

**CITY OF DANBURY**  
**Monthly Financial Report**  
**October 31, 2019**

	<u>Last Month</u>	<u>This Month</u>	<u>Change</u>
<b><u>CASH BALANCES</u></b>			
<b>General Fund</b>			
Operating	337,071	342,517	5,446
Streets & Roads	132,791	136,869	4,078
DHEA	3,646	3,646	0
Savings	-	-	-
Total	<u>473,508</u>	<u>483,031</u>	<u>9,523</u>
 Utility Fund			
Operating	94,213	97,157 <sup>a</sup>	2,944
Customer Deposit	52,853	52,556	(297)
Recovery	33,760	34,429	669
Meter Replacement	6,633	7,958 <sup>c</sup>	
Total	<u>187,459</u>	<u>192,100</u>	<u>3,316</u>
 Debt Service			
Debt Tax Cash Acct	<u>70,070</u>	<u>70,735 <sup>b</sup></u>	<u>665</u>
 Park & Community Center			
Park Acct	10,115	10,960	845
Comm Cntr Acct	<u>18,639</u>	<u>19,535</u>	<u>896</u>
	<u>28,754</u>	<u>30,495</u>	<u>1,742</u>
 Total Cash	<u>759,791</u>	<u>776,362</u>	<u>15,246</u>
  CASH AVAILABLE TO GENERAL	<u>337,071</u>	<u>342,517</u>	<u>5,446</u>

- a UF owes GF \$ 1,741  
b Restricted for Debt Service  
c Restricted for Meter Replacement Costs

**CITY OF DANBURY  
GENERAL FUND  
BALANCE SHEET  
October 31, 2019**

**October 2019**

ASSETS

Cash -	
Operating account	342,517
Streets & Roads	136,869
DHEA	3,646

<b>Total Cash</b>	<b>483,031</b>
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Other Assets -	
Property tax receivable	423,449
Allowance for Uncollectible Tax	(2,000)
Tax transfer - clearing	-
Sales tax receivable	10,839
Franchise tax receivable	3,069
Due From Other Funds	16,251
Due from Utility Fund - payroll	-
Rounding	

<b>Total Other Assets</b>	<b>451,608</b>
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<b>Total Assets</b>	<b>934,640</b>
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LIABILITIES and FUND BALANCE

Liabilities -	
Accounts payable and accruals	9,021
Direct Deposit Liabilities	-
Payroll related liabilities	(17)
Deferred property taxes	421,449

<b>Total Liabilities</b>	<b>430,454</b>
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Fund Balance -	
Bond Proceeds & Restitution	-
Fraud Loss	-
Committed to Teen Driving Program	4,935
Committed to Street Maintenance	40,119
Unreserved - Uncommitted	468,082
Current Profit (Loss)	(8,950)

<b>Total Fund Balance</b>	<b>504,185</b>
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<b>Total Liabilities and Fund Balance</b>	<b>934,640</b>
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**CITY OF DANBURY**  
**GENERAL FUND**  
**Profit & Loss**  
**October 31, 2019**

One Month	8.33%
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	Oct '19	Oct'19	Budget	Over (Under)	% of
<b>Revenues:</b>					
Property tax - current	584	584	405,000	(404,416)	0.14%
Property tax - prior	425	425	5,000	(4,575)	8.49%
Property tax - P&I	372	372	7,000	(6,629)	5.31%
Franchise tax	3,950	3,950	50,000	(46,050)	7.90%
Sales tax - regular	8,120	8,120	105,000	(96,880)	7.73%
Sales tax - streets	4,060	4,060	52,000	(47,940)	7.81%
Licenses & Permits	3,020	3,020	6,000	(2,980)	50.34%
Court fines and fees	252	252	8,500	(8,248)	2.96%
Police training	-	-	800	(800)	0.00%
Other income	978	978	3,500	(2,522)	27.94%
Interest	68	68	100	(32)	67.75%
Fire Marshall Inspections	-	-	200	(200)	0.00%
<b>Total Revenue</b>	<b>21,828</b>	<b>21,828</b>	<b>643,100</b>	<b>(621,272)</b>	<b>3.39%</b>
<b>Current Expenditures:</b>					
<b>City Secretary -</b>					
Salary	3,200	3,200	33,280	(30,080)	9.62%
Education/Training	-	-	750	(750)	0.00%
<b>Finance Officer-</b>					
Salary	3,048	3,048	38,480	(35,432)	7.92%
Education/Training	-	-	750		
<b>General Administration -</b>					
Payroll processing fees	187	187	2,000	(1,813)	9.33%
Payroll tax expense	1,362	1,362	16,331	(14,969)	8.34%
Unemployment	-	-	3,369	(3,369)	0.00%
Retirement	1,129	1,129	12,500	(11,371)	9.04%
Health insurance	1,136	1,136	24,000	(22,864)	4.73%
Accounting	900	900	40,000	(39,100)	2.25%
County Tax Office	-	-	300	(300)	0.00%
Bank Service Charges	402	402	6,000	(5,598)	6.69%
Appraisal District	998	998	4,200	(3,202)	23.77%
Insurance & Bonds	838	838	20,000	(19,162)	4.19%
Electrical Permit Inspector			2,000	(2,000)	0.00%
Fire Inspector	-	-	200	(200)	0.00%
Office Supplies	339	339	6,000	(5,661)	5.65%
Dues & memberships	50	50	2,000	(1,950)	2.50%
Copy Machine	197	197	3,400	(3,203)	5.79%
Council Expense	-	-	100	(100)	0.00%
PIA (Legal)	-	-	2,000	(2,000)	0.00%
Special Legal	-	-		-	
-General Legal	2,116	2,116	20,000	(17,884)	10.58%
-General Legal Publications			2,000		
- Street Drainage	-	-	-	-	
- School Project	-	-	-	-	
<b>Engineer</b>					
- GLO Grant	-	-	22,000	(22,000)	
- School Project	-	-	2,000	(2,000)	0.00%
- CDBG	-	-	40,000	(40,000)	0.00%
Emergency Management Expenses	-	-	400	(400)	0.00%
Maintenance - general	120	120		120	
Maintenance - streets	-	-	-	-	

**CITY OF DANBURY**  
**GENERAL FUND**  
**Profit & Loss**  
**October 31, 2019**

One Month	8.33%
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	Oct '19	Oct'19	Budget	Over (Under)	% of
Utilities	1,303	1,303	20,000	(18,697)	6.52%
Credit card processing costs	67	67	1,000	(933)	6.69%
Telephone	333	333	2,500	(2,167)	13.31%
State Court Costs			5,000	(5,000)	0.00%
Library expense	185	185	2,000	(1,815)	9.23%
Miscellaneous	223	223	2,000	(1,777)	11.15%
Elections	-	-	3,000	(3,000)	0.00%
General Administration - Other	-	-			
<b>Animal Control -</b>					
Other A/C expenses	61	61	1,000	(939)	6.09%
<b>Municipal Court -</b>					
Judge salary	90	90	1,500	(1,410)	6.00%
Clerk salary	-	-	1,500	(1,500)	0.00%
Other court expenses	-	-	3,000	(3,000)	0.00%
<b>Police Department -</b>					
Salaries	11,622	11,622	138,720	(127,098)	8.38%
Equipment & Supplies	90	90	4,000	(3,910)	2.25%
Vehicle expense	163	163	7,000	(6,837)	2.33%
Fuel expense	472	472	6,500	(6,028)	7.26%
Police miscellaneous	149	149	6,000	(5,851)	2.49%
Law Enf Special Exp Training	-	-	800	(800)	0.00%
Police Contract Labor	-	-	3,000		
<b>Non-Current Expenditures:</b>					
Capital Outlay - Street	-	-	52,000	(52,000)	0.00%
Street Drainage	-	-	16,750		0.00%
Website	-	-	10,000		0.00%
Police Construction Patrol Room	-	-	8,000		0.00%
Cyber Security/Personnel Training	-	-	2,000	(2,000)	0.00%
Emergency Mgt. Equipment	-	-	3,000	(3,000)	0.00%
Water Tower/Repair/Paint			36,000		0.00%
Contingencies	-	-	2,770	(2,770)	0.00%
Transfer Out					
<b>Total Expenditures</b>	<b>30,778</b>	<b>30,778</b>	<b>643,100</b>	<b>(612,322)</b>	
Other Income/(Expense):					
Transfer In/Out					
Total Other Income/(Expense)	-	-			
<b>Excess Revenue (Expense)</b>	<b>(8,950)</b>	<b>(8,950)</b>	<b>-</b>	<b>(8,950)</b>	

\* Transferred to UF

\*\* Moved to Other Income

**CITY OF DANBURY  
UTILITY FUND  
BALANCE SHEET  
October 31, 2019**

	<u>October 2019</u>
<b><u>ASSETS</u></b>	
Cash -	
Operating account	97,157
Meter deposit	52,556
Recovery account	34,429
Meter Replacement Fees	<u>7,958</u>
<b>Total Cash</b>	<b><u>192,100</u></b>
Other Assets -	
Customer accounts receivable	62,521
Reserve for bad debts	(1,000)
Credit card deposits in transit	558
Inventory - Supplies	20,392
Capital assets	6,760,152
Accumulated depreciation	(3,550,784)
Pension related assets	15,998
Rounding	<u>-</u>
<b>Total Other Assets</b>	<b><u>3,307,836</u></b>
<b>Total Assets</b>	<b><u><u>3,499,936</u></u></b>
<b><u>LIABILITIES and FUND BALANCE</u></b>	
Liabilities -	
Sales tax payable	19
Meter deposit liability	52,606
Due to VFD	1,436
Due to Park Fund	796
Due to Library	600
Escrow Deposits	100
Meter Replacement Fee Liability	7,958
Accrued liabilities (audit)	39,113
Pension liabilities (audit)	50,911
N/P - Government Capital	149,101
Due to Other funds	-
Due to/from Other Funds	11,454
Due to GF - payroll related	<u>8,871</u>
<b>Total Liabilities</b>	<b><u><u>322,965</u></u></b>
Fund Balance -	
Committed to Recovery Program	22,320
Unreserved - Uncommitted	3,108,209
<b>Pior Year Retained Earnings</b>	<b>26,286</b>
Current Profit (Loss)	<u>20,155</u>
<b>Total Fund Balance</b>	<b><u>3,176,971</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u><u>3,499,936</u></u></b>

**CITY OF DANBURY**  
**UTILITY FUND**  
**Profit & Loss**  
**October 31, 2019**

One Month	8.33%
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	Oct '19	Oct'19	Budget	Over (Under) Budget	% of Budget
Revenues:					
Water	18,893	18,893	234,000	(215,107)	8.07%
Sewer	20,884	20,884	252,240	(231,356)	8.28%
Garbage	13,114	13,114	151,000	(137,886)	8.68%
Late Charges	1,285	1,285	12,600	(11,315)	10.20%
Maintenance Fees	730	730	8,500	(7,770)	8.59%
Connection & Tap Fees	1,825	1,825	4,000	(2,175)	45.63%
Recovery fees	668	668	5,000	(4,332)	13.36%
Other Income	2 *	2	1,060	(1,058)	0.22%
Interest Earned	25	25	100	(75)	24.92%
Bad Debt	-	-	(500)	500	0.00%
<b>Total Revenue</b>	<b>57,426</b>	<b>57,426</b>	<b>668,000</b>	<b>(610,574)</b>	
<b>Current Expenditures:</b>					
Personnel -					
Salaries	14,145	14,145	174,990	(160,845)	8.08%
Payroll Taxes	1,034	1,034	16,374	(15,340)	6.31%
Retirement	894	894	10,045	(9,151)	8.90%
Health Insurance	157	157	24,000	(23,843)	0.65%
Part-Time Employee (Contract Labor)	480	480	10,000	(9,520)	4.80%
Garbage service	11,737	11,737	136,500	(124,763)	8.60%
Computer Services	50	50	2,000	(1,950)	2.50%
Engineering Fees	-	-	10,000	(10,000)	0.00%
Insurance & Bonds	488	488	19,000	(18,512)	2.57%
Water Test/Lab Fees	760	760	16,000	(15,240)	4.75%
Office Supplies & Postage	500	500	6,500	(6,000)	7.69%
Vehicle Expenses	756	756	10,000	(9,244)	7.56%
Supplies & Chemicals	589	589	15,000	(14,411)	3.93%
Parts & Supplies	-	-	22,500	(22,500)	0.00%
Repairs & Maintenance	407	407	51,000	(50,593)	0.80%
Lease Equipment	-	-	4,500	(4,500)	0.00%
Sludge Removal	-	-	3,000	(3,000)	0.00%
Utilities	2,992	2,992	45,000	(42,008)	6.65%
Dues & Subscriptions	-	-	300	(300)	0.00%
Telephone	333	333	2,000	(1,667)	16.64%
TCEQ - Fines & Penalties	-	-	-	-	
TCEQ - Permits	-	-	10,000	(10,000)	0.00%
Braz Co Wtr Consrv Dist	1,950	1,950	3,000	(1,050)	65.00%
Training	-	-	2,500	(2,500)	0.00%
Utility Uniforms	-	-	200	(200)	0.00%
Credit card fees	-	-	-	-	
Meters & Calibration	-	-	1,000	(1,000)	0.00%
Miscellaneous	-	-	200	(200)	
Claims Paid	-	-	-	-	
<b>Non-Current Expenditures:</b>					
Capital outlay			34,830	(34,830)	0.00%
Government capital	-	-	32,561	(32,561)	0.00%
Recovery Fee Expense			5,000		
<b>Total Expenditures</b>	<b>37,271</b>	<b>37,271</b>	<b>668,000</b>	<b>(630,729)</b>	
<b>Excess Revenue (Expense)</b>	<b>20,155</b>	<b>20,155</b>	<b>-</b>	<b>20,155</b>	

**CITY OF DANBURY**  
**DEBT SERVICE FUND**  
**BALANCE SHEET**  
**October 31, 2019**

October 2019

ASSETS

Cash -	
Tax Coll Acct	70,735
<b>Total Cash</b>	<b>70,735</b>
Other Assets -	
Taxes receivable	254,205
Allowance for uncollectible tax	(2,000)
<b>Total Other Assets</b>	<b>252,205</b>
<b>Total Assets</b>	<b>322,940</b>

LIABILITIES and FUND BALANCE

Liabilities -	
Tax transfer - clearing	30
Deferred revenue - taxes	252,205
<b>Total Liabilities</b>	<b>252,235</b>
Fund Balance -	
Unreserved - Uncommitted	71,850
Retained Earnings	(1,811)
Current Profit (Loss)	665.45
<b>Total Fund Balance</b>	<b>70,705</b>
<b>Total Liabilities and Fund Balance</b>	<b>322,940</b>

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**CITY OF DANBURY**  
**DEBT SERVICE FUND**  
**Profit & Loss**  
**October 31, 2019**

	<u>Oct '19</u>	<u>Oct'19</u>
Revenues:		
Current taxes	339	339
Delinquent taxes	316	316
Interest earned	10	10
Other Income		
<b>Total Revenue</b>	<u><b>665</b></u>	<u><b>665</b></u>
Current Expenditures:		
Debt Payments		
Principal	-	-
Interest	-	-
Fees and admin	-	-
<b>Total Expenditures</b>	<u><b>-</b></u>	<u><b>-</b></u>
<b>Excess Revenue (Expense)</b>	<u><u><b>665</b></u></u>	<u><u><b>665</b></u></u>

**CITY OF DANBURY**  
**PARK & COMMUNITY CENTER FUND**  
**BALANCE SHEET**  
**October 31, 2019**

**October 2019**

ASSETS

Cash -	
Park account	10,960
Community Center acct	19,535
<b>Total Cash</b>	<b>30,495</b>

Other Assets -	
Accts Rec - other	-
Rounding	-
<b>Total Other Assets</b>	<b>-</b>

<b>Total Assets</b>	<b>30,495</b>
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LIABILITIES and FUND BALANCE

Liabilities -	
Accounts payable and accruals	-
<b>Total Liabilities</b>	<b>-</b>

Fund Balance -	
Unreserved - Uncommitted	22,646
Retained Earnings	6,108
Net Income	1,742
<b>Total Fund Balance</b>	<b>30,495</b>

<b>Total Liabilities and Fund Balance</b>	<b>30,495</b>
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**CITY OF DANBURY**  
**PARK & COMMUNITY CENTER FUND**  
**Profit & Loss**  
**October 31, 2019**

	<u>Oct '19</u>	<u>Oct'19</u>		
Revenues:				
<b><u>Park -</u></b>				
Rental and usage	250	250		
Donations - util bills	808	808		
Other Income	-	-		
Interest earned	1	1		
<b><u>Community Center</u></b>				
Rental and usage	1,325	1,325		
Other Income		-		
Interest earned	3	3		
<b>Total Revenue</b>	<b><u>2,387</u></b>	<b><u>2,387</u></b>		
Current Expenditures:				
<b><u>Park -</u></b>				
Parks and recreation	-	-		
Repairs and maintenance	27	27		
Other exp	187	187		
Parks - Capital outlay	-	-		
<b><u>Community center</u></b>				
Operating expenses	196	196		
Repairs and maintenance		-		
Utilities	235	235		
<b>Total Expenditures</b>	<b><u>646</u></b>	<b><u>646</u></b>		
Other Expense:				
Suspense		-		
<b>Total Other Income/Expense</b>	<b><u>-</u></b>	<b><u>-</u></b>		
<b>Excess Revenue (Expense)</b>	<b><u>1,742</u></b>	<b><u>1,742</u></b>	<b><u></u></b>	<b><u></u></b>