

Budget Office

Fiscal Year 2026 Operating Budget

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 Office was part of the City Manager's Department.

Revenues/Expenditures

	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET	Increase/ (Decrease)
	FY2023	FY2024	FY2025	FY2026		
Expenses						
Personnel Services	\$103,817	\$140,072	\$174,935	\$182,390	\$7,455	
Employee Benefits	\$12,055	\$16,492	\$21,320	\$23,610	\$2,290	
Purchased Services	\$57	\$95	\$100	\$300	\$200	
Internal Service	\$1,968	\$3,744	\$4,310	\$7,110	\$2,800	
Other Operating Expense	\$6,354	\$3,980	\$6,690	\$8,690	\$2,000	
Capital Expenses	\$500	\$3,243	\$0	\$0	\$0	
EXPENSES TOTAL	\$124,751	\$167,626	\$207,354	\$222,100	\$14,746	
Net Cost to City	\$124,751	\$167,626	\$207,354	\$222,100		—

Personnel

Position Title	FY2023	FY2024	FY2025	FY2026
FTEs				
BUDGET ANALYST	0	0	1	1
DIRECTOR OF BUDGET	1	1	1	1
FTEs	1	1	2	2

Goals

The Budget Office has implemented a new budgeting software solution. The application, provided by OpenGov, was used to prepare and present the FY 2025 budget. In addition to facilitating the preparation of the operating and capital budgets, the software offers additional features for reporting performance metrics, identifying and budgeting for strategic initiatives, and providing more transparency and engagement for citizens. We look forward to providing informative and interactive online budget information.

Independent Auditor

Fiscal Year 2026 Operating Budget

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.

Revenues/Expenditures

ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		Increase/ (Decrease)
FY2023	FY2024	FY2025		FY2026		
Expenses						
Purchased Services	\$196,600	\$183,714	\$178,000	\$190,000		\$12,000
EXPENSES TOTAL	\$196,600	\$183,714	\$178,000	\$190,000		\$12,000
Net Cost to City	\$196,600	\$183,714	\$178,000	\$190,000		—

Real Estate Assessment

Fiscal Year 2026 Operating Budget

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.

Revenues/Expenditures

	ACTUAL	ADOPTED BUDGET	PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2026	Increase/ (Decrease)
Expenses					
Personnel Services	\$204,329	\$223,376	\$314,722	\$294,650	(\$20,072)
Employee Benefits	\$22,338	\$25,288	\$36,479	\$36,590	\$111
Purchased Services	\$725	\$323	\$810	\$910	\$100
Internal Service	\$23,551	\$24,845	\$27,390	\$24,780	(\$2,610)
Other Operating Expense	\$16,188	\$7,982	\$23,105	\$11,050	(\$12,055)
EXPENSES TOTAL	\$267,130	\$281,814	\$402,506	\$367,980	(\$34,526)
Net Cost to City	\$267,130	\$281,814	\$402,506	\$367,980	

Personnel

Position Title	FY2023	FY2024	FY2025	FY2026
FTEs				
DIVISN DIR OF REAL ESTATE ASSESSMENT	1	1	1	1
REAL ESTATE APPRAISER I	1	1	1	1
REAL ESTATE APPRAISER II	0	1	1	2
REAL ESTATE APPRAISER III	2	1	1	0
SR REAL ESTATE ASSSMNT CLRK	1	1	1	1
FTEs	5	5	5	5

Property Tax Relief

Fiscal Year 2026 Operating Budget

Description

The Real Estate and Mobile Home Tax Exemption 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, lowincome 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. In 2024 this program increased the allowable income to \$40,000 for each applicant.

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. We currently have 168 qualified veterans. All applications are filed and processed in the Division of Real Estate Assessment office.

Revenues/Expenditures

	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		Increase/ (Decrease)
	FY2023	FY2024	FY2025	FY2026	FY2026		
Expenses							
Other Operating Expense	\$188,059	\$207,302	\$270,000	\$295,000	\$295,000	\$25,000	
EXPENSES TOTAL	\$188,059	\$207,302	\$270,000	\$295,000	\$295,000	\$25,000	
Net Cost to City	\$188,059	\$207,302	\$270,000	\$295,000	\$295,000	—	

Real Estate Board of Equalization

Fiscal Year 2026 Operating Budget

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 an even year biennial reassessment cycle.

Revenues/Expenditures

A budget is only prepared for odd fiscal years which coincides with real estate assessment years.

	ACTUAL		ADOPTED BUDGET	PROPOSED BUDGET	
	FY2023	FY2024		FY2025	FY2026
					Increase/ (Decrease)
Expenses					
Personnel Services	\$990	–	\$1,000	\$0	(\$1,000)
Employee Benefits	\$76	–	\$100	\$0	(\$100)
Purchased Services	–	–	\$300	\$0	(\$300)
EXPENSES TOTAL	\$1,066	–	\$1,400	\$0	(\$1,400)
Net Cost to City	\$1,066	\$0	\$1,400	\$0	–

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.

Customer Accounts

Fiscal Year 2026 Operating Budget

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 inhouse 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

ACTUAL			ADOPTED BUDGET	PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2026	Increase/ (Decrease)
Revenues					
Recovered Cost	\$1,810,325	\$1,892,943	\$2,116,060	\$2,366,760	\$250,700
REVENUES TOTAL	\$1,810,325	\$1,892,943	\$2,116,060	\$2,366,760	\$250,700
Expenses					
Personnel Services	\$1,144,394	\$1,308,892	\$1,406,805	\$1,455,240	\$48,435
Employee Benefits	\$120,916	\$140,614	\$160,922	\$172,840	\$11,918
Purchased Services	\$323,940	\$327,967	\$358,840	\$382,640	\$23,800
Internal Service	\$47,794	\$54,952	\$76,110	\$75,730	(\$380)
Other Operating Expense	\$1,075,517	\$1,165,379	\$1,168,740	\$1,346,230	\$177,490
Capital Expenses	\$18,920	\$1,432	\$2,500	\$11,000	\$8,500
Debt Service	\$18,739	\$40,929	\$40,000	\$41,000	\$1,000
EXPENSES TOTAL	\$2,750,220	\$3,040,164	\$3,213,917	\$3,484,680	\$270,763
Net Cost to City	\$939,895	\$1,147,220	\$1,097,857	\$1,117,920	–

Personnel

Position Title	FY2023	FY2024	FY2025	FY2026
FTEs				
CASHIER	5	5	5	5
COL CUST ACC MANAGER	1	1	1	1
COLLECTIONS CLERK II	0	0	0	0
CUSTOMER ACCOUNT REPRESENTATIVE	12	12	12	12
DELINQUENT COLLECTIONS CORDNTR	1	1	1	1
DIV DIR OF CUSTOMER ACCOUNTS	1	1	1	1
DIVISN DIR OF CUSTOMER SERVICE	0	0	0	0
SENIOR CASHIER	0	0	0	0
SENIOR COLLECTIONS CLERK	2	2	2	2
SENIOR UTILITY BILLING CLERK	1	1	1	1
SERV/BILL CUST ACCT MANAGER	1	1	1	1
SR CUS ACCT/TRAINING REP	1	1	1	1
UTILITY BILLING CLERK	3	3	3	3
UTILITY SPECIAL BILLING CLERK	2	2	2	2
FTEs	30	30	30	30

Chief Financial Officer

Fiscal Year 2026 Operating Budget

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 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 plans and coordinates the issuance of bonds for the City's capital needs and ensures compliance with debt covenants and continuing disclosure requirements, as well as communications with bond rating agencies.

The CFO provides administrative oversight to the various divisions of the Finance Department, which include Accounting, Budget, Customer Accounts, Purchasing, Central Services, the Employees Retirement System, Internal Audit, and Real Estate Assessment. The Grant Administrator and related functions are also under the oversight of the CFO. In addition, the CFO serves as Treasurer of the Danville-Pittsylvania Regional Industrial Facility Authority, Executive Secretary and Trustee for the Employees Retirement System, and serves as the Finance Director for the Industrial Development Authority and the City's Community Development Entity.

Revenues/Expenditures

	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET	Increase/ (Decrease)
	FY2023	FY2024	FY2025	FY2026		
Expenses						
Personnel Services	\$197,306	\$256,384	\$312,730	\$328,830	\$16,100	
Employee Benefits	\$22,929	\$30,006	\$38,910	\$43,510	\$4,600	
Purchased Services	–	\$433	–	\$0	\$0	
Internal Service	\$3,500	\$4,445	\$3,375	\$5,600	\$2,225	
Other Operating Expense	\$12,375	\$17,341	\$17,535	\$22,110	\$4,575	
Capital Expenses	–	\$245	–	\$0	\$0	
EXPENSES TOTAL	\$236,110	\$308,854	\$372,550	\$400,050	\$27,500	
Net Cost to City	\$236,110	\$308,854	\$372,550	\$400,050		–

Personnel

Position Title	FY2023	FY2024	FY2025	FY2026
FTEs				
ADMINISTRATIVE ASSISTANT	1	1	1	1
CHIEF FINANCIAL OFFICER	1	1	1	1
GRANT ADMINISTRATOR	0	0	1	1
SENIOR SECRETARY	0	0	0	0
FTEs	2	2	3	3

Accounting

Fiscal Year 2026 Operating Budget

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, bi-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. 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.

Revenues/Expenditures

	ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET		
	FY2023	FY2024	FY2025	FY2026	Increase/ (Decrease)		
Expenses							
Personnel Services	\$621,107	\$691,137	\$734,674	\$822,900	\$88,226		
Employee Benefits	\$66,929	\$75,764	\$86,967	\$102,030	\$15,063		
Purchased Services	\$17,587	\$18,830	\$24,840	\$26,880	\$2,040		
Internal Service	\$18,672	\$20,079	\$21,290	\$20,260	(\$1,030)		
Other Operating Expense	\$26,627	\$22,021	\$30,445	\$33,840	\$3,395		
Capital Expenses	—	—	\$500	\$5,290	\$4,790		
EXPENSES TOTAL	\$750,922	\$827,832	\$898,716	\$1,011,200	\$112,484		
Net Cost to City	\$750,922	\$827,832	\$898,716	\$1,011,200			

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	FY2023	FY2024	FY2025	FY2026
FTEs				
ACCOUNT CLERK	0	0	0	0
ACCOUNTANT I	1	0	0	0
ACCOUNTANT II	2	3	3	3
ACCOUNTANT III	0.59	0.5	0.5	0.5
ACCOUNTING SUPERVISOR	0	0	0	1
ACCOUNTING TECHNICIAN	0	0	1	1
ASSISTANT DIRECTOR OF FINANCE	1	1	1	1
BUSINESS SYSTEMS ACCOUNTANT	1	1	1	1
PAYROLL ADMINISTRATOR	0	0	1	1
PAYROLL TECHNICIAN	1	1	0	0
SENIOR ACCOUNT CLERK	3	3	2	2
SENIOR INTERNAL AUDITOR	0.5	0.5	0	0
SENIOR INTERNAL AUDITOR/CASH & RISK MANAGER	0	0	0.5	0.5
FTEs	10.09	10	10	11

Internal Audit

Fiscal Year 2026 Operating Budget

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, monitors compliance, and establishes processes to adopt policies and procedures to changing business requirements.

This function is also responsible for the following: managing the City's cash flow, accounting for investments, risk management, managing the City's Insurance Fund, and preparing allocations for the City's self-insured workers' compensation expenses.

Revenues/Expenditures

ACTUAL		ADOPTED BUDGET		PROPOSED BUDGET	
	FY2023	FY2024	FY2025	FY2026	Increase/ (Decrease)
Expenses					
Personnel Services	\$56,648	\$61,437	\$64,938	\$69,350	\$4,412
Employee Benefits	\$6,616	\$7,630	\$8,593	\$9,780	\$1,187
Internal Service	\$1,175	\$1,682	\$1,840	\$1,860	\$20
Other Operating Expense	\$1,374	\$1,354	\$4,330	\$3,400	(\$930)
EXPENSES TOTAL	\$65,813	\$72,104	\$79,701	\$84,390	\$4,689
Net Cost to City	\$65,813	\$72,104	\$79,701	\$84,390	

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	FY2023	FY2024	FY2025	FY2026
FTEs				
SENIOR INTERNAL AUDITOR	0.5	0.5	0	0
SENIOR INTERNAL AUDITOR/CASH & RISK MANAGER	0	0	0.5	0.5
FTEs	0.5	0.5	0.5	0.5

Purchasing

Fiscal Year 2026 Operating Budget

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.

Revenues/Expenditures

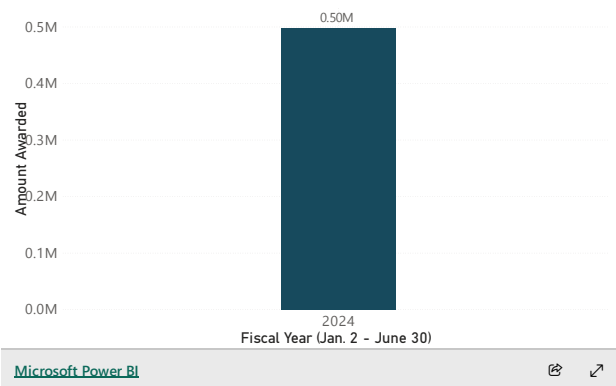
	ACTUAL		ADOPTED BUDGET		INCREASE/ (DECREASE)
	FY2023	FY2024	FY2025	FY2026	
Revenues					
Recovered Cost	\$36,034	\$38,853	\$35,000	\$35,000	\$0
REVENUES TOTAL	\$36,034	\$38,853	\$35,000	\$35,000	\$0
Expenses					
Personnel Services	\$302,010	\$322,391	\$374,489	\$385,750	\$11,261
Employee Benefits	\$30,985	\$34,876	\$43,417	\$47,280	\$3,863
Purchased Services	\$69,736	\$71,717	\$83,500	\$87,500	\$4,000
Internal Service	\$7,762	\$10,037	\$9,230	\$7,260	(\$1,970)
Other Operating Expense	\$8,602	\$17,529	\$20,700	\$21,660	\$960
Capital Expenses	\$3,357	–	\$4,000	\$1,500	(\$2,500)
EXPENSES TOTAL	\$422,452	\$456,551	\$535,336	\$550,950	\$15,614
Net Cost to City	\$386,419	\$417,698	\$500,336	\$515,950	–

Personnel

Position Title	FY2023	FY2024	FY2025	FY2026
FTEs				
BUYER	1	0	0	0
DIVISION DIR OF PURCHASING	1	1	1	1
PRINT SHOP SUPERVISOR	0.5	0.5	0.5	0.5
PRINTER	0.2	0.2	0.2	0.2
PROCUREMENT OFFICER	0	1	1	1
PURCHASING CLERK	0	0	0	0
PURCHASING SUPPORT SPECIALIST	0	0	1	1
SENIOR PRINTER	1	1	1	1
SENIOR PURCHASING CLERK	2	2	0	0
VENDOR RELATIONSHIP COORDINATOR	0	0	1	1
FTEs	5.7	5.7	5.7	5.7

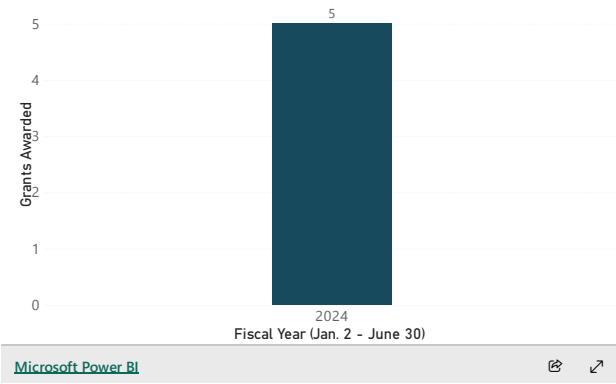
Performance Metrics

Finance - Grants



Total Grant Amount Awarded

The total amount awarded during Fiscal Year 2024 amounted to \$497,820. For Fiscal Year 2025, this metric is set to 0.25% of the overall awarded amount from Fiscal Year 24, amounting to \$622,275 awarded in Fiscal Year 2025. It is anticipated that there will be incremental growth each fiscal year as the Grants Portfolio for the City expands.

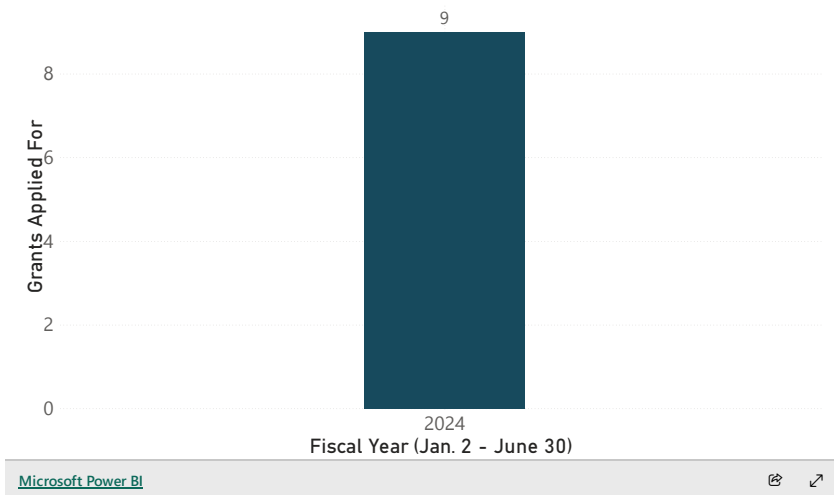


Grant Applications

The pursuit of grant funding was specifically mentioned in five goals of the Plan Danville Comprehensive Plan: Community, Transportation, Infrastructure, Housing, and Environment. In Fiscal Year 2024, Grants Administration completed and submitted nine grants. For Fiscal Year 2025, the goal is to complete and submit fifteen grants that align with the indicated objectives outlined in the Plan Danville Comprehensive Plan.

Grants Awarded

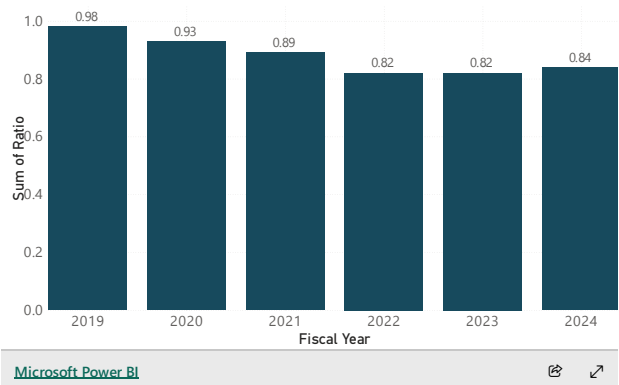
Between January 2, 2024, and June 30, 2024, the grant approval rate for the City of Danville's Grants Administration was 55%. Nationally, grant application success rates typically range from 10-30%. For Fiscal Year 2025, the target is to maintain a grant application success rate of 55%.



Performance Metrics

Finance - Real Estate

Sales Ratio

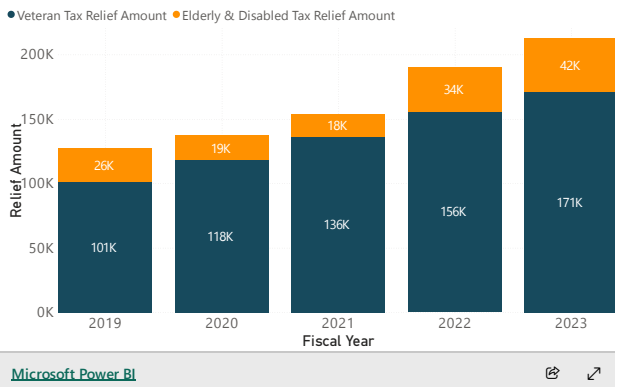


Sales Ratio studies are beneficial as it shows a direct relation to the fair and equitable assessments. These results are published on the Virginia Tax website, and they are used for the computation of the local composite index. This determines the local school division's ability to pay for its portion of educational costs. State Code 70-130%. IAAO Standard 90-110%. These types of studies are also used for the public service corporation properties and other centrally assessed property such as railroads and pipelines.

Elderly, Disabled, and Veteran Relief Programs

Community - Eliminate Barriers

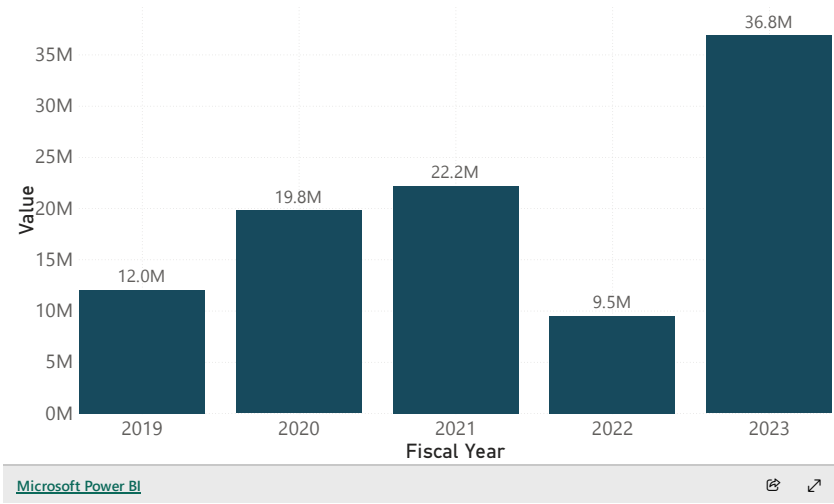
Housing - Strengthen Programming and Support



The Elderly and Disabled Relief program is essential to providing our elderly and disabled with the financial help they need with paying their property taxes. It shows a commitment by the city to help those that are on a fixed income. The Veteran Relief Program is the veteran's tax abatement program, and it also shows our commitment to honoring those that have served our country and have unfortunately been deemed 100% totally and permanently disabled.

New Construction Repairs and Additions Value

Land Use - Encourage Growth in Existing Developed Areas



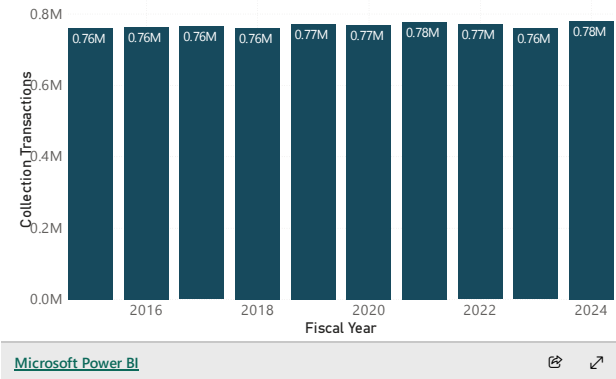
This shows a relation to how much investors and homeowners put back into the properties they have an interest in. This benefits the city's economy as well as the quality of the residential and commercial properties within our city.

Performance Metrics

Finance - Customer Accounts

Number of Collections Transactions

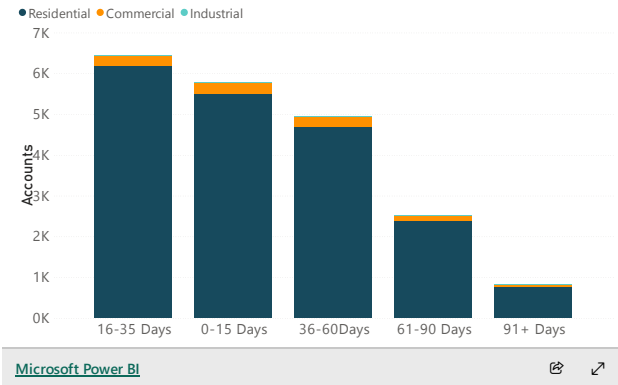
Economy - Strengthen the Redevelopment Process



This graph represents the number of Collections transactions on a yearly basis and shows consistent amounts year over year. We expect this number to remain the same or close to it. This best fits with the Infrastructure plan, providing our customers with beneficial information about their utility transactions.

Aging Accounts

Economy - Strengthen the Redevelopment Process

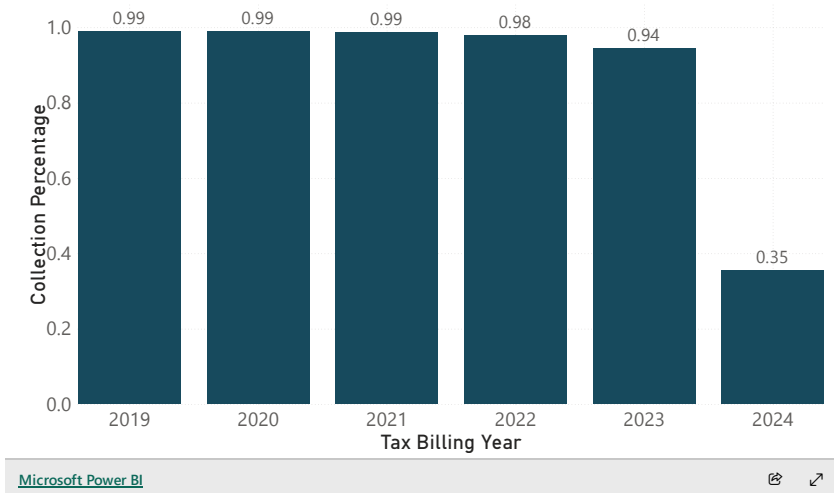


This graph shows the number of accounts that are past due and the age of the debt. We disconnect accounts that are over 45 days past due, this is represented in the graph by the sharp drop off of number of accounts older than 60 days. We plan to stay on top of this by continuing to disconnect accounts that are over 45 day past due. This best fits under the Infrastructure and Economy plans, providing customer about debts the city has incurred and how we deal with them.

Personal Property Collection

Economy - Strengthen the Redevelopment Process

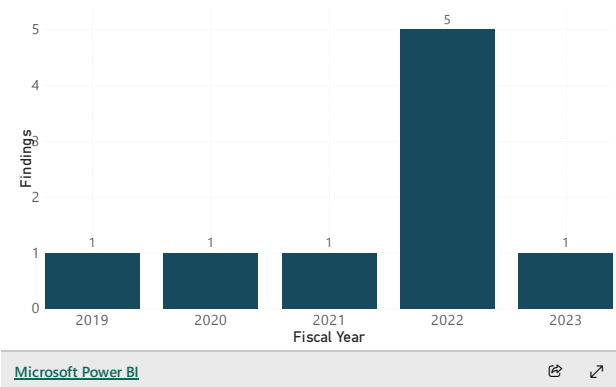
This graph shows the Collection percentage of Taxes on a yearly basis. The graph shows consistent amounts up until the 2024 tax year, this is because at the time the information was provided, we had not billed for the second half of the 2024 tax year. We expect these amounts to remain the same or close to it. This best fits under the Economy plan, representing the percentage of tax revenue received by the city on a yearly basis.



Performance Metrics

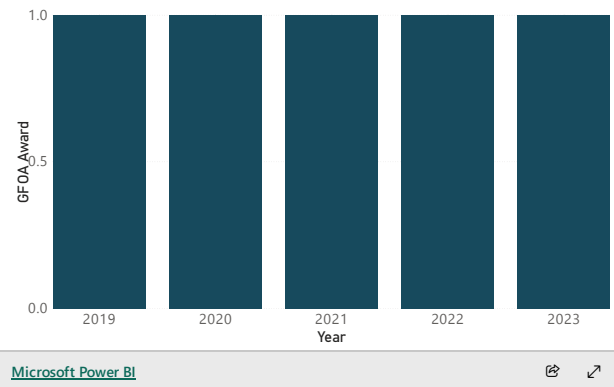
Finance - Accounting

Accuracy of Financial Reports



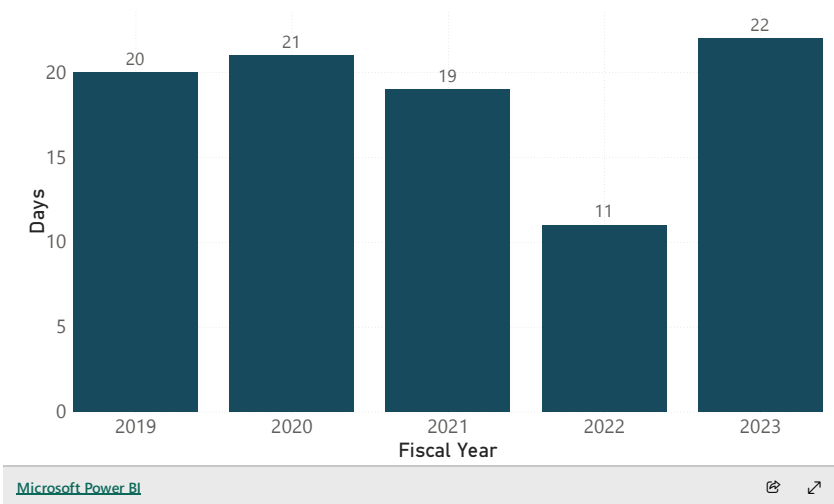
This metric represents the number of audit discrepancies found during the annual audit. Audit findings are written reports that summarize the results of an audit and the conclusions drawn from it. They include comments on the effectiveness or design of internal controls, compliance, or financial reporting. Finance works exceptionally hard to keep the audit findings minimal as seen in the referenced chart. The outlier year of fiscal year 2022 was primarily due to staff turnover. The one finding that recurs year to year relates to segregation of duties for grants and is due to the shortage of resources available in the accounting division.

GFOA Award



The Government Finance Officers Association offers several awards to recognize outstanding financial management and contributions to the field of government finance. One of those awards is the Certificate of Achievement for Excellence in Financial Reporting. This award was established to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and then recognize individual governments that succeed in achieving that goal. The goal of the program is not to assess the financial health of participating governments, but rather to ensure that users of their financial statements have the information they need to do so themselves. The City of Danville has received this prestigious award for 38 consecutive years.

Efficiency in Transaction Processing



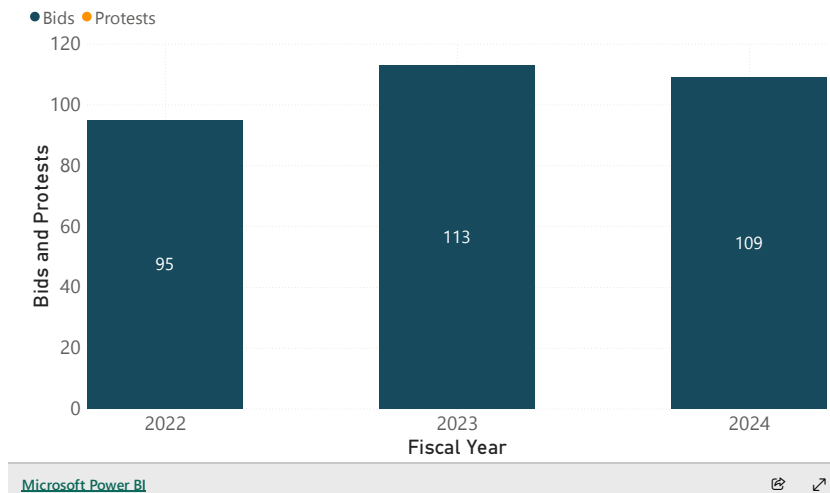
This metric represents the average number of days taken to process accounts payable invoices. This measurement is the result of the number of days from the invoice date to the check date. Because the City does not currently have an electronic approval process, this metric only measures the information available within our software, which is invoice date and check date. This shows how effectively the City manages the process of entering invoices timely and ensuring accurate and timely payments to its vendors. Most of the City’s vendors have payment terms of Net 30, which as seen in the referenced chart the City is meeting these terms.

Performance Metrics

Finance - Purchasing

Total Bids and Protests

Economy - Support and Grow Small and Independent Retail



As part of the procurement process, it is important to measure the number of protests we receive compared to the number of solicitations we issue to ensure that we are preparing solicitations accurately and evaluating bids and proposals fairly. The goal is to maintain our number of protests at an average of less than 3% per fiscal year. With the implementation of posting our solicitations on eVA, the State of Virginia's eProcurement Marketplace, we expect the number of protests to increase due to the increased participation in our solicitations however, we do not expect to exceed the 3% goal for the year. Although a high number of protests is not desired, they are an excellent opportunity for us to educate suppliers, including small businesses, on the Procurement Process in efforts to promote small business development. This aligns with the City's comprehensive plan by measuring our success in conducting fair, transparent, and equitable opportunities for businesses to provide goods and services to the City.