

ORDINANCE NO. 2034

AN ORDINANCE AMENDING A PORTION OF ORDINANCE NO. 2012, WHICH ESTABLISHED THE CITY OF DANVILLE, KENTUCKY, ANNUAL BUDGET FOR THE FISCAL YEAR 7-1-2023 THROUGH 6-30-2024 AS AMENDED BY ORDINANCE NO. 2026 BY APPROPRIATING FUNDS FOR THE OPERATION OF CITY GOVERNMENT.

WHEREAS, the Board of Commissioners adopted an annual budget for the fiscal year 7/1/23 – 6/30/24 in Ordinance No. 2012; and

WHEREAS, the Board of Commissioners amended said budget in Ordinance No. 2026 for the first time; and

WHEREAS, the Board of Commissioners has reviewed such budget and deems it necessary to amend the budget a second time as described below;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF DANVILLE, as follows:

SECTION ONE: Section 1 of City of Danville Ordinance No. 2012, establishing the annual budget for the fiscal year beginning 7-1-2023 and ending 6-30-2024, as amended by Ordinance No. 2014, is hereby amended a second time as follows:

PROGRAM	APPROPRIATIONS
General Fund	\$ 33,063,276 \$29,894,345
Municipal Aid	\$ 2,125,000
Police Safety Fund	\$ 7,383
Drug Forfeiture Fund	\$ 7,500 \$ 5,000
Streetscapes Fund	\$ 2,777,595 \$ 2,150,000
Parks and Recreation Fund	\$ 7,648,894 \$ 6,486,144
Cemetery Fund	\$ 650,708
Stormwater Fund	\$ 1,144,775
Garbage Fund	\$ 1,529,084 \$ 1,400,000
Utility Fund	\$21,420,614
Museum Fund	\$ 52,827
Parking Fund	\$ 544,470
TOTAL	\$70,972,126 \$64,697,700

SECTION TWO: This ordinance is effective upon its publication.

SECTION THREE: If any section, subsection, paragraph, sentence, clause, phrase, or a portion of this ordinance is declared illegal or unconstitutional or otherwise invalid, such declaration shall not affect the remaining portions hereof.

GIVEN FIRST READING AND PASSED 06.24.2024

GIVEN SECOND READING AND PASSED 07.08.2024

PUBLISHED IN THE *ADVOCATE-MESSENGER* _____

APPROVED:



J. H. ATKINS, MAYOR

ATTEST:



ASHLEY RAIDER, CITY CLERK

Published in accordance with the provisions of KRS.424.240. Copies of the budget are available for public inspection during the hours of 8:30 a.m. to 5:00 p.m., Monday through Friday, at the Office of the City Clerk at City Hall, located at 445 West Main Street, Danville, Kentucky 40422.

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GENERAL FUND	FY 23-24	FY 23-24	Annual Actuals	FY 23-24	Budget
	Original Budget	Budget Amendment 1	as of June 2024	Budget Amendment 2	Budget Increase
RESOURCES					
TAXES	2,280,000	2,280,000	2,553,502	2,553,502	
LICENSE & FEES	16,229,120	16,229,120	19,194,573	19,194,573	
PENALTIES & FORFEITURES	9,000	9,000	8,055	8,055	
SERVICE REVENUE	1,160,387	1,160,387	804,709	804,709	
OTHER RECURRING REVENUE	610,500	610,500	679,657	679,657	
INTERGOVERNMENTAL	463,000	463,000	489,882	489,882	
SPECIAL PURPOSE REVENUE	5,065,000	5,065,000	-	-	
TOTAL RESOURCES	25,817,007	25,817,007	23,730,378	23,730,378	
FUND BALANCE (CARRY FORWARD)	18,959,932	18,959,932		18,959,932	
TOTAL AVAILABLE RESOURCES	44,776,939	44,776,939		42,690,310	
APPROPRIATIONS					
OPERATING EXPENDITURES					
LEGISLATIVE/EXECUTIVE	1,633,862	1,633,862	1,677,056	1,693,826	
FINANCE & ADMINISTRATION	938,558	938,558	1,014,361	1,024,505	
INFORMATION TECHNOLOGY	559,138	559,138	632,811	639,140	
POLICE	5,492,132	5,492,132	5,969,037	6,028,728	
FIRE	4,079,784	4,079,784	4,383,741	4,427,578	
COMMUNICATIONS	1,341,624	1,341,624	1,441,188	1,455,600	
CODES ENFORCEMENT	271,830	271,830	217,055	219,226	
PUBLIC SERVICES	2,364,690	2,364,690	2,288,099	2,310,980	
SUBTOTAL	16,681,618	16,681,618	17,623,349	17,799,582	1,117,964
NON-OPERATING EXPENDITURES					
NON-DEPARTMENTAL	8,309,797	9,833,352	8,165,185	11,728,809	
DEBT SERVICE	1,763,200	1,763,200	1,863,709	1,918,709	
CAPITAL	1,461,000	1,461,000	1,173,855	1,461,000	
COMMUNITY AGENCIES	155,175	155,175	124,925	155,175	
SUBTOTAL	11,689,172	13,212,727	11,327,674	15,263,693	2,050,966
TOTAL APPROPRIATIONS	28,370,790	29,894,345	28,951,023	33,063,276	3,168,931
TOTAL FUND BALANCE	16,406,149	14,882,594		9,627,034	
Fund Balance Carry Forward	16,406,149	14,882,594		9,627,034	
Fund Balance Target (25% of Operations)	6,688,654	7,069,543		7,861,775	

The General Fund will require a second budget amendment. The General Fund saw departmental increases in salaries to some departments. Additionally, some departments saw increased costs due to inflation and increases in contract totals (i.e. Finance Department records the contract with BCFC for occupational taxes - an increase in tax collection = increase in expense). Additionally, the General Fund will absorb the transfers to other funds which require budget amendments.

Total adjustments:

Increase to General Fund	3,168,931	<i>includes the transfers to funds below</i>
Increase to Drug Fund	2,500	
Increase to Streetscapes	627,595	
Increase to Park & Rec	1,138,778	
Increase to Garbage	129,084	
	<u>\$ 5,066,888</u>	

DRUG FORFEITURE FUND	FY 23-24 Original Budget	Annual Actuals as of June 2024	FY 23-24 Budget Amendment 2 *	Budget Increase
RESOURCES				
REVENUES				
PENALTIES & FORFEITS: DRUG FEES	5,000	7,519	7,519	
INVEST INTEREST	50	-	100	
TOTAL REVENUES	5,050	7,519	7,619	
FUND BALANCE (CARRY FORWARD)	14,191		326,585	
TOTAL RESOURCES	19,241		334,204	
APPROPRIATIONS				
OPERATING	5,000	6,095	7,500	
TOTAL APPROPRIATIONS	5,000	6,095	7,500	2,500
FUND BALANCE	14,241			

A budget increase to operating expenses of \$2,500 is necessary, software eligible for drug fund expenses was purchased. This will be funded by spending down the fund balance.

*This fund did not receive an adjustment with FY23-24 Amendment 1.

STREETSCAPES FUND		FY 23-24 Original Budget	FY 23-24 Budget Amendment 1	Annual Actuals as of June 2024	FY 23-24 Budget Amendment 2	Budget Increase
RESOURCES						
REVENUES						
	TRANSFERS	1,049,000	2,149,000	2,149,000	2,776,595	
	REVENUES	1,000	1,000	1,000	1,000	
	TOTAL REVENUES	1,050,000	2,150,000	2,150,000	2,777,595	
	FUND BALANCE (CARRY FORWARD)	167,661	167,661	167,661	167,661	
	TOTAL AVAILABLE RESOURCES	1,217,661	2,317,661	2,317,661	2,945,256	
APPROPRIATIONS						
	OPERATING	1,050,000	2,150,000	2,727,595	2,777,595	627,595
	TOTAL APPROPRIATIONS	1,050,000	2,150,000	2,727,595	2,777,595	
	TOTAL FUND BALANCE	167,661	167,661	(409,934)	167,661	

The Streetscape project was originally budgeted to complete approximately \$7M in expenses in FY23. Due to project delays this has resulted in more expenditures in FY24. Amendment 1 for FY24 was presented 1/22/24 After Amendment 1 to the Streetscapes budget additional change orders became necessary.

PARK & RECREATION FUND		FY 23-24 Original Budget	Annual Actuals as of June 2024	FY 23-24 Budget Amendment 2 *	Budget Increase
RESOURCES					
	TRANSFER FROM GENERAL FUND OPERATIONS	688,609	1,760,681	1,046,883	
	TRANSFER FROM GENERAL FUND CAPITAL	5,065,000	3,608,023	5,840,548	
	COUNTY CONTRIBUTION	366,935	366,935	366,935	
	PARK REVENUE	365,600	384,905	394,528	
	TOTAL RESOURCES	6,486,144	6,120,543	7,648,894	
	FUND BALANCE (CARRY FORWARD)	208,885		208,885	
	TOTAL AVAILABLE RESOURCES	6,695,029		7,857,779	
APPROPRIATIONS					
OPERATING EXPENDITURES					
	DEBT SERVICE	-	15,334	16,584	16,584
	MILLENNIUM PARK	856,634	1,044,254	1,070,360	213,726
	FITNESS CENTER	442,864	472,435	484,246	41,381
	POOL	89,617	111,254	116,817	27,199
	COMMUNITY PARKS	56,000	117,404	120,339	64,339
	CAPITAL	5,065,000	5,538,096	5,840,548	775,548
	TOTAL APPROPRIATIONS	6,510,116	7,298,777	7,648,894	1,138,778
	TOTAL FUND BALANCE	184,913		208,885	
	Fund Balance Carry Forward	184,913		208,885	

The Park & Recreation fund saw significant capital expenditures in the current year. Some of the projects originally scheduled in FY23 wrapped up in FY24 and saw some change orders (i.e. Jennie Rogers). Additionally departmental budgets exceeded budgeted appropriations in part due to lack of Director of part of the year.

Items in last part of FY24 that are in progress include striping at Millennium Park, OSHA compliance door replacement, and batting cage improvements.

*This fund did not receive an adjustment with FY23-24 Amendment 1.

GARBAGE FUND		FY 23-24 Original Budget	Annual Actuals as of June 2024	FY 23-24 Budget Amendment 2 *	Budget Increase
REVENUES					
	FEEs	1,350,000	1,377,787	1,352,287	
	TRANSFER FROM GENERAL FUND	50,000	-	100,000	
TOTAL REVENUES		1,400,000	1,377,787	1,452,287	
FUND BALANCE (CARRY FORWARD)		(46,881)		46,881	
TOTAL RESOURCES		1,353,119		1,499,168	
APPROPRIATIONS					
	OPERATING	1,400,000	1,402,084	1,529,084	
TOTAL APPROPRIATIONS		1,400,000	1,402,084	1,529,084	129,084
FUND BALANCE		(46,881)		(29,916)	

A budget increase to operating expenses of \$129,084 is necessary. During the fiscal year, a COLA was added to garbage fees by our service provider. Staff are working to audit accounts to narrow the gap between fees from customers and cost of service.

*This fund did not receive an adjustment with FY23-24 Amendment 1.

