

3rd Quarter Report

City of Byron
Byron, Minnesota

As of September 30, 2019



November 15, 2019

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 September 30, 2019 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™

November 15, 2019

Honorable Mayor and City Council
 City of Byron
 Byron, Minnesota

Dear Honorable Mayor and City Council:

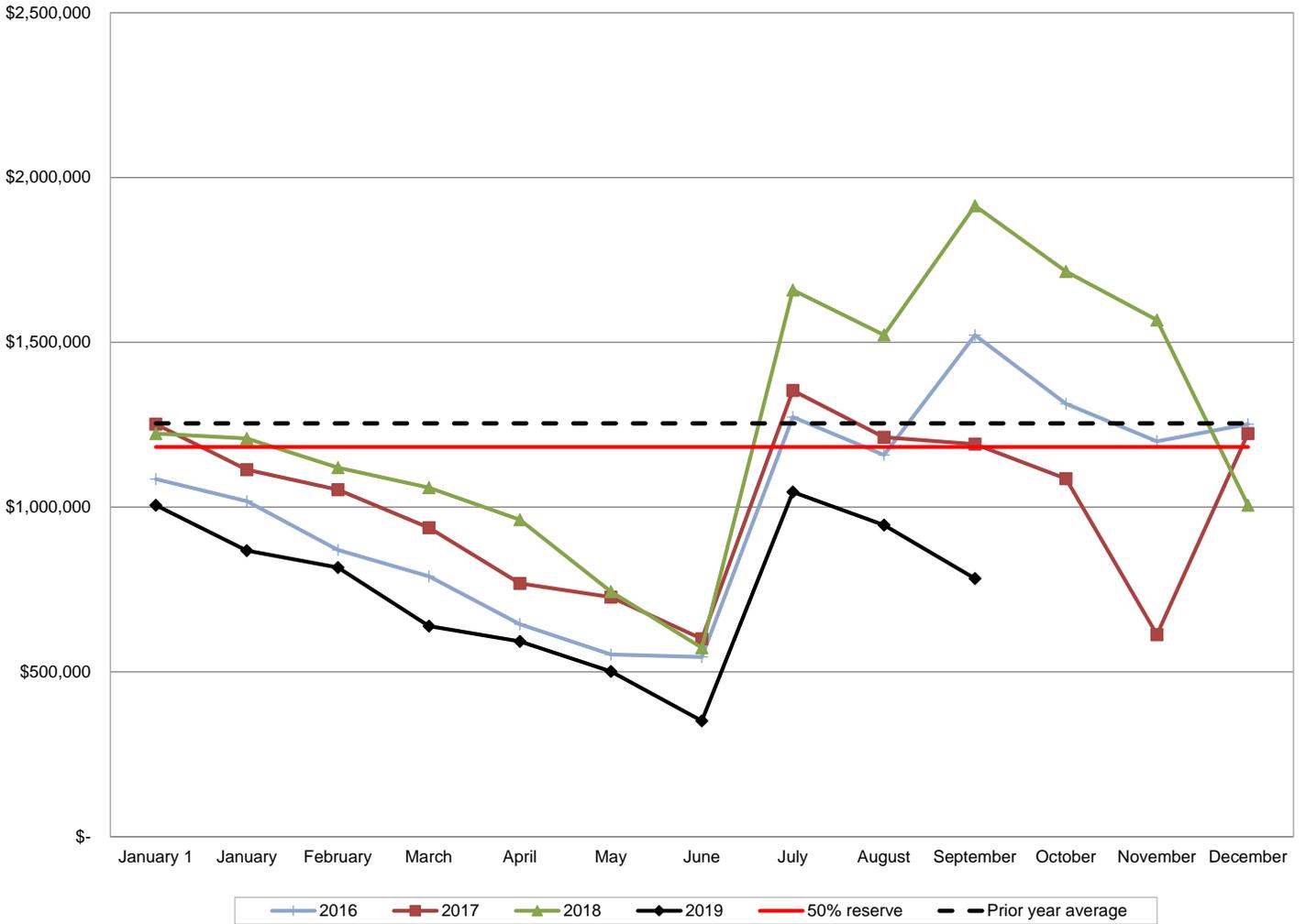
We have assisted in reconciling all bank accounts through September 30, 2019 and reviewed activity in all funds. The following is a summary of our observations. All information presented is unaudited.

Cash and Investments

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

	<u>9/30/2019</u>	<u>12/31/2018</u>	<u>Increase/ (Decrease)</u>
Checking and Savings	\$ 2,457,729	\$ 715,808	\$ 1,741,921
Investments (at Market Value)	<u>7,019,373</u>	<u>8,006,153</u>	<u>(986,780)</u>
 Total Cash and Investments	 <u>\$ 9,477,102</u>	 <u>\$ 8,721,961</u>	 <u>\$ 755,141</u>
 <u>Investment Type</u>	 <u>09/30/2019</u>	 <u>12/31/2018</u>	 <u>Increase/ (Decrease)</u>
Checking and Savings	\$ 2,457,729	\$ 715,808	\$ 1,741,921
Cash with Fiscal Agent	-	293,340	(293,340)
Money Market	974,768	2,092,378	(1,117,610)
Negotiable CDs	<u>6,044,605</u>	<u>5,620,434</u>	<u>424,171</u>
 Total Investments	 <u>\$ 9,477,102</u>	 <u>\$ 8,721,961</u>	 <u>\$ 755,141</u>

General Fund Cash Balances 2016 - June 2019



General Fund							
Receipts	YTD Budget	YTD Actual	Percent of YTD Budget	Disbursements	YTD Budget	YTD Actual	Percent of YTD Budget
Taxes	\$ 1,395,524	\$ 888,232	63.6 %	Mayor and City Council	\$ 82,432	\$ 77,174	93.6 %
Intergovernmental	83,220	118,581	142.5	City Hall	33,750	51,515	152.6
Charges for Services	113,729	125,376	110.2	Clerk/Treasurer	59,851	54,403	90.9
Licenses and Permits	137,250	120,081	87.5	Auditing and Accounting	30,000	42,405	141.4
Franchise Fees	26,250	39,209	149.4	Legal	3,750	1,387	37.0
Miscellaneous	9,750	52,309	536.5	Planning and Zoning	71,867	61,244	85.2
Fines and Forfeitures	5,400	-	-	Police	285,857	348,154	121.8
Interest Earnings	375	18,009	4,802.4	Fire	240,875	61,656	25.6
				First Responders	28,907	16,018	55.4
	<u>\$ 1,771,498</u>	<u>\$ 1,361,797</u>	<u>76.9 %</u>	Animal Control	2,876	2,982	103.7
				Building Inspections	85,740	83,064	96.9
				Engineering	11,250	22,263	197.9
				Streets and Alleys	262,079	267,638	102.1
				Snow and Ice Removal	74,267	80,061	107.8
				Street Lighting	86,250	82,352	95.5
				Municipal Parks	243,543	172,763	70.9
				Swimming Pool	60,716	66,753	109.9
				Cable	4,425	4,314	97.5
				Economic Development	104,963	100,441	95.7
					<u>\$ 1,773,398</u>	<u>\$ 1,596,587</u>	<u>90.0 %</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 Nine Months Ended September 30, 2019

ATTACHMENT A

	Annual Budget	Budget Through 9/30/2019	Actual Through 9/30/2019	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget through 9/30/2019
Revenues					
Taxes	\$ 1,834,699	\$ 1,376,024	\$ 882,007	\$ (494,017) *	64.10 %
Tax abatements	19,500	19,500	6,225	(13,275)	N/A
Cable franchise fees	35,000	26,250	39,209	12,959	149.37
Licenses and permits	183,000	137,250	120,081	(17,169)	87.49
Intergovernmental	110,960	83,220	118,581	35,361 (1)	142.49
Charges for services	151,638	113,729	125,376	11,647	110.24
Fines and forfeitures	7,200	5,400	-	(5,400)	-
Interest on investments	500	375	18,009	17,634	4,802.40
Miscellaneous revenue	13,000	9,750	52,309	42,559 (2)	536.50
Total Revenues	2,355,497	1,771,498	1,361,797	(409,701)	76.87
Expenditures					
Mayor and City Council	109,909	82,432	77,174	5,258	93.62
Mayor and City Council - capital outlay	-	-	-	-	N/A
City Hall	45,000	33,750	51,515	(17,765)	152.64
Clerk\Treasurer	79,801	59,851	54,403	5,448	90.90
Finance	-	-	-	-	-
Auditing and accounting	40,000	30,000	42,405	(12,405)	141.35
Legal	5,000	3,750	1,387	2,363	36.99
Planning and zoning	95,822	71,867	61,244	10,623	85.22
Police	381,142	285,857	348,154	(62,297) (3)	121.79
Fire	198,120	148,590	61,656	86,934 (4)	41.49
Fire - capital outlay	123,047	92,285	-	92,285 (5)	-
First responders	38,543	28,907	16,018	12,889	55.41
Animal control	3,835	2,876	2,982	(106)	103.69
Building inspections	114,320	85,740	83,064	2,676	96.88
Engineering	15,000	11,250	22,263	(11,013)	197.89
Streets and alleys	349,438	262,079	267,638	(5,559)	102.12
Streets and alleys - capital outlay	-	-	-	-	-
Snow and ice removal	99,022	74,267	80,061	(5,794)	107.80
Street lighting	115,000	86,250	82,352	3,898	95.48
Municipal parks	324,724	243,543	172,763	70,780 (6)	70.94
Swimming pool	80,954	60,716	66,753	(6,037)	109.94
Cable	5,900	4,425	4,314	111	97.49
Economic development	139,950	104,963	100,441	4,522	95.69
Total Expenditures	2,364,527	1,773,398	1,596,587	176,811	90.03 %
Net Revenues (Expenditures)	\$ (9,030)	\$ (1,900)	\$ (234,790)	\$ (232,890)	

* 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 receipt of Fire Department Aid for \$48K and DOT State Aid for \$34K not being received until fourth quarter.
- (2) Received the Boiler Refund for \$18,600 and Excel refund for \$6,900.
- (3) Variance due to Olmsted County fourth quarter payment and Law Enforcement payment being paid in September.
- (4) Variance due to Fire Relief Pension and State Fire Relief contribution that will be paid in 4th quarter as well as a \$10K variance in small tools and minor equipment that has not been purchased.
- (5) Variance due to equipment budgeted that has not been purchased.
- (6) Variance due primarily to machinery and equipment budget not spent and salaries expense under budget.

City of Byron, Minnesota
 Unaudited Cash Balances by Fund
 September 30, 2018, December 31, 2018, and September 30, 2019

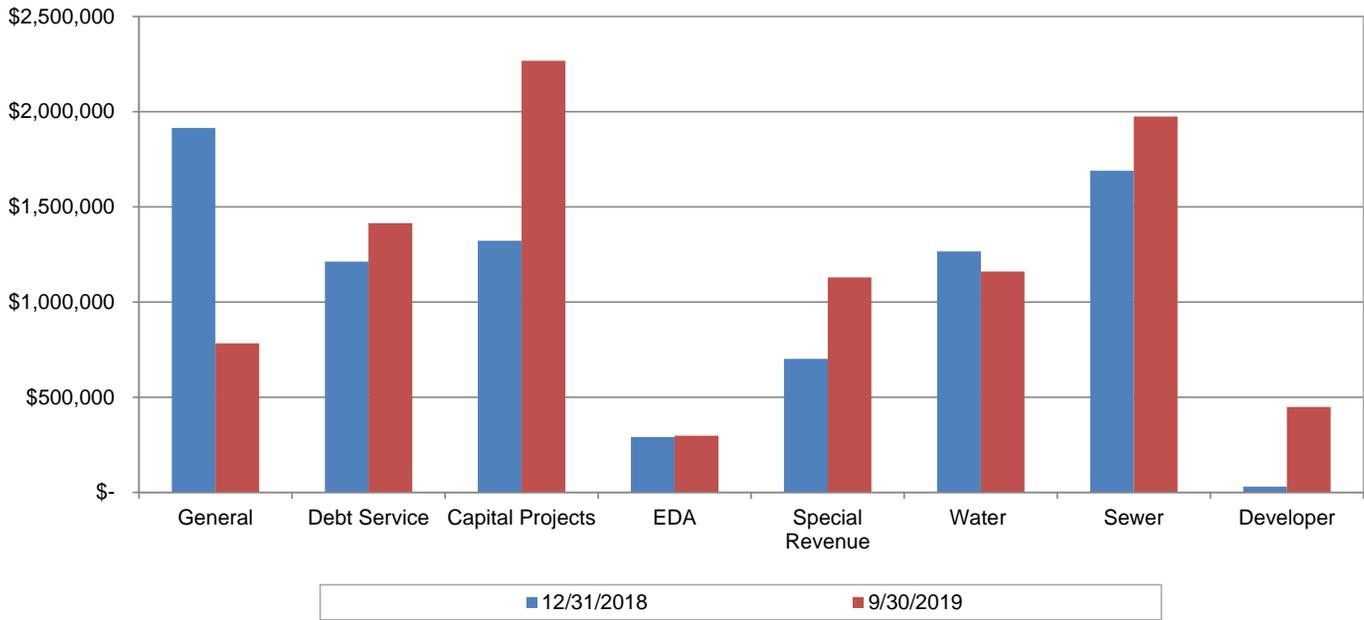
ATTACHMENT B

Fund	Balance 09/30/2018	Balance 12/31/2018	Balance 09/30/2019	YTD Change From 12/31/2018
101 General	\$ 1,914,168	\$ 1,005,529	\$ 782,919	\$ (222,610) (1)
201 Economic Development Authority	291,596	293,479	298,478	4,999
202 Gambling Donations	12,746	14,695	11,135	(3,560)
203 Substandard Roads	304,814	307,164	370,528	63,364 (2)
225 Surface Water Management	230,764	463,243	559,941	96,698 (3)
230 Park Dedication	152,976	155,582	187,764	32,182
304 PW Building Construction (2018 project)	700,864	144,263	95,127	(49,136)
313 20th Street Project/2016 GO Abatement	188,918	-	(2,438)	(2,438)
317 CP 2002 WS Revenue Bond	-	120,000	35,199	(84,801) (4)
320 Fire Department Capital Equipment	165,046	296,190	214,845	(81,345) (5)
450 Future Capital Reserves	266,944	1,261,226	1,925,027	663,801 (6)
503 2016 GO Abatement Debt Service	56,814	89,856	56,321	(33,535)
504 2018 PW Building Debt	-	-	(38,648)	(38,648)
507 2009B Improvement Bonds	96	-	-	-
508 2009A Refunding	2,907	-	1,420	1,420
511 2011 Street Bond	99,190	66,154	97,667	31,513
513 2013A Frontage Road	522,978	462,089	615,413	153,324 (6)
513 2013A Frontage Road-cash with fiscal agent	-	258,040	-	(258,040) (7)
515 2011B Refunding Bond	48,078	174,588	167,382	(7,206)
518 2015 Street Improvement	482,812	470,831	514,894	44,063
703 Water	897,789	872,832	716,231	(156,601) (7)
704 WAC Revenue	368,735	381,551	444,249	62,698 (8)
707 Sewer	1,139,436	1,325,808	1,348,887	23,079
708 SAC Revenue	550,213	564,945	626,038	61,093 (8)
801 East Village 2nd	-	-	28,132	28,132
802 Pappewick	7,879	(1,883)	(629)	1,254
803 Stone Haven Development	6,996	(1,676)	-	1,676
804 East Brookfield 4th	24,310	7,224	5,264	(1,960)
805 Towne Village 4th	2,085	2,085	2,085	-
806 Country View Estates	1,775	(3,095)	(3,095)	-
807 Misc Developer	(12,300)	(8,759)	416,966	425,725 (9)
Total	\$ 8,428,629	\$ 8,721,961	\$ 9,477,102	\$ 755,141

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

- (1) Decrease due to not receiving 2nd half receipts for taxes and state aids until fourth quarter.
- (2) Increase due to a receipt for Substandard Roads in the amount of \$50,180.
- (3) Increase due to residential storm water fee.
- (4) Decrease due to second half bond payment disbursement.
- (5) Decrease due to capital equipment purchases.
- (6) Increase due to receipt of LGA and Tax Revenue.
- (7) Decrease due to debt service requirements due in February 1, 2019.
- (8) Increase due to WAC and SAC collections during the year.
- (9) Increase due to Fareway deposit for \$427K.

Cash Balance by Fund Compared to Prior Year



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

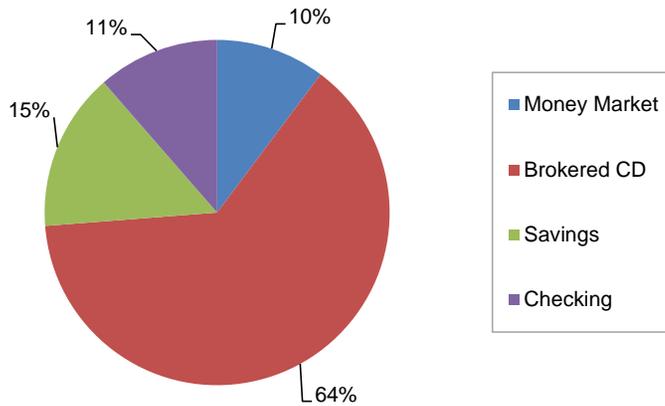
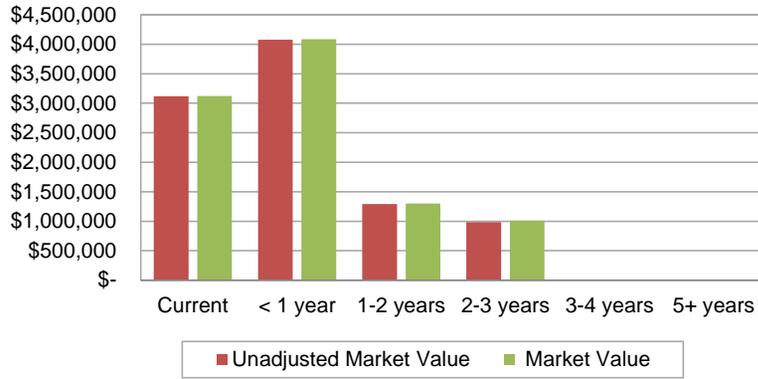
City of Byron, Minnesota
Schedule of Investments
For the Month Ending September 30, 2019

ATTACHMENT C

Institution	Type	Market Value	Deposits -	Expenditures -				Unadjusted	Market Value	Unrealized
		1/1/2019	Purchases	Sales	Transfers	Interest	9/30/2019	9/30/2019	gain / loss	
Northland	Money market	\$ 62,810.05	\$ 499,000.00	\$ (354,000.00)	\$ 43,766.17	\$ 1,339.23	\$ 252,915.45	\$ 252,915.45	\$ -	
Northland	Brokered CD	247,390	99,000	(248,000)	(1,979)	1,979	98,390	99,446	1,056	
Northland	Brokered CD	247,387	247,000	(248,000)	(1,315)	1,315	246,387	248,339	1,951	
Northland	Brokered CD	247,348	247,000	(248,000)	(1,917)	1,917	246,348	248,339	1,991	
Northland	Brokered CD	248,059	-	-	(4,673)	4,673	248,059	249,819	1,760	
Northland	Brokered CD	246,333	-	(247,000)	(5,542)	5,542	(667)	-	667	
Northland	Brokered CD	244,672	-	(245,000)	(5,758)	5,758	(328)	-	328	
Northland	Brokered CD	243,624	-	(244,000)	(5,597)	5,597	(376)	-	376	
Northland	Brokered CD	245,166	-	-	(3,741)	3,741	245,166	252,111	6,945	
Northland	Brokered CD	245,166	-	-	(3,741)	3,741	245,166	252,111	6,945	
Northland	Brokered CD	245,491	-	-	(3,803)	3,803	245,491	252,354	6,863	
Northland	Brokered CD	248,158	-	-	(5,701)	5,701	248,158	255,208	7,049	
Northland	Brokered CD	-	246,000	-	-	-	246,000	246,052	52	
Northland	Brokered CD	-	246,000	-	-	-	246,000	246,062	62	
Northland	Brokered CD	-	-	-	-	-	-	-	6,945	
		-	-	-	-	-	-	-	-	
		2,771,604	1,584,000	(1,834,000)	(0)	45,105	2,566,710	2,602,754	42,989	
4M	Money market	1,195,906	-	(1,213,902)	-	17,996	0	-	(0)	
4M	Brokered CD	207,034	-	-	-	-	207,034	200,000	(7,034)	
4M	Brokered CD	103,517	-	-	-	-	103,517	100,000	(3,517)	
4M	Brokered CD	-	1,213,902	(1,155,530)	-	88	58,459	58,459	-	
4M	Savings	-	1,155,530	-	-	421	1,155,951	1,155,951	-	
First Alliance	Savings	224,895	180,579	(151,542)	-	889	254,822	254,822	-	
First Alliance	Brokered CD	-	150,000	-	-	2,093	152,093	152,999	906	
1st Security Bank	Brokered CD	304,089	-	-	-	6,880	310,969	310,969	-	
1st Security Bank	Brokered CD	200,000	-	-	-	4,525	204,525	204,525	-	
1st Security Bank	Money market	826,871	1,800,000	(2,156,824)	-	3,525	473,572	473,572	-	
		3,062,311	4,500,011	(4,677,798)	-	36,417	2,920,942	2,911,297	(9,645)	
F & M Community Bank	Checking	150,000	295,000	(440,000)	-	-	5,000	5,000	-	
F & M Community Bank	Brokered CD	7,018	385,104	(295,000)	-	756	97,878	98,261	383	
F & M Community Bank	Brokered CD	245,091	-	(245,104)	-	78	65	-	(65)	
F & M Community Bank	Brokered CD	-	188,056	(188,056)	-	-	0	-	(0)	
F & M Community Bank	Brokered CD	700,000	-	-	-	14,232	714,232	719,092	4,861	
F & M Community Bank	Brokered CD	300,000	(305,190)	-	-	-	(5,190)	-	5,190	
F & M Community Bank	Brokered CD	-	241,000	-	-	1,408	242,408	243,534	1,126	
F & M Community Bank	Brokered CD	-	64,190	-	-	375	64,565	64,865	300	
F & M Community Bank	Brokered CD	-	1,311,858	(228,912)	-	589	1,083,535	1,083,535	-	
		-	-	-	-	-	-	-	-	
		1,402,109	2,180,018	(1,397,072)	-	17,437	2,202,492	2,214,287	11,795	
Edward Jones	Money Market	6,792	600,000	(411,494)	15,376	324	210,998	210,998	-	
Edward Jones	Brokered CD	199,893	-	(200,000)	(3,700)	3,700	(107)	-	107	
Edward Jones	Brokered CD	199,837	-	(200,000)	(962)	962	(163)	-	163	
Edward Jones	Brokered CD	199,655	-	(200,000)	(4,600)	4,600	(345)	-	345	
Edward Jones	Brokered CD	245,500	-	-	(3,355)	3,355	245,500	246,931	1,432	
Edward Jones	Brokered CD	-	210,000	-	(2,760)	2,760	210,000	211,596	1,596	
		851,677	810,000	(1,011,494)	-	15,700	665,883	669,525	3,642	
F & M Community Bank	Checking	-	3,635,912	(3,335,912)	-	-	300,000	300,000	0	
1st Security Bank	Checking	654,453	3,959,323	(3,867,597)	-	170	746,348	746,348	-	
1st Security Bank	Checking	30,911	11,336	(7,500)	-	36	34,783	34,783	-	
1st Security Bank	Money market	37,201	-	-	-	82	37,283	37,283	-	
1st Security Bank	Checking	-	-	-	-	-	-	-	-	
		722,564	7,606,571	(7,211,009)	-	288	1,118,414	1,118,414	0	
Total Cash and Investments		\$ 8,810,265.59	\$ 16,680,599.79	\$ (16,131,373.16)	\$ (0.00)	\$ 114,947.85	\$ 9,474,440.07	\$ 9,516,276.66	\$ 48,781.17	

City of Byron, Minnesota
 Schedule of Investments (Continued)
 For the Month Ending September 30, 2019

Maturities



Maturity	Unadjusted Market Value 9/30/2019	Market Value 9/30/2019	Variance 9/30/2019
Current	\$ 3,119,138.84	\$ 3,121,424.40	\$ 2,285.56
< 1 year	4,078,194.83	4,083,237.44	5,042.61
1-2 years	1,293,125	1,299,832	6,707
2-3 years	983,981	1,011,783	27,802
3-4 years	-	-	-
5+ years	-	-	-
	<u>\$ 9,474,440.07</u>	<u>\$ 9,516,276.66</u>	<u>\$ 41,836.59</u>

Weighted Average Rate of Return	1.10%	9/30/2019
Average Maturity (years)	0.30	9/30/2019

Investment Type	Market Value 9/30/2019
Money Market	\$ 974,767.88
Brokered CD	6,044,604.98
Savings	1,410,772.80
Checking	1,086,131.00
	<u>\$ 9,516,276.66</u>
Operating Account	
O/S Deposits	51,260.99
O/S Checks	(90,436.67)
Reconciled Balance	<u><u>\$ 9,477,100.98</u></u>

City of Byron, Minnesota
 Statement of Revenues and Expenses -
 Budget and Actual -
 Water Fund (Unaudited)
 For the Nine Months Ended September 30, 2019

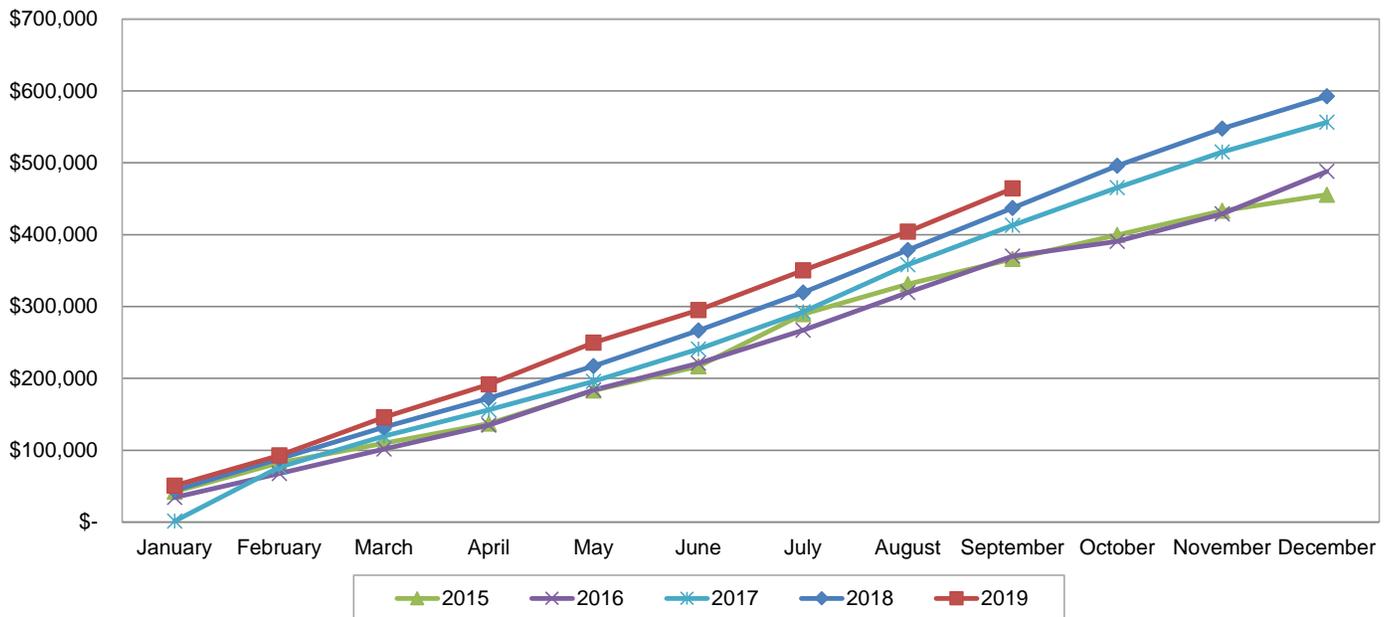
WATER FUND

	Annual Budget	Actual Thru 9/30/2018	Actual Thru 09/30/2019	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru 09/30/2019
Revenues					
Charges for services	\$ 629,900	\$ 437,195	\$ 464,177	\$ 26,982	98.3 %
Interest earnings	6,000	10,101	17,589	7,488	390.9
Miscellaneous	-	1,000	-	(1,000)	N/A
Total Revenues	635,900	448,296	481,766	33,470	101.0
Expenses					
Salaries and benefits	207,239	134,273	151,555	(17,282)	97.5
Supplies	46,500	40,834	35,494	5,340	101.8
Other services and charges	47,000	28,133	52,956	(24,823) (1)	150.2
Repair and maintenance	251,816	147,252	219,229	(71,977)	116.1
Utilities	58,000	36,148	34,132	2,016	78.5
Depreciation	-	120,000	120,000	-	N/A
Insurance	17,000	15,967	10,937	5,030	85.8
Bond principal and interest	-	48,238	59,019	(10,781)	N/A
Total Expenses	627,555	570,845	683,322	(112,477)	145.2 %
Transfers out	-	-	-	-	N/A
Excess Revenues Over Expenses	\$ 8,345	\$ (122,549)	\$ (201,556)	\$ (79,007)	

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 to due increase in professional services expense for WHKS & CO.

Water Sales Comparison 2015 - 2019



City of Byron, Minnesota
 Statement of Revenues and Expenses -
 Budget and Actual -
 Sewer Fund (Unaudited)
 For the Nine Months Ended September 30, 2019

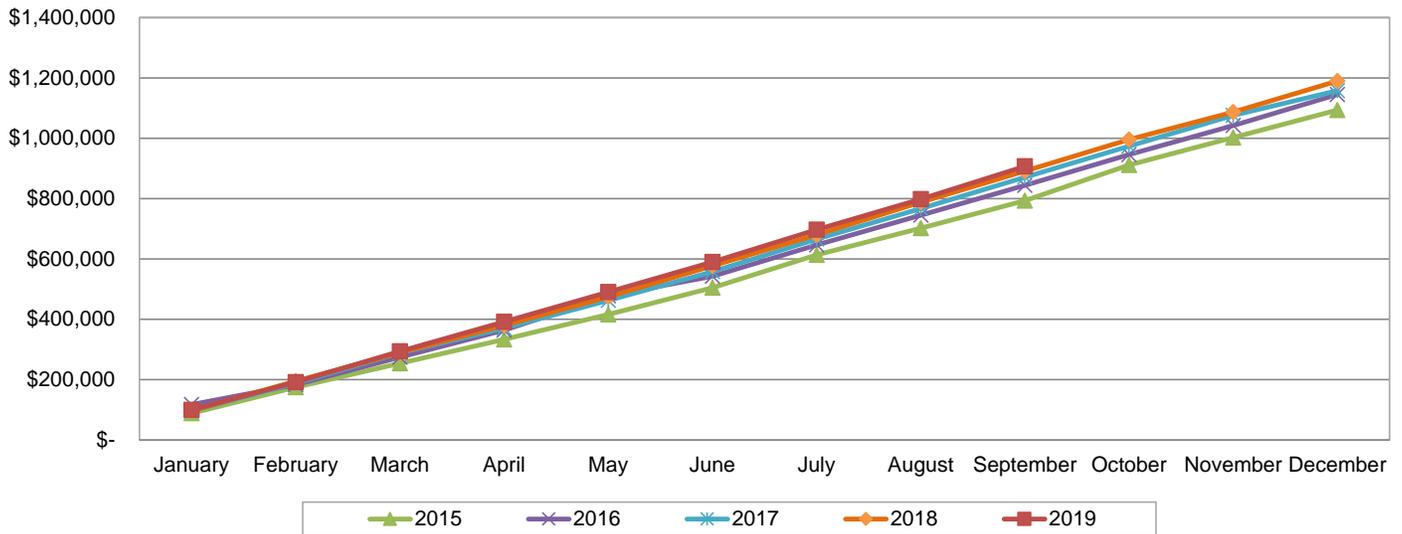
SEWER FUND

	Annual Budget	Actual Thru 9/30/2018	Actual Thru 09/30/2019	Variance - Favorable (Unfavorable)	Percent Received or Expended Based on Budget Thru 09/30/2019
Revenues					
Charges for services	\$ 1,218,000	\$ 890,957	\$ 907,089	\$ 16,132	99.3 %
Interest income	6,000	12,688	28,380	15,692 (1)	630.7
Miscellaneous	-	-	1,293	1,293	-
Total Revenues	1,224,000	903,645	936,762	33,117	102.0
Expenses					
Salaries and benefits	253,991	137,162	147,825	(10,663) (2)	77.6
Supplies	43,800	32,842	28,239	4,603	86.0
Other services and charges	84,200	43,030	70,825	(27,795)	112.2
Repair and maintenance	35,000	3,539	32,276	(28,737)	123.0
Utilities	70,000	42,154	45,145	(2,991)	86.0
Depreciation	-	337,500	337,500	-	-
Capital outlay	690,570	-	93,798	(93,798) (3)	18.1
Insurance	31,500	30,635	20,478	10,157	86.7
Bond Principal and Interest	-	177,821	221,597	(43,776) (4)	-
Total Expenses	1,209,061	804,683	997,683	(193,000)	110.0
Excess Revenues Over Expenses	\$ 14,939	\$ 98,962	\$ (60,921)	\$ (159,883)	

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) Increase in interest due to increase in cash balance in sewer fund.
- (2) Wages are less than YTD budget.
- (3) Variance due to Co. 5 pond sewer line work.
- (4) Increase due to payment issued for 2010A and 2011B bond payments.

Sewer Sales Comparison 2015 - 2019



ABDO, EICK & MEYERS
Revenue Guideline-w/o zeros

Account Descr	2019 YTD Budget	September 2019 Amt	2019 YTD Amt	YTD Balance	%YTD Budget
FUND 101 General Fund					
R 101-30110 Property Tax-Current	\$1,834,699.00	\$0.00	\$882,007.05	\$952,691.95	48.07%
R 101-30200 Tax Abatements	\$19,500.00	\$0.00	\$0.00	\$19,500.00	0.00%
R 101-31000 MN State Aid - Streets	\$64,000.00	\$0.00	\$68,311.00	-\$4,311.00	106.74%
R 101-31100 License/Permits-Busines	\$40,000.00	\$4,250.00	\$32,535.00	\$7,465.00	81.34%
R 101-31200 License/Permits-Nonbus	\$23,000.00	\$423.60	\$13,376.00	\$9,624.00	58.16%
R 101-31500 Building Permit Fees	\$120,000.00	\$1,657.10	\$74,169.76	\$45,830.24	61.81%
R 101-33600 Grants from Other Gov t	\$0.00	\$0.00	\$150.00	-\$150.00	0.00%
R 101-33650 PERA AID	\$0.00	\$0.00	\$667.00	-\$667.00	0.00%
R 101-35200 Charges - Public Safety	\$100,211.00	\$0.00	\$78,135.95	\$22,075.05	77.97%
R 101-35500 Charges-Service-First R	\$10,927.00	\$500.00	\$6,963.70	\$3,963.30	63.73%
R 101-35700 Swimming Pool Revenu	\$40,500.00	\$19,662.25	\$40,661.49	-\$161.49	100.40%
R 101-36200 Fines/Forfeits-Traffic/Or	\$7,200.00	\$0.00	\$0.00	\$7,200.00	0.00%
R 101-36400 Bus Fares	\$0.00	\$0.00	-\$385.00	\$385.00	0.00%
R 101-37000 Fire fighters Aid	\$46,960.00	\$48,452.74	\$49,452.74	-\$2,492.74	105.31%
R 101-38100 Interest Income	\$500.00	\$134.77	\$18,008.74	-\$17,508.74	3601.75%
R 101-38300 Special Assessments	\$0.00	\$0.00	\$6,224.98	-\$6,224.98	0.00%
R 101-38330 Assessment Searches	\$3,000.00	\$488.00	\$2,888.00	\$112.00	96.27%
R 101-38800 Other Revenues	\$10,000.00	\$2,858.55	\$21,654.84	-\$11,654.84	216.55%
R 101-38900 Other Revenues-Cable	\$35,000.00	\$17,524.54	\$39,208.95	-\$4,208.95	112.03%
R 101-39500 Refunds/Reimbursemen	\$0.00	\$173.48	\$27,766.64	-\$27,766.64	0.00%
FUND 101 General Fund	\$2,355,497.00	\$96,125.03	\$1,361,796.84	\$993,700.16	
FUND 201 BEDA					
R 201-36210 Interest on Investments	\$0.00	\$61.06	\$5,026.32	-\$5,026.32	0.00%
FUND 201 BEDA	\$0.00	\$61.06	\$5,026.32	-\$5,026.32	
FUND 202 Gambling Account					
R 202-36210 Interest on Investments	\$0.00	\$0.00	\$103.59	-\$103.59	0.00%
R 202-36230 Contributions and Donat	\$0.00	\$1,185.33	\$11,336.14	-\$11,336.14	0.00%
FUND 202 Gambling Account	\$0.00	\$1,185.33	\$11,439.73	-\$11,439.73	
FUND 203 Transportation Improvement Dis					
R 203-35300 Transportation Impv Dis	\$0.00	\$0.00	\$57,150.56	-\$57,150.56	0.00%
R 203-38100 Interest Income	\$0.00	\$48.24	\$6,213.74	-\$6,213.74	0.00%
FUND 203 Transportation Improveme	\$0.00	\$48.24	\$63,364.30	-\$63,364.30	
FUND 225 Surface Water Management					
R 225-36210 Interest on Investments	\$2,500.00	\$72.90	\$7,068.98	-\$4,568.98	282.76%
R 225-38400 Stormwater Manageme	\$185,000.00	\$11,725.78	\$125,721.64	\$59,278.36	67.96%
FUND 225 Surface Water Managemen	\$187,500.00	\$11,798.68	\$132,790.62	\$54,709.38	
FUND 230 Parkland Dedication					
R 230-35800 Charges-Service-Recrea	\$0.00	\$0.00	\$28,991.32	-\$28,991.32	0.00%
R 230-36210 Interest on Investments	\$0.00	\$24.44	\$3,191.28	-\$3,191.28	0.00%
FUND 230 Parkland Dedication	\$0.00	\$24.44	\$32,182.60	-\$32,182.60	
FUND 317 2019 Round About					
R 317-38100 Interest Income	\$0.00	\$4.58	\$598.92	-\$598.92	0.00%
FUND 317 2019 Round About	\$0.00	\$4.58	\$598.92	-\$598.92	
FUND 320 Fire Dept Capital Equipment					
R 320-35200 Charges - Public Safety	\$0.00	\$1,000.00	\$30,919.98	-\$30,919.98	0.00%
R 320-38100 Interest Income	\$0.00	\$27.97	\$3,513.56	-\$3,513.56	0.00%
FUND 320 Fire Dept Capital Equipmen	\$0.00	\$1,027.97	\$34,433.54	-\$34,433.54	

ABDO, EICK & MEYERS
Revenue Guideline-w/o zeros

Account Descr	2019 YTD Budget	September 2019 Amt	2019 YTD Amt	YTD Balance	%YTD Budget
FUND 450 Future Capital Reserves					
R 450-30110 Property Tax-Current	\$312,239.00	\$0.00	\$767,624.61	-\$455,385.61	245.85%
R 450-33400 Intergovt-StateGrnt-LGA	\$312,239.00	\$0.00	\$45,586.89	\$266,652.11	14.60%
R 450-35500 Charges-Service-First R	\$0.00	\$0.00	\$9,983.29	-\$9,983.29	0.00%
R 450-38100 Interest Income	\$0.00	\$250.62	\$25,506.48	-\$25,506.48	0.00%
R 450-38300 Special Assessments	\$0.00	\$0.00	\$50,740.92	-\$50,740.92	0.00%
FUND 450 Future Capital Reserves	\$624,478.00	\$250.62	\$899,442.19	-\$274,964.19	
FUND 503 2016A Imp Bond					
R 503-30110 Property Tax-Current	\$70,600.00	\$0.00	\$37,065.00	\$33,535.00	52.50%
FUND 503 2016A Imp Bond	\$70,600.00	\$0.00	\$37,065.00	\$33,535.00	
FUND 508 09A Refunding - Debt Service					
R 508-38100 Interest Income	\$0.00	\$0.18	\$15.03	-\$15.03	0.00%
R 508-38300 Special Assessments	\$0.00	\$0.00	\$1,405.32	-\$1,405.32	0.00%
FUND 508 09A Refunding - Debt Serv	\$0.00	\$0.18	\$1,420.35	-\$1,420.35	
FUND 511 2011 Street Bond - Debt					
R 511-30110 Property Tax-Current	\$69,908.00	\$0.00	\$29,008.00	\$40,900.00	41.49%
R 511-38100 Interest Income	\$0.00	\$12.72	\$1,384.41	-\$1,384.41	0.00%
R 511-38300 Special Assessments	\$0.00	\$0.00	\$3,574.17	-\$3,574.17	0.00%
FUND 511 2011 Street Bond - Debt	\$69,908.00	\$12.72	\$33,966.58	\$35,941.42	
FUND 513 2013A Frontage Road					
R 513-30110 Property Tax-Current	\$298,930.00	\$0.00	\$181,235.00	\$117,695.00	60.63%
R 513-38100 Interest Income	\$0.00	\$80.12	\$9,274.16	-\$9,274.16	0.00%
R 513-38300 Special Assessments	\$0.00	\$0.00	\$6,255.09	-\$6,255.09	0.00%
FUND 513 2013A Frontage Road	\$298,930.00	\$80.12	\$196,764.25	\$102,165.75	
FUND 515 2011B Refunding Bond					
R 515-30110 Property Tax-Current	\$336,582.00	\$0.00	\$88,441.00	\$248,141.00	26.28%
R 515-38100 Interest Income	\$0.00	\$33.19	\$3,258.00	-\$3,258.00	0.00%
R 515-38300 Special Assessments	\$0.00	\$0.00	\$2,825.97	-\$2,825.97	0.00%
FUND 515 2011B Refunding Bond	\$336,582.00	\$33.19	\$94,524.97	\$242,057.03	
FUND 518 2015 Street GO Bond					
R 518-30110 Property Tax-Current	\$104,100.00	\$0.00	\$54,652.50	\$49,447.50	52.50%
R 518-38100 Interest Income	\$0.00	\$67.03	\$8,960.04	-\$8,960.04	0.00%
FUND 518 2015 Street GO Bond	\$104,100.00	\$67.03	\$63,612.54	\$40,487.46	
FUND 703 Water Fund					
R 703-37210 General Customer Sales	\$600,000.00	\$112,104.80	\$488,011.69	\$111,988.31	81.34%
R 703-37270 Penalties/Late Charges	\$900.00	\$226.18	\$2,800.73	-\$1,900.73	311.19%
R 703-37290 Unallocated Utility Recei	\$1,000.00	-\$54,108.13	-\$52,930.93	\$53,930.93	-5293.09%
R 703-38100 Interest Income	\$6,000.00	\$109.96	\$17,589.07	-\$11,589.07	293.15%
R 703-38500 Minnesota Water Testin	\$14,000.00	\$1,135.82	\$10,368.59	\$3,631.41	74.06%
R 703-39050 Availability Charges	\$0.00	\$0.00	\$1,189.00	-\$1,189.00	0.00%
R 703-39100 Water Meter	\$14,000.00	\$650.00	\$14,738.00	-\$738.00	105.27%
FUND 703 Water Fund	\$635,900.00	\$60,118.63	\$481,766.15	\$154,133.85	
FUND 704 WAC Revenue					
R 704-36210 Interest on Investments	\$0.00	\$57.84	\$7,652.99	-\$7,652.99	0.00%
R 704-39050 Availability Charges	\$0.00	\$0.00	\$55,045.00	-\$55,045.00	0.00%
FUND 704 WAC Revenue	\$0.00	\$57.84	\$62,697.99	-\$62,697.99	

ABDO, EICK & MEYERS
Revenue Guideline-w/o zeros

Account Descr	2019 YTD Budget	September 2019 Amt	2019 YTD Amt	YTD Balance	%YTD Budget
FUND 707 Sewer Fund					
R 707-37210 General Customer Sales	\$1,210,000.00	\$107,888.95	\$898,250.14	\$311,749.86	74.24%
R 707-37270 Penalties/Late Charges	\$8,000.00	\$827.25	\$8,838.98	-\$838.98	110.49%
R 707-38100 Interest Income	\$6,000.00	\$234.86	\$28,380.00	-\$22,380.00	473.00%
R 707-38800 Other Revenues	\$0.00	\$0.00	\$1,293.20	-\$1,293.20	0.00%
FUND 707 Sewer Fund	\$1,224,000.00	\$108,951.06	\$936,762.32	\$287,237.68	
FUND 708 SAC Revenue					
R 708-36210 Interest on Investments	\$0.00	\$81.50	\$11,081.10	-\$11,081.10	0.00%
R 708-39050 Availability Charges	\$0.00	\$0.00	\$50,012.00	-\$50,012.00	0.00%
FUND 708 SAC Revenue	\$0.00	\$81.50	\$61,093.10	-\$61,093.10	
	\$5,907,495.00	\$279,928.22	\$4,510,748.31	\$1,396,746.69	

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2019 YTD Budget	September 2019 Amt	2019 YTD Amt	YTD Balance	%YTD Budget
FUND 101 General Fund					
DEPT 40110 Council and Mayor					
E 101-40110-010 Salaries & Wages	\$66,934.00	\$8,908.48	\$41,244.43	\$25,689.57	61.62%
E 101-40110-013 Social Security & M	\$4,377.00	\$682.43	\$3,164.48	\$1,212.52	72.30%
E 101-40110-014 Employer Pension C	\$2,042.00	\$238.65	\$2,130.67	-\$88.67	104.34%
E 101-40110-015 Employer Insurance	\$5,556.00	\$372.65	\$2,874.01	\$2,681.99	51.73%
E 101-40110-021 Operating Supplies	\$2,000.00	\$27.71	\$360.02	\$1,639.98	18.00%
E 101-40110-030 Professional Service	\$3,000.00	\$266.22	\$3,289.69	-\$289.69	109.66%
E 101-40110-032 Travel-Room/Meal/	\$2,000.00	\$174.83	\$860.05	\$1,139.95	43.00%
E 101-40110-035 Insurance	\$2,000.00	\$0.00	\$1,300.86	\$699.14	65.04%
E 101-40110-036 Utilities	\$4,000.00	\$77.81	\$2,226.88	\$1,773.12	55.67%
E 101-40110-043 EducateExp/Membe	\$1,000.00	\$805.50	\$1,615.07	-\$615.07	161.51%
E 101-40110-048 Special Projects	\$17,000.00	\$515.66	\$18,108.20	-\$1,108.20	106.52%
DEPT 40110 Council and Mayor	\$109,909.00	\$12,069.94	\$77,174.36	\$32,734.64	
DEPT 40200 Byron Economic Dev. Authority					
E 101-40200-010 Salaries & Wages	\$52,694.00	\$4,378.60	\$35,780.71	\$16,913.29	67.90%
E 101-40200-013 Social Security & M	\$4,025.00	\$337.34	\$2,756.04	\$1,268.96	68.47%
E 101-40200-014 Employer Pension C	\$7,241.00	\$445.45	\$3,666.88	\$3,574.12	50.64%
E 101-40200-015 Employer Insurance	\$9,090.00	\$594.85	\$4,331.89	\$4,758.11	47.66%
E 101-40200-021 Operating Supplies	\$1,200.00	\$0.00	\$148.46	\$1,051.54	12.37%
E 101-40200-030 Professional Service	\$20,000.00	\$266.26	\$5,419.53	\$14,580.47	27.10%
E 101-40200-031 Communications	\$2,500.00	\$285.78	\$3,026.32	-\$526.32	121.05%
E 101-40200-032 Travel-Room/Meal/	\$3,200.00	\$234.78	\$2,127.63	\$1,072.37	66.49%
E 101-40200-033 Advertising	\$1,000.00	\$171.20	\$171.20	\$828.80	17.12%
E 101-40200-035 Insurance	\$2,000.00	\$0.00	\$970.77	\$1,029.23	48.54%
E 101-40200-043 EducateExp/Membe	\$7,500.00	\$11,659.50	\$29,719.10	-\$22,219.10	396.25%
E 101-40200-048 Special Projects	\$10,000.00	\$590.00	\$8,068.00	\$1,932.00	80.68%
E 101-40200-056 Business Subsidy	\$19,500.00	\$0.00	\$4,254.48	\$15,245.52	21.82%
DEPT 40200 Byron Economic Dev.	\$139,950.00	\$18,963.76	\$100,441.01	\$39,508.99	
DEPT 40300 City Hall					
E 101-40300-030 Professional Service	\$15,000.00	\$15,707.04	\$36,146.81	-\$21,146.81	240.98%
E 101-40300-031 Communications	\$2,500.00	\$42.52	\$373.43	\$2,126.57	14.94%
E 101-40300-036 Utilities	\$22,000.00	\$1,496.68	\$14,029.58	\$7,970.42	63.77%
E 101-40300-037 Repairs and Mainte	\$5,500.00	\$0.00	\$965.25	\$4,534.75	17.55%
DEPT 40300 City Hall	\$45,000.00	\$17,246.24	\$51,515.07	-\$6,515.07	
DEPT 40510 Clerk Treasurer					
E 101-40510-010 Salaries & Wages	\$38,333.00	\$3,099.30	\$26,956.84	\$11,376.16	70.32%
E 101-40510-013 Social Security & M	\$2,398.00	\$238.68	\$2,075.23	\$322.77	86.54%
E 101-40510-014 Employer Pension C	\$2,351.00	\$318.72	\$2,788.79	-\$437.79	118.62%
E 101-40510-015 Employer Insurance	\$5,219.00	\$382.29	\$3,045.23	\$2,173.77	58.35%
E 101-40510-021 Operating Supplies	\$3,500.00	\$32.44	\$842.73	\$2,657.27	24.08%
E 101-40510-030 Professional Service	\$4,500.00	\$266.21	\$2,242.09	\$2,257.91	49.82%
E 101-40510-031 Communications	\$1,500.00	\$35.00	\$652.57	\$847.43	43.50%
E 101-40510-032 Travel-Room/Meal/	\$1,000.00	\$173.43	\$1,395.09	-\$395.09	139.51%
E 101-40510-033 Advertising	\$500.00	\$0.00	\$826.16	-\$326.16	165.23%
E 101-40510-035 Insurance	\$17,000.00	\$0.00	\$11,247.07	\$5,752.93	66.16%
E 101-40510-036 Utilities	\$0.00	\$0.00	\$56.59	-\$56.59	0.00%
E 101-40510-037 Repairs and Mainte	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-40510-043 EducateExp/Membe	\$1,500.00	\$1,050.50	\$2,274.50	-\$774.50	151.63%
E 101-40510-046 Other Services/Cont	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-40510-057 Office Equip & Furni	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2019 YTD Budget	September 2019 Amt	2019 YTD Amt	YTD Balance	%YTD Budget
DEPT 40510 Clerk Treasurer	\$79,801.00	\$5,596.57	\$54,402.89	\$25,398.11	
DEPT 40550 Indep.Auditor/Accounting					
E 101-40550-030 Professional Service	\$40,000.00	\$1,750.00	\$42,404.62	-\$2,404.62	106.01%
DEPT 40550 Indep.Auditor/Accounting	\$40,000.00	\$1,750.00	\$42,404.62	-\$2,404.62	
DEPT 40600 City Attorney/Legal					
E 101-40600-030 Professional Service	\$5,000.00	\$262.40	\$1,387.40	\$3,612.60	27.75%
DEPT 40600 City Attorney/Legal	\$5,000.00	\$262.40	\$1,387.40	\$3,612.60	
DEPT 40700 Emergency Operating Plan					
E 101-40700-021 Operating Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
DEPT 40700 Emergency Operating	\$2,000.00	\$0.00	\$0.00	\$2,000.00	
DEPT 40910 Planning and Zoning					
E 101-40910-010 Salaries & Wages	\$65,166.00	\$3,340.81	\$35,036.94	\$30,129.06	53.77%
E 101-40910-013 Social Security & M	\$4,484.00	\$258.32	\$2,712.18	\$1,771.82	60.49%
E 101-40910-014 Employer Pension C	\$4,396.00	\$311.30	\$3,412.36	\$983.64	77.62%
E 101-40910-015 Employer Insurance	\$9,556.00	\$781.56	\$6,057.15	\$3,498.85	63.39%
E 101-40910-021 Operating Supplies	\$600.00	\$0.00	\$199.63	\$400.37	33.27%
E 101-40910-030 Professional Service	\$2,000.00	\$536.81	\$5,509.72	-\$3,509.72	275.49%
E 101-40910-031 Communications	\$150.00	\$34.99	\$382.57	-\$232.57	255.05%
E 101-40910-032 Travel-Room/Meal/	\$250.00	\$26.91	\$201.81	\$48.19	80.72%
E 101-40910-033 Advertising	\$220.00	\$0.00	\$197.62	\$22.38	89.83%
E 101-40910-035 Insurance	\$8,000.00	\$0.00	\$6,228.77	\$1,771.23	77.86%
E 101-40910-043 EducateExp/Membe	\$1,000.00	\$1,025.50	\$1,305.50	-\$305.50	130.55%
DEPT 40910 Planning and Zoning	\$95,822.00	\$6,316.20	\$61,244.25	\$34,577.75	
DEPT 40940 Building Inspections					
E 101-40940-010 Salaries & Wages	\$14,131.00	\$1,057.00	\$9,896.64	\$4,234.36	70.03%
E 101-40940-013 Social Security & M	\$1,034.00	\$79.06	\$750.03	\$283.97	72.54%
E 101-40940-014 Employer Pension C	\$1,014.00	\$99.70	\$951.79	\$62.21	93.86%
E 101-40940-015 Employer Insurance	\$2,141.00	\$182.48	\$1,631.18	\$509.82	76.19%
E 101-40940-030 Professional Service	\$90,000.00	\$48.45	\$65,177.56	\$24,822.44	72.42%
E 101-40940-035 Insurance	\$6,000.00	\$0.00	\$4,656.87	\$1,343.13	77.61%
DEPT 40940 Building Inspections	\$114,320.00	\$1,466.69	\$83,064.07	\$31,255.93	
DEPT 40960 Engineering					
E 101-40960-030 Professional Service	\$15,000.00	\$5,328.34	\$22,263.07	-\$7,263.07	148.42%
DEPT 40960 Engineering	\$15,000.00	\$5,328.34	\$22,263.07	-\$7,263.07	
DEPT 41100 Law Enforcement					
E 101-41100-030 Professional Service	\$379,142.00	\$82,390.25	\$348,154.00	\$30,988.00	91.83%
DEPT 41100 Law Enforcement	\$379,142.00	\$82,390.25	\$348,154.00	\$30,988.00	
DEPT 41200 Fire Protection					
E 101-41200-010 Salaries & Wages	\$42,000.00	\$639.38	\$4,989.05	\$37,010.95	11.88%
E 101-41200-013 Social Security & M	\$3,704.00	\$48.94	\$382.78	\$3,321.22	10.33%
E 101-41200-014 Employer Pension C	\$331.00	\$63.62	\$499.66	-\$168.66	150.95%
E 101-41200-015 Employer Insurance	\$1,539.00	\$97.01	\$693.53	\$845.47	45.06%
E 101-41200-019 Firefighter s Relief	\$14,386.00	\$0.00	\$0.00	\$14,386.00	0.00%
E 101-41200-021 Operating Supplies	\$17,000.00	\$874.64	\$7,624.80	\$9,375.20	44.85%
E 101-41200-023 Small Tools & Minor	\$11,000.00	\$56.95	\$1,190.65	\$9,809.35	10.82%
E 101-41200-030 Professional Service	\$4,000.00	\$2,140.00	\$2,209.12	\$1,790.88	55.23%
E 101-41200-031 Communications	\$4,500.00	\$118.30	\$2,279.65	\$2,220.35	50.66%
E 101-41200-032 Travel-Room/Meal/	\$2,700.00	\$0.00	\$1,153.42	\$1,546.58	42.72%
E 101-41200-035 Insurance	\$17,000.00	\$0.00	\$15,127.67	\$1,872.33	88.99%
E 101-41200-036 Utilities	\$10,000.00	\$443.47	\$5,547.67	\$4,452.33	55.48%

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2019 YTD Budget	September 2019 Amt	2019 YTD Amt	YTD Balance	%YTD Budget
E 101-41200-037 Repairs and Mainte	\$17,000.00	\$0.00	\$12,850.40	\$4,149.60	75.59%
E 101-41200-043 EducateExp/Membe	\$4,000.00	\$1,003.00	\$5,230.00	-\$1,230.00	130.75%
E 101-41200-046 Other Services/Cont	\$2,000.00	\$97.50	\$877.50	\$1,122.50	43.88%
E 101-41200-050 Capital Outlay	\$4,776.00	\$0.00	\$0.00	\$4,776.00	0.00%
E 101-41200-051 Buildings	\$1,287.00	\$0.00	\$0.00	\$1,287.00	0.00%
E 101-41200-053 Machinery and Equi	\$116,984.00	\$0.00	\$0.00	\$116,984.00	0.00%
E 101-41200-054 State Relief Contrib	\$46,960.00	\$0.00	\$1,000.00	\$45,960.00	2.13%
DEPT 41200 Fire Protection	\$321,167.00	\$5,582.81	\$61,655.90	\$259,511.10	
DEPT 41500 First Responders					
E 101-41500-010 Salaries & Wages	\$22,023.00	\$639.38	\$4,989.05	\$17,033.95	22.65%
E 101-41500-013 Social Security & M	\$338.00	\$48.94	\$382.78	-\$44.78	113.25%
E 101-41500-014 Employer Pension C	\$331.00	\$63.62	\$499.66	-\$168.66	150.95%
E 101-41500-015 Employer Insurance	\$1,539.00	\$97.01	\$693.53	\$845.47	45.06%
E 101-41500-020 Office Supplies	\$135.00	\$0.00	\$0.00	\$135.00	0.00%
E 101-41500-021 Operating Supplies	\$3,350.00	\$152.74	\$3,503.81	-\$153.81	104.59%
E 101-41500-031 Communications	\$2,390.00	\$17.87	\$157.76	\$2,232.24	6.60%
E 101-41500-035 Insurance	\$2,987.00	\$0.00	\$3,316.16	-\$329.16	111.02%
E 101-41500-036 Utilities	\$2,150.00	\$101.22	\$1,246.89	\$903.11	57.99%
E 101-41500-037 Repairs and Mainte	\$1,300.00	\$89.25	\$958.19	\$341.81	73.71%
E 101-41500-043 EducateExp/Membe	\$2,000.00	\$0.00	\$270.00	\$1,730.00	13.50%
DEPT 41500 First Responders	\$38,543.00	\$1,210.03	\$16,017.83	\$22,525.17	
DEPT 41960 Animal Control					
E 101-41960-010 Salaries & Wages	\$2,657.00	\$205.60	\$1,922.52	\$734.48	72.36%
E 101-41960-013 Social Security & M	\$194.00	\$15.67	\$146.57	\$47.43	75.55%
E 101-41960-014 Employer Pension C	\$372.00	\$17.16	\$150.18	\$221.82	40.37%
E 101-41960-015 Employer Insurance	\$612.00	\$46.30	\$430.75	\$181.25	70.38%
E 101-41960-021 Operating Supplies	\$0.00	\$0.00	\$332.32	-\$332.32	0.00%
DEPT 41960 Animal Control	\$3,835.00	\$284.73	\$2,982.34	\$852.66	
DEPT 42120 Streets & Alleys					
E 101-42120-010 Salaries & Wages	\$132,290.00	\$10,765.40	\$99,557.74	\$32,732.26	75.26%
E 101-42120-013 Social Security & M	\$9,615.00	\$803.96	\$7,383.49	\$2,231.51	76.79%
E 101-42120-014 Employer Pension C	\$10,878.00	\$912.52	\$7,899.46	\$2,978.54	72.62%
E 101-42120-015 Employer Insurance	\$34,605.00	\$3,005.35	\$28,491.13	\$6,113.87	82.33%
E 101-42120-020 Office Supplies	\$200.00	\$0.00	\$193.27	\$6.73	96.64%
E 101-42120-021 Operating Supplies	\$18,000.00	\$2,829.64	\$15,527.42	\$2,472.58	86.26%
E 101-42120-023 Small Tools & Minor	\$2,500.00	\$183.00	\$747.71	\$1,752.29	29.91%
E 101-42120-030 Professional Service	\$7,000.00	\$2,094.83	\$12,741.58	-\$5,741.58	182.02%
E 101-42120-031 Communications	\$2,000.00	\$62.83	\$752.20	\$1,247.80	37.61%
E 101-42120-032 Travel-Room/Meal/	\$500.00	\$12.18	\$402.61	\$97.39	80.52%
E 101-42120-033 Advertising	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
E 101-42120-035 Insurance	\$14,000.00	\$0.00	\$8,241.67	\$5,758.33	58.87%
E 101-42120-036 Utilities	\$10,000.00	\$274.97	\$7,858.68	\$2,141.32	78.59%
E 101-42120-037 Repairs and Mainte	\$30,000.00	\$1,222.67	\$33,066.98	-\$3,066.98	110.22%
E 101-42120-043 EducateExp/Membe	\$1,750.00	\$775.50	\$1,025.25	\$724.75	58.59%
E 101-42120-046 Other Services/Cont	\$72,000.00	\$35,682.41	\$40,857.35	\$31,142.65	56.75%
E 101-42120-053 Machinery and Equi	\$4,000.00	\$0.00	\$2,891.90	\$1,108.10	72.30%
DEPT 42120 Streets & Alleys	\$349,438.00	\$58,625.26	\$267,638.44	\$81,799.56	
DEPT 42130 Snow & Ice Removal					
E 101-42130-010 Salaries & Wages	\$45,722.00	\$3,744.69	\$37,839.23	\$7,882.77	82.76%
E 101-42130-011 Overtime	\$0.00	\$0.00	\$1,511.01	-\$1,511.01	0.00%
E 101-42130-013 Social Security & M	\$3,172.00	\$281.93	\$2,948.26	\$223.74	92.95%
E 101-42130-014 Employer Pension C	\$3,110.00	\$321.61	\$3,151.53	-\$41.53	101.34%

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Expenditure Guideline-w/o zeros

Account Descr	2019 YTD Budget	September 2019 Amt	2019 YTD Amt	YTD Balance	%YTD Budget
E 101-42130-015 Employer Insurance	\$12,018.00	\$1,184.89	\$11,372.77	\$645.23	94.63%
E 101-42130-021 Operating Supplies	\$16,500.00	\$0.00	\$16,258.76	\$241.24	98.54%
E 101-42130-030 Professional Service	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
E 101-42130-031 Communications	\$500.00	\$45.66	\$540.84	-\$40.84	108.17%
E 101-42130-035 Insurance	\$2,500.00	\$0.00	\$1,133.77	\$1,366.23	45.35%
E 101-42130-037 Repairs and Mainte	\$10,000.00	\$0.00	\$4,167.74	\$5,832.26	41.68%
E 101-42130-046 Other Services/Cont	\$5,000.00	\$0.00	\$1,137.50	\$3,862.50	22.75%
DEPT 42130 Snow & Ice Removal	\$99,022.00	\$5,578.78	\$80,061.41	\$18,960.59	
DEPT 42170 Street Lighting					
E 101-42170-036 Utilities	\$115,000.00	\$9,098.51	\$82,352.03	\$32,647.97	71.61%
DEPT 42170 Street Lighting	\$115,000.00	\$9,098.51	\$82,352.03	\$32,647.97	
DEPT 45110 Cable-Culture&Recreation					
E 101-45110-010 Salaries & Wages	\$4,619.00	\$349.82	\$3,270.78	\$1,348.22	70.81%
E 101-45110-013 Social Security & M	\$338.00	\$26.56	\$249.53	\$88.47	73.83%
E 101-45110-014 Employer Pension C	\$331.00	\$34.42	\$325.73	\$5.27	98.41%
E 101-45110-015 Employer Insurance	\$612.00	\$52.57	\$467.92	\$144.08	76.46%
DEPT 45110 Cable-Culture&Recrea	\$5,900.00	\$463.37	\$4,313.96	\$1,586.04	
DEPT 45500 Park Department					
E 101-45500-010 Salaries & Wages	\$170,096.00	\$9,952.55	\$87,379.14	\$82,716.86	51.37%
E 101-45500-013 Social Security & M	\$11,176.00	\$756.79	\$6,610.90	\$4,565.10	59.15%
E 101-45500-014 Employer Pension C	\$7,630.00	\$659.21	\$5,591.64	\$2,038.36	73.28%
E 101-45500-015 Employer Insurance	\$40,122.00	\$1,648.32	\$14,015.71	\$26,106.29	34.93%
E 101-45500-021 Operating Supplies	\$25,000.00	\$2,634.08	\$15,424.57	\$9,575.43	61.70%
E 101-45500-023 Small Tools & Minor	\$2,500.00	\$183.88	\$774.47	\$1,725.53	30.98%
E 101-45500-030 Professional Service	\$5,000.00	\$1,016.67	\$4,156.53	\$843.47	83.13%
E 101-45500-031 Communications	\$500.00	\$32.33	\$445.84	\$54.16	89.17%
E 101-45500-033 Advertising	\$200.00	\$0.00	\$0.00	\$200.00	0.00%
E 101-45500-035 Insurance	\$12,000.00	\$0.00	\$8,566.57	\$3,433.43	71.39%
E 101-45500-036 Utilities	\$10,000.00	\$855.17	\$5,763.66	\$4,236.34	57.64%
E 101-45500-037 Repairs and Mainte	\$12,000.00	\$123.07	\$5,304.11	\$6,695.89	44.20%
E 101-45500-038 Rentals	\$4,000.00	\$434.00	\$2,444.22	\$1,555.78	61.11%
E 101-45500-043 EducateExp/Membe	\$2,500.00	\$775.50	\$1,177.81	\$1,322.19	47.11%
E 101-45500-046 Other Services/Cont	\$3,500.00	\$198.00	\$1,886.28	\$1,613.72	53.89%
E 101-45500-053 Machinery and Equi	\$6,000.00	\$0.00	\$650.00	\$5,350.00	10.83%
E 101-45500-055 Trees	\$12,500.00	\$0.00	\$12,571.88	-\$71.88	100.58%
DEPT 45500 Park Department	\$324,724.00	\$19,269.57	\$172,763.33	\$151,960.67	
DEPT 45700 Swimming Pool					
E 101-45700-010 Salaries & Wages	\$45,078.00	\$3,649.77	\$43,261.19	\$1,816.81	95.97%
E 101-45700-013 Social Security & M	\$3,026.00	\$278.44	\$3,302.74	-\$276.74	109.15%
E 101-45700-014 Employer Pension C	\$717.00	\$66.30	\$600.15	\$116.85	83.70%
E 101-45700-015 Employer Insurance	\$2,383.00	\$241.04	\$2,036.40	\$346.60	85.46%
E 101-45700-021 Operating Supplies	\$7,000.00	\$3,219.37	\$5,358.24	\$1,641.76	76.55%
E 101-45700-023 Small Tools & Minor	\$700.00	\$0.00	\$766.67	-\$66.67	109.52%
E 101-45700-031 Communications	\$350.00	\$34.76	\$364.30	-\$14.30	104.09%
E 101-45700-033 Advertising	\$200.00	\$51.80	\$141.80	\$58.20	70.90%
E 101-45700-035 Insurance	\$7,000.00	\$0.00	\$4,481.27	\$2,518.73	64.02%
E 101-45700-036 Utilities	\$7,000.00	\$885.53	\$4,167.50	\$2,832.50	59.54%
E 101-45700-037 Repairs and Mainte	\$5,500.00	\$0.00	\$1,161.48	\$4,338.52	21.12%
E 101-45700-043 EducateExp/Membe	\$1,000.00	\$100.00	\$1,012.00	-\$12.00	101.20%
E 101-45700-046 Other Services/Cont	\$1,000.00	\$0.00	\$99.00	\$901.00	9.90%
DEPT 45700 Swimming Pool	\$80,954.00	\$8,527.01	\$66,752.74	\$14,201.26	

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Expenditure Guideline-w/o zeros

Account Descr	2019 YTD Budget	September 2019 Amt	2019 YTD Amt	YTD Balance	%YTD Budget
FUND 101 General Fund	\$2,364,527.00	\$260,030.46	\$1,596,588.72	\$767,938.28	
FUND 202 Gambling Account					
DEPT 45100					
E 202-45100-437 Miscellaneous	\$0.00	\$0.00	\$15,000.00	-\$15,000.00	0.00%
DEPT 45100	\$0.00	\$0.00	\$15,000.00	-\$15,000.00	
FUND 202 Gambling Account	\$0.00	\$0.00	\$15,000.00	-\$15,000.00	
FUND 225 Surface Water Management					
DEPT 41240 Storm Water Management					
E 225-41240-010 Salaries & Wages	\$39,238.00	\$3,027.94	\$27,603.66	\$11,634.34	70.35%
E 225-41240-013 Social Security & M	\$2,837.00	\$228.48	\$2,076.11	\$760.89	73.18%
E 225-41240-014 Employer Pension C	\$2,963.00	\$255.54	\$2,217.25	\$745.75	74.83%
E 225-41240-015 Employer Insurance	\$8,502.00	\$660.93	\$5,759.93	\$2,742.07	67.75%
E 225-41240-021 Operating Supplies	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
E 225-41240-030 Professional Service	\$5,000.00	\$0.00	\$5,625.97	-\$625.97	112.52%
E 225-41240-037 Repairs and Mainte	\$5,000.00	\$305.38	-\$7,189.74	\$12,189.74	-143.79%
DEPT 41240 Storm Water Manage	\$65,540.00	\$4,478.27	\$36,093.18	\$29,446.82	
FUND 225 Surface Water Managemen	\$65,540.00	\$4,478.27	\$36,093.18	\$29,446.82	
FUND 304 PW Building 2018 Construction					
DEPT 47000					
E 304-47000-030 Professional Service	\$0.00	\$443.00	\$965.67	-\$965.67	0.00%
E 304-47000-046 Other Services/Cont	\$0.00	\$0.00	\$48,170.42	-\$48,170.42	0.00%
DEPT 47000	\$0.00	\$443.00	\$49,136.09	-\$49,136.09	
FUND 304 PW Building 2018 Construc	\$0.00	\$443.00	\$49,136.09	-\$49,136.09	
FUND 313 2016 GO/Abatement Projects					
DEPT 47000					
E 313-47000-046 Other Services/Cont	\$0.00	\$0.00	\$2,437.50	-\$2,437.50	0.00%
DEPT 47000	\$0.00	\$0.00	\$2,437.50	-\$2,437.50	
FUND 313 2016 GO/Abatement Projec	\$0.00	\$0.00	\$2,437.50	-\$2,437.50	
FUND 317 2019 Round About					
DEPT 47000					
E 317-47000-030 Professional Service	\$0.00	\$0.00	\$85,400.13	-\$85,400.13	0.00%
DEPT 47000	\$0.00	\$0.00	\$85,400.13	-\$85,400.13	
FUND 317 2019 Round About	\$0.00	\$0.00	\$85,400.13	-\$85,400.13	
FUND 320 Fire Dept Capital Equipment					
DEPT 41200 Fire Protection					
E 320-41200-050 Capital Outlay	\$0.00	\$160.00	\$115,778.28	-\$115,778.28	0.00%
DEPT 41200 Fire Protection	\$0.00	\$160.00	\$115,778.28	-\$115,778.28	
FUND 320 Fire Dept Capital Equipmen	\$0.00	\$160.00	\$115,778.28	-\$115,778.28	
FUND 450 Future Capital Reserves					
DEPT 40110 Council and Mayor					
E 450-40110-050 Capital Outlay	\$0.00	\$0.00	\$74,559.30	-\$74,559.30	0.00%
DEPT 40110 Council and Mayor	\$0.00	\$0.00	\$74,559.30	-\$74,559.30	
DEPT 43000 Salaries - Public Works					
E 450-43000-059 Long-Term Capital I	\$0.00	\$50,000.00	\$98,015.24	-\$98,015.24	0.00%

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Expenditure Guideline-w/o zeros

Account Descr	2019 YTD Budget	September 2019 Amt	2019 YTD Amt	YTD Balance	%YTD Budget
DEPT 43000 Salaries - Public Work	\$0.00	\$50,000.00	\$98,015.24	-\$98,015.24	
DEPT 45000 Salaries - Culture and Rec					
E 450-45000-059 Long-Term Capital I	\$0.00	\$0.00	\$63,066.91	-\$63,066.91	0.00%
DEPT 45000 Salaries - Culture and	\$0.00	\$0.00	\$63,066.91	-\$63,066.91	
FUND 450 Future Capital Reserves	\$0.00	\$50,000.00	\$235,641.45	-\$235,641.45	
FUND 503 2016A Imp Bond					
DEPT 47100 Bonded Debt					
E 503-47100-061 Bond Interest	\$70,600.00	\$0.00	\$70,600.00	\$0.00	100.00%
DEPT 47100 Bonded Debt	\$70,600.00	\$0.00	\$70,600.00	\$0.00	
FUND 503 2016A Imp Bond	\$70,600.00	\$0.00	\$70,600.00	\$0.00	
FUND 504 2018 PW Building Debt					
DEPT 47100 Bonded Debt					
E 504-47100-060 Bond Principal	\$274,001.00	\$0.00	\$0.00	\$274,001.00	0.00%
E 504-47100-061 Bond Interest	\$56,531.00	\$0.00	\$38,648.23	\$17,882.77	68.37%
DEPT 47100 Bonded Debt	\$330,532.00	\$0.00	\$38,648.23	\$291,883.77	
FUND 504 2018 PW Building Debt	\$330,532.00	\$0.00	\$38,648.23	\$291,883.77	
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	\$4,908.00	\$0.00	\$2,453.75	\$2,454.25	49.99%
DEPT 47100 Bonded Debt	\$69,908.00	\$0.00	\$2,453.75	\$67,454.25	
FUND 511 2011 Street Bond - Debt	\$69,908.00	\$0.00	\$2,453.75	\$67,454.25	
FUND 513 2013A Frontage Road					
DEPT 47100 Bonded Debt					
E 513-47100-060 Bond Principal	\$215,000.00	\$0.00	\$217,550.00	-\$2,550.00	101.19%
E 513-47100-061 Bond Interest	\$83,930.00	\$0.00	\$83,930.00	\$0.00	100.00%
DEPT 47100 Bonded Debt	\$298,930.00	\$0.00	\$301,480.00	-\$2,550.00	
FUND 513 2013A Frontage Road	\$298,930.00	\$0.00	\$301,480.00	-\$2,550.00	
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	\$305,000.00	\$0.00	\$82,350.00	\$222,650.00	27.00%
E 515-47100-061 Bond Interest	\$31,582.00	\$0.00	\$18,885.97	\$12,696.03	59.80%
DEPT 47100 Bonded Debt	\$336,582.00	\$0.00	\$101,730.97	\$234,851.03	
FUND 515 2011B Refunding Bond	\$336,582.00	\$0.00	\$101,730.97	\$234,851.03	
FUND 518 2015 Street GO Bond					
DEPT 47100 Bonded Debt					
E 518-47100-060 Bond Principal	\$65,000.00	\$0.00	\$0.00	\$65,000.00	0.00%
E 518-47100-061 Bond Interest	\$39,100.00	\$0.00	\$19,550.00	\$19,550.00	50.00%
DEPT 47100 Bonded Debt	\$104,100.00	\$0.00	\$19,550.00	\$84,550.00	
FUND 518 2015 Street GO Bond	\$104,100.00	\$0.00	\$19,550.00	\$84,550.00	
FUND 703 Water Fund					
DEPT 47100 Bonded Debt					
E 703-47100-060 Bond Principal	\$0.00	\$0.00	\$48,983.00	-\$48,983.00	0.00%

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Account Descr	2019 YTD Budget	September 2019 Amt	2019 YTD Amt	YTD Balance	%YTD Budget
E 703-47100-061 Bond Interest	\$0.00	\$4,979.70	\$10,036.43	-\$10,036.43	0.00%
E 703-47100-062 Bond Paying Agent	\$0.00	\$109.00	\$109.00	-\$109.00	0.00%
DEPT 47100 Bonded Debt	\$0.00	\$5,088.70	\$59,128.43	-\$59,128.43	
DEPT 48220 Water-Power & Pumping					
E 703-48220-045 Depreciation	\$0.00	\$40,000.00	\$120,000.00	-\$120,000.00	0.00%
DEPT 48220 Water-Power & Pump	\$0.00	\$40,000.00	\$120,000.00	-\$120,000.00	
DEPT 48250 Water					
E 703-48250-010 Salaries & Wages	\$151,284.00	\$12,154.81	\$109,466.81	\$41,817.19	72.36%
E 703-48250-013 Social Security & M	\$10,904.00	\$922.83	\$8,301.56	\$2,602.44	76.13%
E 703-48250-014 Employer Pension C	\$10,516.00	\$1,049.21	\$9,016.92	\$1,499.08	85.74%
E 703-48250-015 Employer Insurance	\$34,535.00	\$2,914.45	\$24,769.42	\$9,765.58	71.72%
E 703-48250-021 Operating Supplies	\$45,000.00	\$8,482.86	\$34,322.22	\$10,677.78	76.27%
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	\$1,500.00	\$0.00	\$1,171.30	\$328.70	78.09%
E 703-48250-030 Professional Service	\$20,000.00	\$883.48	\$33,858.45	-\$13,858.45	169.29%
E 703-48250-031 Communications	\$5,000.00	\$194.74	\$1,922.35	\$3,077.65	38.45%
E 703-48250-032 Travel-Room/Meal/	\$1,500.00	\$100.00	\$126.18	\$1,373.82	8.41%
E 703-48250-033 Advertising	\$500.00	\$25.00	\$164.50	\$335.50	32.90%
E 703-48250-035 Insurance	\$17,000.00	\$0.00	\$10,936.67	\$6,063.33	64.33%
E 703-48250-036 Utilities	\$58,000.00	\$6,015.36	\$34,132.28	\$23,867.72	58.85%
E 703-48250-037 Repairs and Mainte	\$45,000.00	\$0.00	\$31,813.17	\$13,186.83	70.70%
E 703-48250-043 EducateExp/Membe	\$15,500.00	\$775.50	\$11,721.63	\$3,778.37	75.62%
E 703-48250-046 Other Services/Cont	\$4,500.00	\$241.15	\$5,054.26	-\$554.26	112.32%
E 703-48250-059 Long-Term Capital I	\$201,816.00	\$171,274.55	\$187,416.24	\$14,399.76	92.86%
DEPT 48250 Water	\$627,555.00	\$205,033.94	\$504,193.96	\$123,361.04	
FUND 703 Water Fund	\$627,555.00	\$250,122.64	\$683,322.39	-\$55,767.39	
FUND 707 Sewer Fund					
DEPT 47100 Bonded Debt					
E 707-47100-060 Bond Principal	\$0.00	\$0.00	\$173,667.00	-\$173,667.00	0.00%
E 707-47100-061 Bond Interest	\$0.00	\$17,655.30	\$47,930.10	-\$47,930.10	0.00%
E 707-47100-062 Bond Paying Agent	\$0.00	\$386.00	\$386.00	-\$386.00	0.00%
DEPT 47100 Bonded Debt	\$0.00	\$18,041.30	\$221,983.10	-\$221,983.10	
DEPT 48430 Sewer					
E 707-48430-010 Salaries & Wages	\$188,996.00	\$12,460.95	\$110,217.11	\$78,778.89	58.32%
E 707-48430-013 Social Security & M	\$13,884.00	\$942.41	\$8,328.04	\$5,555.96	59.98%
E 707-48430-014 Employer Pension C	\$13,803.00	\$967.65	\$8,561.68	\$5,241.32	62.03%
E 707-48430-015 Employer Insurance	\$37,308.00	\$2,381.00	\$20,717.71	\$16,590.29	55.53%
E 707-48430-020 Office Supplies	\$300.00	\$0.00	\$461.41	-\$161.41	153.80%
E 707-48430-021 Operating Supplies	\$42,000.00	\$2,767.45	\$27,777.70	\$14,222.30	66.14%
E 707-48430-023 Small Tools & Minor	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
E 707-48430-030 Professional Service	\$45,000.00	\$3,026.34	\$47,991.40	-\$2,991.40	106.65%
E 707-48430-031 Communications	\$6,200.00	\$558.07	\$4,185.91	\$2,014.09	67.51%
E 707-48430-032 Travel-Room/Meal/	\$2,000.00	\$341.26	\$1,620.77	\$379.23	81.04%
E 707-48430-033 Advertising	\$1,000.00	\$0.00	\$204.16	\$795.84	20.42%
E 707-48430-035 Insurance	\$31,500.00	\$0.00	\$20,477.87	\$11,022.13	65.01%
E 707-48430-036 Utilities	\$70,000.00	\$4,539.78	\$45,144.98	\$24,855.02	64.49%
E 707-48430-037 Repairs and Mainte	\$35,000.00	\$554.09	\$32,276.31	\$2,723.69	92.22%
E 707-48430-043 EducateExp/Membe	\$5,000.00	\$775.50	\$6,285.78	-\$1,285.78	125.72%
E 707-48430-045 Depreciation	\$0.00	\$112,500.00	\$337,500.00	-\$337,500.00	0.00%
E 707-48430-046 Other Services/Cont	\$20,000.00	\$517.39	\$5,223.33	\$14,776.67	26.12%
E 707-48430-053 Machinery and Equi	\$5,000.00	\$0.00	\$4,928.00	\$72.00	98.56%

CITY OF BYRON

Expenditure Guideline-w/o zeros

Account Descr	2019 YTD Budget	September 2019 Amt	2019 YTD Amt	YTD Balance	%YTD Budget
E 707-48430-059 Long-Term Capital I	\$690,570.00	\$0.00	\$93,797.71	\$596,772.29	13.58%
DEPT 48430 Sewer	\$1,209,061.00	\$142,331.89	\$775,699.87	\$433,361.13	
FUND 707 Sewer Fund	\$1,209,061.00	\$160,373.19	\$997,682.97	\$211,378.03	
	\$5,477,335.00	\$725,607.56	\$4,351,543.66	\$1,125,791.34	