

A photograph of a city street at sunset. The sky is filled with soft, colorful clouds in shades of orange, pink, and blue. In the foreground, a street with a double yellow line is visible. On the right, a large, ornate brick building with arched windows and a sign that says 'CHASE' is prominent. In the background, a blue building with a white dome and a spire is visible. The overall scene is a mix of historic architecture and modern city life.

City of Danville Approved Budget 2025 - 2026

Readers Guide

The budget book is organized in 8 sections

Introduction

The introduction section is compiled of a budget message addressed to the City Commissioners transmitting the fiscal year budget. Additionally, the introductory section of this budget book contains a navigable table of contents, organizational chart, community profile, strategic plan, budget process and financial policies.

Budget Summaries

The budget summaries section serves as an overview of each major fund and shows financial information through various graphical displays, including revenues and expenditures for each fund.

Utilities

The Utilities section encompasses all major service areas, including Utility Administration, Water Treatment, Water Distribution & Sales, Wastewater Treatment, Sewer Collection & Rehabilitation, and Perryville utility. It provides a comprehensive expense breakdown for each department, offering transparency and insight into the City's utility operations.

Public Safety

The Public Safety section provides detailed breakdowns of the individual operating budgets for the City's Police Department, Fire Department, Communications (911) Department, Police Safety Fund, Drug Safety Fund, and Opioid Fund.

Transportation

Displays additional financial information for Danville's Parking Fund, Streetscapes Fund and Municipal Aid Fund which are the major funds responsible for road maintenance and projects.

Community Services

Information pertaining to the City's Parks & Recreation Fund, Museum Fund, Public Services Department and Community Agencies funding.

General Government

Further budgetary information about each individual general government department such as the Legislative Department, Finance Department and other key departments located within the General Fund.

Other Info

This section provides a glossary of terms, the City's total revenue breakdown and the capital improvements plan.



FY 2025/26 Budget

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To: The Honorable Board of Commissioners

From: Earl Coffey, City Manager

I am pleased to present the City of Danville's Proposed Budget for Fiscal Year 2025–2026. This document has been prepared in accordance with the principles established by the Governmental Accounting Standards Board (GASB) and the best practices recommended by the Government Finance Officers Association (GFOA). More importantly, it reflects the priorities articulated in the City Commission's 2023–2026 Strategic Plan, is informed by the City's leadership and the voices of our residents.

This proposed budget is designed to strengthen financial transparency, ensure accountability, and provide a sound fiscal foundation for the year ahead. It supports the community's shared vision and delivers resources toward the continued growth and improvement of our City.

Strategic Alignment

The City's Strategic Plan has guided the development of this budget and shaped its priorities. The FY 2025–2026 proposed budget invests in initiatives aligned with the following strategic goals:

- Support local and regional economic development;
- Enhance critical infrastructure, including increased utility capacity and improved street and sidewalk maintenance;
- Expand parks, recreation services, and community facilities to enhance quality of life;
- Promote collaboration to address the growing need for affordable and market-rate workforce housing;
- Advance workforce development, employee recruitment, and retention;
- Strengthen communication and transparency across government and community partners.

Budget Overview

The proposed citywide budget totals \$74,450,015, reflecting a 40.39% increase over the previous fiscal year's budget of \$53,030,285. This increase is driven primarily by planned capital projects aimed at long-term infrastructure improvements. Operating expenditures across all city funds total \$42,969,455, representing a year-over-year increase of 6.7%, or \$2,700,589.

"This institution is an equal opportunity provider and employer."

"The City of Firsts"

The City remains committed to prudent investment in public infrastructure, essential services such as police, fire, and 911 communications, and community enhancements including parks and recreation. These investments directly support the strategic goals adopted by the City Commission.

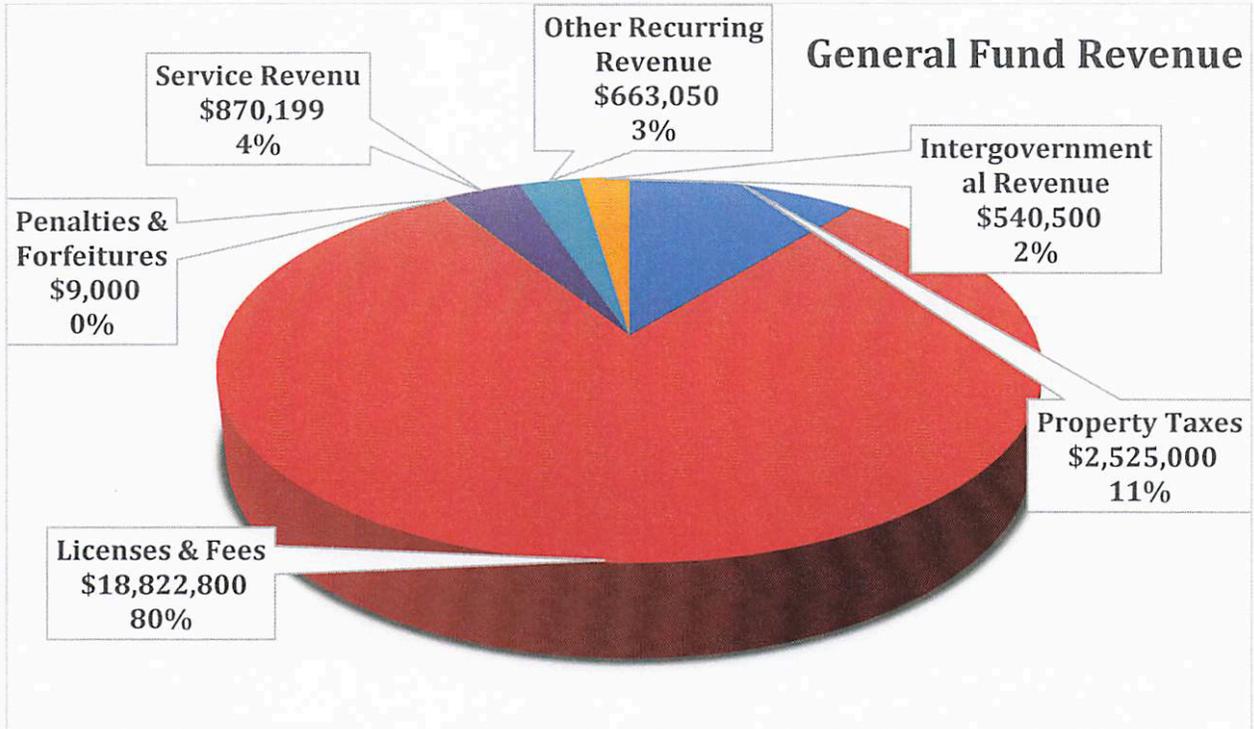
Key Budget Priorities

Several core priorities have shaped this year's budget, reflecting the City Commission's commitment to supporting both the public and our dedicated municipal workforce:

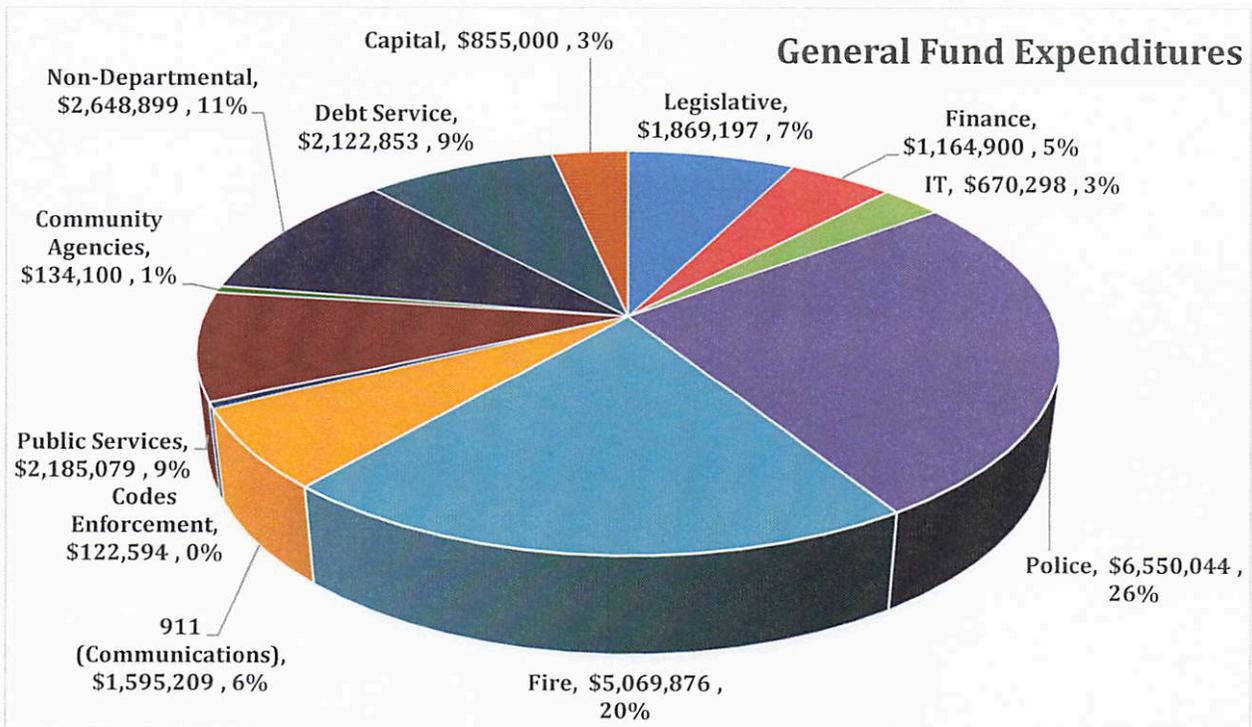
- **Employee Compensation and Benefits:** This budget includes a citywide salary increase totaling \$554,404, as well as the continued provision of fully paid employee health insurance, at an increased cost of \$449,946 compared to the prior year.
- **Staffing Enhancements:** The budget funds seven new positions across the Police, Fire, and Water/Sewer Utility departments, for a combined investment of \$539,036.
- **Maintenance of Infrastructure:** The City has included \$31,913,398 across all funds, in both capital improvements to existing infrastructure the development of new infrastructure. This includes plans within the General Fund for routine replacement of public safety equipment, public works equipment, and new call taking software for 911 service. Also included are improvements to Millennium Park, infrastructure projects though the City's Stormwater program, design for improvements to the City's Wastewater Treatment Plant phase 2 upgrades, among others.
- **Community Support:** Continued financial support for 16 community agencies and four shared (quasi-governmental) agencies has been prioritized, along with funding for Danville's upcoming 250th Anniversary Celebration.

General Fund Summary

- **Revenues:** Total General Fund revenues are projected at \$23,430,549, a 4.7% increase (\$1,047,803) from FY 2025. Most General Fund revenues come from Licenses and Fees, including Occupational License Fees, Net Profits, and Insurance Premiums, which account for 80.3% of all General Fund income. The largest single revenue source remains the Occupational License Fee for payroll at \$11,150,000.



- Expenditures:** General Fund expenditures are budgeted at \$24,988,049, a 4% increase (\$988,320) over the prior year. These funds support twelve City departments that manage day-to-day operations and deliver essential services such as public safety, public works, and administrative functions.



Economic Outlook

As we look ahead to Fiscal Year 2025–2026, Kentucky’s economy remains on relatively stable footing, though signs of slowing growth are becoming more evident. According to the Kentucky Center for Statistics, statewide employment increased by approximately 1.3% in 2024, driven by continued strength in the healthcare and manufacturing sectors. However, real wage growth has been largely stagnant, and the state’s unemployment rate ticked up to 4.2% in early 2025, as reported by the U.S. Bureau of Labor Statistics. The Kentucky Office of State Budget Director noted that General Fund revenues grew by 2.5% in the most recent fiscal year, down from 5.8% the previous year—reflecting a cooling in overall economic momentum. Locally, Danville continues to experience stable business activity, with occupational license revenues projected to rise moderately in FY 2026. The unemployment rate trend for Danville and Boyle County has been fairly stable since 2022, however, has trended slightly higher than the state average hovering around 5% over the past 24 months. From an expenditure perspective the cost increases for capital infrastructure, employee healthcare, and essential public services, driven by inflation that remains above 3%, continue to challenge municipal budgets across the Commonwealth. In response, this budget reflects a cautious and measured approach, aligning necessary investments with fiscal discipline to ensure the City remains financially resilient in the face of evolving economic pressures.

Final Thoughts

The City of Danville continues to demonstrate fiscal discipline and responsible stewardship of public resources. This budget reflects our collective priorities and provides the financial capacity to address both current needs and future opportunities. By maintaining a balanced budget and adhering to our fund balance policy, we are ensuring Danville remains well-positioned for sustainable growth and service excellence in the years ahead.

With continued dedication from City staff, guidance from the Commission, and the trust of our residents, we look forward to another productive year of progress and partnership.

Residents Of Danville



City Commission



James "J.H." Atkins
Mayor



Jennie Hollon
Commissioner



Kevin Caudill
Commissioner



Donna peek
Commissioner



Rick Serres
Commissioner



Earl Coffey
City Manager



Police



Fire



Community
Service



Legislative



Finance



Utility



IT

Community Profile

About Danville

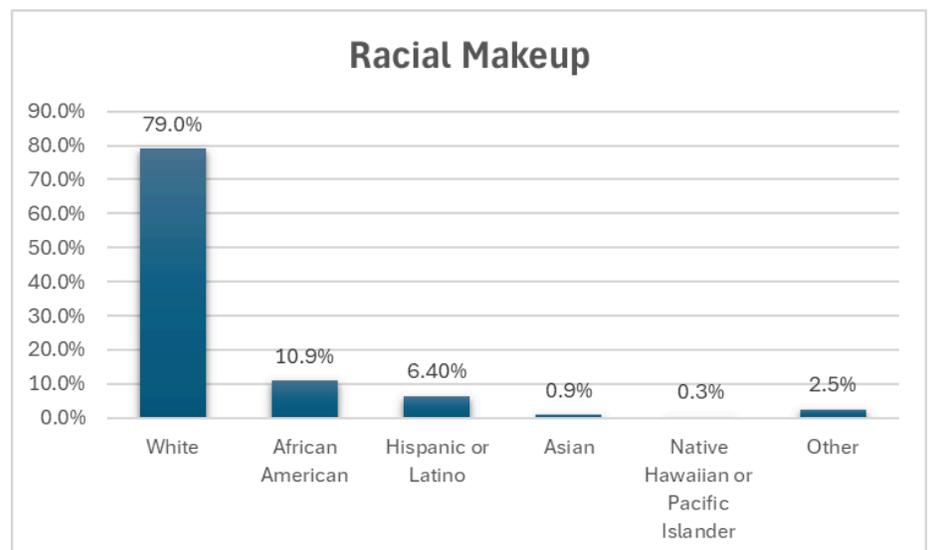
Danville, Kentucky, known as the "City of Firsts," is a historic gem located in central Kentucky. Originally established in 1787 as a town in Virginia, Danville later became part of Kentucky in 1792. Today, it proudly stands as a thriving community within Boyle County, continuously expanding its population due to its rich heritage in the arts, bluegrass music, and its broad, diverse economy. Danville's economic foundation spans multiple industries, including agriculture, health care, manufacturing, and education, contributing to its steady growth. The City is home to Centre College and Bluegrass Community & Technical College. Both institutions are recognized for their academic excellence and commitment to higher learning.

Danville Demographics

Population	17,562	Education 25 years old+	
Male	48.2%	High School or higher	92%
Female	51.8%	Bachelor's or higher	26.5%

Age

Under 5 years old	5%
Under 18 years old	20.5%
19 to 64	55.7%
Over 65 years old	18.8%



Data provided from the [United States Census Bureau](#)

Danville's Strategic Plan

With the guidance of the Mayor, City Commissioners and the recommendations of department heads, the City of Danville has created a plan to further the success of the community through 6 major City priorities.

Economic Development

The City is committed to enhancing and elevating the quality of life for both residents and visitors. Through a comprehensive master plan and strategic partnerships with the Economic Development Authority and Danville-Boyle County Economic Development Corporation, efforts are underway to attract diverse businesses and foster economic growth in Danville.

Regionalism

Danville is striving to become a leader within Boyle County and the surrounding areas by creating a strong cultural and economic identity by promoting tourism and leveraging the many outdoor activities the City has to offer. Danville is also looking to expand its economic activity and become a hub for employment opportunities.

Infrastructure

Danville's population continues to grow and attract permanent and non-permanent residents through educational, tourism and work-based opportunities. For these reasons the City sees a need to continue to invest in the City's core infrastructure systems, creating new infrastructure, improving upon existing infrastructure, improving efficiency and making alternatives for its community.

Parks & Recreation

In line with the City's master plan, Danville is seeking to add significant investment into the Parks and Recreation division bringing new facilities, trails and sports to the city.

Affordable Housing

Most cities throughout the nation are currently experiencing a need for affordable housing options. Danville is actively collaborating with various agencies to create new affordable housing options for its current and future residents.

Workforce Development & Recruitment

Danville's residents and workforce are the backbone of the community. The City recognizes this and is making efforts to support and fund community agencies, actively recruit and develop staff and partner with the education systems located in the city.

Budget Process & Calendar

Basis Of Budgeting

The City of Danville uses two main basis of accounting modified accrual and full accrual.

Modified Accrual: This budget book is primarily compiled with the modified accrual basis of accounting. Modified accrual is used for all governmental type funds, and simply means that revenues are recorded when measurable and available, and expenditures are recorded when incurred.

Full Accrual: This basis of accounting is used by the City for any proprietary and fiduciary type funds. These funds function like a typical business and therefore use the accounting basis used in traditional business. Under this basis of accounting revenue is recorded when earned regardless of if the money has been truly received, and expenses are recognized when incurred.

Danville's Budget Process

Danville utilizes a four step budget process.

Step 1. Data collection & Public input

The City of Danville utilizes a budget survey which gather responses from residents, in order to gain useful public input on the wants of individuals within the community. Once the city has collected as many surveys as possible the results are compiled and presented to the City Commissioners for their consideration when making decisions about the year's budget.

Budget Process & Calendar

Danville's Budget Process Continued

Step 2) Meetings & Analysis

Once the City has completed step the bulk of the budgetary process begins through a series of scheduled meetings with various agendas. The meeting are posted to the City's Youtube page to foster transparency for the general public.

The following is this years budgetary scheduled and more information can be found at www.danvilleky.org.

Official Budget Schedule

Date	Topic
3/6/2025	Kick Off Meeting
3/20/2025	Year End Discussion, Strategic Plan Review
3/27/2025	Department Presentations
4/10/2025	Revenue Discussion, Draft Operating Budget, Community Agency Review
4/17/2025	Community Agency Presentations
5/1/2025	Goals & Objectives, Capital Discussion
5/8/2025	FY 25-26 Draft
5/21/2025	Draft Revisions
5/29/2025	Final Draft
6/9/2025	First Reading
6/23/2025	Second Reading

Budget Process & Calendar

Step 3) Budget Draft

Once financial goals and needs have been approved and the Commissioners have made the majority of their decisions, a draft budget is created and presented. The budget is required by Kentucky Statute KRS 91A to be drafted no later than 30 days prior to the start of the fiscal year (July 1st).

Step 4) Budget Approval & implementation

The draft budget is revised if any changes are made by the City Commissioners and the budget ordinance goes into effect no later than July 1st. Following the adopted budget and budget message.

- recorded budgetary meeting and additional city information may also be found on the City's youtube, website and social media accounts.



Financial Policies

The following information below lists the City of Danville's policies for financial management. These policies create a framework that is utilized to help decision makers and provide structure for the evaluation of current activities and future spending.

General Policies

- The City will annually prepare a budget that will be approved by the City Commission and be published for the general public.
- Facilitate financial transparency for the public through recorded hearings and meetings.
- Identify and report various expenditures and funding sources before budget approval.
- Encourage public engagement during the budget process.

Budget Policies

- The Budget will be based on generally accepted accounted accounting principles as set forth by Governmental Accounting Standards Board.
- The City's budget shall be balanced with all expenditures equaling total revenues for the given reporting period.
- Danville will maintain a fund balance of 25% of operations plus the total amount of the debt service and non departmental funds.

Departmental/Fund Relationship

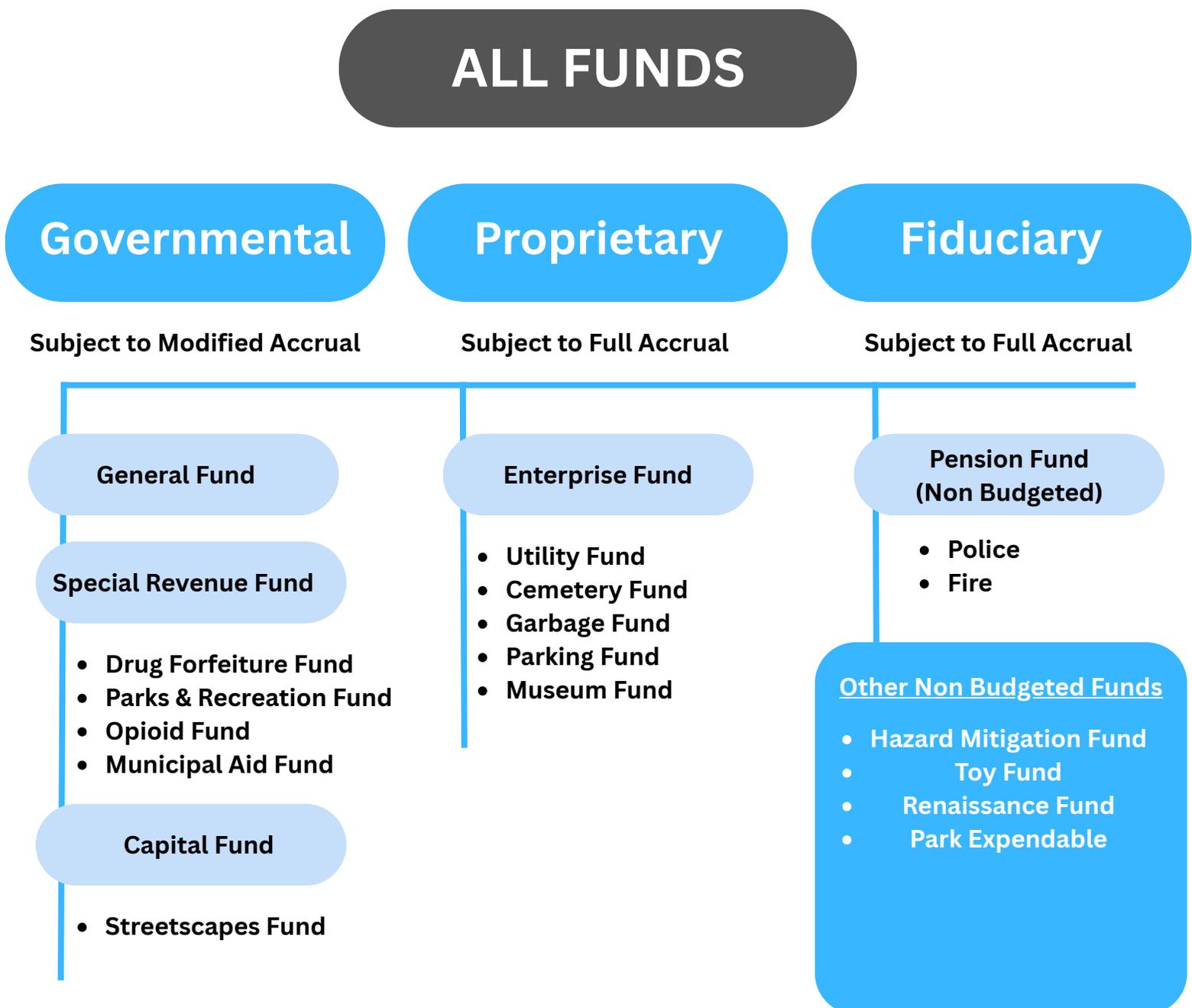
Major Funds													
Department	Governmental Funds							Proprietary Funds					
	General Fund	Municipal Aid	Opioid Fund	Police Safety	Streetscapes	Drug Forfeiture	Parks & Rec	Cemetery	Stormwater	Parking	Utility	Garbage	Museum
Legislative & Executive	<input checked="" type="checkbox"/>												
Finance & Administration	<input checked="" type="checkbox"/>												
Information Technology	<input checked="" type="checkbox"/>												
Fire & EMS	<input checked="" type="checkbox"/>												
Communications Services	<input checked="" type="checkbox"/>												
Code Enforcement	<input checked="" type="checkbox"/>												
Public Services	<input checked="" type="checkbox"/>												
Community Agencies	<input checked="" type="checkbox"/>												
Debt Service (General)	<input checked="" type="checkbox"/>												
Highway Safety				<input checked="" type="checkbox"/>									
Drug Forfeiture						<input checked="" type="checkbox"/>							
Streetscape					<input checked="" type="checkbox"/>								
Debt service (Parks & Rec)											<input checked="" type="checkbox"/>		
Millennium Park											<input checked="" type="checkbox"/>		
Fitness Center											<input checked="" type="checkbox"/>		
Pool											<input checked="" type="checkbox"/>		
Community Parks											<input checked="" type="checkbox"/>		
Jennie Rogers											<input checked="" type="checkbox"/>		
Cemetery								<input checked="" type="checkbox"/>					
Debt service (Cemetery)								<input checked="" type="checkbox"/>					
Stormwater									<input checked="" type="checkbox"/>				
Debt service (Stormwater)									<input checked="" type="checkbox"/>				
Garbage												<input checked="" type="checkbox"/>	
Debt service (Garbage)												<input checked="" type="checkbox"/>	
Utility Administration											<input checked="" type="checkbox"/>		
Water Treatment Plant											<input checked="" type="checkbox"/>		
Water Distribution & Sales											<input checked="" type="checkbox"/>		
Wastewater Treatment Plant											<input checked="" type="checkbox"/>		
Sewer collection & Rehab											<input checked="" type="checkbox"/>		
Perryville											<input checked="" type="checkbox"/>		
Debt Service (Utility)											<input checked="" type="checkbox"/>		
Museum													<input checked="" type="checkbox"/>
Debt Service (Museum)													<input checked="" type="checkbox"/>
Parking											<input checked="" type="checkbox"/>		
Debt Service (Parking)											<input checked="" type="checkbox"/>		

The following matrix displays all budgeted funds

Non - Budgeted Funds			
Fund Name	Governmental	Proprietary	Fiduciary
Hazard Mitigation Fund	<input checked="" type="checkbox"/>		
Toys For Tots Fund		<input checked="" type="checkbox"/>	
Other Expendable Trust Fund			<input checked="" type="checkbox"/>
Park Nonexpendable Trust Funds			<input checked="" type="checkbox"/>
Cemetery Nonexpendable Trust Fund			<input checked="" type="checkbox"/>

Individual Fund Description

The diagram below outlines the various fund types utilized by the City of Danville's finance department and leadership team in managing the City's fiscal operations. While this budget book highlights the primary funds in use, it's important to note that additional funds such as legacy employee pension accounts exist outside the scope of this document. These pension funds have largely been transitioned into a new financial system administered by the State of Kentucky.



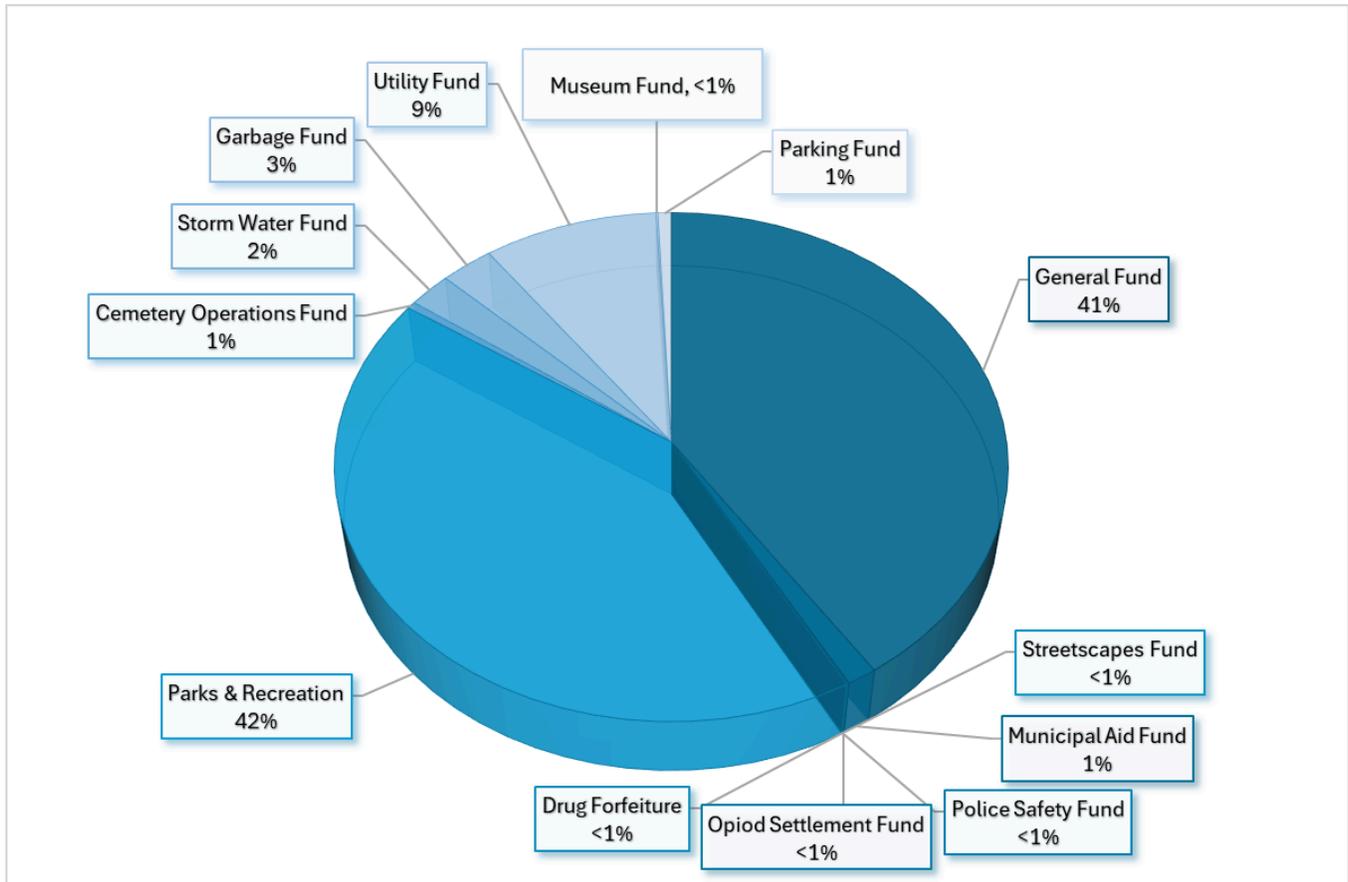
All Funds Consolidated Financials

All Funds Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
General Fund	\$24,335,194	\$26,859,619	\$23,430,549
Municipal Aid Fund	\$397,602	\$410,422	\$763,000
Opioid Fund	\$3,308	\$169,346	\$55,051
Police Safety Fund	\$7,567	\$7,037	\$6,110
Drug Foreiture Fund	\$7,795	\$23,434	\$7,550
Streetscape Fund	\$2,789,503	-	\$1,000
Parks & Recreation Fund	\$7,710,857	\$1,931,559	\$24,473,466
Cemetery Fund	\$404,274	\$407,309	\$261,500
Stormwater Fund	\$655,635	\$647,655	\$1,313,865
Garbage Fund	\$1,396,539	\$1,510,030	\$1,602,348
Utility Fund	\$12,300,258	\$14,511,042	\$17,411,341
Museum Fund	\$44,149	\$53,538	\$57,500
Parking Fund	\$464,281	\$476,245	\$403,100
Total Revenues	\$50,516,961	\$47,007,237	\$69,786,381
Expenses			
General Fund	\$29,314,078	\$27,287,435	\$24,988,049
Municipal Aid Fund	\$356,297	\$500,041	\$940,000
Police Safety Fund	\$5,029	\$4,831	\$14,338
Drug Foreiture Fund	\$6,095	\$6,207	\$7,500
Streetscape Fund	\$1,893,261	\$29,984	\$25,000
Parks & Recreation Fund	\$7,454,489	\$2,406,730	\$24,393,466
Cemetery Fund	\$454,425	\$424,310	\$407,163
Stormwater Fund	\$670,996	\$739,388	\$1,539,138
Garbage Fund	\$1,525,349	\$1,608,294	\$1,688,193
Utility Fund	\$17,252,197	\$17,896,310	\$19,748,594
Museum Fund	\$54,602	\$79,035	\$222,983
Parking Fund	\$546,308	\$446,807	\$475,591
Total Expenses	\$59,533,126	\$51,429,371	\$74,450,016

All Funds Operating Revenues

All Funds Summary

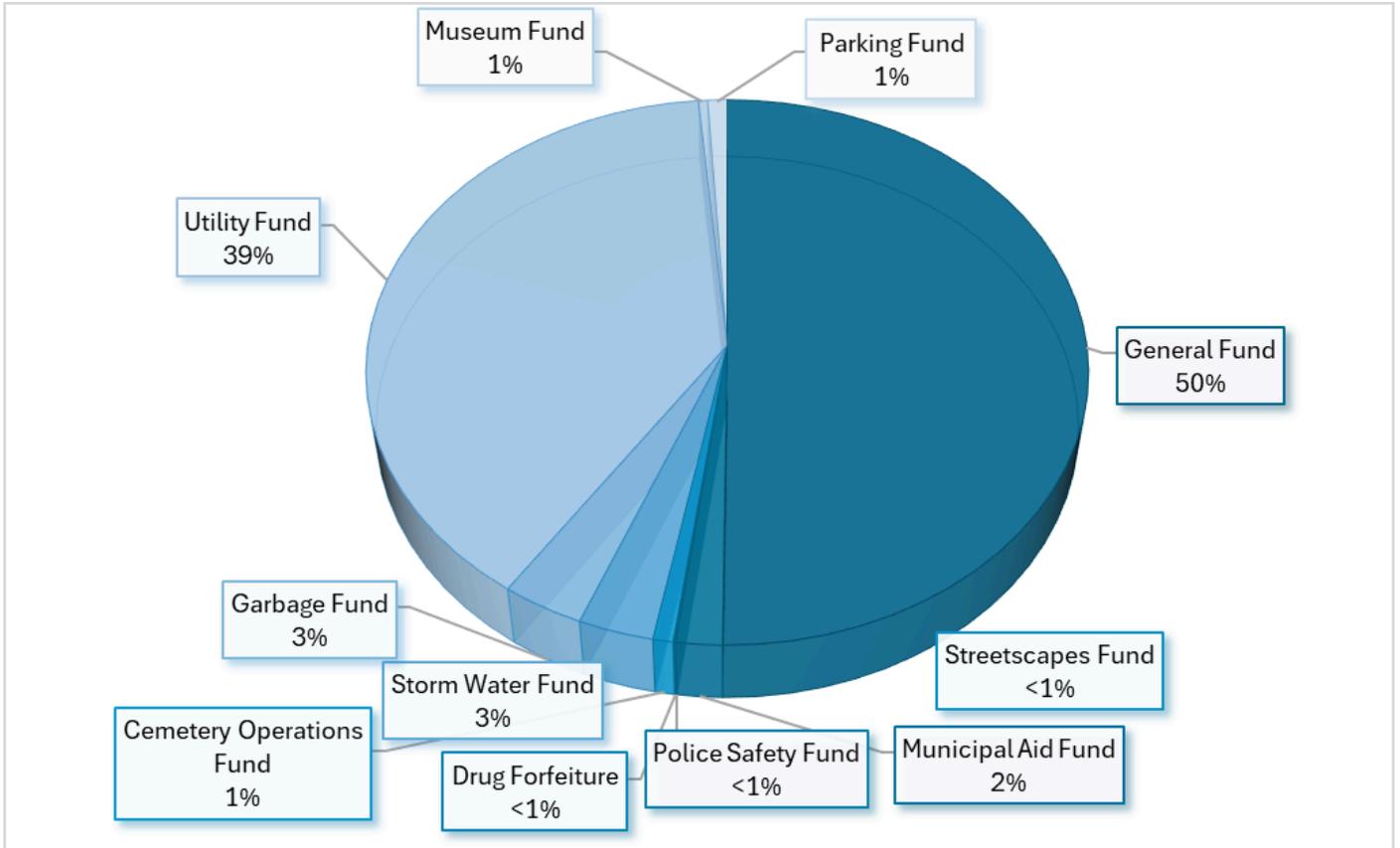


All Fund Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
General	\$22,382,746	\$23,430,549
Municipal Aid	\$337,500	\$763,000
Opioid Settlement	\$35,998	\$55,051
Police Safety	\$7,385	\$6,110
Drug Forfeiture	\$5,050	\$7,550
Streetscapes	\$1,000	\$1,000
Parks & Recreation	\$1,643,959	\$24,473,466
Cemetery	\$402,877	\$261,500
Stormwater	\$1,715,000	\$1,313,865
Garbage	\$1,490,050	\$1,602,348
Utility	\$21,098,208	\$5,310,223
Museum	\$56,038	\$57,500
Parking	\$435,628	\$403,100

All Funds Operating Expenditures

All Funds Summary



All Funds Expenditures

	2025 Annual Budget Amount	FY 2026 Budget Amount
General	\$23,999,729	\$24,988,049
Municipal Aid	\$790,000	\$940,000
Police Safety	\$7,383	\$14,338
Drug Forfeiture	\$5,000	\$7,500
Streetscape	\$35,985	\$25,000
Parks & Rec	\$1,697,566	\$24,393,466
Cemetery	\$514,877	\$407,163
Stormwater	\$1,894,542	\$1,539,138
Garbage	\$1,535,000	\$1,688,193
Utility	\$21,955,523	\$19,748,594
Museum	\$60,737	\$222,983
Parking Fund	\$533,943	\$475,591

General Fund Consolidated Financials

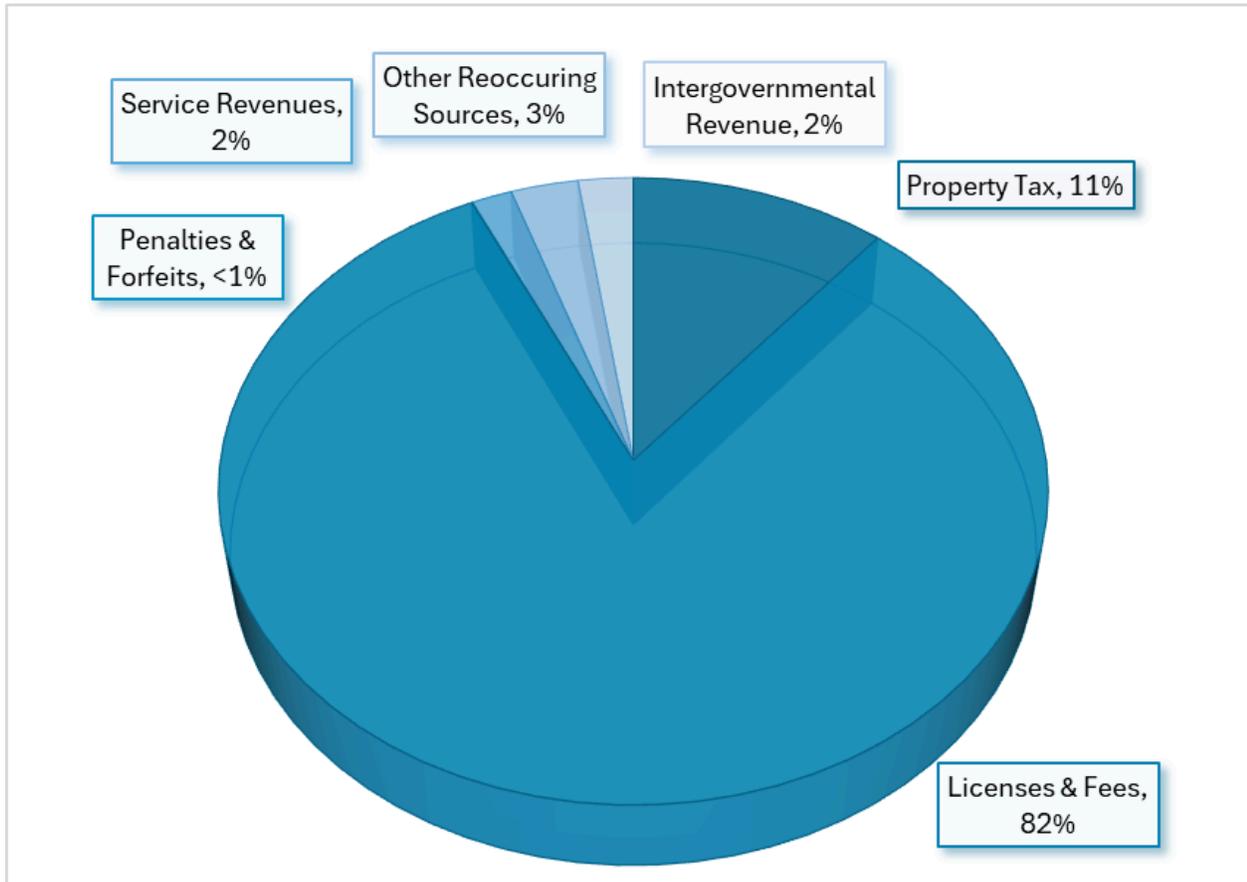
General Fund Summary

The City of Danville’s (the City) General Fund accounts for the day-to-day operations of the functions of the City (ie police, fire, 911 services, public services, administration, etc).

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Property Taxes	\$2,553,684	\$2,572,533	\$2,525,000
Licenses & Fees	\$19,353,270	\$19,834,662	\$18,822,800
Penalties & Forfeits	\$8,331	\$11,094	\$9,000
Service Revenue	\$895,573	\$925,964	\$870,199
Other Recurring Revenue	\$873,909	\$1,203,267	\$663,050
Intergovernmental Revenue	\$650,427	\$2,312,099	\$540,500
Loan/Bond Proceeds	-	-	-
Total Revenues	\$21,915,285	\$26,859,619	\$21,356,800
Expenses			
Legislative & Executive	\$1,715,016	\$1,798,504	\$1,869,197
Finance & Administration	\$1,066,817	\$1,130,507	\$1,164,900
Information Technology	\$648,166	\$707,037	\$670,298
Police Department	\$6,029,747	\$6,696,405	\$6,550,044
Fire & Emergency Services	\$4,457,127	\$5,011,749	\$5,069,876
Communications Services	\$1,463,974	\$1,608,452	\$1,595,209
Code Enforcement	\$207,013	\$112,922	\$122,594
Public Services	\$2,471,680	\$2,313,257	\$2,185,079
Community Agencies	\$143,175	\$180,750	\$134,100
Non-Departmental	\$13,449,250	\$3,373,383	\$2,648,899
Debt Service (General)	\$1,960,374	\$2,065,656	\$2,122,853
Capital (General)	\$976,830	\$2,288,813	\$855,000
Total Expenses	\$34,589,167	\$27,287,435	\$24,988,049
Fund Balance	\$10,595,175	\$7,951,341	\$15,878,842

General Fund Revenues FY 2025/26

General Fund Summary

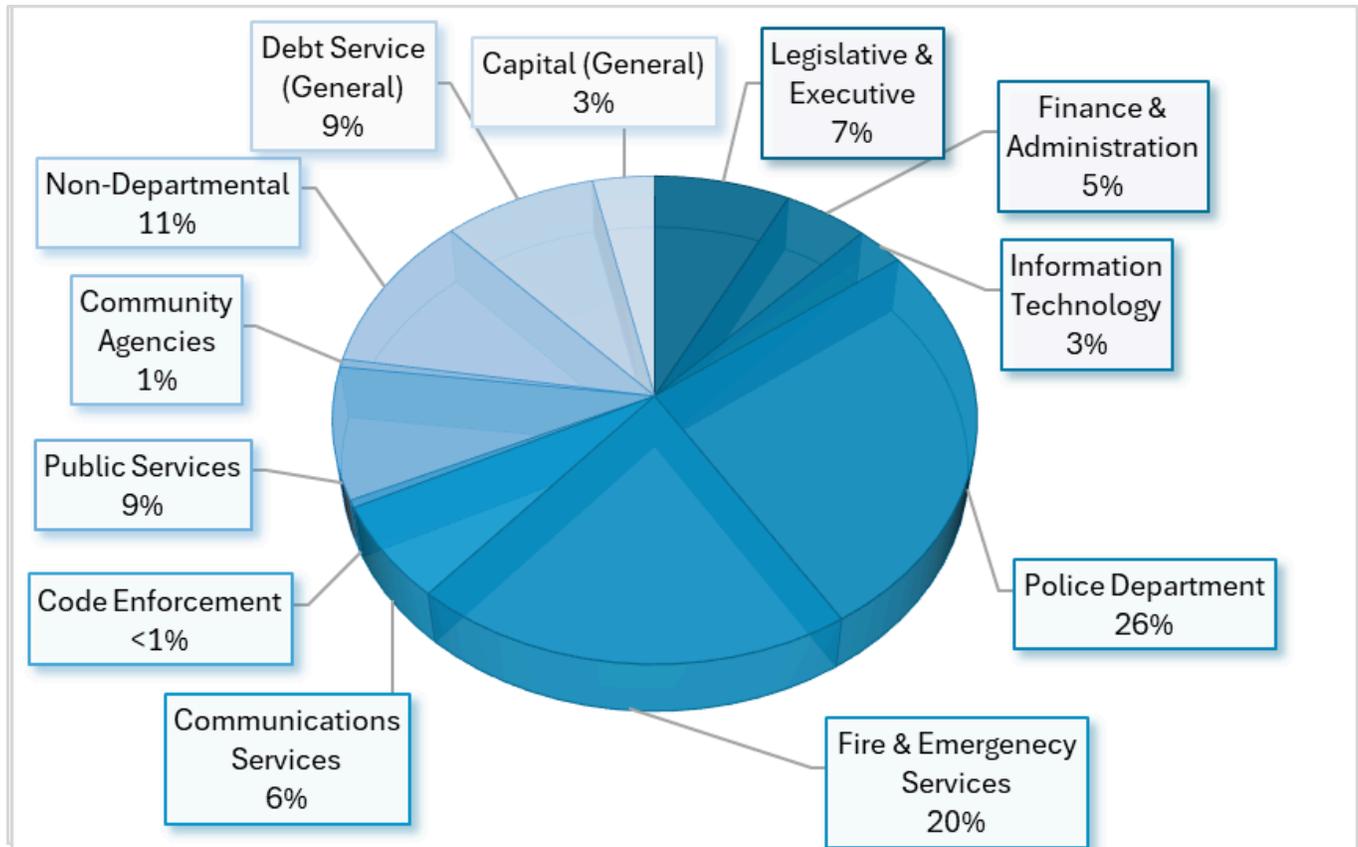


General Fund Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
Property Taxes	\$2,405,000	\$2,525,000
Licenses & Fees	17,805,450	\$18,822,800
Penalties & Forfeits	\$9,000	\$9,000
Service Revenue	\$815,246	\$870,199
Other Recurring Revenue	\$743,550	\$663,050
Intergovernmental Revenue	\$604,500	540,500
Loan/Bond Proceeds	-	-

General Fund Expenditures FY 2025/26

General Fund Summary



General Fund Expenditures

	2025 Annual Budget Amount	FY 2026 Budget Amount
Legislative & Executive	\$1,669,290	\$1,869,197
Finance & Administration	\$953,310	\$1,164,900
Information Technology	\$600,353	\$670,298
Police Department	\$6,183,436	\$6,550,044
Fire & Emergency Services	\$4,690,841	\$5,069,875
Communications Services	\$1,462,992	\$1,595,209
Code Enforcement	\$144,377	\$122,593
Public Services	\$2,242,465	\$2,185,078
Community Agencies	\$187,250	\$134,100
Non - Departmental	\$2,329,465	\$2,648,899
Debt Service	\$2,107,052	\$2,122,853
Capital	\$1,428,898	\$855,000

Municipal Aid Fund Consolidated Financials

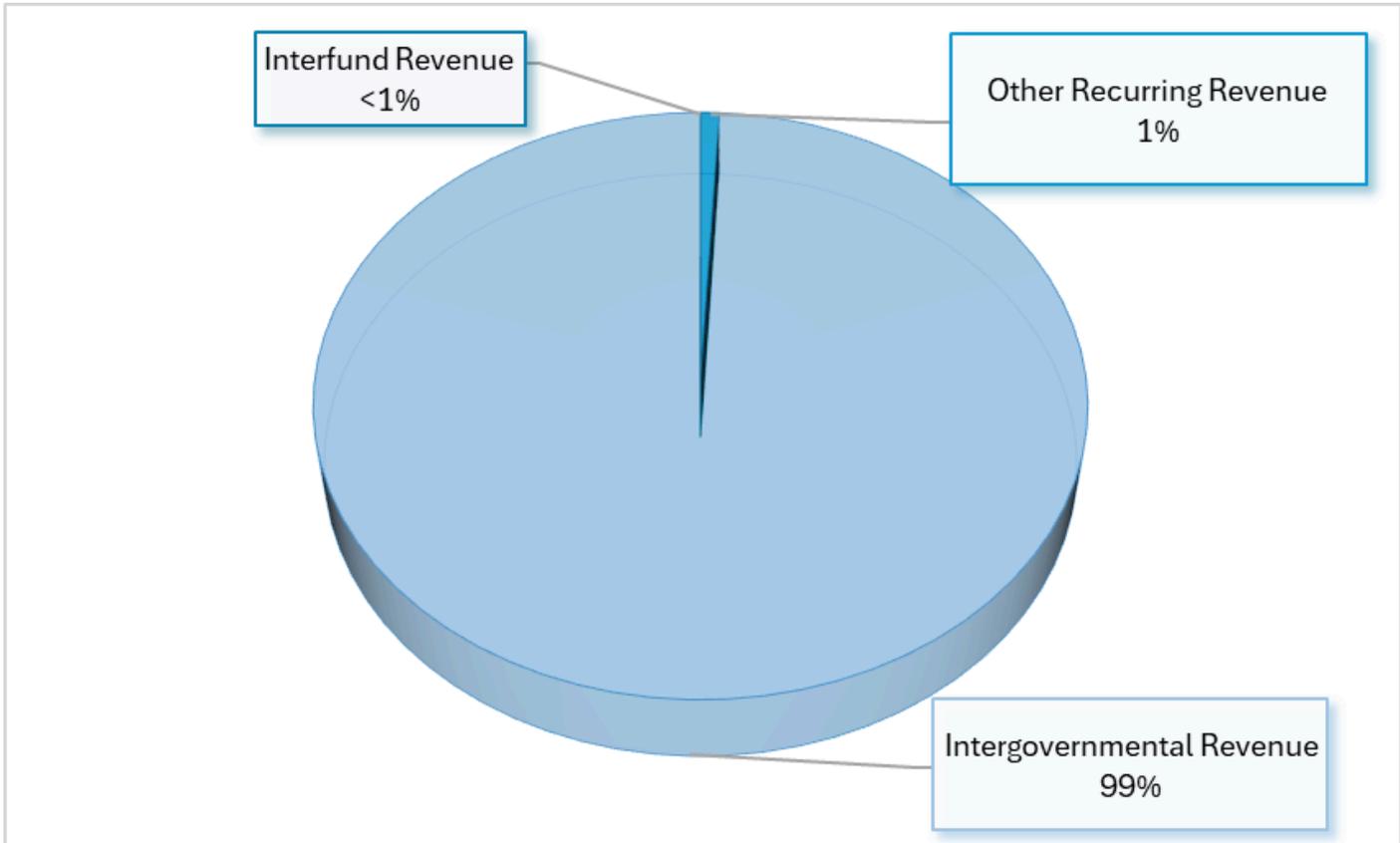
Municipal Aid Summary

The City’s Municipal Aid Fund’s primary function is to provide major road repairs and repaving. Revenues within the Municipal Aid Fund are primarily state funds (gas tax) and interest.

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Interfund Revenue	-	-	-
Other Recurring Revenue	\$6,884	-	\$6,500
Intergovernmental Revenue	\$390,718	\$410,422	\$756,500
Total Revenues	\$397,602	\$410,422	\$763,000
Expenses			
Public Services	\$356,297	\$500,041	\$940,000
Total Expenses	\$356,297	\$500,041	\$940,000
Fund Balance	\$943,938	\$762,818	\$943,939

Municipal Aid Fund Revenues FY 2025/26

Municipal Aid Summary

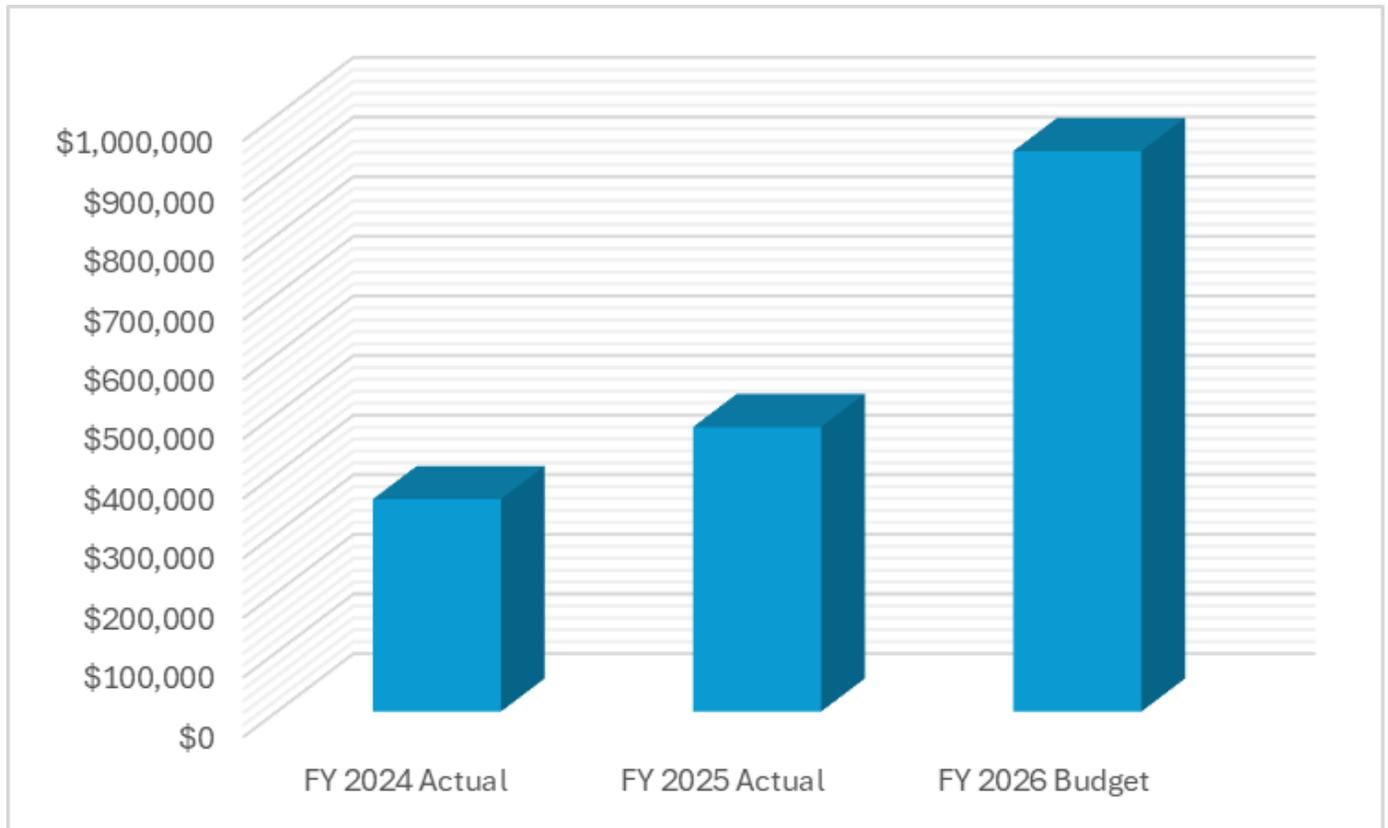


Municipal Aid Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
Interfund Revenue	-	-
Other Recurring Revenue	\$2,500	\$6,500
Intergovernmental Revenue	\$337,500	\$756,500

Municipal Aid Fund Expenditures FY 2025/26

Municipal Aid Summary



Municipal Aid Expenditures

	2025 Annual Budget Amount	FY 2026 Budget Amount
Public Services	\$790,000	\$940,000

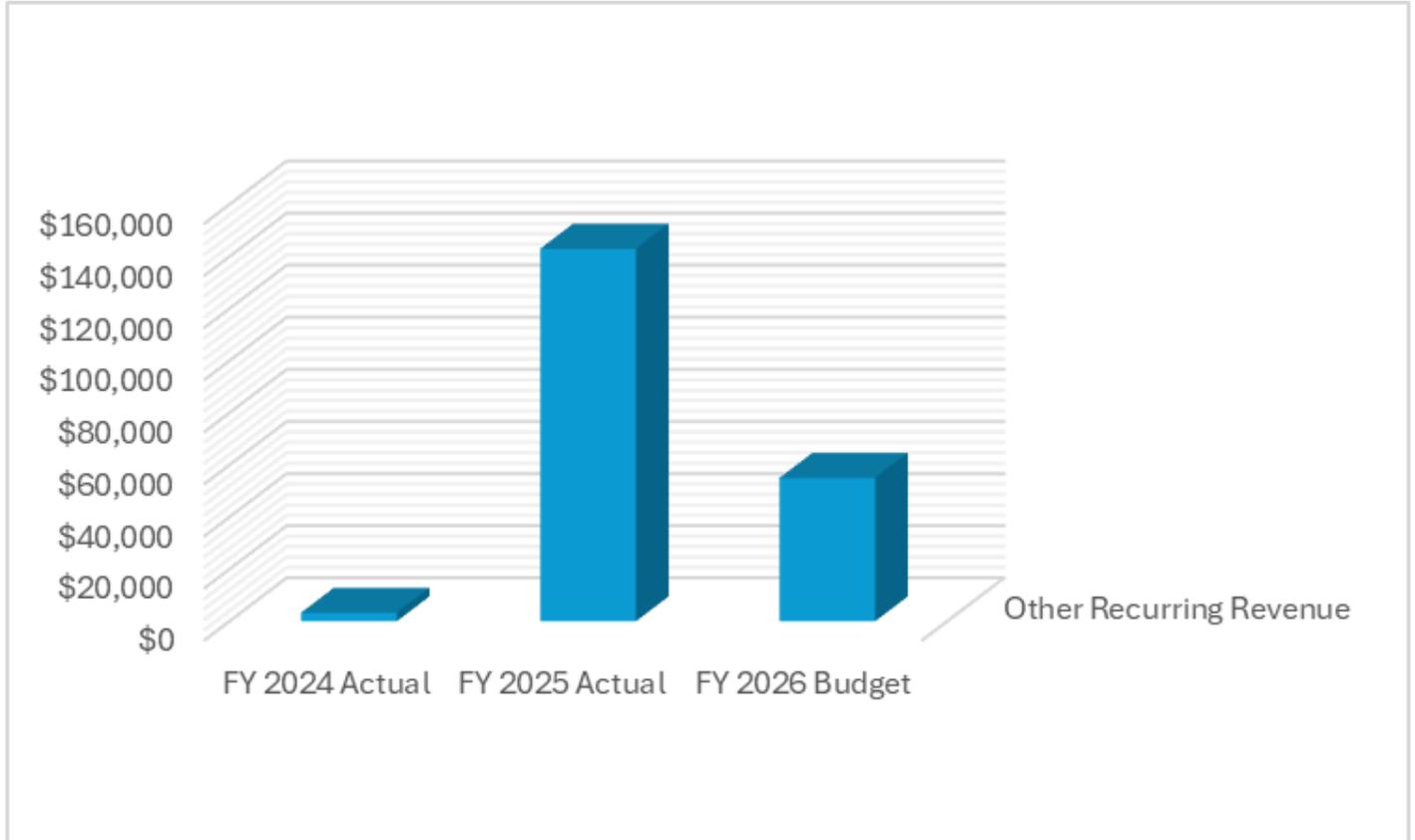
Opioid Fund Consolidated Financials

Opioid Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Other Recurring Revenue	\$3,308	\$143,066	\$55,051
Total Revenues	\$3,308	\$143,066	\$55,051
Expenses			
Total Expenses	\$0	\$0	\$0
Fund Balance Carryforward	\$88,461	\$127,766	\$273,582

Opioid Fund Revenues FY 2025/26

Opioid Summary



Opioid Fund Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
Other Recurring Revenue	\$35,998	\$55,051

Police Safety Consolidated Financials

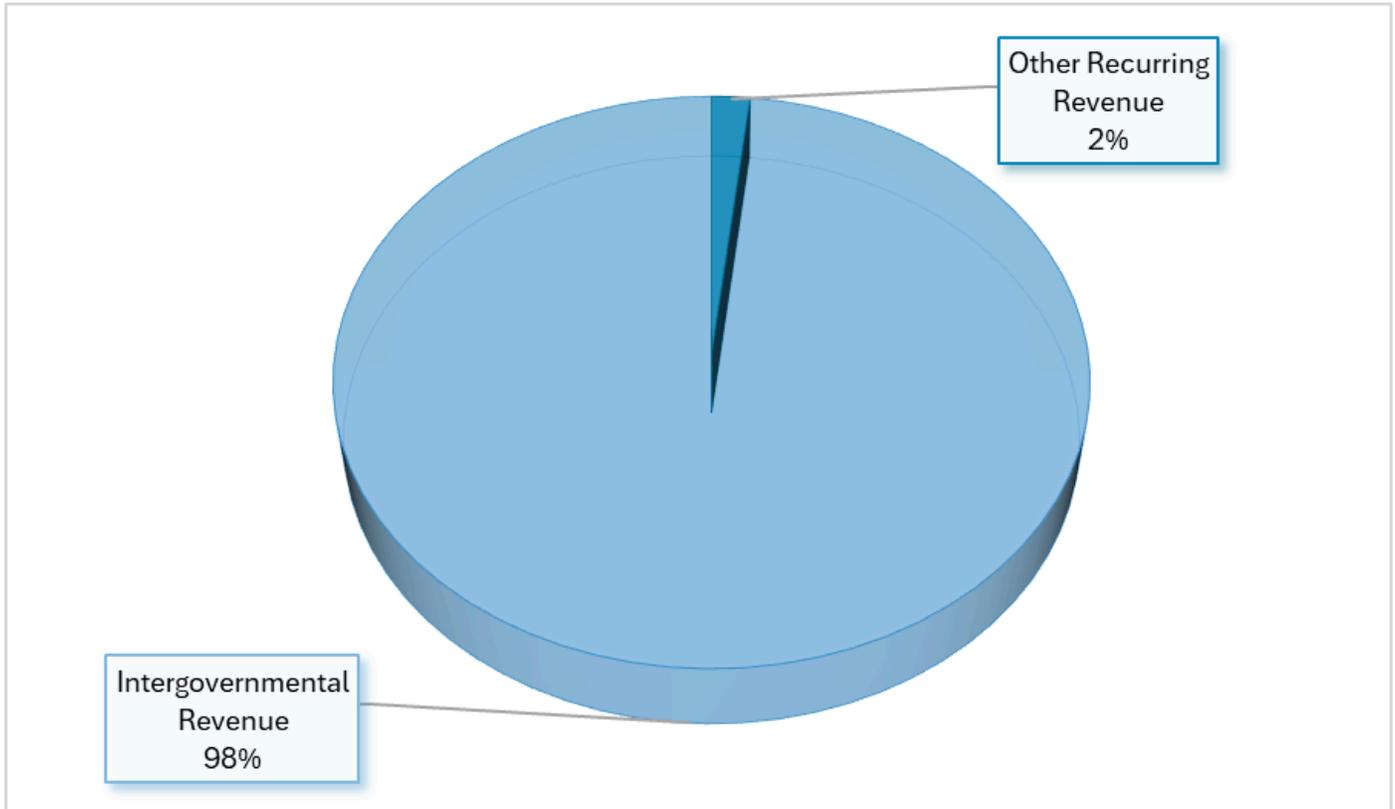
Police Safety Summary

The City operates a Police Safety fund which purpose is to provide additional funding for protective police equipment and training which helps keeps officers safe while on duty.

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Other Recurring Revenue	\$104	-	\$110
Intergovernmental Revenue	\$7,463	\$7,037	\$6,000
Total Revenues	\$7,567	\$7,037	\$6,110
Expenses			
Code Enforcement	\$5,029	\$4,831	\$14,338
Total Expenses	\$5,029	\$4,831	\$14,338
Fund Balance	\$16,134	\$16,601	\$12,603

Police Safety Fund Revenues FY 2025/26

Police Safety Summary

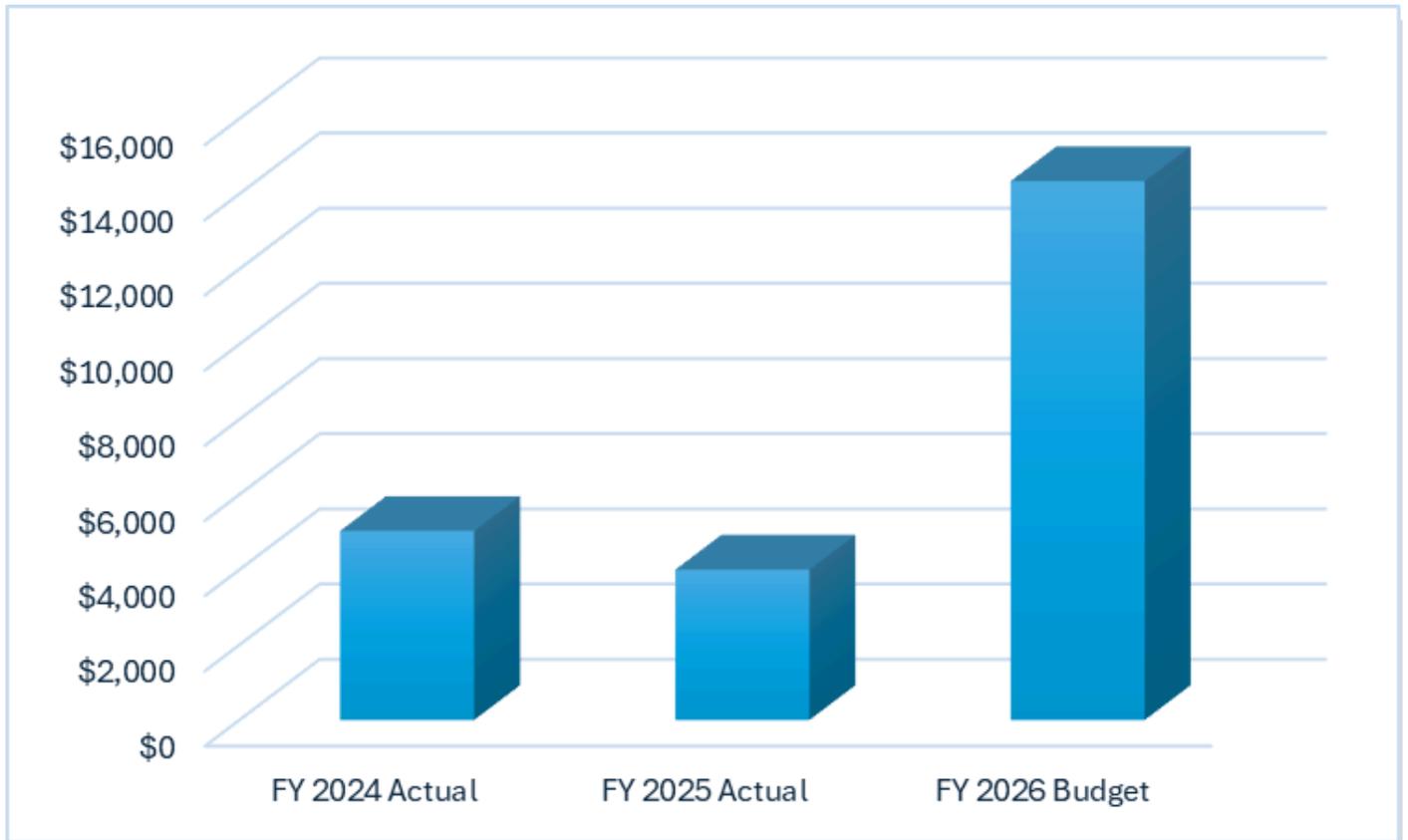


Police Safety Fund Revenues

	2025 Annual Budget <u>Amount</u>	FY 2026 Budget <u>Amount</u>
Other Recurring Revenue	\$110	\$110
Intergovernmental Revenue	\$7275	\$6000

Police Safety Fund Expenditures FY 2025/26

Police Safety Summary



Police Safety Fund Expenditures

	2025 Annual Budget <u>Amount</u>	FY 2026 Budget <u>Amount</u>
Personnel	\$7,383	\$14,338

Drug Forfeiture Consolidated Financials

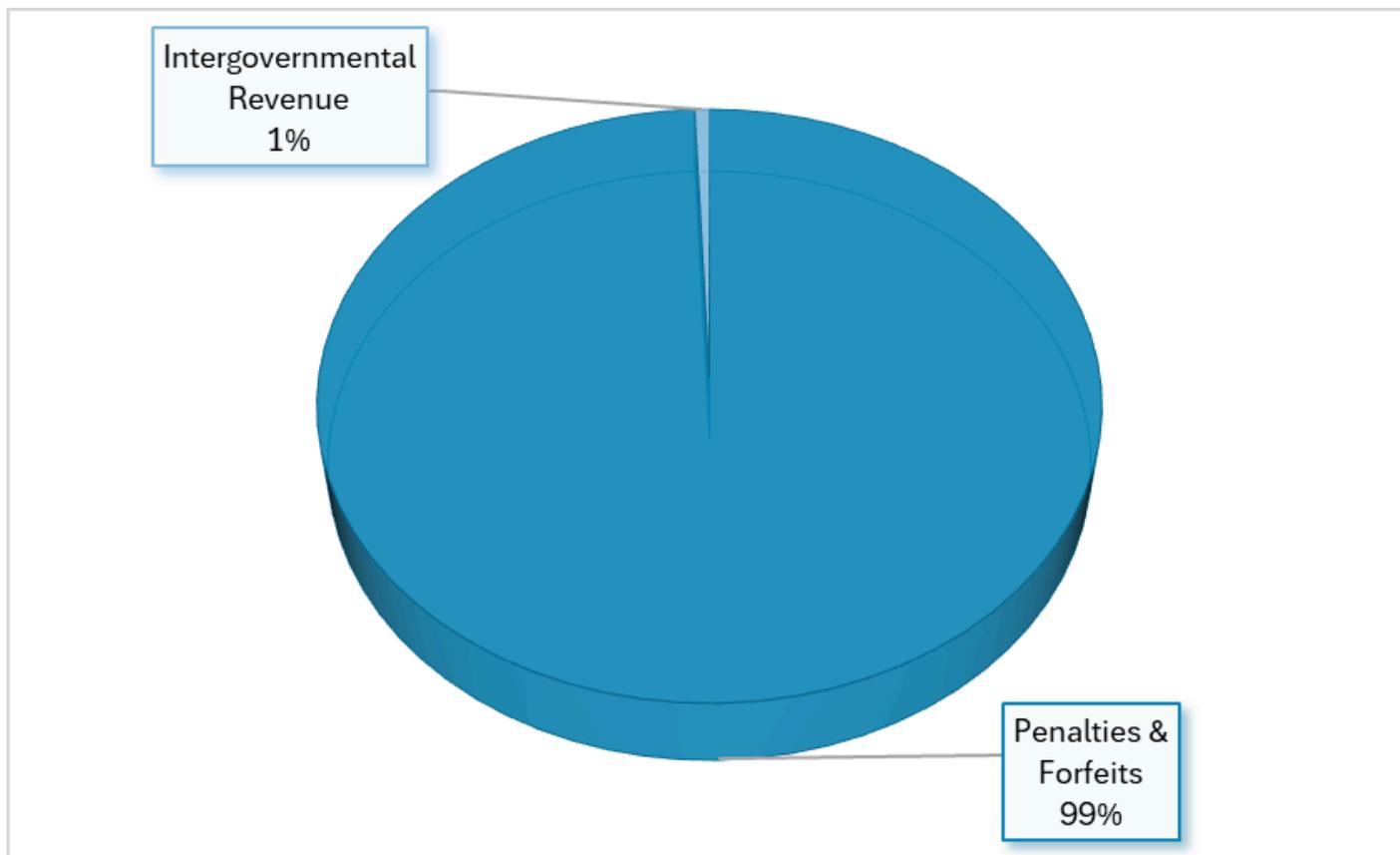
Drug Foreiture Summary

The Drug Forfeiture Fund accounts for restricted revenues from intergovernmental sources and penalties or asset forfeitures related to drug enforcement, supporting eligible law enforcement and public safety expenditures.

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Penalties & Forfeits	\$7,711	\$23,434	\$7,500
Intergovernmnetal Revenue	\$84	-	\$50
Total Revenues	\$7,795	\$23,434	\$7,550
Expenses			
Drug Forfeiture	\$6,095	\$6,207	\$7,500
Total Expenses	\$6,095	\$6,207	\$7,500
Fund Balance	\$12,688	\$24,654	\$12,688

Drug Forfeiture Fund Revenues FY 2025/26

Drug Forfeiture Summary

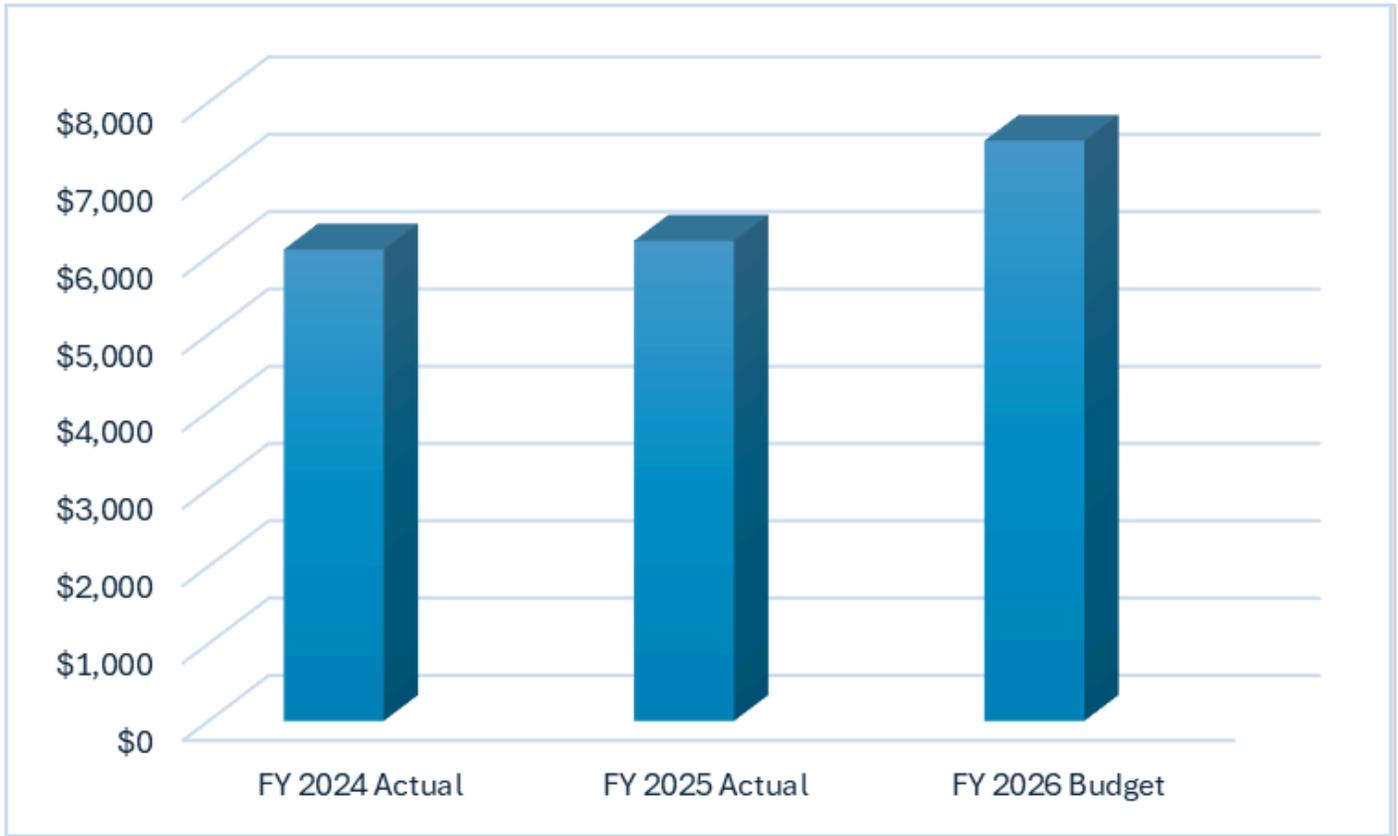


Drug Forfeiture Fund Revenues

	2025 Annual Budget <u>Amount</u>	FY 2026 Budget <u>Amount</u>
Penalties & Forfeits	\$5,000	\$7,500
Intergovernmental Revenue	\$50	\$50

Drug Forfeiture Fund Expenditures FY 2025/26

Drug Forfeiture Summary



Drug Forfeiture Fund Expenditures

	2025 Annual Budget <u>Amount</u>	FY 2026 Budget <u>Amount</u>
Other	\$5,000	\$7,500

Streetscapes Consolidated Financials

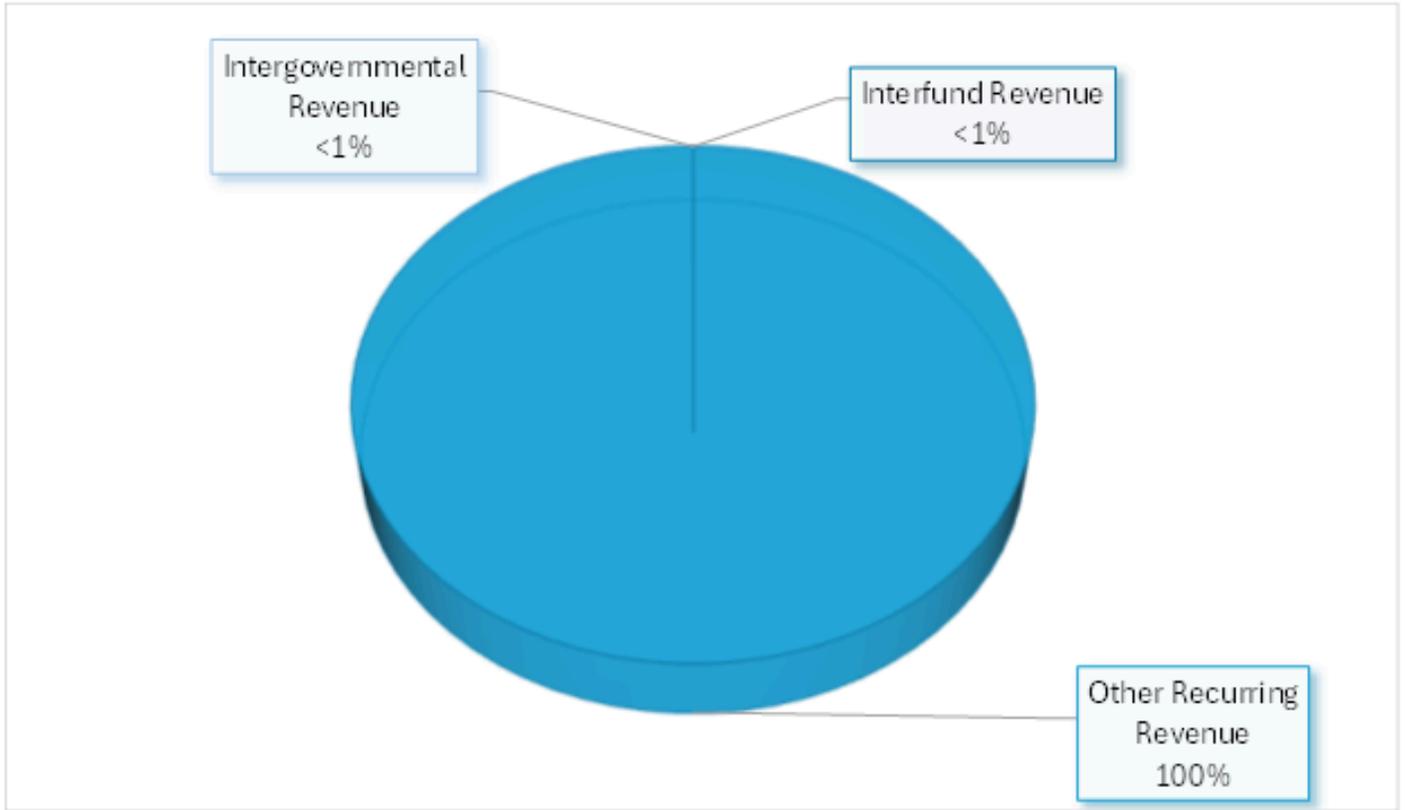
Streetscapes Fund Summary

The Streetscapes fund is utilized by the City for infrastructure additions and repairs pertain to Danville roads.

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Interfund Revenue	\$2,776,595	-	-
Other Recurring Revenue	\$12,908	-	\$1,000
Intergovernmental Revenue	-	-	-
Total Revenues	\$2,789,503	\$0	\$1,000
Expenses			
Streetscape	\$35,985	\$13,956	\$25,000
Total Expenses	\$35,985	\$13,956	\$25,000
Fund Balance	\$469,593	\$455,638	\$432,838

Streetscapes Revenue FY 2025/26

Streetscapes Fund Summary

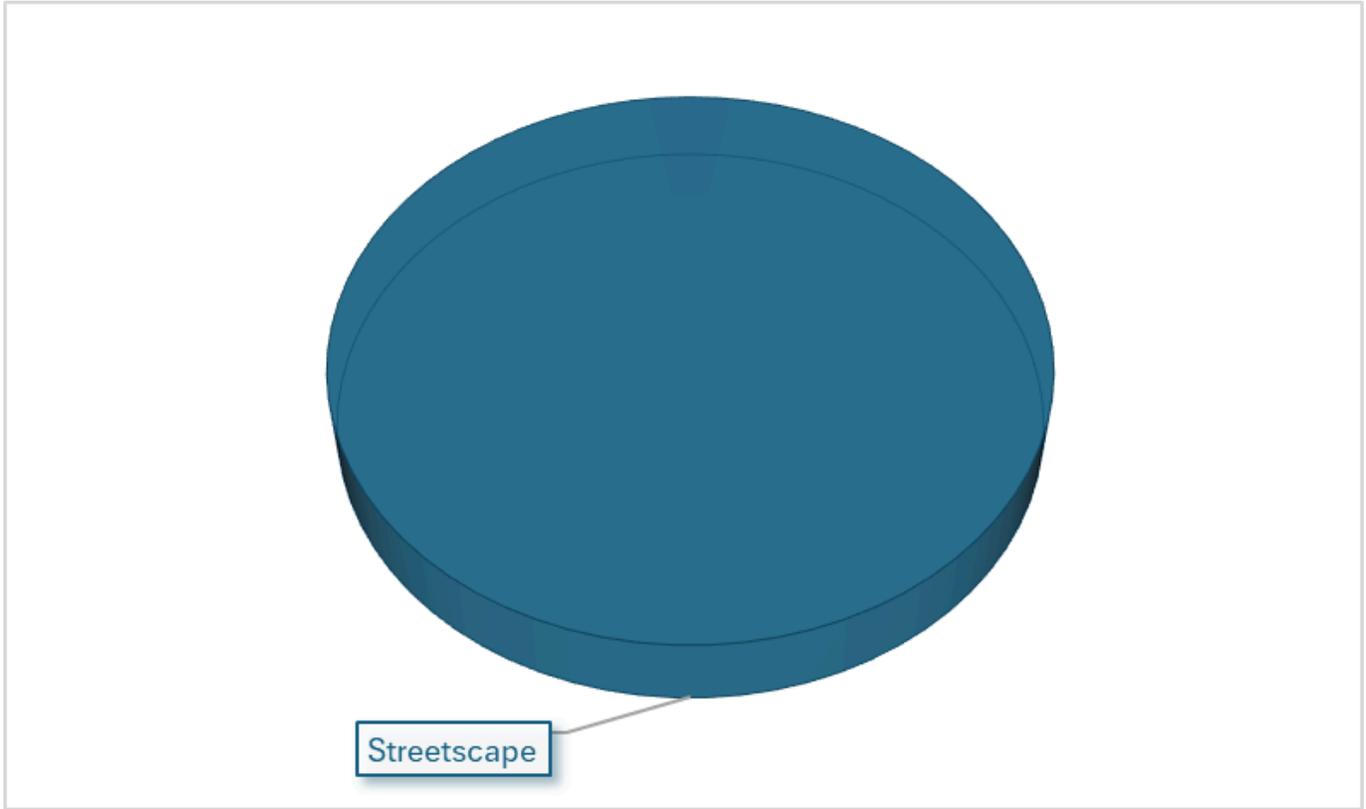


Streetscapes Fund Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
Interfund Revenue	\$0	\$0
Other Recurring Revenue	\$1,000	\$1,000
Intergovernmental Revenue	\$0	\$0

Streetscapes Expenditures FY 2025/26

Streetscapes Fund Summary



Streetscapes Fund Expenditures

	2025 Annual Budget <u>Amount</u>	FY 2026 Budget <u>Amount</u>
Streetscape	\$35,985	\$25,000

Parks & Rec Consolidated Financials

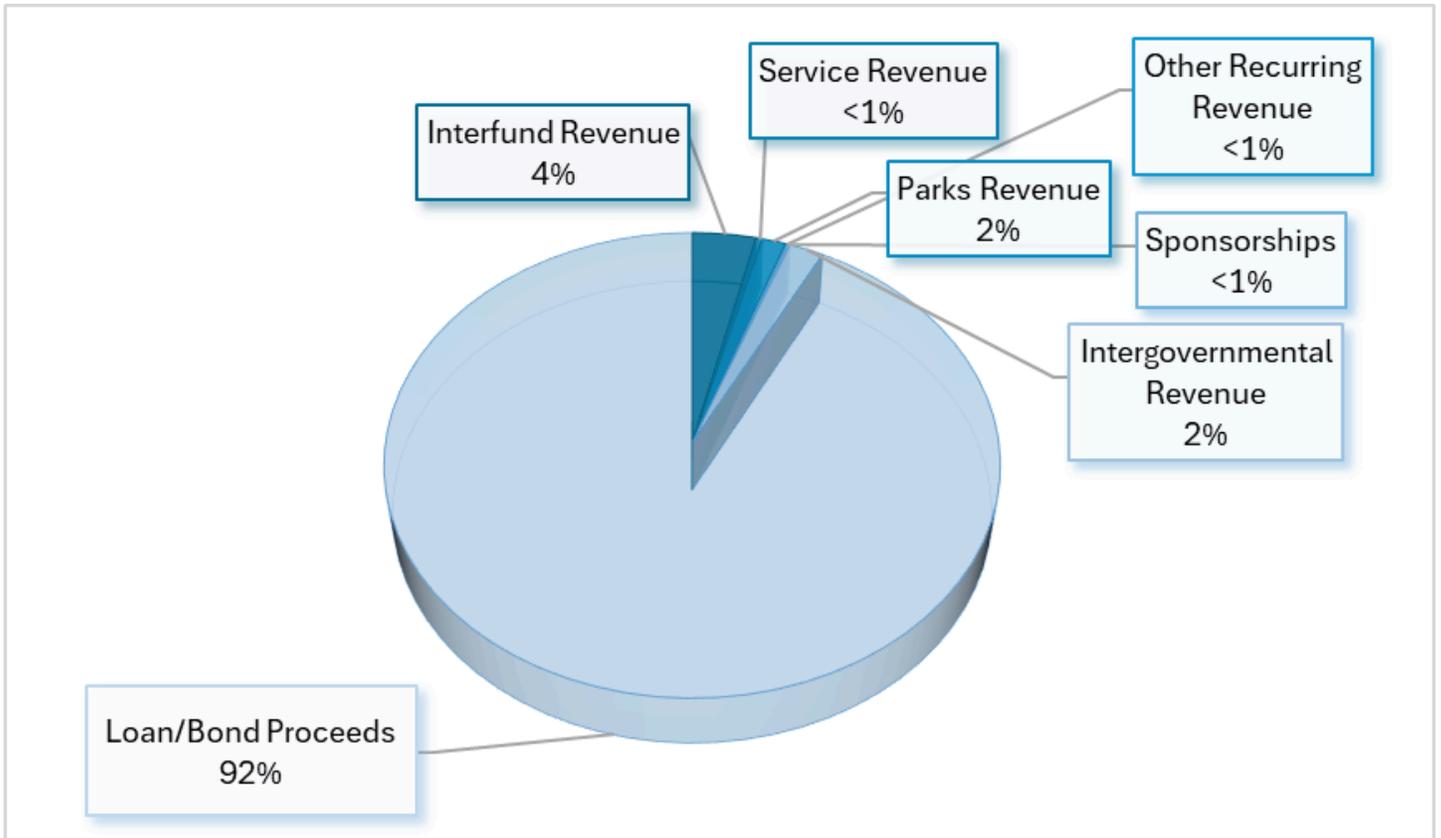
Parks & Rec Summary

The City’s Parks and Recreation Fund houses operations related to the Parks and Recreation department, programs provided by Parks and Recreation, and maintenance of all City parks.

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Interfund Revenue	\$6,887,430	\$429,776	\$874,602
Service Revenue	\$45,127	\$43,942	\$86,000
Parks Revenue	\$339,817	\$203,299	\$325,000
Other Recurring Revenue	\$20,064	\$2,155	\$14,950
Sponsorships	\$40,952	\$27,349	\$50,000
Intergovernmental Revenue	\$377,467	\$390,509	\$470,414
Loan/Bond Proceeds	-	-	\$22,000,000
Total Revenues	\$7,710,857	\$1,097,030	\$23,820,966
Expenses			
Debt Service	\$16,594	\$8,622	\$12,745
Millennium	\$1,087,879	\$697,140	\$935,704
Fitness Center	\$488,777	\$324,323	\$416,154
Pool	\$130,074	\$56,297	\$93,379
Community Parks	\$126,589	\$30,116	\$45,750
Jennie Rogers Community Center	\$6,664	\$108,037	\$237,233
Capital (Parks & Rec)	\$5,597,952	\$439,764	\$22,495,000
Total Expenses	\$7,454,529	\$1,664,299	\$24,235,966
Fund Balance	\$7,454,489	\$1,664,299	\$371,599

Parks & Recreation Revenues FY 2025/26

Parks & Rec Summary

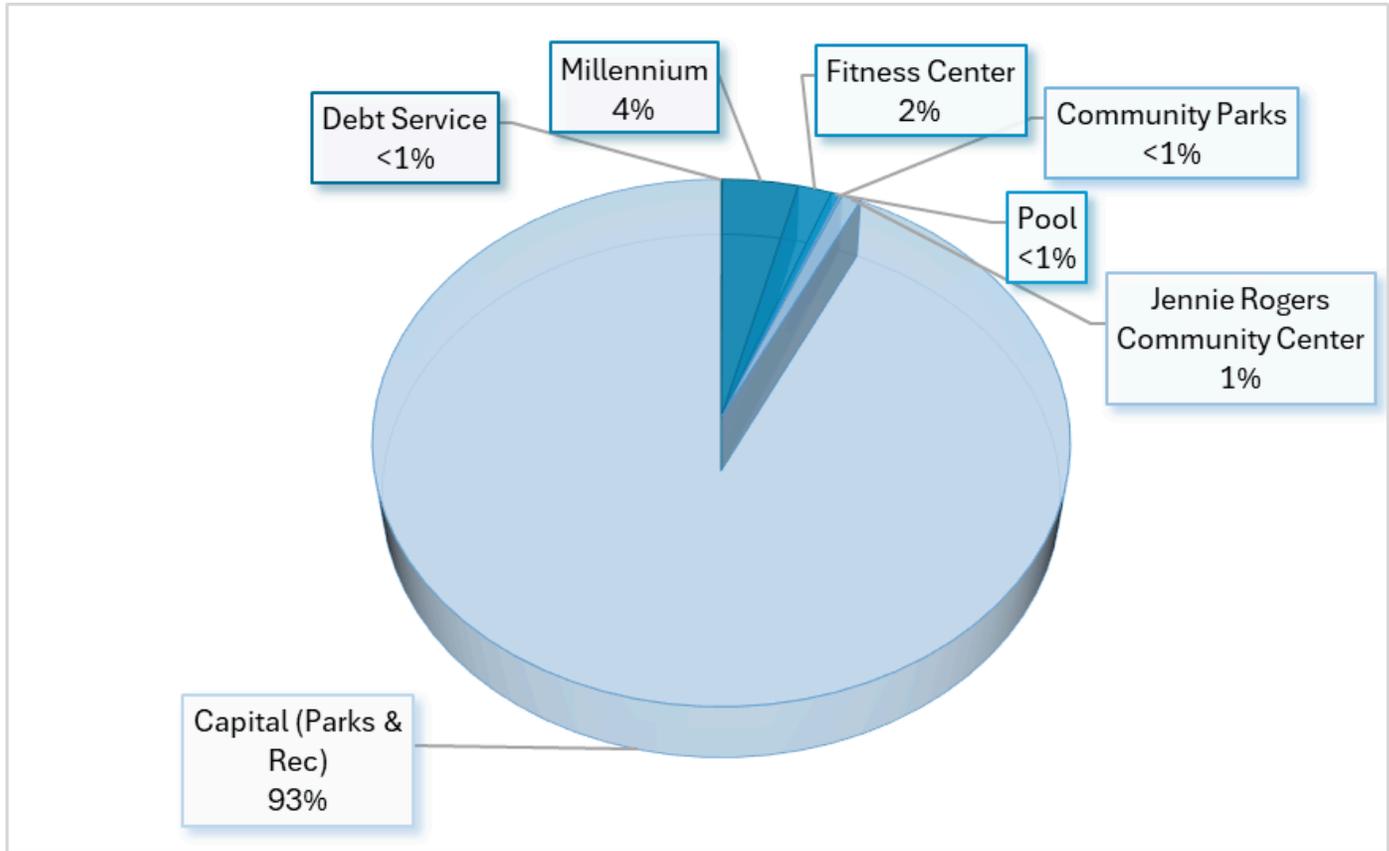


Parks & Recreation Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
Interfund Revenue	\$859,522	\$874,602
Service Revenue	\$80,466	\$86,000
Parks Revenue	\$287,000	\$325,000
Other Recurring Revenue	\$2,550	\$14,950
Sponsorships	\$35,000	\$50,000
Intergovernmental Revenue	\$379,411	\$470,414
Loan/Bond Proceeds	\$0	\$22,000,000

Parks & Recreation Expenditures FY 2025/26

Parks & Rec Summary



Parks & Recreation Expenditures

	2025 Annual Budget Amount	FY 2026 Budget Amount
Debt Service	\$15,119	\$12,745
Millennium Park	\$915,123	\$935,704
Fitness Center	\$458,180	\$416,154
Pool	\$87,377	\$93,379
Community Parks	\$47,267	\$45,750
Jennie Rogers Community Center	\$147,500	\$237,233
Capital (Parks & Rec)	\$0	\$22,495,000

Cemetery Consolidated Financials

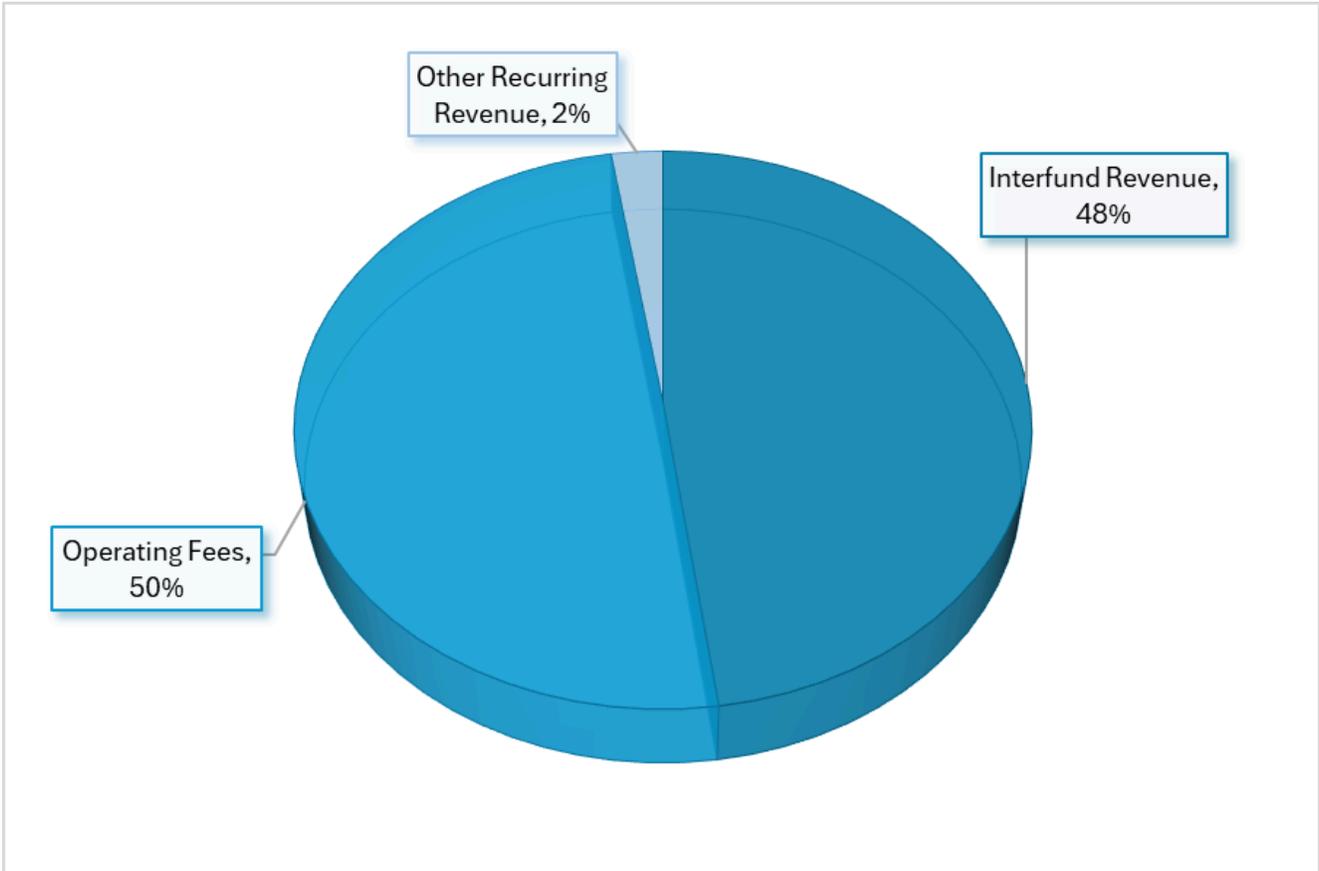
Cemetery Fund Summary

The City's Cemetery Fund is responsible for the operations and maintenance of City owned cemeteries.

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Interfund Revenue	\$270,608	\$277,377	\$125,000
Operating Fees	\$124,682	\$124,310	\$130,000
Other Recurring Revenue	\$8,984	\$5,622	\$6,500
Total Revenues	\$404,274	\$407,309	\$261,500
Expenses			
Cemetery	\$454,425	\$424,310	\$393,199
Total Expenses	\$454,425	\$424,310	\$393,199
Fund Balance	\$611,303	\$572,199	\$519,329

Cemetery Revenues FY 2025/26

Cemetery Fund Summary

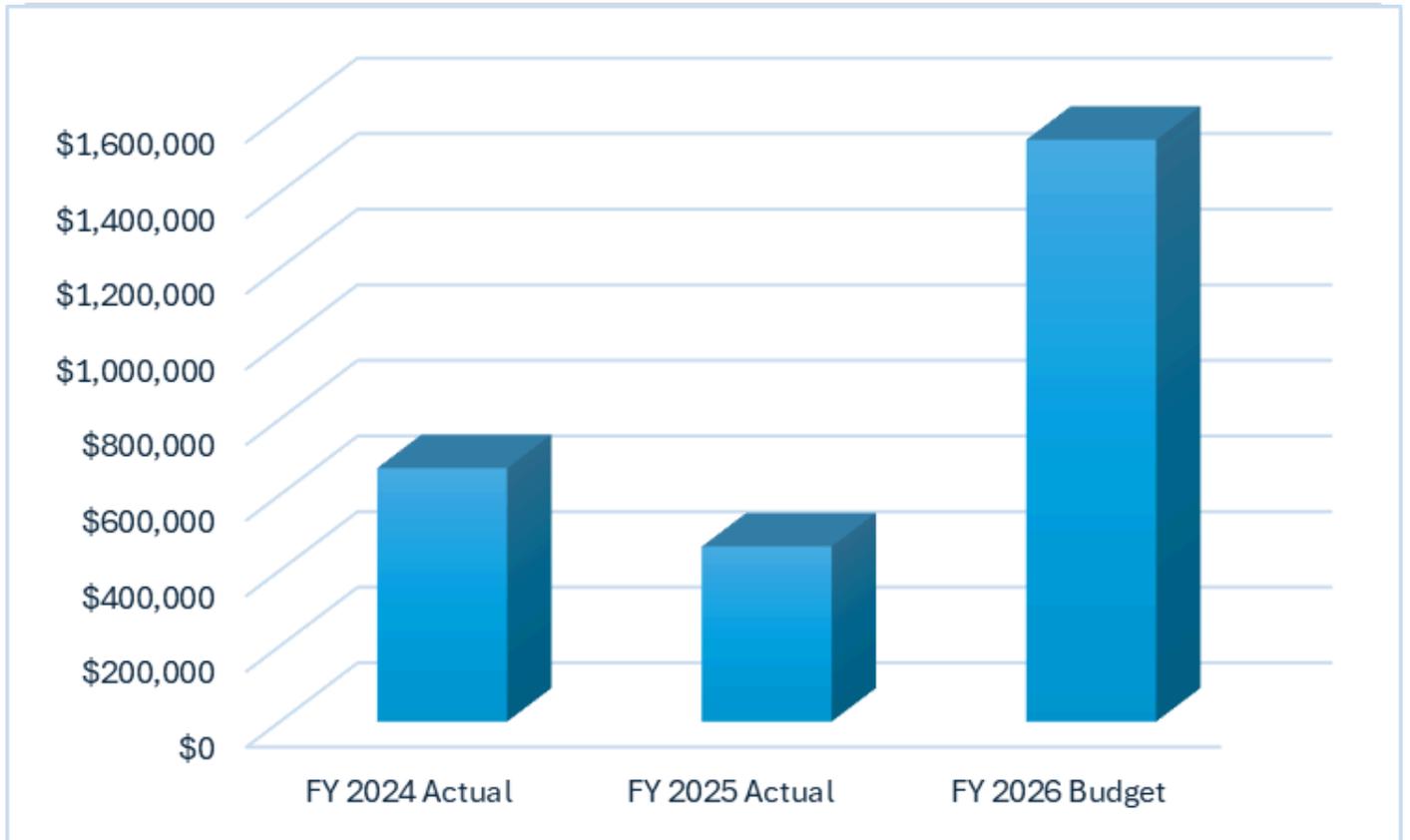


Cemetery Fund Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
Interfund Revenue	\$277,377	\$125,000
Operating Fees	\$125,000	\$130,000
Other Recurring Revenue	\$500	\$6,500

Cemetery Expenditures FY 2025/26

Cemetery Fund Summary



Cemetery Fund Expenditures

	2025 Annual Budget <u>Amount</u>	FY 2026 Budget <u>Amount</u>
Cemetery	\$514,877	\$393,199

Stormwater Consolidated Financials

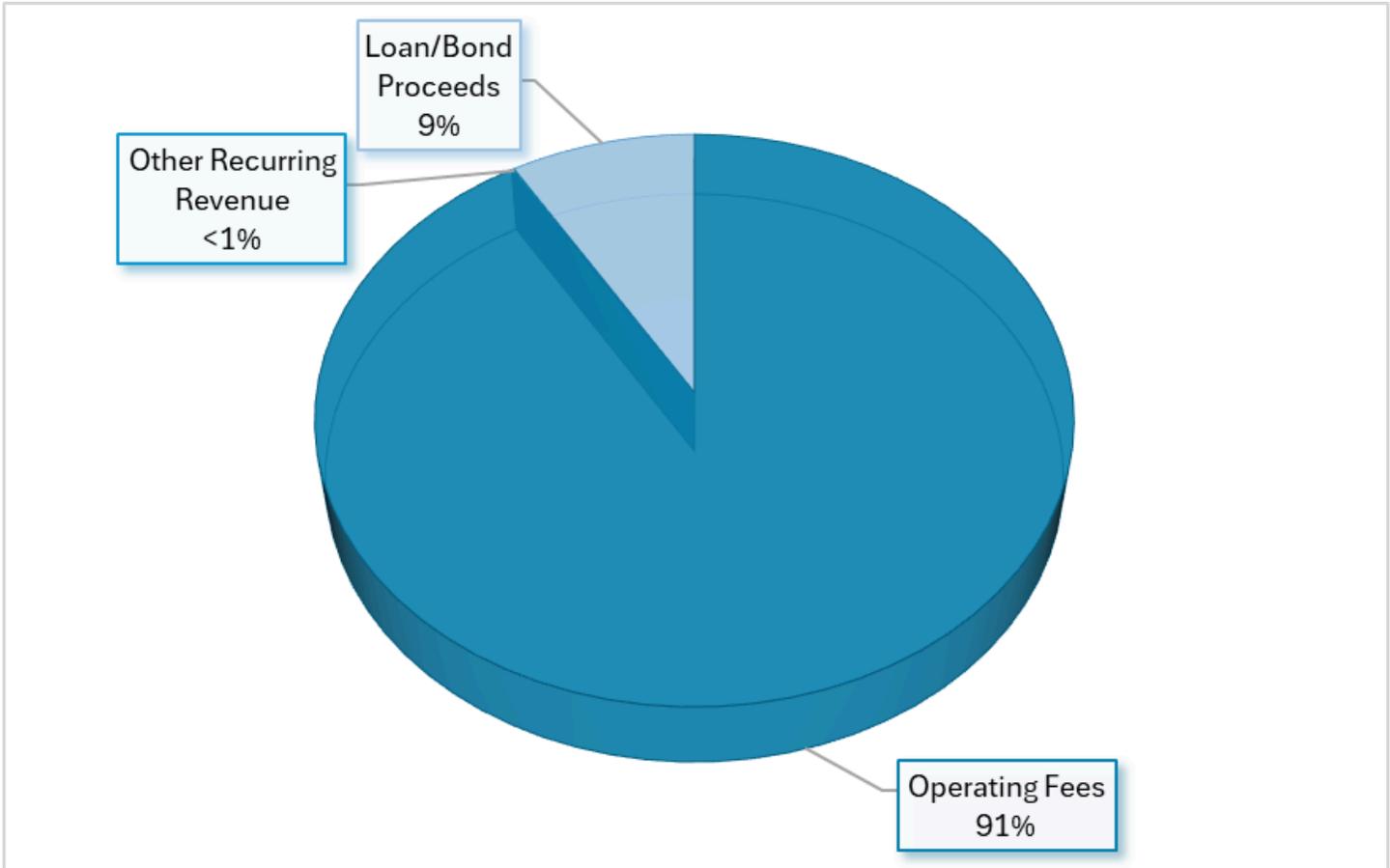
Stormwater Fund Summary

The City's Stormwater Fund accounts for operations and maintenance of the City's stormwater infrastructure.

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Operating Fees	\$625,887	\$635,617	\$706,365
Other Recurring Revenue	\$29,748	\$12,038	\$7,500
Loan/Bond Proceeds	-	-	\$600,000
Total Revenues	\$655,635	\$647,655	\$1,313,865
Expenses			
Stormwater	\$670,996	\$739,388	\$1,389,138
Total Expenses	\$670,996	\$739,388	\$1,389,138
Fund Balance	\$2,400,953	\$2,314,520	\$2,503,934

Storm Water Fund Revenue FY 2025/26

Storm Water Fund Summary

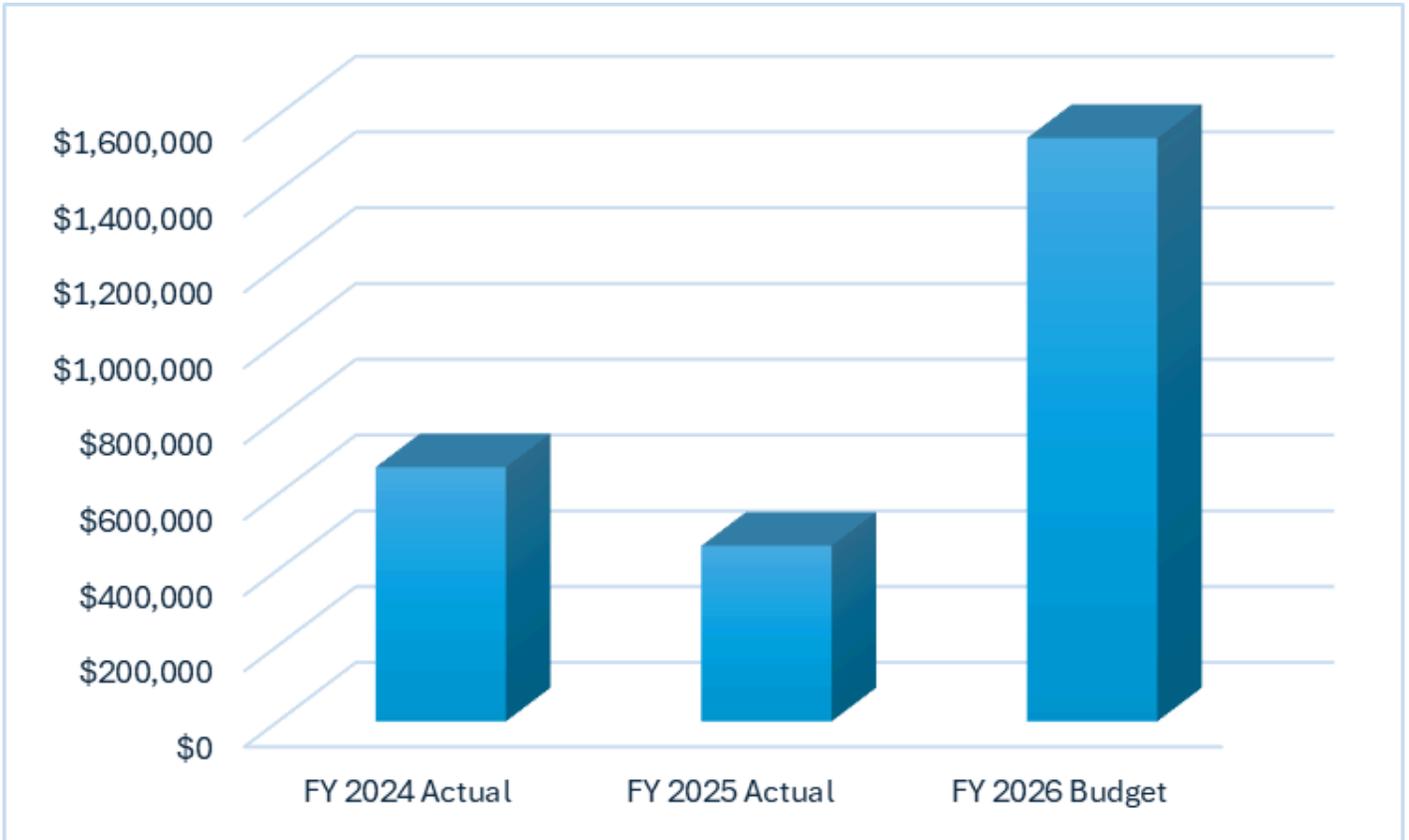


Storm Water Fund Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
Operating Fees	\$706,365	\$706,365
Other Recurring Revenue	\$5,000	\$7,500
Loan/Bond Proceeds	\$1,000,000	\$600,000

Storm Water Fund Expenditures FY 2025/26

Storm Water Fund Summary



Storm Water Fund Expenditures

	2025 Annual Budget Amount	FY 2026 Budget Amount
Storm Water	\$1,894,542	\$1,389,138

Garbage Fund Consolidated Financials

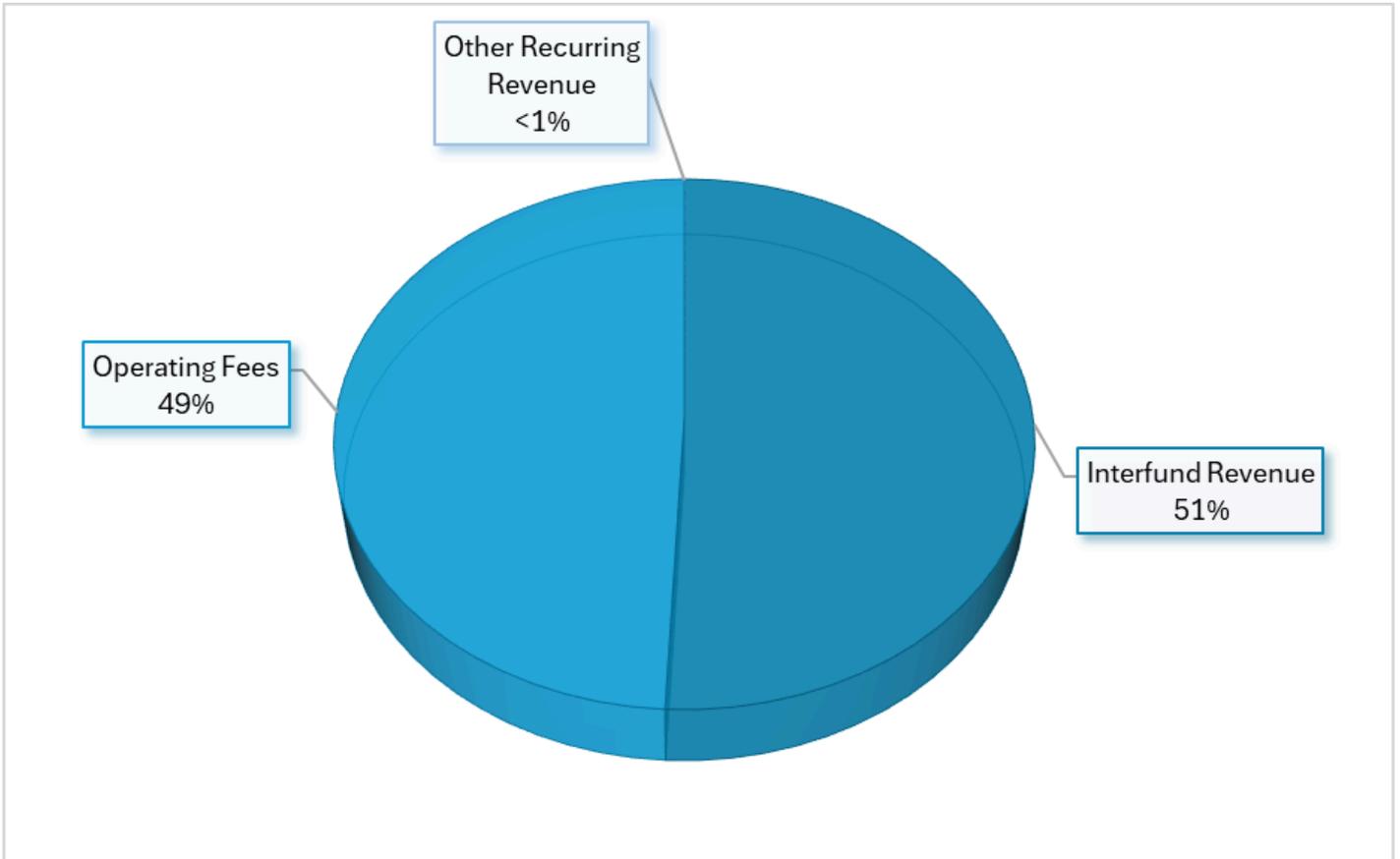
Garbage Fund Summary

The Garbage Fund accounts for garbage service provided to City residents.

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Interfund Revenue	\$50,000	\$50,000	\$50,000
Operating Fees	\$1,346,000	\$1,460,030	\$1,552,298
Other Recurring Revenue	\$539	-	\$50
Total Revenues	\$1,396,539	\$1,510,030	\$1,602,348
Expenses			
Garbage	\$1,525,349	\$1,608,294	\$1,688,193
Total Expenses	\$1,525,349	\$1,608,294	\$1,688,193
Fund Balance	\$199,476	\$268,574	\$159,332

Garbage Fund Revenue FY 2025/26

Garbage Fund Summary

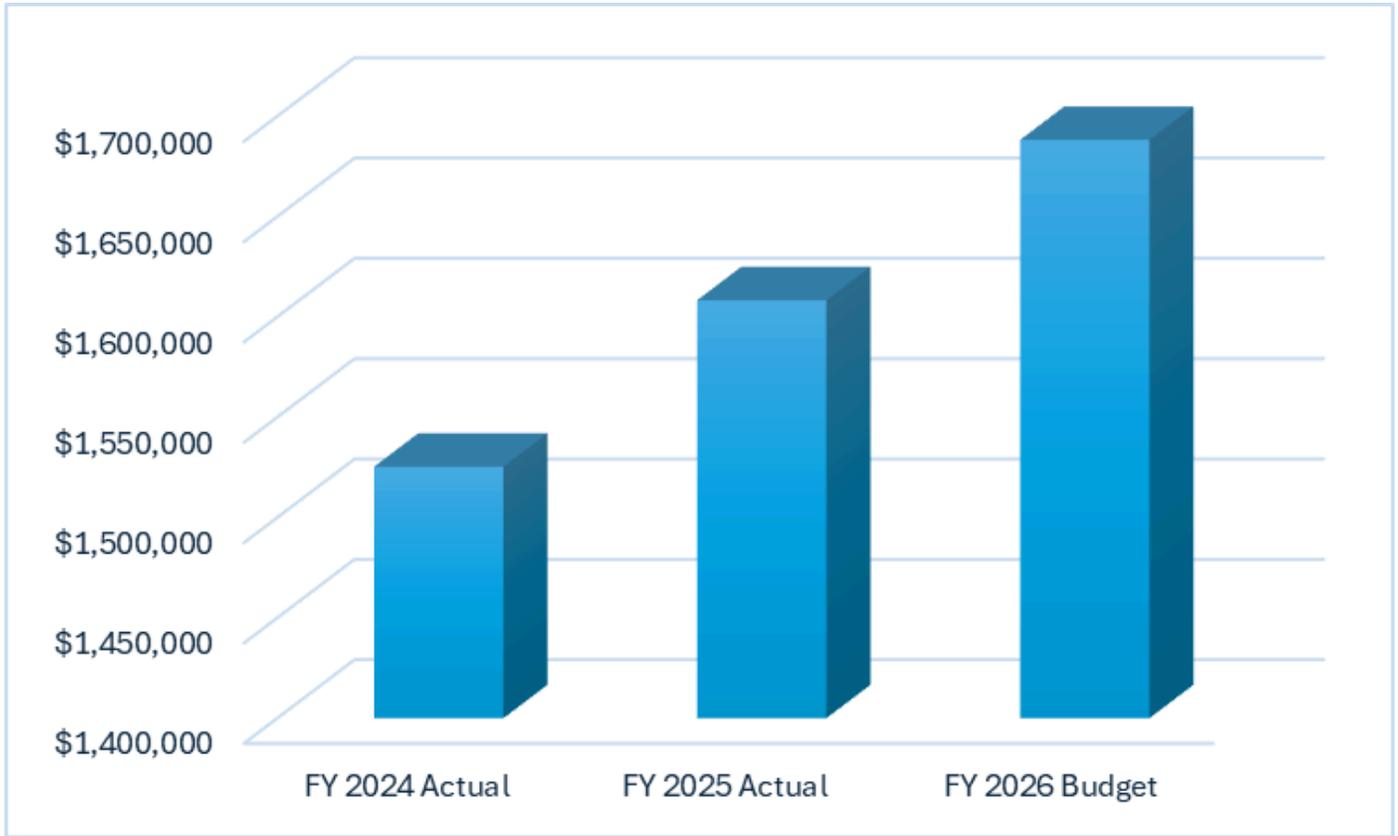


Garbage Fund Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
Interfund Revenue	\$50,000	\$50,000
Operating Fees	\$1,440,000	\$1,552,298
Other Recurring Revenue	\$50	\$50

Garbage Fund Expenditures FY 2025/26

Garbage Fund Summary



Garbage Fund Expenditures

	2025 Annual Budget Amount	FY 2026 Budget Amount
Garbage	\$1,535,000	\$1,688,193

Utility Fund Consolidated Financials

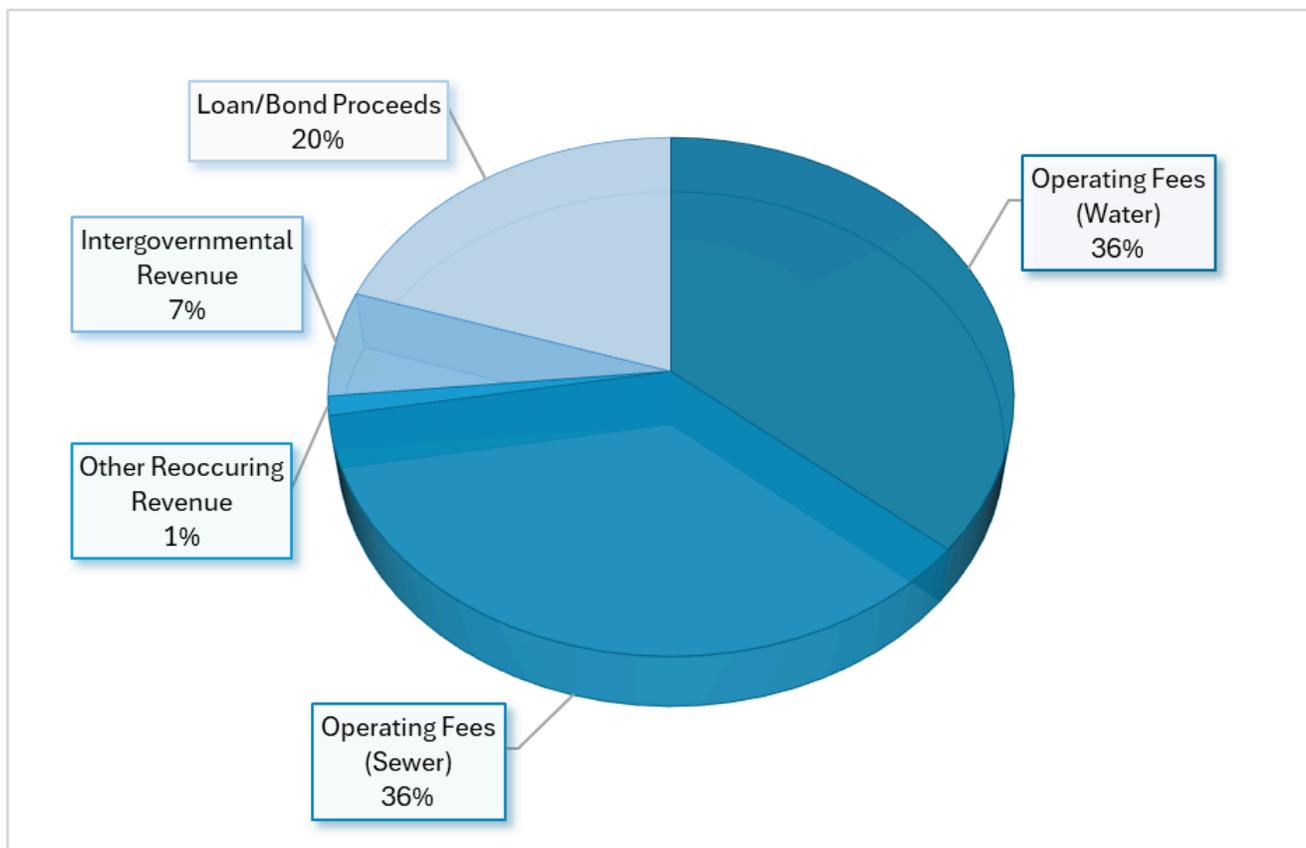
Utility Fund Summary

The City's Utility Fund houses operations related to the City's municipal water/wastewater system.

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Operating Fees (Water)	\$5,850,692	\$6,153,114	\$6,311,906
Operating Fees (Sewer)	\$5,670,060	\$6,150,420	\$6,272,862
Other Recurring Revenue	\$599,081	\$258,302	\$208,022
Intergovernmental Revenue	-	\$1,949,207	\$1,142,489
Loan/Bond Proceeds	\$180,425	-	\$3,476,062
Total Revenues	\$12,300,258	\$14,511,042	\$17,411,341
Expenses			
Utility Administration	\$1,162,454	\$1,304,387	\$1,526,455
Water Treatment Plant	\$2,970,638	\$2,931,295	\$3,035,252
Water Distribution & Sales	\$1,473,809	\$1,366,609	\$1,462,763
Wastewater Treatment Plant	\$1,517,774	\$2,009,456	\$1,830,578
Sewer Collection & Rehab	\$922,388	\$933,442	\$1,047,718
Perryville	\$196,635	\$187,382	\$257,761
Non-Capital Outlay (Utility)	-	\$181,650	-
Non-Departmental	\$510,740	\$496,095	\$916,676
Debt Service	\$3,235,313	\$2,970,521	\$2,715,493
Capital (Utility)	\$5,262,446	\$5,515,472	\$6,955,898
Total Expenses	\$17,252,197	\$17,896,310	\$19,748,594
Fund Balance	\$17,052,233	\$13,100,135	\$12,602,745

Utility Fund Revenues FY 2025/26

Utility Fund Summary

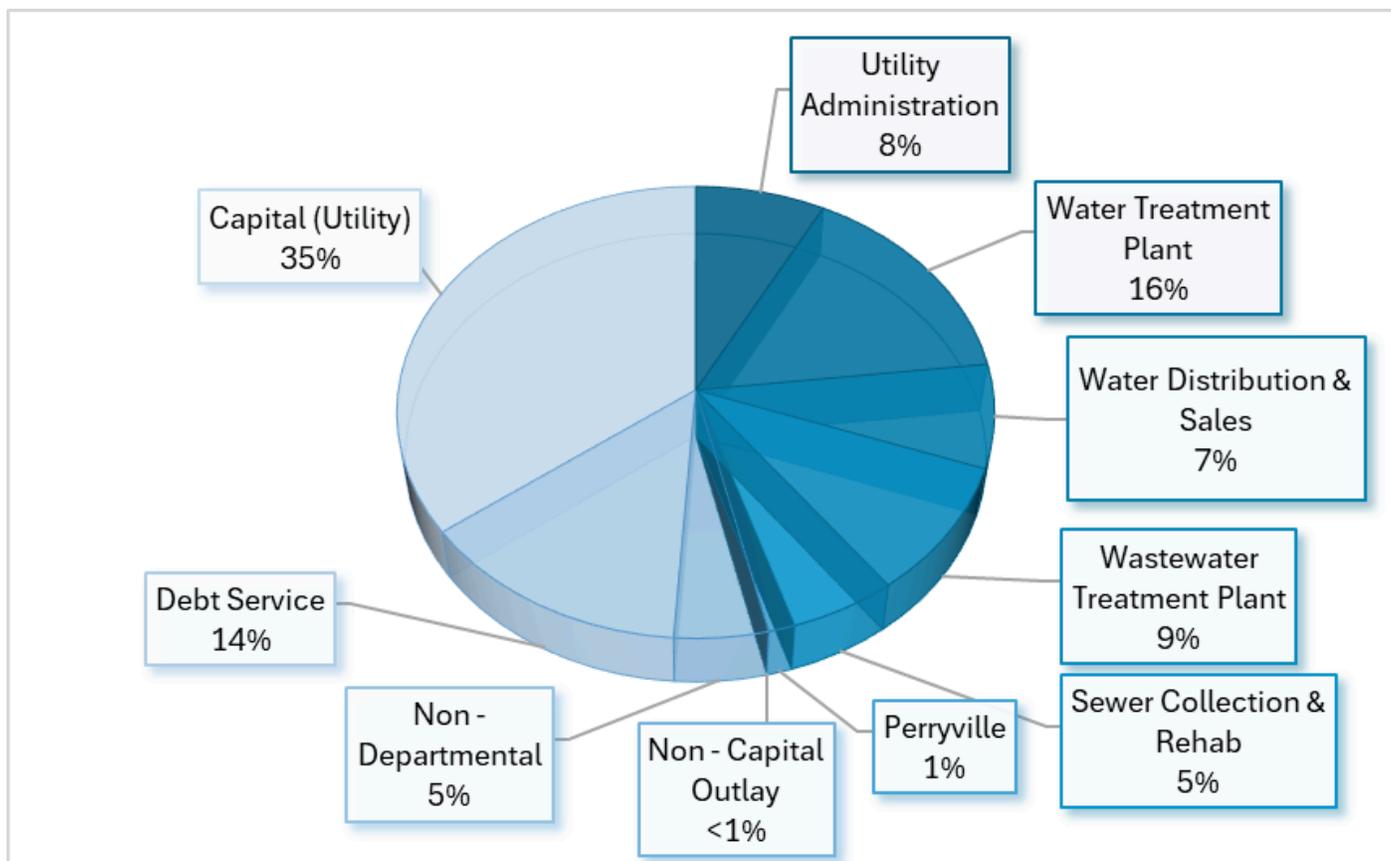


Utility Fund Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
Operating Fees (Water)	\$6,182,567	\$6,311,906
Operating Fees (Sewer)	\$5,899,122	\$6,272,862
Other Reoccurring Revenue	\$229,622	\$208,022
Intergovernmental Revenue	\$2,692,666	\$1,142,489
Loan/Bond Proceeds	\$6,094,231	\$3,476,062

Utility Fund Expenditures FY 2025/26

Utility Fund Summary



Utility Fund Expenditures

	2025 Annual Budget Amount	FY 2026 Budget Amount
Utility Administration	\$1,173,532	\$1,526,455
Water Treatment Plant	\$3,030,000	\$3,045,352
Water Distribution & Sales	\$1,470,542	\$1,462,763
Wastewater Treatment Plant	\$1,788,155	\$1,837,578
Sewer Collection & Rehab	\$892,013	\$1,047,718
Perryville	\$259,695	\$257,761
Non - Capital Outlay	-	-
Non - Departmental	\$861,810	\$916,676
Debt Service	\$2,959,255	\$2,715,493
Capital	\$9,520,521	\$6,955,898

Museum Fund Consolidated Financials

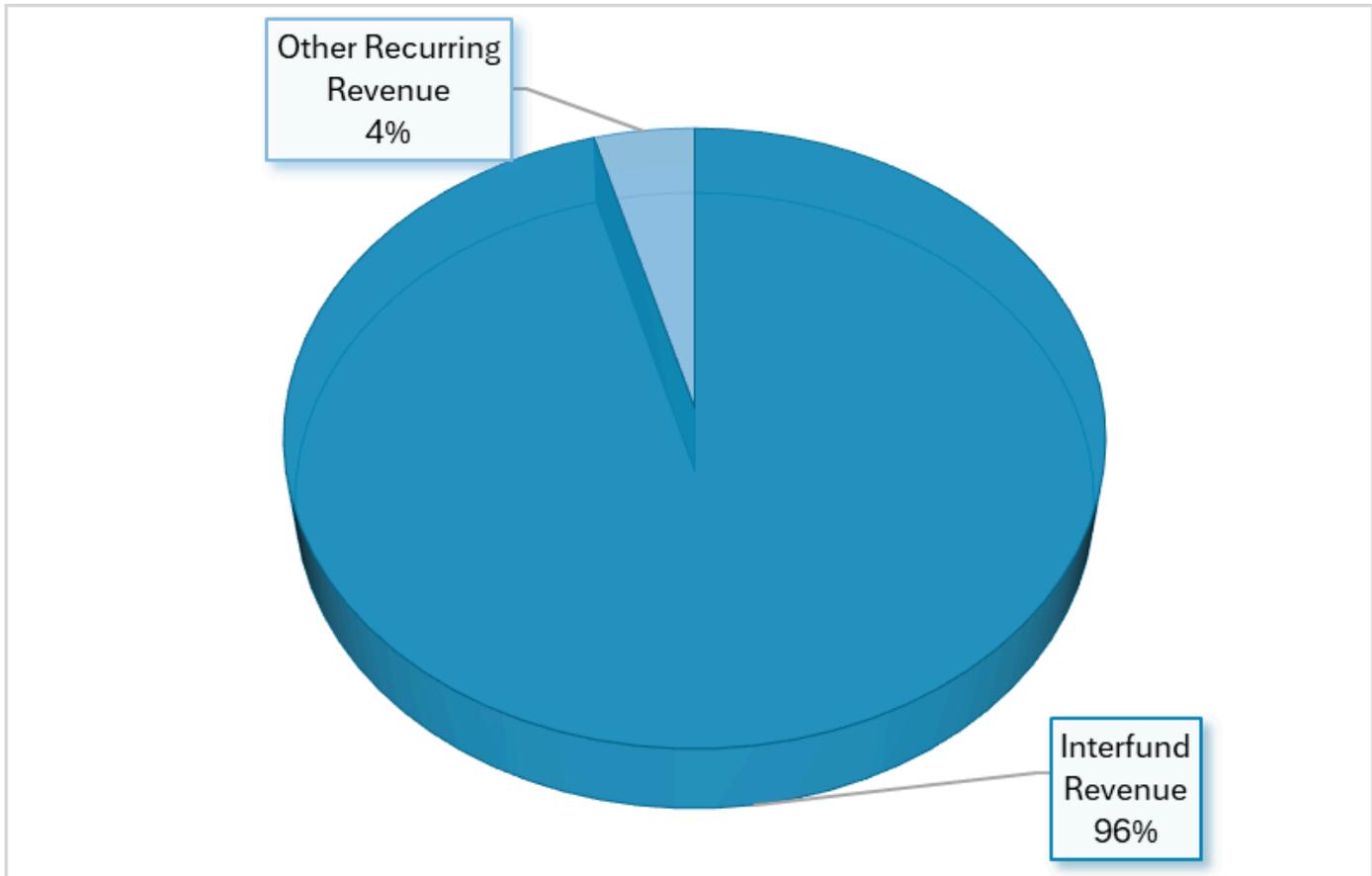
Museum Fund Summary

The Museum Fund supports the preservation, education, and enrichment efforts of the museum, ensuring access to cultural heritage and innovative programming for generations to come.

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Interfund Revenue	\$37,727	\$53,538	\$55,000
Other Recurring Revenue	\$6,422	-	\$2,500
Total Revenues	\$44,149	\$53,538	\$57,500
Expenses			
Museum Fund	\$54,602	\$79,035	\$72,983
Capital (General Fund)	-	-	\$150,000
Total Expenses	\$54,602	\$79,035	\$72,983
Fund Balance	\$831,569	\$807,188	\$578,351

Museum Fund Revenue FY 2025/26

Museum Fund Summary

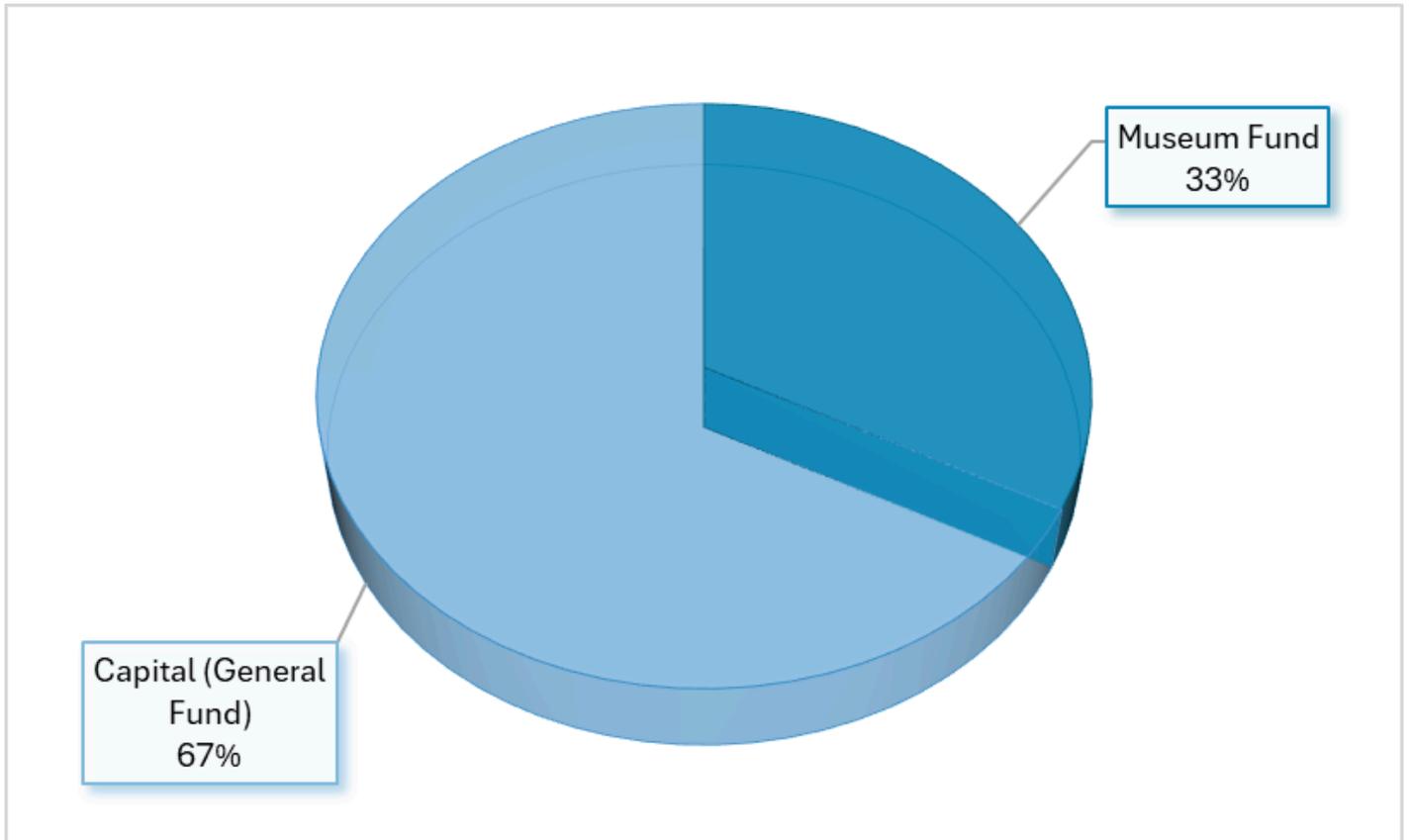


Museum Fund Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
Interfund Revenue	\$53,538	\$55,000
Other Recurring Revenue	\$2,500	\$2,500

Museum Fund Expenditures FY 2025/26

Museum Fund Summary



Museum Fund Expenditures

	2025 Annual Budget Amount	FY 2026 Budget Amount
Museum Fund	\$60,737.06	\$55,000
Capital (General Fund)	-	\$2,500

Parking Fund Consolidated Financials

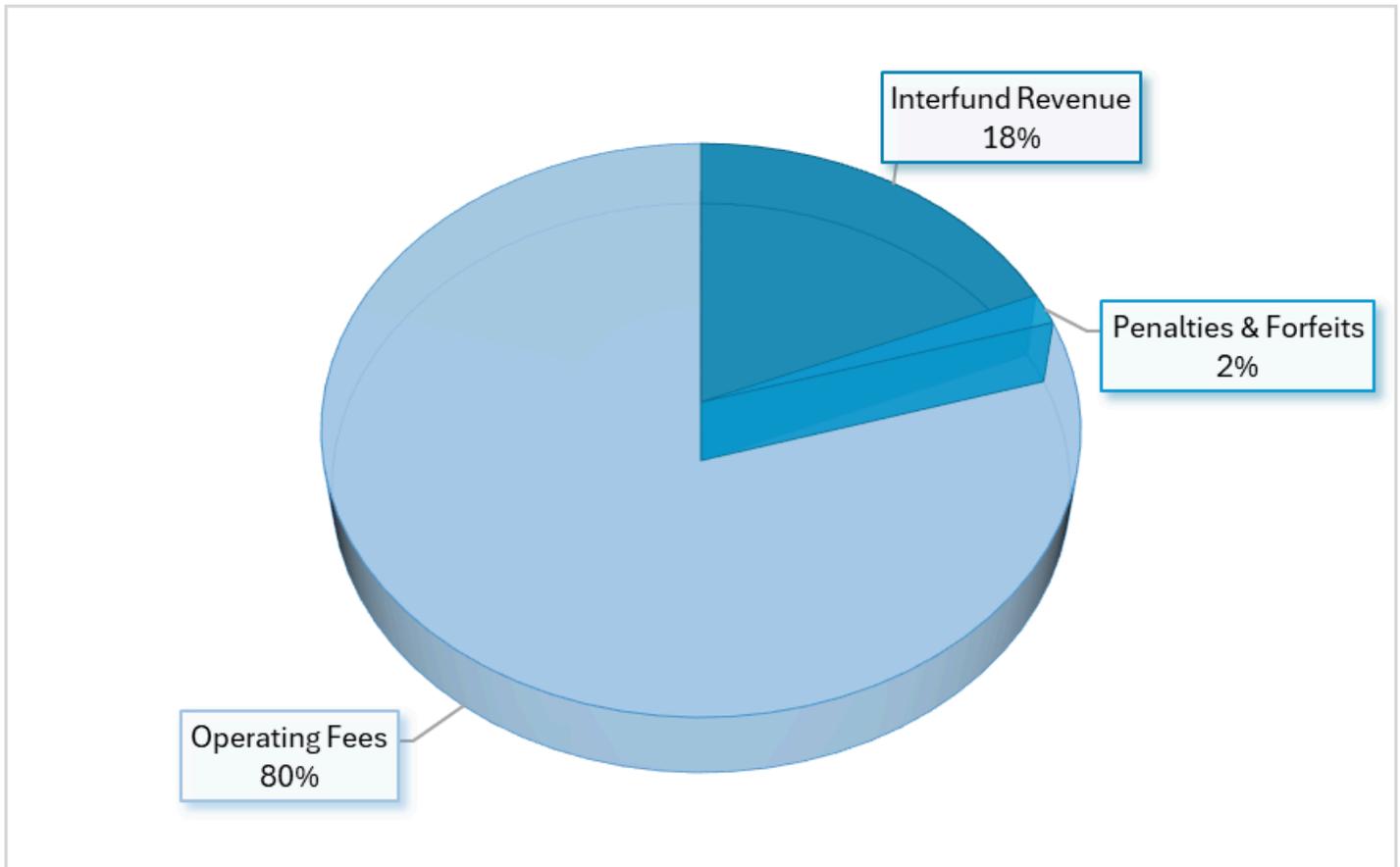
Museum Fund Summary

The City's Parking Fund accounts for parking activities within the City, including maintenance and operation of the City's parking garage and rentals of parking spaces in the downtown area.

	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget
Revenues			
Interfund Revenue	\$128,865	\$133,978	\$75,000
Penalties & Forfeits	\$6,790	\$8,405	\$7,000
Operating Fees	\$328,626	\$316,828	\$321,100
Total Revenues	\$464,281	\$459,211	\$403,100
Expenses			
Parking Fund	\$546,308	\$446,807	\$500,591
Total Expenses	\$546,308	\$446,807	\$500,591
Fund Balance	\$3,018,686	\$2,939,791	\$1,907,344

Parking Fund Revenue FY 2025/26

Parking Fund Summary

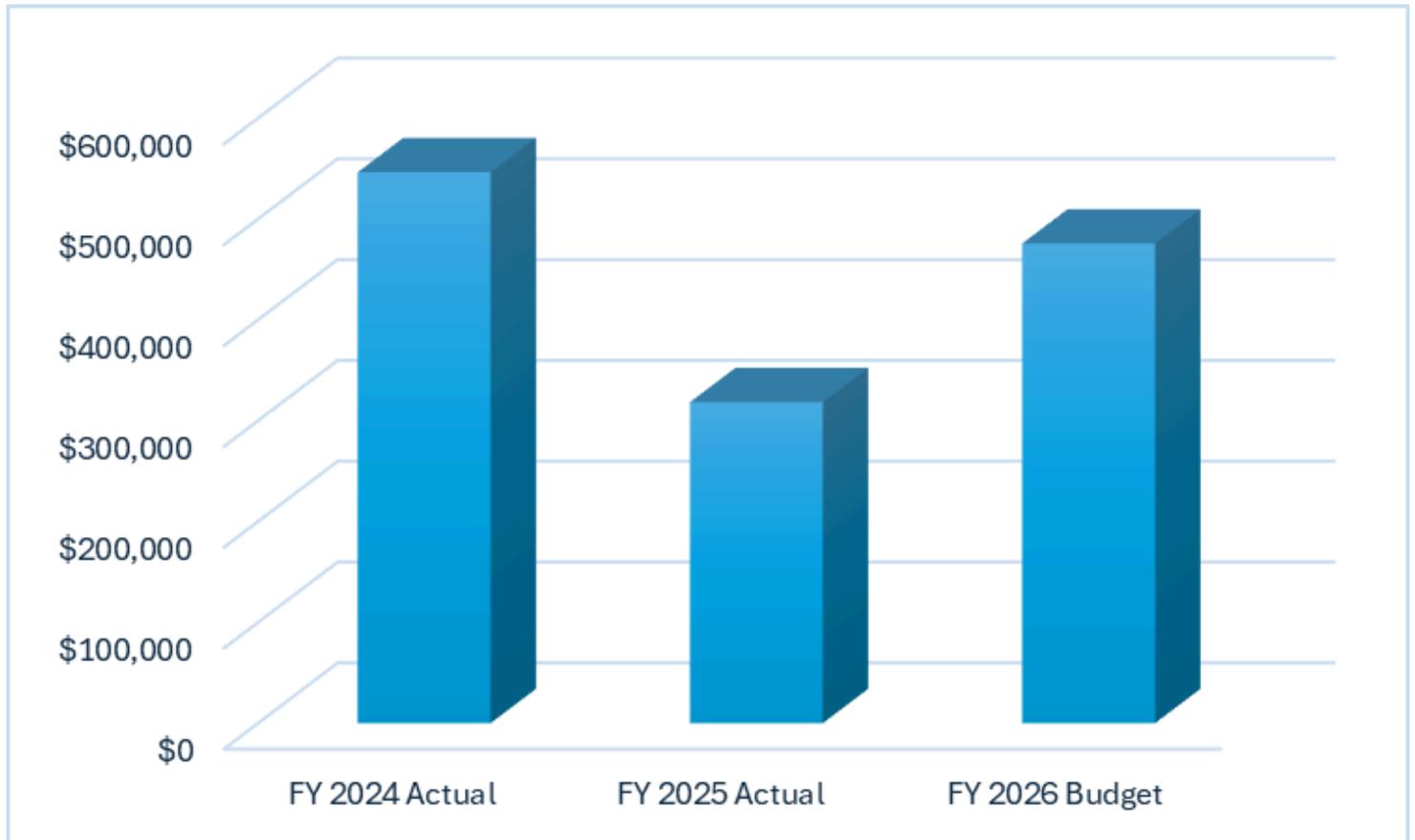


Parking Fund Revenues

	2025 Annual Budget Amount	FY 2026 Budget Amount
Interfund Revenue	\$133,978	\$75,000
Penalties & Forfeits	\$8,500	\$7,000
Operating Fees	\$293,150	\$321,000

Parking Fund Expenditures FY 2025/26

Parking Fund Summary



Parking Fund Expenditures

	2025 Annual Budget <u>Amount</u>	FY 2026 Budget <u>Amount</u>
Parking Fund	\$533,943	\$500,591



Public Services

Mission & Objectives

The Public Services department is dedicated to helping maintain and improving the infrastructure within Danville.

Objectives

- Support community infrastructure
- Collaborate with other departments



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$843,467	\$863,913	\$883,277	\$912,329
Contractual	\$1,340,963	\$1,085,403	\$1,106,763	\$1,014,800
Other	\$257,250	\$240,482	\$252,425	\$257,950
Total	\$2,441,680	\$2,189,798	\$2,242,465	\$2,185,079

Budget Category Breakdown

Personnel - \$912,328 The personnel expenditure holds all the costs that come with operating the Public Services department. This includes salaries, benefits and compensation items such as sick time.

Contractual - \$1,014,800 This category accounts primarily for the contracted labor and electric lights and signals that the department uses.

Other - \$257,950 Accounts for the supplies needed for the department to operate effectively.



Community Agencies

Mission & Objectives

The various agencies within Danville help assist in community and economic development as well as providing meaningful projects and services for the community.

Objectives

- Create new solutions & services to solve community problems
- Community engagement
- Assist in the cities mission to grow and provide high quality services.



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Other	\$1,463,974	\$187,200	\$1,462,992	\$134,100
Total	\$1,463,974	\$187,200	\$1,462,992	\$134,100

Budget Category Breakdown

Other - \$134,100 The only category for the community agencies department, the other section accounts for grant funds given to individual agencies.



Municipal Aid

Mission & Objectives

The Municipal Aid Fund provides strategic financial support for critical infrastructure within the City of Danville.

Objectives

- Preserve and improve upon existing infrastructure assets.
- Improve financial organization and transparency



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Contractual	\$276,173	\$308,512	\$250,000	\$300,000
Other	\$25,000	\$40,000	\$40,000	\$140,000
Capital	\$55,124	\$175,000	\$500,000	\$500,000
Total	\$356,297.00	\$523,512.00	\$790,000.00	\$940,000.00

Budget Category Breakdown

Contractual - \$300,000, Money used for the contracted work done on street and road projects.

Other - \$140,000, Other for the municipal aid fund account exclusively for funds transferred to the general fund.

Capital - \$500,000, Capital represents money that is dedicated toward roadway capital projects.



Streetscapes Fund

Mission

Danville’s Streetscapes Fund ensures well-maintained, high-quality roads, sidewalks and other core infrastructure while supporting ongoing improvements and expansions for a safer, more accessible community.

Objectives

- Maintaining high quality roadway infrastructure
- Promoting City Development
- Enhancing transport efficiency
- Supporting infrastructure enchantments



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Other	\$1,893,261.00	\$13,956.00	\$35,985.39	\$25,000.00
Total	\$1,893,261.00	\$13,956.00	\$35,985.39	\$25,000.00

Budget Category Breakdown

Other - \$25,000 This Expense category is used to account for the only streetscape expense the fund currently has which is streetscape improvements.



Parks & Recreation

Mission & Objectives

The Danville - Boyle County Parks & Recreation Department is dedicated to increasing the quality of life for residents through various outdoor/indoor facilities, parks, sports and events.

Objectives

- Provide community enrichment
- Maintain high quality facilities
- Support community events and planning
- Protecting land and the environment



Budget Summary

Categories	Actual FY 2024	Budgeted FY 2025	Estimated FY 2025	Budgeted FY 2025/26
Total Personnel	\$1,047,190	\$1,095,089	\$1,059,897	\$1,083,621
Total Contractual	\$381,478	\$264,240	\$419,879	\$382,000
Capital	\$5,597,952	-	\$575,000	\$22,652,500
Debt Service	\$16,594	\$15,119	\$15,119	\$12,745
Other	\$411,316	\$323,118	\$374,557	\$262,600
Total	\$7,454,529	\$1,697,566	\$2,444,452	\$24,393,466

Budget Category Breakdown

Personnel - \$1,083,620.57 This category accounts for the salaries for full and part time employee, employee benefits, other worker compensation and retirement.

Contractual - \$382,000 This category accounts for the costs to run the parks & recreation facilities that are contracted out. These include costs like stormwater, electrical services, maintenance, postage and other line items that are apart of keeping the facilities operational.

Capital - \$22,652,500 This category accounts for the tangible equipment, land/trails and, buildings and IT software and improvements that are apart of the park & rec facilities, parks and nature areas.

Debt Service - \$12,745.44 accounts for the obligated debt repayment that the City's parks & rec must repay.

Other - \$262,600 The other category is used for equipment and other materials that the parks & Rec department uses regularly.



Parks & Recreation

About Danville Parks & Rec

Danville's parks & rec consist of four primary infrastructures. Millennium Park, Jennie Rogers Community Center, Danville Fitness Center & the community's pool.



Millennium Park



Danville Fitness Center



Community Pool



Jennie Rogers Community Center



Cemetery Fund

Mission & Objectives

Danville's Cemetery Fund seeks to provide the funding for maintain and preserving the cemeteries with care and dignity to ensure respect for those that reside on the grounds.

Objectives

- Maintain and upkeep the cemetery grounds
- Provide access to burial grounds
- Ensure a respectful environment



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$211,495	\$218,616	\$190,553	\$223,338
Contractual	\$199,246	\$185,434	\$182,500	\$162,700
Other	\$14,446	\$11,596	\$17,600	\$19,000
Debt Service (Cemetery)	\$12,239	\$12,224	\$12,224	\$2,126
Capital (Cemetery)	\$17,000	-	\$112,000	-
Total	\$454,425	\$427,871	\$514,877	\$407,163

Budget Category Breakdown

Personnel - \$223,337.65 - Is used to account for employee expenses such as salaries, benefits and retirement.

Contractual - \$162,700 - This category accounts for the various expenses for the contracted labor required to operate the City's cemeteries which include costs such as labor, utility services, and structures.

Other - \$19,000 - The other category accounts for expenses such as equipment, supplies and systems that employees use to complete tasks.

Debt Service - \$2,125.80 - Holds all of the cemetery funds obligations for debt repayment.

Capital - \$0 - Accounts for equipment and land/ land improvements held within the City's cemetery fund.



Museum Fund

Mission & Objectives

In alignment with the City’s strategic plan, Danville’s art museum seeks to add to the activities residents can engage in by placing a large emphasis in the arts for all to enjoy.

Objectives

- Maintaining high quality roadway infrastructure
- Promoting City Development
- Enhancing transport efficiency
- Supporting infrastructure enchantments



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Contractual	\$49,496	\$64,568	\$57,999	\$70,200
Capital (General)	-	-	-	\$150,000
Debt Service	\$5,106	\$2,738	\$2,738	\$2,783
Other	-	-	-	-
Total	\$54,602	\$67,306	\$60,737	\$222,983

Budget Category Breakdown

Contractual - \$72,000 This category accounts for the various expenses for the contracted labor required to operate the City's Museum which include costs such as labor, utility services, and structures.

Capital (General) - \$150,000 Capital within the Museum Fund accounts for the museum building and facilities.

Debt Service (Museum) - \$2,783.24 The Museum Fund's Debt Service Category is used to account for any any debt obligations that need to be paid. The Museum Fund holds debt explicitly for energy efficiency purposes.

Other - \$0 The Other expense category holds two expense lines depreciation and supplies



Parking Fund

Mission & Objectives

Danville's Parking Fund ensures efficient management of parking facilities and enforcement while supporting future improvements.

Objectives

- Provide accessible parking for visitors and residents
- Promote Business
- Enforce parking the cities parking standards
- Support future parking infrastructure developments



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$65,057	\$58,394	\$70,028	\$71,113
Contractual	\$135,093	\$96,901	\$84,439	\$102,000
Other	\$6,314	\$6,600	\$7,575	\$5,100
Debt Service (Parking)	\$285,130	\$271,900	\$271,900	\$272,378
Capital (Parking)	\$54,714	\$100,000	\$100,000	\$25,000
Total	\$546,308	\$533,795	\$533,943	\$475,591

Budget Category Breakdown

Personnel - \$71,113.22 Is used to account for employee expenses such as salaries, benefits and retirement.

Contractual - \$102,000 Contractual expenses within the parking fund are made up of primarily labor and electrical services, however the category is used to account for all components of the fund that are outsourced.

Other - \$5,100 The other category accounts for expenses such as equipment, supplies and systems that employees use to complete tasks.

Debt Service - \$272,377.99 This category is used to hold all debt obligations related to the parking fund.

Capital - 25,000 Money dedicated to the improvement of parking related infrastructure and land.



Utility Fund

Mission & Objectives

Danville's Utility fund houses all the major utility services that the City offers. The City and its staff are dedicated to providing reliable, safe and affordable access to essential utility services for not only Danville residents, but also to other cities.

Objectives

- Provide community enrichment
- Maintain high quality facilities
- Support community events and planning
- Protecting land and the environment



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Total Personnel	\$4,563,171	\$4,686,200	\$4,962,941	\$5,498,685
Total Contractual	\$1,903,576	\$2,178,042	\$2,109,914	\$2,101,009
Total Other	\$2,301,728	\$2,289,465	\$2,402,891	\$2,477,510
Debt Service (Utility)	\$3,235,313	\$2,959,255	\$2,959,255	\$2,715,493
Capital (Utility)	\$5,262,446	\$8,335,272	\$9,520,521	\$6,955,898
Total	\$17,266,234	\$20,448,234	\$21,955,522	\$19,748,594



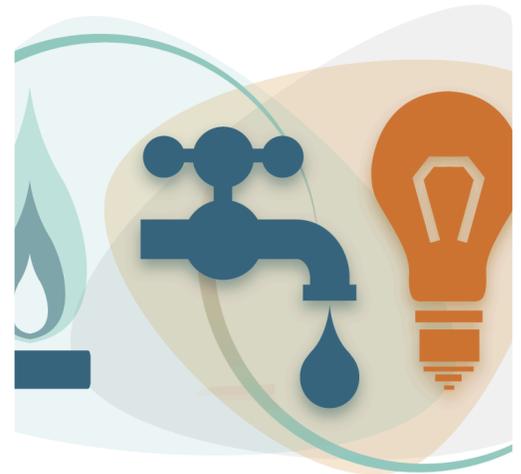
Utility Administration

Overview

Utility Administration within the City of Danville is responsible for the core operations of running all the Utilities within the City. Utility Administration focuses on utility oversight, billing, compliance and other essential roles.

Objectives

- Management of utilities
- Billing & finance
- Regulations & compliance



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$958,488	\$1,127,095	\$990,767	\$1,315,555
Contractual	\$130,576	\$149,200	\$136,000	\$166,000
Other	\$73,390	\$33,922	\$46,765	\$44,900
Total	\$1,162,454	\$1,310,217	\$1,173,532	\$1,526,455

Budget Category Breakdown

Personnel - \$1,315,555.48 This category accounts for the expenses associated with funding the human capital required for operating the Utility Administration division of the Danville's Utilities. Personnel expenses account for various costs such as salaries and other benefits associated with employment.

Contractual - \$166,000 This category accounts for the various different expenses associated with various portions of the Utility Administration that the City contracts out. The City contracts out various important functions such as labor, services and systems.

Other - \$44,000 This category is primarily used to record supply, training and equipment expenses as well as other outlying expenses that the Utility Administration division incurs.



Water Treatment Plant

Overview

The Water Treatment division within the City of Danville's Utility fund is responsible for the process of converting contaminated water into a usable water resource for the utilization of various purposes such as drinking, recreation and industrial purposes.

Objectives

- Water quality & safety
- Regulations & compliance
- Maintenance



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$1,162,926	\$1,085,016	\$1,206,625	\$1,202,938
Contractual	\$774,876	\$912,865	\$790,627	\$785,222
Other	\$1,032,836	\$1,049,829	\$1,032,748	\$1,047,092
Total	\$2,970,638	\$3,047,710	\$3,030,000	\$3,035,252

Budget Category Breakdown

Personnel - \$1,202,937.95 This category accounts for the expenses associated with funding the human capital required for operating the Water Treatment division of the Danville's Utilities. Personnel expenses account for various costs such as Salaries and other various benefits associated with employment.

Contractual - \$785,222 This category accounts for the various different expenses associated with various portions of the Water Treatment Plant that the City contracts out. The City contracts out various important functions such as labor, services and systems.

Other - \$1,047,092 This category is primarily used to record supply, training and equipment expenses as well as other outlying expenses that the Water Treatment division incurs.

Water Treatment Continued

Performance Metrics

Performance Measure	Strategic Objective	Target	2024 Actual
Total Dissolved Solids	Provide clean drinking to users.	<500Mg/1	208

Performance Measure	Strategic Objective	Target	2024 Actual
pH	Provide clean drinking to users.	6.5 - 8.5	7.75



Water Distribution & Sales

Overview

Water distribution and sales is responsible for delivering clean water to the respected clients that utilize the resource whether it be another City or residents. This division also manages systems and various financial aspects pertaining to water.

Objectives

- Minimize environmental impact
- Improve treatment efficiency
- Ensuring compliance



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$955,603	\$870,528	\$1,000,041	\$991,229
Contractual	\$192,046	\$150,950	\$157,000	\$168,500
Other	\$326,159	\$272,799	\$313,500	\$303,034
Total	\$1,473,808	\$1,294,277	\$1,470,541	\$1,462,763

Budget Category Breakdown

Personnel - \$991,229.27 This category accounts for the expenses associated with funding the human capital required for operating the Utility Administration division of the Danville's Utilities. Personnel expenses account for various costs such as salaries and other various benefits associated with employment.

Contractual - \$168,000 This category accounts for the various different expenses associated with various portions of the Utility Administration that the City contracts out. The City contracts out various important functions such as labor, services and systems.

Other - \$303,034 This category is primarily used to record supply, training and equipment expenses as well as other outlying expenses that the Water Distribution & Sales division incurs.



Wastewater Treatment Plant

Overview

The City operates a wastewater treatment plant that serves to clean contaminated water that is then safe to return the environment. The current facility is able to clean around 6.5 million gallons of wastewater per day.

Objectives

- Minimize environmental impact
- Improve treatment efficiency
- Ensuring compliance



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$816,511	\$874,909	\$832,117	\$880,038
Contractual	\$483,289	\$671,098	\$706,400	\$662,900
Other	\$217,974	\$267,665	\$249,638	\$287,640
Total	\$1,517,774	\$1,813,672	\$1,788,155	\$1,830,578

Budget Category Breakdown

Personnel - \$880,037.91 This category accounts for the expenses associated with funding the human capital required for operating the Wastewater Treatment division of the Danville's Utilities. Personnel expenses account for various costs such as salaries and other various benefits associated with employment.

Contractual - \$662,900 This category accounts for the various different expenses associated with various portions of the Wastewater Treatment Plant, that the City contracts out. The City contracts out important functions such as labor, services and systems.

Other - \$287,640 This category is primarily used to record supply, training and equipment expenses as well as other outlying expenses that the Waste Water Treatment division incurs.



Sewer Collection & Rehab

Overview

The Sewer Collection & Rehab is a core utility that serves to collect and transport polluted water to the treatment plant for processing.

Objectives

- Maintain & improve current systems
- Aid in keeping the city clean
- Improving efficiency



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$556,881	\$628,436	\$570,758	\$721,963
Contractual	\$252,182	\$197,567	\$207,637	\$206,137
Other	\$113,324	\$134,705	\$113,618	\$119,618
Total	\$922,388	\$960,708	\$892,013	\$1,047,718

Budget Category Breakdown

Personnel - \$721,963 This category accounts for the expenses associated with funding the human capital required for operating the sewer collection & rehab division of the Danville's utilities. Personnel expenses account for various costs such as Salaries and other various benefits associated with employment.

Contractual - \$206,137 This category accounts for the various different expenses associated with various portions of the Sewer Collection & Rehab that the City contracts out. The City contracts out various important functions such as labor, services and systems.

Other - \$119,618 This category is primarily used to record supply, training and equipment expenses as well as other outlying expenses that facilitate the work of the sewer collection & rehab division.



Perryville

Overview

The City of Danville provides utility services in the form of water and sewer to the city of Perryville. This department is responsible for the implementation of Perryville water and sewer services.

Objectives

- Provide high quality utility services to the City of Perryville
- Collaborate in a effort to expand county access to necessary utilities.
- Improve utility systems



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$105,743	\$100,216	\$112,645	\$110,961
Contractual	\$70,607	\$96,362	\$112,250	\$112,250
Other	\$20,285	\$32,220	\$34,800	\$34,550
Total	\$196,635	\$228,798	\$259,695	\$257,761

Budget Category Breakdown

Personnel - \$110,961.14 Accounts for all the salaries, benefits and other compensation require by the Perryville department employee.

Contractual - \$112,250 This category accounts for all the labor as services such as electrical that the City relies on to complete its objectives.

Other - \$34,550 The other category is used to house all their costs needed to maintain the equipment needed for Perryville utility systems.



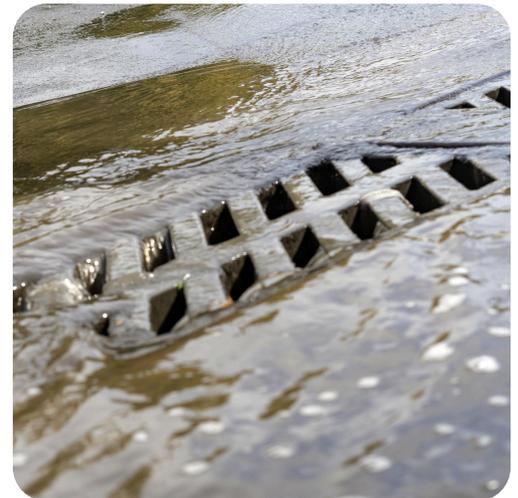
Stormwater Fund

Overview

The Stormwater department is in charge of ensuring that the City's Storm Water System is maintained and operational. The Utility diverts runoff water and helps to control flooding.

Objectives

- Maintain current core infrastructure
- Manage design and construction of capital projects
- Collaborate with the State Water Department
- Ensuring compliance



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$441,709	\$597,382	\$635,716	\$634,145
Contractual	\$18,306	\$62,008	\$49,500	\$51,100
Other	\$43,230	\$32,279	\$56,450	\$54,173
Debt Service (Storm)	\$53,542	\$52,876	\$52,876	\$49,720
Capital (Storm)	\$114,149	\$500,000	\$1,100,000	\$750,000
Total	\$670,936	\$1,244,545	\$1,894,542	\$1,539,138

Budget Category Breakdown

Personnel - \$634,144.92 This category accounts for the expenses associated with funding the human capital required for operating the Stormwater Utility. Personnel expenses account for various costs such as salaries and other various benefits associated with employment.

Contractual - \$51,000 The contractual category represents the expenses incurred from components that the City contracts out like labor, advertising and various other services.

Other - \$54,172.78 The other category accounts for expenses namely supplies, equipment and materials.

Debt Service - \$49,720.48 This category holds and accounts for debt used for various purposes within the Stormwater fund. Money allocated to this category represents debt obligations due during the fiscal period.

Capital - \$750,000 The capital category represents the various infrastructures associated with the Stormwater System.



Garbage Fund

Mission

The Garbage fund serves a means of financing contracted garbage collection service to ensure a clean and safe City for its residents.

Objectives

- Ensuring sufficient and cost effective service
- Monitoring and maintaining contract compliance
- Maintaining public health & safety
- Provide funding for contracts



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Contractual	\$1,480,348.70	\$1,562,378.61	\$1,490,000.00	\$1,643,193.00
Other	\$45,000.00	\$45,000.00	\$45,000.00	\$45,000.00
Debt Service (Garbage)	-	-	-	-
Total	\$1,525,348.70	\$1,607,378.61	\$1,535,000.00	\$1,688,193.00

Budget Category Breakdown

Contractual - \$1,643,193 The contractual category for the Garbage Fund is used to account for the expense associated with the contracted firm responsible for trash collection within Danville.

Other - \$45,000 This Expense category is used to account for grants funds received to incentive recycling within the city.

Debt Service (Garbage) - \$0 The Garbage Fund occasionally holds debt obligations and the Debt Service fund is used to account for the incurred debt expense.



Legislative & Executive

Mission & Objectives

The legislative & executive members of Danville's Leadership team and city employees are dedicated to ensuring that the City continues to grow and meet the needs and wants of the residents of the community.

Objectives

- Set policies
- Management of the city
- Passing ordinances
- Passing a yearly budget
- Leading the community



Budget Summary

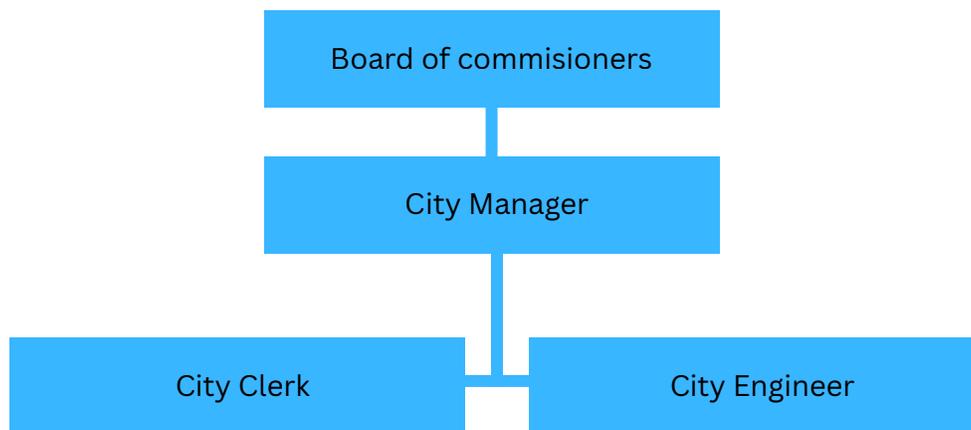
Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$1,265,790	\$1,279,977	\$1,196,985	\$1,362,917
Contractual	\$335,442	\$322,349	\$370,705	\$382,880
Other	\$113,784	\$95,893	\$101,600	\$123,400
Total	\$1,715,016	\$1,698,219	\$1,669,290	\$1,869,197

Budget Category Breakdown

Personnel - \$1,362,917.43 This expense category accounts for the salaries and benefits needs to fund the members of the legislative & executive departments of the City.

Contractual - \$382,880 Contractual expenses include the outsourced labor, legislative services and other systems not directly provided by the department.

Other - \$123,400 Represents the costs for equipment and supplies that the department uses in their day to day to operations.





Finance & Administration

Mission & Objectives

The Finance department is responsible for the management of the City's funds, ensuring fiscal accountability, transparency, and compliance with all financial regulations.

Objectives

- Billing
- Accounting
- Debt administration
- Regulation of businesses
- Custody of funds



Budget Summary

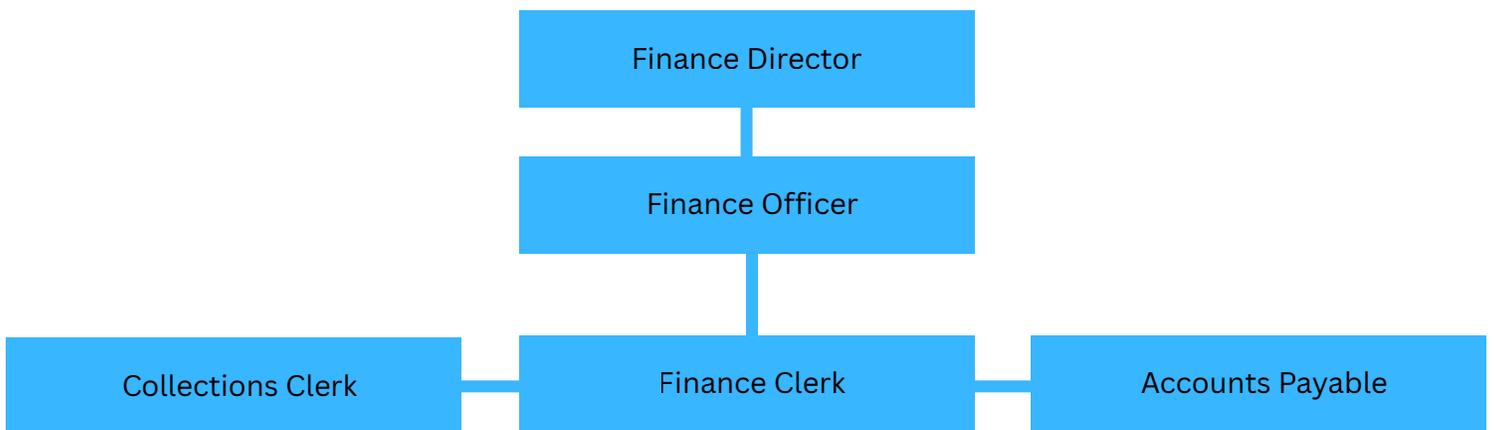
Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$430,721	\$514,758	\$425,950	\$499,600
Contractual	\$607,038	\$557,588	\$498,350	\$631,200
Other	\$29,058	\$49,859	\$29,010	\$34,100
Total	\$1,066,817	\$1,122,205	\$953,310	\$1,164,900

Budget Category Breakdown

Personnel - \$499,600.43 Covers salaries and benefits essential for maintaining a skilled workforce, ensuring efficient financial management and oversight.

Contractual - \$631,200 Includes outsourced services such as financial software, auditing, and compliance-related expenses necessary for department operations.

Other - \$34,100 Accounts for office supplies, equipment, and miscellaneous costs required to support departmental functions and maintain productivity.



Finance Department Continued

Performance Metrics

Performance Measure	Strategic Objective	Target	2024 Actual
General Fund Debt Service Coverage Ratio	Ensuring financial stability and the ability to repay debt.	>1	10.9

The City maintains the ability to cover all general fund debt over 10 times over through operating revenues exclusively.

Performance Measure	Strategic Objective	Target	2024 Actual
General Fund Current Ratio	A measure of how well the City can repay its short term obligations.	>1.5	18.4

Danville's ability to pay general fund obligations is more than strong boasting the ability to pay general fund liabilities 18 times over.



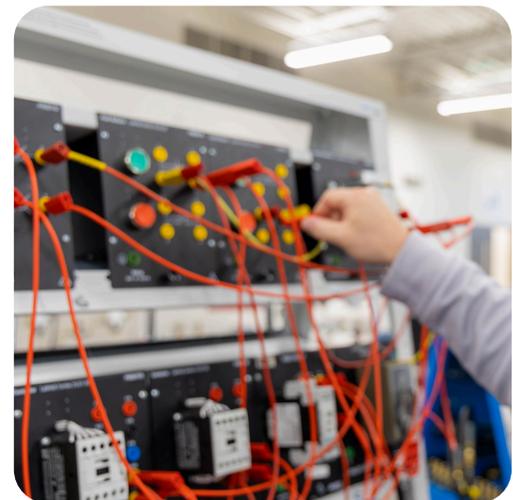
Information Technology

Mission & Objectives

The I.T. Department ensures the reliability and security of the City's computer systems and business technology. It provides essential technological support to all departments, equipping them with the resources needed to enhance efficiency.

Objectives

- Enhance IT support and services
- Promote secure and safe systems
- Provide technical support
- Monitor systems
- Increase departmental efficiency



Budget Summary

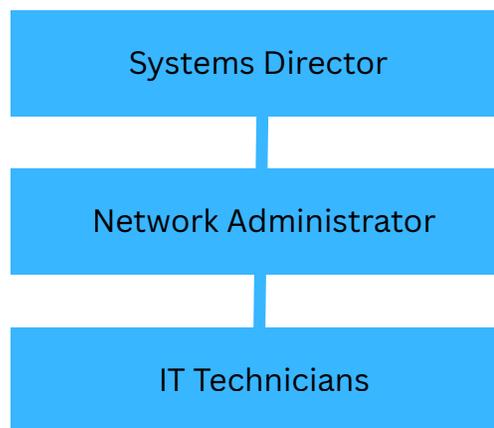
Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$524,574	\$585,831	\$467,240	\$520,948
Contractual	\$86,943	\$73,265	\$75,367	\$90,200
Other	\$36,649	\$53,224	\$57,746	\$59,150
Total	\$648,166	\$712,321	\$600,353	\$670,298

Budget Category Breakdown

Personnel - \$520,948.45 The personnel expenditure category accounts for the salaries and benefits required to support the departments workers.

Contractual - \$90,200 Contractual expenditures represent the systems, phone/tech and other resources the IT department contracts out.

Other - \$59,150 The other expenditure category accounts for the equipment and supplies that the IT department needs to remain efficient and functional.



IT Department Continued

Performance Metrics

Performance Measure	Strategic Objective	Target	2026 Actual
Operating System Deployment	Modernization of City technology.	75%	77.80%

The City's average system uptime of 21.7 days reflects a well maintained and stable IT infrastructure. This metric highlights the IT Department's effective balance between performance, security, and availability, ensuring systems are routinely updated while maintaining reliable service across departments.

Performance Measure	Strategic Objective	Target	2026 Actual
Average system uptime	Ensure city technology is operational for use.	20-30 Days	21.7 Days

The City has exceeded the target goal for modern deployment of newer operating software systems (Windows 11). The metric shows the City's commitment to ensuring systems are up to date and providing modern functionality for City use.



Police Department

Mission & Objectives

Danville's police department is dedicated to providing reliable public safety services such as collaborative emergency response, crime prevention and investigation.

Objectives

- Accountability
- Attention to detail
- Professionalism
- Respect
- Public Safety



Budget Summary

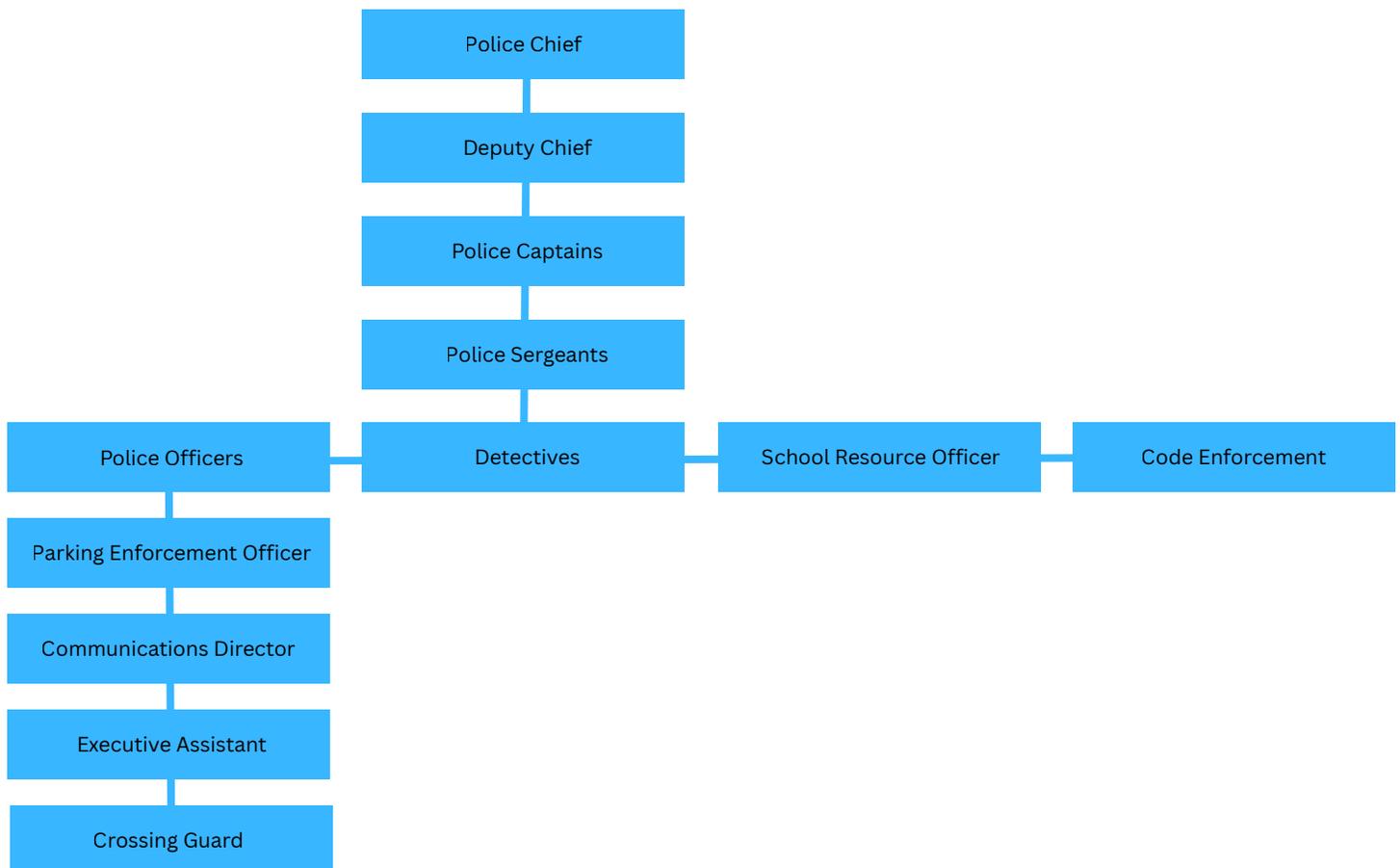
Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$5,432,737	\$5,796,674	\$425,950	\$5,990,544
Contractual	\$230,263	\$217,249	\$498,350	\$265,500
Other	\$366,747	\$350,440	\$29,010	\$294,000
Total	\$6,029,747	\$6,364,363	\$425,950	\$6,550,044

Budget Category Breakdown

Personnel - \$5,990,544.25 This expenditure category accounts for the cost to hire law enforcement professionals to run the department. Personnel accounts for various expenditures such as salaries and benefits.

Contractual - \$265,500 The contractual category tallies expenditures that are contracted from various other firms such as equipment, labor and services.

Other - \$294,000 Other expenditures account for supplies and equipment used by the police department



Police Department Continued

Performance Metrics

Performance Measure	Strategic Objective	Target	2025 Actual
Theft	Ensure a safer community and protect residents assets	<500	215

Danville’s police department has done a exceptional job reducing the occurrence of theft within the City., ensuring citizens have safe place to live.

Performance Measure	Strategic Objective	Target	2025 Actual
Property Crime	Keeping Danville property's protected and in good condition	<300	301

Property crimes within the City where slightly higher than the target providing an area for improvement.



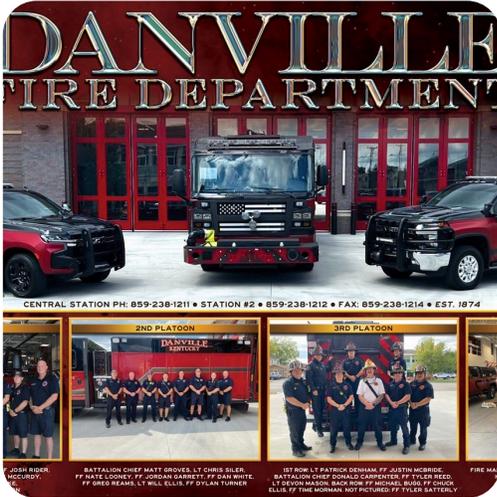
Fire & Emergency Services

Mission & Objectives

Danville’s fire department is committed to serving the residents of Danville by protecting the community through fast response times, fire prevention and emergency services

Objectives

- Provide high quality service
- Engage in emergency management strategy and planning
- Fire prevention and community engagement



Budget Summary

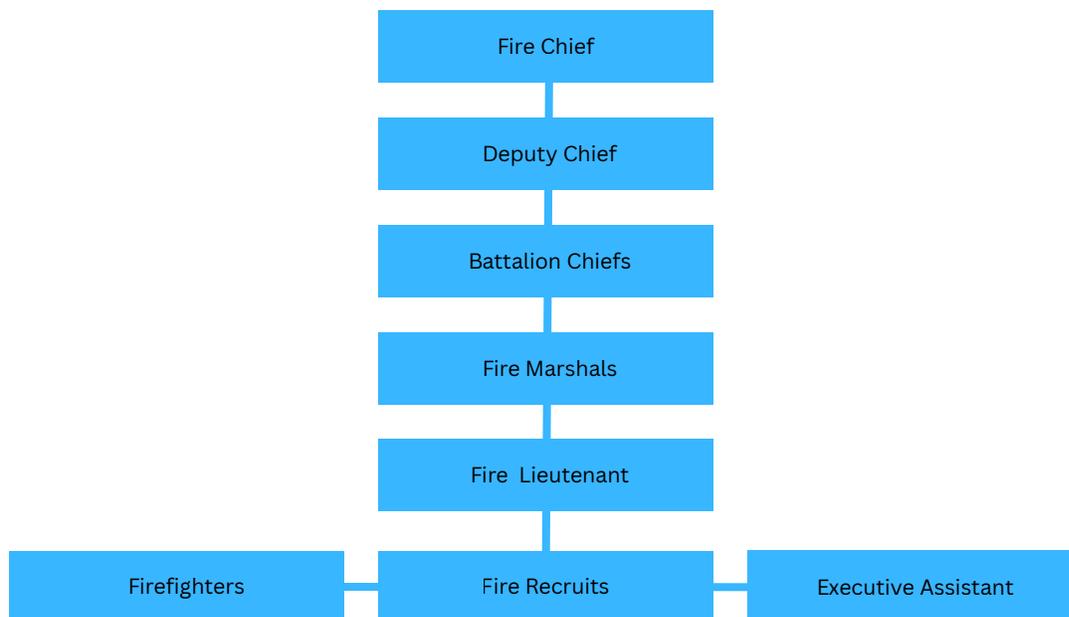
Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$4,059,588	\$4,453,849	\$4,238,353	\$4,629,176
Contractual	\$177,415	\$182,250	\$196,150	\$181,500
Other	\$220,124	\$237,693	\$256,338	\$259,200
Total	\$4,457,127	\$4,873,792	\$4,690,841	\$5,069,876

Budget Category Breakdown

Personnel - \$4,629,175.50 The personnel expenditure category is made up of costs that stem from staff such as salaries and benefits.

Contractual - \$181,500 Contractual expenditures are made up of costs such as insurance, services and labor that the city contracts out.

Other - \$259,000 The other category serves to account to for expenditures like supplies and systems that the Fire & Emergency Services department uses on a daily basis.



Budget Category Breakdown

Performance Metrics

Performance Measure	Strategic Objective	Target	2025 Actual
Response Time	Provide fast and effective emergency services	<8 Minutes	8.56 Minutes

The fire department aims to achieve a response time of under 8 minutes. Currently the fire department is slightly over providing remove for improvement.



Communications

Mission & Objectives

The Communications Department enhances public safety by serving as the vital link between the community and emergency services. Through efficient 911 call handling and coordinated dispatch operations, the department supports a unified response alongside law enforcement, fire, and emergency personnel.

Objectives

- Ensure accurate and quick call intake
- Facilitate emergency response
- Collaborate with other emergency personnel



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$1,230,699	\$1,308,862	\$1,277,335	\$1,373,809
Contractual	\$193,115	\$175,678	\$152,685	\$172,700
Other	\$40,189	\$30,205	\$32,971	\$48,700
Total	\$1,464,003	\$1,514,745	\$1,462,991	\$1,595,209

Budget Category Breakdown

Personnel - \$1,373,809 Personnel expenses are costs that are incurred in order to operate the department successfully.

Contractual - \$172,700 Expenses for labor, systems and other assistance needed from independent workers not affiliated with the City.

Other - \$48,700 - Expenses such as supplies and other resources needed to ensure department efficiency.



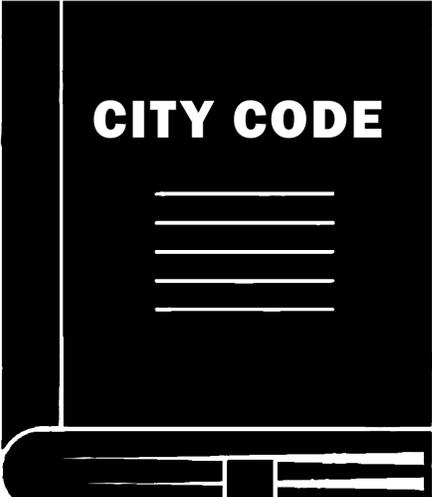
Code Enforcement

Mission & Objectives

Danville's Code Enforcement department is committed to fostering compliance and enforcing City codes in order to promote a better community.

Objectives

- Enhance public safety and city integrity
- Educate residents and business owners
- Collaborate with other city departments



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$162,063	\$90,227	\$70,320	\$67,044
Contractual	\$39,750	\$42,250	\$40,565	\$47,000
Other	\$5,200	\$8,900	\$7,175	\$8,550
Total	\$207,013	\$141,377	\$118,060	\$122,594

Budget Category Breakdown

Personnel - \$67,043 Accounts for the costs associated with the operating a staff for the code enforcement department. Major expense lines include salaries and employee benefits.

Contractual - \$47,000 Unlike others the code enforcement department uses the contractual category to track expenses related to consulting, systems and codes. The department utilizes no contractual labor.

Other - \$8,550 Other expenditures account for supplies and equipment used by the code enforcement department.



Police Safety Fund

Mission & Objectives

The police safety was designed to contribute additional funding sources to officer safety.

Objectives

- Support law enforcement
- Enhance community safety
- Provide additional funding for the police department



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Personnel	\$5,029	\$7,313	\$7,383	\$14,338
Total	\$5,029	\$7,313	\$7,383	\$14,338

Budget Category Breakdown

Personnel - \$14,338 The other category is the only expense category that the Police Safety fund utilizes. Other accounts for two expenses one for information systems and one for general supplies.



Drug Forfeiture Fund

Mission & Objectives

The Drug Forfeiture Fund is dedicated to enhancing public safety and supporting law enforcement efforts by utilizing proceeds from seized assets associated with drug related offenses.

Objectives

- Public safety
- Compliance & regulations
- Community impact
- Substance abuse protection & prevention



Budget Summary

Categories	Actual FY 2024	Estimated FY 2025	Budgeted FY 2025	Budgeted FY 2025/26
Other	\$6,095	\$6,500	\$5,000	\$7,500
Total	\$6,095	\$6,500	\$5,000	\$7,500

Budget Category Breakdown

Other - \$7,500 The other category is the only expense category that the drug forfeiture fund utilizes. Other accounts for two expenses one for information systems and one for general supplies.

Revenues Overview

The City of Danville has a variety of various revenue sources that the City utilizes. Some sources are seen within a variety of the major funds, however the leading revenue sources for the City are primarily found within the general fund. The following are the revenue source category's.

Revenue Sources

- Property Tax
- Licenses & Fees
- Penalties & Forfeits
- Service Revenues
- Other Recurring Revenues
- Intergovernmental
- Utility Revenues
- Sponsorships

Consolidated Financial Schedule

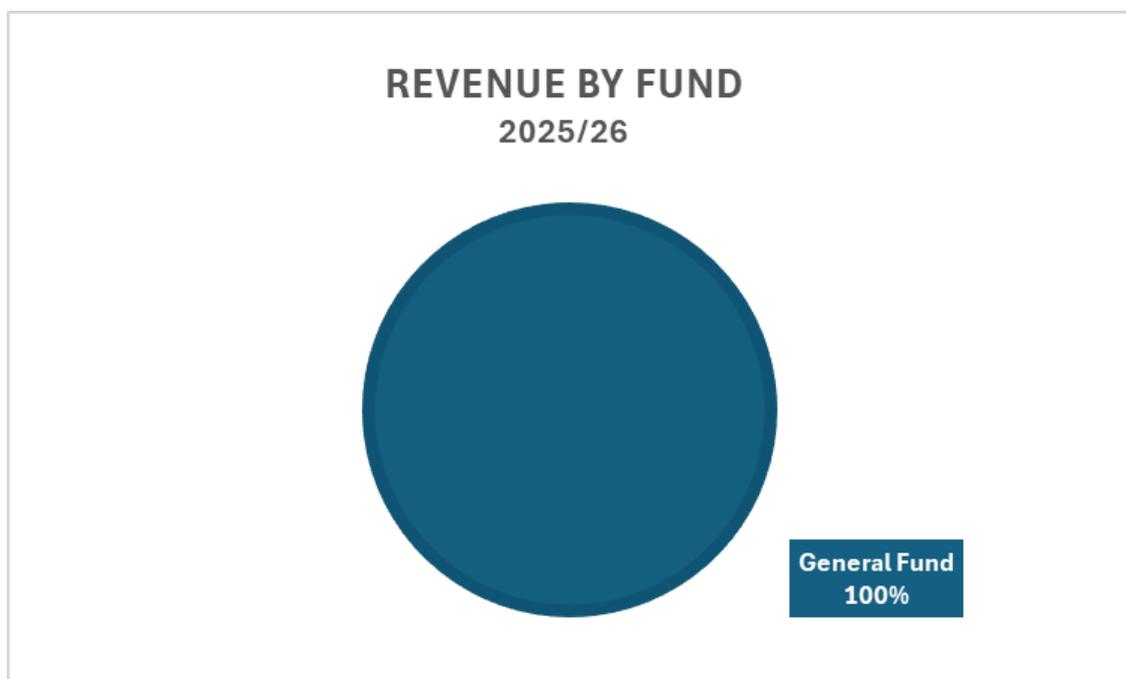
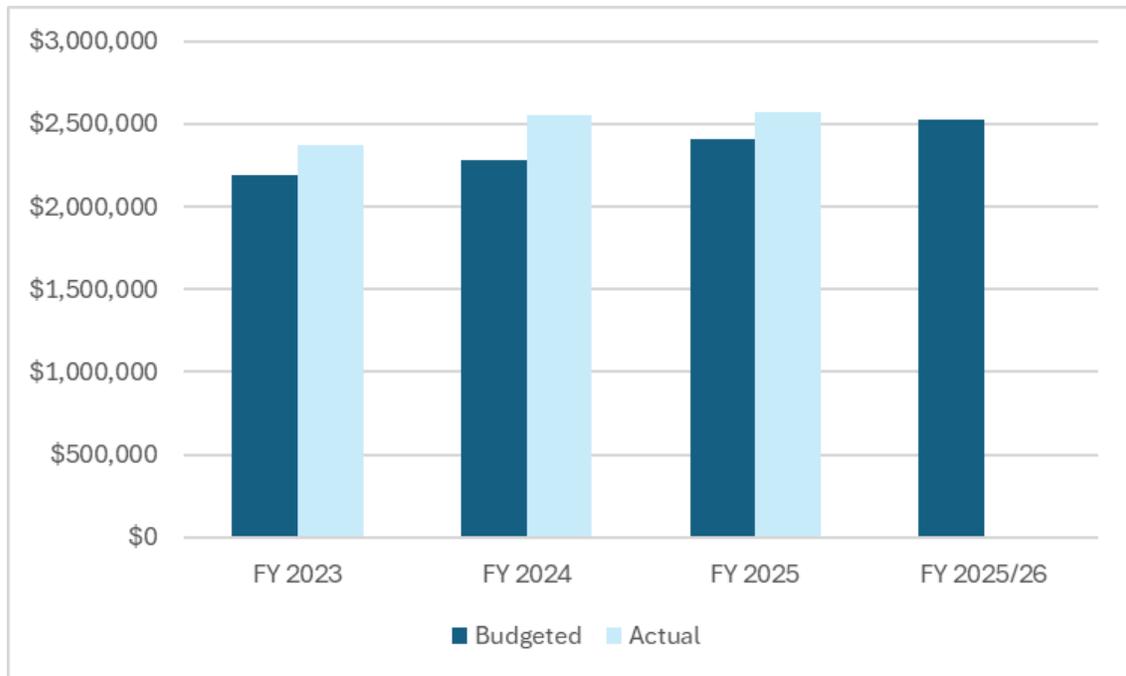
Estimated Revenues	General Fund	Municipal Aid	Opioid Fund	Police Safety	Drug Forfeiture	Streetscapes	Parks & Recreation	Cemetery	Stormwater Fund	Garbage Fund	Utility Fund	Museum Fund	Parking Fund
Property Tax	\$2,525,000	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Fees	\$18,822,800	-	-	-	-	-	-	-	-	-	-	-	-
Penalties & Forfeits	\$9,000	-	-	-	\$7,500	-	-	-	-	-	-	-	\$7,000
Service Revenue	\$870,199	-	-	-	-	-	\$86,000	-	-	-	-	-	-
Intergovernmental Revenue	\$540,500	\$756,500	-	\$6,000	\$50	-	\$470,414	-	-	-	\$1,142,489	-	-
Interfund Revenue	-	-	-	-	-	-	\$1,527,102	\$125,000	-	\$50,000	-	\$55,000	\$75,000
Other Recurring Revenue	\$663,050	\$6,500	\$55,051	\$110	-	\$1,000	\$14,950	\$6,500	\$7,500	\$50	\$208,022	\$2,500	-
Parks Revenue	-	-	-	-	-	-	\$325,000	-	-	-	-	-	-
Sponsorships	-	-	-	-	-	-	\$50,000	-	-	-	-	-	-
Operating Fees (Standard)	-	-	-	-	-	-	-	\$130,000	\$706,365	\$1,552,298	-	-	\$321,100
Operating Fees (Water)	-	-	-	-	-	-	-	-	-	-	\$6,311,906	-	-
Operating Fees (Sewer)	-	-	-	-	-	-	-	-	-	-	\$6,272,862	-	-
Total Sources	\$23,430,549	\$763,000	\$55,051	\$6,110	\$7,550	\$1,000	\$2,473,466	\$261,500	\$713,865	\$1,602,348	\$13,935,279	\$57,500	\$403,100

Estimated Revenues	General Fund	Municipal Aid	Opioid Fund	Police Safety	Drug Forfeiture	Streetscapes	Parks & Recreation	Cemetery	Stormwater Fund	Garbage Fund	Utility Fund	Museum Fund	Parking Fund
Personnel	\$15,637,367	-	-	\$14,338	-	-	\$1,083,621	\$223,338	\$634,145	-	\$5,498,685	-	\$71,113
Contractual	\$2,785,780	\$300,000	-	-	-	-	\$382,000	\$162,700	\$51,100	\$1,643,193	\$2,101,009	\$70,200	\$102,000
Other	\$3,587,049	\$140,000	-	-	\$7,500	\$25,000	\$262,600	\$19,000	\$54,173	\$45,000	\$2,477,510	-	\$5,100
Debt Service	\$2,122,853	-	-	-	-	-	\$12,745	\$2,126	\$49,720	-	\$2,715,493	\$2,783	\$272,378
Capital	\$855,000	\$500,000	-	-	-	-	\$22,652,500	-	\$750,000	-	\$6,955,898	\$150,000	\$25,000
Total Expenditures	\$24,988,049	\$940,000	\$0	\$14,338	\$7,500	\$25,000	\$24,393,466	\$407,163	\$1,539,138	\$1,688,193	\$19,748,594	\$222,983	\$475,591

Property Tax Summary

The City's property tax revenues come from assessed valuations of residents property such as vehicles, land and homes. The City will implement a millage rate which will be applied to total value of property to determine the total amount owed in property tax.

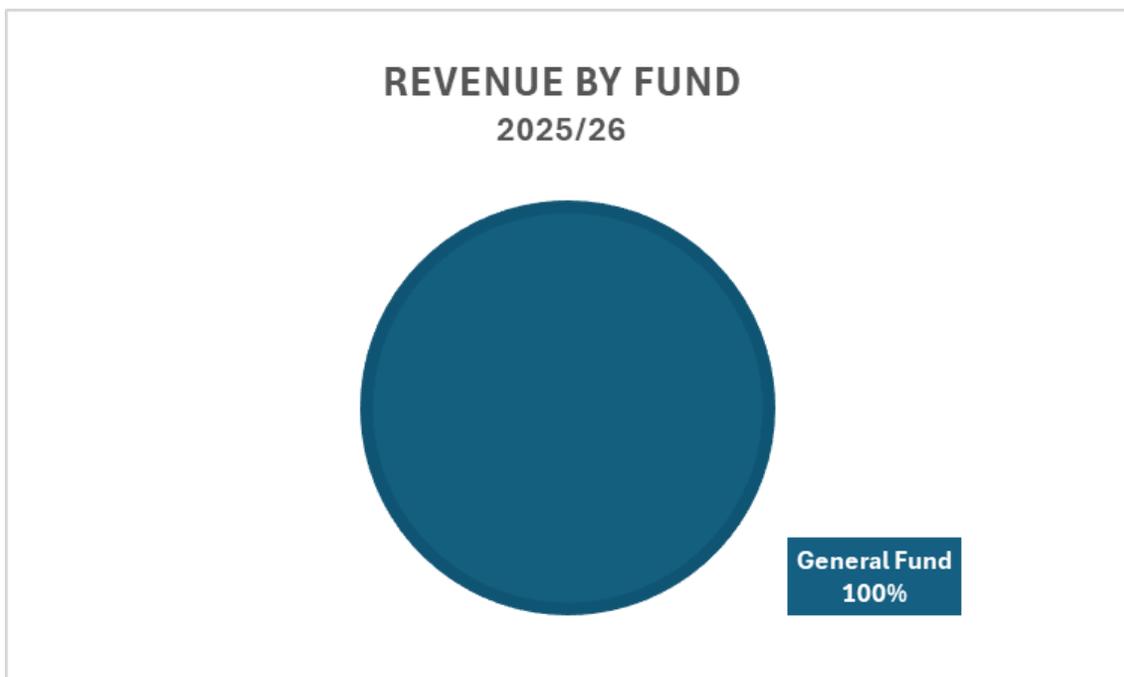
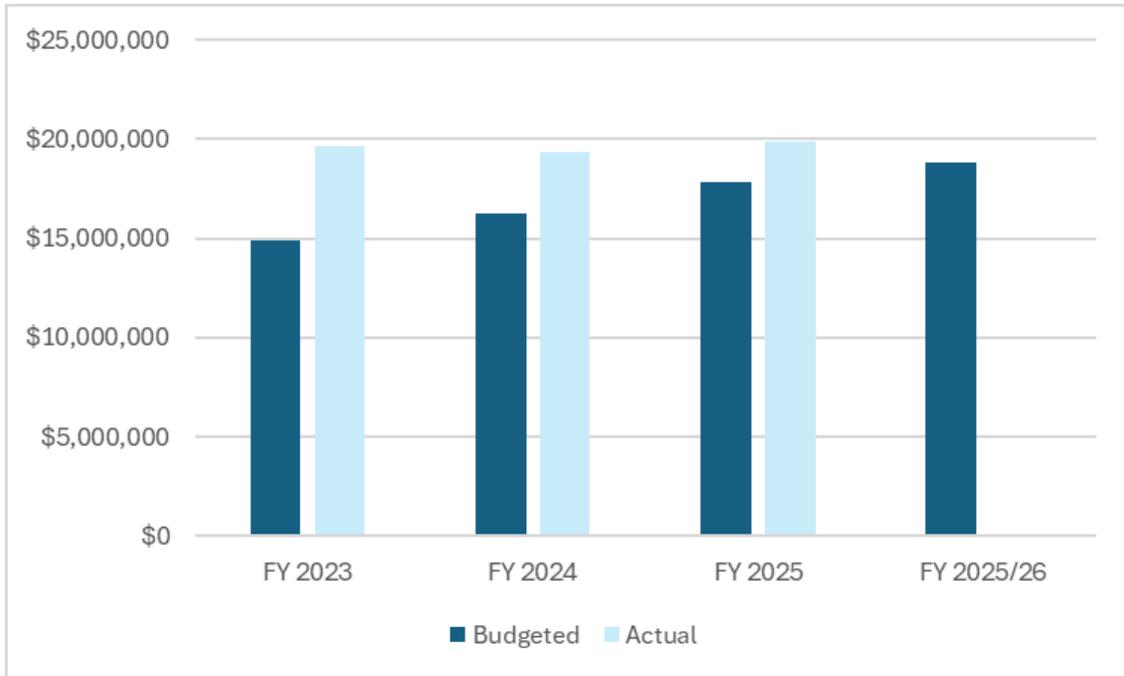
\$2,525,000 **\$120,000**
(4.99% Vs Prior Year)



Licenses & Fees Summary

This Revenue source is Primarily comprised of Occupational License Fees, Insurance Premiums and Net Profits. Licenses & Fees are held within the City's General Fund and are the primary means of funding the local governments expenditures.

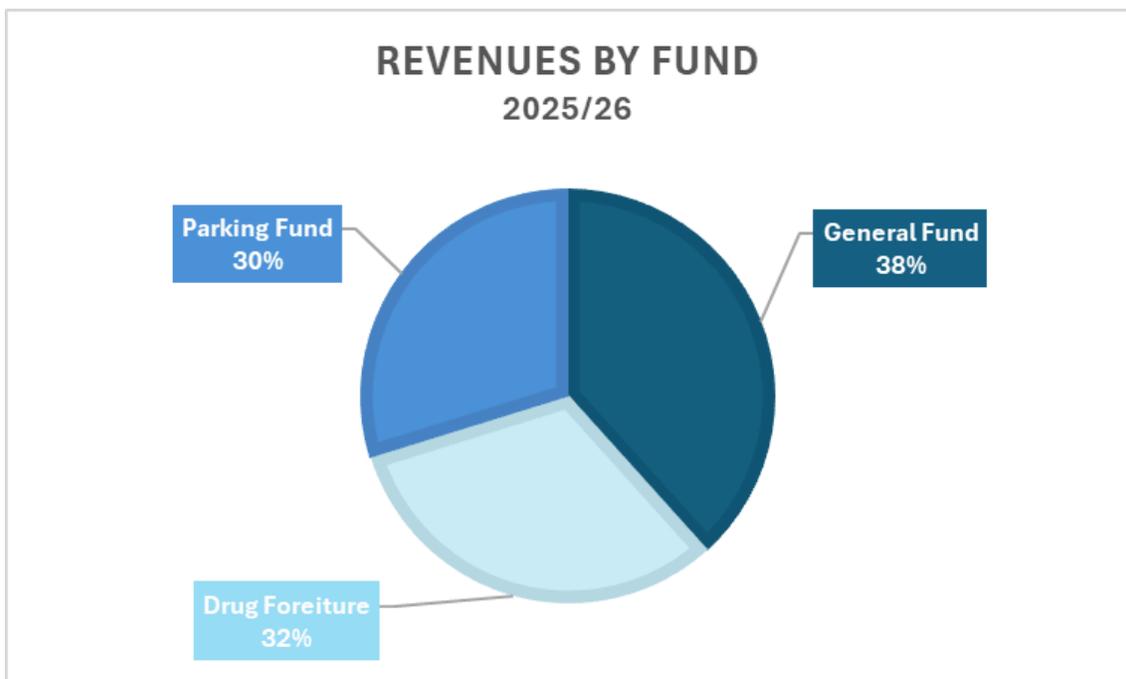
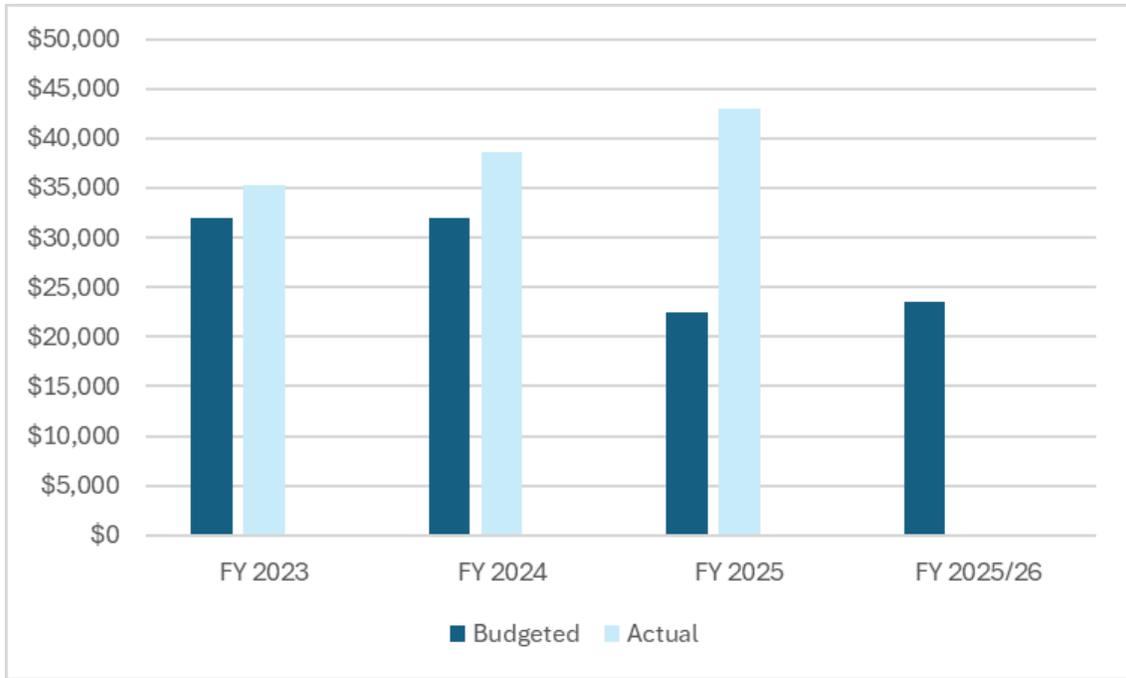
\$18,822,800 **\$1,017,350**
(5.41% Vs Prior Year)



Penalties & Forfeits

This revenue source stems from the enforcement of fines, legal breaches and drug repossessions. These revenue sources are found within the City’s general, drug forfeiture and parking funds.

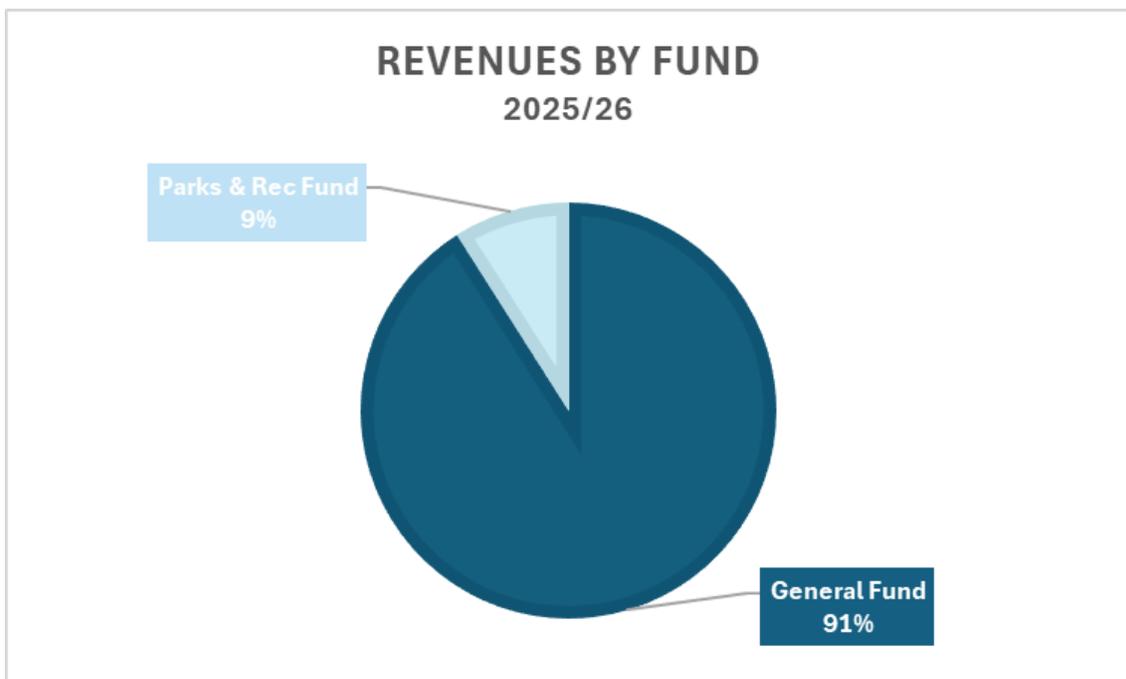
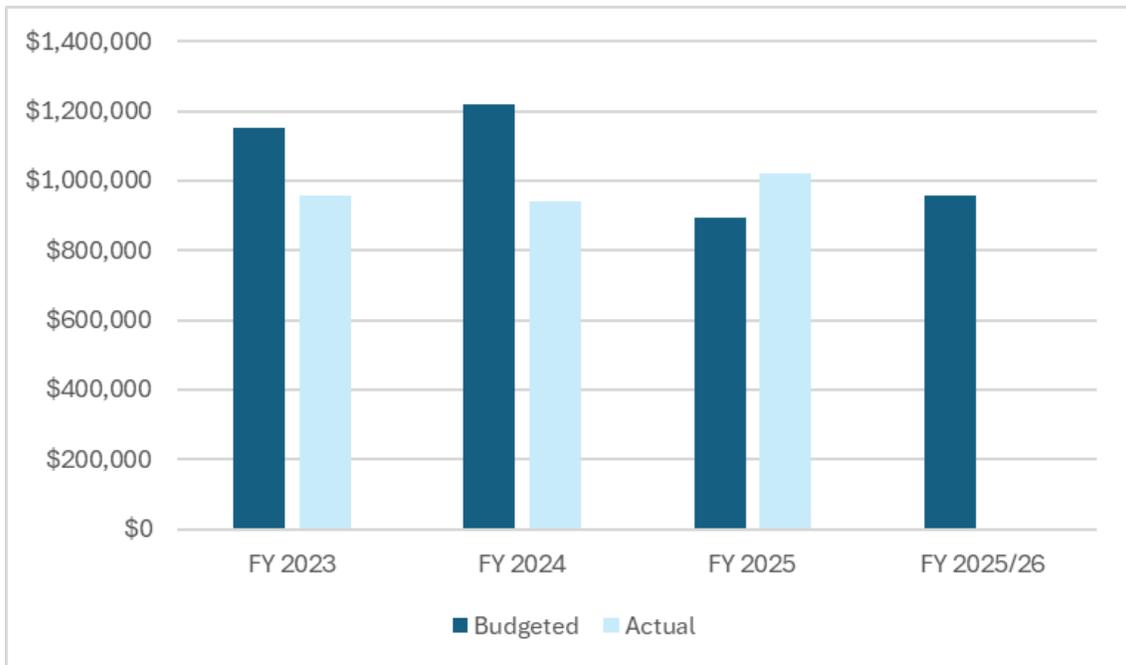
\$23,500 **\$1,000**
(4.26% Vs Prior Year)



Service Revenue Summary

Service revenues are incomes produced from services provided across various departments within Danville's government.

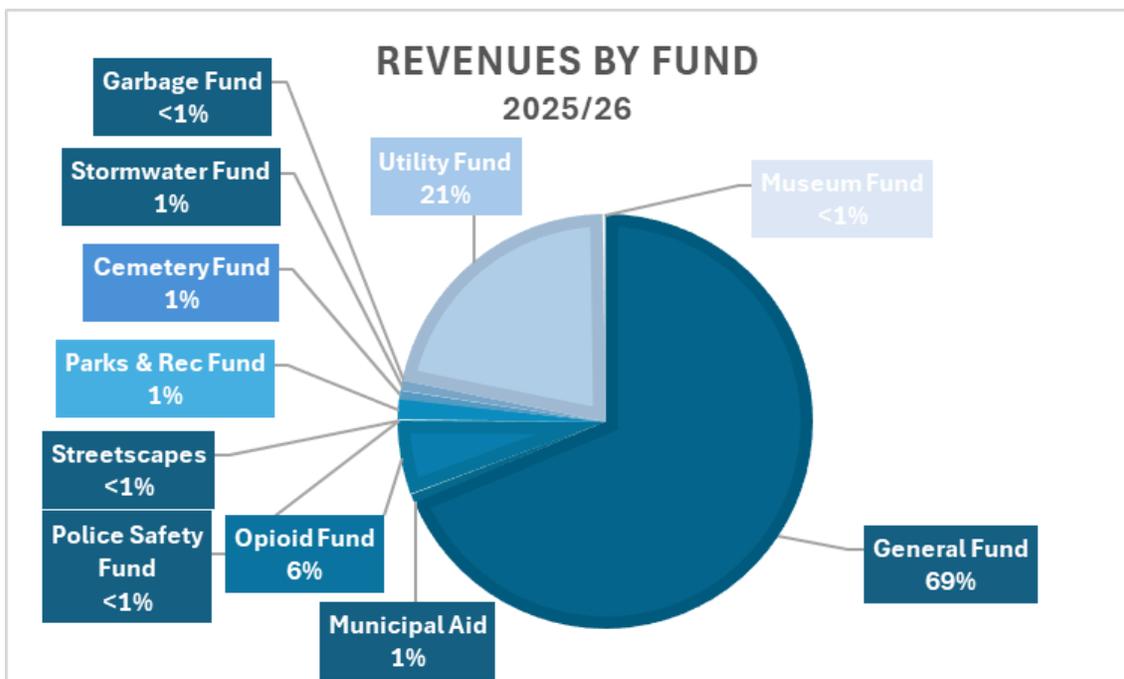
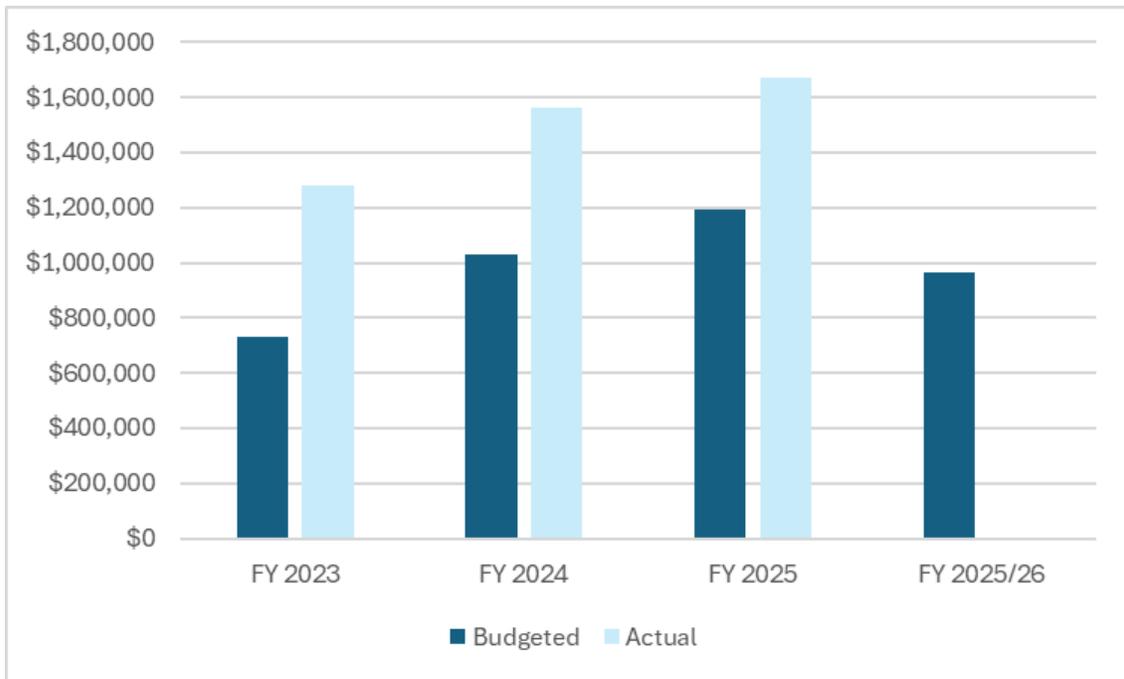
\$956,199 **\$63,507**
(6.64% Vs Prior Year)



Other Recurring Revenue Summary

Other recurring revenue is made up of income generated on a consistent basis from other sources.

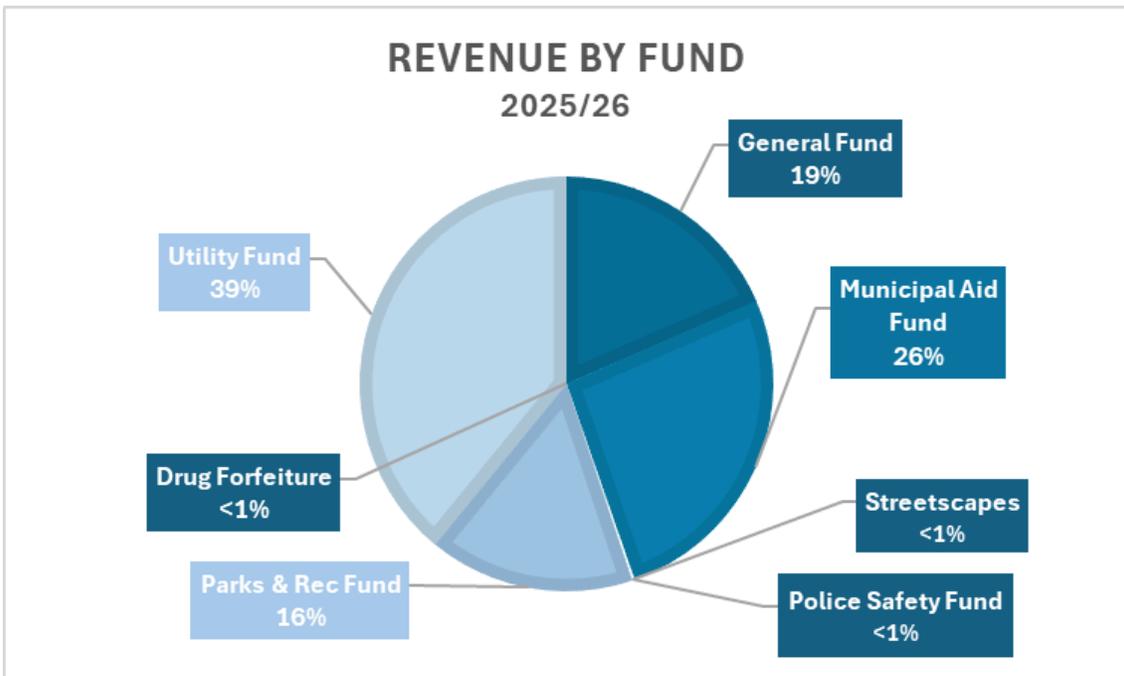
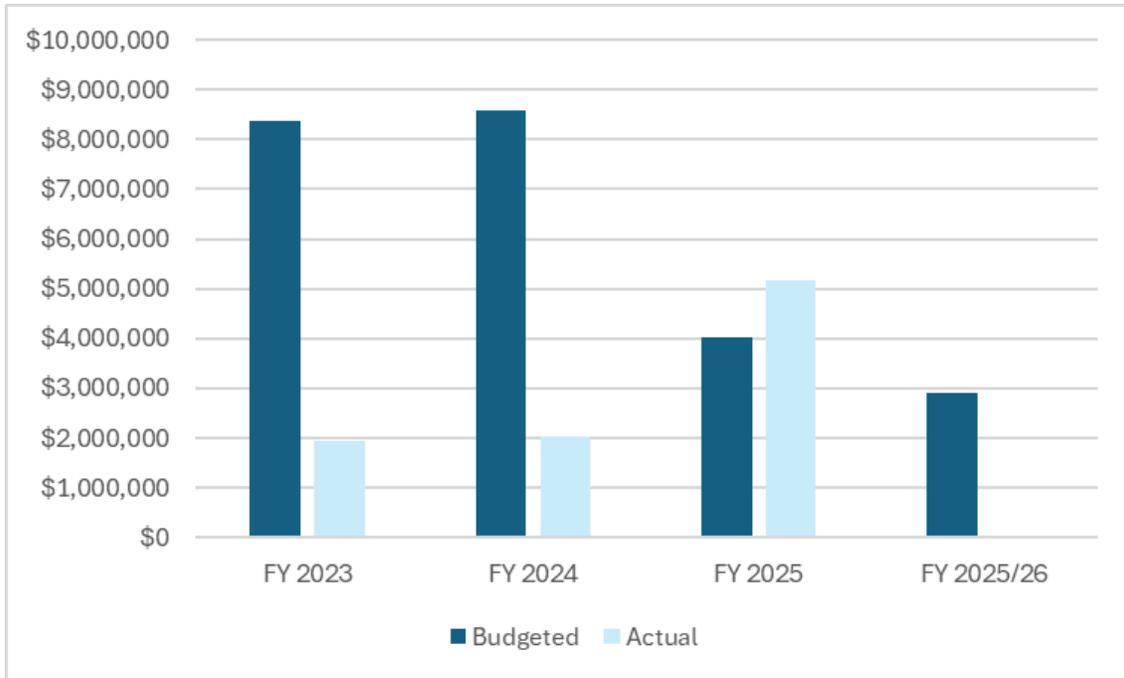
\$965,233 **\$-227,182**
 (-19.06% Vs Prior Year)



Intergovernmental Summary

Intergovernmental revenue stems from funds received from a different level of government, typically the state and federal levels.

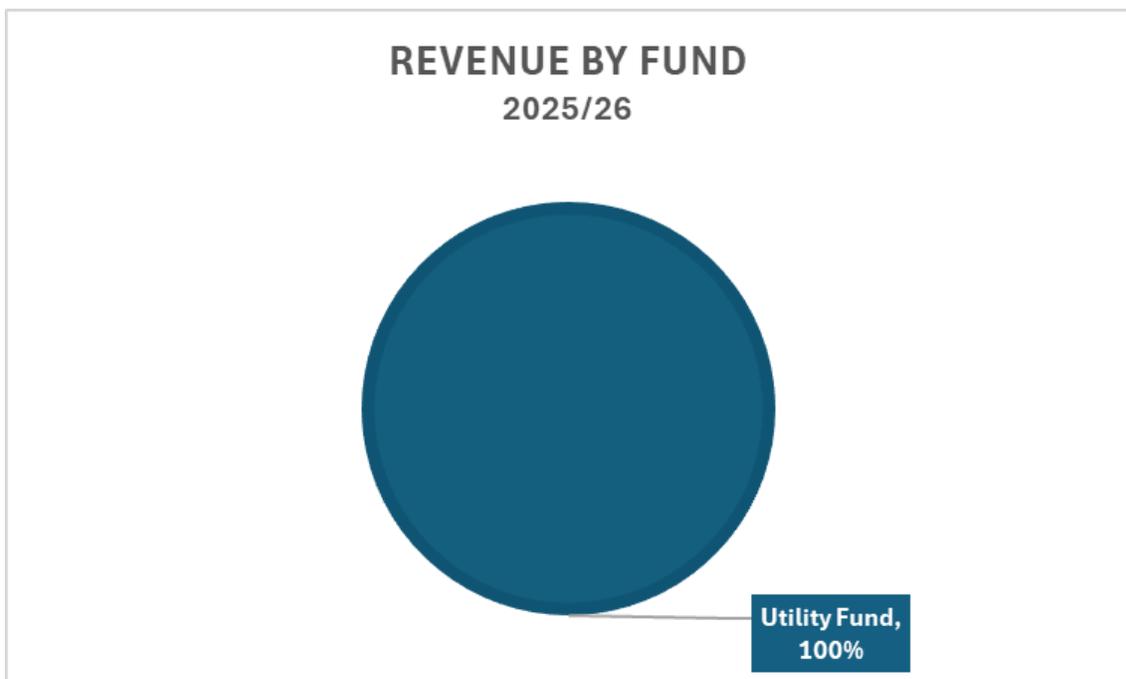
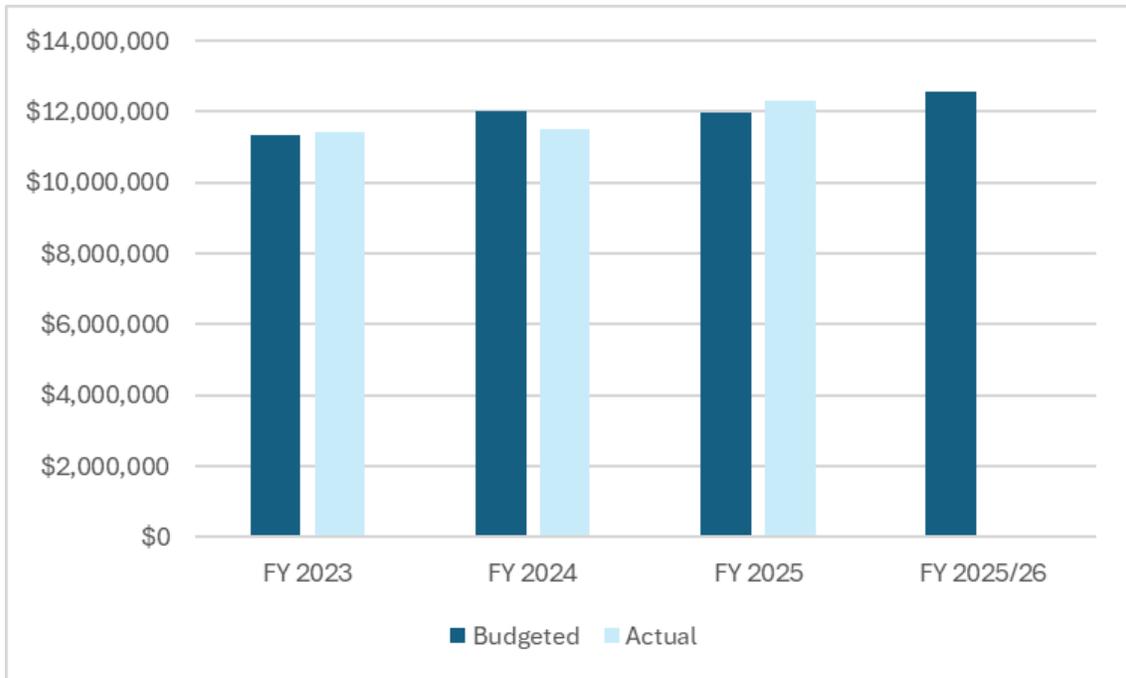
\$2,915,952 **\$-1,102,949**
 (-27.46% Vs Prior Year)



Utility Revenue Summary

Utility Revenue within Danville’s financial structure comes in the form of operating fees. There are two types water and sewer, which are paid by consumers of the both utility services. The graphs below depict the combined totals of the fees.

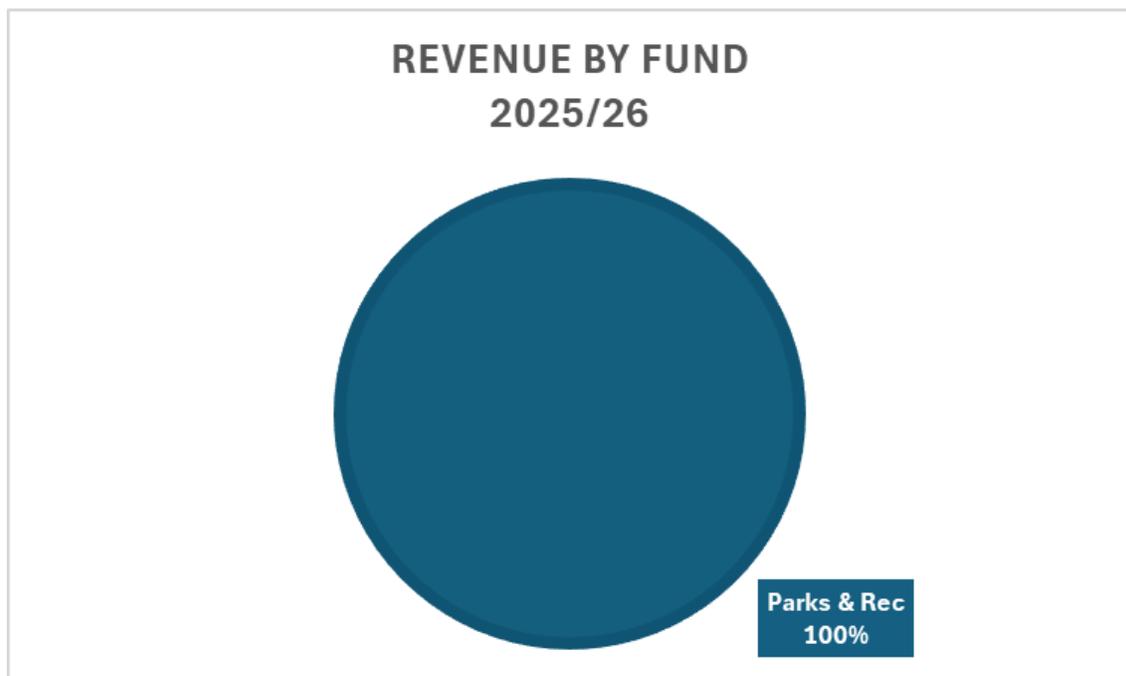
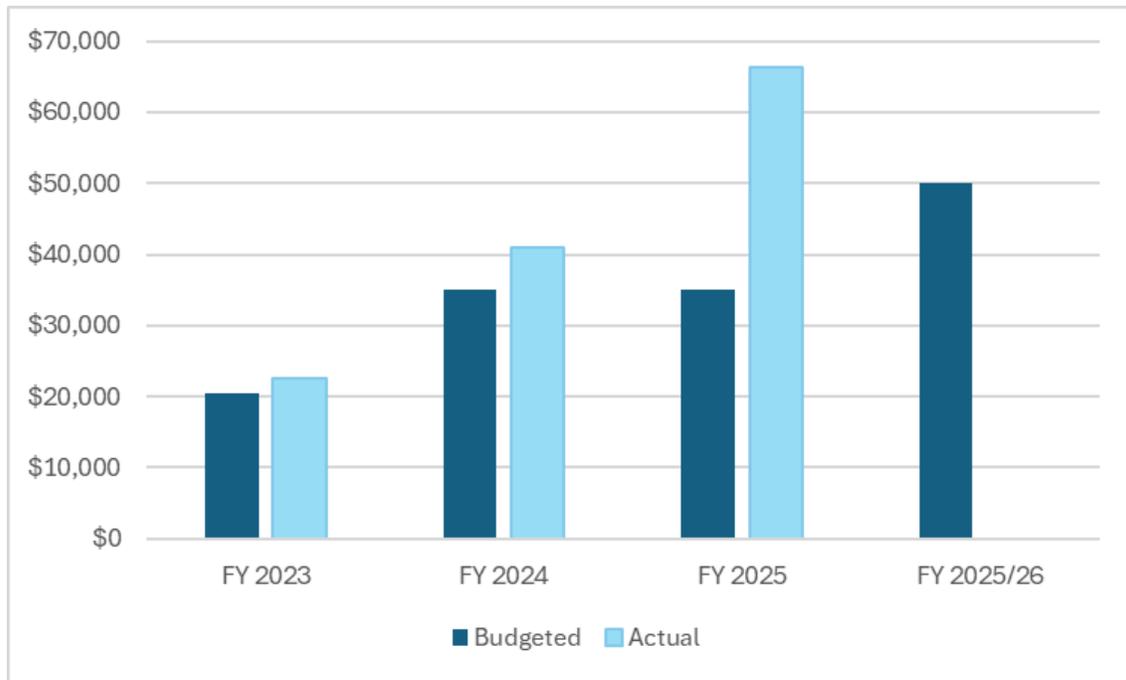
\$12,584,768 **\$603,079**
(5.03% Vs Prior Year)



Sponsorship Revenue Summary

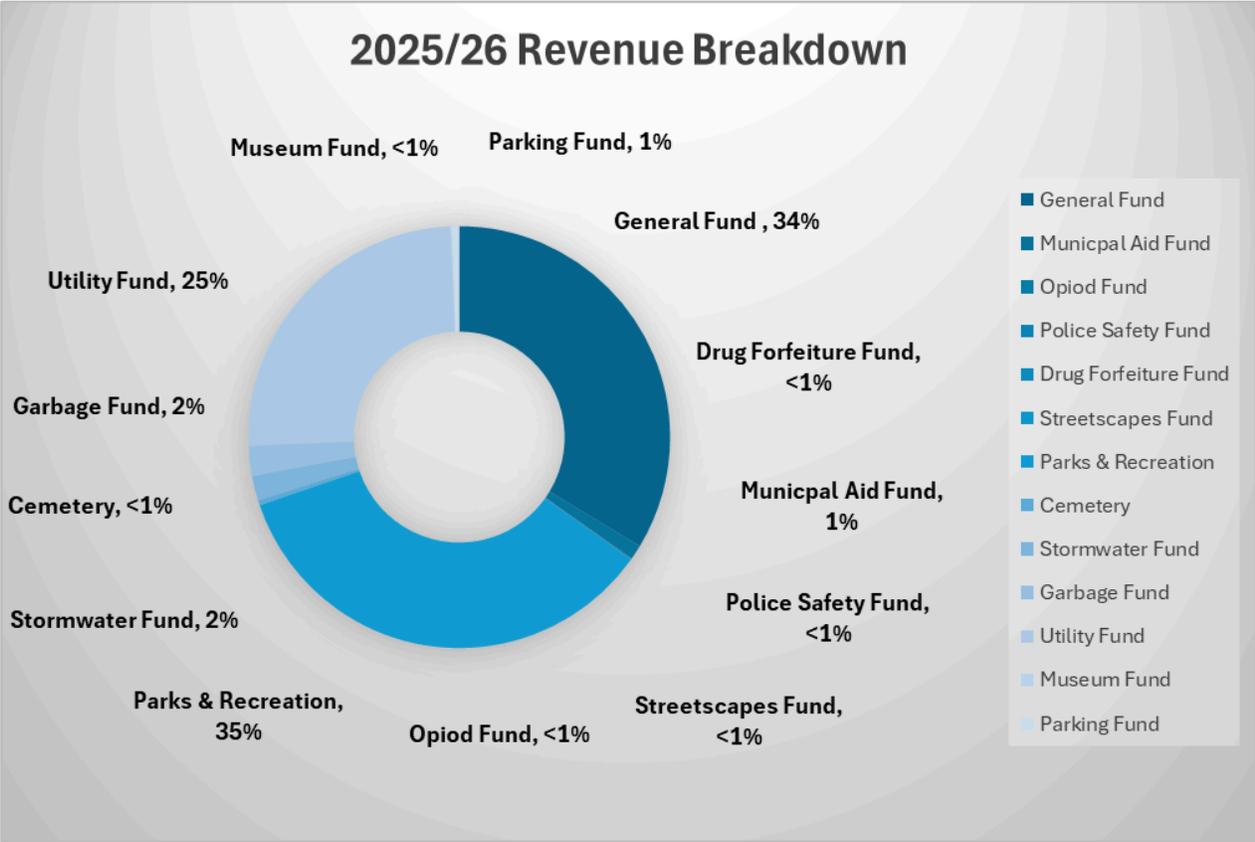
Sponsorship revenue reflects contributions from local businesses, organizations, and community partners that support Parks and Recreation programs, events, and facilities.

\$50,000 **\$15,000**
(42.86% Vs Prior Year)



Revenues Continued

The majority of the City’s Revenue under the 2025/26 proposed budget stem from the General Fund which accounted for 34% of all revenues and the Parks & Recreation Fund which accounted for 35%. Parks & Recreation revenues are not typically this high of a percentage, however due to a increase in investments into the fund parks & rec has seen a large increase to the addition of \$22,000,000 in revenue coming from bond and loan proceeds to fund various projects.

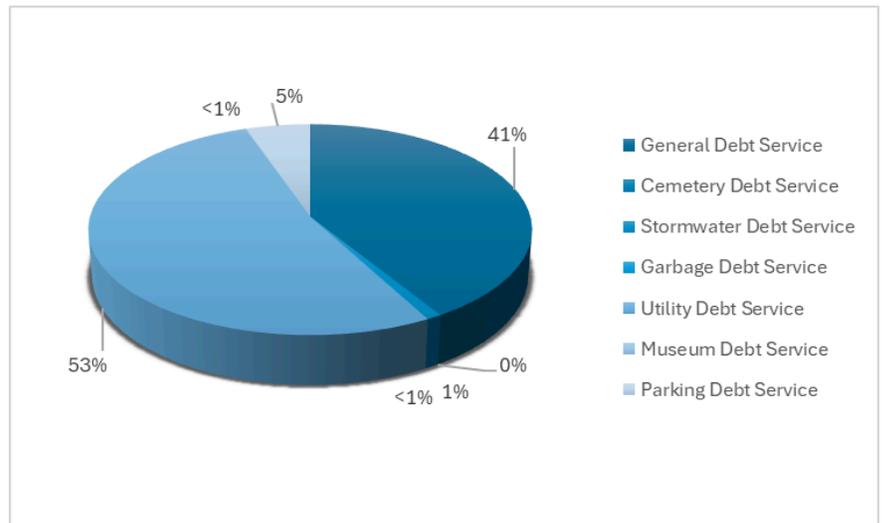


Debt Overview

Danville utilizes multiple debt service funds which are implemented within the majority of the City’s major funds. These debt service funds account for revenues and other financing resources that are related to expenditures for long term debt.

Debt Service Funds

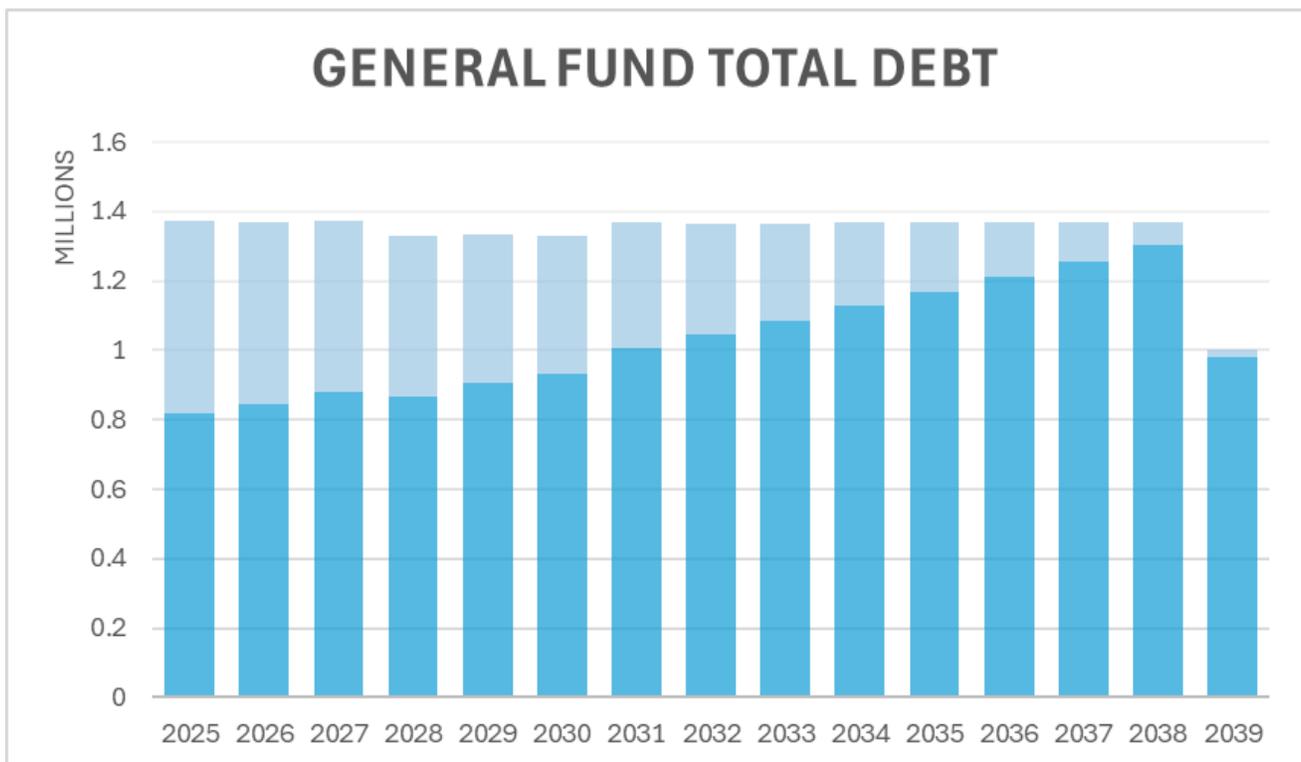
- General Debt Service
- Cemetery Debt Service
- Garbage Fund Debt Service
- Utility Fund Debt Service
- Museum Fund Debt Service
- Parking Fund Debt Service



Debt Service Funds	Amount of Debt
General Debt Service	\$2,122,853
Cemetery Debt Service	\$2,125
Stormwater Debt Service	\$49,720
Garbage Debt Service	\$0
Utility Debt Service	\$2,715,493
Museum Debt Service	\$2,783
Parking Debt Service	\$272,378

General Fund Debt

Total Outstanding Debt General Fund			
Series	Principal	Interest	Total
KLC Loan	\$3,013,159	\$1,009,612	\$4,022,771
2012A	\$1,580,000	\$357,881	\$1,937,881
2012B	\$1,210,000	\$273,319	\$1,483,319
2017A	\$881,237	\$189,425	\$1,070,662
2018	\$8,590,000	\$2,781,444	\$11,371,444
2020B	\$125,300	\$4,134	\$129,434



General Fund Bond Notes

General Fund			
\$4,500,000 KLC Loan - City Hall 2008 3.79%			
<i>Funding of City Hall municipal building</i>			
Fiscal Year	Principal	Interest	Total
2025	162,768	127,184	289,952
2026	169,569	120,272	289,841
2027	176,879	112,839	289,718
2028	184,314	105,281	289,595
2029	192,582	96,875	289,458
2030	200,716	88,608	289,324
2031	209,366	79,814	289,180
2032	218,261	70,772	289,032
2033	227,874	60,999	288,873
2034	237,586	51,126	288,712
2035	247,819	40,723	288,542
2036	258,443	29,924	288,366
2037	269,647	18,533	288,180
2038	257,335	6,662	263,997
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 3,013,159	\$ 1,009,612	\$ 4,022,771

General Fund			
\$2,520,000 General Obligation Bond 2012A 1.00 - 3.250%			
<i>Refunding of 2008 KLC Lease Obligation, the proceeds of which were used to finance the costs of the acquisition, construction, installation, and equipping of new municipal building</i>			
Fiscal Year	Principal	Interest	Total
2025	95,000	42,813	137,813
2026	100,000	40,863	140,863
2027	100,000	38,863	138,863
2028	100,000	36,863	136,863
2029	105,000	34,681	139,681
2030	105,000	32,319	137,319
2031	110,000	29,488	139,488
2032	110,000	26,188	136,188
2033	115,000	22,669	137,669
2034	120,000	18,850	138,850
2035	125,000	14,869	139,869
2036	130,000	10,725	140,725
2037	130,000	6,500	136,500
2038	135,000	2,194	137,194
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 1,580,000	\$ 357,881	\$ 1,937,881

General Fund Bond Notes

General Fund			
\$1,920,000 General Obligation Bond 2012B 1.00 - 3.250%			
<i>Refunding of 2008 KLC Lease Obligation, the proceeds of which were utilized to finance the acquisition and renovation of the City's public works facility and miscellaneous additional capital projects</i>			
Fiscal Year	Principal	Interest	Total
2025	75,000	32,738	107,738
2026	75,000	31,238	106,238
2027	75,000	29,738	104,738
2028	80,000	28,188	108,188
2029	80,000	26,488	106,488
2030	80,000	24,688	104,688
2031	85,000	22,513	107,513
2032	85,000	19,963	104,963
2033	90,000	17,225	107,225
2034	90,000	14,300	104,300
2035	95,000	11,294	106,294
2036	95,000	8,206	103,206
2037	100,000	5,038	105,038
2038	105,000	1,706	106,706
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 1,210,000	\$ 273,319	\$ 1,483,319

General Fund			
\$1,375,000 General Obligation Bond 2017A 2.25 - 5.00%			
<i>Funding of the Energy Efficiency Project - improvements/upgrades to City Hall/Police Department, Community Arts Building, 911 Center, Fire Station 2, Millennium Park, and Parking Garage - bond is allocated to General Fund, Museum Fund, and Parking Fund</i>			
Fiscal Year	Principal	Interest	Total
2025	52,793	28,691	81,484
2026	56,854	25,950	82,804
2027	56,854	23,107	79,961
2028	60,915	20,163	81,078
2029	64,976	17,909	82,885
2030	64,976	16,366	81,342
2031	64,976	14,660	79,636
2032	73,098	12,670	85,768
2033	73,098	10,477	83,575
2034	73,098	8,284	81,382
2035	73,098	6,092	79,190
2036	81,220	3,777	84,997
2037	85,281	1,279	86,560
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 881,237	\$ 189,425	\$ 1,070,662

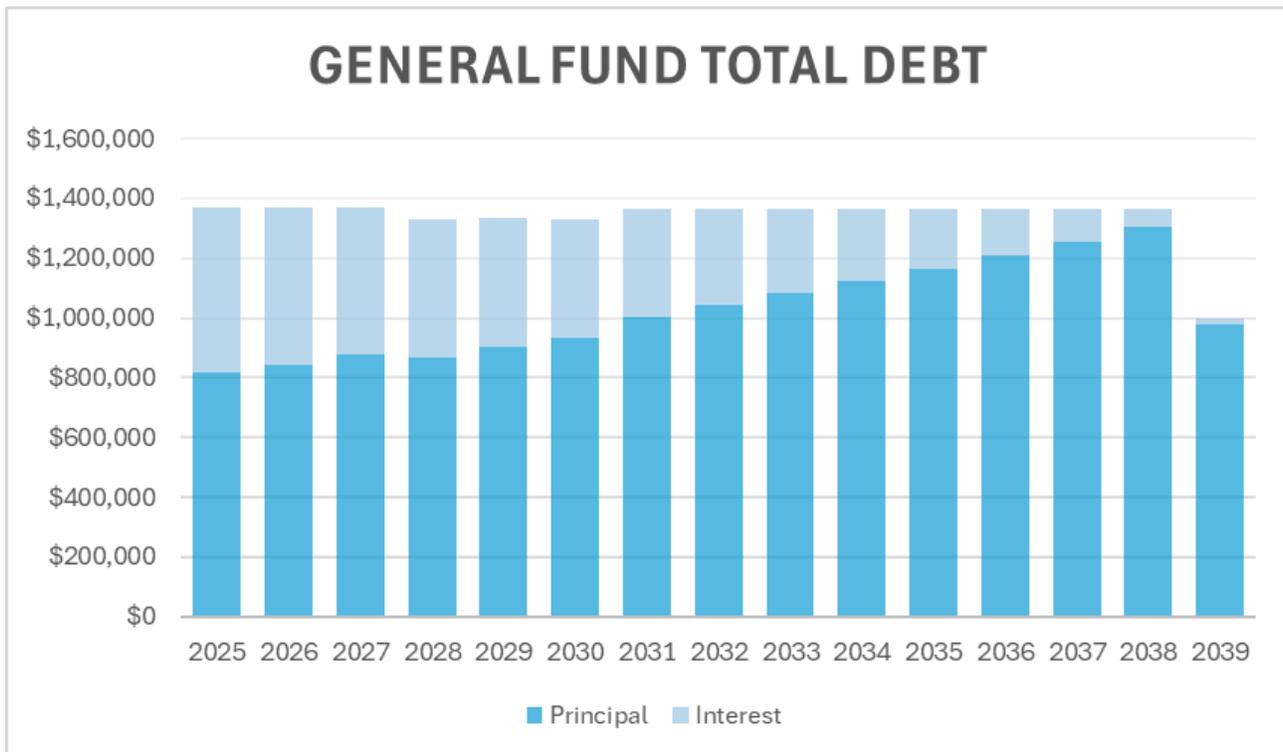
General Fund Bond Notes

General Fund			
\$9,900,000			
General Obligation Bond			
2018			
3.60 - 4.00%			
<i>Funding of construction of the new Main Street Fire station and fire truck</i>			
Fiscal Year	Principal	Interest	Total
2025	390,000	321,486	711,486
2026	400,000	305,686	705,686
2027	425,000	289,186	714,186
2028	440,000	271,886	711,886
2029	460,000	253,886	713,886
2030	480,000	235,086	715,086
2031	535,000	214,786	749,786
2032	555,000	192,986	747,986
2033	575,000	170,386	745,386
2034	605,000	147,996	752,996
2035	625,000	125,856	750,856
2036	645,000	102,916	747,916
2037	670,000	79,081	749,081
2038	805,000	51,844	856,844
2039	980,000	18,375	998,375
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 8,590,000	\$ 2,781,444	\$ 11,371,444

General Fund			
\$285,400			
General Obligation Bond			
2020B			
1.641%			
<i>Refunding of the General Obligation Lease (2010) with Kentucky Bond Corporation which financed acquisition of a fire truck</i>			
Fiscal Year	Principal	Interest	Total
2025	41,100	2,056	43,156
2026	41,800	1,382	43,182
2027	42,400	696	43,096
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
2035	-	-	-
2036	-	-	-
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 125,300	\$ 4,134	\$ 129,434

Parking Fund Debt

Total Outstanding Debt General Fund			
Series	Principal	Interest	Total
2014C	\$805,000	\$219,466	\$1,024,466
2017A	\$174,143	\$37,433	\$211,576
2017B	\$1,950,000	\$370,724	\$2,320,724



Individual Stormwater/Museum Fund Bond Notes

Parking Fund			
\$1,250,000 General Obligation Bond 2014C 2.50-3.875%			
<i>Refunding of General Obligation Bond 2006B, originally issued to finance the parking garage, due to advantageous market conditions</i>			
Fiscal Year	Principal	Interest	Total
2025	50,000	29,881	79,881
2026	50,000	28,288	78,288
2027	50,000	26,350	76,350
2028	55,000	24,316	79,316
2029	55,000	22,184	77,184
2030	60,000	19,956	79,956
2031	65,000	17,534	82,534
2032	60,000	15,113	75,113
2033	65,000	12,691	77,691
2034	70,000	10,075	80,075
2035	75,000	7,266	82,266
2036	75,000	4,359	79,359
2037	75,000	1,453	76,453
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 805,000	\$ 219,466	\$ 1,024,466

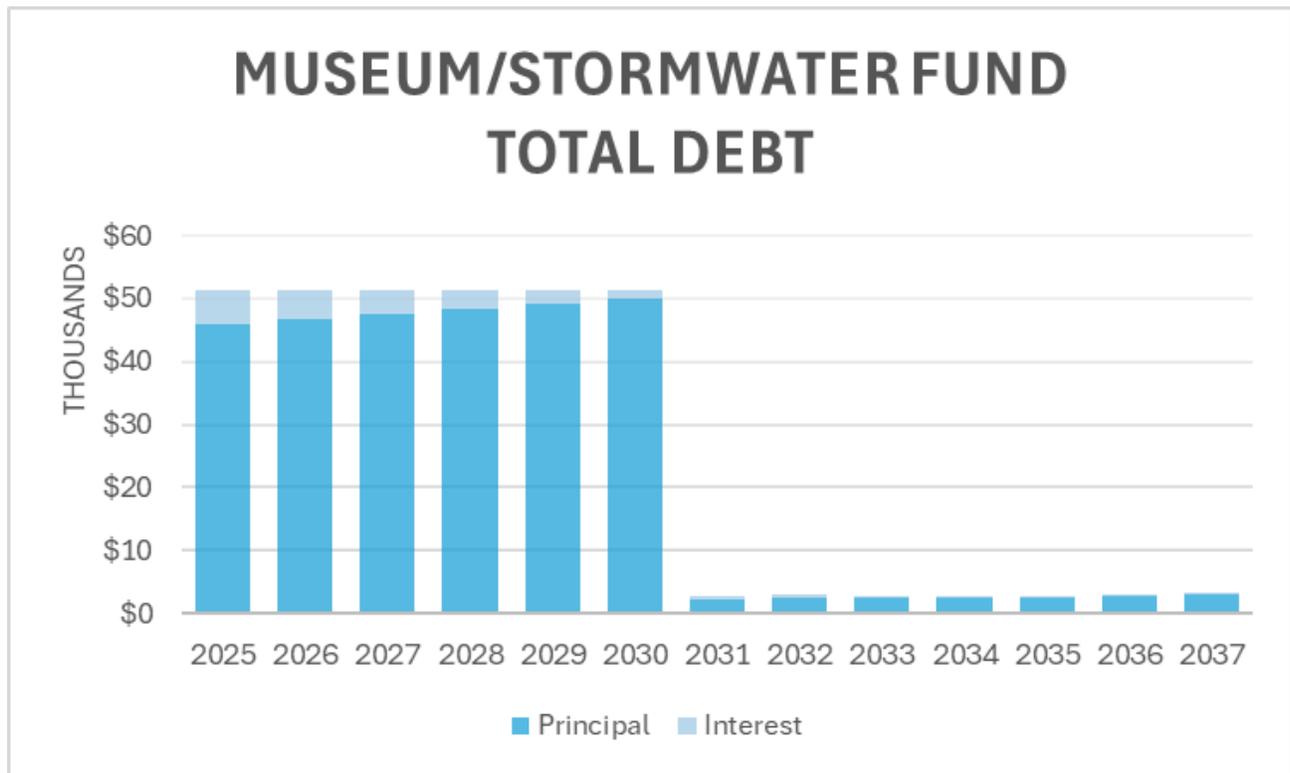
Parking Fund			
\$1,375,000 General Obligation Bond 2017A 2.25 - 5.00%			
<i>Funding of the Energy Efficiency Project - improvements/upgrades to City Hall/Police Department, Community Arts Building, 911 Center, Fire Station 2, Millennium Park, and Parking Garage - bond is allocated to General Fund, Museum Fund, and Parking Fund</i>			
Fiscal Year	Principal	Interest	Total
2025	10,433	5,670	16,102
2026	11,235	5,128	16,363
2027	11,235	4,566	15,801
2028	12,038	3,984	16,022
2029	12,840	3,539	16,379
2030	12,840	3,234	16,074
2031	12,840	2,897	15,737
2032	14,445	2,504	16,949
2033	14,445	2,070	16,515
2034	14,445	1,637	16,082
2035	14,445	1,204	15,649
2036	16,050	746	16,796
2037	16,853	253	17,105
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 174,143	\$ 37,433	\$ 211,575

Individual Stormwater/Museum Fund Bond Notes

Parking Fund			
\$2,805,000			
General Obligation Bond			
2017B			
2.00-3.00%			
<i>Refunding of General Obligation Bond 2006A, originally issued to finance the parking garage, due to more advantageous market conditions</i>			
Fiscal Year	Principal	Interest	Total
2025	125,000	50,915	175,915
2026	130,000	47,728	177,728
2027	135,000	44,415	179,415
2028	140,000	40,803	180,803
2029	145,000	36,884	181,884
2030	145,000	33,078	178,078
2031	145,000	29,453	174,453
2032	155,000	25,625	180,625
2033	160,000	21,530	181,530
2034	160,000	17,210	177,210
2035	165,000	12,660	177,660
2036	170,000	7,800	177,800
2037	175,000	2,625	177,625
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 1,950,000	\$ 370,724	\$ 2,320,724

Stormwater/Museum Fund Debt

Total Outstanding Debt Museum/Stormwater Fund			
Series	Principal	Interest	Total
2020B	\$275,800	\$16,059	\$291,859
2017A	\$29,621	\$6,367	\$35,988



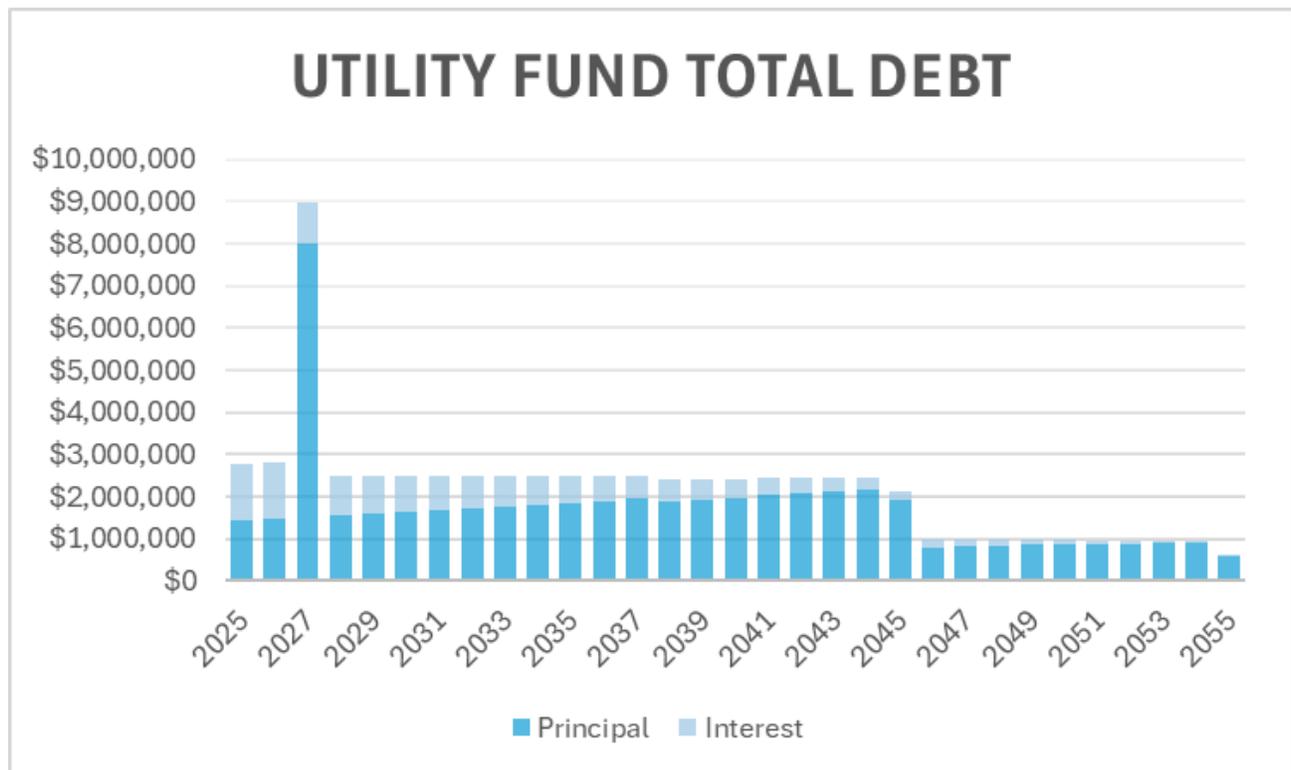
Individual Stormwater/Museum Fund Bond Notes

Stormwater Fund			
\$285,400			
General Obligation Bond			
2020B			
1.641%			
<i>Refunding of the General Obligation Lease (2010) with Kentucky Bond Corporation which financed capital improvements to storm sewer system</i>			
Fiscal Year	Principal	Interest	Total
2025	44,100	4,526	48,626
2026	44,800	3,802	48,602
2027	45,600	3,067	48,667
2028	46,300	2,319	48,619
2029	47,100	1,559	48,659
2030	47,900	786	48,686
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
2035	-	-	-
2036	-	-	-
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 275,800	\$ 16,059	\$ 291,859

Museum Fund			
\$1,375,000			
General Obligation Bond			
2017A			
2.25 - 5.00%			
<i>Funding of the Energy Efficiency Project - improvements/upgrades to City Hall/Police Department, Community Arts Building, 911 Center, Fire Station 2, Millennium Park, and Parking Garage - bond is allocated to General Fund, Museum Fund, and Parking Fund</i>			
Fiscal Year	Principal	Interest	Total
2025	1,775	964	2,739
2026	1,911	872	2,783
2027	1,911	777	2,688
2028	2,048	678	2,725
2029	2,184	602	2,786
2030	2,184	550	2,734
2031	2,184	493	2,677
2032	2,457	426	2,883
2033	2,457	352	2,809
2034	2,457	278	2,735
2035	2,457	205	2,662
2036	2,730	127	2,857
2037	2,867	43	2,909
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 29,621	\$ 6,367	\$ 35,988

Utility Fund Debt

Total Outstanding Debt Utility Fund			
Series	Principal	Interest	Total
2010	\$483,500	\$222,315	\$705,815
2014A	\$1,845,000	\$380,400	\$2,225,400
2015A	\$7,668,500	\$4,062,030	\$11,730,530
2015B	\$4,420,500	\$1,805,738	\$6,226,238
2017A	\$6,215,000	\$1,431,375	\$7,646,375
F13-011	\$9,432,982	\$1,523,608	\$10,956,590
2020A	\$11,415,000	\$4,054,069	\$15,469,069
F19-042	\$4,918,257	\$1,073,281	\$5,991,538
2023	\$6,500,000	\$597,774	\$7,097,774



Individual Utility Bond Notes

Utility Fund			
\$600,000 USDA Build America Bond 2010 3.00% <i>Funding a portion of various improvements to water and sanitary sewer system</i>			
Fiscal Year	Principal	Interest	Total
2025	12,000	14,505	26,505
2026	12,500	14,145	26,645
2027	13,000	13,770	26,770
2028	13,000	13,380	26,380
2029	13,500	12,990	26,490
2030	14,000	12,585	26,585
2031	14,500	12,165	26,665
2032	15,000	11,730	26,730
2033	15,500	11,280	26,780
2034	16,000	10,815	26,815
2035	16,500	10,335	26,835
2036	17,000	9,840	26,840
2037	18,000	9,330	27,330
2038	18,500	8,790	27,290
2039	19,000	8,235	27,235
2040	19,500	7,665	27,165
2041	20,500	7,080	27,580
2042	21,000	6,465	27,465
2043	21,500	5,835	27,335
2044	22,500	5,190	27,690
2045	23,000	4,515	27,515
2046	24,000	3,825	27,825
2047	25,000	3,105	28,105
2048	25,500	2,355	27,855
2049	26,500	1,590	28,090
2050	26,500	795	27,295
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 483,500	\$ 222,315	\$ 705,815

Utility Fund			
\$3,155,000 General Obligation Bond 2014A 3.00-3.75% <i>Funding improvements to the City's water and sewer system - Spears Creek Sewer Lagoon Project and the Horky's Field</i>			
Fiscal Year	Principal	Interest	Total
2025	160,000	63,625	223,625
2026	165,000	58,825	223,825
2027	170,000	53,875	223,875
2028	175,000	48,350	223,350
2029	180,000	42,663	222,663
2030	185,000	36,363	221,363
2031	190,000	29,888	219,888
2032	200,000	23,000	223,000
2033	205,000	15,750	220,750
2034	215,000	8,063	223,063
2035	-	-	-
2036	-	-	-
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 1,845,000	\$ 380,400	\$ 2,225,400

Individual Utility Bond Notes

Utility Fund			
\$8,600,000			
USDA Revenue Bond			
2015A			
2.88%			
<i>Funding repaid a bond anticipation note (interim financing) and construction of the water treatment plant</i>			
Fiscal Year	Principal	Interest	Total
2025	150,000	220,469	370,469
2026	155,000	216,157	371,157
2027	159,500	211,701	371,201
2028	164,500	207,115	371,615
2029	170,000	202,386	372,386
2030	175,000	197,498	372,498
2031	180,500	192,467	372,967
2032	186,500	187,278	373,778
2033	192,000	181,916	373,916
2034	198,000	176,396	374,396
2035	204,500	170,703	375,203
2036	210,500	164,824	375,324
2037	217,500	158,772	376,272
2038	224,000	152,519	376,519
2039	231,000	146,079	377,079
2040	238,500	139,438	377,938
2041	245,500	132,581	378,081
2042	253,500	125,523	379,023
2043	261,500	118,234	379,734
2044	269,500	110,716	380,216
2045	278,000	102,968	380,968
2046	286,500	94,976	381,476
2047	295,500	86,739	382,239
2048	305,000	78,243	383,243
2049	314,500	69,474	383,974
2050	324,000	60,433	384,433
2051	334,500	51,118	385,618
2052	344,500	41,501	386,001
2053	355,500	31,596	387,096
2054	366,500	21,376	387,876
2055	377,000	10,839	387,839
	\$ 7,668,500	\$ 4,062,030	\$ 11,730,530

Utility Fund			
\$12,050,000			
General Obligation Bond			
2020A			
2.00-2.50%			
<i>Funding capital additions and improvements to the sewage treatment plant and increasing capacity of the sewer lines to the</i>			
Fiscal Year	Principal	Interest	Total
2025	195,000	283,469	478,469
2026	205,000	273,719	478,719
2027	220,000	263,469	483,469
2028	225,000	252,469	477,469
2029	230,000	245,719	475,719
2030	235,000	241,119	476,119
2031	245,000	236,419	481,419
2032	250,000	231,519	481,519
2033	255,000	226,519	481,519
2034	260,000	221,419	481,419
2035	265,000	216,219	481,219
2036	235,000	210,588	445,588
2037	245,000	205,594	450,594
2038	950,000	200,081	1,150,081
2039	970,000	178,706	1,148,706
2040	990,000	156,881	1,146,881
2041	1,040,000	133,369	1,173,369
2042	1,065,000	108,669	1,173,669
2043	1,085,000	83,375	1,168,375
2044	1,110,000	56,250	1,166,250
2045	1,140,000	28,500	1,168,500
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 11,415,000	\$ 4,054,069	\$ 15,469,069

Individual Utility Bond Notes

Utility Fund			
\$6,500,000			
General Obligation Bond			
2023			
4.75%			
<i>Tax exempt bond funding three major utility projects - Perryville Road Phase #3, Wastewater Treatment Plant Phase #1 and</i>			
Fiscal Year	Principal	Interest	Total
2024	-	289,024	289,024
2025	-	308,750	308,750
2026	6,500,000	-	6,500,000
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
2035	-	-	-
2036	-	-	-
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 6,500,000	\$ 597,774	\$ 7,097,774

Utility Fund			
\$5,000,000			
USDA Revenue Bond			
2015B			
2.25%			
<i>Funding repaid a bond anticipation note (interim financing) and construction of the water treatment plant</i>			
Fiscal Year	Principal	Interest	Total
2025	92,000	99,461	191,461
2026	94,500	97,391	191,891
2027	97,500	95,265	192,765
2028	100,000	93,071	193,071
2029	102,500	90,821	193,321
2030	105,500	88,515	194,015
2031	108,500	86,141	194,641
2032	111,500	83,700	195,200
2033	114,500	81,191	195,691
2034	117,500	78,615	196,115
2035	121,000	75,971	196,971
2036	124,000	73,249	197,249
2037	127,500	70,459	197,959
2038	131,000	67,590	198,590
2039	134,500	64,643	199,143
2040	138,500	61,616	200,116
2041	142,000	58,500	200,500
2042	146,000	55,305	201,305
2043	150,000	52,020	202,020
2044	154,500	48,645	203,145
2045	158,500	45,169	203,669
2046	163,000	41,603	204,603
2047	167,500	37,935	205,435
2048	172,000	34,166	206,166
2049	176,500	30,296	206,796
2050	181,500	26,325	207,825
2051	186,500	22,241	208,741
2052	191,500	18,045	209,545
2053	197,000	13,736	210,736
2054	202,500	9,304	211,804
2055	211,000	4,748	215,748
	\$ 4,420,500	\$ 1,805,738	\$ 6,226,238

Individual Utility Bond Notes

Utility Fund			
\$7,160,000			
General Obligation Bond			
2017A			
2.25 - 5.00%			
<i>Funding of upgrades to water line for Corporate Drive Industrial Area and industries located within the vicinity of KY</i>			
Fiscal Year	Principal	Interest	Total
2025	330,000	200,500	530,500
2026	345,000	183,625	528,625
2027	360,000	166,000	526,000
2028	385,000	147,375	532,375
2029	400,000	133,250	533,250
2030	410,000	123,625	533,625
2031	420,000	112,725	532,725
2032	430,000	100,500	530,500
2033	445,000	87,375	532,375
2034	460,000	73,800	533,800
2035	700,000	56,400	756,400
2036	755,000	34,575	789,575
2037	775,000	11,625	786,625
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 6,215,000	\$ 1,431,375	\$ 7,646,375

Utility Fund			
\$12,067,849			
Kentucky Infrastructure Authority Loan			
F13-011			
1.75%			
<i>Revolving loan fund to improve public service facilities, specifically the Water Treatment Plant and Raw Water intake project</i>			
Fiscal Year	Principal	Interest	Total
2025	276,333	94,330	370,663
2026	278,751	91,566	370,317
2027	281,190	88,779	369,969
2028	283,650	85,967	369,617
2029	286,132	83,131	369,263
2030	288,636	80,269	368,905
2031	291,161	77,383	368,544
2032	293,709	74,471	368,180
2033	296,279	71,534	367,813
2034	298,871	68,571	367,443
2035	301,486	65,583	367,069
2036	304,124	62,568	366,692
2037	306,786	59,527	366,312
2038	309,470	56,459	365,929
2039	312,178	53,364	365,542
2040	314,909	50,242	365,152
2041	317,665	47,093	364,758
2042	320,444	43,917	364,361
2043	323,248	40,712	363,960
2044	326,077	37,480	363,556
2045	328,930	34,219	363,149
2046	331,808	30,930	362,737
2047	334,711	27,611	362,323
2048	337,640	24,264	361,904
2049	340,594	20,888	361,482
2050	343,575	17,482	361,057
2051	346,581	14,046	360,627
2052	349,613	10,580	360,194
2053	352,673	7,084	359,757
2054	355,758	3,558	359,316
2055	-	-	-
	\$ 9,432,982	\$ 1,523,608	\$ 10,956,590

Individual Utility Bond Notes

Utility Fund			
\$4,918,257			
Kentucky Infrastructure Authority Loan			
F19-042			
2.00%			
<i>Revolving loan fund to replace the Perryville Road standpipe with an elevated tank and construct a pump station on</i>			
Fiscal Year	Principal	Interest	Total
2025	202,218	97,359	299,577
2026	206,282	93,295	299,577
2027	210,429	89,148	299,577
2028	214,658	84,919	299,577
2029	218,973	80,604	299,577
2030	223,374	76,203	299,577
2031	227,864	71,713	299,577
2032	232,444	67,133	299,577
2033	237,116	62,461	299,577
2034	241,882	57,695	299,577
2035	246,744	52,833	299,577
2036	251,704	47,873	299,577
2037	256,763	42,814	299,577
2038	261,924	37,653	299,577
2039	267,189	32,388	299,577
2040	272,559	27,018	299,577
2041	278,038	21,539	299,577
2042	283,626	15,951	299,577
2043	289,327	10,250	299,577
2044	295,142	4,435	299,577
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
	\$ 4,918,257	\$ 1,073,281	\$ 5,991,538

Capital Improvement Plan

Danville's capital improvement plan is organized into 11 departments - Sewer, Water, Communications, Fire, Legislative, Police, Public Services, Museum, Parking, Parks & Rec and Stormwater. While there are other departments the following all feature an approved capital project for the 2026 fiscal year.

Below is a list of the various funding sources for the capital projects

- General Fund - Receives revenue from taxes, fees, service revenues, intergovernmental revenues and other sources.
- Utility Fund - Generates money from operating fees for both Sewer and Water.
- Bond Issuance - Debt that is utilized to construct a project.
- Streetscapes Fund - Money that is transferred from the major streetscapes fund for use to help complete a given project
- Storm Water Fund - Money that is pulled from the major Stormwater fund in order to fund a project.
- Grant - Moneys awarded by the state or federal government that is intended for a specific purpose.
- Boyle County ARPA - American rescue plan act funds that are dedicated for purpose of supporting the county's response to the COVID-19 health pandemic.
- City ARPA - American rescue plan act funds given to the city for the purpose of responding to the COVID-19 health pandemic.
- Parking Fund - Generates money from operating fees, penalties and interfund transfers.

Sewer Utility C.I.P

Balls Branch Sewer North Ph 1 & 2		
Description		
<p>Installation of approx. 3,000 LF of new 15-inch sanitary sewer gravity lines from the existing Balls Branch Tributary South of Gose Pike, North to property of Bypass Center Development. Provide adherence to cleaner surface and groundwater supply with replacement of existing septic sewer connections. Costs will be recovered over time via future sewer taps from development.</p>		
Funding Source	Costs	Priority
Bond	\$750,000	High
Strategic Focus Economic Development		

Junction City and Perryville Sewer System Improvements		
Description		
<p>Collection of wastewater improvements for customers in Junction City and Perryville to rehabilitate existing infrastructure, provide additional capacity needs, and meet regulatory requirements. Includes five existing pump stations and the Perryville Wastewater Plant</p>		
Funding Source	Costs	Priority
Boyle County ARPA	\$933,333	High
Strategic Focus Infrastructure		

Sewer Utility C.I.P

Clark's Run Trunk Line Sewer Improvements Ph2		
Description		
<p>Installation of approx. 9,200 LF of large diameter trunk sewer lines along Clark's Run in continuance of completed Ph 1 work. Possible rehabilitation of Woods Drive Lagoon. Meet sewer capacity needs, attract and retain industry, replace aging sewer lines.</p>		
Funding Source	Costs	Priority
Loan & Grant	\$2,538,732	High
Strategic Focus Economic Development		

Clark's Run Generator		
Description		
<p>None at this time</p>		
Funding Source	Costs	Priority
Utility Fund	\$100,000	High
Strategic Focus None Given		

Sewer Utility C.I.P

Design WWTP Phase 2		
Description		
Renovations to the Citys Wastewater Treatment Plant which includes demolition to old control center, additional pits and filtration units to increase the Citys capacity for wastewater.		
Funding Source	Costs	Priority
Utility Fund	\$600,000	High
Strategic Focus None Given		

Sludge WWTP		
Description		
Improvements to the Wastewater Treatments Plants sludge pits and units increasing efficiency and capacity for the city.		
Funding Source	Costs	Priority
Utility Fund	\$250,000	High
Strategic Focus None Given		

Total Sewer

\$5,172,065

Water Utility C.I.P

Water Meter Replacement		
Description		
<p>This project will include the replacement of aging and technologically obsolete water meters throughout the City of Danville System. More than 1,900 existing water meters would be replaced with digital water meters to provide enhanced data acquisition, usage monitoring, and better conservation benefits to the customer.</p>		
Funding Source	Costs	Priority
City ARPA	\$200,000	High
Strategic Focus Infrastructure		

Danville LCRR Inventory & Assessment		
Description		
<p>Inventory and removal/replacement of existing customer lead service lines. Adherence to new Clean Water Act Requirements, EPA, DOW. Early attention to disadvantaged communities and schools in City and Boyle County.</p>		
Funding Source	Costs	Priority
Loan	\$71,333	High
Strategic Focus Infrastructure		

Water Utility C.I.P

Danville 2168 Bypass Water Extension		
Description		
<p>Installation of approximately 16,500 LF of new 12-inch watermain along the Hwy 2168 corridor from KY 34 west to US Hwy 68. Improve water capacity, system redundancy, and future economic development potential.</p>		
Funding Source	Costs	Priority
Grant & Utility Fund	\$787,500	High
Strategic Focus Economic Development		

Aldridge Lane Tank Control Valve		
Description		
<p>Improvements to the Tank Control valve.</p>		
Funding Source	Costs	Priority
Utility Fund	\$75,000	High
Strategic Focus None Given		

Water Utility C.I.P

Cox Street Painting		
Description		
None at this time		
Funding Source	Costs	Priority
Utility Fund	\$200,000	High
Strategic Focus None Given		

Design KY 2168 WL		
Description		
None at this time		
Funding Source	Costs	Priority
Utility Fund	\$250,000	High
Strategic Focus None Given		

Water Utility C.I.P

Sludge East Main Pond		
Description		
None at this time		
Funding Source	Costs	Priority
Utility Fund	\$200,000	High
Strategic Focus None Given		

Total Water

\$1,783,833

Communications C.I.P

Call Taking Software		
Description		
Hardware Refresh for Call Taking Software for 911, texting, and administration phone lines Solacom upgrade		
Funding Source	Costs	Priority
General Fund	\$90,000	High
Strategic Focus Infrastructure		

Total Communications

\$90,000

Fire C.I.P

Firefighter Turnout Gear (5)		
Description		
<p>Replace 5 sets of gear for Firefighter safety and protection. Gear is required to be replaced at least every 10 years per NFPA guidelines.</p>		
Funding Source	Costs	Priority
General Fund	\$25,000	High
Strategic Focus Infrastructure		

Replace SCBA and Cylinders		
Description		
<p>Rotation to replace SCBA (Self-Contained Breathing Apparatus) for Firefighters. This device is worn to provide breathable air in environments with oxygen deficiency, smoke, or dangerous gases.</p>		
Funding Source	Costs	Priority
General Fund	\$30,000	High
Strategic Focus Infrastructure		

Fire C.I.P

Fix all issues with Eng 12 and Eng 18		
Description		
Fix all issues with back up engines . Engines 12,18 and 17		
Funding Source	Costs	Priority
General Fund	\$40,000	Moderate
Strategic Focus Infastructure		

Replace Bay doors Station 2		
Description		
Bay doors are in need of replacement safety issue.		
Funding Source	Costs	Priority
General Fund	\$35,000	High
Strategic Focus Infastructure		

Total Fire Department

\$130,000

Legislative C.I.P

City Hall Roof Repairs		
Description		
Patching of the flat roof at City Hall		
Funding Source	Costs	Priority
Utility Fund	\$30,000	High
Strategic Focus Infrastructure		

Total Legislative Department **\$30,000**

Police Department C.I.P

Mobile Data Computers		
Description		
Replacement of mobile data computers (MDCs), portable devices used by officers to access and manage data while on the move. These computers typically come equipped with features like GPS, wireless connectivity, and specialized software for tasks such as querying databases, writing reports, and accessing real-time information from dispatch centers. MDCs help officers stay informed and connected, enhancing their ability to respond to incidents efficiently and effectively.		
Funding Source	Costs	Priority
General Fund	\$20,000	High
Strategic Focus Infrastructure		

Video Cameras		
Description		
Routine replacement/upgrades of body cameras, in-vehicle cameras, and systems to record police interactions.		
Funding Source	Costs	Priority
General Fund	\$85,000	High
Strategic Focus Infrastructure		

Police Department C.I.P

Body Armor		
Description		
<p>Body armor is critical safety equipment that law enforcement and corrections officers need for personal protection. Routine replacement is necessary.</p>		
Funding Source	Costs	Priority
General Fund	\$40,000	High
Strategic Focus Infrastructure		

Taser/Body Cam Service Fees		
Description		
<p>Bundles and subscription fees for Watch Guard</p>		
Funding Source	Costs	Priority
General Fund	\$150,000	High
Strategic Focus Infrastructure		

Total Police

\$295,000

Public Services C.I.P

City Hall Utility Burial		
Description		
Burial of utilities in City Hall Parking Lot and new Art Center Building		
Funding Source	Costs	Priority
General Fund	\$20,000	High
Strategic Focus Infrastructure		

Traffic Calming Improvements		
Description		
Installation of speed humps, raised crosswalks and mini roundabouts		
Funding Source	Costs	Priority
General Fund	\$30,000	Moderate
Strategic Focus Infrastructure		

Public Services C.I.P

Sidewalk Repairs		
Description		
Repair of damaged sidewalks throughout the City.		
Funding Source	Costs	Priority
General Fund	\$50,000	Moderate
Strategic Focus Infrastructure		

Mechanic Area Enclosure		
Description		
Construction of walls inside Public Works Garage to enclose mechanic work area.		
Funding Source	Costs	Priority
General Fund	\$90,000	High
Strategic Focus Infrastructure		

Public Services C.I.P

Welcome Signs		
Description		
Replacement of deteriorated "Welcome to Danville" signs.		
Funding Source	Costs	Priority
General Fund	\$120,000	High
Strategic Focus Economic Development		

Baughman Avenue Sidewalk		
Description		
Construction of a new sidewalk along Baughman Avenue 80% funded by a KYTC Grant up to \$400,000.		
Funding Source	Costs	Priority
Grant & Municipal Aid	\$500,000	High
Strategic Focus Affordable Market Rate Housing		

Public Services C.I.P

Walnut Complete Street Design		
Description		
Redesign of Walnut Street to further accommodate pedestrians and cyclists.		
Funding Source	Costs	Priority
Streetscapes	\$25,000	Moderate
Strategic Focus Workforce Development		

Total Museum Department

\$835,000

Museum Department C.I.P

Roof Replacement for 401 W Main (Old Federal Building)		
Description		
Construction of a new roof for the old federal building.		
Funding Source	Costs	Priority
General Fund	\$150,000	High
Strategic Focus Infrastructure		

Total Museum Department

\$150,000

Parking Department C.I.P

Parking Garage Concrete Repairs		
Description		
Repair of concrete along stairwells		
Funding Source	Costs	Priority
Parking Fund	\$25,000	High
Strategic Focus Infrastructure		

Total Parking Department

\$25,000

Parks & Rec Department C.I.P

Jennie Rogers Roof Repair		
Description		
Replacement of the classroom roofs at Jennie Rogers Community Center		
Funding Source	Costs	Priority
Bond Issuances	\$60,000	Moderate
Strategic Focus Parks & Recreation		

Millennium Park Skatepark Improvements		
Description		
Improvement and expansion to the existing Millenium Park skatepark. (City Portion: \$150,000)		
Funding Source	Costs	Priority
Bond Issuances	\$300,000	Moderate
Strategic Focus Parks & Recreation		

Parks & Rec Department C.I.P

Indoor Rec/Aquatics		
Description		
Construction of a new indoor recreation center and aquatics including pickleball		
Funding Source	Costs	Priority
Bond Issuances	\$22,000,000	High
Strategic Focus Parks & Recreation		

Alum Springs Mountain Bike Park		
Description		
Construction of a mountain bike trail and trailhead. (City Portion: \$125,000)		
Funding Source	Costs	Priority
Bond Issuance/County	\$250,000	Moderate
Strategic Focus Parks & Recreation		

Parks & Rec Department C.I.P

Utility Vehicle		
Description		
New utility vehicle including snow removal equipment (City Portion: \$7,500)		
Funding Source	Costs	Priority
General Fund/County	\$15,000	High
Strategic Focus Parks & Recreation		

Millennium Park Central Playground		
Description		
Replacement of the aging central playground at Millennium Park (City Portion: \$50,000)		
Funding Source	Costs	Priority
General Fund/County	\$100,000	Moderate
Strategic Focus Parks & Recreation		

Parks & Rec Department C.I.P

Millennium Park Furnishings		
Description		
Replacement of deteriorated furnishings at Millennium Park including receptacles, benches, and water fountains. (City Portion: \$25,000)		
Funding Source	Costs	Priority
General Fund/County	\$50,000	Low
Strategic Focus Parks & Recreation		

Millennium Park Ballfield Improvements		
Description		
Improvements to all infields at Millennium Park (City Portion: \$75,000)		
Funding Source	Costs	Priority
General Fund/County	\$150,000	High
Strategic Focus Parks & Recreation		

Parks & Rec Department C.I.P

Butler Drive Park Playground		
Description		
Installation of a new playground at Butler Drive Park with an LWCF grant (City Portion: \$80,000)		
Funding Source	Costs	Priority
General Fund/Grant	\$160,000	High
Strategic Focus Parks & Recreation		

Total Parks & Rec

\$23,085,000

Storm Water Department C.I.P

Sub-Basin F Capital Projects		
Description		
Implementation of Capital Projects developed during the Sub-Basin F evaluation.		
Funding Source	Costs	Priority
Bond Issuance	\$600,000	High
Strategic Focus Infrastructure		

Dillehay Culvert Replacement		
Description		
Replacement of undersized and damaged culvert		
Funding Source	Costs	Priority
Storm Water Fund	\$50,000	Moderate
Strategic Focus Infrastructure		

Stormwater Department C.I.P

East Main Ditch Improvements		
Description		
Improvements to the ditch along the north side of East Main between Windsor and Williams		
Funding Source	Costs	Priority
Storm Water Fund	\$50,000	Low
Strategic Focus Infrastructure		

South Second Ditch Improvements		
Description		
Improvements to the ditch along the west side of South Second between Jacobs and Fackler		
Funding Source	Costs	Priority
Storm Water Fund	\$50,000	Moderate
Strategic Focus Infrastructure		

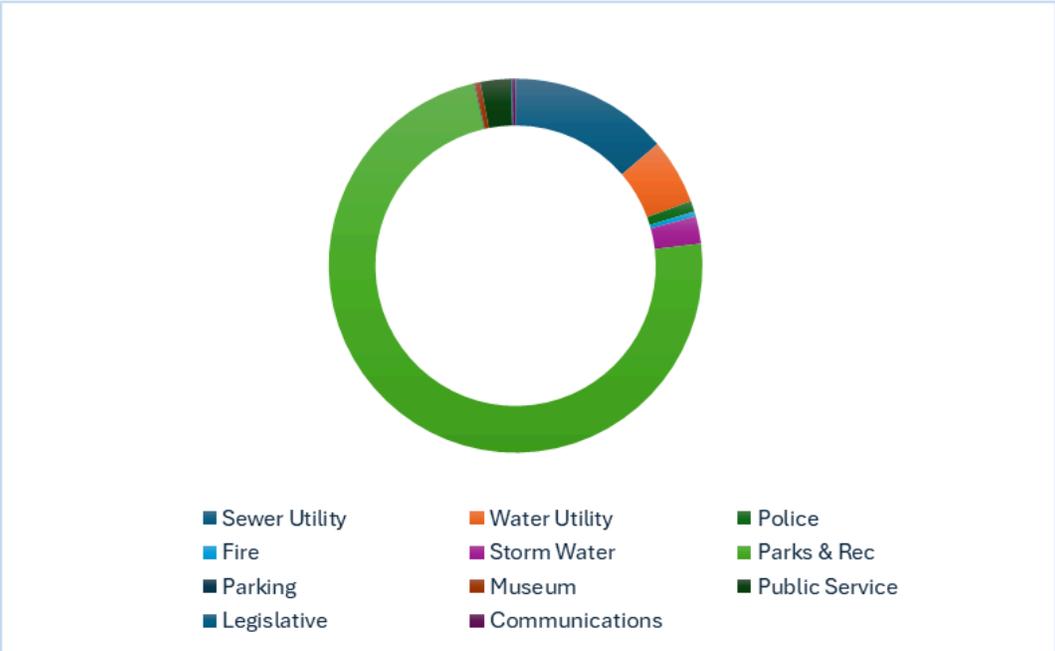
Total Storm Water

\$750,000

Total Approved Projects 2026

\$32,345,898

45 Capital Projects



Sewer - \$5,172,065

Water - \$1,783,833

Communications - \$90,000

Fire - \$130,000

Legislative - \$30,000

Police - \$295,000

Public Services - \$835,000

Museum - \$150,000

Parking - \$25,000

Parks & Rec - \$23,085,000

Storm Water - \$750,000

Governmental Funds | Fund Balance

Fund balance represents the residual amount remaining after subtracting liabilities from assets. The City of Danville strives to maintain a fund balance equal to at least 25% of total operating costs, debt service obligations, and non-departmental expenditures. This practice ensures the City’s financial resilience and supports long-term fiscal health.

Types of fund balance

Restricted - Contains funds legally constrained for specific uses by external sources like grants, legislation, or bond covenants.

Assigned - Reflects funds earmarked for specific uses by management’s intent, but without formal governing body action.

Unassigned - The remaining fund balance available for general use; found only in the general fund.

Committed - Includes funds designated for a particular purpose by formal action of the governing body (e.g. ordinance or resolution).

Non Spendable - Represents funds tied up in non-liquid assets, such as inventory or prepaid items, that cannot be spent.

Governmental Funds	Estimated Ending Fund Balance FY 2025	Budgeted Revenues FY 2026	Budgeted Expenditures FY 2026	Net Change FY 2026	Projected Ending Fund Balance FY 2026	% Change
General Fund	\$9,628,755	\$23,430,549	\$24,988,049	-\$1,557,500	\$8,071,256	-16.18%
Drug Forfeiture Fund	\$18,563	\$7,550	\$7,500	\$50	\$18,613	0.27%
Opioid Fund	\$127,766	\$55,051	\$145,816	-\$90,765	\$273,582	114.13%
Municipal Aid Fund	\$889,451	\$763,000	\$940,000	-\$177,000	\$712,451	-19.90%
Streetscapes Fund	\$456,838	\$1,000	\$25,000	-\$24,000	\$432,838	-5.25%
Parks & Recreation	\$291,599	\$24,473,466	\$24,393,466	\$80,000	\$371,599	27.43%

% Greater than 10% are highlighted and explained below.

General Fund: The city expects total general fund expenditures to exceed revenues for 2026 resulting in the decrease of the fund balance.

Opioid Fund: This fund does not have expenditures leading to the ability have large carry over fund balance.

Municipal Aid Fund: The significant decrease in the municipal aid fund balance is primarily due to increased spending on road maintenance across all three expenditure categories: Contractual, Other, and Capital.

Parks & Recreation: The City anticipates a substantial increase in interfund revenue compared to the prior year, accompanied by a reduction in overall expenditures.

Long Range Financial Plan

Long Range Structure

The general fund long range forecast is a projection based upon the average annual growth rate for the each revenue and expenditure source, based upon the previous budgets.

General Fund Long Range Forecast

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Property Taxes	\$2,525,000	\$2,629,283	\$2,737,872	\$2,850,946	\$2,968,690
Licenses & Fees	\$18,822,800	\$20,460,384	\$22,240,437	\$24,175,355	\$26,278,611
Penalties & Forfeits	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Service Revenue	\$870,199	\$928,503	\$990,712	\$1,057,090	\$1,127,915
Other Recurring Revenue	\$663,050	\$707,474	\$754,875	\$805,452	\$859,417
Intergovernmental Revenue	\$540,500	\$551,310	\$562,336	\$573,583	\$585,055
Loan/Bond Proceeds	-	-	-	-	-
Revenues	\$23,430,549	\$25,285,953	\$27,295,233	\$29,471,426	\$31,828,688
Legislative & Executive	\$1,869,197	\$2,053,313	\$2,255,564	\$2,477,737	\$2,721,794
Finance & Administration	\$1,164,900	\$1,241,784	\$1,323,742	\$1,411,109	\$1,504,242
Information Technology	\$670,298	\$734,714	\$805,320	\$882,711	\$967,540
Police Department	\$6,550,044	\$7,157,233	\$7,820,709	\$8,545,689	\$9,337,874
Fire & Emergency Services	\$5,069,876	\$5,434,400	\$5,825,133	\$6,243,960	\$6,692,901
Communications Services	\$1,595,290	\$1,748,917	\$1,917,337	\$2,101,977	\$2,304,397
Code Enforcement	\$122,594	\$84,761	\$58,604	\$40,519	\$28,015
Public Services	\$2,185,079	\$2,298,047	\$2,416,856	\$2,541,808	\$2,673,219
Community Agencies	\$134,100	\$149,039	\$165,642	\$184,094	\$204,602
Non Departmental	\$2,648,899	\$2,296,595	\$1,991,148	\$1,726,325	\$1,496,724
Debt Service	\$2,122,853	\$2,265,721	\$2,418,204	\$2,580,949	\$2,754,647
Capital	\$855,000	\$446,823	\$233,510	\$122,032	\$63,774
Expenditures	\$24,988,130	\$25,911,347	\$27,231,769	\$28,858,910	\$30,749,729

Note: Estimates through 2030 are projected. Monetary amounts are subject to different appropriation at the commissioners discretion.

Authorized Positions By Fund

Fund/Department	Fiscal Year		Fiscal Year		Fiscal Year	
	Full Time		Part Time		Seasonal	
	2025	2026	2025	2026	2025	2026
General Fund						
Legislative	9	9	5	5	0	0
Finance	5	5	0	0	0	0
IT	4	4	0	0	0	0
Police	41	41	7	9	0	0
Fire	32	35	0	0	0	0
Communications	15	15	2	1	0	0
Codes Enforcement	1	1	0	0	0	0
Public Works	8	8	0	0	0	0
Stormwater Fund						
Stormwater	5	5	0	0	0	0
Cemetery Fund						
Cemetery	2	2	0	0	0	0
Utility Fund						
Utility Administration	11	13	0	0	0	0
Water Treatment Plant	11	11	0	0	0	0
Water Distribution	9	9	0	0	0	0
Sewer Treatment	8	8	0	0	0	0
Sewer Rehab	6	7	0	0	0	0
Perryville	1	1	0	0	0	0
Parking Fund						
Parking	1	1	0	0	0	0
Parks & Recreation Fund						
Parks & Recreation	8	7	12	12	134	134

Authorized Positions By Department

Legislative	FY 2025	Fy 2026
City Manager	1	1
City Engineer	1	1
HR Director	1	1
City Clerk	1	1
Community Liasion	1	0
Community Development Director	0	1
HR Clerk	1	1
Administrative Assistant	1	0
Legislative Clerk	0	1
Engineering Clerk	1	1
Building Maintenance Worker	1	1

Finance	FY 2025	Fy 2026
Finance Director	1	1
Finance Officer	1	1
Accounts Payable	1	1
Finance Clerk	1	1
Collections Clerk	1	0
Collections Specialist	0	1

Information Technology	FY 2025	Fy 2026
IT Director	1	1
Network Administrator	1	1
IT Technician	2	2

Authorized Positions By Department

Police	FY 2025	Fy 2026
Police Chief	1	1
Deputy Police Chief	1	2
Police Captain	5	6
Police Detective	3	3
Police Sergeant	5	4
Police Officer	24	23
Executive Assistant	1	1
Records Clerk	1	1

Fire	FY 2025	Fy 2026
Fire Chief	1	1
Deputy Fire Chief	1	1
Fire Marshal	1	1
Battalion Chief - Training & Logistics	0	1
Battalion Chief	3	3
Fire Lieutenant	6	6
Firefighter	19	21
Executive Assistant	1	1

Communications	FY 2025	Fy 2026
Communications Director	1	1
Assistant Communication Director	1	0
Communications Supervisor	0	1
Senior Telecommunications Officer	3	3
Telecommunications Officer	10	10

Authorized Positions By Department

Codes & Enforcement	FY 2025	Fy 2026
Codes & Enforcement Officer	1	1

Public Works	FY 2025	Fy 2026
Assistant Public Works Director	1	1
Equipment Specialist	1	1
Construction Specialist	1	1
Equipment Operator	4	4
Executive Assistant	1	1
Mechanic	0	0

Stormwater	FY 2025	Fy 2026
Public Works Director	1	1
Stormwater Program Coordinator	1	1
Equipment Operator	3	3

Cemetery	FY 2025	Fy 2026
Cemetery Supervisor	1	1
Equipment Operator	1	1

Authorized Positions By Department

Utility Administration	FY 2025	Fy 2026
Utility Director	1	1
Water Utility Manager	0	1
Wastewater Utility Manager	0	1
Program Administrator	1	1
Utility Billing Manager	1	1
Special Projects Administrator	1	1
Utility Inspector	1	1
Utility Specialist	1	1
SCADA Network Administrator	1	1
Utility Billing Specialist	1	1
Electrician	1	1
Utility Clerk	2	2

Water Treatment Plant	FY 2025	Fy 2026
Water Treatment Superintendent	1	1
Assistant Water Superintendent	1	1
Water Treatment Operator	8	8
Water Treatment Maintenance Tech II	1	1

Water Distribution	FY 2025	Fy 2026
Water Distribution Superintendent	1	1
Assistant Water Distribution Superintendent	1	1
Water Distribution Operator	7	7

Authorized Positions By Department

Sewer Treatment Plant	FY 2025	Fy 2026
Sewer Treatment Superintendent	1	1
Assistant Sewer Treatment Superintendent	1	1
Sewer Treatment Operator	6	6

Sewer Rehab	FY 2025	Fy 2026
Sewer Rehab Superintendent	1	1
Assistant Sewer Rehab Superintendent	1	1
Sewer Rehab Operator	4	5

Perryville	FY 2025	Fy 2026
Water Distribution Operator	1	1

Parking	FY 2025	Fy 2026
Parking Enforcement Officer	1	1

Parks and Recreation	FY 2025	Fy 2026
Parks and Recreation Director	1	1
Athletic Supervisor	1	1
Community Center Coordinator	1	1
Recreation Supervisor	1	1
Office Clerk	1	0
Maintenance Supervisor	1	1
Assistant Maintenance Supervisor	1	1
Maintenance Worker	1	1

CITY OF DANVILLE

Authorized Positions effective 07/01/2025

The following are hereby adopted as class title and class grade; the number of authorized positions shall be determined during the budget process:

<u>Class Title</u>	<u>Grade</u>
<u>Administration</u>	
City Manager	NH-17
City Engineer	NH-16
HR Director	NH-15
City Clerk	NH-15
Community Development Director	NH-15
HR Clerk	NH-2
Engineering Clerk	NH-2
Legislative Clerk	NH-2
Building Maintenance Worker	NH-1
<u>Finance</u>	
Finance Director	NH-15
Finance Officer	NH-9
Accounts Payable	NH-4
Collections Specialist	NH-4
Finance Clerk	NH-2
<u>Codes & Financial Enforcement</u>	
Code Enforcement Officer	NH-5
Parking Enforcement Officer	NH-1
<u>Public Works</u>	
Public Works Director	NH-14
Assistant Public Works Director	NH-12
Executive Assistant	NH-11
Equipment Specialist	NH-10
Construction Specialist	NH-10
Mechanic	NH-8
Equipment Operator III	NH-6
Equipment Operator II	NH-4
Equipment Operator I	NH-3
Maintenance Worker	NH-1
<u>Cemetery</u>	
Cemetery Supervisor	NH-11
Equipment Operator III	NH-6
Equipment Operator II	NH-4
Equipment Operator I	NH-3
Maintenance Worker	NH-1

CITY OF DANVILLE

Authorized Positions effective 07/01/2025

The following are hereby adopted as class title and class grade; the number of authorized positions shall be determined during the budget process:

<u>Class Title</u>	<u>Grade</u>
<u>IT Department</u>	
Information Systems Director	NH-15
Network Administrator	NH-12
IT Technician	NH-7
<u>Stormwater Utilities</u>	
Stormwater Program Coordinator	NH-13
Equipment Operator III	NH-6
Equipment Operator II	NH-4
Equipment Operator I	NH-3
Maintenance Worker	NH-1
<u>Police Department</u>	
Police Chief	NF
Deputy Police Chief	NF
Police Captain	NF
Police Detective	NF
Police Sergeant	NF
Police Officer	NF
Police Officer (Recruit)	NF
Executive Assistant	NH-11
Records Clerk	NH-1
<u>Fire Department</u>	
Fire Chief	NF
Deputy Fire Chief	NF
Fire Marshal	NF
Battalion Chief – Training & Logistics	NF
Battalion Chief	NF
Fire Lieutenant	NF
Fire Fighter	NF
Fire Fighter-Recruit	NF
Executive Assistant	NH-11
<u>Communications</u>	
Communications Director	NF
Communications Supervisor	NF
Senior Telecommunications Officer	NF
Telecommunications Officer	NF

CITY OF DANVILLE

Authorized Positions effective 07/01/2025

The following are hereby adopted as class title and class grade; the number of authorized positions shall be determined during the budget process:

<u>Class Title</u>	<u>Grade</u>
<u>Parks and Recreation</u>	
Parks and Recreation Director	NF
Athletic Supervisor	NF
Recreation Supervisor	NF
Community Center Coordinator	NF
Office Clerk	NF
Maintenance Supervisor	NF
Assistant Maintenance Supervisor	NF
Maintenance Worker	NH-1
<u>Utilities Administration</u>	
Utility Director	U-10
Water Utility Manager	U-9
Wastewater Utility Manager	U-9
Program Administrator	U-8
Utility Billing Manager	U-7
Utility Specialist	U-6
SCADA Network Administrator	U-6
Special Projects Administrator	U-6
Utility Inspector	U-6
Electrician	U-5
Utility Billing Specialist	U-3
Utility Clerk	NH-2
Executive Assistant	NH-11
<u>Utilities – Wastewater Plant</u>	
Wastewater Treatment Superintendent	U-8
Assistant Wastewater Treatment Superintendent	U-7
Wastewater Plant Operator IV	U-5
Wastewater Plant Operator III	U-4
Wastewater Plant Operator II	U-3
Wastewater Plant Operator I	U-2
Wastewater Plant Operator - Trainee	U-1
Wastewater Plant Maintenance Technician II	U-4
Wastewater Plant Maintenance Technician I	U-2
<u>Utilities – Wastewater Rehab</u>	
Wastewater Treatment Superintendent (Rehab)	U-8

CITY OF DANVILLE

Authorized Positions effective 07/01/2025

The following are hereby adopted as class title and class grade; the number of authorized positions shall be determined during the budget process:

Assistant Wastewater Treatment Superintendent (Rehab)	U 7
Wastewater Plant Operator IV (Rehab)	U-5
Wastewater Plant Operator III (Rehab)	U-4

Class Title Grade

Wastewater Plant Operator II (Rehab)	U-3
Wastewater Plant Operator I (Rehab)	U-2
Wastewater Plant Operator - Trainee (Rehab)	U-1
Wastewater Plant Maintenance Technician II (Rehab)	U-4
Wastewater Plant Maintenance Technician I (Rehab)	U-2

Utilities – Water Treatment Plant

Water Treatment Superintendent	U-8
Assistant Water Treatment Superintendent	U-7
Water Plant Operator IV	U-5
Water Plant Operator III	U-4
Water Plant Operator II	U-3
Water Plant Operator I	U-2
Water Plant Operator - Trainee	U-1
Water Treatment Plant Maintenance Technician II	U-4
Water Treatment Plant Maintenance Technician I	U-2

Utilities – Water Distribution

Water Distribution Superintendent	U-8
Assistant Water Distribution Superintendent	U-7
Water Distribution Class IV	U-5
Water Distribution Class III	U-4
Water Distribution Class II	U-3
Water Distribution Class I	U-2
Water Distribution - Trainee	U-1
Water Distribution Maintenance Technician II	U-4
Water Distribution Maintenance Technician I	U-2

Utilities – Perryville

Water Distribution Class IV	U-5
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Pay Grade Classification Ranges

Non - Hazardous Pay Grade Classification Range			
Grade	Min	Mid	Max
NH - 1	\$34,561	\$39,226	\$43,892
NH - 2	\$35,855	\$41,539	\$47,222
NH - 3	\$37,753	\$44,358	\$50,964
NH - 4	\$39,367	\$47,932	\$52,986
NH - 5	\$40,750	\$47,932	\$55,114
NH - 6	\$43,482	\$50,947	\$58,412
NH - 7	\$11,580	\$52,270	\$59,959
NH - 8	\$46,365	\$53,726	\$61,086
NH - 9	\$47,695	\$55,814	\$63,933
NH - 10	\$49,254	\$57,708	\$66,162
NH - 11	\$51,128	\$60,004	\$68,879
NH - 12	\$52,526	\$63,642	\$74,758
NH - 13	\$54,292	\$67,529	\$80,766
NH - 14	\$60,321	\$74,035	\$87,749
NH - 15	\$75,734	\$92,904	\$110,074
NH - 16	\$83,028	\$106,417	\$129,806
NH - 17	\$108,643	\$135,804	\$162,965

Police Pay Grade Classification Range			
Grade	Min	Mid	Max
Police Officer Recruit	\$51,071	N/A	N/A
Police Officer	\$53,199	\$61,139	\$69,079
Police Sergeant	\$55,327	\$67,246	\$79,165
Police Detective	\$55,327	\$67,246	\$79,165
Police Captain	\$60,578	\$73,296	\$86,014
Deputy Police Chief	\$65,830	\$81,114	\$96,397
Police Chief	\$76,217	\$94,612	\$113,007

Pay Grade Classification Ranges

Fire Pay Grade Classification Range			
Grade	Min	Mid	Max
Firefighter Recruit	\$51,071	N/A	N/A
Firefighter	\$53,199	\$61,139	\$69,079
Fire Lieutenant	\$55,327	\$65,064	\$74,801
Battalion Chief	\$60,578	\$72,807	\$85,037
Battalion Chief - Training & Logistics	\$60,578	\$72,807	\$85,037
Fire Marshal	\$60,578	\$72,807	\$85,037
Deputy Fire Chief	\$64,470	\$79,370	\$94,269
Fire Chief	\$75,068	\$93,547	\$112,027

Communications Pay Grade Classification Range			
Grade	Min	Mid	Max
Telecommunications Officer	\$36,175	\$43,659	\$51,144
Senior Telecommunications Officer	\$40,270	\$47,539	\$54,807
Communications Supervisor	\$47,482	\$56,544	\$65,606
Communications Director	\$58,704	\$71,043	\$83,382

Parks & Recreation Classification Range			
Grade	Min	Mid	Max
Office Clerk	\$33,195	\$37,983	\$42,771
Assistant Maintenance Supervisor	\$39,892	\$46,893	\$53,894
Community Center Coordinator	\$39,892	\$46,893	\$53,894
Recreation Supervisor	\$40,431	\$50,383	\$60,335
Athletic Supervisor	\$40,321	\$50,383	\$60,335
Maintenance Supervisor	\$50,495	\$59,240	\$67,985
Parks & Recreation Director	\$60,321	\$74,035	\$87,749

Pay Grade Classification Ranges

Fire Pay Grade Classification Range			
Grade	Min	Mid	Max
Firefighter Recruit	\$51,071	N/A	N/A
Firefighter	\$53,199	\$61,139	\$69,079
Fire Lieutenant	\$55,327	\$65,064	\$74,801
Battalion Chief	\$60,578	\$72,807	\$85,037
Battalion Chief - Training & Logistics	\$60,578	\$72,807	\$85,037
Fire Marshal	\$60,578	\$72,807	\$85,037
Deputy Fire Chief	\$64,470	\$79,370	\$94,269
Fire Chief	\$75,068	\$93,547	\$112,027

Communications Pay Grade Classification Range			
Grade	Min	Mid	Max
Telecommunications Officer	\$36,175	\$43,659	\$51,144
Senior Telecommunications Officer	\$40,270	\$47,539	\$54,807
Communications Supervisor	\$47,482	\$56,544	\$65,606
Communications Director	\$58,704	\$71,043	\$83,382

Parks & Recreation Classification Range			
Grade	Min	Mid	Max
Office Clerk	\$33,195	\$37,983	\$42,771
Assistant Maintenance Supervisor	\$39,892	\$46,893	\$53,894
Community Center Coordinator	\$39,892	\$46,893	\$53,894
Recreation Supervisor	\$40,431	\$50,383	\$60,335
Athletic Supervisor	\$40,321	\$50,383	\$60,335
Maintenance Supervisor	\$50,495	\$59,240	\$67,985
Parks & Recreation Director	\$60,321	\$74,035	\$87,749

Pay Grade Classification Ranges

Municipal Utilities Pay Grade Classification Range			
Grade	Min	Mid	Max
U - 1	\$32,131	\$36,874	\$41,617
U - 2	\$33,515	\$39,380	\$45,245
U - 3	\$38,754	\$46,505	\$54,256
U - 4	\$42,346	\$50,964	\$59,583
U - 5	\$46,807	\$58,015	\$69,222
U - 6	\$51,269	\$62,657	\$74,045
U - 7	\$52,806	\$65,900	\$78,994
U - 8	\$57,996	\$71,735	\$85,473
U - 9	\$64,956	\$80,343	\$95,730
U - 10	\$83,028	\$106,417	\$129,806



2026 Approved Budget

2026 City Council
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Account Number	Account Description	
Fund: 10 - General Fund		
Revenues		
Division:	Non-Departmental	
<u>Property Tax</u>		
10-1110-4130	PILOT-Housing Authority	\$50,000.00
10-1110-4200	Cur Real/Personal	\$1,675,000.00
10-1110-4204	Cur Tangible	\$525,000.00
10-1110-4205	Motor Vehicle Tax	\$275,000.00
Account Classification Total: Property Tax		\$2,525,000.00
<u>Licenses & Fees</u>		
10-1115-4220	Occ License Fee	\$11,150,000.00
10-1115-4221	Min Payments	\$12,000.00
10-1115-4222	Net Profits	\$2,300,000.00
10-1115-4223	Penalties & Interest	\$10,000.00
10-1115-4224	Franch Fee, Bank	\$164,000.00
10-1115-4228	Franch Fee-Atmos	\$112,000.00
10-1115-4229	Franch Fee-Elec RECC	\$26,500.00
10-1115-4230	Franch Fee - Elec KU	\$965,000.00
10-1115-4231	Franch Fee, CATV	\$112,500.00
10-1115-4232	Insur Premium	\$3,000,000.00
10-1115-4240	Alcohol Sales Permit	\$70,000.00
10-1115-4241	Qtrly Alcohol Tax	\$900,000.00
10-1115-4261	Other License	\$800.00
Account Classification Total: Licenses & Fees		\$18,822,800.00
<u>Penalties & Forfeits</u>		
10-1120-4332	Arrest Fees	\$6,500.00
10-1120-4334	Other	\$2,500.00
Account Classification Total: Penalties & Forfeits		\$9,000.00
<u>Service Revenue</u>		
10-1130-4515	Comm. Tower Rental	-
10-1130-4520	Fire Protection	\$32,779.00
10-1130-4560	Com Contract, J.C.	\$7,000.00
10-1130-4561	Com Contract, Perry.	\$750.00
10-1130-4562	Com Contract, Boyle	\$350,000.00
10-1130-4563	Com Contract, Fire	\$500.00
10-1130-4564	Contract Boyle Parks	-
10-1130-4590	Rental	\$6,700.00
10-1130-4594	Cost Reduct. Prog. (St Water)	\$24,722.78
10-1130-4595	Cost Reduct. Prog.	\$447,747.66
Account Classification Total: Service Revenue		\$870,199.44



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<u>Other Recurring Revenue</u>		
10-1150-4600	Contributions	\$12,000.00
10-1150-4700	Municipal Aid	\$40,000.00
10-1150-4745	Insurance Proceeds	\$5,000.00
10-1150-4750	Sale of Property	\$6,000.00
10-1150-4760	Invest Interest	\$75,000.00
10-1150-4761	Change in Fair Value	-
10-1150-4780	E911	\$250,000.00
10-1150-4785	School Officer	\$225,000.00
10-1150-4799	Miscellaneous	\$50,000.00
10-1150-4860	Cash Over/Short	\$50.00
Account Classification Total: Service Revenue		\$663,050.00
<u>Intergovernmental Revenue</u>		
10-1160-4900	BASE Court	\$20,500.00
10-1160-4910	Police Incentive	\$240,000.00
10-1160-4920	Fire Incentive	\$180,000.00
10-1160-4944	Other	-
10-1160-4994	Other	\$100,000.00
10-1160-4998	CARES/ARPA	-
Account Classification Total: Intergovernmental Revenue		\$540,500.00
<u>Loan/Bond Proceeds</u>		
10-1190-4899	Bond/Loan Proceeds	-
Account Classification Total: Loan/Bond Proceeds		-
Total Revenues		\$23,430,549.44



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
Expenses		
Division:	Legislative & Executive	
	<u>Personnel</u>	
10-1310-5150	Regular Salaries	\$753,179.86
10-1310-5151	Overtime Salaries	\$5,500.00
10-1310-5152	Part-Time Salaries	\$51,746.00
10-1310-5953	FICA	\$60,286.93
10-1310-5954	Medical & Hospital	\$327,617.04
10-1310-5955	Dental	\$13,764.24
10-1310-5956	Life	\$7,657.46
10-1310-5959	Workers Compensation	\$1,994.01
10-1310-5968	Retirement CERS Non-HAZ	\$136,171.49
10-1310-5988	Pension Contribution	-
10-1310-5991	Sick Leave Buyback	\$5,000.00
Account Classification Total: Personnel		\$1,362,917.03
	<u>Contractual</u>	
10-1310-6110	Contract Labor	\$46,380.00
10-1310-6120	Advertising & Publicity	\$8,000.00
10-1310-6121	Promotional Activities	-
10-1310-6122	Printing & Duplicating	-
10-1310-6123	Recording & Reporting	-
10-1310-6124	Postage & Freight	\$500.00
10-1310-6131	Rentals & Leases	\$10,000.00
10-1310-6132	Cleaning & Janitorial	-
10-1310-6141	Legal Services	\$120,000.00
10-1310-6142	Consultants	\$70,000.00
10-1310-6145	Insurance/Judgement/Claim	\$35,000.00
10-1310-6150	Telephone & Fax	\$3,000.00
10-1310-6170	Building/Structures	-
10-1310-6180	Vehicles & Light Trucks	-
10-1310-6190	Electron Inform Systems	\$90,000.00
10-1310-6191	General Services	-
Account Classification Total: Contractual		\$382,880.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<u>Other</u>		
10-1310-7110	Marketing & Promotions	\$25,000.00
10-1310-7111	Office Supplies	\$4,500.00
10-1310-7112	Furniture & Fixtures	\$1,500.00
10-1310-7113	Cleaning Supplies	-
10-1310-7114	Clothing	\$2,400.00
10-1310-7115	Food Service/Supplies	\$18,000.00
10-1310-7116	Safety & First Aid Supply	\$500.00
10-1310-7117	Electronic Inform System	\$2,000.00
10-1310-7121	Signs	-
10-1310-7123	Building Supplies	-
10-1310-7124	Construction Materials	-
10-1310-7125	General Supplies	-
10-1310-7131	Vehicles & Light Trucks	\$1,500.00
10-1310-7134	Gasoline & Oil	\$4,500.00
10-1310-7135	Miscellaneous	-
10-1310-7140	Membership/Subscription	\$18,000.00
10-1310-7141	Staff Devp/Educat	\$25,500.00
10-1310-7142	Conference & Meetings	\$20,000.00
10-1310-7149	Miscellaneous	-
Account Classification Total: Other		\$123,400.00

Division Total: Legislative & Executive \$1,869,197.03

Division: Finance & Administration

Personnel

10-1320-5150	Regular Salaries	\$281,769.79
10-1320-5151	Overtime Salaries	\$500.00
10-1320-5152	Part-Time Salaries	\$3,000.00
10-1320-5953	FICA	\$21,459.69
10-1320-5954	Medical & Hospital	\$130,703.92
10-1320-5955	Dental	\$5,345.40
10-1320-5956	Life	\$2,734.81
10-1320-5959	Workers Compensation	\$785.23
10-1320-5968	Retirement CERS Non-HAZ	\$51,301.59
10-1320-5991	Sick Leave Buyback	\$2,000.00

Account Classification Total: Personnel \$499,600.43



2026 Approved Budget

		2026 City Council
Account Number	Account Description	Approved
<i>Contractual</i>		
10-1320-6110	Contract Labor	\$5,000.00
10-1320-6120	Advertising & Publicity	\$500.00
10-1320-6122	Printing & Duplicating	\$4,500.00
10-1320-6123	Recording & Reporting	-
10-1320-6124	Postage & Freight	\$6,500.00
10-1320-6125	Energy Efficiency	\$5,000.00
10-1320-6131	Rentals & Leases	\$450.00
10-1320-6132	Cleaning & Janitorial	\$8,500.00
10-1320-6140	Audit/Budget/Fin-Report	\$100,000.00
10-1320-6142	Consultants	\$321,250.00
10-1320-6144	PVA & Property Tax Rolls	\$40,000.00
10-1320-6145	Insurance/Judgement/Claim	\$8,000.00
10-1320-6150	Telephone & Fax	\$5,500.00
10-1320-6151	Electric Service	\$20,000.00
10-1320-6153	Natural & Propane Gas	\$1,000.00
10-1320-6163	Solid Waste Collection	-
10-1320-6170	Building/Structures	\$25,000.00
10-1320-6190	Electron Inform Systems	\$80,000.00
10-1320-6191	General Services	-
Account Classification Total: Contractual		\$631,200.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<i>Other</i>		
10-1320-7110	Marketing & Promotions	\$500.00
10-1320-7111	Office Supplies	\$3,000.00
10-1320-7112	Furniture & Fixtures	\$2,000.00
10-1320-7113	Cleaning Supplies	\$8,500.00
10-1320-7114	Clothing	\$750.00
10-1320-7115	Food Service/Supplies	\$250.00
10-1320-7116	Safety & First Aid Supply	\$100.00
10-1320-7117	Electronic Inform System	\$6,000.00
10-1320-7120	Landscape/Flowers/Trees	-
10-1320-7122	Chemicals	\$450.00
10-1320-7123	Building Supplies	\$2,500.00
10-1320-7124	Construction Materials	\$250.00
10-1320-7125	General Supplies	\$250.00
10-1320-7130	Tools & Equipment	-
10-1320-7134	Gasoline & Oil	\$250.00
10-1320-7135	Miscellaneous	-
10-1320-7140	Membership/Subscription	\$800.00
10-1320-7141	Other: Staff Devp/Educat	\$3,000.00
10-1320-7142	Conference & Meetings	\$5,500.00
10-1320-7149	Miscellaneous	-
Account Classification Total: Other		\$34,100.00
Division Total: Finance & Administration \$1,164,900.43		



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Account Number	Account Description	
Division: Information Technology		
<u>Personnel</u>		
10-1330-5150	Regular Salaries	\$290,160.52
10-1330-5151	Overtime Salaries	\$15,400.00
10-1330-5953	FICA	\$23,543.68
10-1330-5954	Medical & Hospital	\$124,523.80
10-1330-5955	Dental	\$4,091.16
10-1330-5956	Life	\$2,187.85
10-1330-5959	Workers Compensation	\$1,946.07
10-1330-5968	Retirement CERS Non-HAZ	\$56,895.37
10-1330-5991	Persrv: Sick Leave Buyback	\$2,200.00
Account Classification Total: Personnel		\$520,948.45
<u>Contractual</u>		
10-1330-6110	Contract Labor	-
10-1330-6120	Advertising & Publicity	-
10-1330-6122	Printing & Duplicating	-
10-1330-6124	Postage & Freight	\$200.00
10-1330-6131	Rentals & Leases	-
10-1330-6142	Consultants	-
10-1330-6145	Insurance/Judgement/Claim	-
10-1330-6150	Telephone & Fax	\$10,000.00
10-1330-6170	Building/Structures	-
10-1330-6180	Vehicles & Light Trucks	-
10-1330-6190	Electron Inform Systems	\$80,000.00
Account Classification Total: Contractual		\$90,200.00
<u>Other</u>		
10-1330-7111	Office Supplies	\$250.00
10-1330-7112	Furniture & Fixtures	-
10-1330-7114	Clothing	\$1,400.00
10-1330-7117	Electronic Inform System	\$40,000.00
10-1330-7125	General Supplies	\$10,000.00
10-1330-7131	Vehicles & Light Trucks	\$2,500.00
10-1330-7134	Gasoline & Oil	\$1,500.00
10-1330-7140	Membership/Subscription	-
10-1330-7141	Staff Devp/Educat	\$3,500.00
Account Classification Total: Other		\$59,150.00
Division Total: Information Technology \$670,298.45		



2026 Approved Budget

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Account Number	Account Description	
Division: Police Department		
<u>Personnel</u>		
10-1410-5150	Regular Salaries	\$2,997,215.02
10-1410-5151	Overtime Salaries	\$281,130.00
10-1410-5152	Part-Time Salaries	\$320,000.00
10-1410-5160	Regular Salary Incentive	\$189,323.00
10-1410-5161	Overtime Incentive	\$28,760.00
10-1410-5953	FICA	\$293,313.65
10-1410-5954	Medical & Hospital	\$470,023.26
10-1410-5955	Dental	\$40,135.20
10-1410-5956	Life	\$22,425.43
10-1410-5959	Workers Compensation	\$70,397.04
10-1410-5968	Retirement CERS Non-HAZ	\$21,291.79
10-1410-5978	Retirement CERS HAZ	\$1,191,529.86
10-1410-5991	Sick Leave Buyback	\$65,000.00
Account Classification Total: Personnel		\$5,990,544.25
<u>Contractual</u>		
10-1410-6110	Contract Labor	\$7,500.00
10-1410-6120	Advertising & Publicity	\$2,500.00
10-1410-6121	Promotional Activities	\$1,000.00
10-1410-6122	Printing & Duplicating	\$1,000.00
10-1410-6123	Recording & Reporting	\$500.00
10-1410-6124	Postage & Freight	\$1,000.00
10-1410-6131	Rentals & Leases	\$500.00
10-1410-6132	Cleaning & Janitorial	\$6,000.00
10-1410-6141	Legal Services	-
10-1410-6142	Consultants	\$6,000.00
10-1410-6143	Laboratory Analysis	\$0.00
10-1410-6145	Insurance/Judgement/Claim	\$150,000.00
10-1410-6150	Telephone & Fax	\$45,000.00
10-1410-6151	Electric Service	\$20,000.00
10-1410-6153	Natural & Propane Gas	\$2,000.00
10-1410-6163	Solid Waste Collection	-
10-1410-6170	Building/Structures	\$6,500.00
10-1410-6180	Vehicles & Light Trucks	-
10-1410-6190	Electron Inform Systems	\$15,000.00
10-1410-6191	General Services	\$1,000.00
Account Classification Total: Contractual		\$265,500.00



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		2026 City Council Approved
Account Number	Account Description	
<i>Other</i>		
10-1410-7110	MS: Marketing & Promotions	\$2,000.00
10-1410-7111	MS: Office Supplies	\$3,000.00
10-1410-7112	MS: Furniture & Fixtures	\$5,000.00
10-1410-7113	MS: Cleaning Supplies	\$1,000.00
10-1410-7114	MS: Clothing	\$50,000.00
10-1410-7115	MS: Food Service/Supplies	\$5,000.00
10-1410-7116	MS: Safety & First Aid Supply	\$2,000.00
10-1410-7117	OS: Electronic Inform System	\$20,000.00
10-1410-7122	OS: Chemicals	\$1,000.00
10-1410-7123	OS: Building Supplies	\$5,000.00
10-1410-7124	OS: Construction Materials	\$5,000.00
10-1410-7125	OS: General Supplies	\$2,000.00
10-1410-7130	VES: Tools & Equipment	\$500.00
10-1410-7131	VES: Vehicles & Light Trucks	\$10,000.00
10-1410-7132	VES: Heavy Trucks & Equipment	-
10-1410-7133	VES: Machinery & Equipment	-
10-1410-7134	VES: Gasoline & Oil	\$125,000.00
10-1410-7135	VES: Miscellaneous	\$2,000.00
10-1410-7138	OS: Rang/Ammo Supplies	\$5,000.00
10-1410-7140	Other: Membership/Subscription	\$3,500.00
10-1410-7141	Other: Staff Devp/Educat	\$30,000.00
10-1410-7142	Other: Conference & Meetings	\$2,000.00
10-1410-7143	Other: Alcohol Awareness/Supplies	\$5,000.00
10-1410-7149	Other: Miscellaneous	-
10-1410-7174	Canine Expenses	\$5,000.00
10-1410-7175	Shop with a Cop	\$5,000.00
Account Classification Total: Other		\$294,000.00
Division Total: Police Department \$6,550,044.25		



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Account Number	Account Description	2026 City Council Approved
Division: Fire & EMS		
<u>Personnel</u>		
10-1420-5150	Regular Salaries	\$1,807,032.87
10-1420-5151	Overtime Salaries	\$728,001.82
10-1420-5152	Part-Time Salaries	-
10-1420-5160	Regular Salary Incentive	\$141,422.00
10-1420-5161	Overtime Incentive	\$24,000.00
10-1420-5214	Unscheduled Overtime Fire	\$87,000.00
10-1420-5953	FICA	\$206,763.68
10-1420-5954	Medical & Hospital	\$564,846.94
10-1420-5955	Dental	\$33,417.12
10-1420-5956	Life	\$17,502.77
10-1420-5959	Workers Compensation	\$49,513.28
10-1420-5968	Retirement CERS Non-HAZ	\$13,168.40
10-1420-5978	Retirement CERS HAZ	\$931,506.62
10-1420-5991	Sick Leave Buyback	\$25,000.00
Account Classification Total: Personnel		\$4,629,175.50
<u>Contractual</u>		
10-1420-6110	Contract Labor	\$14,000.00
10-1420-6120	Advertising & Publicity	\$1,000.00
10-1420-6122	Printing & Duplicating	\$500.00
10-1420-6124	Postage & Freight	\$500.00
10-1420-6125	Energy Efficiency	\$500.00
10-1420-6131	CSO: Rentals & Leases	\$1,500.00
10-1420-6132	Cleaning & Janitorial	\$5,000.00
10-1420-6141	Legal Services	-
10-1420-6142	Consultants	\$3,000.00
10-1420-6145	Insurance/Judgement/Claim	\$50,000.00
10-1420-6150	Telephone & Fax	\$19,000.00
10-1420-6151	Electric Service	\$29,000.00
10-1420-6153	Natural & Propane Gas	\$5,000.00
10-1420-6170	Building/Structures	\$10,000.00
10-1420-6180	Vehicles & Light Trucks	\$2,000.00
10-1420-6181	Heavy Trucks & Equipment	\$30,000.00
10-1420-6182	Machinery & Equipment	\$4,500.00
10-1420-6190	Electron Inform Systems	\$5,000.00
10-1420-6191	General Services	\$1,000.00
Account Classification Total: Contractual		\$181,500.00



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		2026 City Council
Account Number	Account Description	Approved
<i>Other</i>		
10-1420-7110	Marketing & Promotions	\$5,000.00
10-1420-7111	Office Supplies	\$2,000.00
10-1420-7112	Furniture & Fixtures	\$2,500.00
10-1420-7113	Cleaning Supplies	\$4,000.00
10-1420-7114	Clothing	\$50,000.00
10-1420-7115	Food Service/Supplies	\$2,500.00
10-1420-7116	Safety & First Aid Supply	\$22,500.00
10-1420-7117	Electronic Inform System	\$21,000.00
10-1420-7121	Signs	-
10-1420-7122	Chemicals	\$2,000.00
10-1420-7123	Building Supplies	\$5,000.00
10-1420-7124	Construction Materials	\$3,000.00
10-1420-7125	General Supplies	\$700.00
10-1420-7129	Hydrants	\$500.00
10-1420-7130	Tools & Equipment	\$15,000.00
10-1420-7131	Vehicles & Light Trucks	\$6,000.00
10-1420-7132	Heavy Trucks & Equipment	\$25,000.00
10-1420-7134	Gasoline & Oil	\$30,000.00
10-1420-7135	Miscellaneous	\$500.00
10-1420-7140	Membership/Subscription	\$20,000.00
10-1420-7141	Staff Devp/Educat	\$32,000.00
10-1420-7142	Conference & Meetings	\$1,500.00
10-1420-7147	Fire Prevention	\$2,500.00
10-1420-7149	Miscellaneous	\$1,000.00
10-1420-7176	Radio	\$5,000.00
Account Classification Total: Other		\$259,200.00
Division Total: Fire & EMS \$5,069,875.50		



2026 Approved Budget

2026 City Council

Account Number	Account Description	Approved
Division: Communication Services		
<u>Personnel</u>		
10-1430-5150	Regular Salaries	\$757,863.11
10-1430-5151	Overtime Salaries	\$100,000.00
10-1430-5152	Part-Time Salaries	\$24,000.00
10-1430-5953	FICA	\$68,801.28
10-1430-5954	Medical & Hospital	\$223,665.19
10-1430-5955	Dental	\$12,174.36
10-1430-5956	Life	\$8,204.42
10-1430-5959	Workers Compensation	\$3,901.11
10-1430-5968	Retirement CERS Non-HAZ	\$160,199.61
10-1430-5991	Persrv: Sick Leave Buyback	\$15,000.00
Account Classification Total: Personnel		\$1,373,809.08
<u>Contractual</u>		
10-1430-6110	Contract Labor	\$500.00
10-1430-6120	Advertising & Publicity	\$500.00
10-1430-6121	Promotional Activities	\$500.00
10-1430-6131	Rentals & Leases	-
10-1430-6132	Cleaning & Janitorial	-
10-1430-6142	Consultants	-
10-1430-6145	Insurance/Judgement/Claim	\$6,000.00
10-1430-6150	Telephone & Fax	\$60,000.00
10-1430-6151	Electric Service	\$13,000.00
10-1430-6153	Natural & Propane Gas	\$1,500.00
10-1430-6170	Building/Structures	\$700.00
10-1430-6190	Electron Inform Systems	\$90,000.00
10-1430-6191	General Services	-
Account Classification Total: Contractual		\$172,700.00



2026 Approved Budget

			2026 City Council
Account Number	Account Description	Approved	
<i>Other</i>			
10-1430-7110	Marketing & Promotions	\$2,000.00	
10-1430-7111	Office Supplies	\$2,500.00	
10-1430-7112	Furniture & Fixtures	-	
10-1430-7113	Cleaning Supplies	\$1,000.00	
10-1430-7114	Clothing	\$3,000.00	
10-1430-7115	Food Service/Supplies	\$3,000.00	
10-1430-7116	Safety & First Aid Supply	\$300.00	
10-1430-7117	Electronic Inform System	\$13,000.00	
10-1430-7123	Building Supplies	-	
10-1430-7124	Construction Materials	-	
10-1430-7125	General Supplies	-	
10-1430-7134	Gasoline & Oil	-	
10-1430-7140	Membership/Subscription	\$2,500.00	
10-1430-7141	Staff Devp/Educat	\$21,400.00	
10-1430-7149	Miscellaneous	-	
Account Classification Total: Other			\$48,700.00
Division Total: Communication Services \$1,595,209.08			



2026 Approved Budget

2026 City Council
Approved

Account Number	Account Description	
Division: Code Enforcement		
<u>Personnel</u>		
10-1440-5150	Regular Salaries	\$47,506.40
10-1440-5151	Overtime Salaries	-
10-1440-5152	Part-Time Salaries	-
10-1440-5953	FICA	\$3,634.24
10-1440-5954	Medical & Hospital	\$5,607.61
10-1440-5955	Dental	\$844.08
10-1440-5956	Life	\$546.96
10-1440-5959	Workers Compensation	\$58.75
10-1440-5968	Retirement CERS Non-HAZ	\$8,845.69
10-1440-5991	Sick Leave Buyback	-
Account Classification Total: Personnel		\$67,043.73
<u>Contractual</u>		
10-1440-6110	Contract Labor	-
10-1440-6120	Advertising & Publicity	-
10-1440-6122	Printing & Duplicating	-
10-1440-6123	Recording & Reporting	-
10-1440-6124	Postage & Freight	-
10-1440-6130	Codes	\$25,000.00
10-1440-6142	Consultants	\$2,000.00
10-1440-6145	Insurance/Judgement/Claim	\$5,000.00
10-1440-6150	Telephone & Fax	\$5,000.00
10-1440-6180	Vehicles & Light Trucks	-
10-1440-6190	Electron Inform Systems	\$10,000.00
Account Classification Total: Contractual		\$47,000.00
<u>Other</u>		
10-1440-7110	Marketing & Promotions	-
10-1440-7111	Office Supplies	\$750.00
10-1440-7112	Furniture & Fixtures	-
10-1440-7114	Clothing	\$1,000.00
10-1440-7115	Food Service/Supplies	\$100.00
10-1440-7117	Electronic Inform System	\$2,000.00
10-1440-7125	General Supplies	\$200.00
10-1440-7131	Vehicles & Light Trucks	\$1,000.00
10-1440-7134	Gasoline & Oil	\$2,000.00
10-1440-7140	Membership/Subscription	\$500.00
10-1440-7141	Staff Devp/Educat	\$1,000.00
10-1440-7149	Miscellaneous	-
Account Classification Total: Other		\$8,550.00
Division Total: Code Enforcement \$122,593.73		



2026 Approved Budget

2026 City Council
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Account Number	Account Description	2026 City Council Approved
Division: Public Services		
<u>Personnel</u>		
10-1440-5150	Regular Salaries	\$504,065.73
10-1440-5151	Overtime Salaries	\$36,870.00
10-1440-5152	Part-Time Salaries	\$15,000.00
10-1440-5953	FICA	\$42,911.58
10-1440-5954	Medical & Hospital	\$180,987.86
10-1440-5955	Dental	\$6,502.92
10-1440-5956	Life	\$4,375.69
10-1440-5959	Workers Compensation	\$15,892.60
10-1440-5968	Retirement CERS Non-HAZ	\$100,722.23
10-1440-5991	Sick Leave Buyback	\$5,000.00
Account Classification Total: Personnel		\$912,328.61
<u>Contractual</u>		
10-1510-6110	Contract Labor	\$365,000.00
10-1510-6120	Advertising & Publicity	\$2,000.00
10-1510-6122	Printing & Duplicating	-
10-1510-6123	Recording & Reporting	-
10-1510-6124	Postage & Freight	-
10-1510-6130	Landscape/Flowers/Trees	\$1,000.00
10-1510-6131	Rentals & Leases	\$1,000.00
10-1510-6132	Cleaning & Janitorial	\$1,500.00
10-1510-6142	Consultants	-
10-1510-6143	Laboratory Analysis	-
10-1510-6145	Insurance/Judgement/Claim	\$45,000.00
10-1510-6146	Street lights/Signals	-
10-1510-6150	Telephone & Fax	\$6,000.00
10-1510-6152	Electric/Light/Signals	\$550,000.00
10-1510-6153	Natural & Propane Gas	\$2,500.00
10-1510-6162	Landfill Charges	-
10-1510-6163	Solid Waste Collection	-
10-1510-6170	Building/Structures	\$10,000.00
10-1510-6171	Public Lands	-
10-1510-6172	Streets & Roads	\$20,000.00
10-1510-6180	Vehicles & Light Trucks	-
10-1510-6181	Heavy Trucks & Equipment	\$7,500.00
10-1510-6182	Machinery & Equipment	\$3,000.00
10-1510-6190	Electron Inform Systems	\$300.00
10-1510-6191	General Services	-
Account Classification Total: Contractual		\$1,014,800.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<i>Other</i>		
10-1510-7110	Marketing & Promotions	\$100.00
10-1510-7111	Office Supplies	\$100.00
10-1510-7112	Furniture & Fixtures	\$2,000.00
10-1510-7113	Cleaning Supplies	\$500.00
10-1510-7114	Clothing	\$6,000.00
10-1510-7115	Food Service/Supplies	\$750.00
10-1510-7116	Safety & First Aid Supply	\$1,500.00
10-1510-7117	Electronic Inform System	\$3,000.00
10-1510-7120	Landscape/Flowers/Trees	\$40,000.00
10-1510-7121	Signs	\$12,000.00
10-1510-7122	Chemicals	\$30,000.00
10-1510-7123	Building Supplies	\$2,500.00
10-1510-7124	Construction Materials	\$75,000.00
10-1510-7125	General Supplies	\$12,000.00
10-1510-7130	Tools & Equipment	\$5,000.00
10-1510-7131	Vehicles & Light Trucks	\$5,000.00
10-1510-7132	Heavy Trucks & Equipment	\$10,000.00
10-1510-7133	Machinery & Equipment	\$20,000.00
10-1510-7134	Gasoline & Oil	\$30,000.00
10-1510-7135	Miscellaneous	-
10-1510-7140	Membership/Subscription	\$500.00
10-1510-7141	Staff Devp/Educat	\$2,000.00
Account Classification Total: Other		\$257,950.00

Division Total: Public Services \$2,185,078.61



2026 Approved Budget

		2026 City Council Approved	
Account Number	Account Description		
Division:			
Community Agencies			
	<u>Other</u>		
10-1610-7171	Child Development		-
10-1610-7173	Family Services		\$3,000.00
10-1610-7178	Senior Citizens		\$63,000.00
10-1610-7181	Arts Commission		\$1,000.00
10-1610-7183	Veterans Day Appr		-
10-1610-7185	Brass Band Festival		\$27,000.00
10-1610-7193	Nursing Home Ombudsmen		-
10-1610-7196	CCHR		-
10-1610-7197	Civil Air Patrol		-
10-1610-7199	Sister Cities		\$1,000.00
10-1610-7200	Danville Boyle AAS		\$2,500.00
10-1610-7201	Heritage Hospice		-
10-1610-7202	Boyle Co. ASAP**		-
10-1610-7203	Kendyl and Friends		-
10-1610-7207	Bluegrass Comm Action		-
10-1610-7209	KY Adapt		-
10-1610-7211	Humane Society		-
10-1610-7212	Pioneer School of Dram		\$2,000.00
10-1610-7214	CASA		\$600.00
10-1610-7215	New Hope Food Pantry		\$2,250.00
10-1610-7217	West T Hill Theater		\$750.00
10-1610-7218	Centro Latino		-
10-1610-7219	Boyle/Mercer Helping Hands		\$1,000.00
10-1610-7221	Grace Cafe		-
10-1610-7222	BCTC		-
10-1610-7223	Heart of Danville		-
10-1610-7224	Shepherd's House		\$4,500.00
10-1610-7225	Soul of Second Street		-
10-1610-7226	Full Circle Behavioral Health		-
10-1610-7227	Greenhouse 17		-
10-1610-7228	Danville Small Town Christmas		\$4,500.00
10-1610-7xxx	Arts Center of the Bluegrass		\$18,000.00
10-1610-7xxx	Haven Care Center		\$1,500.00
10-1610-7xxx	Dolly Parton Imagination Library		\$1,500.00
Account Classification Total: Other			\$134,100.00

Division Total: Community Agencies \$134,100



2026 Approved Budget

2026 City Council
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Account Number	Account Description	
Division: Non Departmental		
<u>Personnel</u>		
10-1910-5954	Medical & Hospital	\$276,000.00
10-1910-5988	Pension Contribution	\$5,000.00
Account Classification Total: Contractual		\$281,000.00
<u>Contractual</u>		
10-1910-6145	Insurance/Judgement/Claim	-
Account Classification Total: Contractual		-
<u>Other</u>		
10-1910-7160	Grant - Airport Board	\$75,000.00
10-1910-7162	Grant - Planning & Zoning	\$100,000.00
10-1910-7164	Grant - Parks & Recreation	-
10-1910-7165	Grant - Neighborhood Parks	-
10-1910-7166	Grant - Disaster & Emergency	\$25,000.00
10-1910-7180	Grant: Brownfield	-
10-1910-7920	Economic Develop. Initiative	\$75,000.00
10-1910-7921	Local Econ. Incent.	-
10-1910-7922	Economic Develop. Authority	\$25,000.00
10-1910-7925	250th Anniversary Celebration	\$50,000.00
10-1910-7935	Comp. Absences - General	-
10-1910-7980	Sister Cities - Expenses	\$12,000.00
10-1910-7988	Worker's Comp Audit	\$8,500.00
10-1910-7991	Op Transfer - Cemetery	\$125,000.00
10-1910-7993	Contingency - General Fund	\$165,296.52
10-1910-7999	Operating Transfer to Museum	\$55,000.00
Account Classification Total: Other		\$715,796.52
<u>Debt Service</u>		
10-1910-8102	Operating Transfer to Garbage	\$50,000.00
10-1910-8103	Transfer to Parking Fund	\$75,000.00
10-1910-8104	Grant Transfer - Streetscapes	-
10-1910-8105	Operating Transfer to Municipal Aid	-
10-1910-8106	Operating Transfer : Parks and Rec	\$874,602.31
10-1910-8107	Allocations	-
10-1910-8108	Capital Transfer: Parks/Streetscape	\$652,500.00
10-1910-8111	Bond/loan fees	-
10-1910-8129	Bird/Mosquito Eradication	-
Account Classification Total: Debt Service		\$1,652,102.31
Division Total: Non Departmental \$2,648,898.83		



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<i>Division:</i> Debt Service		
<u>Debt Service</u>		
10-1920-8111	City Hall	\$289,841.29
10-1920-8112	Fire Truck	\$43,181.72
10-1920-8113	Fire Truck 2000	-
10-1920-8120	PW/City Hall	\$247,100.00
10-1920-8121	Fleet Vehicles	\$754,240.00
10-1920-8122	Fire Station/Truck	\$705,686.26
10-1920-8126	Energy Efficiency	\$82,803.79
Account Classification Total: Debt Service		\$2,122,853.06
Division Total: Debt Service		\$2,122,853.06



2026 Approved Budget

2026 City Council
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Account Number	Account Description	
Division: Capital General Fund		
<u>Capital</u>		
10-2000-9010	Vehicles	-
10-2000-9031	Parks	-
10-2000-9049	Fire Service Equipment	-
10-2000-9050	Police Services - Equipment	-
10-2000-9069	Legislative - Vehicle	-
10-2000-9092	Public Service: Facilities	-
10-2000-9098	Leg/Finance/Codes: Facilities	-
10-2000-9100	Facilities	-
10-2000-9102	Public Services: Vehicles	-
10-2000-9103	Communications: Equipment	-
10-2000-9107	Software	-
10-2000-9113	Land	-
10-2000-9119	Energy Efficiency Project	-
10-2000-9120	Wayfinding	-
10-2000-9201	Public Services: Vehicles	-
10-2000-9202	Public Services: Heavy Vehicles	-
10-2000-9203	Public Services: Equipment	-
10-2000-9204	Public Services: IT Software/Intangible	-
10-2000-9205	Public Services: Infrastructure	\$220,000.00
10-2000-9206	Public Services: Buildings/Facilities	\$120,000.00
10-2000-9207	Land/Land Improvements	-
10-2000-9221	Police: Vehicles	\$20,000.00
10-2000-9223	Police: Equipment	\$125,000.00
10-2000-9224	Police: IT Software/Intangible	\$150,000.00
10-2000-9226	Police: Buildings/Facilities	-
10-2000-9231	Fire: Vehicles	-
10-2000-9232	Fire: Heavy Vehicles	\$40,000.00
10-2000-9233	Fire: Equipment	\$55,000.00
10-2000-9236	Fire: Buildings/Facilities	\$35,000.00
10-2000-9243	Communications: Equipment	-
10-2000-9244	Communications: IT Software/Intangible	\$90,000.00
Account Classification Total: Capital		\$855,000.00
Total Expenditures		\$24,988,049.00
Fund Balance		\$8,071,256.00
Target Fund Balance		\$5,999,737.00



2026 Approved Budget

2026 City Council
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Account Number	Account Description	
Fund: 11 - Municipal Aid		
Revenues		
Division: Municipal Aid		
<u>Interfund Revenue</u>		
11-1100-4500	Op Transfer - Gen/Perp Care	-
Account Classification Total: Interfund Revenue		-
<u>Other Recurring Revenue</u>		
11-1150-4760	Other Rev: Invest Interest	\$6,500.00
Account Classification Total: Other Recurring Revenue		\$6,500.00
<u>Intergovernmental Revenue</u>		
11-1160-4935	Intergov Rev: LGEAF Mineral	\$6,500.00
11-1160-4940	Intergov Rev: Mun Aid	\$350,000.00
11-1160-4950	Intergov Rev: Other Gov	\$400,000.00
Account Classification Total: Intergovernmental Revenue		\$756,500.00
Total Revenues		\$763,000.00
Expenses		
Division: Public Services		
<u>Contractual</u>		
11-1510-6172	Streets & Roads	\$300,000.00
Account Classification Total: Contractual		\$300,000.00
<u>Other</u>		
11-1510-7001	Op Transfer to General Fund	\$140,000.00
Account Classification Total: Other		\$140,000.00
<u>Capital</u>		
11-1510-9118	Road Projects	\$500,000.00
Account Classification Total: Capital		\$500,000.00
Total Expenditures		\$940,000.00
Fund Balance		\$712,451.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Fund: 15 - Opioid Fund			
Revenues			
Division: Opioid Settlement Fund			
<u>Other Recurring Revenue</u>			
15-1150-4601	Opioid Settlement		\$51,051.00
15-1150-4760	Invest Interest		\$4,000.00
Account Classification Total: Other Recurring Revenue			\$55,051.00
Total Revenues			\$55,051.00
Fund Balance			\$273,582.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Fund: 16 - Police Safety			
Revenues			
Division: Police Safety Fund			
<u>Other Recurring Revenue</u>			
16-1150-4760	Invest Interest		\$110.00
<u>Intergovernmental Revenue</u>			
16-1160-4987	Highway Safety		\$6,000.00
Account Classification Total: Other Recurring Revenue			\$6,110.00
Total Revenues			\$6,100.00
Expenses			
Division: Highway Safety			
<u>Personnel</u>			
16-1440-5151	Overtime Salaries		\$10,000.00
16-1440-5953	FICA		\$765.00
16-1440-5978	Retirement CERS HAZ		\$3,573.00
Account Classification Total: Highway Safety			\$14,338.00
Total Expenditures			\$14,338.00
Fund Balance			\$5,667.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Fund: 17 - Drug Forfeiture			
Revenues			
Division: Drug Forfeiture Trust			
<u>Penalties & Forfeits</u>			
17-1120-4335	Drug Fees		\$7,500.00
Account Classification Total: Penalties & Forfeits			\$7,500.00
<u>Intergovernmental Revenue</u>			
17-1160-4760	Invest Interest		\$50.00
Account Classification Total: Penalties & Forfeits			\$7,500.00
Total Revenue			\$7,550.00
Expenses			
Division: Drug Forfeiture			
<u>Other</u>			
17-0000-7117	Electronic Inform System		-
17-0000-7125	General Supplies		\$7,500.00
Account Classification Total: Other			\$7,500.00
Total Expenditures			\$7,500.00
Total Fund Balance			\$18,613.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Fund: 23 - Streetscapes			
Revenues			
Division:	Streetscapes		
<u>Interfund Revenue</u>			
23-1100-4500	Transfer from General Fund		-
Account Classification Total: Interfund Revenue			-
<u>Other Recurring Revenue</u>			
23-1150-4760	Invest Interest		\$1,000.00
Account Classification Total: Other Recurring Revenue			\$1,000.00
<u>Intergovernmental Revenue</u>			
23-1160-4908	Streetscape Improve		-
23-1190-4879	Loan Funding:Streetscape Improvement		-
Account Classification Total: Intergovernmental Revenue			-
Expenses			
Division:	Streetscape		
<u>Other</u>			
23-0000-7145	Streetscape Improvement		\$25,000.00
Account Classification Total: Other			\$25,000.00
Total Expenditures			\$25,000.00
Fund Balance			\$432,838.00



2026 Approved Budget

		2026 City Council Approved	
Account Number	Account Description		
Fund: 24 - Parks & Rec			
Revenues			
Division:	Parks & Recreation		
<u>Interfund Revenue</u>			
24-1100-4003	Operations		\$874,602.31
24-1100-4004	Capital		\$652,500.00
Account Classification Total: Interfund Revenue			\$874,602.31
<u>Service Revenue</u>			
24-1130-4590 - Services: Building Rental			\$55,000.00
24-1130-4595 - Services: Jennie Rogers Rent			\$31,000.00
Account Classification Total: Service Revenue			\$31,000.00
<u>Parks Revenue</u>			
24-1135-4650 - Park: Program Revenue			\$160,000.00
24-1135-4651 - Parks: Facility Use Service Fees			\$35,000.00
24-1135-4660 - Parks: Concessions			\$130,000.00
Account Classification Total: Parks Revenue			\$130,000.00
<u>Other Recurring Revenue</u>			
24-1150-4660 - Jennie Rogers Concessions			\$3,500.00
24-1150-4745 - Other Rev: Insurance Proceeds			-
24-1150-4760 - Other Rev: Invest Interest			\$11,000.00
24-1150-4799 - Other Rev: Miscellaneous			\$50.00
24-1150-4822 - Operating Rev: Miscellaneous			\$200.00
24-1150-4860 - Cash Over/Short			\$200.00
Account Classification Total: Other Recurring Revenue			\$200.00
<u>Sponsorships</u>			
24-1155-4670 - Sponsorships and Sales			\$40,000.00
24-1155-4671 - Jennie Rogers Sponsorships			\$10,000.00
Account Classification Total: Sponsorships			\$10,000.00
<u>Intergovernmental Revenue</u>			
24-1160-4950 - Intergov Rev: Boyle Co			\$390,413.70
24-1160-4994 - Intergov: Other Grants			\$80,000.00
Account Classification Total: Intergovernmental Revenue			\$80,000.00
<u>Loan/Bond Proceeds</u>			
24-1190-4842 - Loan Proceeds			\$22,000,000.00
Account Classification Total: Loan/Bond Proceeds			\$22,000,000.00
Total Revenues			\$24,473,466.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Expenses			
Division:	Debt Service		
	<u>Debt Service</u>		
24-1920-8121	Fleet Vehicles		\$12,745.44
Account Classification Total: Debt Service			\$12,745.44
Division:	Millennium Park		
	<u>Personnel</u>		
24-3001-5150	Regular Salaries		\$205,653.24
24-3001-5151	Overtime Salaries		\$6,100.00
24-3001-5152	Part-Time Salaries		\$200,000.00
24-3001-5953	FICA		\$31,499.12
24-3001-5954	Medical & Hospital		\$82,530.81
24-3001-5955	Dental		\$3,086.04
24-3001-5956	Life		\$2,187.85
24-3001-5959	Workers Compensation		\$7,168.88
24-3001-5968	Retirement CERS Non-HAZ		\$39,428.45
Account Classification Total: Personnel			\$577,654.39
	<u>Contractual</u>		
24-3001-6110	Contract Labor		\$45,000.00
24-3001-6120	Advertising & Publicity		\$1,000.00
24-3001-6124	Postage & Freight		-
24-3001-6125	Energy Efficiency		\$3,000.00
24-3001-6130	Landscape/Flowers/Trees		-
24-3001-6131	Rentals & Leases		\$12,000.00
24-3001-6142	Consultants		-
24-3001-6145	Insurance/Judgement/Claim		\$55,000.00
24-3001-6150	Telephone & Fax		\$750.00
24-3001-6151	Electric Service		\$60,000.00
24-3001-6154	Stormwater		-
24-3001-6155	Water		-
24-3001-6170	Building/Structures		\$5,000.00
24-3001-6183	Maintenance		-
24-3001-6190	Electron Inform Systems		-
Account Classification Total: Contractual			\$181,750.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<i>Other</i>		
24-3001-7110	Marketing & Promotions	\$250.00
24-3001-7111	Office Supplies	\$50.00
24-3001-7113	Cleaning Supplies	\$10,000.00
24-3001-7114	Clothing	\$2,500.00
24-3001-7115	Food Service/Supplies	-
24-3001-7116	MS: Safety & First Aid Supply	\$1,000.00
24-3001-7117	Electronic Inform System	\$1,000.00
24-3001-7120	Landscape/Flowers/Trees	\$5,000.00
24-3001-7121	Signs	\$2,000.00
24-3001-7123	Building Supplies	\$5,000.00
24-3001-7124	Construction Materials	\$15,000.00
24-3001-7125	General Supplies	\$15,000.00
24-3001-7131	Vehicles & Light Trucks	\$500.00
24-3001-7133	Machinery & Equipment	\$6,000.00
24-3001-7134	Gasoline & Oil	\$2,000.00
24-3001-7139	Recreational Field Maintenance	\$8,000.00
24-3001-7140	Other: Membership/Subscription	\$500.00
24-3001-7141	Other: Staff Devp/Educat	\$2,000.00
24-3001-7142	Conference & Meetings	\$500.00
24-3001-7300	Program Supplies	\$50,000.00
24-3001-7320	Concession Expenses	\$50,000.00
Account Classification Total: Other		\$176,300.00
Division Total: Millennium Park \$935,704.39		



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Division: Fitness Center			
<u>Personnel</u>			
24-3002-5150	Regular Salaries		\$141,639.36
24-3002-5151	Overtime Salaries		\$1,100.00
24-3002-5152	Part-Time Salaries		\$76,000.00
24-3002-5953	FICA		\$16,733.56
24-3002-5954	Medical & Hospital		\$32,940.33
24-3002-5955	Dental		\$2,508.48
24-3002-5956	Life		\$1,093.92
24-3002-5959	Workers Compensation		\$7,110.13
24-3002-5968	Retirement CERS Non-HAZ		\$26,578.07
Account Classification Total: Personnel			\$305,703.85
<u>Contractual</u>			
24-3002-6110	Contract Labor		5000
24-3002-6120	Advertising & Publicity		-
24-3002-6122	Printing & Duplicating		-
24-3002-6124	Postage & Freight		-
24-3002-6130	Landscape/Flowers/Trees		-
24-3002-6131	Rentals & Leases		6000
24-3002-6132	Cleaning & Janitorial		10000
24-3002-6142	Consultants		-
24-3002-6145	Insurance/Judgement/Claim		25000
24-3002-6150	Telephone & Fax		8000
24-3002-6151	Electric Service		9000
24-3002-6153	Natural & Propane Gas		1500
24-3002-6154	Stormwater		-
24-3002-6155	Water		-
24-3002-6170	Building/Structures		1000
24-3002-6190	Electron Inform Systems		12000
Account Classification Total: Contractual			\$77,500.00



2026 Approved Budget

		2026 City Council
Account Number	Account Description	Approved
<i>Other</i>		
24-3002-7110	- MS: Marketing & Promotions	\$250.00
24-3002-7111	- MS: Office Supplies	\$1,500.00
24-3002-7112	- MS: Furniture & Fixtures	-
24-3002-7113	- MS: Cleaning Supplies	\$1,500.00
24-3002-7114	- MS: Clothing	\$1,500.00
24-3002-7116	- MS: Safety & First Aid Supply	\$500.00
24-3002-7117	- OS: Electronic Inform System	\$10,000.00
24-3002-7120	- OS: Landscape/Flowers/Trees	-
24-3002-7125	- OS: General Supplies	\$1,000.00
24-3002-7130	- VES: Tools & Equipment	-
24-3002-7131	- VES: Vehicles & Light Trucks	-
24-3002-7134	- VES: Gasoline & Oil	\$2,500.00
24-3002-7140	- Other: Membership/Subscription	\$200.00
24-3002-7141	- Other: Staff Devp/Educat	\$2,000.00
24-3002-7142	- Other: Conference & Meetings	-
24-3002-7300	- MS: Program Supplies	\$10,000.00
24-3002-7320	- MS: Concession Expenses	-
24-3002-7330	- MS: Fitness Center Supplies & Equipment	\$2,000.00
Account Classification Total: Other		\$32,950.00
Division Total: Fitness Center \$416,153.85		



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<i>Division:</i>	<i>Pool</i>	
<u>Personnel</u>		
24-3003-5151	Overtime Salaries	\$1,000.00
24-3003-5152	Part-Time Salaries	\$40,000.00
24-3003-5953 -	FICA	\$4,360.50
24-3003-5959	Workers Compensation	\$7,168.88
Account Classification Total: Personnel		\$52,529.38
<u>Contractual</u>		
24-3003-6110	Contract Labor	\$1,000.00
24-3003-6145	Insurance/Judgement/Claim	\$6,000.00
24-3003-6151	Electric Service	\$7,000.00
24-3003-6154	Stormwater	-
24-3003-6155	Water	-
24-3003-6170	Building/Structures	\$500.00
24-3003-6182	Machinery & Equipment	\$500.00
Account Classification Total: Contractual		\$15,000.00
<u>Other</u>		
24-3003-7113	Cleaning Supplies	\$500.00
24-3003-7116	Safety & First Aid Supply	\$100.00
24-3003-7122	Chemicals	\$15,000.00
24-3003-7124	Construction Materials	\$250.00
24-3003-7125	General Supplies	\$500.00
24-3003-7140	Membership/Subscription	-
24-3003-7141	Staff Devp/Educat	-
24-3003-7142	Conference & Meetings	-
24-3003-7300	Program Supplies	\$1,500.00
24-3003-7320	Concession Expenses	\$8,000.00
Account Classification Total: Other		\$25,850.00
Division Total: Fitness Pool \$93,379.38		



2026 Approved Budget

		2026 City Council	
Account Number	Account Description	Approved	
Division: Community Parks			
<u>Contractual</u>			
24-3004-6110	Contract Labor	\$10,000.00	
24-3004-6120	Advertising & Publicity	\$250.00	
24-3004-6131	Rentals & Leases	\$8,000.00	
24-3004-6145	Insurance/Judgement/Claim	\$15,000.00	
24-3004-6151	Electric Service	\$5,000.00	
24-3004-6153	Natural & Propane Gas	-	
24-3004-6154	Stormwater	-	
24-3004-6170	Building/Structures	\$500.00	
Account Classification Total: Contractual		\$38,750.00	
<u>Other</u>			
24-3004-7110	Marketing & Promotions	\$1,500.00	
24-3004-7120	Landscape/Flowers/Trees	-	
24-3004-7121	Signs	\$3,000.00	
24-3004-7124	Construction Materials	\$500.00	
24-3004-7125	General Supplies	\$2,000.00	
24-3004-7130	Tools & Equipment	-	
24-3004-7140	Membership/Subscription	-	
24-3004-7320	Concession Expenses	-	
Account Classification Total: Other		\$7,000.00	
Division Total: Community Parks \$45,750			



2026 Approved Budget

2026 City Council

Account Number	Account Description	Approved
Division: Jennie Rogers		
<u>Personnel</u>		
24-3005-5150	Regular Salaries	\$46,541.20
24-3005-5151	Overtime Salaries	\$1,100.00
24-3005-5152	Part-Time Salaries	\$75,000.00
24-3005-5953	FICA	\$9,382.05
24-3005-5954	Medical & Hospital	\$5,904.76
24-3005-5955	Dental	\$328.44
24-3005-5956	Life	\$546.96
24-3005-5959	Workers Compensation	\$58.75
24-3005-5968	Retirement CERS Non-HAZ	\$8,870.79
Account Classification Total: Personnel		\$147,732.95
<u>Contractual</u>		
24-3005-6110 - CS:	Contract Labor	\$5,000.00
24-3005-6131 - CSO:	Rentals & Leases	\$2,500.00
24-3005-6132 - CSO:	Cleaning & Janitorial	\$2,000.00
24-3005-6145 - CSP:	Insurance/Judgement/Claim	\$10,000.00
24-3005-6150 - CSU:	Telephone & Fax	\$500.00
24-3005-6151 - CSU:	Electric Service	\$42,000.00
24-3005-6153 - CSU:	Natural & Propane Gas	\$4,500.00
24-3005-6170 - CSI:	Building/Structures	\$2,500.00
Account Classification Total: Contractual		\$69,000.00
<u>Other</u>		
24-3005-7110	Marketing & Promotions	\$1,500.00
24-3005-7111	Office Supplies	\$1,000.00
24-3005-7112	Furniture & Fixtures	\$2,000.00
24-3005-7113	Cleaning Supplies	\$2,500.00
24-3005-7114	Clothing	\$500.00
24-3005-7116	Safety & First Aid Supply	\$500.00
24-3005-7117	Electronic Inform System	\$2,000.00
24-3005-7121	Signs	\$2,000.00
24-3005-7123	Building Supplies	\$1,500.00
24-3005-7125	General Supplies	\$1,500.00
24-3005-7130	Tools & Equipment	\$500.00
24-3005-7300	Program Supplies	\$2,000.00
24-3005-7320	Concession Expenses	\$3,000.00
24-3005-7330	Jennie Rogers Center Supplies & Equip	-
Account Classification Total: Contractual		\$20,500.00

Division Total: Jennie Rogers CC \$237,232.95



2026 Approved Budget

		2026 City Council Approved	
Account Number	Account Description		
Division:	Capital		
<u>Capital</u>			
24-3090-9000	Equipment		-
24-3090-9107	IT: Software		-
24-3090-9130	Paving/Sealing		-
24-3090-9140	Park Renovations		-
24-3090-9145	Parks Devel. (Aquatic/Rec Ctr/Facilities)		-
24-3090-9150	Trails		-
24-3090-9151	Trails		-
24-3090-9203	Park and Rec: Equipment		\$7,500.00
24-3090-9205	Infrastructure		\$460,000.00
24-3090-9206	Park and Rec: Buildings/Facilities		\$22,060,000.00
24-3090-9207	Park and Rec: Land/Land Improvements		\$125,000.00
Account Classification Total: Contractual			\$22,652,500.00
Total Expenditures			\$24,393,466.00
Fund Balance			\$371,599.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Fund: 40 - Cemetery			
Revenues			
Division: Cemetery Operations			
<u>Interfund Revenue</u>			
40-1100-4500	Gen/Perp Care		\$125,000.00
Account Classification Total: Interfund Revenue			\$125,000.00
<u>Operating Fees</u>			
40-1140-4530	Cemetery Lot Sales		70,000.00
40-1140-4531	Cemetery Job Work		60,000.00
Account Classification Total: Operating Fees			\$130,000.00
<u>Other Recurring Revenue</u>			
40-1150-4760	Invest Interest		6,500.00
Account Classification Total: Other Recurring Revenue			\$6,500.00
Total Revenues			\$261,500.00



2026 Approved Budget

2026 City Council

Account Number	Account Description	Approved
Expenses		
<i>Division:</i>	<i>Cemetery</i>	
<u>Personnel</u>		
40-1800-5150	Regular Salaries	\$130,081.04
40-1800-5151	Overtime Salaries	\$7,800.00
40-1800-5152	Part-Time Salaries	-
40-1800-5953	FICA	\$10,547.90
40-1800-5954	Medical & Hospital	\$43,176.18
40-1800-5955	Dental	\$1,913.52
40-1800-5956	Life	\$1,093.92
40-1800-5959	Workers Compensation	\$3,051.64
40-1800-5968	Retirement CERS Non-HAZ	\$25,673.45
Account Classification Total: Personnel		\$223,337.65
<u>Contractual</u>		
40-1800-6110	Contract Labor	\$150,000.00
40-1800-6111	Uniform Services	-
40-1800-6120	Advertising & Publicity	\$100.00
40-1800-6122	Printing & Duplicating	\$100.00
40-1800-6123	Recording & Reporting	\$2,500.00
40-1800-6124	Postage & Freight	-
40-1800-6130	Landscape/Flowers/Trees	\$5,000.00
40-1800-6131	Rentals & Leases	-
40-1800-6140	Audit/Budget/Fin-Report	-
40-1800-6142	Consultants	-
40-1800-6145	Insurance/Judgement/Claim	\$4,000.00
40-1800-6150	Telephone & Fax	\$1,000.00
40-1800-6180	Vehicles & Light Trucks	-
40-1800-6182	Machinery & Equipment	-
Account Classification Total: Contractual		\$162,700.00



2026 Approved Budget

2026 City Council

Account Number	Account Description	Approved
<u>Other</u>		
40-1800-7111	Office Supplies	-
40-1800-7112	Furniture & Fixtures	-
40-1800-7114	Clothing	\$1,000.00
40-1800-7116	Safety & First Aid Supply	\$500.00
40-1800-7117	Electronic Inform System	\$5,000.00
40-1800-7120	Landscape/Flowers/Trees	\$500.00
40-1800-7121	Signs	\$500.00
40-1800-7122	Chemicals	-
40-1800-7123	Building Supplies	-
40-1800-7124	Construction Materials	\$1,000.00
40-1800-712	General Supplies	\$500.00
40-1800-7130	Tools & Equipment	\$500.00
40-1800-7131	Vehicles & Light Trucks	\$500.00
40-1800-7133	Machinery & Equipment	\$500.00
40-1800-7134	Gasoline & Oil	\$8,000.00
40-1800-7135	Miscellaneous	-
40-1800-7140	Membership/Subscription	-
40-1800-7141	Staff Devp/Educat	\$500.00
40-1800-7149	Miscellaneous	-
40-1800-7935	General	-
40-1800-7989	Depreciation	-
Account Classification Total: Contractual		\$19,000.00
Division:	Debt Service	
<u>Debt Service</u>		
40-1800-8121	Fleet Vehicles	\$2,125.80
40-1800-8910	Leased Vehicles	\$0.00
Account Classification Total: Debt Service		\$21,625.80



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
Division:	Capital	
	<u>Capital</u>	
40-1800-9000	- Equipment/Capital	-
40-1800-9203	- Cem: Equipment	-
40-1800-9204	- Cem: IT Software/Intangible	-
40-1800-9206	- Cem: Buildings/Facilities	-
40-1800-9207	- Cem: Land/Land Improvements	-
40-1800-9997	- Net-Interfund Transfer of assets	-
Account Classification Total: Debt Service		\$0.00
Total Expenditures		\$407,163.00
Fund Balance		\$336,745.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Fund: 45 - Stormwater			
Revenues			
Division:	Stormwater		
<u>Operating Fees</u>			
45-1140-4004	Fees		706,365.00
Account Classification Total: Operating Fees			\$706,365.00
<u>Other Recurring Revenue</u>			
45-1150-4750	Sale of Property		-
45-1150-4760	Invest Interest		\$7,500.00
Account Classification Total: Other Recurring Revenue			\$7,500.00
<u>Loan/Bond Proceeds</u>			
45-1190-4841	Loan Proceeds		\$600,000.00
Account Classification Total: Loan/Bond Proceeds			\$600,000.00
Total Revenues			\$1,313,865.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
Expenses		
Division:	Stormwater	
<u>Personnel</u>		
45-0000-5150	Regular Salaries	\$310,279.88
45-0000-5151	Overtime Salaries	\$10,200.00
45-0000-5152	Part-Time Salaries	-
45-0000-5952	SUTA	-
45-0000-5953	FICA	\$24,899.21
45-0000-5954	Medical & Hospital	\$209,893.74
45-0000-5955	Dental	\$2,634.72
45-0000-5956	Life	\$2,734.81
45-0000-5959	Workers Compensation	\$8,829.21
45-0000-5968	Retirement CERS Non-HAZ	\$59,673.35
45-0000-5991	Sick Leave Buyback	\$5,000.00
Account Classification Total: Personnel		\$634,144.92
<u>Contractual</u>		
45-0000-6110	Contract Labor	\$30,000.00
45-0000-6111	Uniform Service	-
45-0000-6120	Advertising & Publicity	\$100.00
45-0000-6122	Printing & Duplicating	-
45-0000-6124	Postage & Freight	-
45-0000-6131	Rentals & Leases	\$500.00
45-0000-6142	Consultants	-
45-0000-6145	Insurance/Judgement/Claim	\$5,000.00
45-0000-6150	Telephone & Fax	\$1,500.00
45-0000-6154	Stormwater	\$12,000.00
45-0000-6172	Streets & Roads	-
45-0000-6191	General Services	\$2,000.00
Account Classification Total: Contractual		\$51,100.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<u>Other</u>		
45-0000-7110	Marketing & Promotions	\$500.00
45-0000-7111	Office Supplies	\$200.00
45-0000-7112	Furniture	-
45-0000-7114	Clothing	\$1,000.00
45-0000-7116	Safety & First Aid Supply	\$250.00
45-0000-7117	Electronic Inform System	-
45-0000-7121	Signs	\$500.00
45-0000-7124	Construction Materials	\$20,000.00
45-0000-7125	General Supplies	\$1,000.00
45-0000-7130	Tools & Equipment	-
45-0000-7131	Vehicles & Light Trucks	\$500.00
45-0000-7132	Heavy Trucks & Equipment	\$500.00
45-0000-7133	Machinery & Equipment	\$1,000.00
45-0000-7134	Gasoline & Oil	\$1,000.00
45-0000-7135	Miscellaneous	-
45-0000-7140	Membership/Subscription	\$500.00
45-0000-7141	Staff Devp/Educat	\$1,000.00
45-0000-7142	Conference & Meetings	\$1,500.00
45-0000-7149	Miscellaneous	-
45-0000-7935	Comp. Absences - General	-
45-0000-7989	Depreciation	-
45-0000-7992	Interfund Charge	\$24,722.78
Account Classification Total: Other		\$54,172.78
Division:	Debt Service	
<u>Debt Service</u>		
45-0000-8121	Fleet Vehicles	\$1,118.28
45-0000-8201	Sub R	\$48,602.20
45-0000-8900	Bad Debt Expense	-
45-0000-8910	Leased Vehicles	-
Account Classification Total: Debt Service		\$49,720.48



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
Division:	Capital	
	<u>Capital</u>	
45-0000-9000	Equipment	-
45-0000-9001	Engineering	-
45-0000-9002	Project Costs	-
45-0000-9201	Vehicles	-
45-0000-9204	IT Software/Intangible	-
45-0000-9205	Infrastructure	750,000.00
45-0000-9206	Buildings/Facilities	-
45-0000-9997	Interfund Transfer of assets	-
45-0000-9998	Capital Reserve	-
Account Classification Total: Capital		\$750,000.00
Total Expenditures		\$1,539,138.00
Fund Balance		\$1,573,388.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Fund: 46 - Garbage Fund			
Revenues			
Division:	Garbage Fund		
<u>Interfund Revenue</u>			
46-1100-4003	Transfer from General Fund		\$50,000.00
Account Classification Total: Interfund Revenue			\$50,000.00
<u>Operating Fees</u>			
46-1140-4001	Refuse & Recycling		\$1,552,298.00
Account Classification Total: Operating Fees			\$1,552,298.00
<u>Other Recurring Revenue</u>			
46-1150-4760	Invest Interest		\$50.00
Account Classification Total: Other Recurring Revenue			\$50.00
Total Revenues			\$1,602,348.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
Expenses		
Division:	Garbage	
<u>Contractual</u>		
46-0000-6160	- CSW: Solid Waste Contract	\$1,643,193.00
46-0000-6164	- CSW: KY Env Remediation Fee	-
Account Classification Total: Contractual		\$1,643,193.00
<u>Other</u>		
46-0000-7167	- Grant - Recycling	\$45,000.00
Account Classification Total: Other		\$45,000.00
<u>Debt Service</u>		
46-0000-8900	- Bad Debt Expense	-
Account Classification Total: Debt Service		\$0.00
Total Expenditures		\$1,688,193.00
Fund Balance		\$386,785.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Fund: 60 - Utility			
Revenues			
<i>Division:</i>	<i>Utility</i>		
<u>Operating Fees Water</u>			
60-1145-4810	Water Service		\$5,828,256.00
60-1145-4812	Surcharge		\$100,000.00
60-1145-4813	Tap Fees		\$13,150.00
60-1145-4814	Labor		\$10,000.00
60-1145-4815	Job Work Penalty		\$140,000.00
60-1145-4816	Turn On Fees		\$87,000.00
60-1145-4818	Fire Protect SF		\$92,000.00
60-1145-4820	Stock Sold		\$15,000.00
60-1145-4825	Kentucky River		\$26,500.00
Account Classification Total: Operating Fees Water			\$6,311,906.00
<u>Operating Fees Sewer</u>			
60-1146-4811	Sewer Service		\$6,272,862.33
60-1146-4817	Sewer BOD Fee		-
Account Classification Total: Operating Fees Sewer			\$6,272,862.33
<u>Other Recurring Revenue</u>			
60-1150-4745	Insurance Proceeds		-
60-1150-4750	Sale of Property		\$500.00
60-1150-4799	Miscellaneous		-
60-1150-4822	Miscellaneous		\$25,000.00
60-1150-4832	Revenue Interest		\$75,000.00
60-1150-4833	Deprec Fund Int		\$3,000.00
60-1150-4834	Meter Depos Int		\$1,200.00
60-1150-4835	Bond Fund Int		\$30,000.00
60-1150-4836	Tower Rent		\$68,072.00
60-1150-4840	Payroll Acct Int		-
60-1150-4845	220 Tax Refund		\$5,200.00
60-1150-4860	Cash Over/Short		\$50.00
Account Classification Total: Other Recurring Revenue			\$208,022.00



2026 Approved Budget

Account Number	Account Description	2026 City Council Approved
<u>Intergovernmental Revenue</u>		
60-1160-4846	Grant Funding	-
60-1160-4944	Grants	\$1,142,489.00
Account Classification Total: Intergovernmental Revenue		\$1,142,489.00
<u>Loan/Bond Proceeds</u>		
60-1190-4841	Bond/Loan Proceeds	\$1,600,000.00
60-1190-4843	KIA	\$1,876,062.00
Account Classification Total: Loan/Bond Proceeds		\$3,476,062.00
Total Revenues		\$17,411,341.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
Expenses		
Division:	Utility Administration	
<u>Personnel</u>		
60-1805-5150	Regular Salaries	\$838,877.83
60-1805-5151	Overtime Salaries	\$35,400.00
60-1805-5152	Part-Time Salaries	-
60-1805-5953	FICA	\$60,725.41
60-1805-5954	Medical & Hospital	\$211,510.95
60-1805-5955	Dental	\$10,119.60
60-1805-5956	Life	\$6,016.58
60-1805-5959	Workers Compensation	\$1,845.05
60-1805-5968	Retirement CERS Non-HAZ	\$147,060.06
60-1805-5991	Sick Leave Buyback	\$4,000.00
Account Classification Total: Personnel		\$1,315,555.48
<u>Contractual</u>		
60-1805-6110	Contract Labor	\$2,500.00
60-1805-6120	Advertising & Publicity	\$1,500.00
60-1805-6122	Printing & Duplicating	\$25,000.00
60-1805-6123	Recording & Reporting	\$500.00
60-1805-6124	Postage & Freight	\$80,000.00
60-1805-6131	Rentals & Leases	\$500.00
60-1805-6132	Cleaning & Janitorial	-
60-1805-6140	Audit/Budget/Fin-Report	-
60-1805-6142	Consultants	-
60-1805-6145	Insurance/Judgement/Claim	\$10,000.00
60-1805-6150	Telephone & Fax	\$3,500.00
60-1805-6180	Vehicles & Light Trucks	-
60-1805-6184	Electrical Repairs	-
60-1805-6190	Electron Inform Systems	\$40,000.00
60-1805-6191	General Services	\$2,500.00
Account Classification Total: Contractual		\$166,000.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<i>Other</i>		
60-1805-7110	Marketing & Promotions	\$2,500.00
60-1805-7111	Office Supplies	\$2,500.00
60-1805-7112	Furniture & Fixtures	-
60-1805-7113	Cleaning Supplies	\$200.00
60-1805-7114	Clothing	\$3,000.00
60-1805-7115	Food Service/Supplies	\$200.00
60-1805-7116	Safety & First Aid Supply	\$500.00
60-1805-7117	Electronic Inform System	\$10,000.00
60-1805-7125	General Supplies	\$250.00
60-1805-7130	Tools & Equipment	\$1,000.00
60-1805-7131	Vehicles & Light Trucks	\$1,500.00
60-1805-7134	Gasoline & Oil	\$8,500.00
60-1805-7135	Miscellaneous	\$250.00
60-1805-7140	Membership/Subscription	\$7,000.00
60-1805-7141	Staff Devp/Educat	\$5,500.00
60-1805-7142	Conference/Mtg	\$2,000.00
Account Classification Total: Other		\$44,900.00
Division:	Water Treatment Plant	
<i>Personnel</i>		
60-1810-5150	Regular Salaries	\$703,722.60
60-1810-5151	Overtime Salaries	\$52,600.00
60-1810-5152	Part-Time Salaries	-
60-1810-5953	FICA	\$58,470.68
60-1810-5954	Medical & Hospita	\$207,820.33
60-1810-5955	Dental	\$9,750.00
60-1810-5956	Life	\$6,016.58
60-1810-5959	Workers Compensation	\$15,730.49
60-1810-5968	Retirement CERS Non-HAZ	\$140,827.27
60-1810-5991	Sick Leave Buyback	\$8,000.00
Account Classification Total: Personnel		\$1,202,937.95



2026 Approved Budget

		2026 City Council
Account Number	Account Description	Approved
<i>Contractual</i>		
60-1810-6110	Contract Labor	\$1,500.00
60-1810-6111	Uniform Service	\$100.00
60-1810-6120	Advertising & Publicity	\$200.00
60-1810-6122	Printing & Duplicating	\$150.00
60-1810-6124	Postage & Freight	\$350.00
60-1810-6131	Rentals & Leases	\$1,022.00
60-1810-6132	Cleaning & Janitorial	\$3,000.00
60-1810-6142	Consultants	-
60-1810-6143	Laboratory Analysis	\$34,500.00
60-1810-6145	Insurance/Judgement/Claim	\$55,000.00
60-1810-6150	Telephone & Fax	\$35,000.00
60-1810-6151	Electric Service	\$489,900.00
60-1810-6153	Natural & Propane Gas	\$2,000.00
60-1810-6154	Stormwater	-
60-1810-6162	Landfill Charges	\$30,000.00
60-1810-6163	Solid Waste Collection	\$1,500.00
60-1810-6170	Building/Structures	\$5,500.00
60-1810-6173	Water Plant	\$40,000.00
60-1810-6180	Vehicles & Light Trucks	\$500.00
60-1810-6182	Machinery & Equipment	-
60-1810-6183	Maintenance	\$15,000.00
60-1810-6184	Electrical Repairs	\$5,000.00
60-1810-6185	System Service and Repairs	\$20,000.00
60-1810-6190	Electron Inform Systems	\$45,000.00
Account Classification Total: Contractual		\$785,222.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<i>Other</i>		
60-1810-7111	Office Supplies	\$3,000.00
60-1810-7112	Furniture & Fixtures	\$1,000.00
60-1810-7113	Cleaning Supplies	\$1,500.00
60-1810-7114	Clothing	\$5,680.00
60-1810-7115	Food Service/Supplies	\$1,000.00
60-1810-7116	Safety & First Aid Supply	\$3,000.00
60-1810-7117	Electronic Inform System	\$6,000.00
60-1810-7118	Water Plant	\$955.00
60-1810-7119	Lake Pump Station	\$25,000.00
60-1810-7122	Chemicals	\$900,000.00
60-1810-7123	Building Supplies	\$3,500.00
60-1810-7124	Construction Materials	\$500.00
60-1810-7125	General Supplies	\$1,000.00
60-1810-7129	Hydrants	-
60-1810-7130	Tools & Equipment	\$500.00
60-1810-7131	Vehicles & Light Trucks	\$1,000.00
60-1810-7133	Machinery & Equipment	\$1,000.00
60-1810-7134	Gasoline & Oil	\$5,000.00
60-1810-7135	Miscellaneous	-
60-1810-7140	Membership/Subscription	\$5,000.00
60-1810-7141	Staff Devp/Educat	\$10,000.00
60-1810-7142	Conference & Meetings	\$1,000.00
60-1810-7187	Plant Maintenance	\$30,000.00
60-1810-7188	Lab Supplies	\$36,457.00
60-1810-7189	Electrical Repairs	\$5,000.00
Account Classification Total: Other		\$1,047,092.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
<i>Division:</i> Water Distribution & Sales			
<u>Personnel</u>			
60-1815-5150	Regular Salaries		\$601,376.57
60-1815-5151	Overtime Salaries		\$62,000.00
60-1815-5953	FICA		\$50,748.31
60-1815-5954	Medical & Hospital		\$125,173.37
60-1815-5955	Dental		\$7,757.16
60-1815-5956	Life		\$4,922.65
60-1815-5959	Workers Compensation		\$15,730.49
60-1815-5968	Retirement CERS Non-HAZ		\$123,520.72
60-1815-5991	Sick Leave Buyback		-
Account Classification Total: Personnel			\$991,229.27
<u>Contractual</u>			
60-1815-6110	Contract Labor		\$10,000.00
60-1815-6111	Uniform Services		\$500.00
60-1815-6120	Advertising & Publicity		-
60-1815-6122	Printing & Duplicating		-
60-1815-6125	Energy Efficiency		\$35,000.00
60-1815-6131	Rentals & Leases		\$2,500.00
60-1815-6132	Cleaning & Janitorial		\$1,000.00
60-1815-6142	Consultants		-
60-1815-6145	Insurance/Judgement/Claim		\$25,000.00
60-1815-6150	Telephone & Fax		\$10,000.00
60-1815-6151	Electric Service		\$9,000.00
60-1815-6153	Natural & Propane Gas		\$2,000.00
60-1815-6154	Stormwater		-
60-1815-6163	Solid Waste Collection		\$500.00
60-1815-6170	Building/Structures		\$2,000.00
60-1815-6178	Water Lines/Fire Hydrants		\$35,000.00
60-1815-6179	Water Meters		\$30,000.00
60-1815-6180	Vehicles & Light Trucks		\$1,500.00
60-1815-6181	Heavy Trucks & Equipment		\$2,000.00
60-1815-6182	Machinery & Equipment		\$1,000.00
60-1815-6190	Electron Inform Systems		\$1,500.00
Account Classification Total: Contractual			\$168,500.00



2026 Approved Budget

		2026 City Council
Account Number	Account Description	Approved
<i>Other</i>		
60-1815-7111	Office Supplies	\$2,000.00
60-1815-7112	Furniture & Fixtures	\$2,500.00
60-1815-7113	Cleaning Supplies	\$500.00
60-1815-7114	Clothing	\$6,500.00
60-1815-7115	Food Service/Supplies	\$500.00
60-1815-7116	Safety & First Aid Supply	\$7,664.00
60-1815-7117	Electronic Inform System	\$3,500.00
60-1815-7120	Landscape/Flowers/Trees	-
60-1815-7123	Building Supplies	\$3,004.00
60-1815-7124	Construction Materials	\$5,000.00
60-1815-7125	General Supplies	\$1,000.00
60-1815-7129	Hydrants	\$22,490.00
60-1815-7130	Tools & Equipment	\$15,000.00
60-1815-7131	Vehicles & Light Trucks	\$1,000.00
60-1815-7132	Heavy Trucks & Equipment	\$2,000.00
60-1815-7133	Machinery & Equipment	\$2,000.00
60-1815-7134	Gasoline & Oil	\$25,000.00
60-1815-7135	Miscellaneous	\$500.00
60-1815-7136	Water Meters	\$22,876.00
60-1815-7140	Membership/Subscription	\$10,000.00
60-1815-7141	Staff Devp/Educat	\$5,000.00
60-1815-7226	Hydrants	\$30,000.00
60-1815-7227	Water Lines	\$120,000.00
60-1815-7228	Service Connections	\$15,000.00
Account Classification Total: Other		\$303,034.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<i>Division: Wastewater Treatment Plant</i>		
<u>Personnel</u>		
60-1820-5150	Regular Salaries	\$521,538.00
60-1820-5151	Overtime Salaries	\$42,400.00
60-1820-5952	SUTA	-
60-1820-5953	FICA	\$43,906.26
60-1820-5954	Medical & Hospital	\$138,537.17
60-1820-5955	Dental	\$6,092.76
60-1820-5956	Life	\$4,375.69
60-1820-5959	Workers Compensation	\$8,182.77
60-1820-5968	Retirement CERS Non-HAZ	\$105,005.26
60-1820-5991	Sick Leave Buyback	\$10,000.00
Account Classification Total: Personnel		\$880,037.91
<u>Contractual</u>		
60-1820-6110	Contract Labor	-
60-1820-6111	Uniform Services	-
60-1820-6120	Advertising & Publicity	\$500.00
60-1820-6124	Postage & Freight	\$1,400.00
60-1820-6125	Energy Efficiency	-
60-1820-6132	Cleaning & Janitorial	\$2,000.00
60-1820-6142	Consultants	-
60-1820-6143	Laboratory Analysis	\$30,000.00
60-1820-6145	Insurance/Judgement/Claim	\$35,000.00
60-1820-6150	Telephone & Fax	\$9,000.00
60-1820-6151	Electric Service	\$268,000.00
60-1820-6152	Electric/Light/Signals	-
60-1820-6153	Natural & Propane Gas	-
60-1820-6162	Landfill Charges	-
60-1820-6163	Solid Waste Collection	\$6,000.00
60-1820-6164	Solid Waste Disposal	\$250,000.00
60-1820-6170	Building/Structures	\$2,000.00
60-1820-6175	Sewer Plant	-
60-1820-6176	Sewer Lift Stations	\$5,000.00
60-1820-6180	Vehicles & Light Trucks	-
60-1820-6182	Machinery & Equipment	\$250.00
60-1820-6183	Maintenance	\$250.00
60-1820-6185	System Service and Repairs	\$20,000.00
60-1820-6186	UV System	\$20,000.00
60-1820-6187	Pre-Treatment	\$5,000.00
60-1820-6190	Electron Inform Systems	\$8,000.00
Account Classification Total: Contractual		\$662,400.00



2026 Approved Budget

		2026 City Council
Account Number	Account Description	Approved
<i>Other</i>		
60-1820-7111	Office Supplies	\$2,000.00
60-1820-7112	Furniture & Fixtures	\$2,000.00
60-1820-7113	Cleaning Supplies	\$500.00
60-1820-7114	Clothing	\$4,800.00
60-1820-7115	Food Service/Supplies	\$250.00
60-1820-7116	Safety & First Aid Supply	\$4,000.00
60-1820-7117	Electronic Inform System	\$2,500.00
60-1820-7121	Signs	-
60-1820-7122	Chemicals	\$190,000.00
60-1820-7123	Building Supplies	\$500.00
60-1820-7125	General Supplies	\$250.00
60-1820-7126	Sewer Plant	\$526.00
60-1820-7130	Tools & Equipment	\$500.00
60-1820-7131	Vehicles & Light Trucks	\$500.00
60-1820-7132	Heavy Trucks & Equipment	\$1,000.00
60-1820-7133	Machinery & Equipment	-
60-1820-7134	Gasoline & Oil	\$10,000.00
60-1820-7135	Miscellaneous	-
60-1820-7140	Membership/Subscription	\$1,500.00
60-1820-7141	Staff Devp/Educat	\$2,500.00
60-1820-7149	Miscellaneous	\$250.00
60-1820-7187	Plant Maintenance	\$30,000.00
60-1820-7190	UV System	\$15,064.00
60-1820-7191	System Service	\$15,000.00
60-1820-7192	Pre-Treatment	\$4,000.00
Account Classification Total: Other		\$287,640.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
<i>Division:</i> Sewer Collection & Rehab			
<u>Personnel</u>			
60-1825-5150	Regular Salaries		\$438,910.59
60-1825-5151	Overtime Salaries		\$20,600.00
60-1825-5953	FICA		\$31,283.82
60-1825-5954	Medical & Hospital		\$128,384.42
60-1825-5955	Dental		\$5,409.72
60-1825-5956	Life		\$3,281.77
60-1825-5959	Workers Compensation		\$8,182.78
60-1825-5968	Retirement CERS Non-HAZ		\$73,910.00
60-1825-5991	Sick Leave Buyback		\$12,000.00
Account Classification Total: Personnel			\$721,963.10
<u>Contractual</u>			
60-1825-6110	Contract Labor		\$5,250.00
60-1825-6111	Uniform Services		\$1,500.00
60-1825-6120	Advertising & Publicity		-
60-1825-6122	Printing & Duplicating		-
60-1825-6123	Recording & Reporting		-
60-1825-6124	Postage & Freight		-
60-1825-6131	Rentals & Leases		\$5,000.00
60-1825-6132	Cleaning & Janitorial		\$1,000.00
60-1825-6142	Consultants		-
60-1825-6145	Insurance/Judgement/Claim		\$30,000.00
60-1825-6150	Telephone & Fax		\$5,000.00
60-1825-6151	Electric Service		\$65,000.00
60-1825-6153	Natural & Propane Gas		\$1,500.00
60-1825-6163	Solid Waste Collection		\$1,000.00
60-1825-6170	Building/Structures		\$1,500.00
60-1825-6176	Sewer Lift Stations		\$73,387.00
60-1825-6177	Sewer Lines		\$10,000.00
60-1825-6180	Vehicles & Light Trucks		\$250.00
60-1825-6181	Heavy Trucks & Equipment		\$250.00
60-1825-6182	Machinery & Equipment		\$500.00
60-1825-6190	Electron Inform Systems		\$5,000.00
Account Classification Total: Contractual			\$206,137.00



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
<i>Other</i>		
60-1825-7111	Office Supplies	\$2,000.00
60-1825-7112	Furniture & Fixtures	\$2,500.00
60-1825-7113	Cleaning Supplies	\$500.00
60-1825-7114	Clothing	\$2,830.00
60-1825-7115	Food Service/Supplies	\$250.00
60-1825-7116	Safety & First Aid Supply	\$7,664.00
60-1825-7117	Electronic Inform System	\$3,000.00
60-1825-7121	Signs	\$500.00
60-1825-7122	Chemicals	\$1,000.00
60-1825-7123	Building Supplies	\$2,504.00
60-1825-7124	Construction Materials	\$3,500.00
60-1825-7125	General Supplies	\$2,000.00
60-1825-7127	Sewer Lift Stations	\$10,000.00
60-1825-7128	Sewer Line	\$36,370.00
60-1825-7129	Hydrants	-
60-1825-7130	Tools & Equipment	\$10,000.00
60-1825-7131	Vehicles & Light Trucks	\$2,000.00
60-1825-7132	Heavy Trucks & Equipment	\$5,000.00
60-1825-7133	Machinery & Equipment	\$5,000.00
60-1825-7134	Gasoline & Oil	\$10,000.00
60-1825-7135	Miscellaneous	\$500.00
60-1825-7140	Membership/Subscription	\$7,500.00
60-1825-7141	Staff Devp/Educat	\$5,000.00
Account Classification Total: Other		\$119,618.00



2026 Approved Budget

		2026 City Council		
		Account Number	Account Description	Approved
Division:	Perryville			
		<u>Personnel</u>		
		60-1830-5150	Regular Salaries	\$71,722.73
		60-1830-5151	Overtime Salaries	\$3,100.00
		60-1830-5953	FICA	\$5,723.94
		60-1830-5954	Medical & Hospital	\$7,463.23
		60-1830-5955	Dental	\$328.44
		60-1830-5956	Life	\$546.96
		60-1830-5959	Workers Compensation	\$343.85
		60-1830-5968	Retirement CERS Non-HAZ	\$13,931.99
		60-1830-5991	Sick Leave Buyback	\$7,800.00
		Account Classification Total: Personnel		\$110,961.14
		<u>Contractual</u>		
		60-1830-6110	Contract Labor	-
		60-1830-6142	Consultants	-
		60-1830-6143	Laboratory Analysis	\$7,500.00
		60-1830-6145	Insurance/Judgement/Claim	\$2,500.00
		60-1830-6150	Telephone & Fax	\$9,500.00
		60-1830-6151	Electric Service	\$60,000.00
		60-1830-6152	Electric/Light/Signals	-
		60-1830-6175	Sewer Plant	\$18,000.00
		60-1830-6176	Sewer Lift Stations	\$14,750.00
		Account Classification Total: Contractual		\$112,250.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
<i>Other</i>			
60-1830-7111	Office Supplies		\$1,200.00
60-1830-7113	Cleaning Supplies		\$200.00
60-1830-7114	Clothing		\$550.00
60-1830-7116	Safety & First Aid Supply		\$500.00
60-1830-7117	Electronic Inform System		\$2,000.00
60-1830-7122	Chemicals		\$13,500.00
60-1830-7123	Building Supplies		\$100.00
60-1830-7124	Construction Materials		-
60-1830-7125	General Supplies		\$500.00
60-1830-7126	Sewer Plant		\$1,500.00
60-1830-7127	Sewer Lift Stations		\$6,000.00
60-1830-7130	Tools & Equipment		\$1,000.00
60-1830-7131	Vehicles & Light Trucks		\$500.00
60-1830-7133	Machinery & Equipment		\$1,000.00
60-1830-7134	Gasoline & Oil		\$3,000.00
60-1830-7140	Membership/Subscription		\$1,000.00
60-1830-7141	Staff Devp/Educat		\$2,000.00
Account Classification Total: Other			\$34,550.00
Division:	Non-Capital Outlay		
<i>Personnel</i>			
60-1840-5810	Water Treatment Plant		-
60-1840-5815	Water Distribution		-
60-1840-5820	Sewer Treatment Plant		-
60-1840-5826	Sewer Collections		-
60-1840-5830	Perryville Utility		-
Account Classification Total: Non- Capital Outlay			\$0.00



2026 Approved Budget

		2026 City Council Approved	
Account Number	Account Description		
Division: Non-Departmental			
<u>Personnel</u>			
60-1910-5150	Regular Salaries		-
60-1910-5151	Overtime Salaries		-
60-1910-5953	FICA		-
60-1910-5954	Medical & Hospital	\$276,000.00	
60-1910-5955	Dental		-
60-1910-5956	Life		-
60-1910-5968	Retirement CERS Non-HAZ		-
Account Classification Total: Personnel			\$276,000.00
<u>Other</u>			
60-1910-7935	Comp. Absences - General		-
60-1910-7938	Interest(Amortization) Expense		-
60-1910-7989	Depreciation		-
60-1910-7992	Interfund Charge	\$447,747.66	
60-1910-7993	Contingency - Utility Fund	\$127,927.90	
60-1910-7994	Loan Costs		-
60-1910-7995	Miscellaneous		-
60-1910-7998	Kentucky River Authority	\$65,000.00	
Account Classification Total: Other			\$640,675.56
Division: Debt Service			
<u>Debt Service</u>			
60-1920-8121	Fleet Vehicles	\$125,106.60	
60-1920-8126	Energy Efficiency	\$101,950.00	
60-1920-8127	KIA Loan Refunded to 2014B		-
60-1920-8128	Sewer Plant	\$478,718.76	
60-1920-8131	PV USDA RD Loan		-
60-1920-8132	1995-2015B UADS RD		-
60-1920-8133	KIA (WTP)	\$737,449.12	
60-1920-8138	Sewer Bonds	\$223,825.00	
60-1920-8139	JC USDA Bond		-
60-1920-8141	RD Loan		-
60-1920-8143	RD Loan Phylben	\$26,645.00	
60-1920-8145	USDA 2016 WTP	\$563,048.14	
60-1920-8146	KIA		-
60-1920-8148	Perryville Rd Water Sys Improvement	\$150,000.00	
60-1920-8149	2024 Bond Series	\$308,750.00	
Account Classification Total: Debt Service			\$2,715,492.62



2026 Approved Budget

		2026 City Council Approved
Account Number	Account Description	
Division:	Capital	
	<u>Capital</u>	
60-6500-9003	Water Distribution Improvement	-
60-6500-9006	Sewer Services - Line Replace	-
60-6500-9025	Water Department Equipment	-
60-6500-9027	Sewer Rehab	-
60-6500-9028	Pump Stations	-
60-6500-9057	Spears Creek Lift Station	-
60-6500-9058	Land Farm	-
60-6500-9063	Water Storage Tanks	-
60-6500-9065	Sewer Plant Upgrade	-
60-6500-9070	WTP System Upgrade	-
60-6500-9114	Sewer Equipment	-
60-6500-9116	Fiber	-
60-6500-9119	Energy Efficiency Project	-
60-6500-9202	Heavy Vehicles	-
60-6500-9203	Equipment	\$100,000.00
60-6500-9204	IT Software/Intangible	-
60-6500-9205	Infrastructure	\$6,255,898.00
60-6500-9206	Buildings/Facilities	\$600,000.00
60-6500-9207	Land/Land Improvements	-
60-6500-9997	Net-Interfund Transfer of assets	-
Account Classification Total: Capital		\$6,955,898.00
Total Expenditures		\$19,748,594.03
Fund Balance		\$9,193,019.20



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Fund: 66 - Museum Fund			
Revenues			
Division:	Museum Fund		
<u>Interfund Revenue</u>			
66-1100-4500	Transfer from General Fund	\$55,000.00	
Account Classification Total: Interfund Revenue			\$55,000.00
<u>Other Recurring Revenue</u>			
66-1150-4760	Invest Interest	2500	
66-1150-4799	Miscellaneous	-	
Account Classification Total: Other Recurring Revenue			\$2,500.00
Total Revenues			\$57,500.00



2026 Approved Budget

		2026 City Council Approved	
Account Number	Account Description		
Expenses			
Division:	Museum Fund		
<u>Contractual</u>			
66-0000-6110	Contract Labor		\$4,000.00
66-0000-6125	Energy Efficiency		\$700.00
66-0000-6145	Insurance/Judgement/Claim		\$8,000.00
66-0000-6151	Electric Service		\$30,000.00
66-0000-6153	Natural & Propane Gas		\$2,500.00
66-0000-6170	Building/Structures		\$25,000.00
Account Classification Total: Contractual			\$70,200.00
<u>Other</u>			
66-0000-7123	Building Supplies		-
66-0000-7989	Depreciation		-
Account Classification Total: Other			\$0.00
<u>Debt Service</u>			
66-0000-8126	Energy Efficiency		\$2,783.24
Account Classification Total: Debt Service			\$2,783.24
<u>Capital</u>			
66-0000-9119	Energy Efficiency Project		-
Account Classification Total: Capital			\$0.00
Division:	Capital		
<u>Capital</u>			
66-2000-9206	Buildings/Facilities		\$150,000.00
Account Classification Total: Capital			\$150,000.00
Total Expenditures			\$222,983.00
Fund Balance			\$654,818.00



2026 Approved Budget

			2026 City Council Approved
Account Number	Account Description		
Fund: 67 - Parking Fund			
Revenues			
Division:	Parking Fund		
<u>Interfund Revenue</u>			
67-1100-4003	Transfer from General Fund		\$75,000.00
Account Classification Total: Interfund Revenue			\$75,000.00
<u>Penalties & Forfeits</u>			
67-1120-4331	Parking Fines		\$7,000.00
Account Classification Total: Penalties & Forfeits			\$7,000.00
<u>Operating Fees</u>			
67-1140-4510	Parking Rental Fees		\$12,000.00
67-1140-4511	Parking Rental Fees (Garage)		\$300,000.00
67-1150-4760	Invest Interest		\$9,000.00
67-1150-4822	Miscellaneous		\$100.00
Account Classification Total: Operating Fees			\$321,100.00
Total Revenues			\$403,100.00



2026 Approved Budget

		2026 City Council	
Account Number	Account Description	Approved	
Expenses			
<i>Division:</i>	<i>Parking Fund</i>		
<u>Personnel</u>			
67-0000-5150	Regular Salaries		\$39,480.76
67-0000-5151	Overtime Salaries		-
67-0000-5152	Part-Time Salaries		-
67-0000-5953	FICA		\$3,020.28
67-0000-5954	Medical & Hospital		\$19,400.91
67-0000-5955	Dental		\$1,254.24
67-0000-5956	Life		\$546.96
67-0000-5959	Workers Compensation		\$58.75
67-0000-5968	Retirement CERS Non-HAZ		\$7,351.32
Account Classification Total: Personnel			\$71,113.22
<u>Contractual</u>			
67-0000-6110	Contract Labor		\$45,000.00
67-0000-6120	Advertising & Publicity		\$500.00
67-0000-6122	Printing & Duplicating		\$0.00
67-0000-6124	Postage & Freight		\$0.00
67-0000-6125	Energy Efficiency		\$1,000.00
67-0000-6132	Cleaning & Janitorial		\$1,500.00
67-0000-6145	Insurance/Judgement/Claim		\$12,000.00
67-0000-6150	Telephone & Fax		\$4,500.00
67-0000-6151	Electric Service		\$25,000.00
67-0000-6170	Building/Structures		\$3,500.00
67-0000-6190	Electron Inform Systems		\$2,000.00
67-0000-6191	General Services		\$7,000.00
Account Classification Total: Contractual			\$102,000.00
<u>Other</u>			
67-0000-7111	Office Supplies		\$250.00
67-0000-7114	Clothing		\$300.00
67-0000-7117	Electronic Inform System		\$3,000.00
67-0000-7124	Construction Materials		\$500.00
67-0000-7125	General Supplies		\$250.00
67-0000-7131	Vehicles & Light Trucks		-
67-0000-7140	Membership/Subscription		\$300.00
67-0000-7141	Staff Devp/Educat		\$500.00
67-0000-7935	Absences - General		-
67-0000-7938	Interest Expense		-
67-0000-7989	Depreciation		-
Account Classification Total: Other			\$5,100.00



2026 Approved Budget

Account Number	Account Description	2026 City Council Approved
<u>Debt Service</u>		
67-0000-8123	2006A	\$177,727.50
67-0000-8125	2014C	\$78,287.51
67-0000-8126	Energy Efficiency	\$16,362.98
67-0000-8900	Bad Debt Expense	-
Account Classification Total: Debt Service		\$272,377.99
<u>Capital</u>		
67-0000-9206	Buildings/Facilities	\$25,000.00
67-0000-9207	Land/Land Improvements	-
Account Classification Total: Capital		\$25,000.00
Total Expenditures		\$475,591.00
Fund Balance		\$2,870,956.00

Glossary

Basis Of Budgeting: The method in which revenues and expenditures are recognized within budgeting

Bond: A written promise to repay a specified amount of money back at a particular time.

Capital Improvement Plan: Tool that helps manage and prioritize projects conducted throughout Danville. Also abbreviated as C.I.P.

Department: A individual specialized unit within the government.

Debt Service Fund: An account used for monies set aside for the payment of principle and interest expense on debt that the city has took on.

Expenditures: Outflows of monetary resources spent to operate Danville's government and programs.

Fund: A fund is a fiscal and accounting entity with a self-balancing set of accounts that tracks cash, other financial resources, related liabilities, and residual equity. These accounts are organized to support specific activities or objectives and are maintained in accordance with legal or regulatory requirements, restrictions, or limitations.

Fund Balance: Net resources available after accounting for liabilities and expenditures

GAAP: Generally accepted accounting principles as determined by the board.

General Fund: A mandatory fund required by all local governments that accounts for most day to day expenditures and revenues of a government.

Major Funds: Funds that are important to the governments financial statements and reporting.

Revenues: Funds received by the city through a variety of different sources.