

2nd Quarter Report

City of Byron
Byron, Minnesota

As of June 30, 2020



August 7, 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 June 30, 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™

August 7, 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 June 30, 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>6/30/2020</u>	<u>12/31/2019</u>	Increase/ (Decrease)
Checking and Savings	\$ 602,231	\$ 2,306,585	\$ (1,704,354)
Investments (at Market Value)	<u>8,320,443</u>	<u>7,973,703</u>	<u>346,740</u>
 Total Cash and Investments	 <u>\$ 8,922,674</u>	 <u>\$ 10,280,288</u>	 <u>\$ (1,357,614)</u>
<u>Investment Type</u>	<u>06/30/2020</u>	<u>12/31/2019</u>	Increase/ (Decrease)
Checking and Savings	\$ 602,231	\$ 2,306,585	\$ (1,704,354)
Cash with Fiscal Agent	-	260,890	(260,890)
Money Market	282,098	2,092,378	(1,810,280)
Negotiable CDs	<u>8,038,345</u>	<u>5,620,434</u>	<u>2,417,911</u>
 Total Investments	 <u>\$ 8,922,674</u>	 <u>\$ 10,280,288</u>	 <u>\$ (1,357,614)</u>

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.

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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 Six Months Ended June 30, 2020

ATTACHMENT A

	Annual Budget	Budget Through 6/30/2020	Actual Through 6/30/2020	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget through 6/30/2020
Revenues					
Taxes *	\$ 3,187,578	\$ 1,593,789	\$ -	\$ (1,593,789) *	- %
Tax abatements *	-	-	50	50	N/A
Cable franchise fees	47,000	23,500	18,850	(4,650)	80.21
Licenses and permits	197,095	98,548	75,515	(23,033) (1)	76.63
Intergovernmental	129,472	64,736	39,395	(25,341) (2)	60.85
Charges for services	162,928	81,464	36,308	(45,156) (3)	44.57
Fines and forfeitures	-	-	-	-	#DIV/0!
Interest on investments	16,400	8,200	12,839	4,639	156.57
Miscellaneous revenue	27,496	13,748	18,938	5,190	137.75
Total Revenues	3,767,969	1,883,985	201,895	(1,682,090)	10.72
Expenditures					
Mayor and City Council	106,042	53,021	38,288	14,733	72.21
Mayor and City Council - capital outlay	-	-	-	-	N/A
City Hall	46,340	23,170	11,264	11,906	48.61
Clerk\Treasurer	81,085	40,543	42,936	(2,393)	105.90
Finance	-	-	-	-	
Auditing and accounting	50,000	25,000	45,332	(20,332) (4)	181.33
Legal	5,000	2,500	247	2,253	9.88
Planning and zoning	112,992	56,496	53,070	3,426	93.94
Police	351,154	175,577	265,764	(90,187) (5)	151.37
Fire	211,252	105,626	30,200	75,426 (6)	28.59
Fire - capital outlay	123,374	61,687	-	61,687 (7)	-
First responders	46,715	23,358	10,175	13,183	43.56
Animal control	4,603	2,302	1,522	780	66.12
Building inspections	126,337	63,169	22,891	40,278 (8)	36.24
Engineering	25,000	12,500	6,198	6,302	49.58
Streets and alleys	398,129	199,065	106,407	92,658 (9)	53.45
Streets and alleys - capital outlay	200,000	100,000	-	100,000 (10)	-
Snow and ice removal	104,985	52,493	50,541	1,952	96.28
Street lighting	110,000	55,000	43,198	11,802	78.54
Municipal parks	482,909	241,455	106,819	134,636 (11)	44.24
Swimming pool	235,898	117,949	38,293	79,656 (12)	32.47
Cable	2,726	1,363	772	591	56.64
Economic development	559,356	279,678	61,037	218,641 (13)	21.82
Total Expenditures	3,383,897	1,691,952	934,954	756,998	55.26 %
Net Revenues (Expenditures)	\$ 384,072	\$ 192,033	\$ (733,059)	\$ (925,092)	

* 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) Unfavorable variance due to both permit and building activity being down as a result of COVID-19.
- (2) Variance due to State Fire aid received in second half of year.
- (3) Unfavorable variance due to pools opening late because of COVID-19 and delayed fire contract revenue.
- (4) Due to audit preparation assistance and audit fee due early in the year.
- (5) Variance due to paying 3rd quarter contract amounts in June.
- (6) Variance due to payments made later in the year for Fire Relief aid payments and salaries.
- (7) Variance due to equipment budgeted that has not been purchased.
- (8) Budgeted professional services have not been utilized in the first quarter.
- (9) Budgeted capital purchases have not been made.
- (10) Variance due to long term capital improvements to be made in subsequent periods.
- (11) Variance due to long term capital improvements to be made in subsequent periods.
- (12) Variance due to budgeted contract services not being completed.
- (13) Variance due to payments to business subsidy not yet paid.

City of Byron, Minnesota
Unaudited Cash Balances by Fund
December 31, 2019, and June 30, 2020

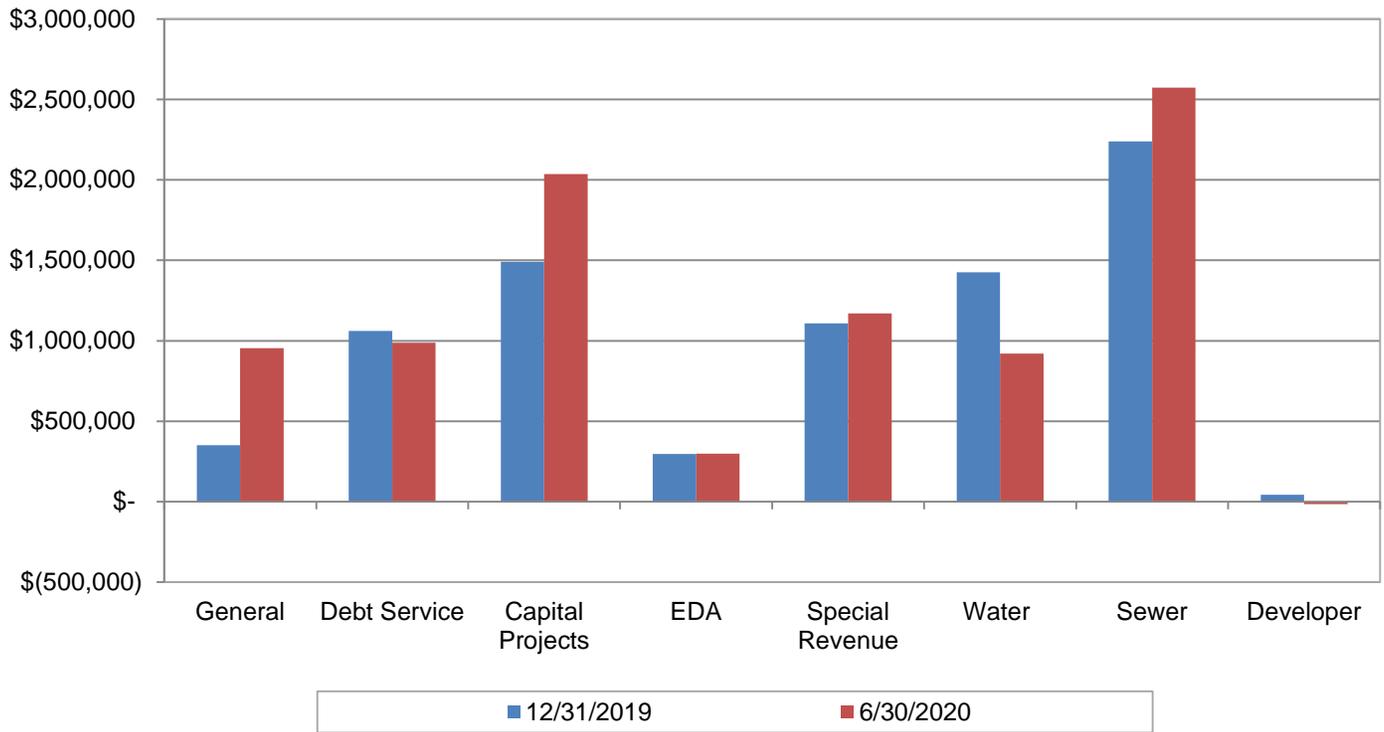
ATTACHMENT B

Fund	Balance 12/31/2019	Balance 06/30/2020	YTD Change From 12/31/2019
101 General	\$ 1,693,216	\$ 954,926	\$ (738,290) (1)
201 Economic Development Authority	300,058	298,360	(1,698)
202 Gambling Donations	14,898	18,816	3,918
203 Substandard Roads	373,931	382,362	8,431
225 Surface Water Management	587,503	569,383	(18,120)
230 Park Dedication	190,670	199,199	8,529
304 PW Building Construction (2018 project)	67,593	(58,771)	(126,364) (2)
305 2020 Street Project	(116)	(60,423)	(60,307) (3)
306 3 1/2 Avenue NW	-	(4,946)	(4,946)
313 2016 GO Abatement	-	(1,275)	(1,275)
317 2019 Roundabout	35,405	(68,280)	(103,685) (4)
320 Fire Department Capital Equipment	333,226	347,216	13,990
450 Future Capital Reserves	1,933,707	1,881,894	(51,813) (5)
503 2016 GO Abatement Debt Service	93,386	(120,764)	(214,150) (6)
504 2018 PW Building Debt	-	(14,664)	(14,664)
511 2011 Street Bond	63,185	59,819	(3,366)
513 2013A Frontage Road	549,672	518,390	(31,282)
513 2013A Frontage Road-cash with fiscal agent	260,890	-	(260,890) (7)
515 2011B Refunding Bond	194,503	48,006	(146,497) (8)
518 2015 Street Improvement	506,581	496,873	(9,708)
703 Water	409,066	430,620	21,554
704 WAC Revenue	465,284	489,851	24,567
707 Sewer	1,564,964	1,895,741	330,777 (9)
708 SAC Revenue	645,333	677,209	31,876
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)	(1,700)	(1,523)
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)
808 Woelfels Est 2nd	-	(1,796)	(1,796)
Total	<u>\$ 10,280,288</u>	<u>\$ 8,922,674</u>	<u>\$ (1,355,818)</u>

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

- (1) Decrease due to receiving tax settlement in July.
- (2) Unfavorable variance due to payments made to WHKS & Co. and MOHS Contracting.
- (3) Unfavorable variance due to payments made to WHKS & Co., the engineering company for this project.
- (4) Variance due to \$100K payment made in June to Rochester Sand/Gravel/Blacktop for roundabout.
- (5) Payment made to Olmstead County for highway 14 cost share as well as WHKS & Co. for projects.
- (6) Unfavorable variance due to bond and interest payments made in January and June.
- (7) Cash with fiscal agent is a temporary holding account for bond payments.
- (8) Decrease due to bond payments.
- (9) Favorable variance due to receipt for CSAH 5 Watermain Cost Share from the county for \$143.8K.

Cash Balance by Fund Compared to Prior Year



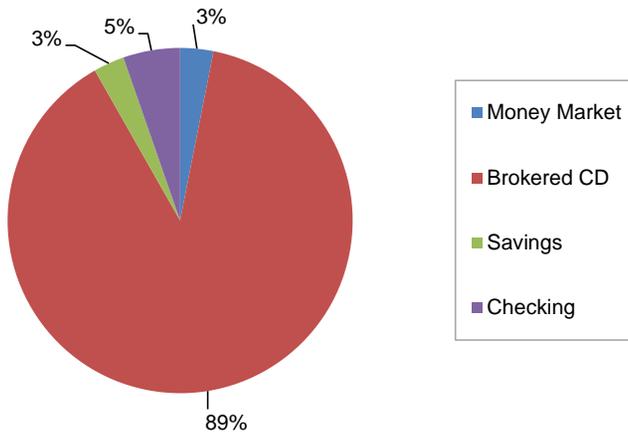
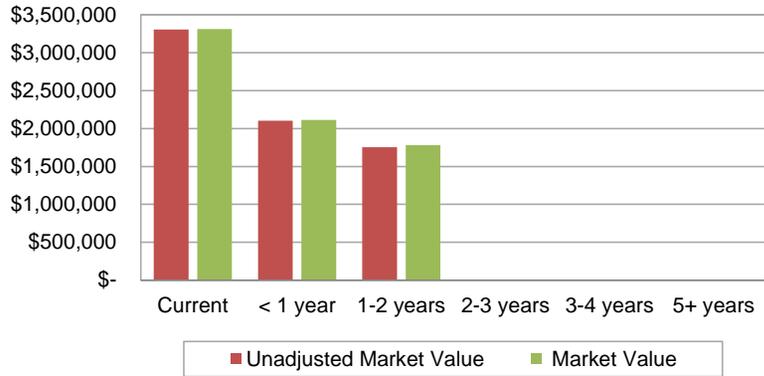
- Fund**
- ↑ General
 - ↓ Debt Service
 - ↑ Capital Projects
 - ↑ EDA
- Key**
- ↑ Balance increased more than 10% over prior year
 - ↓ Balance decreased more than 10% over prior year
 - ⇒ Balance within 10% of prior year

City of Byron, Minnesota
Schedule of Investments
For the Month Ending June 30, 2020

(CUSIP or Acct #)	Institution	Description	Type	Market Value	Deposits -	Expenditures -	Unadjusted			Market Value	Unrealized
				1/1/2020	Purchases	Sales	Transfers	Interest	6/30/2020	6/30/2020	Gain / Loss
	Northland	Money Market	Money market	\$ 89,469.25	\$ 743,000.00	\$ (860,155.90)	\$ 32,182.03	\$ 133.18	\$ 4,628.56	\$ 4,628.56	\$ -
38149MDX8	Northland	Goldman Sachs Bank USA New York	Brokered CD	99,555.39	-	-	(1,023.09)	1,023.09	99,555.39	101,023.56	1,468.17
14042TBG1	Northland	Capital One Bk Natl Assn Glen Allen VA	Brokered CD	248,580.80	-	-	(2,614.82)	2,614.82	248,580.80	252,209.23	3,628.43
14042RML2	Northland	Capital One Natl Assn McClean VA CTF	Brokered CD	248,580.80	-	-	(2,614.82)	2,614.82	248,580.80	252,209.23	3,628.43
34387ACV9	Northland	Flushing Bank NY	Brokered CD	249,522.90	-	(249,000.00)	(1,807.81)	1,807.81	252.90	-	(522.90)
02007GFK4	Northland	Ally Bk Sandy Utah Ctf	Brokered CD	251,812.98	-	-	(3,761.78)	3,761.78	251,812.98	255,097.08	3,284.10
06740KME4	Northland	Barclays Bk Del Retail	Brokered CD	251,812.98	-	-	(3,761.78)	3,761.78	251,812.98	255,097.08	3,284.10
17312QU64	Northland	Citibank National Assn Sioux Falls	Brokered CD	252,029.46	-	-	(3,823.45)	3,823.45	252,029.46	255,256.98	3,227.52
59013J3X5	Northland	Merrick Bk South Jordan Utah	Brokered CD	254,901.30	-	-	(3,807.65)	3,807.65	254,901.30	258,173.16	3,271.86
856283H90	Northland	State BK India Chicago ILL	Brokered CD	246,651.90	-	(246,000.00)	(3,179.47)	3,179.47	651.90	-	(651.90)
48128LKS7	Northland	JPMorgan Chase BK NA Columbus	Brokered CD	248,176.08	-	(248,000.00)	(2,287.72)	2,287.72	176.08	-	(176.08)
38149MJH7	Northland	Goldman Sachs BK USA New York	Brokered CD	147,123.48	-	-	(1,282.73)	1,282.73	147,123.48	150,142.86	3,019.38
7954505K7	Northland	Sallie Mae BK Salt Lake City UT CTF DEP	Brokered CD	246,916.02	-	-	(2,216.91)	2,216.91	246,916.02	256,045.14	9,129.12
87164XZG4	Northland	Synchrony Bk Retail	Brokered CD	-	247,000.00	-	-	-	247,000.00	249,005.64	2,005.64
919853FZ9	Northland	Valley Natl Bk	Brokered CD	-	100,000.00	-	-	-	100,000.00	100,870.00	870.00
07370Y4Y5	Northland	Beal Bk USA Las Vegas Nev CTF DEP	Brokered CD	-	249,000.00	-	-	-	249,000.00	249,131.97	131.97
710465JB2	Northland	Peoplesbank Holyoke Mass CTF DEP	Brokered CD	-	249,000.00	-	-	-	249,000.00	249,042.33	42.33
032879TE8	Northland	Anchor Bay Mich Sch Dist GO ULTD TAX	Brokered CD	-	15,155.90	-	-	-	15,155.90	15,244.95	89.05
				2,835,133.34	1,603,155.90	(1,603,155.90)	0.00	32,315.21	2,867,448.55	2,903,177.77	35,729.22
35407-101	4M	4M General	Brokered CD	64,113.08	1,660,060.56	-	3,903.30	1,013.99	1,729,090.93	1,729,090.93	-
212938-1	4M	Savings Deposit Account - CITIBANK	Savings	1,160,744.93	-	(1,164,060.56)	-	3,318.82	3.19	3.19	0.00
278525-1	4M	Prudential Bank	Brokered CD	94,000.00	-	-	-	-	94,000.00	94,000.00	-
278524-1	4M	Latino Community Credit Union	Brokered CD	216,550.88	-	-	-	-	216,550.88	216,550.88	-
279510-1	4M	CITADEL FCU	Brokered CD	248,000.00	-	(248,000.00)	(1,906.23)	1,906.23	-	-	-
279509-1	4M	Bank of China	Brokered CD	248,000.00	-	(248,000.00)	(1,997.07)	1,997.07	-	-	-
89 & 50	First Alliance	Savings	Savings	259,703.35	2,229.25	(62.61)	-	592.46	262,462.45	262,462.45	-
392340	First Alliance	CD	Brokered CD	154,061.51	-	-	-	1,568.21	155,629.72	155,629.72	-
70495	1st Security Bank	CD	Brokered CD	310,969.13	-	(304,088.65)	(10,407.64)	-	(3,527.16)	-	3,527.16
70495	1st Security Bank	CD	Brokered CD	-	304,088.65	-	-	-	304,088.65	304,088.65	-
70486	1st Security Bank	CD	Brokered CD	204,525.31	-	(204,525.31)	-	-	-	-	-
70702	1st Security Bank	CD	Brokered CD	-	250,000.00	-	-	-	250,000.00	250,000.00	-
70693	1st Security Bank	CD	Brokered CD	300,000.00	-	-	-	-	300,000.00	300,000.00	-
0049	1st Security Bank	Money Market #300049	Money market	975,041.22	-	(862,801.62)	147,737.19	1,786.98	261,763.77	261,763.77	-
				4,235,709.41	2,216,378.46	(3,031,538.75)	137,329.55	12,183.76	3,570,062.43	3,573,589.59	3,527.16
57311	F & M Community Bank	Checking	Checking	5,000.00	78,522.34	-	(83,522.34)	-	-	-	-
13581	F & M Community Bank	Stifel Bank and Trust	Brokered CD	98,384.47	-	(98,522.34)	-	137.87	0.00	-	(0.00)
1953	F & M Community Bank		Brokered CD	723,932.78	-	-	-	9,833.03	733,765.81	733,765.81	-
8977	F & M Community Bank		Brokered CD	244,949.98	-	(234,320.23)	(12,271.31)	232.96	(1,408.60)	-	1,408.60
8977	F & M Community Bank		Brokered CD	65,242.54	-	(65,679.77)	-	62.05	(375.18)	-	375.18
587	F & M Community Bank		Brokered CD	502,754.84	136,971.87	(502,824.93)	(32,624.96)	190.29	104,467.11	104,467.11	-
1023711857	F & M Community Bank	Park National Bank	Brokered CD	-	59,000.00	-	-	-	59,000.00	59,116.82	-
1023711857	F & M Community Bank	Western Alliance Bank	Brokered CD	-	241,000.00	-	-	-	241,000.00	241,477.18	-
				1,640,264.61	515,494.21	(901,347.27)	(128,418.61)	10,456.20	1,136,449.14	1,138,826.92	1,783.78
4918	Edward Jones	Cash	Money Market	503,459.42	246,000.00	(740,000.00)	6,197.14	49.25	15,705.81	15,705.81	0.00
	Edward Jones	Morgan Stanley Bank Na	Brokered CD	246,443.00	-	(246,000.00)	(6,197.14)	6,197.14	443.00	-	(443.00)
	Edward Jones	Bank Amer Na Charlotte NC	Brokered CD	-	246,000.00	-	-	-	246,000.00	247,963.08	1,963.08
	Edward Jones	Mizuho Bk USA CtfDep	Brokered CD	-	245,000.00	-	-	-	245,000.00	247,087.40	2,087.40
	Edward Jones	Morgan Stanley Private BK NATL	Brokered CD	211,301.21	-	-	-	-	211,301.21	213,393.60	2,092.39
	Edward Jones	Independence Bk KY Owensboro	Brokered CD	-	249,000.00	-	-	-	249,000.00	249,029.88	-
				961,203.63	986,000.00	(986,000.00)	-	6,246.39	967,450.02	973,179.77	5,699.87
15587	F & M Community Bank	Checking	Checking	300,000.00	2,085,883.47	(2,214,302.11)	128,418.61	-	299,999.97	299,999.97	-
3304110081	1st Security Bank	Checking	Checking	405,137.95	659,685.51	(780,855.61)	(100,000.00)	105.46	184,073.31	184,073.31	-
10103	1st Security Bank	Gambling	Checking	38,489.50	3,707.34	(42,205.50)	-	8.66	(0.00)	-	0.00
8072 / 3005188 / 10104	1st Security Bank	EDA	Money market	37,306.29	-	-	(37,329.55)	23.26	(0.00)	-	0.00
				780,933.74	2,749,276.32	(3,037,363.22)	(8,910.94)	137.38	484,073.28	484,073.28	0.00
Total Cash and Investments				\$ 10,453,244.73	\$ 8,070,304.89	\$ (9,559,405.14)	\$ (0.00)	\$ 61,338.94	\$ 9,025,483.42	\$ 9,072,847.33	\$ 46,740.03
									O/S Deposits	\$ 2,815.23	
									O/S Checks	\$ (152,988.26)	
									Reconciled Balance	\$ 8,922,674.30	

City of Byron, Minnesota
 Schedule of Investments (Continued)
 For the Month Ending June 30, 2020

Maturities



Maturity	Unadjusted Market Value 6/30/2020	Market Value 6/30/2020	Variance 6/30/2020
Current	\$ 3,304,673.74	\$ 3,312,560.24	\$ 7,886.50
< 1 year	2,101,450.79	2,112,529.42	11,078.63
1-2 years	1,754,573	1,779,209	24,636
2-3 years	-	-	-
3-4 years	-	-	-
5+ years	-	-	-
	<u>\$ 7,160,697.80</u>	<u>\$ 7,204,298.84</u>	<u>\$ 43,601.04</u>

Weighted Average Rate of Return	1.06%	6/30/2020
Average Maturity (years)	0.16	6/30/2020

Investment Type	Market Value 6/30/2020
Money Market	\$ 282,098.14
Brokered CD	\$ 8,044,210.27
Savings	\$ 262,465.64
Checking	\$ 484,073.28
	<u>\$ 9,072,847.33</u>
Operating Account	
O/S Deposits	2,815.23
O/S Checks	<u>(152,988.26)</u>
Reconciled Balance	<u><u>\$ 8,922,674.30</u></u>

City of Byron, Minnesota
Statement of Revenues and Expenses -
Budget and Actual -
Water Fund (Unaudited)
For the Six Months Ended June 30, 2020

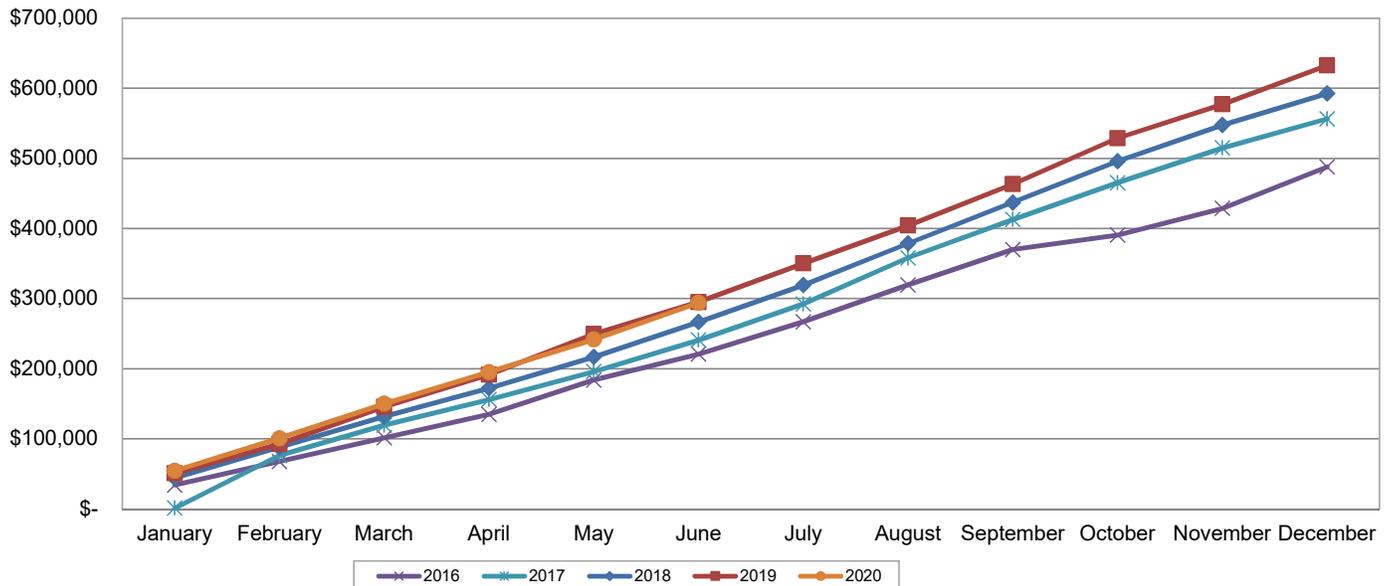
WATER FUND

	Annual Budget	Actual Thru 6/30/2019	Actual Thru 06/30/2020	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru 06/30/2020
Revenues					
Charges for services	\$ 653,400	\$ 295,181	\$ 293,998	\$ (1,183)	60.0 %
Interest earnings	15,000	14,302	5,030	(9,272)	44.7
Miscellaneous	-	1,000	-	(1,000)	N/A
Total Revenues	668,400	310,483	299,028	(11,455)	59.7
Expenses					
Salaries and benefits	214,171	100,764	93,321	7,443	58.1
Supplies	52,500	20,350	27,185	(6,835)	69.0
Other services and charges	53,500	33,776	14,251	19,525 (1)	35.5
Repair and maintenance	175,000	18,466	57,541	(39,075) (2)	43.8
Utilities	60,000	18,224	14,187	4,037	31.5
Depreciation	-	80,000	95,000	(15,000)	N/A
Insurance	15,000	-	5,780	(5,780)	51.4
Bond principal and interest	88,495	54,040	44,265	9,775	N/A
Total Expenses	658,666	325,620	351,530	(25,910)	71.2 %
Transfers out	-	-	-	-	N/A
Excess Revenues Over Expenses	\$ 9,734	\$ (15,137)	\$ (52,502)	\$ (37,365)	

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 2nd avenue water main expenses coded here in prior year.
- (2) Variance due to purchase of plow truck, other equipment, and Well #3 expenses.

Water Sales Comparison 2016 - 2020



City of Byron, Minnesota
Statement of Revenues and Expenses -
Budget and Actual -
Sewer Fund (Unaudited)
For the Six Months Ended June 30, 2020

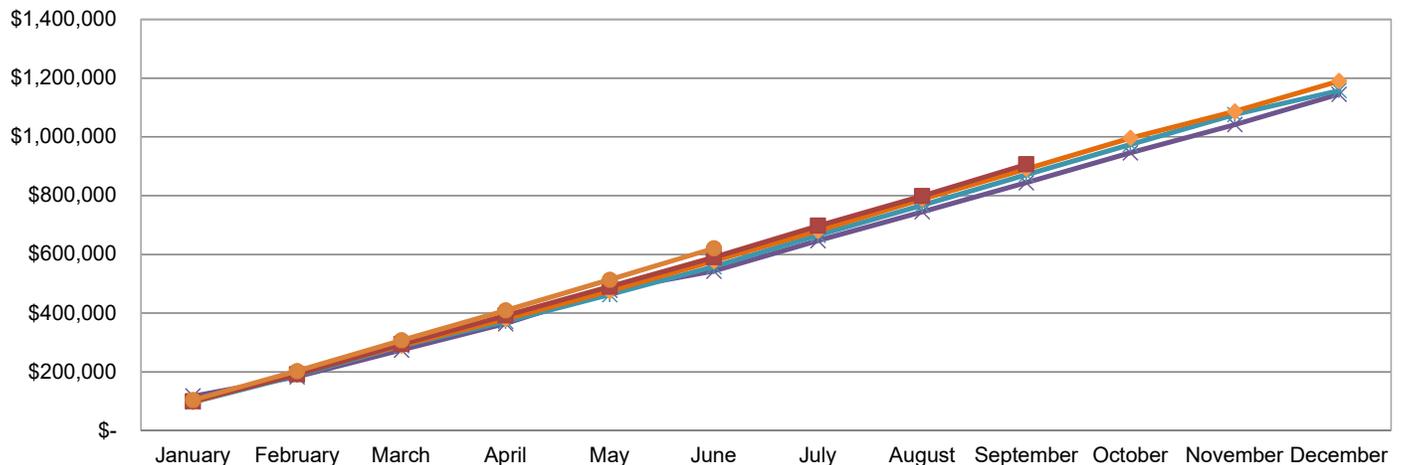
SEWER FUND

	Annual Budget	Actual Thru 6/30/2019	Actual Thru 06/30/2020	Variance - Favorable (Unfavorable)		Percent Received or Expended Based on Budget Thru 06/30/2020
Revenues						
Charges for services	\$ 1,136,000	\$ 589,791	\$ 620,611	\$ 30,820	(1)	72.8 %
Interest income	25,000	23,101	19,157	(3,944)		102.2
Miscellaneous	-	1,293	143,828	142,535	(2)	-
Total Revenues	1,161,000	612,892	783,596	169,411		90.0
Expenses						
Salaries and benefits	253,173	97,453	130,534	(33,081)	(3)	68.7
Supplies	48,850	14,584	17,077	(2,493)		46.6
Other services and charges	102,700	50,145	32,122	18,023	(4)	41.7
Repair and maintenance	45,000	11,308	49,667	(38,359)	(5)	147.2
Utilities	63,000	31,748	24,687	7,061		52.2
Depreciation	-	225,000	220,000	5,000		-
Capital outlay	212,000	93,798	26,213	67,585	(6)	16.5
Insurance	25,000	-	10,906	(10,906)	(7)	58.2
Bond principal and interest	410,216	203,942	150,032	53,910	(8)	48.8
Total Expenses	1,159,939	727,978	661,238	66,740		76.0
Excess Revenues Over Expenses	\$ 1,061	\$ (115,086)	\$ 122,358	\$ 236,151		

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) Collections have been higher than that prior year.
- (2) Favorable variance due to receipt for CSAH 5 Cost Share from the county for \$143.8K.
- (3) Variance due to change in allocation.
- (4) Variance due to professional services less than prior year.
- (5) Variance due to repairs needed due to flood damage for
- (6) 2019 had sewerline work completed at a cost of \$82K that was not needed this year.
- (7) Variance due to insurance expense recorded for 1st part of year.
- (8) Decrease due to following bond payment schedules.

Sewer Sales Comparison 2016 - 2020



CITY OF BYRON

Revenue Guideline-w/o zeros

Account Descr	2020 YTD Budget	June 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
FUND 101 General Fund					
R 101-30110 Property Tax-Current	\$3,187,578.00	-\$32,088.48	\$0.00	\$3,187,578.00	0.00%
R 101-31000 MN State Aid - Streets	\$78,638.00	\$0.00	\$39,319.50	\$39,318.50	50.00%
R 101-31100 License/Permits-Busines	\$47,979.00	-\$2,493.52	\$28,786.48	\$19,192.52	60.00%
R 101-31200 License/Permits-Nonbusi	\$26,616.00	\$1,592.15	\$6,210.05	\$20,405.95	23.33%
R 101-31500 Building Permit Fees	\$122,500.00	\$13,055.55	\$40,518.68	\$81,981.32	33.08%
R 101-33600 Grants from Other Gov t	\$0.00	-\$75.00	\$75.00	-\$75.00	0.00%
R 101-33650 PERA AID	\$1,334.00	\$0.00	\$0.00	\$1,334.00	0.00%
R 101-35200 Charges - Public Safety	\$103,444.00	\$26,383.50	\$26,383.50	\$77,060.50	25.51%
R 101-35500 Charges-Service-First Re	\$15,218.00	\$0.00	\$3,000.00	\$12,218.00	19.71%
R 101-35700 Swimming Pool Revenue	\$44,266.00	\$6,924.55	\$6,924.55	\$37,341.45	15.64%
R 101-37000 Fire Aid/Sale of Cap Ass	\$49,500.00	\$0.00	\$0.00	\$49,500.00	0.00%
R 101-38100 Interest Income	\$16,400.00	\$624.22	\$12,839.13	\$3,560.87	78.29%
R 101-38300 Special Assessments	\$0.00	\$25.00	\$50.00	-\$50.00	0.00%
R 101-38330 Assessment Searches	\$4,311.00	\$775.00	\$3,455.00	\$856.00	80.14%
R 101-38800 Other Revenues	\$23,185.00	\$677.00	\$8,789.20	\$14,395.80	37.91%
R 101-38900 Other Revenues-Cable	\$47,000.00	-\$0.01	\$18,849.99	\$28,150.01	40.11%
R 101-39500 Refunds/Reimbursemen	\$0.00	\$0.00	\$6,693.39	-\$6,693.39	0.00%
FUND 101 General Fund	\$3,767,969.00	\$15,399.96	\$201,894.47	\$3,566,074.53	
FUND 201 BEDA					
R 201-36210 Interest on Investments	\$0.00	\$208.10	\$3,301.59	-\$3,301.59	0.00%
FUND 201 BEDA	\$0.00	\$208.10	\$3,301.59	-\$3,301.59	
FUND 202 Gambling Account					
R 202-36210 Interest on Investments	\$20,000.00	\$13.07	\$210.65	\$19,789.35	1.05%
R 202-36230 Contributions and Donat	\$0.00	\$0.00	\$3,707.34	-\$3,707.34	0.00%
FUND 202 Gambling Account	\$20,000.00	\$13.07	\$3,917.99	\$16,082.01	
FUND 203 Transportation Improvement Dis					
R 203-35300 Transportation Impv Dis	\$0.00	\$820.00	\$4,100.00	-\$4,100.00	0.00%
R 203-38100 Interest Income	\$0.00	\$266.69	\$4,331.26	-\$4,331.26	0.00%
FUND 203 Transportation Improveme	\$0.00	\$1,086.69	\$8,431.26	-\$8,431.26	
FUND 225 Surface Water Management					
R 225-36210 Interest on Investments	\$0.00	\$397.14	\$6,736.87	-\$6,736.87	0.00%
R 225-38400 Stormwater Managemen	\$150,000.00	\$13,181.56	\$78,524.99	\$71,475.01	52.35%
FUND 225 Surface Water Managemen	\$150,000.00	\$13,578.70	\$85,261.86	\$64,738.14	
FUND 230 Parkland Dedication					
R 230-35800 Charges-Service-Recreat	\$0.00	\$1,800.00	\$6,300.00	-\$6,300.00	0.00%
R 230-36210 Interest on Investments	\$0.00	\$138.94	\$2,228.88	-\$2,228.88	0.00%
FUND 230 Parkland Dedication	\$0.00	\$1,938.94	\$8,528.88	-\$8,528.88	
FUND 317 2019 Round About					
R 317-38100 Interest Income	\$0.00	\$0.00	\$383.01	-\$383.01	0.00%
FUND 317 2019 Round About	\$0.00	\$0.00	\$383.01	-\$383.01	
FUND 320 Fire Dept Capital Equipment					
R 320-35200 Charges - Public Safety	\$0.00	-\$604.40	\$7,566.20	-\$7,566.20	0.00%
R 320-38100 Interest Income	\$0.00	\$242.18	\$3,424.26	-\$3,424.26	0.00%
FUND 320 Fire Dept Capital Equipmen	\$0.00	-\$362.22	\$10,990.46	-\$10,990.46	
FUND 450 Future Capital Reserves					
R 450-33400 Intergovt-StateGrnt-LGA	\$363,414.00	\$0.00	\$0.00	\$363,414.00	0.00%

CITY OF BYRON

Revenue Guideline-w/o zeros

Account Descr	2020 YTD Budget	June 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
R 450-38100 Interest Income	\$0.00	\$1,306.47	\$23,302.96	-\$23,302.96	0.00%
FUND 450 Future Capital Reserves	\$363,414.00	\$1,306.47	\$23,302.96	\$340,111.04	
FUND 511 2011 Street Bond - Debt					
R 511-38100 Interest Income	\$0.00	\$41.60	\$693.62	-\$693.62	0.00%
FUND 511 2011 Street Bond - Debt	\$0.00	\$41.60	\$693.62	-\$693.62	
FUND 513 2013A Frontage Road					
R 513-38100 Interest Income	\$0.00	\$361.57	\$6,307.79	-\$6,307.79	0.00%
FUND 513 2013A Frontage Road	\$0.00	\$361.57	\$6,307.79	-\$6,307.79	
FUND 515 2011B Refunding Bond					
R 515-38100 Interest Income	\$0.00	\$33.48	\$1,190.23	-\$1,190.23	0.00%
FUND 515 2011B Refunding Bond	\$0.00	\$33.48	\$1,190.23	-\$1,190.23	
FUND 518 2015 Street GO Bond					
R 518-38100 Interest Income	\$0.00	\$346.56	\$5,790.67	-\$5,790.67	0.00%
FUND 518 2015 Street GO Bond	\$0.00	\$346.56	\$5,790.67	-\$5,790.67	
FUND 703 Water Fund					
R 703-37210 General Customer Sales	\$620,000.00	\$51,293.20	\$290,636.73	\$329,363.27	46.88%
R 703-37270 Penalties/Late Charges	\$2,500.00	\$35.00	\$772.26	\$1,727.74	30.89%
R 703-37290 Unallocated Utility Recei	\$2,000.00	-\$488.39	-\$3,894.44	\$5,894.44	-194.72%
R 703-38100 Interest Income	\$15,000.00	\$301.93	\$5,030.03	\$9,969.97	33.53%
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	\$1,300.00	\$6,445.00	\$8,555.00	42.97%
FUND 703 Water Fund	\$668,400.00	\$52,441.74	\$299,027.67	\$369,372.33	
FUND 704 WAC Revenue					
R 704-36210 Interest on Investments	\$0.00	\$341.66	\$5,465.99	-\$5,465.99	0.00%
R 704-39050 Availability Charges	\$0.00	\$4,779.80	\$19,101.35	-\$19,101.35	0.00%
FUND 704 WAC Revenue	\$0.00	\$5,121.46	\$24,567.34	-\$24,567.34	
FUND 707 Sewer Fund					
R 707-37210 General Customer Sales	\$1,127,000.00	\$106,925.07	\$618,267.86	\$508,732.14	54.86%
R 707-37270 Penalties/Late Charges	\$9,000.00	\$8.63	\$2,343.00	\$6,657.00	26.03%
R 707-38100 Interest Income	\$25,000.00	\$1,320.67	\$19,157.42	\$5,842.58	76.63%
R 707-39500 Refunds/Reimbursemen	\$0.00	\$143,827.54	\$143,827.54	-\$143,827.54	0.00%
FUND 707 Sewer Fund	\$1,161,000.00	\$252,081.91	\$783,595.82	\$377,404.18	
FUND 708 SAC Revenue					
R 708-36210 Interest on Investments	\$0.00	\$472.34	\$7,569.21	-\$7,569.21	0.00%
R 708-39050 Availability Charges	\$0.00	\$6,082.28	\$24,306.41	-\$24,306.41	0.00%
FUND 708 SAC Revenue	\$0.00	\$6,554.62	\$31,875.62	-\$31,875.62	
	\$6,130,783.00	\$350,152.65	\$1,499,061.24	\$4,631,721.76	

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	June 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	\$7,849.15	\$25,957.04	\$37,695.96	40.78%
E 101-40110-013 Social Security & M	\$4,654.00	\$602.33	\$2,070.48	\$2,583.52	44.49%
E 101-40110-014 Employer Pension C	\$3,502.00	\$255.19	\$1,623.52	\$1,878.48	46.36%
E 101-40110-015 Employer Insurance	\$4,523.00	\$374.84	\$2,277.52	\$2,245.48	50.35%
E 101-40110-021 Operating Supplies	\$2,060.00	\$72.19	\$245.00	\$1,815.00	11.89%
E 101-40110-030 Professional Service	\$3,090.00	\$599.35	\$2,983.40	\$106.60	96.55%
E 101-40110-032 Travel-Room/Meal/	\$2,060.00	\$0.00	\$620.11	\$1,439.89	30.10%
E 101-40110-035 Insurance	\$1,500.00	\$692.58	\$692.58	\$807.42	46.17%
E 101-40110-036 Utilities	\$3,000.00	\$132.86	\$1,134.79	\$1,865.21	37.83%
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	\$25.00	\$683.97	\$16,316.03	4.02%
DEPT 40110 Council and Mayor	\$106,042.00	\$10,603.49	\$38,288.41	\$67,753.59	
DEPT 40200 Byron Economic Dev. Authority					
E 101-40200-010 Salaries & Wages	\$62,836.00	\$4,884.00	\$29,228.78	\$33,607.22	46.52%
E 101-40200-013 Social Security & M	\$4,942.00	\$377.50	\$2,407.18	\$2,534.82	48.71%
E 101-40200-014 Employer Pension C	\$7,241.00	\$512.07	\$3,265.80	\$3,975.20	45.10%
E 101-40200-015 Employer Insurance	\$9,600.00	\$693.39	\$4,212.99	\$5,387.01	43.89%
E 101-40200-021 Operating Supplies	\$1,236.00	\$7.77	\$103.34	\$1,132.66	8.36%
E 101-40200-030 Professional Service	\$15,000.00	\$334.30	\$6,285.18	\$8,714.82	41.90%
E 101-40200-031 Communications	\$3,575.00	\$162.67	\$681.25	\$2,893.75	19.06%
E 101-40200-032 Travel-Room/Meal/	\$3,296.00	\$0.00	\$203.22	\$3,092.78	6.17%
E 101-40200-033 Advertising	\$1,030.00	\$0.00	\$309.90	\$720.10	30.09%
E 101-40200-035 Insurance	\$1,200.00	\$532.67	\$532.67	\$667.33	44.39%
E 101-40200-043 EducateExp/Membe	\$19,600.00	\$100.00	\$13,806.83	\$5,793.17	70.44%
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	\$7,604.37	\$61,037.14	\$498,318.86	
DEPT 40300 City Hall					
E 101-40300-030 Professional Service	\$18,100.00	\$145.00	\$4,863.72	\$13,236.28	26.87%
E 101-40300-031 Communications	\$2,575.00	\$0.00	\$210.74	\$2,364.26	8.18%
E 101-40300-036 Utilities	\$20,000.00	\$930.45	\$6,054.37	\$13,945.63	30.27%
E 101-40300-037 Repairs and Mainte	\$5,665.00	\$0.00	\$135.03	\$5,529.97	2.38%
DEPT 40300 City Hall	\$46,340.00	\$1,075.45	\$11,263.86	\$35,076.14	
DEPT 40510 Clerk Treasurer					
E 101-40510-010 Salaries & Wages	\$40,515.00	\$3,186.76	\$19,071.58	\$21,443.42	47.07%
E 101-40510-013 Social Security & M	\$3,099.00	\$245.10	\$1,562.93	\$1,536.07	50.43%
E 101-40510-014 Employer Pension C	\$4,486.00	\$334.14	\$2,132.86	\$2,353.14	47.54%
E 101-40510-015 Employer Insurance	\$4,200.00	\$365.44	\$2,220.39	\$1,979.61	52.87%
E 101-40510-021 Operating Supplies	\$3,605.00	\$278.13	\$520.48	\$3,084.52	14.44%
E 101-40510-030 Professional Service	\$4,635.00	\$901.01	\$10,894.39	-\$6,259.39	235.05%
E 101-40510-031 Communications	\$1,500.00	\$20.14	\$354.04	\$1,145.96	23.60%
E 101-40510-032 Travel-Room/Meal/	\$2,000.00	\$0.00	\$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	\$6,059.84	\$6,059.84	\$5,940.16	50.50%
E 101-40510-036 Utilities	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
E 101-40510-043 EducateExp/Membe	\$2,545.00	\$30.00	\$55.00	\$2,490.00	2.16%
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	\$11,420.56	\$42,935.92	\$38,149.08	
DEPT 40550 Indep.Auditor/Accounting					

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	June 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
E 101-40550-030 Professional Service	\$50,000.00	\$775.00	\$45,331.65	\$4,668.35	90.66%
DEPT 40550 Indep.Auditor/Account	\$50,000.00	\$775.00	\$45,331.65	\$4,668.35	
DEPT 40600 City Attorney/Legal					
E 101-40600-030 Professional Service	\$5,000.00	\$0.00	\$247.00	\$4,753.00	4.94%
DEPT 40600 City Attorney/Legal	\$5,000.00	\$0.00	\$247.00	\$4,753.00	
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	\$5,561.54	\$33,282.68	\$35,756.32	48.21%
E 101-40910-013 Social Security & M	\$5,219.00	\$433.68	\$2,763.30	\$2,455.70	52.95%
E 101-40910-014 Employer Pension C	\$7,642.00	\$573.30	\$3,623.59	\$4,018.41	47.42%
E 101-40910-015 Employer Insurance	\$12,492.00	\$1,086.17	\$6,599.18	\$5,892.82	52.83%
E 101-40910-021 Operating Supplies	\$700.00	\$49.77	\$151.69	\$548.31	21.67%
E 101-40910-030 Professional Service	\$6,000.00	\$335.40	\$2,558.56	\$3,441.44	42.64%
E 101-40910-031 Communications	\$500.00	\$20.14	\$151.37	\$348.63	30.27%
E 101-40910-032 Travel-Room/Meal/	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-40910-033 Advertising	\$400.00	\$0.00	\$195.84	\$204.16	48.96%
E 101-40910-035 Insurance	\$7,000.00	\$3,414.23	\$3,414.23	\$3,585.77	48.77%
E 101-40910-043 EducateExp/Membe	\$3,500.00	\$0.00	\$330.00	\$3,170.00	9.43%
DEPT 40910 Planning and Zoning	\$112,992.00	\$11,474.23	\$53,070.44	\$59,921.56	
DEPT 40940 Building Inspections					
E 101-40940-010 Salaries & Wages	\$11,836.00	\$936.66	\$5,605.69	\$6,230.31	47.36%
E 101-40940-013 Social Security & M	\$719.00	\$70.93	\$452.26	\$266.74	62.90%
E 101-40940-014 Employer Pension C	\$1,521.00	\$92.30	\$588.99	\$932.01	38.72%
E 101-40940-015 Employer Insurance	\$2,261.00	\$147.64	\$896.08	\$1,364.92	39.63%
E 101-40940-030 Professional Service	\$105,000.00	\$35.73	\$12,989.87	\$92,010.13	12.37%
E 101-40940-035 Insurance	\$5,000.00	\$2,357.77	\$2,357.77	\$2,642.23	47.16%
DEPT 40940 Building Inspections	\$126,337.00	\$3,641.03	\$22,890.66	\$103,446.34	
DEPT 40960 Engineering					
E 101-40960-030 Professional Service	\$25,000.00	\$0.00	\$6,197.70	\$18,802.30	24.79%
DEPT 40960 Engineering	\$25,000.00	\$0.00	\$6,197.70	\$18,802.30	
DEPT 41100 Law Enforcement					
E 101-41100-030 Professional Service	\$348,154.00	\$91,686.75	\$265,763.75	\$82,390.25	76.34%
DEPT 41100 Law Enforcement	\$348,154.00	\$91,686.75	\$265,763.75	\$82,390.25	
DEPT 41200 Fire Protection					
E 101-41200-010 Salaries & Wages	\$45,000.00	\$295.57	\$1,768.80	\$43,231.20	3.93%
E 101-41200-013 Social Security & M	\$3,700.00	\$22.67	\$144.62	\$3,555.38	3.91%
E 101-41200-014 Employer Pension C	\$400.00	\$30.98	\$197.60	\$202.40	49.40%
E 101-41200-015 Employer Insurance	\$1,700.00	\$37.46	\$227.60	\$1,472.40	13.39%
E 101-41200-019 Firefighter s Relief	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
E 101-41200-021 Operating Supplies	\$18,000.00	\$206.33	\$3,153.30	\$14,846.70	17.52%
E 101-41200-023 Small Tools & Minor	\$13,000.00	\$165.00	\$863.53	\$12,136.47	6.64%
E 101-41200-030 Professional Service	\$4,500.00	\$0.00	\$520.56	\$3,979.44	11.57%
E 101-41200-031 Communications	\$4,500.00	\$294.58	\$706.80	\$3,793.20	15.71%
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	\$8,429.69	\$8,429.69	\$9,070.31	48.17%
E 101-41200-036 Utilities	\$10,000.00	\$308.57	\$2,825.79	\$7,174.21	28.26%
E 101-41200-037 Repairs and Mainte	\$18,000.00	\$1,543.00	\$8,547.08	\$9,452.92	47.48%
E 101-41200-043 EducateExp/Membe	\$5,000.00	\$0.00	\$2,230.00	\$2,770.00	44.60%

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	June 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
E 101-41200-046 Other Services/Cont	\$2,500.00	\$97.50	\$585.00	\$1,915.00	23.40%
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	\$11,431.35	\$30,200.37	\$304,425.63	
DEPT 41500 First Responders					
E 101-41500-010 Salaries & Wages	\$22,800.00	\$295.57	\$1,768.80	\$21,031.20	7.76%
E 101-41500-013 Social Security & M	\$1,600.00	\$22.67	\$144.62	\$1,455.38	9.04%
E 101-41500-014 Employer Pension C	\$700.00	\$30.98	\$197.60	\$502.40	28.23%
E 101-41500-015 Employer Insurance	\$900.00	\$37.46	\$227.60	\$672.40	25.29%
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	\$1,912.61	\$5,114.08	\$2,035.92	71.53%
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	\$1,602.64	\$1,602.64	\$1,987.36	44.64%
E 101-41500-036 Utilities	\$2,150.00	\$70.43	\$645.02	\$1,504.98	30.00%
E 101-41500-037 Repairs and Mainte	\$1,300.00	\$32.50	\$274.27	\$1,025.73	21.10%
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	\$4,004.86	\$10,175.26	\$36,539.74	
DEPT 41960 Animal Control					
E 101-41960-010 Salaries & Wages	\$2,744.00	\$179.16	\$1,072.15	\$1,671.85	39.07%
E 101-41960-013 Social Security & M	\$179.00	\$14.09	\$88.53	\$90.47	49.46%
E 101-41960-014 Employer Pension C	\$484.00	\$18.41	\$100.88	\$383.12	20.84%
E 101-41960-015 Employer Insurance	\$646.00	\$44.91	\$260.77	\$385.23	40.37%
E 101-41960-021 Operating Supplies	\$550.00	\$0.00	\$0.00	\$550.00	0.00%
DEPT 41960 Animal Control	\$4,603.00	\$256.57	\$1,522.33	\$3,080.67	
DEPT 42120 Streets & Alleys					
E 101-42120-010 Salaries & Wages	\$117,762.00	\$8,946.10	\$50,845.80	\$66,916.20	43.18%
E 101-42120-013 Social Security & M	\$9,349.00	\$685.58	\$4,104.86	\$5,244.14	43.91%
E 101-42120-014 Employer Pension C	\$13,466.00	\$841.87	\$4,648.47	\$8,817.53	34.52%
E 101-42120-015 Employer Insurance	\$31,252.00	\$2,104.87	\$11,148.02	\$20,103.98	35.67%
E 101-42120-021 Operating Supplies	\$20,500.00	\$1,704.18	\$12,111.13	\$8,388.87	59.08%
E 101-42120-023 Small Tools & Minor	\$3,500.00	\$0.00	\$50.00	\$3,450.00	1.43%
E 101-42120-030 Professional Service	\$11,000.00	\$270.90	\$2,398.15	\$8,601.85	21.80%
E 101-42120-031 Communications	\$3,500.00	\$71.77	\$1,525.92	\$1,974.08	43.60%
E 101-42120-032 Travel-Room/Meal/	\$650.00	\$0.00	\$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	\$4,650.86	\$4,650.86	\$4,349.14	51.68%
E 101-42120-036 Utilities	\$11,000.00	\$250.30	\$3,532.44	\$7,467.56	32.11%
E 101-42120-037 Repairs and Mainte	\$30,000.00	\$1,845.70	\$9,207.74	\$20,792.26	30.69%
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	\$19.86	\$2,086.17	\$127,913.83	1.60%
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	\$21,391.99	\$106,407.04	\$491,721.96	
DEPT 42130 Snow & Ice Removal					
E 101-42130-010 Salaries & Wages	\$44,584.00	\$3,061.69	\$22,978.86	\$21,605.14	51.54%
E 101-42130-011 Overtime	\$3,000.00	\$1,179.20	\$1,682.25	\$1,317.75	56.08%
E 101-42130-013 Social Security & M	\$3,411.00	\$326.40	\$1,975.36	\$1,435.64	57.91%
E 101-42130-014 Employer Pension C	\$4,180.00	\$398.69	\$2,233.11	\$1,946.89	53.42%
E 101-42130-015 Employer Insurance	\$11,710.00	\$1,327.26	\$6,458.28	\$5,251.72	55.15%
E 101-42130-021 Operating Supplies	\$18,000.00	\$369.00	\$8,561.31	\$9,438.69	47.56%

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Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	June 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	\$57.60	\$1,447.68	\$552.32	72.38%
E 101-42130-035 Insurance	\$2,500.00	\$634.31	\$634.31	\$1,865.69	25.37%
E 101-42130-037 Repairs and Mainte	\$10,000.00	\$0.00	\$4,569.35	\$5,430.65	45.69%
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	\$7,354.15	\$50,540.51	\$54,444.49	
DEPT 42170 Street Lighting					
E 101-42170-036 Utilities	\$110,000.00	\$8,618.02	\$43,198.28	\$66,801.72	39.27%
DEPT 42170 Street Lighting	\$110,000.00	\$8,618.02	\$43,198.28	\$66,801.72	
DEPT 45110 Cable-Culture&Recreation					
E 101-45110-010 Salaries & Wages	\$1,988.00	\$92.30	\$552.35	\$1,435.65	27.78%
E 101-45110-013 Social Security & M	\$90.00	\$6.97	\$44.16	\$45.84	49.07%
E 101-45110-014 Employer Pension C	\$217.00	\$9.54	\$61.45	\$155.55	28.32%
E 101-45110-015 Employer Insurance	\$431.00	\$18.73	\$113.81	\$317.19	26.41%
DEPT 45110 Cable-Culture&Recrea	\$2,726.00	\$127.54	\$771.77	\$1,954.23	
DEPT 45500 Park Department					
E 101-45500-010 Salaries & Wages	\$130,850.00	\$9,630.64	\$48,966.97	\$81,883.03	37.42%
E 101-45500-013 Social Security & M	\$10,231.00	\$739.56	\$3,959.68	\$6,271.32	38.70%
E 101-45500-014 Employer Pension C	\$8,320.00	\$739.62	\$4,423.95	\$3,896.05	53.17%
E 101-45500-015 Employer Insurance	\$26,258.00	\$1,323.26	\$9,428.75	\$16,829.25	35.91%
E 101-45500-021 Operating Supplies	\$28,000.00	\$975.36	\$10,642.59	\$17,357.41	38.01%
E 101-45500-023 Small Tools & Minor	\$3,000.00	\$36.96	\$86.95	\$2,913.05	2.90%
E 101-45500-030 Professional Service	\$5,000.00	\$270.90	\$2,123.63	\$2,876.37	42.47%
E 101-45500-031 Communications	\$2,000.00	\$44.25	\$1,483.59	\$516.41	74.18%
E 101-45500-033 Advertising	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
E 101-45500-035 Insurance	\$9,000.00	\$4,556.34	\$4,556.34	\$4,443.66	50.63%
E 101-45500-036 Utilities	\$10,500.00	\$502.03	\$2,948.30	\$7,551.70	28.08%
E 101-45500-037 Repairs and Mainte	\$15,000.00	-\$838.00	\$5,602.55	\$9,397.45	37.35%
E 101-45500-038 Rentals	\$4,500.00	\$0.00	\$101.69	\$4,398.31	2.26%
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	\$19.88	\$493.99	\$4,006.01	10.98%
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	\$12,000.00	\$3,000.00	80.00%
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	\$18,000.80	\$106,818.98	\$376,090.02	
DEPT 45700 Swimming Pool					
E 101-45700-010 Salaries & Wages	\$42,755.00	\$684.24	\$4,644.93	\$38,110.07	10.86%
E 101-45700-013 Social Security & M	\$3,205.00	\$51.73	\$374.77	\$2,830.23	11.69%
E 101-45700-014 Employer Pension C	\$1,243.00	\$61.16	\$429.26	\$813.74	34.53%
E 101-45700-015 Employer Insurance	\$3,495.00	\$136.52	\$1,213.59	\$2,281.41	34.72%
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	\$118.13	\$381.87	23.63%
E 101-45700-033 Advertising	\$300.00	\$0.00	\$0.00	\$300.00	0.00%
E 101-45700-035 Insurance	\$6,000.00	\$2,441.28	\$2,441.28	\$3,558.72	40.69%
E 101-45700-036 Utilities	\$8,500.00	\$278.08	\$978.83	\$7,521.17	11.52%
E 101-45700-037 Repairs and Mainte	\$9,500.00	\$1,296.24	\$23.46	\$9,476.54	0.25%
E 101-45700-043 EducateExp/Membe	\$1,200.00	\$414.00	\$964.00	\$236.00	80.33%
E 101-45700-046 Other Services/Cont	\$150,000.00	\$0.00	\$27,000.00	\$123,000.00	18.00%
DEPT 45700 Swimming Pool	\$235,898.00	\$5,363.25	\$38,293.25	\$197,604.75	
FUND 101 General Fund	\$3,383,897.00	\$214,829.41	\$934,954.32	\$2,448,942.68	

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Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	June 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
FUND 201 BEDA					
DEPT 40200 Byron Economic Dev. Authority					
E 201-40200-056 Business Subsidy	\$0.00	\$0.00	\$5,000.00	-\$5,000.00	0.00%
DEPT 40200 Byron Economic Dev.	\$0.00	\$0.00	\$5,000.00	-\$5,000.00	
FUND 201 BEDA	\$0.00	\$0.00	\$5,000.00	-\$5,000.00	
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	\$3,345.10	\$19,855.17	\$23,783.83	45.50%
E 225-41240-013 Social Security & M	\$2,999.00	\$254.77	\$1,596.79	\$1,402.21	53.24%
E 225-41240-014 Employer Pension C	\$4,198.00	\$314.48	\$1,831.98	\$2,366.02	43.64%
E 225-41240-015 Employer Insurance	\$8,997.00	\$569.84	\$3,424.70	\$5,572.30	38.06%
E 225-41240-021 Operating Supplies	\$0.00	\$0.00	\$246.94	-\$246.94	0.00%
E 225-41240-030 Professional Service	\$0.00	\$0.13	\$25,078.13	-\$25,078.13	0.00%
E 225-41240-037 Repairs and Mainte	\$0.00	\$24,662.00	\$40,897.83	-\$40,897.83	0.00%
DEPT 41240 Storm Water Manage	\$59,833.00	\$29,146.32	\$92,931.54	-\$33,098.54	
FUND 225 Surface Water Managemen	\$59,833.00	\$29,146.32	\$92,931.54	-\$33,098.54	
FUND 304 PW Building 2018 Construction					
DEPT 47000					
E 304-47000-030 Professional Service	\$0.00	\$0.00	\$58,770.40	-\$58,770.40	0.00%
E 304-47000-046 Other Services/Cont	\$0.00	\$0.00	\$67,593.12	-\$67,593.12	0.00%
DEPT 47000	\$0.00	\$0.00	\$126,363.52	-\$126,363.52	
FUND 304 PW Building 2018 Construc	\$0.00	\$0.00	\$126,363.52	-\$126,363.52	
FUND 305 2020 Street Project					
DEPT 47000					
E 305-47000-030 Professional Service	\$0.00	\$2,396.31	\$35,842.35	-\$35,842.35	0.00%
E 305-47000-046 Other Services/Cont	\$0.00	\$0.00	\$288.00	-\$288.00	0.00%
DEPT 47000	\$0.00	\$2,396.31	\$36,130.35	-\$36,130.35	
FUND 305 2020 Street Project	\$0.00	\$2,396.31	\$36,130.35	-\$36,130.35	
FUND 306 3 1/2 Avenue NW - 2020					
DEPT 47000					
E 306-47000-030 Professional Service	\$0.00	\$0.00	\$4,720.96	-\$4,720.96	0.00%
E 306-47000-046 Other Services/Cont	\$0.00	\$0.00	\$225.04	-\$225.04	0.00%
DEPT 47000	\$0.00	\$0.00	\$4,946.00	-\$4,946.00	
FUND 306 3 1/2 Avenue NW - 2020	\$0.00	\$0.00	\$4,946.00	-\$4,946.00	
FUND 313 2016 GO/Abatement Projects					
DEPT 47000					
E 313-47000-046 Other Services/Cont	\$0.00	\$0.00	\$1,275.00	-\$1,275.00	0.00%
DEPT 47000	\$0.00	\$0.00	\$1,275.00	-\$1,275.00	
FUND 313 2016 GO/Abatement Projec	\$0.00	\$0.00	\$1,275.00	-\$1,275.00	

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Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	June 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
FUND 317 2019 Round About					
DEPT 47000					
E 317-47000-030 Professional Service	\$0.00	\$3,920.73	\$3,920.73	-\$3,920.73	0.00%
E 317-47000-046 Other Services/Cont	\$0.00	\$100,146.97	\$100,146.97	-\$100,146.97	0.00%
DEPT 47000	\$0.00	\$104,067.70	\$104,067.70	-\$104,067.70	
FUND 317 2019 Round About	\$0.00	\$104,067.70	\$104,067.70	-\$104,067.70	
FUND 450 Future Capital Reserves					
DEPT 40110 Council and Mayor					
E 450-40110-050 Capital Outlay	\$0.00	\$9,466.00	\$17,340.70	-\$17,340.70	0.00%
DEPT 40110 Council and Mayor	\$0.00	\$9,466.00	\$17,340.70	-\$17,340.70	
DEPT 43000 Salaries - Public Works					
E 450-43000-059 Long-Term Capital I	\$0.00	\$0.00	\$32,308.07	-\$32,308.07	0.00%
DEPT 43000 Salaries - Public Work	\$0.00	\$0.00	\$32,308.07	-\$32,308.07	
DEPT 45000 Salaries - Culture and Rec					
E 450-45000-059 Long-Term Capital I	\$0.00	\$0.00	\$26,975.80	-\$26,975.80	0.00%
DEPT 45000 Salaries - Culture and	\$0.00	\$0.00	\$26,975.80	-\$26,975.80	
DEPT 45500 Park Department					
E 450-45500-049 BCRC Grants	\$0.00	\$0.00	\$10,074.49	-\$10,074.49	0.00%
DEPT 45500 Park Department	\$0.00	\$0.00	\$10,074.49	-\$10,074.49	
DEPT 47100 Bonded Debt					
E 450-47100-061 Bond Interest	\$0.00	\$14,664.00	\$14,664.00	-\$14,664.00	0.00%
DEPT 47100 Bonded Debt	\$0.00	\$14,664.00	\$14,664.00	-\$14,664.00	
FUND 450 Future Capital Reserves	\$0.00	\$24,130.00	\$101,363.06	-\$101,363.06	
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	\$33,850.00	\$69,150.00	\$0.00	100.00%
DEPT 47100 Bonded Debt	\$214,150.00	\$33,850.00	\$214,150.00	\$0.00	
FUND 503 2016A Imp Bond	\$214,150.00	\$33,850.00	\$214,150.00	\$0.00	
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	\$14,664.00	\$14,664.00	\$14,664.00	50.00%
DEPT 47100 Bonded Debt	\$330,328.00	\$14,664.00	\$14,664.00	\$315,664.00	
FUND 504 2018 PW Building Debt	\$330,328.00	\$14,664.00	\$14,664.00	\$315,664.00	
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	\$1,690.00	\$6,690.00	20.17%
DEPT 47100 Bonded Debt	\$73,380.00	\$0.00	\$1,690.00	\$71,690.00	
FUND 511 2011 Street Bond - Debt	\$73,380.00	\$0.00	\$1,690.00	\$71,690.00	
FUND 513 2013A Frontage Road					
DEPT 47100 Bonded Debt					
E 513-47100-060 Bond Principal	\$220,000.00	\$0.00	\$220,000.00	\$0.00	100.00%
E 513-47100-061 Bond Interest	\$101,780.00	\$37,590.00	\$78,480.00	\$23,300.00	77.11%

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Account Descr	2020 YTD Budget	June 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
DEPT 47100 Bonded Debt	\$321,780.00	\$37,590.00	\$298,480.00	\$23,300.00	
FUND 513 2013A Frontage Road	\$321,780.00	\$37,590.00	\$298,480.00	\$23,300.00	
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	\$15,498.00	\$14,350.00	51.92%
DEPT 47100 Bonded Debt	\$87,248.00	\$0.00	\$15,498.00	\$71,750.00	
FUND 518 2015 Street GO Bond	\$87,248.00	\$0.00	\$15,498.00	\$71,750.00	
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	\$2,267.70	\$6,864.90	-\$6,864.90	0.00%
DEPT 47100 Bonded Debt	\$88,495.00	\$2,267.70	\$44,264.90	\$44,230.10	
DEPT 48220 Water-Power & Pumping					
E 703-48220-045 Depreciation	\$0.00	\$95,000.00	\$95,000.00	-\$95,000.00	0.00%
DEPT 48220 Water-Power & Pump	\$0.00	\$95,000.00	\$95,000.00	-\$95,000.00	
DEPT 48250 Water					
E 703-48250-010 Salaries & Wages	\$157,100.00	\$10,929.83	\$66,980.45	\$90,119.55	42.64%
E 703-48250-013 Social Security & M	\$10,119.00	\$836.21	\$5,424.67	\$4,694.33	53.61%
E 703-48250-014 Employer Pension C	\$13,880.00	\$1,021.61	\$6,195.14	\$7,684.86	44.63%
E 703-48250-015 Employer Insurance	\$33,072.00	\$2,247.00	\$14,720.32	\$18,351.68	44.51%
E 703-48250-021 Operating Supplies	\$50,000.00	\$817.61	\$25,869.58	\$24,130.42	51.74%
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	\$2,650.67	\$9,791.25	\$12,708.75	43.52%
E 703-48250-031 Communications	\$6,500.00	\$111.78	\$1,935.73	\$4,564.27	29.78%
E 703-48250-032 Travel-Room/Meal/	\$1,500.00	\$0.00	\$830.23	\$669.77	55.35%
E 703-48250-033 Advertising	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
E 703-48250-035 Insurance	\$15,000.00	\$5,780.00	\$5,780.00	\$9,220.00	38.53%
E 703-48250-036 Utilities	\$60,000.00	\$5,857.49	\$14,187.29	\$45,812.71	23.65%
E 703-48250-037 Repairs and Mainte	\$50,000.00	\$9,350.46	\$13,241.28	\$36,758.72	26.48%
E 703-48250-043 EducateExp/Membe	\$17,000.00	-\$6,339.28	-\$1,220.28	\$18,220.28	-7.18%
E 703-48250-046 Other Services/Cont	\$5,500.00	\$104.50	\$2,913.72	\$2,586.28	52.98%
E 703-48250-059 Long-Term Capital I	\$120,000.00	\$22,932.02	\$44,299.50	\$75,700.50	36.92%
DEPT 48250 Water	\$570,171.00	\$56,299.90	\$212,263.88	\$357,907.12	
FUND 703 Water Fund	\$658,666.00	\$153,567.60	\$351,528.78	\$307,137.22	
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	-\$2,267.70	\$17,432.10	-\$17,432.10	0.00%

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2020 YTD Budget	June 2020 Amt	2020 YTD Amt	YTD Balance	%YTD Budget
DEPT 47100 Bonded Debt	\$410,216.00	-\$2,267.70	\$150,032.10	\$260,183.90	
DEPT 48430 Sewer					
E 707-48430-010 Salaries & Wages	\$195,278.00	\$15,154.95	\$92,720.41	\$102,557.59	47.48%
E 707-48430-013 Social Security & M	\$13,200.00	\$1,140.91	\$7,378.32	\$5,821.68	55.90%
E 707-48430-014 Employer Pension C	\$13,750.00	\$1,429.38	\$8,525.46	\$5,224.54	62.00%
E 707-48430-015 Employer Insurance	\$30,945.00	\$3,553.96	\$21,909.90	\$9,035.10	70.80%
E 707-48430-020 Office Supplies	\$350.00	\$0.00	\$94.32	\$255.68	26.95%
E 707-48430-021 Operating Supplies	\$45,000.00	\$1,156.91	\$15,503.54	\$29,496.46	34.45%
E 707-48430-023 Small Tools & Minor	\$3,500.00	\$0.00	\$1,479.42	\$2,020.58	42.27%
E 707-48430-030 Professional Service	\$60,000.00	\$11,463.80	\$17,946.88	\$42,053.12	29.91%
E 707-48430-031 Communications	\$8,000.00	\$459.39	\$3,377.56	\$4,622.44	42.22%
E 707-48430-032 Travel-Room/Meal/	\$2,200.00	\$0.00	\$581.68	\$1,618.32	26.44%
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	\$10,905.58	\$10,905.58	\$14,094.42	43.62%
E 707-48430-036 Utilities	\$63,000.00	\$4,704.05	\$24,687.48	\$38,312.52	39.19%
E 707-48430-037 Repairs and Mainte	\$45,000.00	\$224.89	\$49,667.13	-\$4,667.13	110.37%
E 707-48430-043 EducateExp/Membe	\$6,000.00	\$0.00	\$2,562.50	\$3,437.50	42.71%
E 707-48430-045 Depreciation	\$0.00	\$220,000.00	\$220,000.00	-\$220,000.00	0.00%
E 707-48430-046 Other Services/Cont	\$20,000.00	\$477.36	\$4,753.70	\$15,246.30	23.77%
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	\$17,000.00	\$26,213.26	\$185,786.74	12.36%
DEPT 48430 Sewer	\$749,723.00	\$287,671.18	\$511,206.14	\$238,516.86	
FUND 707 Sewer Fund	\$1,159,939.00	\$285,403.48	\$661,238.24	\$498,700.76	
	\$6,451,413.00	\$899,644.82	\$3,111,968.01	\$3,339,444.99	