

Description

The Budget Office is responsible for the development of operating and capital budgets of the City. This office performs long-range fiscal planning, revenues and expenditures forecasting, and examination of agency operations and procedures. The Budget Office also maintains corporate financial control throughout the year and provides professional management and research assistance on issues related to financial management, productivity, and the effective and efficient use of City funds. Prior to October 2021, the budget for the Budget Office was part of the City Manager's Office.

Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Expenditures:					
Personnel Services	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000
Employee Benefits	-	-	-	12,400	12,400
Purchased Services	-	-	-	1,480	1,480
Internal Service	-	-	-	3,170	3,170
Other Operating Expenses	-	-	-	4,290	4,290
Capital Outlay	-	-	-	9,000	9,000
Totals	\$ -	\$ -	\$ -	\$ 120,340	\$ 120,340

Personnel

Position Title	FY 2020 FTEs	FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs
DIRECTOR OF BUDGET				1.000
Total				1.000

Description

The Independent Auditor activity includes the examination of the accounts and records of the City and related City organizations involved in the handling of City funds in accordance with generally accepted auditing standards. The auditor's contract requires an independent examination by a Certified Public Accountant who provides an opinion regarding conformance of the financial statements to generally accepted principles. The audit is also conducted in accordance with generally accepted auditing standards, governmental auditing standards issued by the Comptroller General of the United States, and requirements of the Auditor of Public Accounts of the Commonwealth of Virginia. As a recipient of federal and state grants, the City's audit is subject to the requirements of the Comptroller General and the Auditor of Public Accounts. Other outside entities, including bond rating agencies and banking institutions, request the City's annual audit report in order to establish the City's credit worthiness.

Beginning with the fiscal year 2014 audit, Brown, Edwards, & Company, LLP was selected to perform this service. It is best practice to issue an RFP for independent audit services every five years. The City issued an RFP, reviewed submissions from respondents, and awarded a second contract for the annual audit to Brown Edwards at the end of fiscal year 2020.

Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Expenditures					
Purchased Services	\$ 142,937	\$ 141,461	\$ 145,000	\$ 155,000	\$ 10,000
Totals	\$ 142,937	\$ 141,461	\$ 145,000	\$ 155,000	\$ 10,000

Description

The Division of Real Estate Assessment is a division of the Finance Department and provides mass appraisal services of real property for tax purposes. With offices located on the third floor of the Municipal Building, the Division of Real Estate Assessment is responsible for the discovery, listing and appraisal of all real property in the City; maintaining current ownership and mailing address information; maintaining current parcel maps for GIS system; providing special assessments for land use; defending the City’s assessments at Board of Equalization hearings; and the preparation of appraisal reports and testifying in court in defense of assessments, and administers the Veterans Real Estate Tax Relief program for veterans rated as 100% permanently and totally disabled due to a service-connect disability. Additionally, the Division of Real Estate Assessment shares in the administration of the Tax Abatement of Rehabilitated Buildings Program; the Residential Subdivision Reimbursement Program; the Property Tax Exemption or Deferral and Reduced Residential Refuse Fee Program for the elderly or persons found to be permanently and totally disabled program.

Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Expenditures:					
Personnel Services	\$ 248,708	\$ 239,625	\$ 276,040	\$ 295,730	\$ 19,690
Employee Benefits	30,853	33,584	38,440	38,900	460
Purchased Services	1,201	808	1,310	1,310	-
Internal Service	18,329	17,970	21,550	24,100	2,550
Other Operating Expenses	8,712	14,612	11,920	19,960	8,040
Totals	\$ 307,803	\$ 306,599	\$ 349,260	\$ 380,000	\$ 30,740

Personnel

Position Title	FY 2020 FTEs	FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs
SR REAL ESTATE ASSSSMNT CLRK	1.000	1.000	1.000	1.000
REAL ESTATE APPRAISER I			1.000	1.000
REAL ESTATE APPRAISER II	2.000	2.000	1.000	
REAL ESTATE APPRAISER III	1.000	1.000	1.000	2.000
DIVSN DIR OF REAL ESTATE ASSE	1.000	1.000	1.000	1.000
Total	5.000	5.000	5.000	5.000

Description

The Real Estate and Mobile Home Tax Exemption and Deferral for Certain Elderly or Disabled Persons program, administered by the City's Tax Relief Official currently assigned to the Parks, Recreation & Tourism Department's Seniors Division with assistance of the Division of Real Estate Assessment, provides for reduced real estate and mobile home tax payments and reduced refuse fees for qualifying elderly or disabled, low-income property owners.

Through permissive legislation, City Council adopted the property tax relief program in 1974. Originally, the tax relief was limited to real estate only. In 1988, the program was amended to include mobile homes. In 2001, the program was amended to include disabled persons. In 2007, the program was amended to include reduced residential solid waste fee for certain elderly and disabled persons.

Through permissive legislation, On October 6, 2011 the City Council adopted the exemption from taxes on property for qualified disabled veterans rated by the U.S. Department of Veterans Affairs as 100% permanent and totally disabled due to a service-connected disability. All applications are filed and processed in the Division of Real Estate Assessment office.

Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Expenditures:					
Other Operating Expenses	\$ 119,724	\$ 126,498	\$ 160,000	\$ 180,000	\$ 20,000
Totals	\$ 119,724	\$ 126,498	\$ 160,000	\$ 180,000	\$ 20,000

Description

The Real Estate Board of Equalization provides property owners an opportunity to appeal their real estate assessment values. State law requires the City to have a Board of Equalization each reassessment year. Currently the City is on even year biennial reassessment cycle.

Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Expenditures:					
Personnel Services	\$ -	\$ 855	\$ -	\$ 1,000	\$ 1,000
Employee Benefits	-	65	-	90	90
Purchased Services	-	226	-	300	300
Totals	\$ -	\$ 1,146	\$ -	\$ 1,390	\$ 1,390

Personnel

By law, the Board is composed of not less than three nor more than five members. Board members must be compensated with a wage for each hour spent in training and during Board hearings.

Description

The Customer Accounts Division of the Finance Department provides a full range of billing and collection services. The offices are located in the Charles H. Harris Financial Service Center, 311 Memorial Drive. The Division is responsible for properly establishing and maintaining customer utility accounts, ensuring proper and timely billing of accounts and resolving billing and service issues, as well as processing and maintaining records of all billings and payments for utilities, property taxes, other local taxes, licenses and miscellaneous charges.

Customer Accounts is also the point of contact should a citizen need information about account balances and payments regarding utility and tax accounts.

The Customer Accounts Division budget consists of four functions: administration, customer care, billing, and collections. The administrative division accounts for administrative salaries and benefits, interest on customer deposits, and contractual expenses. The customer care function initiates and terminates service accounts, enrolls customers in the Equal Pay and Bank Draft plans, responds to customer inquiries and assists with information requests. The billing function imports readings from approximately 81,000 AMI electric, water and natural gas meters, and processes monthly billing statements for approximately 48,000 accounts. Bills are printed in-house and mailed daily. The collection's operation accepts payments from customers, posts all customer payments, issues non-pay disconnection orders for past due utility accounts. It also administers numerous programs, including Fuel Assistance, Debt Set-Off, Vehicle Registration Withholding, and the collection of delinquent accounts by using other appropriate collection methods, such as court proceedings, distress warrants, tax liens, and third-party collections agencies. In fiscal year 2020, this division assumed the billing and customer service functions that had previously existed in the Utility Department. As a result, 16 positions were transferred from the Utility Department to the Finance Department. The associated expenses are being covered by recovery revenue from the utility funds, eliminating the budgetary impact to the General Fund.

Revenues/Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Revenues:					
Recoveries	1,467,553	1,715,190	1,685,830	1,784,950	99,120
Total	\$1,467,553	\$1,715,190	\$1,685,830	\$ 1,784,950	\$ 99,120
Expenditures:					
Personnel Services	\$1,011,510	\$1,067,871	\$1,079,090	\$ 1,116,050	\$ 36,960
Employee Benefits	122,060	140,644	147,640	141,290	(6,350)
Purchased Services	250,974	254,482	307,940	330,010	22,070
Internal Service	30,223	47,715	52,440	63,440	11,000
Other Operating Expenses	782,802	927,365	973,140	1,034,600	61,460
Capital Outlay	13,436	1,595	1,000	4,000	3,000
Debt Service	12,427	13,931	15,000	10,000	(5,000)
Totals	\$2,223,432	\$2,453,603	\$2,576,250	\$ 2,699,390	\$ 123,140
Net Cost to City	\$ 755,879	\$ 738,413	\$ 890,420	\$ 914,440	\$ 24,020

Personnel

Position Title	FY 2020 FTEs	FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs
CASHIER	5.000	5.000	5.000	5.000
SENIOR CASHIER				
COLLECTIONS CLERK II	4.000			
SENIOR COLLECTIONS CLERK	2.000	2.000	2.000	2.000
CUSTOMER ACCOUNT REPRESENTATIV	8.000	12.000	12.000	12.000
DELINQUENT COLLECTIONS CORDNTR	1.000	1.000	1.000	1.000
DIV DIR OF CUSTOMER ACCOUNTS	1.000	1.000	1.000	1.000
COL CUST ACC MANAGER	1.000	1.000	1.000	1.000
SERV/BILL CUST ACCT MANAGER			1.000	1.000
UTILITY BILLING CLERK	3.000	3.000	3.000	3.000
UTILITY SPECIAL BILLING CLERK	2.000	2.000	2.000	2.000
SENIOR UTILITY BILLING CLERK	1.000	1.000	1.000	1.000
SR CUS ACCT/TRAINING REP	1.000	1.000	1.000	1.000
DIVSN DIR OF CUSTOMER SERVICE	1.000	1.000		
Total	30.000	30.000	30.000	30.000

Description

The Chief Financial Officer is charged with overseeing the fiscal needs of the City of Danville. The functions of this Division within the Finance Department include the accounting for and supervision of all encumbrances, expenditures, and disbursements to ensure the budget appropriations are not exceeded. This division also provides oversight and review of the preparation of the City's monthly and annual financial Statements. The CFO provides administrative oversight to Accounting, Budget, Customer Accounts, Purchasing, Central Services, the Employees Retirement System, Internal Audit, and Real Estate Assessment divisions. In addition, the Director serves as Treasurer of the Danville-Pittsylvania Regional Industrial Facility Authority and serves as the Finance Director for the Industrial Development Authority, and the City's Community Development Entity.

Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Expenditures:					
Personnel Services	\$ 147,199	\$ 154,631	\$ 156,120	\$ 173,600	\$ 17,480
Employee Benefits	18,519	21,645	22,640	23,900	1,260
Internal Service	1,403	2,228	3,110	3,390	280
Other Operating Expenses	11,912	11,532	15,810	16,470	660
Totals	\$ 179,033	\$ 190,036	\$ 197,680	\$ 217,360	\$ 19,680

Personnel

Position Title	FY 2020 FTEs	FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs
SENIOR SECRETARY	1.000	1.000		
ADMINISTRATIVE ASSISTANT			1.000	1.000
CHIEF FINANCIAL OFFICER	1.000	1.000	1.000	1.000
Total	2.000	2.000	2.000	2.000

Description

The Accounting Division of the Finance Department works to provide sound fiscal management, timely and accurate financial reporting, and safeguarding of the City’s assets through proper internal controls. This includes oversight of the City’s accounting, payroll, fixed assets, accounts payable, grant reporting, and inventory management systems. This division is also responsible for interfaces between the general ledger and the billing and collection software systems for taxes and utilities. Additional functions and responsibilities include centralized accounts payable processing, weekly and monthly payroll processing, timely processing and reporting of payroll taxes and other payroll deductions, debt service administration, grant management, cash management, administration of the City’s property and liability insurance, and the administration of cash, investment, and payroll operations of the City’s Retirement System. The accounting and financial reporting for the Regional Industrial Facility Authority is also a function of this division, as well as the coordination of the related audits with independent auditors.

The Accounting Division prepares Annual Comprehensive Financial Reports (ACFRs) for both the City and the Employees’ Retirement System and coordinates the audit of both these reports with the City’s independent auditors. The City submits both ACFRs to the Government Finance Officers Association for the Certificate of Achievement for Excellence in Financial Reporting Award. The City has received this award for thirty-three consecutive years. It is the responsibility of this division to ensure the City’s financial reporting continues to receive this prestigious award and to continually seek to improve the City’s financial reporting.

Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Expenditures:					
Personnel Services	\$ 529,648	\$ 548,601	\$ 582,120	\$ 611,440	\$ 29,320
Employee Benefits	65,726	76,036	83,210	81,430	(1,780)
Purchased Services	11,087	14,914	22,050	25,020	2,970
Internal Service	10,186	13,309	19,230	20,340	1,110
Other Operating Expenses	19,754	21,553	27,060	28,770	1,710
Capital Outlay	-	-	2,500	2,500	-
Totals	\$ 636,401	\$ 674,413	\$ 736,170	\$ 769,500	\$ 33,330

Personnel

The City's Internal Auditor, who also provides cash and risk management services, is split 50/50 between the Internal Audit function and Accounting. Also, there is one Accountant allocated approximately 40% to the Employees' Retirement System, 30% to RIFA, and 30% to Accounting.

Position Title	FY 2020 FTEs	FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs
ACCOUNT CLERK	2.000			
SENIOR ACCOUNT CLERK	1.000	4.000	3.000	3.000
PAYROLL TECHNICIAN	1.000	1.000	1.000	1.000
ACCOUNTANT III	1.590	0.590	0.590	0.590
ACCOUNTANT I			1.000	1.000
ACCOUNTANT II	2.000	2.000	2.000	2.000
BUSINESS SYSTEMS ACCOUNTANT	1.000	1.000	1.000	1.000
ASSISTANT DIRECTOR OF FINANCE	1.000	1.000	1.000	1.000
SENIOR INTERNAL AUDITOR	0.500	0.500	0.500	0.500
Total	10.090	10.090	10.090	10.090

Description

The Internal Audit function in the Finance Department ensures integrity and reliability of financial reporting and protection against fraud. The Internal Auditor also ensures at least that a minimum acceptable set of control activities are in place in each of the business units and functions. Internal control procedures are regularly reviewed to identify weaknesses and/or gaps. When necessary, internal control improvements are recommended with the goal of mitigating risk, increasing productivity, and streamlining business processes. Additionally, this function routinely reviews the City's financial policies and procedures manuals, monitor compliance, and establish a process to adopt policies and procedures to changing business requirements.

Staff in this division serve multiple roles and currently also manage the City's cash flow, accounting for investments, as well as risk management. Duties also include managing the City's Insurance Fund, as well as preparing allocations for the City's self-insured workers' compensation expenses.

Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Expenditures:					
Personnel Services	\$ 48,738	\$ 50,363	\$ 50,690	\$ 52,250	\$ 1,560
Employee Benefits	6,214	7,166	7,350	7,200	(150)
Internal Service	220	688	830	1,120	290
Other Operating Expenses	1,871	612	3,540	3,590	50
Totals	\$ 57,043	\$ 58,829	\$ 62,410	\$ 64,160	\$ 1,750

Personnel

Because the City's Internal Auditor is also currently tasked with cash and risk management for the City, funding for this position is split between Finance: Internal Auditor (50%) and Finance: Accounting (50%).

Position Title	FY 2020 FTEs	FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs
SENIOR INTERNAL AUDITOR	0.500	0.500	0.500	0.500
Total	0.500	0.500	0.500	0.500

Description

The Purchasing Division of the Finance Department serves as the centralized purchasing operations for the City of Danville. While following statutory guidelines, this division aims to secure high quality products and services at the best possible cost for all of the departments of the City. Additionally, the Purchasing Division oversees the negotiating of professional contracts, monitoring vendor performance, manages the use of procurement cards, oversees the City's liability insurance programs, and administers surplus property disposal. The Purchasing Division also provides administrative oversight for Central Services, the City's centralized producer of printed materials, utility and tax bill printing. Current annual billing volumes include approximately 650,000 utility bills, 100,000 tax bills, 3,200 business licenses, and all related notices. The Central Services staff also provides postal services and management of office supplies for all City.

Expenditures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	Increase/ (Decrease)
Revenues:					
Recoveries	\$ 34,265	\$ 31,838	\$ 20,000	\$ 20,000	\$ -
Total	\$ 34,265	\$ 31,838	\$ 20,000	\$ 20,000	\$ -
Expenditures:					
Personnel Services	\$ 262,332	\$ 257,251	\$ 256,740	\$ 295,960	\$ 39,220
Employee Benefits	32,456	34,554	36,380	38,630	2,250
Purchased Services	68,465	82,723	78,200	77,500	(700)
Internal Service	3,254	5,873	8,000	8,710	710
Other Operating Expenses	8,338	7,619	20,140	19,060	(1,080)
Capital Outlay	6,758	5,900	4,000	4,000	-
Totals	\$ 381,603	\$ 393,920	\$ 403,460	\$ 443,860	\$ 40,400
Net Cost to General Fund	\$ 347,338	\$ 362,082	\$ 383,460	\$ 423,860	\$ 40,400

Personnel

Position Title	FY 2020 FTEs	FY 2021 FTEs	FY 2022 FTEs	FY 2023 FTEs
PURCHASING CLERK	1.000	1.000	1.000	
SENIOR PURCHASING CLERK	1.000	1.000	1.000	2.000
BUYER	1.000	1.000	1.000	1.000
DIVISION DIR OF PURCHASING	1.000	1.000	1.000	1.000
PRINTER				0.200
SENIOR PRINTER	1.000	1.000	1.000	1.000
PRINT SHOP SUPERVISOR	0.100	0.100	0.100	0.500
Total	5.100	5.100	5.100	5.700