

# 1st Quarter Report

**City of Byron**  
Byron, Minnesota

As of March 31, 2020



June 18, 2020

## ACCOUNTANT'S COMPILATION REPORT

Honorable Mayor and City Council  
City of Byron  
Byron, Minnesota

Management is responsible for accompanying financial statements of the City of Byron, which comprise the budget to actual statement of revenues and expenditures for the General and enterprise funds as of March 31, 2020 in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the City's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Sincerely,

AEM FINANCIAL SOLUTIONS, LLC



*AEM Financial Solutions™*

June 18, 2020

Honorable Mayor and City Council  
 City of Byron  
 Byron, Minnesota

Dear Honorable Mayor and City Council:

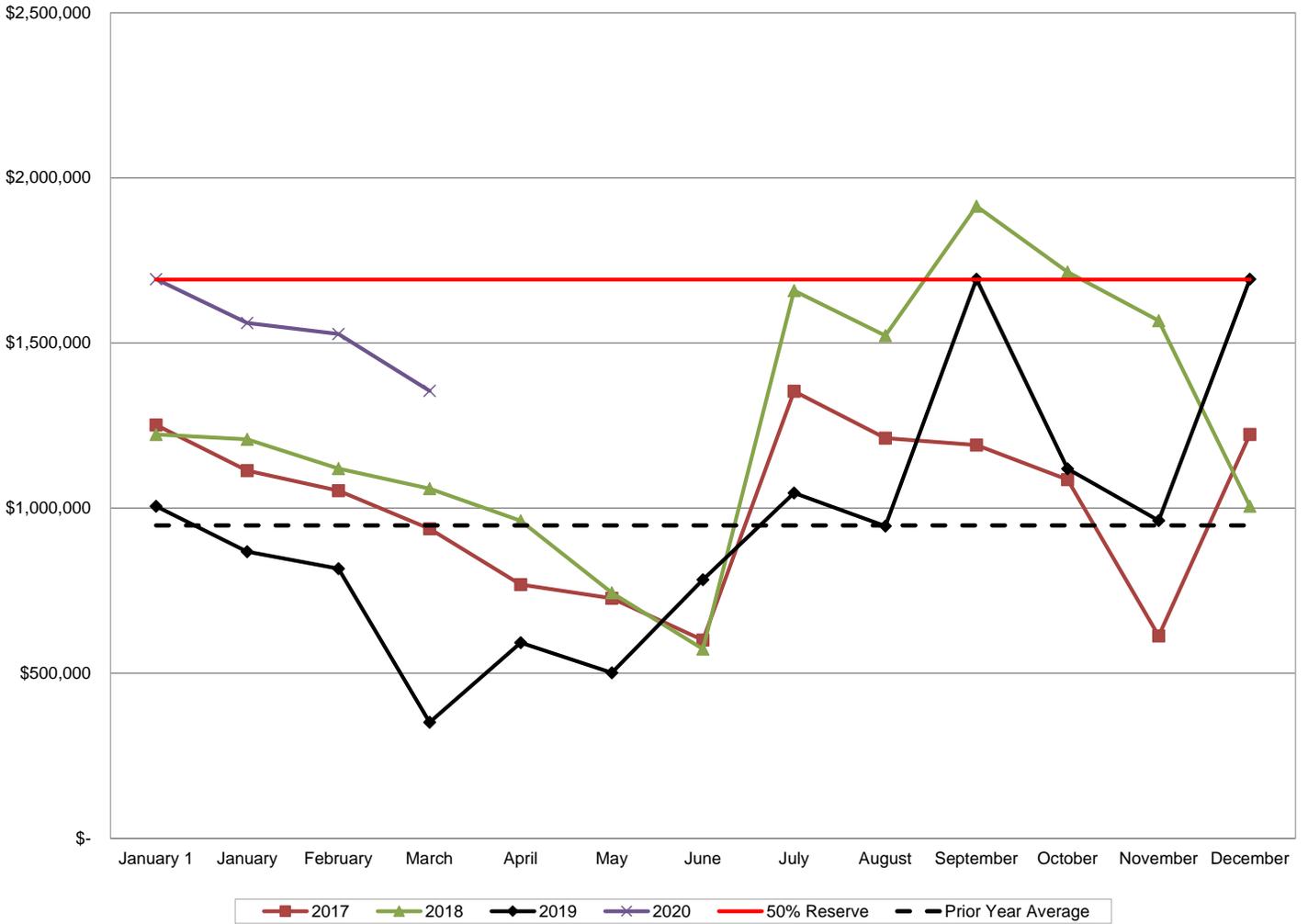
We have assisted in reconciling all bank accounts through March 31, 2020 and reviewed activity in all funds. The following is a summary of our observations. All information presented is unaudited.

**Cash and Investments**

The City's cash and investment balances are as follows:

	<u>3/31/2020</u>	<u>12/31/2019</u>	<u>Increase/ (Decrease)</u>
Checking and Savings	\$ 2,219,923	\$ 2,306,586	\$ (86,663)
Investments (At Market Value)	<u>7,119,186</u>	<u>7,973,702</u>	<u>(854,516)</u>
 Total Cash and Investments	 <u>\$ 9,339,109</u>	 <u>\$ 10,280,288</u>	 <u>\$ (941,179)</u>
 <u>Investment Type</u>	 <u>03/31/2020</u>	 <u>12/31/2019</u>	 <u>Increase/ (Decrease)</u>
Checking and Savings	\$ 2,219,923	\$ 2,306,586	\$ (86,663)
Cash with Fiscal Agent	-	260,890	(260,890)
Money Market	525,963	2,092,378	(1,566,415)
Negotiable CDs	<u>6,593,223</u>	<u>5,620,434</u>	<u>972,789</u>
 Total Investments	 <u>\$ 9,339,109</u>	 <u>\$ 10,280,288</u>	 <u>\$ (941,179)</u>

General Fund Cash Balances 2017 - March 2020



General Fund							
Receipts	YTD Budget	YTD Actual	Percent of YTD Budget	Disbursements	YTD Budget	YTD Actual	Percent of YTD Budget
Taxes	\$ 796,895	\$ 32,088	4.0 %	Mayor and City Council	\$ 26,511	\$ 17,250	65.1 %
Intergovernmental	32,368	39,470	121.9	City Hall	11,585	6,281	54.2
Charges for Services	40,732	3,000	7.4	Clerk/Treasurer	20,271	13,470	66.4
Licenses and Permits	49,274	39,724	80.6	Auditing and Accounting	12,500	16,203	129.6
Franchise Fees	11,750	17,400	148.1	Legal	1,250	-	-
Miscellaneous	6,874	9,252	134.6	Planning and Zoning	28,248	21,795	77.2
Fines and Forfeitures	-	-	-	Police	87,789	174,077	198.3
Interest Earnings	4,100	4,990	121.7	Fire	83,657	7,832	9.4
				First Responders	11,679	2,811	24.1
	<u>\$ 941,993</u>	<u>\$ 145,924</u>	<u>15.5 %</u>	Animal Control	1,151	669	58.1
				Building Inspections	31,584	4,841	15.3
				Engineering	6,250	3,287	52.6
				Streets and Alleys	149,532	44,034	29.4
				Snow and Ice Removal	26,246	25,292	96.4
				Street Lighting	27,500	17,239	62.7
				Municipal Parks	120,727	42,784	35.4
				Swimming Pool	58,975	2,464	4.2
				Cable	682	339	49.7
				Economic Development	139,839	22,516	16.1
					<u>\$ 845,976</u>	<u>\$ 423,184</u>	<u>50.0 %</u>

**Key**  
 ↑ Varies more than 10% than budget positively  
 ↓ Varies more than 10% than budget negatively  
 → Within 10% of budget

**Budget Summary**

A more detailed analysis of funds is included as Attachment A.

**Cash Balance Summary**

A detailed view of department totals compared with budget is included as Attachment B.

**Investment Summary**

A detailed summary of current investments is included as Attachment C.

**Enterprise Fund Summary**

A detailed summary of enterprise fund financial results is included as Attachment D.

**Revenue and Expenditures**

A detail of revenues and expenditures is included.

\* \* \* \* \*

This information is unaudited and is intended solely for the information and use of management and City Council and is not intended and should not be used by anyone other than these specified parties.

If you have any questions or wish to discuss any of the items contained in this letter or the attachments, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service and for the courtesy and cooperation extended to us by your staff.

Sincerely,

AEM FINANCIAL SOLUTIONS, LLC

City of Byron, Minnesota  
Statement of Revenue and Expenditures -  
Budget and Actual -  
General Fund (Unaudited)  
For the Three Months Ended March 31, 2020

ATTACHMENT A

	Annual Budget	Budget Through 3/31/2020	Actual Through 3/31/2020	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget through 3/31/2020
<b>Revenues</b>					
Taxes *	\$ 3,187,578	\$ 796,895	\$ 32,088	\$ (764,807) *	4.03 %
Tax abatements *	-	-	-	-	N/A
Cable franchise fees	47,000	11,750	17,400	5,650	148.09
Licenses and permits	197,095	49,274	39,724	(9,550)	80.62
Intergovernmental	129,472	32,368	39,470	7,102	121.94
Charges for services	162,928	40,732	3,000	(37,732) (1)	7.37
Fines and forfeitures	-	-	-	-	N/A
Interest on investments	16,400	4,100	4,990	890	121.71
Miscellaneous revenue	27,496	6,874	9,252	2,378	134.59
<b>Total Revenues</b>	<b>3,767,969</b>	<b>941,993</b>	<b>145,924</b>	<b>(796,069)</b>	<b>15.49</b>
<b>Expenditures</b>					
Mayor and City Council	106,042	26,511	17,250	9,261	65.07
Mayor and City Council - capital outlay	-	-	-	-	N/A
City Hall	46,340	11,585	6,281	5,304	54.22
Clerk\Treasurer	81,085	20,271	13,470	6,801	66.45
Finance	-	-	-	-	
Auditing and accounting	50,000	12,500	16,203	(3,703)	129.62
Legal	5,000	1,250	-	1,250	-
Planning and zoning	112,992	28,248	21,795	6,453	77.16
Police	351,154	87,789	174,077	(86,288) (2)	198.29
Fire	211,252	52,813	7,832	44,981 (3)	14.83
Fire - capital outlay	123,374	30,844	-	30,844 (4)	-
First responders	46,715	11,679	2,811	8,868	24.07
Animal control	4,603	1,151	669	482	58.12
Building inspections	126,337	31,584	4,841	26,743 (5)	15.33
Engineering	25,000	6,250	3,287	2,963	52.59
Streets and alleys	398,129	99,532	44,034	55,498 (6)	44.24
Streets and alleys - capital outlay	200,000	50,000	-	50,000 (7)	-
Snow and ice removal	104,985	26,246	25,292	954	96.37
Street lighting	110,000	27,500	17,239	10,261	62.69
Municipal parks	482,909	120,727	42,784	77,943 (8)	35.44
Swimming pool	235,898	58,975	2,464	56,511 (9)	4.18
Cable	2,726	682	339	343	49.71
Economic development	559,356	139,839	22,516	117,323 (10)	16.10
<b>Total Expenditures</b>	<b>3,383,897</b>	<b>845,976</b>	<b>423,184</b>	<b>422,792</b>	<b>50.02 %</b>
<b>Net Revenues (Expenditures)</b>	<b>\$ 384,072</b>	<b>\$ 96,017</b>	<b>\$ (277,260)</b>	<b>\$ (373,277)</b>	

\* Property taxes are only paid twice a year

Item      Explanation of Items Percentage Received/Expended Less than 80% or Greater than 120% and \$ Variance Greater than \$20,000.

- (1) Variance due to public safety and seasonal revenues received later in the year.
- (2) Variance due to early payment of community officer and deputy for 2nd QTR.
- (3) Variance due to payments made later in the year for fire relief payments and wages.
- (4) Variance due to equipment budgeted that has not been purchased.
- (5) Budgeted professional services have not been utilized in the first quarter.
- (6) Budgeted contracted services have not been made.
- (7) Variance due to long term capital improvements to be made in subsequent periods.
- (8) Variance due to long term capital improvements to be made in subsequent periods.

City of Byron, Minnesota  
 Unaudited Cash Balances by Fund  
 December 31, 2019, and March 31, 2020

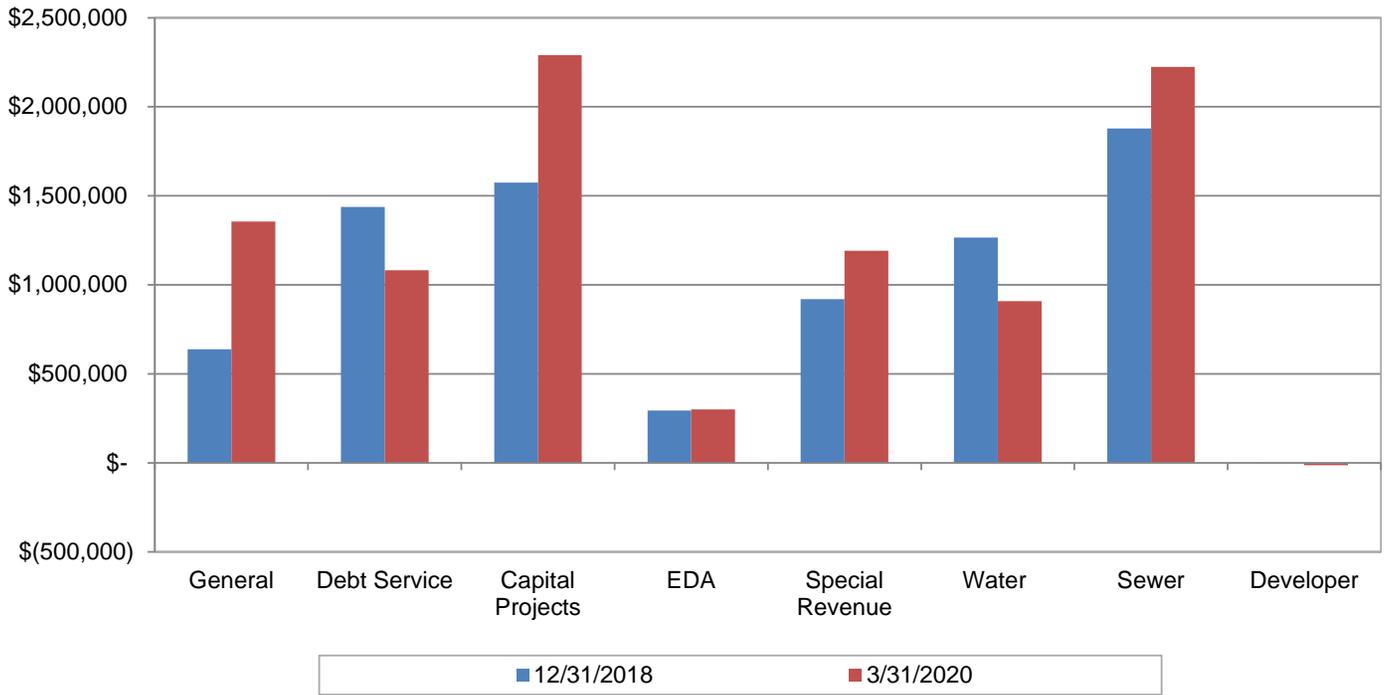
ATTACHMENT B

Fund	Balance 12/31/2019	Balance 03/31/2020	YTD Change From 12/31/2019
101 General	\$ 1,693,216	\$ 1,355,053	\$ (338,163) (1)
201 Economic Development Authority	300,058	301,231	1,173
202 Gambling Donations	14,898	18,605	3,707
203 Substandard Roads	373,931	375,979	2,048
225 Surface Water Management	587,503	604,256	16,753
230 Park Dedication	190,670	192,408	1,738
304 PW Building Construction (2018 project)	67,593	8,822	(58,771) (2)
305 2020 Street Project	(116)	(24,400)	(24,284)
306 Community Complex	-	(99)	(99)
313 20th Street Project/2016 GO Abatement	-	(1,275)	(1,275)
317 CP 2002 WS Revenue Bond	35,405	35,560	155
320 Fire Department Capital Equipment	333,226	343,520	10,294
450 Future Capital Reserves	1,933,707	1,928,325	(5,382)
503 2016 GO Abatement Debt Service	93,386	(86,914)	(180,300) (3)
511 2011 Street Bond	63,185	60,901	(2,284)
513 2013A Frontage Road	549,672	552,077	2,405
513 2013A Frontage Road-cash with fiscal agent	260,890	-	(260,890) (4)
515 2011B Refunding Bond	194,503	47,667	(146,836) (5)
518 2015 Street Improvement	506,581	508,797	2,216
703 Water	409,066	437,210	28,144
704 WAC Revenue	465,284	470,901	5,617
707 Sewer	1,564,964	1,571,143	6,179
708 SAC Revenue	645,333	652,713	7,380
801 East Village 2nd	10,455	8,474	(1,981)
802 Papplewick	(629)	(629)	-
803 Stone Haven Development	(252)	-	252
804 East Brookfield 4th	(177)	1	178
805 Towne Village 4th	1,399	1,399	-
806 Country View Estates	(3,095)	(3,095)	-
807 Misc. Developer	(10,368)	(19,521)	(9,153)
<b>Total</b>	<b>\$ 10,280,288</b>	<b>\$ 9,339,109</b>	<b>\$ (941,179)</b>

Item    Explanation for Changes Greater than \$50,000.

- (1) Decrease due to not receiving taxes and state aids until the second half of the year.
- (2) Decrease due to project payment made in March.
- (3) Decrease due to disbursement of bond principal and interest.
- (4) Decrease due to payment of bond principal and interest.
- (5) Decrease due to payment of bond principal and interest.

**Cash Balance by Fund Compared to Prior Year**



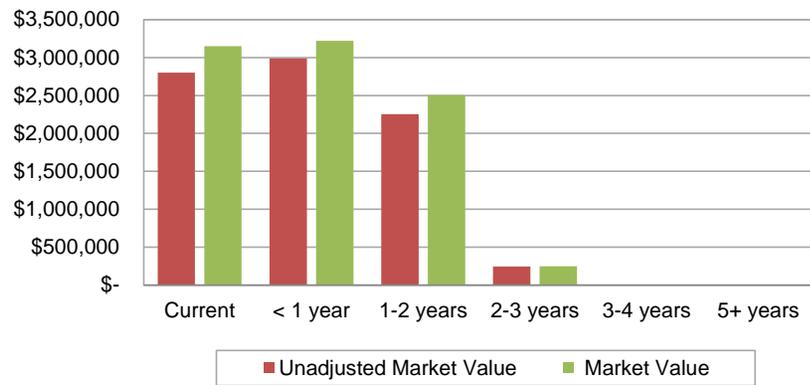
- Fund**
- ↑ General
  - ↓ Debt Service
  - ↑ Capital Projects
  - ↑ EDA
- Key**
- ↑ Balance increased more than 10% over prior year
  - ↓ Balance decreased more than 10% over prior year
  - Balance within 10% of prior year

City of Byron, Minnesota  
Schedule of Investments  
For the Month Ending March 31, 2020

Institution	Description	Type	Market Value	Deposits -	Expenditures -	Unadjusted			Market Value	Unrealized
			1/1/2020	Purchases	Sales	Transfers	Interest	3/31/2020	3/31/2020	Gain / Loss
Northland	Money Market	Money market	\$ 89,469.25	\$ 495,000.00	\$ (347,000.00)	\$ 26,247.50	\$ 133.18	\$ 263,849.93	\$ 349,457.00	\$ 85,607.07
Northland	Goldman Sachs Bank USA New York	Brokered CD	99,555.39	-	-	(1,023.09)	1,023.09	99,555.39	100,003.86	448.47
Northland	Capital One Bk Natl Assn Glen Allen VA	Brokered CD	248,580.80	-	-	(2,614.82)	2,614.82	248,580.80	249,677.48	1,096.68
Northland	Capital One Natl Assn McClean VA CTF	Brokered CD	248,580.80	-	-	(2,614.82)	2,614.82	248,580.80	249,677.48	1,096.68
Northland	Flushing Bank NY	Brokered CD	249,522.90	-	(249,000.00)	(1,807.81)	1,807.81	522.90	-	(522.90)
Northland	Ally Bk Sandy Utah Ctf	Brokered CD	251,812.98	-	-	(3,761.78)	3,761.78	251,812.98	252,501.78	688.80
Northland	Barclays Bk Del Retail	Brokered CD	251,812.98	-	-	(3,761.78)	3,761.78	251,812.98	252,501.78	688.80
Northland	Citibank National Assn Sioux Falls	Brokered CD	252,029.46	-	-	(3,823.45)	3,823.45	252,029.46	252,686.28	656.82
Northland	Merrick Bk South Jordan Utah	Brokered CD	254,901.30	-	-	(2,538.43)	2,538.43	254,901.30	255,598.50	697.20
Northland	State BK India Chicago ILL	Brokered CD	246,651.90	-	(246,000.00)	(3,145.09)	3,145.09	651.90	246,228.78	245,576.88
Northland	JPMorgan Chase BK NA Columbus	Brokered CD	248,176.08	-	-	(1,156.43)	1,156.43	248,176.08	248,233.12	57.04
Northland	Goldman Sachs BK USA New York	Brokered CD	147,123.48	-	-	-	-	147,123.48	148,021.65	898.17
Northland	Sallie Mae BK Salt Lake City UT CTF DEP	Brokered CD	246,916.02	-	-	-	-	246,916.02	249,455.18	2,539.16
Northland	Synchrony Bk Retail	Brokered CD	-	-	-	-	-	-	-	-
Northland	Valley Natl Bk	Brokered CD	-	-	-	-	-	-	-	-
			2,835,133.34	495,000.00	(842,000.00)	0.00	26,380.68	2,514,514.02	2,854,042.89	339,528.87
4M	4M General	Brokered CD	64,113.08	1,164,060.56	-	-	762.97	1,228,936.61	64,317.06	(1,164,619.55)
4M	Savings Deposit Account - CITIBANK	Savings	1,160,744.93	-	(1,164,060.56)	-	3,315.63	(0.00)	1,164,060.56	1,164,060.56
4M	Prudential Bank	Brokered CD	94,000.00	-	-	-	-	94,000.00	94,000.00	-
4M	Latino Community Credit Union	Brokered CD	216,550.88	-	-	-	-	216,550.88	216,550.88	-
4M	CITADEL FCU	Brokered CD	248,000.00	-	-	-	-	248,000.00	248,000.00	-
4M	Bank of China	Brokered CD	248,000.00	-	-	-	-	248,000.00	248,000.00	-
First Alliance	Savings	Savings	259,703.35	2,229.25	(62.61)	-	422.74	262,292.73	262,201.72	(91.01)
First Alliance	CD	Brokered CD	154,061.51	-	-	-	1,243.60	155,305.11	155,120.20	(184.91)
1st Security Bank	CD	Brokered CD	310,969.13	-	(304,088.65)	(10,407.64)	-	(3,527.16)	-	3,527.16
1st Security Bank	CD	Brokered CD	-	304,088.65	-	-	-	304,088.65	304,088.65	-
1st Security Bank	CD	Brokered CD	204,525.31	-	(204,525.31)	-	-	-	-	-
1st Security Bank	CD	Brokered CD	-	250,000.00	-	-	-	250,000.00	250,000.00	-
1st Security Bank	CD	Brokered CD	300,000.00	-	-	-	-	300,000.00	300,000.00	-
1st Security Bank	Money Market #300049	Money market	975,041.22	237,329.55	(862,801.62)	10,407.64	1,346.27	361,323.06	123,863.51	(237,459.55)
			4,235,709.41	1,957,708.01	(2,535,538.75)	-	7,091.21	3,364,969.88	3,430,202.58	(234,767.30)
F & M Community Bank	Checking	Checking	5,000.00	78,522.34	(83,522.34)	-	-	-	5,000.00	5,000.00
F & M Community Bank	Stifel Bank and Trust	Brokered CD	98,384.47	-	(98,522.34)	-	137.87	0.00	78,500.84	78,500.84
F & M Community Bank		Brokered CD	723,932.78	-	-	-	4,873.16	728,805.94	728,805.94	-
F & M Community Bank		Brokered CD	244,949.98	-	(246,591.54)	-	232.96	(1,408.60)	246,591.54	248,000.14
F & M Community Bank		Brokered CD	65,242.54	-	(65,679.77)	-	62.05	(375.18)	65,679.77	66,054.95
F & M Community Bank		Brokered CD	502,754.84	136,971.87	(639,886.30)	-	177.96	18.37	137,061.37	137,043.00
F & M Community Bank	Park National Bank	Brokered CD	-	59,000.00	-	-	-	-	-	-
F & M Community Bank	Western Alliance Bank	Brokered CD	-	241,000.00	-	-	-	-	-	-
			1,640,264.61	515,494.21	(1,134,202.29)	-	5,484.00	727,040.53	1,261,639.46	534,598.93
Edward Jones	Cash	Money Market	503,459.42	-	(491,000.00)	2,805.37	48.48	15,313.27	15,313.27	-
Edward Jones	Morgan Stanley Bank Na	Brokered CD	246,443.00	-	-	(2,805.37)	2,805.37	246,443.00	246,583.02	140.02
Edward Jones	Bank Amer Na Charlotte NC	Brokered CD	-	246,000.00	-	-	-	246,000.00	246,750.30	750.30
Edward Jones	Mizuho Bk USA CtfDep	Brokered CD	-	245,000.00	-	-	-	245,000.00	245,940.80	940.80
Edward Jones	Morgan Stanley Private BK NATL	Brokered CD	211,301.21	-	-	-	-	211,301.21	212,646.00	1,344.79
			961,203.63	491,000.00	(491,000.00)	-	2,853.85	964,057.48	967,233.39	3,175.91
F & M Community Bank	Checking	Checking	300,000.00	1,424,516.57	(1,472,891.35)	-	-	251,625.22	300,000.00	48,374.78
1st Security Bank	Checking	Checking	405,137.95	480,989.94	(419,793.14)	-	70.38	466,405.13	534,810.70	68,405.57
1st Security Bank	Gambling	Checking	38,489.50	3,707.34	(42,205.50)	-	8.66	(0.00)	42,205.50	42,205.50
1st Security Bank	EDA	Money market	37,306.29	-	(37,329.55)	-	23.26	(0.00)	37,329.55	37,329.55
			780,933.74	1,909,213.85	(1,972,219.54)	-	102.30	718,030.35	914,345.75	196,315.40
Total Cash and Investments			10,453,244.73	5,368,416.07	(6,974,960.58)	0.00	41,912.04	8,288,612.26	9,427,464.07	838,851.81
								O/S Deposits	\$ 5,437.71	
								O/S Checks	\$ (93,793.07)	
								Reconciled Balance	\$ 9,339,108.71	

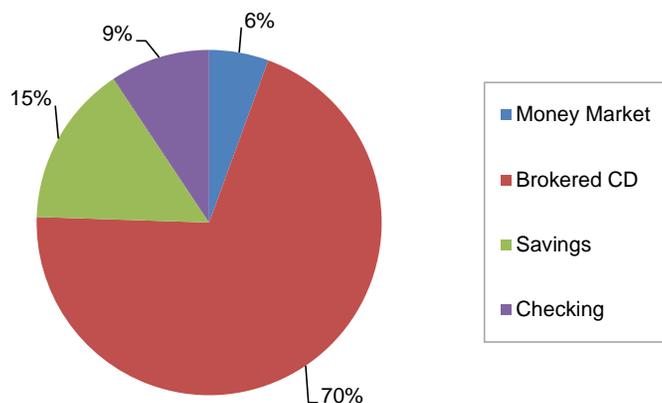
City of Byron, Minnesota  
 Schedule of Investments (Continued)  
 For the Month Ending March 31, 2020

**Maturities**



Maturity	Unadjusted Market Value 3/31/2020	Market Value 3/31/2020	Variance 3/31/2020
Current	\$ 2,799,121.49	\$ 3,150,926.01	\$ 351,804.52
< 1 year	2,989,349.58	3,221,952.17	232,602.59
1-2 years	2,253,225	2,505,131	251,906
2-3 years	246,916	249,455	2,539
3-4 years	-	-	-
5+ years	-	-	-
	<u>\$ 8,288,612.26</u>	<u>\$ 9,127,464.07</u>	<u>\$ 838,851.81</u>

Weighted Average Rate of Return	1.16%	3/31/2020
Average Maturity (years)	0.29	3/31/2020



Investment Type	Market Value 3/31/2020
Money Market	\$ 525,963.33
Brokered CD	6,593,222.26
Savings	1,426,262.28
Checking	882,016.20
	<u>\$ 9,427,464.07</u>
<b>Operating Account</b>	
O/S Deposits	5,437.71
O/S Checks	(93,793.07)
	<u>\$ 9,339,108.71</u>
Reconciled Balance	

City of Byron, Minnesota  
Statement of Revenues and Expenses -  
Budget and Actual -  
Water Fund (Unaudited)  
For the Three Months Ended March 31, 2020

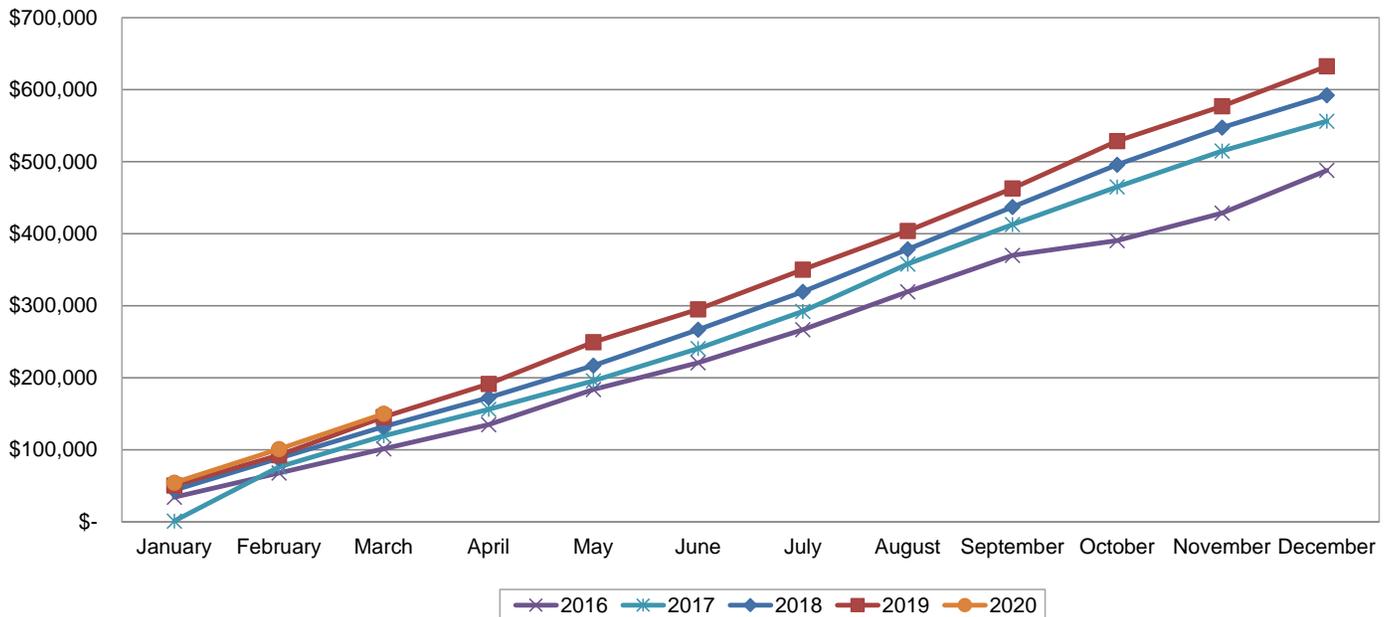
**WATER FUND**

	Annual Budget	Actual Thru 3/31/2019	Actual Thru 03/31/2020	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru 03/31/2020
<b>Revenues</b>					
Charges for services	\$ 653,400	\$ 145,781	\$ 150,187	\$ 4,406	91.9 %
Interest earnings	15,000	4,424	1,983	(2,441)	52.9
Miscellaneous	-	1,000	-	(1,000)	N/A
<b>Total Revenues</b>	<b>668,400</b>	<b>151,205</b>	<b>152,170</b>	<b>965</b>	<b>91.1</b>
<b>Expenses</b>					
Salaries and benefits	214,171	45,958	41,256	4,702	77.1
Supplies	52,500	12,411	5,197	7,214	39.6
Other services and charges	53,500	11,619	12,722	(1,103)	95.1
Repair and maintenance	175,000	13,573	8,908	4,665 (1)	20.4
Utilities	60,000	6,444	2,819	3,625	18.8
Depreciation	-	40,000	44,800	(4,800)	N/A
Insurance	15,000	-	-	-	-
Bond principal and interest	88,495	43,212	41,997	1,215	189.8
<b>Total Expenses</b>	<b>658,666</b>	<b>173,217</b>	<b>157,699</b>	<b>15,518</b>	<b>95.8 %</b>
Transfers out	-	-	-	-	N/A
<b>Excess Revenues Over Expenses</b>	<b>\$ 9,734</b>	<b>\$ (22,012)</b>	<b>\$ (5,529)</b>	<b>\$ 16,483</b>	

Item Explanation of Items Percentage Received/Expended Less than 80% or Greater than 120% of Budget and \$ Variance Greater than \$10,000 of Prior Year.

(1) Variance due capital outlay not yet spent in 1st quarter.

**Water Sales Comparison 2016 - 2020**



City of Byron, Minnesota  
Statement of Revenues and Expenses -  
Budget and Actual -  
Sewer Fund (Unaudited)  
For the Three Months Ended March 31, 2020

ATTACHMENT D

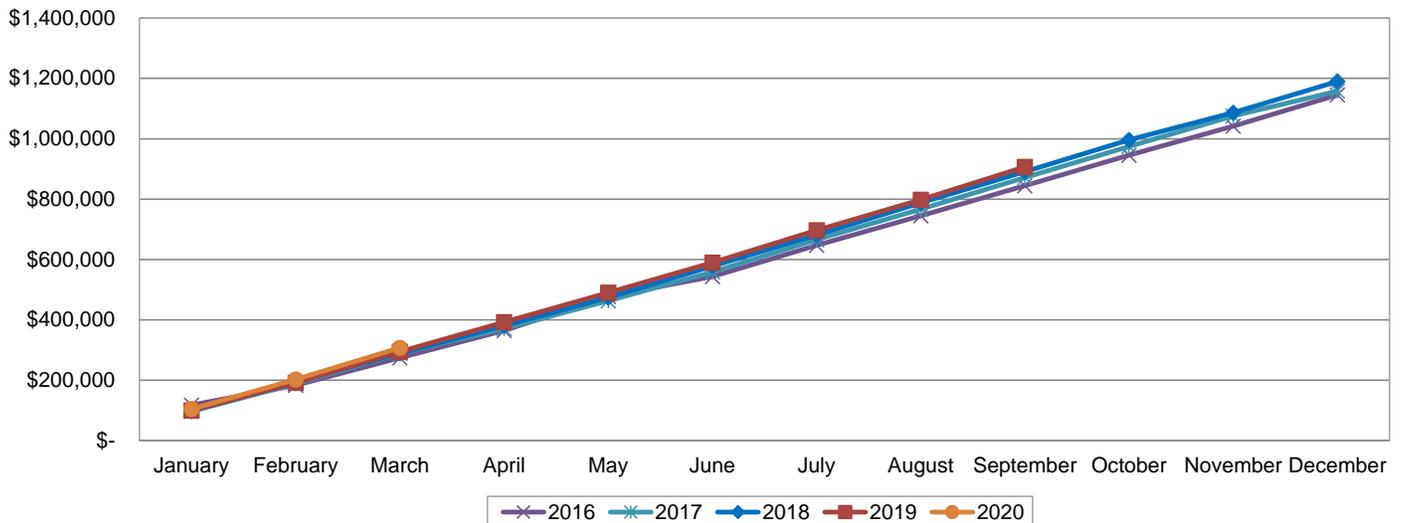
**SEWER FUND**

	Annual Budget	Actual Thru 3/31/2019	Actual Thru 03/31/2020	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru 03/31/2020
<b>Revenues</b>					
Charges for services	\$ 1,136,000	\$ 294,290	\$ 307,189	\$ 12,899	108.2 %
Interest income	25,000	7,000	7,240	240	115.8
Miscellaneous	-	1,293	-	(1,293)	-
<b>Total Revenues</b>	<b>1,161,000</b>	<b>301,290</b>	<b>314,429</b>	<b>11,846</b>	<b>108.3</b>
<b>Expenses</b>					
Salaries and benefits	253,173	44,865	56,980	(12,115)	90.0
Supplies	48,850	7,186	9,287	(2,101)	76.0
Other services and charges	102,700	31,831	12,728	19,103 (1)	49.6
Repair and maintenance	45,000	9,561	38,542	(28,981) (2)	342.6
Utilities	63,000	19,620	10,483	9,137	66.6
Depreciation	-	112,500	112,000	500	-
Capital outlay	212,000	7,034	8,845	(1,811)	16.7
Insurance	25,000	-	-	-	-
Bond principal and interest	410,216	153,206	148,898	4,308	145.2
<b>Total Expenses</b>	<b>1,159,939</b>	<b>385,803</b>	<b>397,763</b>	<b>(11,960)</b>	<b>137.2</b>
 <b>Excess Revenues Over Expenses</b>	 <b>\$ 1,061</b>	 <b>\$ (84,513)</b>	 <b>\$ (83,334)</b>	 <b>\$ (114)</b>	

Item    Explanation of items percentage received/expended less than 80% or greater than 120% of budget and \$ variance greater than \$10,000 of prior year.

- (1)    Variance due to clarifiers and valves purchased in the prior year.
- (2)    Variance due to purchase from Great Northern Environmental for hydraulic equipment related to flood damage.

**Sewer Sales Comparison 2016 - 2020**



CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	March 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
FUND 101 General Fund					
DEPT 40110 Council and Mayor					
E 101-40110-010 Salaries & Wages	\$63,653.00	\$8,315.22	\$12,132.34	\$51,520.66	19.06%
E 101-40110-013 Social Security & M	\$4,654.00	\$637.88	\$1,006.60	\$3,647.40	21.63%
E 101-40110-014 Employer Pension C	\$3,502.00	\$250.02	\$743.28	\$2,758.72	21.22%
E 101-40110-015 Employer Insurance	\$4,523.00	\$374.84	\$1,124.52	\$3,398.48	24.86%
E 101-40110-021 Operating Supplies	\$2,060.00	\$0.00	\$172.81	\$1,887.19	8.39%
E 101-40110-030 Professional Service	\$3,090.00	\$411.28	\$807.32	\$2,282.68	26.13%
E 101-40110-032 Travel-Room/Meal/	\$2,060.00	\$0.00	\$600.51	\$1,459.49	29.15%
E 101-40110-035 Insurance	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
E 101-40110-036 Utilities	\$3,000.00	\$331.53	\$596.32	\$2,403.68	19.88%
E 101-40110-043 EducateExp/Membe	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-40110-048 Special Projects	\$17,000.00	\$0.00	\$65.97	\$16,934.03	0.39%
DEPT 40110 Council and Mayor	\$106,042.00	\$10,320.77	\$17,249.67	\$88,792.33	
DEPT 40200 Byron Economic Dev. Authority					
E 101-40200-010 Salaries & Wages	\$62,836.00	\$4,776.32	\$12,403.98	\$50,432.02	19.74%
E 101-40200-013 Social Security & M	\$4,942.00	\$369.08	\$1,106.98	\$3,835.02	22.40%
E 101-40200-014 Employer Pension C	\$7,241.00	\$501.22	\$1,500.68	\$5,740.32	20.72%
E 101-40200-015 Employer Insurance	\$9,600.00	\$693.39	\$2,080.17	\$7,519.83	21.67%
E 101-40200-021 Operating Supplies	\$1,236.00	\$17.40	\$61.21	\$1,174.79	4.95%
E 101-40200-030 Professional Service	\$15,000.00	\$433.78	\$941.71	\$14,058.29	6.28%
E 101-40200-031 Communications	\$3,575.00	\$170.64	\$308.33	\$3,266.67	8.62%
E 101-40200-032 Travel-Room/Meal/	\$3,296.00	\$122.14	\$203.22	\$3,092.78	6.17%
E 101-40200-033 Advertising	\$1,030.00	\$97.50	\$309.90	\$720.10	30.09%
E 101-40200-035 Insurance	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00%
E 101-40200-043 EducateExp/Membe	\$19,600.00	\$0.00	\$3,600.00	\$16,000.00	18.37%
E 101-40200-048 Special Projects	\$10,300.00	\$0.00	\$0.00	\$10,300.00	0.00%
E 101-40200-056 Business Subsidy	\$419,500.00	\$0.00	\$0.00	\$419,500.00	0.00%
DEPT 40200 Byron Economic Dev.	\$559,356.00	\$7,181.47	\$22,516.18	\$536,839.82	
DEPT 40300 City Hall					
E 101-40300-030 Professional Service	\$18,100.00	\$703.08	\$3,295.82	\$14,804.18	18.21%
E 101-40300-031 Communications	\$2,575.00	\$41.99	\$126.37	\$2,448.63	4.91%
E 101-40300-036 Utilities	\$20,000.00	\$1,316.14	\$2,858.33	\$17,141.67	14.29%
E 101-40300-037 Repairs and Mainte	\$5,665.00	\$0.00	\$0.00	\$5,665.00	0.00%
DEPT 40300 City Hall	\$46,340.00	\$2,061.21	\$6,280.52	\$40,059.48	
DEPT 40510 Clerk Treasurer					
E 101-40510-010 Salaries & Wages	\$40,515.00	\$3,116.52	\$8,093.52	\$32,421.48	19.98%
E 101-40510-013 Social Security & M	\$3,099.00	\$239.62	\$718.78	\$2,380.22	23.19%
E 101-40510-014 Employer Pension C	\$4,486.00	\$327.24	\$980.62	\$3,505.38	21.86%
E 101-40510-015 Employer Insurance	\$4,200.00	\$365.44	\$1,096.32	\$3,103.68	26.10%
E 101-40510-021 Operating Supplies	\$3,605.00	\$127.13	\$194.66	\$3,410.34	5.40%
E 101-40510-030 Professional Service	\$4,635.00	\$1,596.47	\$2,073.88	\$2,561.12	44.74%
E 101-40510-031 Communications	\$1,500.00	\$186.59	\$247.83	\$1,252.17	16.52%
E 101-40510-032 Travel-Room/Meal/	\$2,000.00	\$50.83	\$64.41	\$1,935.59	3.22%
E 101-40510-033 Advertising	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 101-40510-035 Insurance	\$12,000.00	\$0.00	\$0.00	\$12,000.00	0.00%
E 101-40510-036 Utilities	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
E 101-40510-043 EducateExp/Membe	\$2,545.00	\$0.00	\$0.00	\$2,545.00	0.00%
E 101-40510-057 Office Equip & Furni	\$1,250.00	\$0.00	\$0.00	\$1,250.00	0.00%
DEPT 40510 Clerk Treasurer	\$81,085.00	\$6,009.84	\$13,470.02	\$67,614.98	
DEPT 40550 Indep.Auditor/Accounting					

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	March 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
E 101-40550-030 Professional Service	\$50,000.00	\$8,203.33	\$16,203.33	\$33,796.67	32.41%
DEPT 40550 Indep.Auditor/Accoun	\$50,000.00	\$8,203.33	\$16,203.33	\$33,796.67	
DEPT 40600 City Attorney/Legal					
E 101-40600-030 Professional Service	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
DEPT 40600 City Attorney/Legal	\$5,000.00	\$0.00	\$0.00	\$5,000.00	
DEPT 40700 Emergency Operating Plan					
E 101-40700-021 Operating Supplies	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
DEPT 40700 Emergency Operating	\$3,000.00	\$0.00	\$0.00	\$3,000.00	
DEPT 40910 Planning and Zoning					
E 101-40910-010 Salaries & Wages	\$69,039.00	\$5,438.74	\$14,124.29	\$54,914.71	20.46%
E 101-40910-013 Social Security & M	\$5,219.00	\$424.16	\$1,269.22	\$3,949.78	24.32%
E 101-40910-014 Employer Pension C	\$7,642.00	\$562.26	\$1,644.64	\$5,997.36	21.52%
E 101-40910-015 Employer Insurance	\$12,492.00	\$1,086.17	\$3,258.51	\$9,233.49	26.08%
E 101-40910-021 Operating Supplies	\$700.00	\$0.00	\$67.56	\$632.44	9.65%
E 101-40910-030 Professional Service	\$6,000.00	\$613.49	\$1,221.01	\$4,778.99	20.35%
E 101-40910-031 Communications	\$500.00	\$0.00	\$61.24	\$438.76	12.25%
E 101-40910-032 Travel-Room/Meal/	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-40910-033 Advertising	\$400.00	\$45.00	\$128.52	\$271.48	32.13%
E 101-40910-035 Insurance	\$7,000.00	\$0.00	\$0.00	\$7,000.00	0.00%
E 101-40910-043 EducateExp/Membe	\$3,500.00	\$0.00	\$20.00	\$3,480.00	0.57%
DEPT 40910 Planning and Zoning	\$112,992.00	\$8,169.82	\$21,794.99	\$91,197.01	
DEPT 40940 Building Inspections					
E 101-40940-010 Salaries & Wages	\$11,836.00	\$916.04	\$2,378.93	\$9,457.07	20.10%
E 101-40940-013 Social Security & M	\$719.00	\$69.34	\$207.98	\$511.02	28.93%
E 101-40940-014 Employer Pension C	\$1,521.00	\$90.38	\$270.74	\$1,250.26	17.80%
E 101-40940-015 Employer Insurance	\$2,261.00	\$147.64	\$442.92	\$1,818.08	19.59%
E 101-40940-030 Professional Service	\$105,000.00	\$29.95	\$1,540.66	\$103,459.34	1.47%
E 101-40940-035 Insurance	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
DEPT 40940 Building Inspections	\$126,337.00	\$1,253.35	\$4,841.23	\$121,495.77	
DEPT 40960 Engineering					
E 101-40960-030 Professional Service	\$25,000.00	\$3,287.40	\$3,287.40	\$21,712.60	13.15%
DEPT 40960 Engineering	\$25,000.00	\$3,287.40	\$3,287.40	\$21,712.60	
DEPT 41100 Law Enforcement					
E 101-41100-030 Professional Service	\$348,154.00	\$82,390.25	\$174,077.00	\$174,077.00	50.00%
DEPT 41100 Law Enforcement	\$348,154.00	\$82,390.25	\$174,077.00	\$174,077.00	
DEPT 41200 Fire Protection					
E 101-41200-010 Salaries & Wages	\$45,000.00	\$289.04	\$750.63	\$44,249.37	1.67%
E 101-41200-013 Social Security & M	\$3,700.00	\$22.18	\$66.50	\$3,633.50	1.80%
E 101-41200-014 Employer Pension C	\$400.00	\$30.32	\$90.82	\$309.18	22.71%
E 101-41200-015 Employer Insurance	\$1,700.00	\$37.46	\$112.38	\$1,587.62	6.61%
E 101-41200-019 Firefighter s Relief P	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
E 101-41200-021 Operating Supplies	\$18,000.00	\$1,450.29	\$2,219.18	\$15,780.82	12.33%
E 101-41200-023 Small Tools & Minor	\$13,000.00	\$0.00	\$83.28	\$12,916.72	0.64%
E 101-41200-030 Professional Service	\$4,500.00	\$17.28	\$34.56	\$4,465.44	0.77%
E 101-41200-031 Communications	\$4,500.00	\$64.08	\$284.06	\$4,215.94	6.31%
E 101-41200-032 Travel-Room/Meal/	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
E 101-41200-035 Insurance	\$17,500.00	\$0.00	\$0.00	\$17,500.00	0.00%
E 101-41200-036 Utilities	\$10,000.00	\$640.00	\$1,574.63	\$8,425.37	15.75%
E 101-41200-037 Repairs and Mainte	\$18,000.00	\$233.61	\$353.61	\$17,646.39	1.96%
E 101-41200-043 EducateExp/Membe	\$5,000.00	\$25.00	\$1,970.00	\$3,030.00	39.40%

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	March 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
E 101-41200-046 Other Services/Cont	\$2,500.00	\$97.50	\$292.50	\$2,207.50	11.70%
E 101-41200-050 Capital Outlay	\$4,874.00	\$0.00	\$0.00	\$4,874.00	0.00%
E 101-41200-051 Buildings	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
E 101-41200-053 Machinery and Equi	\$117,000.00	\$0.00	\$0.00	\$117,000.00	0.00%
E 101-41200-054 State Relief Contrib	\$49,452.00	\$0.00	\$0.00	\$49,452.00	0.00%
DEPT 41200 Fire Protection	\$334,626.00	\$2,906.76	\$7,832.15	\$326,793.85	
DEPT 41500 First Responders					
E 101-41500-010 Salaries & Wages	\$22,800.00	\$289.04	\$750.63	\$22,049.37	3.29%
E 101-41500-013 Social Security & M	\$1,600.00	\$22.18	\$66.50	\$1,533.50	4.16%
E 101-41500-014 Employer Pension C	\$700.00	\$30.32	\$90.82	\$609.18	12.97%
E 101-41500-015 Employer Insurance	\$900.00	\$37.46	\$112.38	\$787.62	12.49%
E 101-41500-020 Office Supplies	\$135.00	\$0.00	\$0.00	\$135.00	0.00%
E 101-41500-021 Operating Supplies	\$7,150.00	\$334.58	\$1,133.00	\$6,017.00	15.85%
E 101-41500-031 Communications	\$4,390.00	\$0.00	\$35.63	\$4,354.37	0.81%
E 101-41500-035 Insurance	\$3,590.00	\$0.00	\$0.00	\$3,590.00	0.00%
E 101-41500-036 Utilities	\$2,150.00	\$146.09	\$359.43	\$1,790.57	16.72%
E 101-41500-037 Repairs and Mainte	\$1,300.00	\$32.50	\$97.50	\$1,202.50	7.50%
E 101-41500-043 EducateExp/Membe	\$2,000.00	\$0.00	\$165.00	\$1,835.00	8.25%
DEPT 41500 First Responders	\$46,715.00	\$892.17	\$2,810.89	\$43,904.11	
DEPT 41960 Animal Control					
E 101-41960-010 Salaries & Wages	\$2,744.00	\$175.20	\$454.99	\$2,289.01	16.58%
E 101-41960-013 Social Security & M	\$179.00	\$13.54	\$40.60	\$138.40	22.68%
E 101-41960-014 Employer Pension C	\$484.00	\$15.13	\$44.93	\$439.07	9.28%
E 101-41960-015 Employer Insurance	\$646.00	\$44.91	\$128.96	\$517.04	19.96%
E 101-41960-021 Operating Supplies	\$550.00	\$0.00	\$0.00	\$550.00	0.00%
DEPT 41960 Animal Control	\$4,603.00	\$248.78	\$669.48	\$3,933.52	
DEPT 42120 Streets & Alleys					
E 101-42120-010 Salaries & Wages	\$117,762.00	\$8,272.06	\$21,226.91	\$96,535.09	18.03%
E 101-42120-013 Social Security & M	\$9,349.00	\$627.08	\$1,852.48	\$7,496.52	19.81%
E 101-42120-014 Employer Pension C	\$13,466.00	\$698.20	\$2,063.13	\$11,402.87	15.32%
E 101-42120-015 Employer Insurance	\$31,252.00	\$1,811.52	\$5,384.20	\$25,867.80	17.23%
E 101-42120-021 Operating Supplies	\$20,500.00	\$1,140.11	\$4,900.40	\$15,599.60	23.90%
E 101-42120-023 Small Tools & Minor	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0.00%
E 101-42120-030 Professional Service	\$11,000.00	\$411.26	\$1,270.27	\$9,729.73	11.55%
E 101-42120-031 Communications	\$3,500.00	\$1,201.96	\$1,312.94	\$2,187.06	37.51%
E 101-42120-032 Travel-Room/Meal/	\$650.00	\$56.04	\$97.48	\$552.52	15.00%
E 101-42120-033 Advertising	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
E 101-42120-035 Insurance	\$9,000.00	\$0.00	\$0.00	\$9,000.00	0.00%
E 101-42120-036 Utilities	\$11,000.00	\$1,185.55	\$2,282.68	\$8,717.32	20.75%
E 101-42120-037 Repairs and Mainte	\$30,000.00	\$1,829.13	\$3,437.05	\$26,562.95	11.46%
E 101-42120-043 EducateExp/Membe	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
E 101-42120-046 Other Services/Cont	\$130,000.00	\$8.95	\$206.90	\$129,793.10	0.16%
E 101-42120-053 Machinery and Equi	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
E 101-42120-059 Long-Term Capital I	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00%
DEPT 42120 Streets & Alleys	\$598,129.00	\$17,241.86	\$44,034.44	\$554,094.56	
DEPT 42130 Snow & Ice Removal					
E 101-42130-010 Salaries & Wages	\$44,584.00	\$3,810.28	\$9,970.99	\$34,613.01	22.36%
E 101-42130-011 Overtime	\$3,000.00	\$0.00	\$395.72	\$2,604.28	13.19%
E 101-42130-013 Social Security & M	\$3,411.00	\$288.05	\$886.56	\$2,524.44	25.99%
E 101-42130-014 Employer Pension C	\$4,180.00	\$322.22	\$985.35	\$3,194.65	23.57%
E 101-42130-015 Employer Insurance	\$11,710.00	\$1,063.46	\$2,887.57	\$8,822.43	24.66%
E 101-42130-021 Operating Supplies	\$18,000.00	\$3,122.64	\$6,975.40	\$11,024.60	38.75%

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	March 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
E 101-42130-030 Professional Service	\$600.00	\$0.00	\$0.00	\$600.00	0.00%
E 101-42130-031 Communications	\$2,000.00	\$1,183.90	\$1,277.80	\$722.20	63.89%
E 101-42130-035 Insurance	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
E 101-42130-037 Repairs and Mainte	\$10,000.00	\$1,339.25	\$1,912.97	\$8,087.03	19.13%
E 101-42130-046 Other Services/Cont	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
DEPT 42130 Snow & Ice Removal	\$104,985.00	\$11,129.80	\$25,292.36	\$79,692.64	
DEPT 42170 Street Lighting					
E 101-42170-036 Utilities	\$110,000.00	\$8,769.45	\$17,239.03	\$92,760.97	15.67%
DEPT 42170 Street Lighting	\$110,000.00	\$8,769.45	\$17,239.03	\$92,760.97	
DEPT 45110 Cable-Culture&Recreation					
E 101-45110-010 Salaries & Wages	\$1,988.00	\$90.26	\$234.40	\$1,753.60	11.79%
E 101-45110-013 Social Security & M	\$90.00	\$6.74	\$20.34	\$69.66	22.60%
E 101-45110-014 Employer Pension C	\$217.00	\$9.46	\$28.26	\$188.74	13.02%
E 101-45110-015 Employer Insurance	\$431.00	\$18.73	\$56.19	\$374.81	13.04%
DEPT 45110 Cable-Culture&Recrea	\$2,726.00	\$125.19	\$339.19	\$2,386.81	
DEPT 45500 Park Department					
E 101-45500-010 Salaries & Wages	\$130,850.00	\$7,689.26	\$19,771.42	\$111,078.58	15.11%
E 101-45500-013 Social Security & M	\$10,231.00	\$584.49	\$1,732.74	\$8,498.26	16.94%
E 101-45500-014 Employer Pension C	\$8,320.00	\$674.88	\$1,999.59	\$6,320.41	24.03%
E 101-45500-015 Employer Insurance	\$26,258.00	\$1,631.15	\$4,862.03	\$21,395.97	18.52%
E 101-45500-021 Operating Supplies	\$28,000.00	\$4,207.40	\$7,203.50	\$20,796.50	25.73%
E 101-45500-023 Small Tools & Minor	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.00%
E 101-45500-030 Professional Service	\$5,000.00	\$411.28	\$781.09	\$4,218.91	15.62%
E 101-45500-031 Communications	\$2,000.00	\$1,273.16	\$1,353.73	\$646.27	67.69%
E 101-45500-033 Advertising	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
E 101-45500-035 Insurance	\$9,000.00	\$0.00	\$0.00	\$9,000.00	0.00%
E 101-45500-036 Utilities	\$10,500.00	\$738.06	\$1,334.76	\$9,165.24	12.71%
E 101-45500-037 Repairs and Mainte	\$15,000.00	\$1,508.17	\$3,390.64	\$11,609.36	22.60%
E 101-45500-038 Rentals	\$4,500.00	\$0.00	\$0.00	\$4,500.00	0.00%
E 101-45500-043 EducateExp/Membe	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00%
E 101-45500-046 Other Services/Cont	\$4,500.00	\$8.95	\$354.67	\$4,145.33	7.88%
E 101-45500-053 Machinery and Equi	\$6,500.00	\$0.00	\$0.00	\$6,500.00	0.00%
E 101-45500-055 Trees	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
E 101-45500-059 Long-Term Capital I	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00%
DEPT 45500 Park Department	\$482,909.00	\$18,726.80	\$42,784.17	\$440,124.83	
DEPT 45700 Swimming Pool					
E 101-45700-010 Salaries & Wages	\$42,755.00	\$776.00	\$2,015.25	\$40,739.75	4.71%
E 101-45700-013 Social Security & M	\$3,205.00	\$58.67	\$175.96	\$3,029.04	5.49%
E 101-45700-014 Employer Pension C	\$1,243.00	\$66.96	\$200.33	\$1,042.67	16.12%
E 101-45700-015 Employer Insurance	\$3,495.00	\$212.67	\$637.25	\$2,857.75	18.23%
E 101-45700-021 Operating Supplies	\$8,000.00	\$0.00	\$105.00	\$7,895.00	1.31%
E 101-45700-023 Small Tools & Minor	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00%
E 101-45700-031 Communications	\$500.00	\$0.00	\$70.33	\$429.67	14.07%
E 101-45700-033 Advertising	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
E 101-45700-035 Insurance	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0.00%
E 101-45700-036 Utilities	\$8,500.00	\$244.80	\$280.80	\$8,219.20	3.30%
E 101-45700-037 Repairs and Mainte	\$9,500.00	\$0.00	-\$1,296.24	\$10,796.24	-13.64%
E 101-45700-043 EducateExp/Membe	\$1,200.00	\$275.00	\$275.00	\$925.00	22.92%
E 101-45700-046 Other Services/Cont	\$150,000.00	\$0.00	\$0.00	\$150,000.00	0.00%
DEPT 45700 Swimming Pool	\$235,898.00	\$1,634.10	\$2,463.68	\$233,434.32	
FUND 101 General Fund	\$3,383,897.00	\$190,552.35	\$423,185.73	\$2,960,711.27	

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	March 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
FUND 202 Gambling Account					
DEPT 45100					
E 202-45100-437 Miscellaneous	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
DEPT 45100	\$15,000.00	\$0.00	\$0.00	\$15,000.00	
FUND 202 Gambling Account	\$15,000.00	\$0.00	\$0.00	\$15,000.00	
FUND 225 Surface Water Management					
DEPT 41240 Storm Water Management					
E 225-41240-010 Salaries & Wages	\$43,639.00	\$3,271.44	\$8,331.47	\$35,307.53	19.09%
E 225-41240-013 Social Security & M	\$2,999.00	\$246.99	\$724.72	\$2,274.28	24.17%
E 225-41240-014 Employer Pension C	\$4,198.00	\$278.84	\$819.86	\$3,378.14	19.53%
E 225-41240-015 Employer Insurance	\$8,997.00	\$569.79	\$1,703.85	\$7,293.15	18.94%
E 225-41240-021 Operating Supplies	\$0.00	\$246.94	\$246.94	-\$246.94	0.00%
E 225-41240-030 Professional Service	\$0.00	\$2,249.76	\$2,249.76	-\$2,249.76	0.00%
DEPT 41240 Storm Water Manage	\$59,833.00	\$6,863.76	\$14,076.60	\$45,756.40	
FUND 225 Surface Water Management	\$59,833.00	\$6,863.76	\$14,076.60	\$45,756.40	
FUND 304 PW Building 2018 Construction					
DEPT 47000					
E 304-47000-030 Professional Service	\$0.00	\$58,770.40	\$58,770.40	-\$58,770.40	0.00%
DEPT 47000	\$0.00	\$58,770.40	\$58,770.40	-\$58,770.40	
FUND 304 PW Building 2018 Construct	\$0.00	\$58,770.40	\$58,770.40	-\$58,770.40	
FUND 305 2020 Street Project					
DEPT 47000					
E 305-47000-046 Other Services/Cont	\$0.00	\$108.00	\$108.00	-\$108.00	0.00%
DEPT 47000	\$0.00	\$108.00	\$108.00	-\$108.00	
FUND 305 2020 Street Project	\$0.00	\$108.00	\$108.00	-\$108.00	
FUND 306 3 1/2 Avenue NW - 2020					
DEPT 47000					
E 306-47000-046 Other Services/Cont	\$0.00	\$0.00	\$98.60	-\$98.60	0.00%
DEPT 47000	\$0.00	\$0.00	\$98.60	-\$98.60	
FUND 306 3 1/2 Avenue NW - 2020	\$0.00	\$0.00	\$98.60	-\$98.60	
FUND 313 2016 GO/Abatement Projects					
DEPT 47000					
E 313-47000-046 Other Services/Cont	\$0.00	\$1,275.00	\$1,275.00	-\$1,275.00	0.00%
DEPT 47000	\$0.00	\$1,275.00	\$1,275.00	-\$1,275.00	
FUND 313 2016 GO/Abatement Projec	\$0.00	\$1,275.00	\$1,275.00	-\$1,275.00	
FUND 450 Future Capital Reserves					
DEPT 40110 Council and Mayor					
E 450-40110-050 Capital Outlay	\$0.00	\$3,334.70	\$7,874.70	-\$7,874.70	0.00%
DEPT 40110 Council and Mayor	\$0.00	\$3,334.70	\$7,874.70	-\$7,874.70	
DEPT 45000 Salaries - Culture and Rec					
E 450-45000-059 Long-Term Capital I	\$0.00	\$0.00	\$13,925.80	-\$13,925.80	0.00%
DEPT 45000 Salaries - Culture and	\$0.00	\$0.00	\$13,925.80	-\$13,925.80	
DEPT 45500 Park Department					
E 450-45500-049 BCRC Grants	\$0.00	\$1,393.81	\$1,393.81	-\$1,393.81	0.00%

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	March 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
DEPT 45500 Park Department	\$0.00	\$1,393.81	\$1,393.81	-\$1,393.81	
FUND 450 Future Capital Reserves	\$0.00	\$4,728.51	\$23,194.31	-\$23,194.31	
FUND 503 2016A Imp Bond					
DEPT 47100 Bonded Debt					
E 503-47100-060 Bond Principal	\$145,000.00	\$0.00	\$145,000.00	\$0.00	100.00%
E 503-47100-061 Bond Interest	\$69,150.00	\$0.00	\$35,300.00	\$33,850.00	51.05%
DEPT 47100 Bonded Debt	\$214,150.00	\$0.00	\$180,300.00	\$33,850.00	
FUND 503 2016A Imp Bond	\$214,150.00	\$0.00	\$180,300.00	\$33,850.00	
FUND 504 2018 PW Building Debt					
DEPT 47100 Bonded Debt					
E 504-47100-060 Bond Principal	\$301,000.00	\$0.00	\$0.00	\$301,000.00	0.00%
E 504-47100-061 Bond Interest	\$29,328.00	\$0.00	\$0.00	\$29,328.00	0.00%
DEPT 47100 Bonded Debt	\$330,328.00	\$0.00	\$0.00	\$330,328.00	
FUND 504 2018 PW Building Debt	\$330,328.00	\$0.00	\$0.00	\$330,328.00	
FUND 511 2011 Street Bond - Debt					
DEPT 47100 Bonded Debt					
E 511-47100-060 Bond Principal	\$65,000.00	\$0.00	\$0.00	\$65,000.00	0.00%
E 511-47100-061 Bond Interest	\$8,380.00	\$0.00	\$0.00	\$8,380.00	0.00%
DEPT 47100 Bonded Debt	\$73,380.00	\$0.00	\$0.00	\$73,380.00	
FUND 511 2011 Street Bond - Debt	\$73,380.00	\$0.00	\$0.00	\$73,380.00	
FUND 513 2013A Frontage Road					
DEPT 47100 Bonded Debt					
E 513-47100-060 Bond Principal	\$220,000.00	\$220,000.00	\$220,000.00	\$0.00	100.00%
E 513-47100-061 Bond Interest	\$101,780.00	\$40,890.00	\$40,890.00	\$60,890.00	40.17%
DEPT 47100 Bonded Debt	\$321,780.00	\$260,890.00	\$260,890.00	\$60,890.00	
FUND 513 2013A Frontage Road	\$321,780.00	\$260,890.00	\$260,890.00	\$60,890.00	
FUND 515 2011B Refunding Bond					
DEPT 47100 Bonded Debt					
E 515-47100-030 Professional Service	\$0.00	\$0.00	\$495.00	-\$495.00	0.00%
E 515-47100-060 Bond Principal	\$135,000.00	\$0.00	\$135,000.00	\$0.00	100.00%
E 515-47100-061 Bond Interest	\$12,192.00	\$0.00	\$12,192.50	-\$0.50	100.00%
DEPT 47100 Bonded Debt	\$147,192.00	\$0.00	\$147,687.50	-\$495.50	
FUND 515 2011B Refunding Bond	\$147,192.00	\$0.00	\$147,687.50	-\$495.50	
FUND 518 2015 Street GO Bond					
DEPT 47100 Bonded Debt					
E 518-47100-060 Bond Principal	\$57,400.00	\$0.00	\$0.00	\$57,400.00	0.00%
E 518-47100-061 Bond Interest	\$29,848.00	\$0.00	\$0.00	\$29,848.00	0.00%
DEPT 47100 Bonded Debt	\$87,248.00	\$0.00	\$0.00	\$87,248.00	
FUND 518 2015 Street GO Bond	\$87,248.00	\$0.00	\$0.00	\$87,248.00	
FUND 703 Water Fund					
DEPT 47100 Bonded Debt					
E 703-47100-060 Bond Principal	\$88,495.00	\$0.00	\$37,400.00	\$51,095.00	42.26%
E 703-47100-061 Bond Interest	\$0.00	\$4,157.45	\$4,596.90	-\$4,596.90	0.00%
DEPT 47100 Bonded Debt	\$88,495.00	\$4,157.45	\$41,996.90	\$46,498.10	

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	March 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
DEPT 48220 Water-Power & Pumping					
E 703-48220-045 Depreciation	\$0.00	\$44,800.00	\$44,800.00	-\$44,800.00	0.00%
DEPT 48220 Water-Power & Pumpi	\$0.00	\$44,800.00	\$44,800.00	-\$44,800.00	
DEPT 48250 Water					
E 703-48250-010 Salaries & Wages	\$157,100.00	\$11,010.42	\$28,531.75	\$128,568.25	18.16%
E 703-48250-013 Social Security & M	\$10,119.00	\$835.96	\$2,499.23	\$7,619.77	24.70%
E 703-48250-014 Employer Pension C	\$13,880.00	\$943.29	\$2,816.97	\$11,063.03	20.30%
E 703-48250-015 Employer Insurance	\$33,072.00	\$2,469.71	\$7,408.33	\$25,663.67	22.40%
E 703-48250-021 Operating Supplies	\$50,000.00	\$985.55	\$3,881.67	\$46,118.33	7.76%
E 703-48250-022 Repair / Maintenanc	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
E 703-48250-023 Small Tools & Minor	\$2,500.00	\$0.00	\$1,315.00	\$1,185.00	52.60%
E 703-48250-030 Professional Service	\$22,500.00	\$2,990.72	\$4,044.06	\$18,455.94	17.97%
E 703-48250-031 Communications	\$6,500.00	\$1,282.97	\$1,518.34	\$4,981.66	23.36%
E 703-48250-032 Travel-Room/Meal/	\$1,500.00	\$0.00	\$457.50	\$1,042.50	30.50%
E 703-48250-033 Advertising	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
E 703-48250-035 Insurance	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
E 703-48250-036 Utilities	\$60,000.00	\$2,562.90	\$2,819.31	\$57,180.69	4.70%
E 703-48250-037 Repairs and Mainte	\$50,000.00	\$0.00	\$63.55	\$49,936.45	0.13%
E 703-48250-043 EducateExp/Membe	\$17,000.00	\$4,736.00	\$5,068.00	\$11,932.00	29.81%
E 703-48250-046 Other Services/Cont	\$5,500.00	\$119.50	\$1,634.03	\$3,865.97	29.71%
E 703-48250-059 Long-Term Capital I	\$120,000.00	\$9,432.02	\$8,844.50	\$111,155.50	7.37%
DEPT 48250 Water	\$570,171.00	\$37,369.04	\$70,902.24	\$499,268.76	
FUND 703 Water Fund	\$658,666.00	\$86,326.49	\$157,699.14	\$500,966.86	
FUND 707 Sewer Fund					
DEPT 47100 Bonded Debt					
E 707-47100-060 Bond Principal	\$410,216.00	\$0.00	\$132,600.00	\$277,616.00	32.32%
E 707-47100-061 Bond Interest	\$0.00	\$14,740.05	\$16,298.10	-\$16,298.10	0.00%
DEPT 47100 Bonded Debt	\$410,216.00	\$14,740.05	\$148,898.10	\$261,317.90	
DEPT 48430 Sewer					
E 707-48430-010 Salaries & Wages	\$195,278.00	\$15,007.58	\$38,900.18	\$156,377.82	19.92%
E 707-48430-013 Social Security & M	\$13,200.00	\$1,120.41	\$3,349.92	\$9,850.08	25.38%
E 707-48430-014 Employer Pension C	\$13,750.00	\$1,275.46	\$3,819.66	\$9,930.34	27.78%
E 707-48430-015 Employer Insurance	\$30,945.00	\$3,504.41	\$10,910.67	\$20,034.33	35.26%
E 707-48430-020 Office Supplies	\$350.00	\$0.00	\$0.00	\$350.00	0.00%
E 707-48430-021 Operating Supplies	\$45,000.00	\$5,675.58	\$7,977.43	\$37,022.57	17.73%
E 707-48430-023 Small Tools & Minor	\$3,500.00	\$495.51	\$1,309.51	\$2,190.49	37.41%
E 707-48430-030 Professional Service	\$60,000.00	\$2,287.89	\$3,323.24	\$56,676.76	5.54%
E 707-48430-031 Communications	\$8,000.00	\$1,187.55	\$2,028.19	\$5,971.81	25.35%
E 707-48430-032 Travel-Room/Meal/	\$2,200.00	\$0.00	\$212.68	\$1,987.32	9.67%
E 707-48430-033 Advertising	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
E 707-48430-035 Insurance	\$25,000.00	\$0.00	\$0.00	\$25,000.00	0.00%
E 707-48430-036 Utilities	\$63,000.00	\$5,625.73	\$10,483.26	\$52,516.74	16.64%
E 707-48430-037 Repairs and Mainte	\$45,000.00	\$0.00	\$38,541.99	\$6,458.01	85.65%
E 707-48430-043 EducateExp/Membe	\$6,000.00	\$1,475.00	\$2,532.50	\$3,467.50	42.21%
E 707-48430-045 Depreciation	\$0.00	\$112,000.00	\$112,000.00	-\$112,000.00	0.00%
E 707-48430-046 Other Services/Cont	\$20,000.00	\$8.95	\$1,733.35	\$18,266.65	8.67%
E 707-48430-053 Machinery and Equi	\$5,500.00	\$0.00	\$2,899.00	\$2,601.00	52.71%
E 707-48430-059 Long-Term Capital I	\$212,000.00	\$0.00	\$8,844.50	\$203,155.50	4.17%
DEPT 48430 Sewer	\$749,723.00	\$149,664.07	\$248,866.08	\$500,856.92	
FUND 707 Sewer Fund	\$1,159,939.00	\$164,404.12	\$397,764.18	\$762,174.82	

**CITY OF BYRON**

**Expenditure Guideline-w/o zeros**

Account Descr	2020 YTD Budget	March 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
	\$6,451,413.00	\$773,918.63	\$1,665,049.46	\$4,786,363.54	

CITY OF BYRON

Revenue Guideline-w/o zeros

Account Descr	2020 YTD Budget	March 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
FUND 101 General Fund					
R 101-30110 Property Tax-Current	\$0.00	\$0.00	\$32,088.48	-\$32,088.48	0.00%
R 101-31000 MN State Aid - Streets	\$0.00	\$0.00	\$39,319.50	-\$39,319.50	0.00%
R 101-31100 License/Permits-Busines	\$47,979.00	\$150.00	\$30,885.00	\$17,094.00	64.37%
R 101-31200 License/Permits-Nonbusi	\$26,616.00	\$257.60	\$1,385.60	\$25,230.40	5.21%
R 101-31500 Building Permit Fees	\$122,500.00	\$1,063.45	\$7,453.22	\$115,046.78	6.08%
R 101-33600 Grants from Other Gov t	\$0.00	\$150.00	\$150.00	-\$150.00	0.00%
R 101-35500 Charges-Service-First Re	\$0.00	\$3,000.00	\$3,000.00	-\$3,000.00	0.00%
R 101-35700 Swimming Pool Revenue	\$44,266.00	\$0.00	\$0.00	\$44,266.00	0.00%
R 101-38100 Interest Income	\$16,400.00	-\$8,546.17	\$4,990.13	\$11,409.87	30.43%
R 101-38330 Assessment Searches	\$4,311.00	\$940.00	\$1,605.00	\$2,706.00	37.23%
R 101-38800 Other Revenues	\$23,185.00	\$5,602.00	\$6,817.02	\$16,367.98	29.40%
R 101-38900 Other Revenues-Cable	\$47,000.00	\$17,399.89	\$17,399.89	\$29,600.11	37.02%
R 101-39201 Transfer In	\$400,000.00	\$0.00	\$0.00	\$400,000.00	0.00%
R 101-39500 Refunds/Reimbursemen	\$12,746.00	\$0.00	\$829.74	\$11,916.26	6.51%
FUND 101 General Fund	\$745,003.00	\$20,016.77	\$145,923.58	\$599,079.42	
FUND 201 BEDA					
R 201-36210 Interest on Investments	\$0.00	\$366.91	\$1,172.84	-\$1,172.84	0.00%
FUND 201 BEDA	\$0.00	\$366.91	\$1,172.84	-\$1,172.84	
FUND 202 Gambling Account					
R 202-36210 Interest on Investments	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00%
R 202-36230 Contributions and Donat	\$0.00	\$1,754.25	\$3,707.34	-\$3,707.34	0.00%
FUND 202 Gambling Account	\$20,000.00	\$1,754.25	\$3,707.34	\$16,292.66	
FUND 203 Transportation Improvement Dis					
R 203-35300 Transportation Impv Dis	\$0.00	\$0.00	\$410.00	-\$410.00	0.00%
R 203-38100 Interest Income	\$0.00	\$489.60	\$1,637.80	-\$1,637.80	0.00%
FUND 203 Transportation Improveme	\$0.00	\$489.60	\$2,047.80	-\$2,047.80	
FUND 225 Surface Water Management					
R 225-36210 Interest on Investments	\$0.00	\$786.91	\$2,598.26	-\$2,598.26	0.00%
R 225-38400 Stormwater Managemen	\$150,000.00	\$13,907.75	\$38,681.48	\$111,318.52	25.79%
FUND 225 Surface Water Managemen	\$150,000.00	\$14,694.66	\$41,279.74	\$108,720.26	
FUND 230 Parkland Dedication					
R 230-35800 Charges-Service-Recreat	\$0.00	\$0.00	\$900.00	-\$900.00	0.00%
R 230-36210 Interest on Investments	\$0.00	\$250.56	\$838.16	-\$838.16	0.00%
FUND 230 Parkland Dedication	\$0.00	\$250.56	\$1,738.16	-\$1,738.16	
FUND 317 2019 Round About					
R 317-38100 Interest Income	\$0.00	\$46.31	\$154.91	-\$154.91	0.00%
FUND 317 2019 Round About	\$0.00	\$46.31	\$154.91	-\$154.91	
FUND 320 Fire Dept Capital Equipment					
R 320-35200 Charges - Public Safety	\$0.00	\$2,960.10	\$6,320.60	-\$6,320.60	0.00%
R 320-38100 Interest Income	\$0.00	\$294.65	\$973.25	-\$973.25	0.00%
FUND 320 Fire Dept Capital Equipmen	\$0.00	\$3,254.75	\$7,293.85	-\$7,293.85	
FUND 450 Future Capital Reserves					
R 450-33400 Intergovt-StateGrnt-LGA	\$363,414.00	\$0.00	\$0.00	\$363,414.00	0.00%
R 450-38100 Interest Income	\$0.00	\$2,934.88	\$9,821.20	-\$9,821.20	0.00%
FUND 450 Future Capital Reserves	\$363,414.00	\$2,934.88	\$9,821.20	\$353,592.80	

CITY OF BYRON

Revenue Guideline-w/o zeros

Account Descr	2020 YTD Budget	March 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
FUND 511 2011 Street Bond - Debt					
R 511-38100 Interest Income	\$0.00	\$79.31	\$265.29	-\$265.29	0.00%
FUND 511 2011 Street Bond - Debt	\$0.00	\$79.31	\$265.29	-\$265.29	
FUND 513 2013A Frontage Road					
R 513-38100 Interest Income	\$0.00	\$718.92	\$2,404.91	-\$2,404.91	0.00%
FUND 513 2013A Frontage Road	\$0.00	\$718.92	\$2,404.91	-\$2,404.91	
FUND 515 2011B Refunding Bond					
R 515-38100 Interest Income	\$0.00	\$254.39	\$850.99	-\$850.99	0.00%
FUND 515 2011B Refunding Bond	\$0.00	\$254.39	\$850.99	-\$850.99	
FUND 518 2015 Street GO Bond					
R 518-38100 Interest Income	\$0.00	\$662.56	\$2,216.38	-\$2,216.38	0.00%
FUND 518 2015 Street GO Bond	\$0.00	\$662.56	\$2,216.38	-\$2,216.38	
FUND 703 Water Fund					
R 703-37210 General Customer Sales	\$620,000.00	\$48,362.19	\$147,770.40	\$472,229.60	23.83%
R 703-37270 Penalties/Late Charges	\$2,500.00	\$150.47	\$453.73	\$2,046.27	18.15%
R 703-37290 Unallocated Utility Recei	\$2,000.00	\$54.90	\$30.24	\$1,969.76	1.51%
R 703-38100 Interest Income	\$15,000.00	\$621.69	\$1,983.00	\$13,017.00	13.22%
R 703-38500 Minnesota Water Testin	\$13,900.00	\$0.00	\$38.09	\$13,861.91	0.27%
R 703-39100 Water Meter	\$15,000.00	\$595.00	\$1,895.00	\$13,105.00	12.63%
FUND 703 Water Fund	\$668,400.00	\$49,784.25	\$152,170.46	\$516,229.54	
FUND 704 WAC Revenue					
R 704-36210 Interest on Investments	\$0.00	\$613.21	\$2,049.42	-\$2,049.42	0.00%
R 704-39050 Availability Charges	\$0.00	\$0.00	\$3,567.00	-\$3,567.00	0.00%
FUND 704 WAC Revenue	\$0.00	\$613.21	\$5,616.42	-\$5,616.42	
FUND 707 Sewer Fund					
R 707-37210 General Customer Sales	\$1,127,000.00	\$104,151.82	\$305,049.97	\$821,950.03	27.07%
R 707-37270 Penalties/Late Charges	\$9,000.00	\$559.39	\$2,139.39	\$6,860.61	23.77%
R 707-38100 Interest Income	\$25,000.00	\$2,217.93	\$7,240.36	\$17,759.64	28.96%
FUND 707 Sewer Fund	\$1,161,000.00	\$106,929.14	\$314,429.72	\$846,570.28	
FUND 708 SAC Revenue					
R 708-36210 Interest on Investments	\$0.00	\$849.97	\$2,840.91	-\$2,840.91	0.00%
R 708-39050 Availability Charges	\$0.00	\$0.00	\$4,539.00	-\$4,539.00	0.00%
FUND 708 SAC Revenue	\$0.00	\$849.97	\$7,379.91	-\$7,379.91	
	\$3,107,817.00	\$203,700.44	\$698,473.50	\$2,409,343.50	