,000</b>	<b>153.85%</b>
	<b>TOTAL</b>		<b>13,701.53</b>	<b>7,800</b>	<b>19,800</b>	<b>12,000</b>	<b>153.85%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			13,701.53	0	0		



**General Fund-Public Safety Expenditures  
SWVA Regional Jail Authority**

The Southwest Virginia Regional Jail Authority serves the Virginia counties of Buchanan, Dickenson, Lee, Russell, Scott, Smyth, Tazewell, Washing, Wise, and the Cities of Norton and Bristol. The Authority operates four facilities located in Abingdon, Duffield, Haysi, and Tazewell within Southwest Virginia. The primary function of the facility is to house inmates for the participating jurisdictions, including both male and female inmates.

<i>Expenditure Summary</i>		<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
	<b>SWVA Regional Jail Authority</b>					
33210	-7001 Joint Operating Expense	3,766,732.13	4,370,953	6,067,000	1,696,047	38.80%
	<b>Operating Expenses</b>	<b>3,766,732.13</b>	<b>4,370,953</b>	<b>6,067,000</b>	<b>1,696,047</b>	<b>38.80%</b>
	<b>TOTAL</b>	<b>3,766,732.13</b>	<b>4,370,953</b>	<b>6,067,000</b>	<b>1,696,047</b>	<b>38.80%</b>
		<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
	<b>Net Local Funding</b>	3,766,732.13	4,370,953	6,067,000		



## General Fund-Public Safety Expenditures Inspections

The Inspections Department is dedicated to providing efficient, effective and considerate permitting, and code administration by adhering to the City of Bristol, Virginia's Code, the City's Comprehensive Plan, and the Commonwealth of Virginia Statutes.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
13010	-0003	Building Permits/Inspection Fees	162,592.72	150,000	80,000	(70,000)	-46.67%
<b>TOTAL</b>			<b>162,592.72</b>	<b>150,000</b>	<b>80,000</b>	<b>(70,000)</b>	<b>-46.67%</b>
<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
34010	-0000	Full Time Equivalent Employees Inspections	2.00	2.00	2.00	2.00	0.00
<b>TOTAL</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>INSPECTIONS</b>							
34010	-1145	Salaries & Wages - Regular	121,702.26	138,286	129,645	(8,641)	-6.25%
34010	-1245	Salaries & Wages - Overtime	203.73	500	500	0	0.00%
<b>Salaries &amp; Wages</b>			<b>121,905.99</b>	<b>138,786</b>	<b>130,145</b>	<b>(8,641)</b>	<b>-6.23%</b>
34010	-2100	FICA	8,227.45	10,618	9,957	(661)	-6.23%
34010	-2210	VRS Retirement	22,831.38	22,952	26,101	3,149	13.72%
34010	-2310	Health Dental Insurance	31,710.00	35,986	39,688	3,702	10.29%
34010	-2400	VRS Life Insurance	1,630.84	1,854	1,738	(116)	-6.26%
34010	-2450	VRS Disability Insurance	0.00	0	541	541	0.00%
34010	-2600	Unemployment	22.40	134	134	0	0.00%
34010	-2710	Worker's Compensation	1,591.08	4,188	4,188	0	0.00%
34010	-3140	Professional Services	4,213.19	5,000	5,000	0	0.00%
<b>Fringe Benefits</b>			<b>70,226.34</b>	<b>80,732</b>	<b>87,347</b>	<b>6,615</b>	<b>8.19%</b>
34010	-5210	Postage	1.89	100	100	0	0.00%
34010	-5230	Communications	2,627.25	2,700	2,700	0	0.00%
34010	-5530	Travel Expense	0.00	1,200	1,200	0	0.00%
34010	-5540	Education & Training	123.00	2,500	2,500	0	0.00%
34010	-5810	Dues, Memberships & Subscriptions	0.00	500	500	0	0.00%
34010	-6001	Printing & Office Supplies	86.50	200	250	50	25.00%
34010	-6014	Operating Supplies & Materials	685.05	500	500	0	0.00%
<b>Operating Expenses</b>			<b>3,523.69</b>	<b>7,700</b>	<b>7,750</b>	<b>50</b>	<b>0.65%</b>
<b>TOTAL</b>			<b>195,656.02</b>	<b>227,218</b>	<b>225,242</b>	<b>(1,976)</b>	<b>-0.87%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			33,063.30	77,218	145,242		



## General Fund-Public Safety Expenditures Animal Control

The Animal Control Unit promotes public safety by assisting with injured or sick animals, in the capture of dangerous or stray animals, enforcing applicable laws governing the licensing of animals, and investigating allegations of animal neglect and cruelty.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
13010	-0001	Animal License	667.00	750	0	(750)	-100.00%
13010	-0002	Animal Shelter Fees	386.00	1,700	400	(1,300)	-76.47%
18040	-0003	Donations - Animal Shelter	100.00	0	0	0	0.00%
<b>TOTAL</b>			<b>1,153.00</b>	<b>2,450</b>	<b>400</b>	<b>(2,050)</b>	<b>-83.67%</b>
<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
<b>Full Time Equivalent Employees</b>							
35010	-0000	Animal Control	2.50	2.50	2.50	2.50	0.00
<b>TOTAL</b>			<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>0.00</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>ANIMAL CONTROL</b>							
35010	-1139	Salaries & Wages - Regular	84,562.20	98,255	110,032	11,777	11.99%
35010	-1239	Salaries & Wages - Overtime	1,613.70	2,000	3,000	1,000	50.00%
<b>Salaries &amp; Wages</b>			<b>86,175.90</b>	<b>100,255</b>	<b>113,032</b>	<b>12,777</b>	<b>12.74%</b>
35010	-2100	FICA	6,390.05	7,670	8,647	977	12.74%
35010	-2210	VRS Retirement	14,188.76	14,926	17,332	2,406	16.12%
35010	-2310	Health Dental Insurance	7,385.00	16,476	23,052	6,576	39.91%
35010	-2400	VRS Life Insurance	1,013.54	1,277	1,277	0	0.00%
35010	-2600	Unemployment	35.43	90	90	0	0.00%
35010	-2710	Worker's Compensation	608.12	1,226	1,226	0	0.00%
<b>Fringe Benefits</b>			<b>29,620.90</b>	<b>41,665</b>	<b>51,624</b>	<b>9,959</b>	<b>23.90%</b>
35010	-3140	Professional Services	1,913.67	15,000	15,000	0	0.00%
35010	-3320	Maintenance of Machinery & Equip.	0.00	1,000	1,000	0	0.00%
35010	-5100	Utilities	3,736.69	4,000	4,000	0	0.00%
35010	-5230	Communications	1,090.30	1,200	1,200	0	0.00%
35010	-5530	Travel Expense	0.00	500	500	0	0.00%
35010	-5540	Education & Training	125.00	1,000	1,000	0	0.00%
35010	-6008	Motor Fuel & Lubricants	0.00	3,500	3,500	0	0.00%
35010	-6011	Clothing & Personal Supplies	139.99	1,990	1,990	0	0.00%
35010	-6014	Operating Supplies & Materials	7,029.51	20,000	20,000	0	0.00%
<b>Operating Expenses</b>			<b>14,035.16</b>	<b>48,190</b>	<b>48,190</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>			<b>129,831.96</b>	<b>190,110</b>	<b>212,846</b>	<b>22,736</b>	<b>11.96%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			128,678.96	187,660	212,446		



**General Fund-Public Safety Expenditures  
Medical Examiners**

<i>Expenditure Summary</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>MEDICAL EXAMINERS</b>								
35020	-3140	Professional Services		360.00	500	500	0	0.00%
		<b>Operating Expenses</b>		<b>360.00</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
		<b>TOTAL</b>		<b>360.00</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
<i>Net Local Funding</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
				360.00	500	500		



**General Fund-Public Safety Expenditures  
Emergency Management**

The Emergency Management of the City of Bristol, Virginia is committed to protecting the lives and property of the citizens of Bristol, Virginia by coordinating city departments, local and state agencies in areas of preparedness, response, and recovery.

<i>Funding Sources</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
33020	-0017	Federal Emergency Mgmt-LEMP		15,500.00	15,500	15,500	0	0.00%
		<b>TOTAL</b>		<b>15,500.00</b>	<b>15,500</b>	<b>15,500</b>	<b>0</b>	<b>0.00%</b>
<i>Expenditure Summary</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>EMERGENCY MANAGEMENT</b>								
35030	-1139	Salaries & Wages - Regular		30,623.56	31,903	31,903	0	0.00%
		<b>Salaries &amp; Wages</b>		<b>30,623.56</b>	<b>31,903</b>	<b>31,903</b>	<b>0</b>	<b>0.00%</b>
35030	-2100	FICA		2,243.28	2,441	2,441	0	0.00%
35030	-2210	VRS Retirement		5,745.10	5,794	5,794	0	0.00%
35030	-2310	Health Dental Insurance		2,417.56	2,293	3,000	707	30.83%
35030	-2400	VRS Life Insurance		410.24	428	428	0	0.00%
35030	-2710	Worker's Compensation		1,095.60	1,664	1,664	0	0.00%
35030	-5230	Communications		322.24	500	500	0	0.00%
		<b>Fringe Benefits</b>		<b>12,234.02</b>	<b>13,120</b>	<b>13,827</b>	<b>707</b>	<b>5.39%</b>
35030	-6014	Operating Supplies & Materials		3,946.75	4,000	4,000	0	0.00%
		<b>Operating Expenses</b>		<b>3,946.75</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>0.00%</b>
		<b>TOTAL</b>		<b>46,804.33</b>	<b>49,023</b>	<b>49,730</b>	<b>707</b>	<b>1.44%</b>
<i>Net Local Funding</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
				31,304.33	33,523	34,230		



**General Fund-Public Safety Expenditures  
SW VA Emergency Medical Service**

<i>Expenditure Summary</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>SW VA Emergency Medical Service</b>								
35040	-5699	Contributions Civic/Community Org.		0.00	5,000	5,000	0	0.00%
		<b>Operating Expenses</b>		<b>0.00</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
		<b>TOTAL</b>		<b>0.00</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
<i>Net Local Funding</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
				0.00	5,000	5,000		



**General Fund-Public Safety Expenditures  
Hazardous Material Response Services**

The Hazardous Material Response Services are designed to provide assistance in emergency situations involving hazardous materials. The Hazmat Response Team can provide technical assistance and response advice, and serve as liaisons to other agencies and groups.

<i>Funding Sources</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
24020	-0046	Dept of Emergency Management		41,458.43	30,000	30,000	0	0.00%
		<b>TOTAL</b>		<b>41,458.43</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.00%</b>
<i>Expenditure Summary</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>HAZARDOUS MATERIALS EMERGENCY RESPONSE SERVICES</b>								
35050	-1138	Salaries & Wages - Regular		3,600.00	15,000	15,000	0	0.00%
35050	-1238	Salaries & Wages - Overtime		0.00	3,000	3,000	0	0.00%
35050	-2100	FICA		275.41	0	0	0	0.00%
		<b>Salaries &amp; Wages</b>		<b>3,875.41</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>	<b>0.00%</b>
35050	-5530	Travel Expense		0.00	3,000	3,000	0	0.00%
35050	-6014	Operating Supplies & Materials		15,222.76	9,000	9,000	0	0.00%
		<b>Operating Expenses</b>		<b>15,222.76</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0.00%</b>
		<b>TOTAL</b>		<b>19,098.17</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.00%</b>
<i>Net Local Funding</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
				(22,360.26)	0	0		



**General Fund-Public Safety Expenditures  
Line of Duty Act**

The Line of Duty Act (LODA) provides benefits to state employees, local government employees, and volunteers who hold specified hazardous duty positions. By statute, LODA benefits must be provided. The City of Bristol, Virginia participates in the funding of these benefits through the Virginia Retirement System.

<i>Expenditure Summary</i>				<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
		<b>LODA</b>						
35060	-7001	Joint Operating Expense		120,287.25	148,348	150,220	1,872	1.26%
		<b>Operating Expenses</b>		<u>120,287.25</u>	<u>148,348</u>	<u>150,220</u>	<u>1,872</u>	<u>1.26%</u>
		<b>TOTAL</b>		<u>120,287.25</u>	<u>148,348</u>	<u>150,220</u>	<u>1,872</u>	<u>1.26%</u>
<b>Net Local Funding</b>				<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
				120,287.25	148,348	150,220		

# Public Works



**E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E  
S**



**General Fund-Public Works Expenditures  
Public Works-Streets/Engineering/VDOT Maintenance**

The Streets Department is responsible for maintaining transportation infrastructure within the right-of-ways of the City of Bristol, Virginia to include streets, bridges, signs, signals, and associated items. Engineering services include surveying, technical consultancy, bridge inspection and maintenance, sediment control, and right-of-way activities and maintenance.



**General Fund-Public Works Expenditures  
Public Works-Streets/Engineering**

<i>Funding Sources</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
13010	-0007	Stormwater Management Fees	3,891.00	15,000	15,000	0	0.00%
16070	-0001	Sales of Maps, Surveys, Engineering	13,945.00	20,000	10,000	(10,000)	-50.00%
18030	-0002	Ins Recovery-Public Works	16,817.82	5,000	5,000	0	0.00%
19010	-0001	Street Department	24,095.57	1,000	1,000	0	0.00%
19010	-0035	Public Works-Recycling	3,963.31	500	800	300	60.00%
24030	-0078	VDOT-Primary Extension Impr Prg	754,526.11	0	0	0	0.00%
24030	-0100	VDOT Engineering Reimbursement	0.00	15,000	20,000	5,000	33.33%
<b>TOTAL</b>			<b>817,238.81</b>	<b>56,500</b>	<b>51,800</b>	<b>(4,700)</b>	<b>-8.32%</b>
<i>Staffing Summary</i>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
<b>Full Time Equivalent Employees</b>							
41010	-0000	Public Works-Streets/Engineering/VDOT Maintenance	22.00	26.00	26.00	30.00	4.00
<b>TOTAL</b>			<b>22.00</b>	<b>26.00</b>	<b>26.00</b>	<b>30.00</b>	<b>4.00</b>
<i>Expenditure Summary</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>STREET &amp; ENGINEERING DIVISION</b>							
41010	-1170	Salaries & Wages - Regular	430,982.55	480,122	587,569	107,447	22.38%
41010	-1270	Salaries & Wages - Overtime	28,567.97	23,100	30,000	6,900	29.87%
41010	-1271	Salaries & Wages - Overtime-Special	9,223.83	12,000	10,000	(2,000)	-16.67%
<b>Salaries &amp; Wages</b>			<b>468,774.35</b>	<b>515,222</b>	<b>627,569</b>	<b>112,347</b>	<b>21.81%</b>
41010	-2100	FICA	28,569.98	39,415	48,010	8,595	21.81%
41010	-2210	VRS Retirement	61,489.67	95,705	123,472	27,767	29.01%
41010	-2310	Health Dental Insurance	71,779.73	136,344	107,177	(29,167)	-21.39%
41010	-2400	VRS Life Insurance	4,440.66	6,434	7,724	1,290	20.05%
41010	-2450	VRS Disability Insurance	1,808.32	2,770	3,546	776	28.01%
41010	-2600	Unemployment	(257.74)	330	330	0	0.00%
41010	-2710	Worker's Compensation	2,427.10	27,309	27,309	0	0.00%
<b>Fringe Benefits</b>			<b>170,257.72</b>	<b>308,307</b>	<b>317,568</b>	<b>9,261</b>	<b>3.00%</b>
41010	-3135	Contract Labor	20,561.98	33,000	33,000	0	0.00%
41010	-3140	Professional Services	13.37	25,000	25,000	0	0.00%
41010	-3310	Maintenance of Building & Property	61,141.56	50,000	75,000	25,000	50.00%
41010	-3315	Primary Extension Funding	548,332.54	0	0	0	0.00%
41010	-3320	Maintenance of Machinery & Equip.	0.00	1,000	1,000	0	0.00%
41010	-3600	Advertising	0.00	3,000	3,000	0	0.00%
41010	-5100	Utilities	29,950.41	66,400	66,400	0	0.00%
41010	-5210	Postage	45.84	1,000	500	(500)	-50.00%
41010	-5230	Communications	13,869.88	16,500	16,500	0	0.00%
41010	-5410	Lease/Rent of Equipment	0.00	4,500	4,500	0	0.00%
41010	-5530	Travel Expense	1,109.09	6,000	10,000	4,000	66.67%
41010	-5532	Travel Expense - Stormwater Mgmt	0.00	2,400	2,400	0	0.00%
41010	-5540	Education & Training	3,613.30	10,000	9,000	(1,000)	-10.00%
41010	-5542	Education & Training - Stormwater	0.00	2,000	2,000	0	0.00%
41010	-5810	Dues, Memberships & Subscriptions	3,465.36	3,000	4,000	1,000	33.33%
41010	-6001	Printing & Office Supplies	174.14	3,000	3,000	0	0.00%
41010	-6002	Food & Food Service Supplies	0.00	0	500	500	0.00%
41010	-6005	Housekeeping Supplies	2,980.65	3,500	3,500	0	0.00%
41010	-6007	Materials - Building & Property	6,136.78	12,000	20,000	8,000	66.67%



**General Fund-Public Works Expenditures  
Public Works-Streets/Engineering**

			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>Expenditure Summary Continued</b>							
41010	-6008	Motor Fuel & Lubricants	72,455.97	84,000	84,000	0	0.00%
41010	-6009	Repair Parts-Equipment	428.24	15,000	15,000	0	0.00%
41010	-6011	Clothing & Personal Supplies	5,731.38	11,000	11,000	0	0.00%
41010	-6014	Operating Supplies & Materials	25,070.04	39,000	39,000	0	0.00%
41010	-7001	Joint Operating Expense	0.00	120,000	170,000	50,000	41.67%
41010	-7002	Stormwater Management	22,057.94	10,600	10,600	0	0.00%
41010	-8102	Office Furniture & Equipment	584.00	1,000	5,000	4,000	400.00%
<b>Operating Expenses</b>			<b>817,722.47</b>	<b>522,900</b>	<b>613,900</b>	<b>91,000</b>	<b>17.40%</b>
<b>TOTAL</b>			<b>1,456,754.54</b>	<b>1,346,429</b>	<b>1,559,037</b>	<b>212,608</b>	<b>15.79%</b>

			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026
<b>Net Local Funding</b>			639,515.73	1,289,929	1,507,237



**General Fund-Public Works Expenditures  
Public Works-Streets/Engineering/VDOT Maintenance**

			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>Funding Sources</b>							
19010	-0041	Public Works - VDOT Maintenance	347.17	0	0	0	0.00%
24010	-0006	Street and Highway Maintenance	5,224,516.80	5,224,520	5,365,624	141,104	2.70%
<b>TOTAL</b>			<b>5,224,863.97</b>	<b>5,224,520</b>	<b>5,365,624</b>	<b>141,104</b>	<b>2.70%</b>

			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>Expenditure Summary</b>							
<b>VDOT REIMBURSED MAINTENANCE</b>							
41020	-1170	Salaries & Wages - Regular	981,191.32	1,259,311	1,522,822	263,511	20.93%
<b>Salaries &amp; Wages</b>			<b>981,191.32</b>	<b>1,259,311</b>	<b>1,522,822</b>	<b>263,511</b>	<b>20.93%</b>
41020	-2100	FICA	75,061.13	96,338	116,496	20,158	20.92%
41020	-2210	VRS Retirement	176,343.89	230,299	305,891	75,592	32.82%
41020	-2310	Health Dental Insurance	152,988.40	194,873	360,551	165,678	85.02%
41020	-2400	VRS Life Insurance	13,147.97	16,875	20,406	3,531	20.92%
41020	-2450	VRS Disability Insurance	3,899.57	9,226	6,205	(3,021)	-32.74%
41020	-2600	Unemployment	883.61	2,576	2,576	0	0.00%
41020	-2710	Worker's Compensation	20,006.24	37,136	37,136	0	0.00%
<b>Fringe Benefits</b>			<b>442,330.81</b>	<b>587,323</b>	<b>849,261</b>	<b>261,938</b>	<b>44.60%</b>
41020	-3135	Contract Labor	105,833.47	0	150,000	150,000	0.00%
41020	-3140	Professional Services	29,800.00	30,000	50,000	20,000	66.67%
41020	-3310	Maintenance of Building & Property	631,586.23	1,054,257	836,927	(217,330)	-20.61%
41020	-3320	Maintenance of Machinery & Equip.	21,367.98	25,000	25,000	0	0.00%
41020	-3321	Software	0.00	0	20,000	20,000	0.00%
41020	-5100	Utilities	267,410.80	275,000	300,000	25,000	9.09%
41020	-5101	Utilities-Investment Charges	388,725.12	390,000	390,000	0	0.00%
41020	-5410	Lease/Rent of Equipment	10,301.49	50,000	75,000	25,000	50.00%
41020	-5530	Travel Expense	0.00	1,000	1,000	0	0.00%
41020	-5540	Education & Training	250.00	1,000	1,000	0	0.00%
41020	-6007	Materials - Building & Property	270,798.63	288,000	300,000	12,000	4.17%
41020	-6008	Oil and Lubricants	78.98	0	0	0	0.00%
41020	-6009	Repair Parts - Equipment	65,295.77	0	80,000	80,000	0.00%
41020	-6014	Operating Supplies & Materials	164,132.81	60,000	92,000	32,000	53.33%
41020	-8101	Other Equipment	16,400.00	92,000	50,000	(42,000)	-45.65%
41020	-8105	Vehicular Equipment	383,629.00	42,000	0	(42,000)	-100.00%
41020	-8106	Operational & Construction Equip.	0.00	570,000	350,000	(220,000)	-38.60%
<b>Operating Expenses</b>			<b>2,355,610.28</b>	<b>2,878,257</b>	<b>2,720,927</b>	<b>(157,330)</b>	<b>-5.47%</b>
<b>TOTAL</b>			<b>3,779,132.41</b>	<b>4,724,891</b>	<b>5,093,010</b>	<b>368,119</b>	<b>7.79%</b>

			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026
<b>Net Local Funding</b>			(1,445,731.56)	(499,629)	(272,614)



**General Fund-Public Works Expenditures  
Street Lights**

<i><b>Expenditure Summary</b></i>				<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>STREET LIGHTS</b>								
41030	-5100	Utilities		17,651.96	18,500	18,500	0	0.00%
41030	-5101	Utilities-Investment Charges		11,558.88	11,750	11,750	0	0.00%
<b>Operating Expenses</b>				<b>29,210.84</b>	<b>30,250</b>	<b>30,250</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>				<b>29,210.84</b>	<b>30,250</b>	<b>30,250</b>	<b>0</b>	<b>0.00%</b>
 <i><b>Net Local Funding</b></i>								
				<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
				29,210.84	30,250	30,250		



## General Fund-Public Works Expenditures Fleet Maintenance

Fleet Maintenance is responsible for maintaining, managing, and repairing the City's Fleet . Vehicles and equipment are maintained and seen for an annual inspection and throughout the year for maintenance, service, or repair.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
19010	-0034	Fleet Maintenance	1,221.66	0	1,500	1,500	0.00%
19010	-0038	Fuel System	125,136.99	148,100	140,000	(8,100)	-5.47%
<b>TOTAL</b>			<b>126,358.65</b>	<b>148,100</b>	<b>141,500</b>	<b>(6,600)</b>	<b>-4.46%</b>
<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
<b>Full Time Equivalent Employees</b>							
41050	-0000	Fleet Maintenance	6.00	7.00	7.00	8.00	1.00
<b>TOTAL</b>			<b>6.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>1.00</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>FLEET MAINTENANCE</b>							
41050	-1170	Salaries & Wages - Regular	189,829.06	178,942	217,569	38,627	21.59%
41050	-1270	Salaries & Wages - Overtime	32,041.32	20,000	20,000	0	0.00%
41050	-1272	Overtime - Special Events	182.70	0	500	500	0.00%
<b>Salaries &amp; Wages</b>			<b>222,053.08</b>	<b>198,942</b>	<b>238,069</b>	<b>39,127</b>	<b>19.67%</b>
41050	-2100	FICA	14,843.44	15,220	18,213	2,993	19.66%
41050	-2210	VRS Retirement	31,745.14	33,801	43,357	9,556	28.27%
41050	-2310	Health Dental Insurance	29,759.86	49,424	58,450	9,026	18.26%
41050	-2400	VRS Life Insurance	2,267.53	2,398	2,916	518	21.60%
41050	-2450	VRS Disability Insurance	545.18	1,390	1,390	0	0.00%
41050	-2600	Unemployment	0.61	519	519	0	0.00%
41050	-2710	Worker's Compensation	1,695.18	7,426	7,426	0	0.00%
41050	-3135	Contract Labor	1,413.45	4,000	4,000	0	0.00%
<b>Fringe Benefits</b>			<b>82,270.39</b>	<b>114,178</b>	<b>136,271</b>	<b>22,093</b>	<b>19.35%</b>
41050	-3140	Professional Services	0.00	500	500	0	0.00%
41050	-3320	Maintenance of Machinery & Equip.	3,301.90	15,000	15,000	0	0.00%
41050	-5230	Communications	2,081.85	3,000	3,000	0	0.00%
41050	-5530	Travel Expense	0.00	500	500	0	0.00%
41050	-5540	Education and Training	0.00	2,000	2,000	0	0.00%
41050	-5810	Dues, Memberships & Subscriptions	9,760.02	15,000	15,000	0	0.00%
41050	-6008	Motor Fuel & Lubricants	104,091.68	205,000	165,000	(40,000)	-19.51%
41050	-6009	Repair Parts - Equipment	7,559.97	9,000	12,000	3,000	33.33%
41050	-6011	Clothing & Personal Supplies	1,945.53	3,000	3,000	0	0.00%
41050	-6014	Operating Supplies & Materials	7,792.30	7,500	7,500	0	0.00%
41050	-8101	Other Equipment	18,784.09	19,000	19,000	0	0.00%
41050	-8105	Vehicle Purchase	36,165.00	0	0	0	0.00%
<b>Operating Expenses</b>			<b>191,482.34</b>	<b>279,500</b>	<b>242,500</b>	<b>(37,000)</b>	<b>-13.24%</b>
<b>TOTAL</b>			<b>495,805.81</b>	<b>592,620</b>	<b>616,840</b>	<b>24,220</b>	<b>4.09%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			369,447.16	444,520	475,340		



## General Fund-Public Works Expenditures Solid Waste Refuse Collection

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
16080	-0001	Recycling Income	0.00	2,500	0	2,500	0.00%
16080	-0002	Waste Collection Fees	0.00	3,055,280	2,617,440	(437,840)	-14.33%
16080	-0003	Dumpster Permit Fees	0.00	100,000	100,000	0	0.00%
<b>TOTAL</b>			<b>0.00</b>	<b>3,157,780</b>	<b>2,717,440</b>	<b>(440,340)</b>	<b>-13.94%</b>
<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
<b>Full Time Equivalent Employees</b>							
42010	-0000	Refuse Collection	0.00	0.00	9.00	9.00	0.00
<b>TOTAL</b>			<b>0.00</b>	<b>0.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>Refuse Collection</b>							
42010	-1180	Salaries & Wages-Regular	0.00	375,074	383,376	8,302	2.21%
42010	-1280	Salaries & Wages-Overtime	0.00	30,000	30,000	0	0.00%
42010	-1281	Salaries & Wages - Overtime-Special	0.00	3,000	3,000	0	0.00%
<b>Salaries &amp; Wages</b>			<b>0.00</b>	<b>408,074</b>	<b>416,376</b>	<b>8,302</b>	<b>2.03%</b>
42010	-2100	FICA	0.00	31,218	31,853	635	2.03%
42010	-2210	VRS Retirement	0.00	71,902	74,975	3,073	4.27%
42010	-2310	Health Dental Insurance	0.00	82,707	102,601	19,894	24.05%
42010	-2400	VRS Life Insurance	0.00	5,026	5,138	112	2.23%
42010	-2450	VRS Disability Insurance	0.00	1,899	1,132	(767)	-40.39%
42010	-2600	Unemployment	0.00	287	287	0	0.00%
42010	-2710	Worker's Compensation	0.00	19,718	19,718	0	0.00%
42010	-3135	Contract Labor	0.00	30,000	45,000	15,000	50.00%
<b>Fringe Benefits</b>			<b>0.00</b>	<b>242,757</b>	<b>280,704</b>	<b>37,947</b>	<b>15.63%</b>
42010	-3140	Professional Services	0.00	30,000	45,000	15,000	50.00%
42010	-3320	Maintenance of Machinery & Equipment	0.00	70,000	50,000	(20,000)	-28.57%
42010	-3600	Advertising	0.00	1,500	1,500	0	0.00%
42010	-5140	Tipping Fees	0.00	440,000	420,000	(20,000)	-4.55%
42010	-5210	Postage	0.00	2,000	2,000	0	0.00%
42010	-5230	Communications	0.00	3,500	3,500	0	0.00%
42010	-5410	Lease/Rent of Equipment	0.00	265,000	265,000	0	0.00%
42010	-5530	Travel Expense	0.00	1,500	2,000	500	33.33%
42010	-5540	Education & Training	0.00	1,500	2,000	500	33.33%
42010	-5810	Dues, Memberships & Subscriptions	0.00	500	750	250	50.00%
42010	-6001	Printing & Office Supplies	0.00	1,500	1,500	0	0.00%
42010	-6005	Housekeeping Supplies	0.00	1,000	1,000	0	0.00%
42010	-6008	Motor Fuel & Lubricants	0.00	125,000	135,000	10,000	8.00%
42010	-6009	Repair Parts-Equipment	0.00	105,000	150,000	45,000	42.86%
42010	-6011	Clothing & Personal Supplies	0.00	5,000	5,000	0	0.00%
42010	-6014	Operating Supplies & Materials	0.00	45,000	50,000	5,000	11.11%
42010	-8105	Vehicular Equipment	0.00	774,356	774,356	0	0.00%
<b>Operating Expenses</b>			<b>0.00</b>	<b>1,872,356</b>	<b>1,908,606</b>	<b>36,250</b>	<b>1.94%</b>
<b>TOTAL</b>			<b>0.00</b>	<b>2,523,187</b>	<b>2,605,686</b>	<b>82,499</b>	<b>3.27%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			0.00	(634,593)	(111,754)		



## General Fund-Public Works Expenditures Solid Waste Disposal Services

The Solid Waste Disposal department manages the daily operations of the Intergrated Solid Waste Management Facility.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
18020	-0004	Sale of Solid Waste Equipment	0.00	5,000.00	5,000.00	0	0.00%
<b>TOTAL</b>			<b>0.00</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>0.00%</b>
<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
<b>Full Time Equivalent Employees</b>							
42030	-0000	Disposal Services	0.00	0.00	11.00	11.00	0.00
<b>TOTAL</b>			<b>0.00</b>	<b>0.00</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>Disposal Services</b>							
42030	-1180	Salaries & Wages - Regular	0.00	631,383	661,105	29,722	4.71%
42030	-1280	Salaries & Wages - Overtime	0.00	30,000	30,000	0	0.00%
42030	-1281	Salaries & Wages - Overtime-Special	0.00	1,000	1,000	0	0.00%
<b>Salaries &amp; Wages</b>			<b>0.00</b>	<b>662,383</b>	<b>692,105</b>	<b>29,722</b>	<b>4.49%</b>
42030	-2100	FICA	0.00	50,673	52,947	2,274	4.49%
42030	-2210	VRS Retirement	0.00	121,565	133,292	11,727	9.65%
42030	-2310	Health Dental Insurance	0.00	116,504	136,966	20,462	17.56%
42030	-2400	VRS Life Insurance	0.00	8,461	8,859	398	4.70%
42030	-2450	VRS Disability Insurance	0.00	3,343	2,798	(545)	-16.30%
42030	-2600	Unemployment	0.00	506	506	0	0.00%
42030	-2710	Worker's Compensation	0.00	27,490	27,490	0	0.00%
42030	-3135	Contract Labor	0.00	40,000	40,000	0	0.00%
<b>Fringe Benefits</b>			<b>0.00</b>	<b>368,542</b>	<b>402,858</b>	<b>34,316</b>	<b>9.31%</b>
42030	-3140	Prof Serv - Engineering non 588	0.00	499,000	200,000	(299,000)	-59.92%
42030	-3142	Prof Serv - Engineering 588	0.00	0	200,000	200,000	0.00%
42030	-3145	Recycle Expenses	0.00	60,000	25,000	(35,000)	-58.33%
42030	-3310	Maintenance of Building & Property	0.00	60,000	60,000	0	0.00%
42030	-3320	Maintenance of Machinery & Equip.	0.00	75,000	100,000	25,000	33.33%
42030	-3330	Maint of Equip and System - non 588	0.00	380,000	150,000	(230,000)	-60.53%
42030	-3332	Maint of Equip and System - 588	0.00	0	900,000	900,000	0.00%
42030	-3600	Advertising	0.00	1,000	1,000	0	0.00%
42030	-5100	Utilities	0.00	1,252,000	500,000	(752,000)	-60.06%
42030	-5210	Postage	0.00	1,000	1,000	0	0.00%
42030	-5230	Communications	0.00	23,700	23,700	0	0.00%
42030	-5410	Lease/Rent of Equipment	0.00	183,000	250,000	67,000	36.61%
42030	-5530	Travel Expense	0.00	3,000	4,000	1,000	33.33%
42030	-5540	Education & Training	0.00	3,000	5,000	2,000	66.67%
42030	-5810	Dues, Memberships & Subscriptions	0.00	2,000	2,000	0	0.00%
42030	-6001	Printing & Office Supplies	0.00	3,000	3,000	0	0.00%
42030	-6005	Housekeeping Supplies	0.00	2,000	2,000	0	0.00%
42030	-6007	Materials - Building & Property	0.00	150,000	150,000	0	0.00%
42030	-6008	Motor Fuel & Lubricants	0.00	50,000	50,000	0	0.00%
42030	-6009	Repair Parts - Equipment	0.00	35,000	35,000	0	0.00%
42030	-6011	Clothing & Personal Supplies	0.00	6,180	5,000	(1,180)	-19.09%
42030	-6014	Operating Supplies & Materials	0.00	50,000	50,000	0	0.00%
42030	-7001	Joint Operation Expense	0.00	46,500	45,000	(1,500)	-3.23%
42030	-8101	Other Equipment	0.00	65,000	50,000	(15,000)	-23.08%
42030	-8112	Other Improvements or Construction	0.00	200,000	200,000	0	0.00%
42030	-8115	Leachate Treatment Project	0.00	4,000,000	4,000,000	0	0.00%
42030	-8180	Stormwater Management Project	0.00	4,000,000	4,000,000	0	0.00%
<b>Operating Expenses</b>			<b>0.00</b>	<b>11,150,380</b>	<b>11,011,700</b>	<b>(138,680)</b>	<b>-1.24%</b>
<b>TOTAL</b>			<b>0.00</b>	<b>12,181,305</b>	<b>12,106,663</b>	<b>(74,642)</b>	<b>-0.61%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			0.00	12,176,305	12,101,663		



## General Fund-Public Works Expenditures Maintenance of Municipal Buildings and Properties

The Maintenance of Municipal Buildings and Properties Department manages, administers, and develops the most cost effective solutions for the maintenance of all City buildings and properties.

<b>Staffing Summary</b>				FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
<b>Full Time Equivalent Employees</b>								
43010	-0000	Maintenance of Buildings	2.00	2.00	2.00	5.00	3.00	
<b>TOTAL</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>5.00</b>	<b>3.00</b>	
<b>Expenditure Summary</b>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>MAINTENANCE OF MUNICIPAL BUILDINGS</b>								
43010	-1191	Salaries & Wages - Regular	67,394.65	71,273	170,936	99,663		139.83%
43010	-1291	Salaries & Wages - Overtime	910.91	1,300	1,300	0		0.00%
43010	-1292	Salaries & Wages - Overtime-Special	93.99	200	200	0		0.00%
<b>Salaries &amp; Wages</b>			<b>68,399.55</b>	<b>72,773</b>	<b>172,436</b>	<b>99,663</b>		<b>136.95%</b>
43010	-2100	FICA	4,537.19	5,568	13,192	7,624		136.93%
43010	-2210	VRS Retirement	13,136.73	13,614	30,150	16,536		121.46%
43010	-2310	Health Dental Insurance	18,212.76	37,424	44,537	7,113		19.01%
43010	-2400	VRS Life Insurance	930.67	956	2,291	1,335		139.64%
43010	-2450	VRS Disability Insurance	342.56	310	561	251		80.97%
43010	-2600	Unemployment	9.79	162	162	0		0.00%
43010	-2710	Worker's Compensation	633.09	1,668	1,668	0		0.00%
<b>Fringe Benefits</b>			<b>37,802.79</b>	<b>59,702</b>	<b>92,561</b>	<b>32,859</b>		<b>55.04%</b>
43010	-3135	Contract Labor	34,920.72	37,340	20,000	(17,340)		-46.44%
43010	-3140	Professional Services	14,430.41	20,000	20,000	0		0.00%
43010	-3310	Maintenance of Building & Property	31,690.30	25,000	80,000	55,000		220.00%
43010	-3320	Maintenance of Machinery & Equip.	1,595.00	5,000	20,000	15,000		300.00%
43010	-5100	Utilities	77,293.37	100,000	100,000	0		0.00%
43010	-5230	Communications	3,076.26	4,500	4,500	0		0.00%
43010	-5410	Lease/Rent of Equipment	230,187.34	230,250	230,250	0		0.00%
43010	-5540	Education & Training	0.00	2,000	2,000	0		0.00%
43010	-5810	Dues, Memberships, & Subscriptions	0.00	500	500	0		0.00%
43010	-6002	Food & Food Service Supplies	181.35	0	500	500		0.00%
43010	-6005	Housekeeping Supplies	8,139.75	8,000	9,000	1,000		12.50%
43010	-6007	Materials - Building & Property	2,084.97	3,500	10,000	6,500		185.71%
43010	-6011	Clothing and Personal Supplies	294.00	1,000	1,500	500		50.00%
43010	-6014	Operating Supplies & Materials	998.40	3,000	3,000	0		0.00%
43010	-8112	Other Improvements or Constructions	38,400.00	0	0	0		0.00%
<b>Operating Expenses</b>			<b>443,291.87</b>	<b>440,090</b>	<b>501,250</b>	<b>61,160</b>		<b>13.90%</b>
<b>TOTAL</b>			<b>549,494.21</b>	<b>572,565</b>	<b>766,247</b>	<b>193,682</b>		<b>33.83%</b>
			<b>Actual</b>	<b>Orig Budget</b>	<b>Budget</b>			
			<b>Amount</b>	<b>Amount</b>	<b>Amount</b>			
<b>Net Local Funding</b>			<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>			
			549,494.21	572,565	766,247			



**General Fund-Public Works Expenditures  
Maintenance of Municipal Buildings and Properties**

<i><b>Expenditure Summary</b></i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>OTHER CITY PROPERTY MAINTENANCE</b>							
43020	-3310	Maintenance of Building & Property	1,539.05	2,000	10,000	8,000	400.00%
43020	-3311	Maint/Exp-Exit 5 Properties	1,178.20	1,000	1,500	500	50.00%
43020	-5100	Utilities	2,199.92	4,000	4,000	0	0.00%
43020	-5102	Utilities-Downtown	5,668.19	6,000	7,000	1,000	16.67%
43020	-5103	Utilities-DR1	13,161.71	17,000	17,000	0	0.00%
43020	-6007	Materials - Building & Property	0.00	0	2,000	2,000	0.00%
<b>Operating Expenses</b>			<b>23,747.07</b>	<b>30,000</b>	<b>41,500</b>	<b>11,500</b>	<b>38.33%</b>
<b>TOTAL</b>			<b>23,747.07</b>	<b>30,000</b>	<b>41,500</b>	<b>11,500</b>	<b>38.33%</b>
<b>Net Local Funding</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			23,747.07	30,000	41,500		



**General Fund-Public Works Expenditures  
Municipal Parking**

<i><b>Expenditure Summary</b></i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>MUNICIPAL PARKING</b>							
43040	-3310	Maintenance of Building & Property	21,230.00	59,250	59,250	0	0.00%
43040	-6007	Materials - Building & Property	2,835.00	1,500	1,500	0	0.00%
43040	-6014	Operating Supplies & Materials	0.00	500	500	0	0.00%
43040	-9200	Transfers to Library	0.00	1,700	1,700	0	0.00%
<b>Operating Expenses</b>			<b>24,065.00</b>	<b>62,950</b>	<b>62,950</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>			<b>24,065.00</b>	<b>62,950</b>	<b>62,950</b>	<b>0</b>	<b>0.00%</b>
<b>Net Local Funding</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			24,065.00	62,950	62,950		

# Health, Welfare, and Social Services



**E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E  
S**



**General Fund-Health, Welfare & Social Services Expenditures  
Local Health Department**

The City is a part of the Mount Rogers Health District that provides a broad range of community health services. The Mount Rogers Health District helps build a healthy community through disease prevention, health education, protection of environmental resources, and preparedness for emergency response.

<i>Expenditure Summary</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>LOCAL HEALTH DEPARTMENT</b>								
51010	-5610	Payments to State Health Department		492,723.00	345,974	372,566	26,592	7.69%
		<b>Operating Expenses</b>		<b>492,723.00</b>	<b>345,974</b>	<b>372,566</b>	<b>26,592</b>	<b>7.69%</b>
		<b>TOTAL</b>		<b>492,723.00</b>	<b>345,974</b>	<b>372,566</b>	<b>26,592</b>	<b>7.69%</b>
<i>Net Local Funding</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
				492,723.00	345,974	372,566		



**General Fund-Health, Welfare & Social Services Expenditures  
Highlands Community Services**

Highlands Community Services is the local community services board serving the residents of Bristol, Virginia who have mental illness, substance abuse disorders, and/or intellectual disability.

<i>Expenditure Summary</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>HIGHLANDS COMMUNITY SERVICES BOARD</b>								
52010	-7001	Joint Operating Expenses		165,414.00	244,333	244,333	0	0.00%
		<b>Operating Expenses</b>		<b>165,414.00</b>	<b>244,333</b>	<b>244,333</b>	<b>0</b>	<b>0.00%</b>
		<b>TOTAL</b>		<b>165,414.00</b>	<b>244,333</b>	<b>244,333</b>	<b>0</b>	<b>0.00%</b>
<i>Net Local Funding</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
				165,414.00	244,333	244,333		



## General Fund-Health, Welfare & Social Services Expenditures Opioid Abatement

Opioid abatement funds consist of the City's allocation of monies received from the Virginia Opioid Abatement Authority for national level settlements with prescription opioid manufacturers and companies in the prescription opioid distribution network. Funds are appropriated primarily for the remediation and reduction of opioid use.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
18990	-0011	Opioid Settlement Payments - Direct	137,780.81	0	56,779	56,779	0.00%
<b>TOTAL</b>			<b>137,780.81</b>	<b>0</b>	<b>56,779</b>	<b>56,779</b>	<b>0.00%</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
52410	-7001	Opioid Abatement Joint Operating Expenses	28,396.42	50,000	56,779	6,779	13.56%
<b>Operating Expenses TOTAL</b>			<b>28,396.42</b>	<b>50,000</b>	<b>56,779</b>	<b>6,779</b>	<b>13.56%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			(109,384.39)	50,000	0		



## General Fund-Health, Welfare & Social Services Expenditures Department of Social Services

The Department of Social Services is committed to helping people triumph over poverty, abuse, and neglect to shape strong futures for themselves, their families, and communities. Services offered by the Department of Social Services are financial assistance, foster care services, child care and child support services, and abuse and neglect services.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
19010	-0012	Department of Social Services	6,439.18	6,600	6,500	(100)	-1.52%
24010	-0001	State Revenue-Social Services	2,396,167.25	3,030,029	3,296,526	266,497	8.80%
33010	-0015	Federal Revenue-Social Services	3,208,787.62	3,549,561	3,929,680	380,119	10.71%
<b>TOTAL</b>			<b>5,611,394.05</b>	<b>6,586,190</b>	<b>7,232,706</b>	<b>646,516</b>	<b>9.82%</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
53010	-1134	DEPARTMENT OF SOCIAL SERVICES Salaries and Wages - Regular	1,880.00	0	0	0	0.00%
53010	-7001	Joint Operating Expenses	6,269,284.55	7,363,235	8,187,742	824,507	11.20%
<b>Operating Expenses TOTAL</b>			<b>6,271,164.55</b>	<b>7,363,235</b>	<b>8,187,742</b>	<b>824,507</b>	<b>11.20%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			659,770.50	777,045	955,036		



**General Fund-Health, Welfare & Social Services Expenditures**  
**Comprehensive Services Act (CSA)**  
**Highlands Community Policy & Management Team**

The Highlands Community Policy and Management Team (CPMT) is the governing body responsible for providing both community-based and residential services to seriously emotionally disturbed children and adolescents who are served by the Bristol Department of Social Services, the Bristol, Virginia Public School Board, the 28th District Juvenile and Domestic Relations Court, the Highlands Community Services Board, and numerous other community agencies.

<b>Funding Sources</b>			<b>Actual Amount</b>	<b>Orig Budget Amount</b>	<b>Budget Amount</b>	<b>Increase</b>	<b>Increase</b>
			<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>(Decrease)</b>	<b>(Decrease)</b>
24010	-0030	Comprehensive Services Act	2,129,035.80	2,246,351	2,355,009	108,658	4.84%
<b>TOTAL</b>			<b>2,129,035.80</b>	<b>2,246,351</b>	<b>2,355,009</b>	<b>108,658</b>	<b>4.84%</b>
<b>Expenditure Summary</b>			<b>Actual Amount</b>	<b>Orig Budget Amount</b>	<b>Budget Amount</b>	<b>Increase</b>	<b>Increase</b>
			<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>(Decrease)</b>	<b>(Decrease)</b>
<b>HIGHLANDS COMM. POLICY &amp; MGT. TEAM</b>							
53050	-7001	Joint Operating Expense	2,965,265.86	3,132,041	3,296,247	164,206	5.24%
<b>Operating Expenses</b>			<b>2,965,265.86</b>	<b>3,132,041</b>	<b>3,296,247</b>	<b>164,206</b>	<b>5.24%</b>
<b>TOTAL</b>			<b>2,965,265.86</b>	<b>3,132,041</b>	<b>3,296,247</b>	<b>164,206</b>	<b>5.24%</b>
<b>Net Local Funding</b>			<b>Actual Amount</b>	<b>Orig Budget Amount</b>	<b>Budget Amount</b>		
			<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>		
			836,230.06	885,690	941,238		

# Education



**E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E  
S**



**General Fund-Education Expenditures  
City Schools**

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>GENERAL FUND APPROPRIATIONS</b>							
61010	-9200	School Transfers-Operating Fund	8,040,000.00	8,301,196	9,439,512	1,138,316	13.71%
		<b>Operating Expenses</b>	<b>8,040,000.00</b>	<b>8,301,196</b>	<b>9,439,512</b>	<b>1,138,316</b>	<b>13.71%</b>
		<b>TOTAL</b>	<b>8,040,000.00</b>	<b>8,301,196</b>	<b>9,439,512</b>	<b>1,138,316</b>	<b>13.71%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			8,040,000.00	8,301,196	9,439,512		



**General Fund-Education Expenditures  
Higher Education  
Virginia Highlands Community College**

Virginia Highlands Community College serves the community by providing quality and affordable education, training, and cultural activities through an array of programs. Local political subdivisions support higher education with financial contributions that are used for capital outlay, program operation, and economic development.

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>VIRGINIA HIGHLANDS COMMUNITY COLLEGE</b>							
62010	-7001	Virginia Highlands Community Colleg	62,850.00	63,011	63,043	32	0.05%
		<b>Operating Expenses</b>	<b>62,850.00</b>	<b>63,011</b>	<b>63,043</b>	<b>32</b>	<b>0.05%</b>
		<b>TOTAL</b>	<b>62,850.00</b>	<b>63,011</b>	<b>63,043</b>	<b>32</b>	<b>0.05%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			62,850.00	63,011	63,043		

# Parks and Recreation and Culture



**E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E  
S**



## General Fund-Parks & Recreation & Cultural Expenditures Parks & Recreation-Operations

The Parks & Recreation Operations Department is primarily responsible for maintaining the City's parks, ball fields, and other recreational structures owned by the City. The services provided include oversight and maintenance of the City parks and other recreational infrastructure including mowing and landscaping.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
19010	-0004	Parks and Recreation-Operations	6,810.78	8,000	0	(8,000)	-100.00%
<b>TOTAL</b>			<b>6,810.78</b>	<b>8,000</b>	<b>0</b>	<b>(8,000)</b>	<b>-100.00%</b>
<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
71010	-0000	Full Time Equivalent Employees Parks & Recreation-Operations	12.00	12.00	12.00	12.00	0.00
<b>TOTAL</b>			<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>PARKS &amp; RECREATION OPERATIONS</b>							
71010	-1180	Salaries & Wages - Regular	260,084.86	283,244	290,245	7,001	2.47%
71010	-1280	Salaries & Wages - Overtime	7,967.12	6,000	6,000	0	0.00%
71010	-1281	Salaries & Wages - Overtime-Special	4,717.69	4,000	4,000	0	0.00%
<b>Salaries &amp; Wages</b>			<b>272,769.67</b>	<b>293,244</b>	<b>300,245</b>	<b>7,001</b>	<b>2.39%</b>
71010	-2100	FICA	18,933.35	22,434	22,969	535	2.38%
71010	-2210	VRS Retirement	52,695.64	54,433	57,445	3,012	5.53%
71010	-2310	Health Dental Insurance	44,133.89	85,840	62,352	(23,488)	-27.36%
71010	-2400	VRS Life Insurance	3,171.25	3,796	3,890	94	2.48%
71010	-2450	VRS Disability Insurance	1,110.38	1,538	1,232	(306)	-19.90%
71010	-2600	Unemployment	(94.63)	448	448	0	0.00%
71010	-2710	Worker's Compensation	3,186.27	10,464	10,464	0	0.00%
<b>Fringe Benefits</b>			<b>123,136.15</b>	<b>178,953</b>	<b>158,800</b>	<b>(20,153)</b>	<b>-11.26%</b>
71010	-3135	Contract Labor	37,806.48	63,000	95,000	32,000	50.79%
71010	-3140	Professional Services	7,100.00	20,000	20,000	0	0.00%
71010	-3310	Maintenance of Building & Property	27,744.58	15,000	130,000	115,000	766.67%
71010	-3320	Maintenance of Machinery & Equip.	8,348.88	26,000	26,000	0	0.00%
71010	-5100	Utilities	4,492.53	5,000	7,000	2,000	40.00%
71010	-5230	Communications	7,786.01	9,500	9,500	0	0.00%
71010	-5410	Lease/Rent of Equipment	220.00	10,350	5,000	(5,350)	-51.69%
71010	-5540	Education & Training	0.00	500	600	100	20.00%
71010	-5810	Dues, Memberships & Subscriptions	0.00	500	500	0	0.00%
71010	-6001	Printing & Office Supplies	0.00	250	250	0	0.00%
71010	-6005	Housekeeping Supplies	2,092.83	6,000	4,000	(2,000)	-33.33%
71010	-6007	Materials - Building & Property	19,701.51	40,000	35,000	(5,000)	-12.50%
71010	-6008	Motor Fuel & Lubricants	33,965.24	40,000	40,000	0	0.00%
71010	-6009	Repair Parts-Equipment	17,928.71	30,000	30,000	0	0.00%
71010	-6011	Clothing & Personal Supplies	3,874.11	10,000	10,000	0	0.00%
71010	-6014	Operating Supplies & Materials	10,952.13	10,000	12,000	2,000	20.00%
71010	-8101	Other Equipment	12,752.98	16,000	16,000	0	0.00%
71010	8112	Other Improvements or Construction	0.00	5,000	5,000	0	0.00%
<b>Operating Expenses</b>			<b>194,765.99</b>	<b>307,100</b>	<b>445,850</b>	<b>138,750</b>	<b>45.18%</b>
<b>TOTAL</b>			<b>590,671.81</b>	<b>779,297</b>	<b>904,895</b>	<b>125,598</b>	<b>16.12%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			583,861.03	771,297	904,895		



**General Fund-Parks & Recreation & Cultural Expenditures  
Parks & Recreation-Programming**

The Parks & Recreation Programming Department is dedicated to the pursuit of providing exceptional recreation and leisure services for the residents and visitors of the City of Bristol, Virginia. Services include oversight of the parks, camping facilities, hiking and biking trails, and picnic shelters. The Parks & Recreation Department staffs a senior center and organizes recreational activities.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
16060	-0001	Parks and Recreation Fees	30,389.05	25,000	26,000	1,000	4.00%
16060	-0002	Sugar Hollow/Waldo Miles Fees	17,256.00	22,500	23,000	500	2.22%
16060	-0004	Travel Fees	0.00	400	400	0	0.00%
16060	-0005	Camping Fees	36,327.43	46,000	46,000	0	0.00%
16060	-0006	Park Usage Fees	1,750.00	1,400	5,000	3,600	257.14%
19010	-0003	Parks and Recreation	29,672.75	27,000	27,000	0	0.00%
33010	-0008	District 3 Gov't Cooperative	7,776.60	8,200	8,000	(200)	-2.44%
<b>TOTAL</b>			<b>123,171.83</b>	<b>130,500</b>	<b>135,400</b>	<b>4,900</b>	<b>3.75%</b>
<i>Staffing Summary</i>			FY 2023	FY 2023	FY 2025	FY 2026	Increase or Decrease
<b>Full Time Equivalent Employees</b>							
71030	-0000	Parks & Recreation-Programming	4.00	4.00	4.00	4.00	0.00
<b>TOTAL</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>PARKS &amp; RECREATION-PROGRAMMING</b>							
71030	-1180	Salaries & Wages - Regular	186,234.31	194,771	203,493	8,722	4.48%
71030	-1280	Salaries & Wages - Overtime	0.00	0	12,000	12,000	0.00%
<b>Salaries &amp; Wages</b>			<b>186,234.31</b>	<b>194,771</b>	<b>215,493</b>	<b>20,722</b>	<b>10.64%</b>
71030	-2100	FICA	13,477.69	14,900	16,486	1,586	10.64%
71030	-2210	VRS Retirement	35,186.72	38,293	41,693	3,400	8.88%
71030	-2310	Health Dental Insurance	30,887.00	38,479	38,770	291	0.76%
71030	-2400	VRS Life Insurance	2,513.46	2,610	2,727	117	4.48%
71030	-2450	VRS Disability Insurance	1,051.01	1,107	1,001	(106)	-9.58%
71030	-2600	Unemployment	47.54	120	120	0	0.00%
71030	-2710	Worker's Compensation	1,977.74	3,371	3,371	0	0.00%
<b>Fringe Benefits</b>			<b>85,141.16</b>	<b>98,880</b>	<b>104,168</b>	<b>5,288</b>	<b>5.35%</b>
71030	-3135	Contract Labor	97,787.74	120,000	125,000	5,000	4.17%
71030	-3140	Professional Services	3,234.30	3,500	4,000	500	14.29%
71030	-3320	Maintenance of Machinery & Equip.	0.00	800	800	0	0.00%
71030	-3600	Advertising	2,150.00	2,700	2,700	0	0.00%
71030	-5100	Utilities	117,614.55	144,000	144,000	0	0.00%
71030	-5101	Investment Charges	118,872.00	118,872	118,872	0	0.00%
71030	-5210	Postage	204.78	225	300	75	33.33%
71030	-5230	Communications	6,960.45	8,600	8,600	0	0.00%
71030	-5410	Lease/Rent of Equipment	105.08	4,000	4,000	0	0.00%
71030	-5540	Education & Training	348.00	500	500	0	0.00%
71030	-5810	Dues, Memberships & Subscriptions	40.00	200	200	0	0.00%
71030	-6001	Printing & Office Supplies	1,118.95	2,100	1,900	(200)	-9.52%
71030	-6002	Food & Food Service Supplies	796.41	1,400	1,600	200	14.29%
71030	-6005	Housekeeping Supplies	3,709.91	3,600	3,600	0	0.00%
71030	-6008	Motor Fuel & Lubricants	2,944.64	3,500	3,500	0	0.00%
71030	-6009	Repair Parts - Equipment	1,098.12	1,450	1,450	0	0.00%
71030	-6011	Clothing and Personal Supplies	0.00	600	600	0	0.00%
71030	-6014	Operating Supplies & Materials	25,135.61	22,000	22,000	0	0.00%
71030	-8101	Other Equipment	308.00	1,800	1,800	0	0.00%
71030	-8112	Other Improvements & Construction	9,258.45	7,000	7,000	0	0.00%
<b>Operating Expenses</b>			<b>391,686.99</b>	<b>446,847</b>	<b>452,422</b>	<b>5,575</b>	<b>1.25%</b>
<b>TOTAL</b>			<b>663,062.46</b>	<b>740,498</b>	<b>772,083</b>	<b>31,585</b>	<b>4.27%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			539,890.63	609,998	636,683		



## General Fund-Parks & Recreation & Cultural Expenditures Clear Creek Golf Course

The Clear Creek Golf Course is an eighteen (18) hole golf course owned by the City of Bristol, Virginia. It is a picturesque course situated around a beautiful lake. The course is open to the citizens and visitors of the City of Bristol, Virginia.

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
16065	-0001	Membership & Green Fees	330,068.75	307,000	315,000	8,000	2.61%
16065	-0002	Cart Rental Fees	395,669.56	422,000	500,000	78,000	18.48%
16065	-0003	Pro Shop	95,683.07	105,000	110,000	5,000	4.76%
16065	-0004	Food & Beverage Sales	31,260.37	42,000	45,000	3,000	7.14%
16065	-0005	Sales/Meals Taxes	27,533.39	27,000	30,000	3,000	11.11%
16065	-0007	Capital Revenue Fees	23,359.96	25,000	25,000	0	0.00%
16065	-0010	Other	4,677.05	2,000	2,000	0	0.00%
<b>TOTAL</b>			<b>908,252.15</b>	<b>930,000</b>	<b>1,027,000</b>	<b>97,000</b>	<b>10.43%</b>
<i>Staffing Summary</i>			FY 2023	FY 2024	FY 2025	FY 2026	Increase or Decrease
71040	-0000	Full Time Equivalent Employees Clear Creek Golf Course	4.00	4.00	4.00	5.00	1.00
<b>TOTAL</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>1.00</b>
<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>CLEAR CREEK GOLF COURSE</b>							
71040	-1180	Salaries & Wages - Regular	233,581.10	242,572	289,182	46,610	19.21%
71040	-1280	Salaries & Wages - Overtime	1,183.01	2,000	2,000	0	0.00%
<b>Salaries &amp; Wages</b>			<b>234,764.11</b>	<b>244,572</b>	<b>291,182</b>	<b>46,610</b>	<b>19.06%</b>
71040	-2100	FICA	16,777.42	18,710	22,276	3,566	19.06%
71040	-2210	VRS Retirement	43,819.78	44,052	55,173	11,121	25.25%
71040	-2310	Health Dental Insurance	41,038.32	46,006	56,373	10,367	22.53%
71040	-2400	VRS Life Insurance	3,129.96	3,251	3,876	625	19.22%
71040	-2450	VRS Disability Insurance	0.00	0	562	562	0.00%
71040	-2600	Unemployment	44.80	269	269	0	0.00%
71040	-2710	Worker's Compensation	1,674.53	3,697	3,697	0	0.00%
<b>Fringe Benefits</b>			<b>106,484.81</b>	<b>115,985</b>	<b>142,226</b>	<b>26,241</b>	<b>22.62%</b>
71040	-3135	Contract Labor	197,142.69	183,000	168,000	(15,000)	-8.20%
71040	-3140	Professional Services	1,328.28	1,400	1,400	0	0.00%
71040	-3145	Professional Services; Marketing	0.00	0	0	0	0.00%
71040	-3310	Maint of Building & Property	912.00	1,500	1,500	0	0.00%
71040	-3320	Maint of Machinery & Equipment	12,329.82	1,500	1,500	0	0.00%
71040	-3600	Advertising	2,250.00	6,000	5,000	(1,000)	-16.67%
71040	-5100	Utilities	34,211.68	37,000	37,000	0	0.00%
71040	-5210	Postage	64.79	200	200	0	0.00%
71040	-5230	Communications	4,526.68	5,000	5,000	0	0.00%
71040	-5410	Lease/Rent of Equipment	69,460.57	89,000	72,000	(17,000)	-19.10%
71040	-5540	Education & Training	0.00	800	800	0	0.00%
71040	-5810	Dues, Memberships, Subscriptions	2,450.94	2,500	2,500	0	0.00%
71040	-5841	Sales Tax	26,711.38	25,000	28,000	3,000	12.00%
71040	-5843	Meal Tax	0.00	1,000	1,000	0	0.00%
71040	-5845	Credit Card/Bank Fees	26,667.83	22,000	26,000	4,000	18.18%
71040	-6001	Printing & Office Supplies	806.96	1,000	1,000	0	0.00%
71040	-6002	Food & Beverage	17,154.13	18,000	20,000	2,000	11.11%
71040	-6005	Housekeeping Supplies	1,826.94	2,000	2,000	0	0.00%
71040	-6007	Materials - Building and Property	72,809.20	64,000	69,000	5,000	7.81%
71040	-6008	Motor Fuel & Lubricants	14,375.80	19,500	19,500	0	0.00%
71040	-6009	Repair Parts	31,792.95	27,000	28,000	1,000	3.70%
71040	-6014	Operating Supplies and Materials	15,119.87	9,000	9,000	0	0.00%
71040	-6015	Merchandise for Resale	64,297.75	70,000	72,000	2,000	2.86%
71040	-8101	Other Equipment	8,699.00	0	0	0	0.00%
71040	-8110	Capital Fee Expenditures	0.00	0	25,000	25,000	0.00%
<b>Operating Expenses</b>			<b>604,939.26</b>	<b>586,400</b>	<b>595,400</b>	<b>9,000</b>	<b>1.53%</b>
<b>TOTAL</b>			<b>946,188.18</b>	<b>946,957</b>	<b>1,028,808</b>	<b>81,851</b>	<b>8.64%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			37,936.03	16,957	1,808		



**General Fund-Parks & Recreation & Cultural Expenditures  
Bristol Public Library**

The Bristol Public Library proudly serves the unique cities of Bristol, Virginia and Bristol, Tennessee. The library takes an active role in the community by providing residents a place to learn, read, and meet. The library also offers special areas of interest for children, teens, and literacy.

<i><b>Funding Sources</b></i>			<b>Actual Amount</b>	<b>Orig Budget Amount</b>	<b>Budget Amount</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
			<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>		
19010	-0013	Public Library - Insurance	10,020.17	11,000	10,000	(1,000)	-9.09%
<b>TOTAL</b>			<b>10,020.17</b>	<b>11,000</b>	<b>10,000</b>	<b>(1,000)</b>	<b>-9.09%</b>
<i><b>Expenditure Summary</b></i>			<b>Actual Amount</b>	<b>Orig Budget Amount</b>	<b>Budget Amount</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
			<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>		
<b>PUBLIC LIBRARY SERVICE</b>							
73010	-7001	Joint Operating Expense	840,713.93	875,192	913,430	38,238	4.37%
		<b>Operating Expenses</b>	<b>840,713.93</b>	<b>875,192</b>	<b>913,430</b>	<b>38,238</b>	<b>4.37%</b>
<b>TOTAL</b>			<b>840,713.93</b>	<b>875,192</b>	<b>913,430</b>	<b>38,238</b>	<b>4.37%</b>
<i><b>Net Local Funding</b></i>			<b>Actual Amount</b>	<b>Orig Budget Amount</b>	<b>Budget Amount</b>		
			<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>		
			830,693.76	864,192	903,430		

# Community & Economic Development



**E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E  
S**



**General Fund-Community & Economic Development  
Expenditures  
Community & Economic Development**

The Community Development and Planning Department is committed to providing quality community development services and strategies that strive toward achieving attractive, vibrant, and safe neighborhoods. The Community Development Department assists the City Council, the Planning Commission, and other appointed boards and commissions, and the citizens of the City of Bristol, Virginia in anticipating the future needs and desires of the community and ensures that the physical development within the community is consistent with the comprehensive plan.

<b>Funding Summary</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
13010	-0004	Transfer Fees	663.40	500	500	0	0.00%
13010	-0005	Zoning Fees	5,821.98	5,000	6,000	1,000	20.00%
19010	-0016	CDBG Fund	92,381.14	80,000	85,000	5,000	6.25%
24010	-0008	Metro Planning Organization-Bristol	0.00	82,700	31,250	(51,450)	-62.21%
24010	-0048	Tobacco Commission Grant	0.00	0	70,000	70,000	0.00%
24010	-0079	Metro Planning Organization-VDOT	0.00	56,000	62,650	6,650	11.88%
33020	-0018	Environmental Protection Agency	35,161.26	100,000	80,000	(20,000)	-20.00%
33020	-0031	ARC	0.00	0	70,000	70,000	0.00%
<b>TOTAL</b>			<b>134,027.78</b>	<b>324,200</b>	<b>405,400</b>	<b>81,200</b>	<b>25.05%</b>
<b>Staffing Summary</b>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
<b>Full Time Equivalent Employees</b>							
81010	-0000	Community & Economic Development	3.00	3.50	4.50	4.50	0.00
<b>TOTAL</b>			<b>3.00</b>	<b>3.50</b>	<b>4.50</b>	<b>4.50</b>	<b>0.00</b>
<b>Expenditure Summary</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>							
81010	-1155	Salaries & Wages - Regular	204,826.04	288,927	271,780	(17,147)	-5.93%
81010	-1255	Salaries & Wages - Overtime	96.12	500	500	0	0.00%
<b>Salaries &amp; Wages</b>			<b>204,922.16</b>	<b>289,427</b>	<b>272,280</b>	<b>(17,147)</b>	<b>-5.92%</b>
81010	-2100	FICA	15,159.18	22,142	20,830	(1,312)	-5.93%
81010	-2210	VRS Retirement	36,544.11	56,275	51,860	(4,415)	-7.85%
81010	-2310	Health Dental Insurance	22,060.12	43,854	43,854	0	0.00%
81010	-2400	VRS Life Insurance	2,610.21	3,872	3,642	(230)	-5.94%
81010	-2450	VRS Disability Insurance	857.97	1,238	1,277	39	3.15%
81010	-2600	Unemployment	47.27	336	336	0	0.00%
81010	-2710	Worker's Compensation	123.59	222	222	0	0.00%
<b>Fringe Benefits</b>			<b>77,402.45</b>	<b>127,939</b>	<b>122,021</b>	<b>(5,918)</b>	<b>-4.63%</b>
81010	-3135	Contract Labor	5,897.36	0	0	0	0.00%
81010	-3140	Professional Services	45,985.14	20,000	180,000	160,000	800.00%
81010	-3164	Professional Services-EPA Grant	35,161.26	100,000	80,000	(20,000)	-20.00%
81010	-3600	Advertising	0.00	2,500	3,500	1,000	40.00%
81010	-5210	Postage	497.66	1,000	100	(900)	-90.00%
81010	-5230	Communications	3,085.21	3,500	3,500	0	0.00%
81010	-5410	Lease of Equipment	0.00	1,470	0	(1,470)	-100.00%
81010	-5530	Travel Expense	0.00	4,500	3,500	(1,000)	-22.22%
81010	-5535	Travel Expense - MPO	0.00	0	3,000	3,000	0.00%
81010	-5540	Education & Training	15.00	1,500	1,500	0	0.00%
81010	-5810	Dues, Memberships & Subscriptions	199.58	1,000	1,000	0	0.00%
81010	-5891	Metro Planning Organization	0.00	65,000	12,000	(53,000)	-81.54%
81010	-6001	Printing & Office Supplies	1,393.92	1,500	1,500	0	0.00%
81010	-6002	Food & Food Service Supplies	461.53	500	500	0	0.00%
81010	-6014	Operating Supplies & Materials	3,552.61	2,750	12,750	10,000	363.64%
<b>Operating Expenses</b>			<b>96,249.27</b>	<b>205,220</b>	<b>302,850</b>	<b>97,630</b>	<b>47.57%</b>
<b>TOTAL</b>			<b>378,573.88</b>	<b>622,586</b>	<b>697,151</b>	<b>74,565</b>	<b>11.98%</b>
<b>Net Local Funding</b>			244,546.10	298,386	291,751		



**General Fund-Community & Economic Development  
Expenditures  
Economic & Tourism Development**

The City of Bristol, Virginia encourages development and offers a variety of programs to enhance community and economic development.

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>ECONOMIC DEVELOPMENT</b>							
81025	-5704	American Merchant - Comm Opp Fund	0.00	0	0	0	0.00%
81025	-5721	Euclid Center	179,523.68	160,000	58,821	(101,179)	-63.24%
<b>Operating Expenses</b>			<b>179,523.68</b>	<b>160,000</b>	<b>58,821</b>	<b>(101,179)</b>	<b>-63.24%</b>
<b>TOTAL</b>			<b>179,523.68</b>	<b>160,000</b>	<b>58,821</b>	<b>(101,179)</b>	<b>-63.24%</b>
<i>Net Local Funding</i>			179,523.68	160,000	58,821		



**General Fund-Community & Economic Development  
Expenditures  
Economic & Tourism Development**

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>TOURISM PROMOTION PROGRAM</b>							
81030	-5701	Believe in Bristol	50,000.00	69,000	70,000	1,000	1.45%
81030	-5702	Believe in Bristol-Fireworks	6,000.00	6,000	0	(6,000)	-100.00%
81030	-5705	Explore Bristol	100,000.00	100,000	100,000	0	0.00%
81030	-5709	Birthplace of Country Music	50,000.00	50,000	50,000	0	0.00%
81030	-5712	Tri-Cities Airport Authority	0.00	0	0	0	0.00%
<b>Operating Expenses</b>			<b>206,000.00</b>	<b>225,000</b>	<b>220,000</b>	<b>(5,000)</b>	<b>-2.22%</b>
<b>TOTAL</b>			<b>206,000.00</b>	<b>225,000</b>	<b>220,000</b>	<b>(5,000)</b>	<b>-2.22%</b>
<i>Net Local Funding</i>			206,000.00	225,000	220,000		



General Fund-Community & Economic Development  
Expenditures  
Economic & Tourism Development  
Mount Rogers Planning District Commission

The Mount Rogers Planning District Commission (MRPDC) is an organization that promotes regional cooperation and planning in Southwest Virginia. The commission serves the Counties of Bland, Carroll, Grayson, Smyth, Washington, and Wythe, and the independent Cities of Bristol and Galax. Funding of the MRPDC is based on a state mandated formula.

<i>Expenditure Summary</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>MT. ROGERS PLANNING DIST. COMMISSION</b>								
81050	-7001	Joint Operating Expense		18,182.45	18,273	18,201	(72)	-0.39%
		<b>Operating Expenses</b>		<b>18,182.45</b>	<b>18,273</b>	<b>18,201</b>	<b>(72)</b>	<b>-0.39%</b>
		<b>TOTAL</b>		<b>18,182.45</b>	<b>18,273</b>	<b>18,201</b>	<b>(72)</b>	<b>-0.39%</b>
<i>Net Local Funding</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
				18,182.45	18,273	18,201		



General Fund-Community & Economic Development  
Expenditures  
Economic & Tourism Development  
Bristol Chamber of Commerce

The Bristol Chamber of Commerce represents the business community and advocates for a progressive, innovative, and sustainable economic climate.

<i>Expenditure Summary</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>CHAMBER OF COMMERCE</b>								
81060	-5810	Membership Dues		5,018.00	5,168	5,324	156	3.02%
		<b>Operating Expenses</b>		<b>5,018.00</b>	<b>5,168</b>	<b>5,324</b>	<b>156</b>	<b>3.02%</b>
		<b>TOTAL</b>		<b>5,018.00</b>	<b>5,168</b>	<b>5,324</b>	<b>156</b>	<b>3.02%</b>
<i>Net Local Funding</i>				Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
				5,018.00	5,168	5,324		



General Fund-Community & Economic Development  
Expenditures  
Economic & Tourism Development

District Three Governmental Cooperative is a consortium of local governments providing public transportation services in Southwest Virginia and various services directed toward senior citizens.

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>DISTRICT 3 GOVERNMENTAL CO-OP</b>							
81140	-7001	Joint Operating Expense	10,848.00	10,848	10,848	0	0.00%
		<b>Operating Expenses</b>	<b>10,848.00</b>	<b>10,848</b>	<b>10,848</b>	<b>0</b>	<b>0.00%</b>
		<b>TOTAL</b>	<b>10,848.00</b>	<b>10,848</b>	<b>10,848</b>	<b>0</b>	<b>0.00%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			10,848.00	10,848	10,848		



General Fund-Community & Economic Development  
Expenditures  
Foreign Trade Zone

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>FOREIGN TRADE ZONE</b>							
81180	-7001	Joint Operating Expense	19,478.00	19,854	19,888	34	0.17%
		<b>Operating Expenses</b>	<b>19,478.00</b>	<b>19,854</b>	<b>19,888</b>	<b>34</b>	<b>0.17%</b>
		<b>TOTAL</b>	<b>19,478.00</b>	<b>19,854</b>	<b>19,888</b>	<b>34</b>	<b>0.17%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			19,478.00	19,854	19,888		



**General Fund-Community & Economic Development  
Expenditures  
Economic Development Activities**

The City of Bristol Virginia Economic Development Department is committed to enhancing the City's economic growth and stability. The Economic Development Department prioritizes the recruitment of new businesses to the Bristol area, as well as the retention of existing businesses.

<b>Funding Summary</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
19010	-0046	Economic Dev Activities - 81190	2,278.24	0	0	0	0.00%
<b>TOTAL</b>			<b>2,278.24</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Staffing Summary</b>			<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Increase or Decrease</b>
<b>Full Time Equivalent Employees</b>							
81190	-0000	Economic Development Activities	1.00	1.00	1.00	2.00	1.00
<b>TOTAL</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.00</b>
<b>Expenditure Summary</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>ECONOMIC DEVELOPMENT ACTIVITIES</b>							
81190	-1155	Salaries & Wages - Regular	57,979.90	62,678	67,386	4,708	7.51%
<b>Salaries &amp; Wages</b>			<b>57,979.90</b>	<b>62,678</b>	<b>67,386</b>	<b>4,708</b>	<b>7.51%</b>
81190	-2100	FICA	4,349.22	4,795	5,155	360	7.51%
81190	-2210	VRS Retirement	10,877.18	13,245	14,596	1,351	10.20%
81190	-2310	Health Dental Insurance	7,387.66	8,325	9,451	1,126	13.53%
81190	-2400	VRS Life Insurance	777.02	840	1,053	213	25.36%
81190	-2450	VRS Disability Insurance	492.80	465	499	34	7.31%
81190	-2600	Unemployment	11.20	30	30	0	0.00%
<b>Fringe Benefits</b>			<b>23,895.08</b>	<b>27,700</b>	<b>30,784</b>	<b>3,084</b>	<b>11.13%</b>
81190	-2710	Worker's Compensation	34.93	92	92	0	0.00%
81190	-3140	Professional Services	6,350.00	5,000	20,000	15,000	300.00%
81190	-3600	Advertising	0.00	2,000	10,000	8,000	400.00%
81190	-5210	Postage	5.08	650	650	0	0.00%
81190	-5230	Communications	838.46	1,700	1,700	0	0.00%
81190	-5530	Travel Expense	3,519.77	2,500	7,500	5,000	200.00%
81190	-5540	Education & Training	1,531.57	1,500	5,000	3,500	233.33%
81190	-5810	Dues, Memberships & Subscriptions	2,600.00	5,700	20,000	14,300	250.88%
81190	-6014	Operating Supplies	1,798.15	2,000	2,000	0	0.00%
<b>Operating Expenses</b>			<b>16,677.96</b>	<b>21,142</b>	<b>66,942</b>	<b>45,800</b>	<b>216.63%</b>
<b>TOTAL</b>			<b>98,552.94</b>	<b>111,520</b>	<b>165,112</b>	<b>53,592</b>	<b>48.06%</b>
<b>Net Local Funding</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
<b>TOTAL</b>			<b>96,274.70</b>	<b>111,520</b>	<b>165,112</b>		



**General Fund-Community & Development  
Expenditures  
Code Compliance**

The Code Compliance Department promotes the quality of life for citizens and visitors through effective and equitable enforcement of compliance with building, zoning, nuisance, and Virginia Property Maintenance codes that protect the public's safety and welfare

<b>Staffing Summary</b>			<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Increase or Decrease</b>
82010	-0000	Full Time Equivalent Employees Code Compliance	1.00	1.00	1.00	1.00	0.00
<b>TOTAL</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>Expenditure Summary</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>CODE COMPLIANCE</b>							
82010	-1145	Salaries & Wages - Regular	43,113.64	44,774	47,583	2,809	6.27%
82010	-1245	Salaries & Wages - Overtime	92.22	500	500	0	0.00%
<b>Salaries &amp; Wages</b>			<b>43,205.86</b>	<b>45,274</b>	<b>48,083</b>	<b>2,809</b>	<b>6.20%</b>
82010	-2100	FICA	2,768.11	3,464	3,679	215	6.21%
82010	-2210	VRS Retirement	8,088.12	8,131	8,642	511	6.28%
82010	-2310	Health Dental Insurance	16,117.00	17,993	19,844	1,851	10.29%
82010	-2400	VRS Life Insurance	577.68	600	638	38	6.33%
82010	-2450	VRS Disability Insurance	0.00	356	0	(356)	-100.00%
82010	-2600	Unemployment	11.20	30	30	0	0.00%
82010	-2710	Worker's Compensation	563.82	1,357	1,357	0	0.00%
82010	-5210	Postage	477.73	750	750	0	0.00%
<b>Fringe Benefits</b>			<b>28,603.66</b>	<b>32,681</b>	<b>34,940</b>	<b>2,259</b>	<b>6.91%</b>
82010	-5230	Communications	1,626.08	1,500	1,500	0	0.00%
82010	-5530	Travel Expense	0.00	500	500	0	0.00%
82010	-5540	Education & Training	153.00	500	500	0	0.00%
82010	-6001	Printing & Office Supplies	261.61	500	500	0	0.00%
82010	-6014	Operating Supplies & Materials	2,197.07	1,000	1,000	0	0.00%
82010	-8112	Other Improvements & Construction	18,773.50	20,000	50,000	30,000	150.00%
<b>Operating Expenses</b>			<b>23,011.26</b>	<b>24,000</b>	<b>54,000</b>	<b>30,000</b>	<b>125.00%</b>
<b>TOTAL</b>			<b>94,820.78</b>	<b>101,955</b>	<b>137,023</b>	<b>35,068</b>	<b>34.40%</b>
<b>Net Local Funding</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			94,820.78	101,955	137,023		

# Non-Departmental



**E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E  
S**



**General Fund-Non-Departmental Expenditures  
Contingency Fund**

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>CONTINGENCY FUND</b>							
91020	-5890	Contingency Fund	10,040.60	100,000	146,657	46,657	46.66%
		<b>Operating Expenses</b>	<b>10,040.60</b>	<b>100,000</b>	<b>146,657</b>	<b>46,657</b>	<b>46.66%</b>
		<b>TOTAL</b>	<b>10,040.60</b>	<b>100,000</b>	<b>146,657</b>	<b>46,657</b>	<b>46.66%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			10,040.60	100,000	146,657		



**General Fund-Non-Departmental Expenditures  
Insurance**

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>INSURANCE</b>							
91030	-5304	Insurance on Equipment	90,717.43	101,989	107,100	5,111	5.01%
91030	-5307	Professional Liability Insurance	101,142.99	104,683	109,920	5,237	5.00%
91030	-5308	Property & Contents Insurance	56,205.58	58,173	61,100	2,927	5.03%
		<b>Operating Expenses</b>	<b>248,066.00</b>	<b>264,845</b>	<b>278,120</b>	<b>13,275</b>	<b>5.01%</b>
		<b>TOTAL</b>	<b>248,066.00</b>	<b>264,845</b>	<b>278,120</b>	<b>13,275</b>	<b>5.01%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			248,066.00	264,845	278,120		



**General Fund-Non-Departmental Expenditures  
Virginia Municipal League Dues**

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>DUES</b>							
91040	-5810	Dues (Virginia Municipal League)	10,465.00	11,452	11,452	0	0.00%
		<b>Operating Expenses</b>	<b>10,465.00</b>	<b>11,452</b>	<b>11,452</b>	<b>0</b>	<b>0.00%</b>
		<b>TOTAL</b>	<b>10,465.00</b>	<b>11,452</b>	<b>11,452</b>	<b>0</b>	<b>0.00%</b>
<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026		
			10,465.00	11,452	11,452		



**General Fund-Non-Departmental Expenditures  
Local Government Agreements**

<i>Expenditure Summary</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>LOCAL GOVERNMENT AGREEMENTS</b>							
91050	-5880	Revenue Sharing Expense	62,448.04	115,000	146,000	31,000	26.96%
91050	-5881	Commission on Local Gov't Agreement	46,414.48	0	0	0	0.00%
<b>Operating Expenses</b>			<b>108,862.52</b>	<b>115,000</b>	<b>146,000</b>	<b>31,000</b>	<b>26.96%</b>
<b>TOTAL</b>			<b>108,862.52</b>	<b>115,000</b>	<b>146,000</b>	<b>31,000</b>	<b>26.96%</b>
<i>Net Local Funding</i>			<b>108,862.52</b>	<b>115,000</b>	<b>146,000</b>		



**General Fund-Non-Departmental Expenditures  
Judgments and Settlements**

<i>Expenditure Summary</i>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
<b>Judgements and Settlements</b>							
91100	-5910	Fines	92,000.00	0	0	0	0.00%
<b>Operating Expenses</b>			<b>92,000.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>			<b>92,000.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<i>Net Local Funding</i>			<b>92,000.00</b>	<b>0</b>	<b>0</b>		

# Debt



**E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E  
S**



## General Fund-Debt Expenditures General Fund

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>GENERAL FUND</b>							
94030	-9110	Principal Payments	2,885,150.00	2,496,700	2,124,950	(371,750)	-14.89%
94030	-9112	Principal Payments - Disposal	0.00	1,215,300	1,675,050	459,750	37.83%
94030	-9120	Interest on Long Term Debts	2,462,617.43	2,384,140	2,328,793	(55,347)	-2.32%
94030	-9122	Interest Payments - Disposal	0.00	2,542,442	2,520,646	(21,796)	-0.86%
94030	-9130	Other Debt Service Costs	7,392.60	15,000	15,000	0	0.00%
<b>Operating Expenses</b>			<b>5,355,160.03</b>	<b>8,653,582</b>	<b>8,664,439</b>	<b>10,857</b>	<b>0.13%</b>
<b>TOTAL</b>			<b>5,355,160.03</b>	<b>8,653,582</b>	<b>8,664,439</b>	<b>10,857</b>	<b>0.13%</b>
<b>Net Local Funding</b>			<b>Actual Amount FY 2024</b>	<b>Orig Budget Amount FY 2025</b>	<b>Budget Amount FY 2026</b>		
			5,355,160.03	8,653,582	8,664,439		

# Transfers



**E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E  
S**



## General Fund Transfers

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
11010	-0500	Current Taxes on Real Property-DRI	284,986.26	280,000	285,000	5,000	1.79%
11030	-0500	Current Taxes Personal Property-DRI	73,648.68	73,600	74,800	1,200	1.63%
12010	-0500	Local Sales and Use Taxes-DRI	467,156.76	484,000	463,000	(21,000)	-4.34%
12010	-0502	Restaurant Meal Taxes-DRI	962,508.65	900,500	1,000,000	99,500	11.05%
12010	-0503	Business License Taxes-DRI	129,350.25	122,900	122,900	0	0.00%
24010	-0500	State Sales Tax-DRI	901,168.38	840,000	903,000	63,000	7.50%
24010	-0520	State Sales Tax-Tourism	58,894.05	60,000	64,000	4,000	6.67%
<b>TOTAL</b>			<b>2,877,713.03</b>	<b>2,761,000</b>	<b>2,912,700</b>	<b>151,700</b>	<b>5.49%</b>

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
<b>TRANSFERS</b>							
99000	-9201	Transfer To Solid Waste Disposal	1,416,756.56	0	0	0	0.00%
99000	-9202	Transfer to Transit Fund	50,352.92	68,583	0	(68,583)	-100.00%
99000	-9204	Transfer to IDA	12,360.00	57,475	58,100	625	1.09%
99000	-9205	Transfer to IDA-DRI	2,568,463.50	2,701,000	2,848,700	147,700	5.47%
99000	-9206	Transfer to IDA-Tourism	114,407.48	120,000	128,000	8,000	6.67%
99000	-9207	Transfer to IDA-Economic Incentives	471,648.85	434,000	58,821	(375,179)	-86.45%
99000	-9208	Transfer to IDA-School Lease Revenue Debt	0.00	400,000	0	(400,000)	-100.00%
99000	-9210	Transfer for Capital Projects	65,775.00	166,411	95,359	(71,052)	-42.70%
99000	-9215	Transfer for LF Capital Projects	563,750.00	1,209,580	2,406,845	1,197,265	98.98%
<b>Operating Expenses</b>			<b>5,263,514.31</b>	<b>5,157,049</b>	<b>5,595,825</b>	<b>438,776</b>	<b>8.51%</b>
<b>TOTAL</b>			<b>5,263,514.31</b>	<b>5,157,049</b>	<b>5,595,825</b>	<b>438,776</b>	<b>8.51%</b>

<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026
			2,385,801.28	2,396,049	2,683,125

# Capital Projects Funds





## Capital Projects Funding Source Detail

<b>Local Funded Capital Projects Fund</b>							
DEPT	DEPARTMENT	DESCRIPTION	DEBT CAPITAL	TRANSFER GEN FUND	STATE	FEDERAL	TOTAL
12095	Information Technology	Mobile Data Terminal Refresh		385,000			
		<b>12095 Total</b>		<b>385,000</b>			<b>385,000</b>
31010	Police	Vehicle Rotation		600,000			
31010	Police	Interview Room Recording Equipment		14,753			
31010	Police	Gas Masks and Filters		44,092			
		<b>31010 Total</b>		<b>658,845</b>			<b>658,845</b>
32010	Fire	Vehicle Rotation		325,000			
32010	Fire	Fire Station Alerting System		250,000			
32010	Fire	Firefighter Personal Protective Equipment		50,000			
		<b>32010 Total</b>		<b>625,000</b>			<b>625,000</b>
33010	Sheriff	Vehicle Rotation		130,000			
33010	Sheriff	Courthouse Entry Doors		20,000			
		<b>33010 Total</b>		<b>150,000</b>			<b>150,000</b>
41050	Fleet Maintenance	Vehicle Rotation		55,000			
		<b>41050 Total</b>		<b>55,000</b>			<b>55,000</b>
42010	Refuse Collection	Vehicle Rotation		325,000			
		<b>42010 Total</b>		<b>325,000</b>			<b>325,000</b>
42030	Disposal Services	Vehicle Rotation		146,000			
		<b>42030 Total</b>		<b>146,000</b>			<b>146,000</b>
43010	Maint. Of Muni. Bldgs.	Facilities Improvements		100,000			
		<b>43010 Total</b>		<b>100,000</b>			<b>100,000</b>
71010	Parks and Rec - Oper	Vehicle Rotation		62,000			
		<b>71010 Total</b>		<b>62,000</b>			<b>62,000</b>
		<b>TOTAL LOCAL FUNDED CAPITAL PROJECTS</b>	-	<b>2,506,845</b>	-	-	<b>2,506,845</b>

<b>State and Federal Funded Capital Projects Fund</b>							
DEPT	DEPARTMENT	DESCRIPTION	DEBT CAPITAL	TRANSFER GEN FUND	STATE	FEDERAL	TOTAL
95735	Capital	Lee Hwy Exit 5 Phase 1B	-	20,359	3,287,607	-	3,307,966
95750	Capital	Lee Highway Shared Use Path - Overhill to Clover	-	-	289,057	-	289,057
95770	Capital	Goodson St. Bridge Replacement	-	-	1,259,564	-	1,259,564
95800	Capital	Street & Drainage Improvements	-	75,000	-	-	75,000
95840	Capital	Martin Luther King - Bridge Rehabilitation	-	-	1,105,650	-	1,105,650
95865	Capital	Oak St. Bridge Rehabilitation	-	-	1,949,353	-	1,949,353
		<b>TOTAL STATE AND FEDERAL FUNDED CAPITAL PROJECTS</b>	-	<b>95,359</b>	<b>7,891,231</b>	-	<b>7,986,590</b>

# Transit Fund





## Transit Fund

The Bristol, Virginia Transit system is committed to providing safe, reliable and affordable fixed route and Paratransit services for the citizens of the City. The Transit Department provides connections between residential areas and commercial areas providing access to jobs, shopping and medical services

<i>Funding Sources</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
10110	-0001	Beginning Fund Balance	0.00	0	125,006	125,006	0.00%
15010	-0001	Interest on Bank Deposits	15,848.74	5,000	20,000	15,000	300.00%
15020	-0006	Advertising Revenue- City Buses	4,371.00	1,500	1,500	0	0.00%
16080	-0001	City Transit Fees	28,275.24	30,000	30,000	0	0.00%
16080	-0002	Transit Fees-Special Events	0.00	0	0	0	0.00%
18020	-0005	Sale of Equipment	0.00	2,500	2,500	0	0.00%
18020	-0007	Miscellaneous	0.00	0	0	0	0.00%
24010	-0008	Metro Planning Organization-Bristol	34,682.56	0	0	0	0.00%
24010	-0009	Mass Transit Operating Expense	135,923.00	135,000	135,000	0	0.00%
24010	-0010	Mass Transit Capital Expense	0.00	156,394	23,500	(132,894)	-84.97%
24010	-0079	Metro Planning Organization-VDOT	47,809.18	0	0	0	0.00%
24010	-0085	Miscellaneous State Revenue	864.20	0	162,400	162,400	0.00%
33010	-0001	FTA - Operating Funds	541,311.00	250,000	250,000	0	0.00%
33010	-0002	FTA - Capital Funds	109,802.00	261,636	117,600	(144,036)	-55.05%
33010	-0003	Other Federal Revenue	0.00	60,000	80,000	20,000	33.33%
41020	-0001	From General Fund	50,352.92	68,583	0	(68,583)	-100.00%
<b>TOTAL</b>			<b>969,239.84</b>	<b>970,613</b>	<b>947,506</b>	<b>(23,107)</b>	<b>-2.38%</b>

<i>Expenditure Summary</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026	Increase (Decrease)	Increase (Decrease)
91010	-1181	Salaries & Wages - Regular	216,470.19	228,740	241,279	12,539	5.48%
91010	-1281	Salaries & Wages - Overtime	17,833.96	5,500	15,000	9,500	172.73%
91010	-1282	Salaries & Wages - Overtime-Special	1,958.92	5,500	5,500	0	0.00%
91010	-2100	FICA	17,000.99	18,341	20,027	1,686	9.19%
91010	-2210	VRS Retirement	37,058.50	45,721	45,721	0	0.00%
91010	-2310	Medical Insurance	29,922.12	51,428	51,428	0	0.00%
91010	-2400	VRS Life Insurance	2,647.26	3,066	2,932	(134)	-4.37%
91010	-2450	VRS Disability Insurance	759.28	1,247	496	(751)	-60.22%
91010	-2600	Unemployment	93.71	470	470	0	0.00%
91010	-2710	Worker's Compensation	4,200.02	8,853	8,853	0	0.00%
91010	-3135	Contract Labor	24,161.04	10,000	10,000	0	0.00%
91010	-3140	Professional Services	7,155.46	75,000	100,000	25,000	33.33%
91010	-3320	Maintenance - Machinery & Equipment	5,706.94	9,500	9,500	0	0.00%
91010	-3600	Advertising	0.00	1,000	1,000	0	0.00%
91010	-5210	Postage	29.72	100	100	0	0.00%
91010	-5230	Communications	2,106.88	2,500	2,500	0	0.00%
91010	-5530	Travel-Metro Planning Organization	1,458.72	0	0	0	0.00%
91010	-5535	Travel	2,069.96	3,000	3,000	0	0.00%
91010	-5891	Metro Planning Organization	6,813.89	0	0	0	0.00%
91010	-6001	Printing & Office Supplies	447.12	900	1,000	100	11.11%
91010	-6008	Motor Fuel & Lubricants	50,421.20	57,000	57,000	0	0.00%
91010	-6009	Repair & Parts - Equipment	10,204.42	18,000	18,000	0	0.00%
91010	-6011	Clothing & Personal Supplies	0.00	700	700	0	0.00%
91010	-6014	Operating Supplies & Materials	675.67	3,000	3,000	0	0.00%
91010	-6020	Demonstration Grant Expenditures	0.00	0	203,000	0	0.00%
91010	-8101	Other Equipment	138,432.00	421,047	147,000	(274,047)	-65.09%
<b>TOTAL</b>			<b>577,627.97</b>	<b>970,613</b>	<b>947,506</b>	<b>(23,107)</b>	<b>-2.38%</b>

<i>Net Local Funding</i>			Actual Amount FY 2024	Orig Budget Amount FY 2025	Budget Amount FY 2026
			(391,611.87)	0	0