

**MINUTES OF THE
DANVILLE CITY COMMISSION**

The Board of Commissioners of the City of Danville, Kentucky convened in a Regular City Commission Meeting in the Public Meeting room at City Hall on Monday, May 8th, 2023 at 5:30 p.m.

COMMISSIONERS PRESENT:

Mayor Pro Tem Hollon
Commissioner Caudill
Commissioner Peek
Commissioner Serres

COMMISSIONERS ABSENT:

Mayor Atkins

OTHERS PRESENT:

Earl Coffey, City Manager
Ashley Raider, City Clerk
Josh Morgan, City Engineer
Tony Gray, Police Chief
Anthony Wireman, Network Technician
Leigh Compton, Finance Director
Melanie Crossfield, Community Liaison
John Caywood
Lori Kagan-Moore
Tom Poland
Andy DeMoss
James Hunn
Sarah Stoll
Adam Wilson
Janet Hamner
Wilma Brown
Others

Mayor Pro Tem Hollon announced that a quorum was present and called the meeting to order the time being 5:30 p.m.

Commissioner Serres led the Commission in a moment of silence for Mayor Atkins and the victims of the recent gun violence tragedies. Adam Wilson led the Commission in the pledge of allegiance.

APPROVAL OF THE AGENDA:

The Commission moved item #10 up between item #3 and item #4. They also moved hear the public up.

HEAR THE PUBLIC – AGENDA ITEMS ONLY:

Tom Poland addressed the Commission about item #6. He said that childcare providers are doing amazing and incredible things. He said that are changing and ultimately responsible for the next generation. Mr. Poland said that Danville and Boyle County are a bright spot for early childhood education.

1. PROMOTION RECOGNITION – SGT. ADAM WILSON:

Glenn Doan addressed the Commission to recognize Police Officer Adam Wilson on his recent promotion to Sergeant. Sgt. Wilson's wife pinned him with his sergeant pins. No action needed.

2. FY 21 AUDIT PRESENTATION:

Andy DeMoss addressed the Commission to present the FY 21 audit. No action needed.

3. KLC STRATEGIC PLAN PRESENTATION:

Sarah Stoll with KLC presented the final KLC Strategic Plan. Commissioner Caudill made a motion to approve the plan as presented. The motion was seconded by Commissioner Serres and unanimously approved upon voice vote of those present.

4. HUMANE SOCIETY PRESENTATION:

Kari Kuh addressed the Commission to talk about the new programs at the humane society. No action needed.

5. PROCLAMATION – NATIONAL POLICE WEEK:

Commissioner Serres made a motion to approve the proclamation as presented. The motion was seconded by Commissioner Peek and unanimously approved upon voice vote of those present.

6. PROCLAMATION – CHILDCARE PROVIDER APPRECIATION DAY:

Commissioner Peek made a motion to approve the proclamation as presented. The motion was seconded by Commissioner Serres and unanimously approved upon voice vote of those present.

7. BANNER REQUEST - GABBF:

Commissioner Caudill made a motion to approve the banner request as presented. The motion was seconded by Commissioner Peek and unanimously approved upon voice vote of those present.

8. APPROVAL OF THE MINUTES OF THE PREVIOUS MEETINGS:

Commissioner Peek made a motion to approve the minutes of the previous meetings as present. The motion was seconded by Commissioner Serres and unanimously approved upon voice vote of those present.

9. RESOLUTION #2023-05-08-01 – BOYLE CO. BUS USE AGREEMENT:

Commissioner Caudill made a motion to approve resolution #2023-05-08-01 as presented. The motion was seconded by Commissioner Serres and unanimously approved upon voice vote of those present.

10. CITY MANAGER REPORT:

See attached report.

HEAR THE PUBLIC:

Richard Reed addressed the Commission about a codes issue involving a rental property on Greenview. He said that he hopes that the issue can be addressed in a timely manner.

John Caywood addressed the Commission about the city's parking ordinance. He asked that the city look at the times that are in the ordinance and maybe consider changing them.

COMMISSIONER COMMENTS:

Commissioner Peek addressed the Commission and said that the farmer's market and the downtown downbeat are nice additions to the city.

Commissioner Serres addressed the Commission to echo Commissioner Peek's comments and said that it's good to see so many people at these events.

Mayor Pro Tem Hollon addressed the Commission and said that she has received a lot of feedback from citizens about the smooth sidewalks. She thanked Josh Morgan and staff for that and the new signs that have been recently installed.

11. PAYMENT OF THE BILLS:

Commissioner Caudill made a motion to approve the bill list as presented in the amount of \$2,482,947.65. The motion was seconded by Commissioner Peek and unanimously approved upon voice vote of those present. A breakdown of the departments is as follows: General fund - \$303,911.28; General Capital - \$37,700.82; Non-departmental - \$38,886.44; Parks & Recreation - \$28,614.67; Cemetery - \$15,898.11; Stormwater - \$3,460.92; Garbage - \$125,899.04; Utility - \$253,592.66; Utility Capital - \$2,000.00; Museum - \$4,599.33; Parking - \$4,599.33; Debts & disbursements - \$1,663,799.15 and water refunds - \$926.20

12. OCCUPATIONAL LICENSE UPDATE:

Finance Director, Leigh Compton addressed the Commission to give an update on occupational license. No action needed.

13. RESOLUTION #2023-05-08-02 – AUDIT SERVICES RFP AWARD:

Commissioner Caudill made a motion to approve resolution #2023-05-08-02 with FY 24 removed and the fee amended to \$127,200. The motion was seconded by Commissioner Serres and unanimously approved upon voice vote of those present.

14. RESOLUTION #2023-05-08-03 – HDR CONTRACT AMENDMENT #6:

Commissioner Serres made a motion to approve resolution #2023-05-08-03 as presented. The motion was seconded by Commissioner Hollon and unanimously approved upon voice vote of those present.

15. RESOLUTION #2023-05-08-04 – CDBG GRANT APPLICATION:

Commissioner Peek made a motion to approve resolution #2023-05-08-04 as presented. The motion was seconded by Commissioner Caudill and unanimously approved upon voice vote of those present.

16. RESOLUTION #2023-05-08-05 – INVOICE CLOUD:

Commissioner Serres made a motion to approve resolution #2023-05-08-05 as presented. The motion was seconded by Commissioner Caudill and unanimously approved upon voice vote of those present.

17. RESOLUTION #2023-05-08-06 – SUB-BASIN F DESIGN FEE:

Commissioner Peek made a motion to approve resolution #2023-05-08-06 as presented. The motion was seconded by Commissioner Caudill and unanimously approved upon voice vote of those present.

18. RESOLUTION #2023-05-08-07 – OLD CFS DEMO CHANGE ORDER #1:

Commissioner Caudill made a motion to approve resolution #2023-05-08-07 as presented. The motion was seconded by Commissioner Serres and unanimously approved upon voice vote of those present.

19. RESOLUTION #2023-05-08-08 – JENNIE ROGERS PHASE 1 CHANGE ORDER #1:

Commissioner Peek made a motion to approve resolution #2023-05-08-08 as presented. The motion was seconded by Commissioner Serres and unanimously approved upon voice vote of those present.

20. RESOLUTION #2023-05-08-09 – TENNIS COMPLEX CHANGE ORDER #1:

Commissioner Serres made a motion to approve resolution #2023-05-08-09 as presented. The motion was seconded by Commissioner Caudill and unanimously approved upon voice vote of those present.

EXECUTIVE SESSION:

No executive session needed.

ADJOURN:

Commissioner Caudill made a motion to adjourn at 6:55 p.m. The motion was seconded by Commissioner Serres and unanimously approved upon voice vote of those present.

To view the meeting in its entirety please go to www.danvilleky.org and search for videos.

APPROVED:


MAYOR PRO TEM HOLLON

ATTEST:


ASHLEY RAIDER, CITY CLERK

City Commission Meeting Follow-up

May 22nd – DAHB discussion

Important Dates

May 12th: Budget Mtg – Goals, Capital

May 15th: Peace Officers Memorial Day

May 19th: Budget – 1st full draft review

May 22nd: Regular Commission Mtg

May 26th: Budget Meeting – Final Draft w/revisions

May 29th: Memorial Day – City Hall closed

Disruptions In Normal Operations

Downtown Streetscape Project – ongoing, landscaping installation start

Future City Commission Meeting Agenda Items

Bond Ordinance

Downtown Master Plan – Fire Station demo, Church Street work

Codes Lien assessment process

Facility Use Agreement with School Districts – playgrounds, fields, and courts.

Potential Budget Amendment – address purchase in Museum Fund, Parking Fund

Special Activities

- FY22 Audit – RFP for auditing services issued.

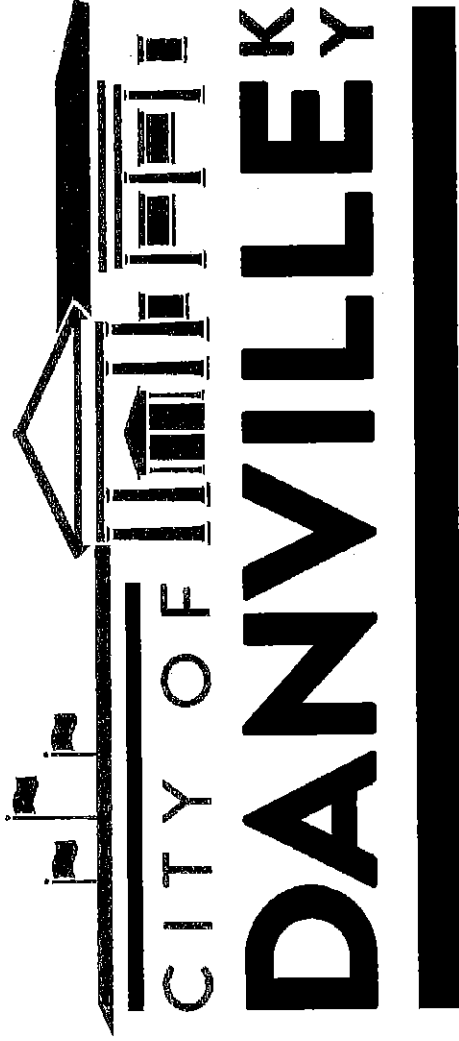
Project Updates

- 3rd Quarter Budget Update – end of March (attached)
- Parks and Recreation Planning workshop - tbd

City of Danville

Monthly Financial Metrics

Budget Report through March 2023



City of Danville - Fiscal Year 2022-2023
 Budget Report through March 2023
 Budget vs. Actual Summary

Comparison to Budget in Dollars

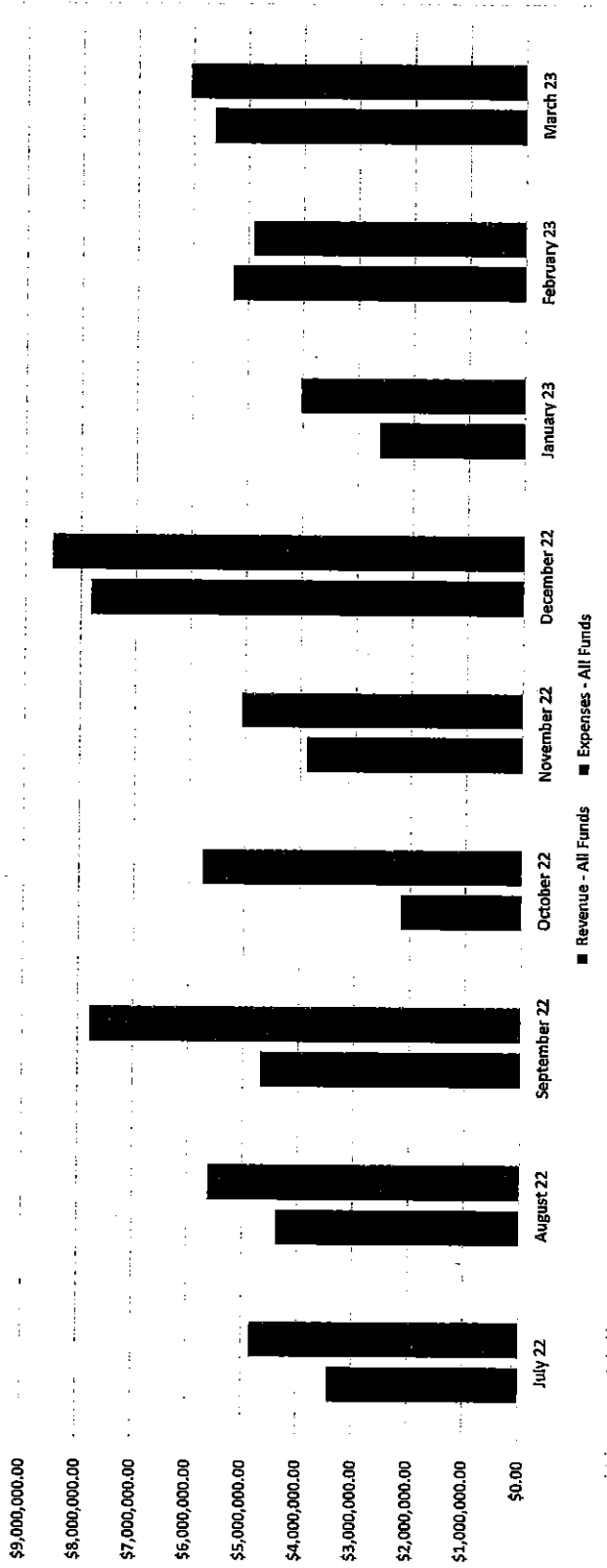
	Actual YTD	Budget YTD	\$ Variance	% Variance	Budget YTD	Over (Under) Budget	Comments
General Fund:							
Operating Revenues	18,110,650	21,523,952	(3,413,302)	-15.86%	16,142,964	1,967,686	General Fund: Operating revenues remain ahead of budget by \$1.9M, due in large part to positive higher payroll tax collections. However, operating expenses are also over budget by \$156K. This is mostly due to economic conditions (higher costs for most expenses). Departmental staff will be mindful of spending throughout the remainder of the fiscal year.
Loan Proceeds	-	-	-	0.00%	-	-	
Non-recurring grants (fire/ame)	-	-	-	N/A	-	-	
Transfer from Municipal Aid	-	-	-	-	-	-	
Debt and Refinancing	-	8,000,000	(8,000,000)	-100.00%	6,000,000	(6,000,000)	
Expenditures:							
Operating	13,092,519	17,248,062	4,155,543	24.09%	12,936,046	159,472	-No debt financing has been obtained in the current fiscal year.
Debt Service	1,307,610	1,965,881	658,282	33.49%	1,474,419	(166,809)	-Debt service expenses, though over budget YTD (analytic variance), are on track per debt schedules.
Capital	2,441,213	5,397,528	2,956,315	54.77%	4,048,146	(1,808,693)	Payments trend with Principal & Interest payments in the fall and smaller interest only payments in the spring.
Transfers to Other Funds	7,794,760	16,828,250	9,033,490	54.04%	12,621,188	(4,896,427)	-Capital expenditures have a favorable variance - the Central Fire Station has some small outstanding payments to contractors still pending.
Debt Refinancing	-	-	-	-	-	-	-Transfers to other funds - Q1, Q2, and Q3 transfers have been completed. Not all funds have required the full quarterly amount budgeted for transfers.
Net	(6,465,462)	(11,915,779)	5,450,327		(8,936,834)	2,471,382	
The Net Negative Balance at 03/31/23 is consistent with the planned draw down of reserves to fund capital projects (Streetscapes and partial Parks).							
Municipal Aid:							
Revenues:							
Operating	333,396	370,000	(36,604)	-9.89%	277,500	55,896	Municipal Aid: The City utilizes the Municipal Aid fund to do a paving list in the fall and a paving list in the spring. No significant items to report.
Transfer from General Fund	-	-	-	-	-	-	
Expenditures:							
Operating	252,350	250,000	(2,350)	-0.94%	187,500	64,850	
Capital	102,400	620,000	517,600	83.49%	466,000	(362,600)	
Transfer to Other Funds	18,750	25,000	6,250	25.00%	18,750	-	
Net	(40,105)	(625,000)	484,895		(393,750)	353,645	
Parks and Recreation Fund							
Revenues:							
Operating	238,335	237,500	835	0.35%	178,125	60,210	Parks and Recreation Fund Operating revenue for the Parks and Rec fund are over budget by \$80K. Revenues trend down beginning in late fall/winter and climb in the spring and summer. Additionally, the City does not yet have a long history budgeting revenues for Parks and Rec - operating revenues may significantly exceed or be less than budgeted.
Transfer from General Fund	3,897,491	9,239,000	(5,541,509)	-59.98%	6,929,250	(3,231,759)	
Grants	950	175,000	(174,050)	-99.46%	131,250	(130,300)	
Expenditures:							
Millennium Park	576,801	814,332	237,531	29.17%	610,749	(33,948)	Operating expenditures are on track compared to budget (in aggregate - some departments are over or under budgeted totals).
Fitness Center	313,802	404,102	90,300	22.55%	303,077	10,726	
Pool	48,196	68,148	19,952	29.28%	51,111	(2,915)	
Community Parks	60,031	48,500	(11,531)	-23.78%	36,375	23,656	
Parks Capital	2,905,762	8,525,000	5,619,238	65.91%	6,393,750	(3,487,885)	Improvements on the Parks Capital projects for the year include \$141,000 on the Parks Master Plan, \$252,000 at Jennie Rogers, \$2,180,000 on the Tennis Courts, \$126,000 at Michael Smith Park, and \$46,000 to expand Caldwell Trail.
Net	32,183	(208,662)	(11,870,212)		(156,437)	188,620	
Stormwater Fund:							
Operating Revenues	447,919	600,500	(152,581)	-25.41%	450,375	(2,456)	Stormwater Fund: Operating revenues are slightly below budget as of March (below by \$2,456). A small negative variance was noted last month as well, but has shrunk and is trending positively. Operating expenditures for the Stormwater Fund are over budget this period and will be monitored for the remainder of the fiscal year. No significant capital expenditures to report.
Grants/Loans	-	-	-	-	-	-	
Expenditures:							
Operating	349,876	453,743	103,867	22.89%	340,307	9,569	
Debt Service	63,696	73,139	9,443	12.91%	54,854	8,841	
Capital	8,770	820,000	811,230	98.93%	615,000	(606,230)	
Net	25,577	(748,382)	771,959		(559,787)	585,364	

City of Danville - Fiscal Year 2022-2023
Budget Report through March 2023
Budget vs. Actual Summary

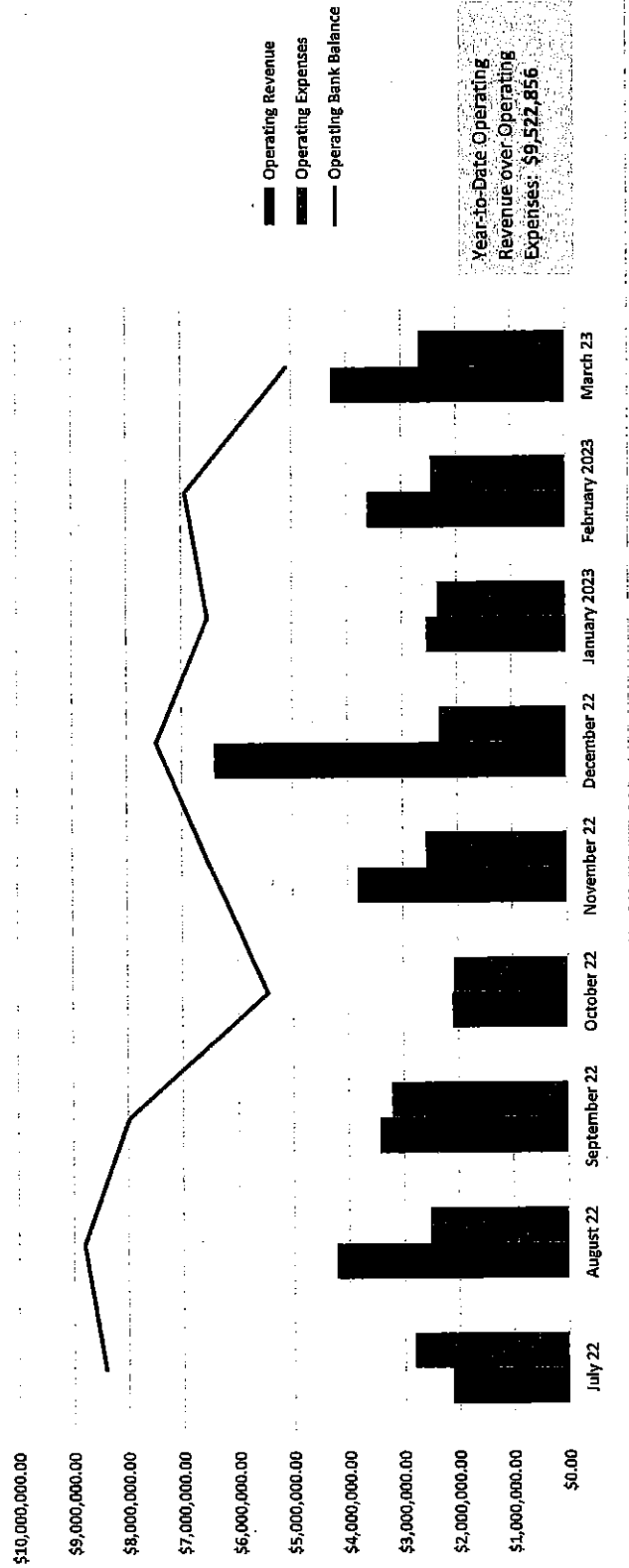
Comparison to Budget in Dollars

	Actual YTD	Budget YTD	Variance	% Variance	Budget YTD	Over (Under) Budget	Comments
Garbage Fund:							
Revenues:							
Operating	935,738	1,250,000	(314,262)	-25.14%	937,500	(1,762)	As of March, operating revenues slightly below budget (1,762) which is not significant, but will be monitored for a negative trend. Expenditures (all operations) are currently underbudget by 41K. This fund is budgeted for an operating transfer this fiscal year. Net negative balance will be monitored to ensure additional transfers are not necessary.
Transfer from General Fund	29,343	95,250	(65,907)	-69.19%	71,438	(42,094)	
Expenditures	1,050,573	1,345,250	294,677	21.91%	1,008,938	41,635	
Net	(85,492)	-	(85,492)		-	(85,492)	
Utility Fund:							
Revenues (excluding grants/loans)							
Grants/Loans	8,567,266	11,519,826	(2,952,560)	-25.63%	8,639,870	(72,584)	As of March, revenues excluding grants/loans, are slightly under budget, but on track compared to seasonal trends. No new debt has been acquired YTD. Operating expenditures are over budget by \$204K - which is trend seen several other City funds. The Utility Fund is budgeted to spend approximately \$881K more than revenues - which includes funds that were borrowed for projects in prior years. Capital expenditures year-to-date include expenditures for the Perryville Road elevated tank project, the Lebanon Road sewer project, and the Waste Water Treatment Plant upgrade. Expenditures will likely increase in future reporting due to rapidly increasing costs of materials and supplies. The Net Negative balance is consistent with expectations - ongoing capital projects are funded from prior year budgets/debt financing obtained in prior year(s), and budgeted debt financing.
Operating	5,676,020	7,294,899	1,618,879	22.19%	5,471,174	204,846	
Debt Refinancing	1,571,408	3,184,428	1,613,020	50.65%	2,388,321	(816,913)	
Debt Service	9,280,003	21,489,225	12,219,222	56.84%	16,124,419	(8,844,416)	
Capital	-	-	-	-	(651,247)	(4,389,720)	
Net	(5,050,566)	(881,862)	(4,168,304)		(651,247)	(4,389,720)	
Parking Fund:							
Revenues:							
Operating revenues	152,320	268,600	(116,280)	-43.29%	201,450	(49,130)	Operating revenues are unfavorable compared to budget (under budget by \$49K), which is expected. Billing for leased spaces is completed on a quarterly basis (most current will be April). Additionally, due to the ongoing Streetscapes project, total revenues will be lower than originally budgeted due to the City providing free parking. This fund is supplemented by the general fund. Operating expenditures are up significantly this year. There have been several unanticipated necessary expenses for the parking garage. This fund will be monitored closely for the remainder of the year to determine whether a budget amendment will be necessary.
Transfer from General Fund	165,416	285,000	(119,584)	-41.96%	213,750	(48,334)	
Operating	137,000	116,390	(20,610)	-17.71%	87,293	49,708	
Debt Service	218,655	275,931	57,276	20.76%	206,948	11,707	
Capital	58,765	205,000	146,235	71.33%	153,750	(94,986)	
Net	(96,663)	(43,721)	(52,962)		(32,791)	(63,892)	
Summary of All Major Funds:							
Operating Revenues							
Grants/Loans	28,785,644	35,770,378	(6,984,734)	-19.53%	26,827,784	1,957,861	Overall, net operating revenues are very positive (above budget at \$1.9M). However Operating Expenditures are also above budget at \$524K. Capital expenditures currently have a favorable variance to budget but will likely increase later in the year, as weather allows for more capital work. Debt service, under budget, is on track via the debt service schedules.
Transfers from other funds	2,910,130	19,752,064	(16,841,934)	N/A	14,814,048	(11,903,918)	
Debt Refinancing	3,892,251	9,619,250	(5,726,999)	-59.54%	7,214,438	(3,322,186)	
Expenditures:	-	8,000,000	(8,000,000)	-100.00%	6,000,000	(6,000,000)	
Operating	21,557,170	28,043,426	6,486,256	23.13%	21,032,568	524,600	The net negative balance YTD is an intentional draw down of reserves and debt financing remaining from prior fiscal years - this snapshot does not visibly show the draw down of the fund balances - this is available on each fund summary page.
Debt Service	3,151,368	5,499,389	2,338,020	42.51%	4,124,542	(963,173)	
Capital	14,796,913	37,066,753	22,269,840	60.08%	27,800,064	(13,003,162)	
Debt Refinancing	7,753,510	16,853,250	9,099,740	53.99%	12,639,938	(4,886,427)	
Net	(11,680,937)	(14,321,126)	2,640,189	-18.44%	(10,740,844)	(940,093)	

Revenues vs Expenses
All Funds



City Wide Operating Revenue to Expenses with Operating Bank Balance



City of Danville - Fiscal Year 2022

Budget Report through March 2023

General Fund

Revenue	Month	Year To	Date	Budget	100.00% of		Comparison to Budget in Dollars	
					Budget Year	% of	Budget for YTD	Over (Under) Budget
Taxes	\$49,734		\$2,202,046	\$2,190,000	100.00%	100.55%	1,642,500	559,546
License & Fees	\$1,578,416		\$14,157,267	\$14,861,500	100.00%	95.26%	11,146,125	3,011,142
Penalties & Forfeitures	\$1,801		\$8,061	\$9,000	100.00%	89.57%	6,750	1,311
Service Revenue	\$137,457		\$924,620	\$1,116,210	100.00%	82.84%	837,158	87,463
Other Recurring Revenue	\$88,003		\$444,619	\$528,000	100.00%	84.21%	396,000	48,619
Intergovernmental	\$0		\$374,037	\$2,819,242	100.00%	13.27%	2,114,432	(1,740,395)
Non-recurring grants	\$0		\$0	\$0	100.00%		-	-
Operating transfers	\$0		\$0	\$0	100.00%		-	-
Debt and Refinancing	\$0		\$0	\$8,000,000	100.00%	0.00%	6,000,000	(6,000,000)
Subtotal	\$1,871,639		\$18,110,650	\$29,523,952	100.00%	61.34%	22,142,964	(4,032,314)
Total Fund Balance Carryforward			\$31,984,396					
Total	\$1,871,639		\$50,095,046	\$29,523,952				

Expenditures

Legislative & Executive	\$137,324	\$1,341,414	\$1,635,639	100.00%	82.01%	-17.99%	1,226,729	114,685
Finance & Administration	\$92,053	\$814,152	\$1,034,151	100.00%	78.73%	-21.27%	775,613	38,539
Information Technology	\$57,640	\$438,354	\$534,769	100.00%	81.97%	-18.03%	401,077	37,277
Police	\$559,461	\$3,945,991	\$5,257,861	100.00%	75.05%	-24.95%	3,943,396	2,595
Fire	\$408,879	\$2,945,709	\$3,997,037	100.00%	73.70%	-26.30%	2,997,778	(52,069)
Communications	\$135,899	\$927,718	\$1,294,999	100.00%	71.64%	-28.36%	971,249	(43,531)
Codes Enforcement	\$32,882	\$254,944	\$361,202	100.00%	70.58%	-29.42%	270,902	(15,958)
Public Service	\$105,458	\$1,922,449	\$1,974,423	100.00%	97.37%	-2.63%	1,480,818	441,632
Community Agencies	\$16,500	\$97,500	\$144,800	100.00%	67.33%	-32.67%	108,600	(11,100)
Non-Dept	\$47,467	\$404,287	\$1,013,180	100.00%	39.90%	-60.10%	759,885	(355,598)
Operating transfers out	\$2,712,373	\$7,734,760	\$16,928,250	100.00%	45.96%	-54.04%	12,621,188	(4,886,427)
Debt Service	\$58,571	\$1,307,610	\$1,965,891	100.00%	66.51%	-33.49%	1,474,419	(166,809)
Capital Outlay	\$13,311	\$2,441,213	\$5,397,528	100.00%	45.23%	-54.77%	4,048,146	(1,606,933)
Loan Refinancing	\$0	\$0	\$0	100.00%			-	-
Total	\$4,377,819	\$24,576,102	\$41,439,731	100.00%	59.31%	-40.69%	31,079,798	(6,503,696)

Total Revenue & Beginning fund balance

Total Revenue & Beginning fund balance	\$50,095,046
Less: Expenses	-\$24,576,102
Less: Reserves	-\$5,099,351
Unreserved Fund Balance (deficit)	\$20,419,594

City of Danville - Fiscal Year 2022

Budget Report through March 2023

Comparison to Budget in

Dollars

Municipal Aid Fund

Revenue

Month	Date	Budget	Budget Year	Budget	Variance	Budget for YTD	Over (Under) Budget
Transfer from General	\$0	\$0	100.00%			-	-
Other Revenues	\$0	\$333,396	100.00%	90.11%	-9.89%	277,500	55,896
Grants/Loans	\$0	\$0	100.00%			-	-
Subtotal	\$0	\$333,396	100.00%	90.11%	-9.89%	277,500	55,896
Total Fund Balance Carryforward		\$937,407					
Total	\$0	\$1,270,803				\$370,000	

Expenditures

Operating	-\$123,994	\$252,350	100.00%	100.94%	0.94%	187,500	64,850
Capital	\$23,750	\$102,400	100.00%	16.52%	-83.48%	465,000	(362,600)
Operating transfers out	\$6,250	\$18,750	100.00%	75.00%	-25.00%	18,750	-
Total	-\$93,994	\$373,500	100.00%	41.73%	-58.27%	671,250	(297,750)

Total Revenue & beginning fund balance

\$1,270,803

Less: Expenses

-\$373,500

Fund Balance, end of period

\$897,302

City of Danville - Fiscal Year 2022

Budget Report through March 2023

Parks and Recreation Fund

Most Recent Month: Year To: % of Budget Year: % of Budget

Comparison to Budget in Dollars

Revenue

Month	Date	Budget	Budget Year	Budget	Variance	Budget for YTD	Over (Under) Budget
\$1,429,485	\$3,697,491	\$9,239,000	100.00%	40.02%	-59.98%	6,929,250	(3,231,759)
\$38,232	\$238,335	\$237,500	100.00%	100.35%	0.35%	178,125	60,210
\$0	\$950	\$175,000	100.00%	0.54%	-99.46%	131,250	(130,300)
\$1,467,717	\$3,936,777	\$9,651,500	100.00%	40.79%	-59.21%	7,238,625	(3,301,848)
Available funds, carryover	\$177,284	\$0					
Total	\$4,114,061	\$9,651,500					

Expenditures

Millennium Park	\$75,488	\$576,801	\$814,332	100.00%	70.83%	-29.17%	610,749	(33,948)
Fitness Center	\$40,089	\$313,802	\$404,102	100.00%	77.65%	-22.35%	303,077	10,726
Pool	\$723	\$48,196	\$68,148	100.00%	70.72%	-29.28%	51,111	(2,915)
Community Parks	\$9,113	\$60,031	\$48,500	100.00%	123.78%	23.78%	36,375	23,656
Parks Capital	\$162,148	\$2,905,762	\$8,525,000	100.00%	34.09%	-65.91%	6,393,750	(3,487,988)
Total	\$287,561	\$3,904,593	\$9,860,082	100.00%	39.60%	-26.55%	7,395,062	(3,490,468)

Total Revenue & beginning fund balance \$4,114,061
 Less: Expenses -\$3,904,593
 fund balance, end of period \$209,467

City of Danville - Fiscal Year 2022

Budget Report through March 2023

Comparison to Budget in Dollars

Stormwater Fund	Revenue	Most Recent	Year To	Budget	% of	Budget Year	% of	Budget	Variance	Budget for	
		Month	Date		of		of			YTD	Over (Under) Budget
	Fees	\$50,766	\$443,147	\$600,000	100.00%	100.00%	73.86%	-26.14%	450,000	(6,853)	
	Other Revenues	\$570	\$4,772	\$500	100.00%	100.00%	954.48%	854.48%	375	4,397	
	Grants/Loans	\$0	\$0	\$0	100.00%	100.00%			-	-	
	Subtotal	\$51,336	\$447,919	\$600,500	100.00%	100.00%	74.59%	-25.41%	450,375	(2,456)	
	Available funds, carryover		\$2,387,295	\$570,726							
	Total	\$51,336	\$2,835,214	\$1,171,226							

Expenditures	Total	Total Revenue & beginning fund balance		Less: Expenses		fund balance, end of period		
		Operating	Capital	Debt Service	Total	Operating	Capital	
Operating	\$60,783	\$349,876	\$453,743	100.00%	77.11%	-22.89%	340,307	9,569
Capital	\$0	\$8,770	\$820,000	100.00%	1.07%	-98.93%	615,000	(606,230)
Debt Service	\$1,583	\$63,696	\$73,139	100.00%	87.09%	-12.91%	54,854	8,841
Total	\$62,366	\$422,342	\$1,346,882	100.00%	31.36%	-68.64%	1,010,162	(587,820)

Total Revenue & beginning fund balance	\$2,835,214
Less: Expenses	-\$422,342
fund balance, end of period	\$2,412,872

City of Danville - Fiscal Year 2022

Budget Report through March 2023

Garbage Fund

Most Recent Year To % of Budget Year Budget Variance YTD Budget for Over (Under) Dollars

Revenue	Month	Date	Budget	Budget Year	Budget	Variance	YTD	Over (Under) Budget
Fees & Interest	\$104,158	\$935,738	\$1,250,000	100.00%	74.86%	-25.14%	937,500	(1,762)
Transfer from General Fund	\$23,813	\$29,343	\$95,250	100.00%	30.81%	-69.19%	71,438	(42,094)
Grants/Loans	\$0	\$0	\$0	100.00%			-	-
Subtotal	\$127,970	\$965,081	\$1,345,250	100.00%	71.74%	-28.26%	1,008,938	(43,857)
Fund balance carryover		\$20,082						
Total	\$127,970	\$985,163	\$1,345,250					

Expenditures

Operating	\$112,463	\$1,050,573	\$1,345,250	100.00%	78.09%	-21.91%	1,008,938	41,635
Capital	\$0	\$0	\$0	100.00%			-	-
Debt Service	\$0	\$0	\$0	100.00%			-	-
Total	\$112,463	\$1,050,573	\$1,345,250	100.00%	78.09%	-21.91%	1,008,938	41,635

Total Revenue & beginning fund balance

Total Revenue & beginning fund balance	\$985,163
Less: Expenses	-\$1,050,573
fund balance, end of period	-\$65,410

City of Danville - Fiscal Year 2022

Budget Report through March 2023

Comparison to Budget in Dollars

Utility Fund Most Recent Year To % of % of Budget for YTD Over (Under) Budget

Revenue	Month	Date	Budget	Budget Year	Budget	Variance	YTD	Over (Under) Budget
Fees	\$767,986	\$8,381,073	\$1,374,785	100.00%	73.68%	-26.32%	8,531,089	(150,016)
Other Revenue	\$23,016	\$186,213	\$145,041	100.00%	128.39%	28.39%	108,781	77,432
Grants/Loans	\$7,998	\$2,909,180	\$19,577,064	100.00%	14.86%	-85.14%	14,682,798	(11,773,618)
Subtotal	\$799,000	\$11,476,466	\$31,096,890	100.00%	36.91%	-63.09%	23,322,668	(11,846,202)
Fund balance, beginning of period		\$16,487,242						
Total	\$799,000	\$27,963,707	\$31,096,890					

Expenditures	Month	Date	Budget	Budget Year	Budget	Variance	YTD	Over (Under) Budget
Utility Administration	\$112,282	\$792,883	\$1,027,202	100.00%	77.19%	-22.81%	770,402	22,482
Water Treatment Plant	\$231,170	\$2,154,321	\$2,386,150	100.00%	90.28%	-9.72%	1,789,613	364,709
Water Dist & Sales	\$128,007	\$1,125,661	\$1,373,977	100.00%	81.93%	-18.07%	1,030,483	95,178
Sewer Treatment Plant	\$164,077	\$1,180,229	\$1,505,509	100.00%	78.39%	-21.61%	1,129,132	51,097
Sewer Col & Rehab	\$77,721	\$615,675	\$827,958	100.00%	74.36%	-25.64%	620,969	(5,293)
Perryville Utility	\$22,483	\$174,754	\$240,182	100.00%	72.76%	-27.24%	180,137	(5,383)
Non-Capital	\$0	\$33,600	\$15,000	100.00%	224.00%	124.00%	11,250	22,350
Non-Departmental	\$120,424	\$391,780	\$946,123	100.00%	41.41%	-58.59%	709,592	(317,812)
Debt Service	\$13,202	\$1,571,408	\$3,184,428	100.00%	49.35%	-50.65%	2,388,321	(816,913)
Capital	\$372,329	\$9,280,003	\$21,499,225	100.00%	43.18%	-56.84%	16,124,419	(6,844,416)
Total	\$1,241,694	\$17,320,315	\$33,005,754	96.89%	52.48%	-44.41%	24,754,316	(7,434,000)

Total Revenue & clearing fund carryover \$27,963,707
 Less: Expenses -\$17,320,315
 fund balance, end of period \$10,643,392

City of Danville - Fiscal Year 2022

Budget Report through March 2023

Parking Fund

Most Recent Year To % of % of

Comparison to Budget in Dollars

Budget for Over (Under) YTD Budget

Revenue	Month	Date	Budget	Budget Year	Budget	Variance	Budget for YTD	Over (Under) Budget
Fees & Interest		\$1,685	\$152,320	100.00%	56.71%	-43.29%	201,450	(49,130)
Transfer from General Fd		\$71,250	\$165,416	100.00%	58.04%	-41.96%	213,750	(48,334)
Grants/Loans		\$0	\$0	100.00%			-	-
Subtotal		\$72,935	\$317,737	100.00%	57.39%	-42.61%	415,200	(97,463)
Fund balance, beginning of period			\$3,079,990					
Total		\$72,935	\$3,397,727					

Expenditures

Operating	\$17,423	\$137,000	\$116,390	100.00%	117.71%	17.71%	87,293	49,708
Capital	\$0	\$58,765	\$205,000	100.00%	28.67%	-71.33%	153,750	(94,986)
Debt Service	\$0	\$218,655	\$275,931	100.00%	79.24%	-20.76%	206,948	11,707
Total	\$17,423	\$414,420	\$597,321	100.00%	69.38%	-30.62%	447,991	(33,571)

Total Revenue & clearing fund carryover

\$3,397,727

Less: Expenses

-\$414,420

fund balance, end of period

\$2,983,307

City of Danville - Fiscal Year 2022

Budget Report through March 2023

Mirror Funds

Most Recent Year To % of % of

Comparison to Budget in Dollars

Budget for YTD Over (Under) Budget

Revenue
 Fees
 Other Revenue
 Grants/Loans
 Subtotal
 Fund Balance Carryforward
 Total

Month	Date	Budget	Budget Year	Budget	Variance	Budget for YTD	Over (Under) Budget
\$1,195,687	\$3,922,554	\$7,353,250	100.00%	53.34%	-46.66%	5,514,938	(1,592,384)
\$0	\$0	\$0	100.00%			-	-
\$0	\$0	\$0	100.00%			-	-
\$1,195,687	\$3,922,554	\$7,353,250	100.00%	53.34%	-46.66%	5,514,938	(1,592,384)
\$1,195,687	\$3,922,554	\$7,353,250					

Expenditures

Operating
 Capital
 Debt Service
 Total

\$47,171	\$4,506,714	\$7,825,291	100.00%	57.59%	-42.41%	5,868,968	(1,362,254)
\$0	\$0	\$0	100.00%			-	-
\$0	\$0	\$0	100.00%			-	-
\$47,171	\$4,506,714	\$7,825,291	100.00%	57.59%	-42.41%	5,868,968	(1,362,254)

Additional Financial Information - General Fund

As all financial information until completely adjusted is a snapshot in time and always changing.

	3/31/2023	Variance	2/28/2023	Variance	1/31/2023	Variance	12/31/2022	Variance	11/30/2022	Assumptions/Notes
General Fund Balance	\$ 29,572,121.35	1,222,914.84	\$ 28,349,206.51	1,242,572.60	\$ 27,106,633.91	(924,193.56)	\$ 28,031,027.47	(1,755,926.35)	\$ 29,796,953.82	1
Approximate amount Nonspendable	\$ 2,813,284.21	(218.29)	\$ 2,813,463.50	(44,014.36)	\$ 2,857,497.86	259,826.09	\$ 2,687,672.77	75,336.67	\$ 2,522,336.10	2
Approximate amount Restricted	\$ 2,571,398.61	(2,859.45)	\$ 2,574,255.06	2,859.45	\$ 2,571,398.61	2,218.72	\$ 2,569,175.89	(2,326,722.61)	\$ 4,895,988.50	3
Approximate amount Committed	\$ 5,882,042.45	(473,482.84)	\$ 7,355,525.29	2,019,445.57	\$ 6,336,079.72	(1,080,331.94)	\$ 6,416,411.58	(589,604.79)	\$ 7,016,016.42	4
Approximate amount Unassigned	\$ 17,305,415.08	1,599,476.42	\$ 15,605,942.66	(735,918.06)	\$ 16,341,860.72	(105,806.43)	\$ 16,447,767.15	605,196.33	\$ 15,842,570.82	

City of Danville Fund Balance Target - 25% **

Based on Budget for FY 22-23	\$ 16,090,081.90	\$ 15,090,081.90	\$ 16,090,081.90	\$ 16,090,081.90	\$ 16,090,081.90	\$ 16,090,081.90	\$ 16,090,081.90	\$ 16,090,081.90	\$ 16,090,081.90
Operating Expenditures	\$ 2,341,430.00	\$ 2,341,430.00	\$ 2,341,430.00	\$ 2,341,430.00	\$ 2,341,430.00	\$ 2,341,430.00	\$ 2,341,430.00	\$ 2,341,430.00	\$ 2,341,430.00
Non-Departmental	\$ 1,985,891.45	\$ 1,985,891.45	\$ 1,985,891.45	\$ 1,985,891.45	\$ 1,985,891.45	\$ 1,985,891.45	\$ 1,985,891.45	\$ 1,985,891.45	\$ 1,985,891.45
Debt Service	\$ 20,397,403.35	\$ 20,397,403.35	\$ 20,397,403.35	\$ 20,397,403.35	\$ 20,397,403.35	\$ 20,397,403.35	\$ 20,397,403.35	\$ 20,397,403.35	\$ 20,397,403.35
Total	\$ 5,099,350.84	\$ 5,099,350.84	\$ 5,099,350.84	\$ 5,099,350.84	\$ 5,099,350.84	\$ 5,099,350.84	\$ 5,099,350.84	\$ 5,099,350.84	\$ 5,099,350.84

Cost of Operations Per Day	\$ 55,883.30	\$ 55,883.30	\$ 55,883.30	\$ 55,883.30	\$ 55,883.30	\$ 55,883.30	\$ 55,883.30	\$ 55,883.30	\$ 55,883.30
Days of Operations Unassigned Fund Balance	309.67	30.41	279.26	(13.17)	282.43	(1.90)	284.32	31.18	283.14

Assumptions/Notes

- 1 City does currently have any non-spendable funds in the General Fund
- 2 Restricted funds include Police Incentive, Fire Incentive, 911 Funds, and other budgeted grant funds (Intergovernmental Revenue)
- 3 Includes 750K P&R, 6.5M for streetscapes, cash-bond proceeds (left over from fire station - committed to fire trucks)
- 4 Includes Fund Balance Target - 25% of Operations - debt service-non-departmental from above - additionally includes totals of open invoices (i.e. invoices received but not yet paid - as of month end)
- 5 Non-departmental includes transfers to Parks and Rec and Streetscapes for Capital - removed for calculation

Non-spendable - These funds are not available for expenditures based on legal or contractual requirements. An example might be the principal of an endowment or perpetual care cemetery funds.

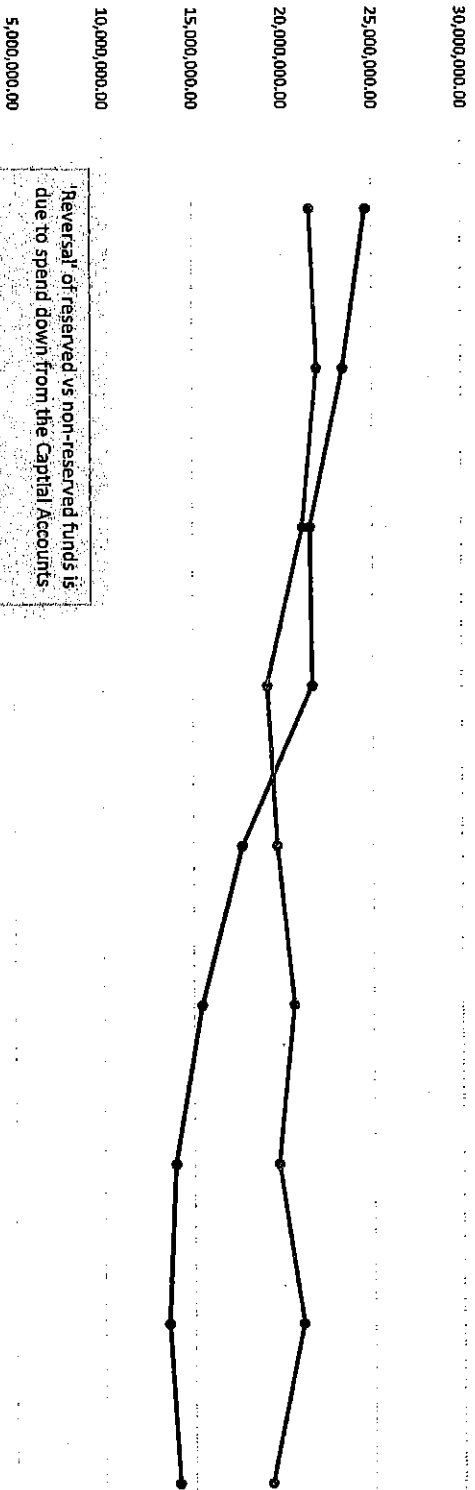
Restricted - These funds are governed by externally enforceable restrictions. In this category, one would see restricted purpose grant funds, Road Use Taxes or Local Option Sales Taxes.

Committed - Fund balances in this category are limited by the government's highest level of decision making (in this case the City Commission). Any changes of this designation must be done in the same manner that it was implemented. For example, if funds are committed by resolution, the commitment could only be released with another resolution.

Assigned - For funds to be assigned, there must be an intended use which can be established by the City Commission or an official delegated by the Commission, such as a City Manager or Finance Director. For example, during the budget process, the Commission decides to use some existing fund balance to support activities in the upcoming year.

Unassigned - This classification is the default for all funds that do not fit into the other categories. This, however, should not be a negative number for the General Fund. If it is, the assigned fund balance must be adjusted.

Bank Balances - Reserved vs Non-Reserved



Reversal of reserved vs non-reserved funds is due to spend down from the Capital Accounts

Month	Reserved	Non-Reserved
July 22	24,686,021.77	21,545,810.38
August 22	23,419,969.36	21,956,949.15
September 22	21,554,435.12	21,138,284.25
October 22	21,661,812.46	19,146,753.07
November 22	17,732,425.08	19,677,391.55
December 22	15,455,286.89	20,602,580.29
January 23	13,952,930.61	19,702,095.33
February 23	13,548,791.59	21,056,249.16
March 23	14,096,812.18	19,285,354.96

Operating Account Reconciled Balance

