

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
TOWN of Byron  
County of Genesee  
For the Fiscal Year Ended 12/31/2019

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AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*
  
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

TOWN OF Byron

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

(A) GENERAL  
(DA) HIGHWAY-TOWN-WIDE  
(H) CAPITAL PROJECTS  
WATER #8 CAPITAL  
WATER #6 CAPITAL  
WATER #88 CAPITAL  
WATER #7 CAPITAL  
(K) GENERAL FIXED ASSETS  
(SF) FIRE PROTECTION  
(SP) PARK  
(SS) SEWER  
(SW) WATER  
WATER DISTRICT 1  
WATER DISTRICT 2  
WATER DISTRICT 3  
WATER DISTRICT 4  
WATER DISTRICT 5  
WATER DISTRICT 6  
WATER DISTRICT 7  
(TA) AGENCY  
(W) GENERAL LONG-TERM DEBT  
(W1) - WATER  
(W2) - GASB

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Byron  
Annual Update Document  
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	56,704	A200	33,819
Cash In Time Deposits	149,505	A201	228,237
Petty Cash	420	A210	420
<b>TOTAL Cash</b>	<b>206,629</b>		<b>262,476</b>
Accounts Receivable	6,506	A380	3,932
<b>TOTAL Other Receivables (net)</b>	<b>6,506</b>		<b>3,932</b>
Due From Other Funds	2,387	A391	2
<b>TOTAL Due From Other Funds</b>	<b>2,387</b>		<b>2</b>
Prepaid Expenses	5,098	A480	5,243
<b>TOTAL Prepaid Expenses</b>	<b>5,098</b>		<b>5,243</b>
Cash In Time Deposits Special Reserves	457,367	A231	458,445
<b>TOTAL Restricted Assets</b>	<b>457,367</b>		<b>458,445</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>677,987</b>		<b>730,098</b>

TOWN OF Byron  
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For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	24,411	A600	4,577
<b>TOTAL Accounts Payable</b>	<b>24,411</b>		<b>4,577</b>
Accrued Liabilities	597	A601	454
<b>TOTAL Accrued Liabilities</b>	<b>597</b>		<b>454</b>
Due To Other Governments	5,218	A631	1,001
<b>TOTAL Due To Other Governments</b>	<b>5,218</b>		<b>1,001</b>
<b>TOTAL Liabilities</b>	<b>30,226</b>		<b>6,032</b>
<b>Fund Balance</b>			
Not in Spendable Form	5,098	A806	5,243
<b>TOTAL Nonspendable Fund Balance</b>	<b>5,098</b>		<b>5,243</b>
Unemployment Insurance Reserve	66,453	A815	66,586
Capital Reserve	390,914	A878	391,859
<b>TOTAL Restricted Fund Balance</b>	<b>457,367</b>		<b>458,445</b>
Assigned Appropriated Fund Balance	56,047	A914	46,707
<b>TOTAL Assigned Fund Balance</b>	<b>56,047</b>		<b>46,707</b>
Unassigned Fund Balance	129,249	A917	213,671
<b>TOTAL Unassigned Fund Balance</b>	<b>129,249</b>		<b>213,671</b>
<b>TOTAL Fund Balance</b>	<b>647,761</b>		<b>724,066</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>677,987</b>		<b>730,098</b>

TOWN OF Byron  
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	100,000	A1001	200,000
<b>TOTAL Real Property Taxes</b>	<b>100,000</b>		<b>200,000</b>
Interest & Penalties On Real Prop Taxes	3,478	A1090	3,778
<b>TOTAL Real Property Tax Items</b>	<b>3,478</b>		<b>3,778</b>
Non Prop Tax Dist By County	476,091	A1120	482,137
Franchises	19,096	A1170	25,349
<b>TOTAL Non Property Tax Items</b>	<b>495,187</b>		<b>507,486</b>
Clerk Fees	1,366	A1255	1,733
Zoning Fees	3,520	A2110	2,774
Refuse & Garbage Charges	23,925	A2130	24,532
Other Home & Community Services Income	236	A2189	349
<b>TOTAL Departmental Income</b>	<b>29,047</b>		<b>29,388</b>
Interest And Earnings	1,274	A2401	2,098
<b>TOTAL Use of Money And Property</b>	<b>1,274</b>		<b>2,098</b>
Games of Chance	30	A2530	40
Dog Licenses	5,154	A2544	4,918
Building And Alteration Permits	4,144	A2555	5,599
<b>TOTAL Licenses And Permits</b>	<b>9,328</b>		<b>10,557</b>
Fines And Forfeited Bail	26,709	A2610	16,621
Fines & Pen-Dog Cases	101	A2611	41
<b>TOTAL Fines And Forfeitures</b>	<b>26,810</b>		<b>16,662</b>
Sales of Scrap & Excess Materials	6,838	A2650	62
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>6,838</b>		<b>62</b>
Refunds of Prior Year's Expenditures	115	A2701	
Gifts And Donations		A2705	75
AIM Related Payments		A2750	12,318
<b>TOTAL Miscellaneous Local Sources</b>	<b>115</b>		<b>12,393</b>
St Aid, Revenue Sharing	12,318	A3001	
St Aid, Mortgage Tax	19,219	A3005	28,173
St Aid - Other (specify)	10,588	A3089	5,655
St Aid, Youth Programs	1,580	A3820	1,840
<b>TOTAL State Aid</b>	<b>43,705</b>		<b>35,668</b>
<b>TOTAL Revenues</b>	<b>715,782</b>		<b>818,092</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>715,782</b>		<b>818,092</b>

TOWN OF Byron  
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Legislative Board, Pers Serv	12,484	A10101	12,484
Legislative Board, Contr Expend	215	A10104	875
<b>TOTAL Legislative Board</b>	<b>12,699</b>		<b>13,359</b>
Municipal Court, Pers Serv	31,325	A11101	32,998
Municipal Court, Equip & Cap Outlay	106	A11102	
Municipal Court, Contr Expend	14,511	A11104	9,307
<b>TOTAL Municipal Court</b>	<b>45,942</b>		<b>42,305</b>
Supervisor,pers Serv	12,444	A12201	12,444
Supervisor,contr Expend	215	A12204	444
<b>TOTAL Supervisor</b>	<b>12,659</b>		<b>12,888</b>
Comptroller, Contr Expend	10,900	A13154	10,900
<b>TOTAL Comptroller</b>	<b>10,900</b>		<b>10,900</b>
Auditor, Contr Expend	1,550	A13204	1,650
<b>TOTAL Auditor</b>	<b>1,550</b>		<b>1,650</b>
Tax Collection,pers Serv	4,818	A13301	4,914
Tax Collection,contr Expend	34	A13304	48
<b>TOTAL Tax Collection</b>	<b>4,852</b>		<b>4,962</b>
Assessment, Pers Serv	19,675	A13551	20,068
Assessment, Contr Expend	1,076	A13554	1,149
<b>TOTAL Assessment</b>	<b>20,751</b>		<b>21,217</b>
Clerk,pers Serv	35,016	A14101	35,718
Clerk,equip & Cap Outlay	1,260	A14102	1,330
Clerk,contr Expend	2,009	A14104	2,120
<b>TOTAL Clerk</b>	<b>38,285</b>		<b>39,168</b>
Law, Contr Expend	15,637	A14204	39,725
<b>TOTAL Law</b>	<b>15,637</b>		<b>39,725</b>
Records Mgmt, Contr Expend		A14604	1,570
<b>TOTAL Records Mgmt</b>	<b>0</b>		<b>1,570</b>
Buildings, Pers Serv	2,951	A16201	3,139
Buildings, Contr Expend	19,640	A16204	25,046
<b>TOTAL Buildings</b>	<b>22,591</b>		<b>28,185</b>
Central Storeroom, Contr Expend	2,469	A16604	2,306
<b>TOTAL Central Storeroom</b>	<b>2,469</b>		<b>2,306</b>
Central Print & Mail,contr Expend	4,166	A16704	7,113
<b>TOTAL Central Print &amp; Mail</b>	<b>4,166</b>		<b>7,113</b>
Central Data Process & Cap Outlay	65	A16802	320
Central Data Process, Contr Expend	5,379	A16804	5,797
<b>TOTAL Central Data Process</b>	<b>5,444</b>		<b>6,117</b>
Unallocated Insurance, Contr Expend	28,044	A19104	29,904
<b>TOTAL Unallocated Insurance</b>	<b>28,044</b>		<b>29,904</b>
Municipal Assn Dues, Contr Expend	899	A19204	998
<b>TOTAL Municipal Assn Dues</b>	<b>899</b>		<b>998</b>
Taxes & Assess On Munic Prop, Contr Expend	4,612	A19504	4,605
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>4,612</b>		<b>4,605</b>

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Other Gen Govt Support, Contr Expend	2,960	A19894	2,375
<b>TOTAL Other Gen Govt Support</b>	<b>2,960</b>		<b>2,375</b>
<b>TOTAL General Government Support</b>	<b>234,460</b>		<b>269,347</b>
Police, Pers Serv	2,062	A31201	2,295
<b>TOTAL Police</b>	<b>2,062</b>		<b>2,295</b>
Traffic Control, Contr Expen	4,749	A33104	4,914
<b>TOTAL Traffic Control</b>	<b>4,749</b>		<b>4,914</b>
Control of Animals, Pers Serv	1,453	A35101	1,391
Control of Animals, Contr Expend	743	A35104	1,021
<b>TOTAL Control of Animals</b>	<b>2,196</b>		<b>2,412</b>
Safety Inspection, Pers Serv	13,400	A36201	13,668
Safety Inspection, Contr Expend	2,798	A36204	2,940
<b>TOTAL Safety Inspection</b>	<b>16,198</b>		<b>16,608</b>
<b>TOTAL Public Safety</b>	<b>25,205</b>		<b>26,229</b>
Registrar of Vital Statistics, Pers Serv	471	A40201	480
<b>TOTAL Registrar of Vital Statistics</b>	<b>471</b>		<b>480</b>
<b>TOTAL Health</b>	<b>471</b>		<b>480</b>
Street Admin, Pers Serv	55,769	A50101	56,884
Street Admin, Contr Expend	1,116	A50104	1,088
<b>TOTAL Street Admin</b>	<b>56,885</b>		<b>57,972</b>
Street Lighting, Contr Expend	10,007	A51824	10,897
<b>TOTAL Street Lighting</b>	<b>10,007</b>		<b>10,897</b>
<b>TOTAL Transportation</b>	<b>66,892</b>		<b>68,869</b>
Veterans Service, Contr Expend	511	A65104	477
<b>TOTAL Veterans Service</b>	<b>511</b>		<b>477</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>511</b>		<b>477</b>
Parks, Pers Serv	1,981	A71101	555
Parks, Equip & Cap Outlay	1,952	A71102	
Parks, Contr Expend	5,155	A71104	4,034
<b>TOTAL Parks</b>	<b>9,088</b>		<b>4,589</b>
Youth Prog, Pers Serv	3,174	A73101	4,510
Youth Prog, Contr Expend	7,734	A73104	6,578
<b>TOTAL Youth Prog</b>	<b>10,908</b>		<b>11,088</b>
Library, Equip & Cap Outlay		A74102	982
Library, Contr Expend	5,410	A74104	5,518
<b>TOTAL Library</b>	<b>5,410</b>		<b>6,500</b>
Museum - Art Gallery, Pers Serv	49	A74501	17
Museum - Art Gallery, Equip & Cap Outlay	1,900	A74502	6,270
Museum - Art Gallery, Contr Expend	2,054	A74504	1,783
<b>TOTAL Museum - Art Gallery</b>	<b>4,003</b>		<b>8,070</b>
Historian, Pers Serv	1,100	A75101	1,150
Historian, Contr Expend		A75104	60
<b>TOTAL Historian</b>	<b>1,100</b>		<b>1,210</b>

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Celebrations, Contr Expend	87	A75504	4,357
<b>TOTAL Celebrations</b>	<b>87</b>		<b>4,357</b>
Adult Recreation, Contr Expend	5,137	A76204	5,137
<b>TOTAL Adult Recreation</b>	<b>5,137</b>		<b>5,137</b>
<b>TOTAL Culture And Recreation</b>	<b>35,733</b>		<b>40,951</b>
Zoning, Contr Expend	248	A80104	370
<b>TOTAL Zoning</b>	<b>248</b>		<b>370</b>
Planning, Pers Serv	548	A80201	582
Planning, Contr Expend	2,210	A80204	1,990
<b>TOTAL Planning</b>	<b>2,758</b>		<b>2,572</b>
Research, Contr Expend	150,965	A80304	132,623
<b>TOTAL Research</b>	<b>150,965</b>		<b>132,623</b>
Refuse & Garbage, Pers Serv	5,524	A81601	6,871
Refuse & Garbage, Contr Expend	19,252	A81604	20,310
<b>TOTAL Refuse &amp; Garbage</b>	<b>24,776</b>		<b>27,181</b>
Cemetery, Pers Serv	197	A88101	141
Cemetery, Equip & Cap Outlay	1,800	A88102	
Cemetery, Contr Expend	396	A88104	298
<b>TOTAL Cemetery</b>	<b>2,393</b>		<b>439</b>
<b>TOTAL Home And Community Services</b>	<b>181,140</b>		<b>163,185</b>
State Retirement System	20,915	A90108	20,826
Social Security, Employer Cont	16,669	A90308	16,889
Worker's Compensation, Empl Bnfts	38,112	A90408	37,944
Disability Insurance, Empl Bnfts	147	A90558	104
Hospital & Medical (dental) Ins, Empl Bnft	36,477	A90608	41,486
<b>TOTAL Employee Benefits</b>	<b>112,320</b>		<b>117,249</b>
<b>TOTAL Expenditures</b>	<b>656,732</b>		<b>686,787</b>
Transfers, Other Funds	57,400	A99019	55,000
<b>TOTAL Operating Transfers</b>	<b>57,400</b>		<b>55,000</b>
<b>TOTAL Other Uses</b>	<b>57,400</b>		<b>55,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>714,132</b>		<b>741,787</b>



TOWN OF Byron  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>646,111</b>	<b>A8021</b>	<b>647,761</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>646,111</b>	<b>A8022</b>	<b>647,761</b>
ADD - REVENUES AND OTHER SOURCES	715,782		818,092
DEDUCT - EXPENDITURES AND OTHER USES	714,132		741,787
<b>Fund Balance - End of Year</b>	<b>647,761</b>	<b>A8029</b>	<b>724,066</b>

TOWN OF Byron  
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	202,500	A1049N	209,349
Est Rev - Non Property Tax Items	441,000	A1199N	503,500
Est Rev - Departmental Income	24,750	A1299N	750
Est Rev - Use of Money And Property	500	A2499N	24,500
Est Rev - Licenses And Permits	6,000	A2599N	6,000
Est Rev - Fines And Forfeitures	23,000	A2649N	23,000
Est Rev - Sale of Prop And Comp For Loss	3,000	A2699N	2,000
Est Rev - State Aid	36,100	A3099N	36,100
<b>TOTAL Estimated Revenues</b>	<b>736,850</b>		<b>805,199</b>
Appropriated Fund Balance	56,047	A599N	46,707
<b>TOTAL Estimated Other Sources</b>	<b>56,047</b>		<b>46,707</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>792,897</b>		<b>851,906</b>

TOWN OF Byron  
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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	321,367	A1999N	381,519
App - Public Safety	29,513	A3999N	33,792
App - Health	480	A4999N	489
App - Transportation	71,384	A5999N	72,821
App - Economic Assistance And Opportunity	550	A6999N	550
App - Culture And Recreation	51,582	A7999N	42,935
App - Home And Community Services	116,200	A8999N	116,500
App - Employee Benefits	121,821	A9199N	123,300
<b>TOTAL Appropriations</b>	<b>712,897</b>		<b>771,906</b>
App - Interfund Transfer	80,000	A9999N	80,000
<b>TOTAL Other Uses</b>	<b>80,000</b>		<b>80,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>792,897</b>		<b>851,906</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash In Time Deposits	810,923	DA201	841,963
<b>TOTAL Cash</b>	<b>810,923</b>		<b>841,963</b>
Prepaid Expenses	6,303	DA480	6,842
<b>TOTAL Prepaid Expenses</b>	<b>6,303</b>		<b>6,842</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>817,226</b>		<b>848,805</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	78,309	DA600	59
<b>TOTAL Accounts Payable</b>	<b>78,309</b>		<b>59</b>
Accrued Liabilities	4,463	DA601	5,901
<b>TOTAL Accrued Liabilities</b>	<b>4,463</b>		<b>5,901</b>
<b>TOTAL Liabilities</b>	<b>82,772</b>		<b>5,960</b>
<b>Fund Balance</b>			
Not in Spendable Form	6,303	DA806	6,842
<b>TOTAL Nonspendable Fund Balance</b>	<b>6,303</b>		<b>6,842</b>
Assigned Appropriated Fund Balance	64,750	DA914	92,235
Assigned Unappropriated Fund Balance	663,401	DA915	743,768
<b>TOTAL Assigned Fund Balance</b>	<b>728,151</b>		<b>836,003</b>
<b>TOTAL Fund Balance</b>	<b>734,454</b>		<b>842,845</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>817,226</b>		<b>848,805</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	282,725	DA1001	282,725
<b>TOTAL Real Property Taxes</b>	<b>282,725</b>		<b>282,725</b>
Sales Tax (from County)	200,000	DA1120	200,000
<b>TOTAL Non Property Tax Items</b>	<b>200,000</b>		<b>200,000</b>
Transportation Services, Other Govts	118,971	DA2300	127,576
Snow Removal Services-Other Govts	21,699	DA2302	47,624
<b>TOTAL Intergovernmental Charges</b>	<b>140,670</b>		<b>175,200</b>
Interest And Earnings	655	DA2401	1,342
<b>TOTAL Use of Money And Property</b>	<b>655</b>		<b>1,342</b>
Sales of Scrap & Excess Materials		DA2650	1,181
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>1,181</b>
Refunds of Prior Year's Expenditures		DA2701	1,731
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1,731</b>
St Aid, Consolidated Highway Aid	129,424	DA3501	131,674
<b>TOTAL State Aid</b>	<b>129,424</b>		<b>131,674</b>
<b>TOTAL Revenues</b>	<b>753,474</b>		<b>793,853</b>
Interfund Transfers	57,400	DA5031	55,000
<b>TOTAL Interfund Transfers</b>	<b>57,400</b>		<b>55,000</b>
<b>TOTAL Other Sources</b>	<b>57,400</b>		<b>55,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>810,874</b>		<b>848,853</b>

TOWN OF Byron  
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Maint of Streets, Pers Serv	69,633	DA51101	101,434
Maint of Streets, Contr Expend	82,714	DA51104	40,275
<b>TOTAL Maint of Streets</b>	<b>152,347</b>		<b>141,709</b>
Perm Improve Highway, Equip & Cap Outlay	129,425	DA51122	133,237
<b>TOTAL Perm Improve Highway</b>	<b>129,425</b>		<b>133,237</b>
Machinery, Equip & Cap Outlay	219,595	DA51302	
Machinery, Contr Expend	42,618	DA51304	65,079
<b>TOTAL Machinery</b>	<b>262,213</b>		<b>65,079</b>
Snow Removal, Pers Serv	101,881	DA51421	119,167
Snow Removal, Contr Expend	148,052	DA51424	182,839
<b>TOTAL Snow Removal</b>	<b>249,933</b>		<b>302,006</b>
<b>TOTAL Transportation</b>	<b>793,918</b>		<b>642,031</b>
State Retirement, Empl Bnfts	25,009	DA90108	26,828
Social Security , Empl Bnfts	14,124	DA90308	17,721
Hospital & Medical (dental) Ins, Empl Bnft	37,811	DA90608	50,704
Other Employee Benefits (spec)	2,519	DA90898	3,178
<b>TOTAL Employee Benefits</b>	<b>79,463</b>		<b>98,431</b>
<b>TOTAL Expenditures</b>	<b>873,381</b>		<b>740,462</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>873,381</b>		<b>740,462</b>

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>796,961</b>	<b>DA8021</b>	<b>734,454</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>796,961</b>	<b>DA8022</b>	<b>734,454</b>
ADD - REVENUES AND OTHER SOURCES	810,874		848,853
DEDUCT - EXPENDITURES AND OTHER USES	873,381		740,462
<b>Fund Balance - End of Year</b>	<b>734,454</b>	<b>DA8029</b>	<b>842,845</b>



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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	282,725	DA1049N	294,565
Est Rev - Non Property Tax Items	200,000	DA1199N	200,000
Est Rev - Intergovernmental Charges	149,000	DA2399N	130,000
Est Rev - Use of Money And Property	75	DA2499N	500
Est Rev - State Aid	141,000	DA3099N	136,815
<b>TOTAL Estimated Revenues</b>	<b>772,800</b>		<b>761,880</b>
Estimated - Interfund Transfer	55,000	DA5031N	55,000
Appropriated Fund Balance	64,750	DA599N	92,235
<b>TOTAL Estimated Other Sources</b>	<b>119,750</b>		<b>147,235</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>892,550</b>		<b>909,115</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - Transportation	729,750	DA5999N	744,315
App - Employee Benefits	102,800	DA9199N	104,800
<b>TOTAL Appropriations</b>	<b>832,550</b>		<b>849,115</b>
App - Interfund Transfer	60,000	DA9999N	60,000
<b>TOTAL Other Uses</b>	<b>60,000</b>		<b>60,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>892,550</b>		<b>909,115</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	551,997	H200	195,827
Cash In Time Deposits	-1,028	H201	203,988
<b>TOTAL Cash</b>	<b>550,969</b>		<b>399,815</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>550,969</b>		<b>399,815</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable	1,086,000	H626	3,194,000
<b>TOTAL Notes Payable</b>	<b>1,086,000</b>		<b>3,194,000</b>
<b>TOTAL Liabilities</b>	<b>1,086,000</b>		<b>3,194,000</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	0	H915	0
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-535,031	H917	-2,794,185
<b>TOTAL Unassigned Fund Balance</b>	<b>-535,031</b>		<b>-2,794,185</b>
<b>TOTAL Fund Balance</b>	<b>-535,031</b>		<b>-2,794,185</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>550,969</b>		<b>399,815</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
St Aid-Water Cap Proj		H3991	1,264,786
<b>TOTAL State Aid</b>	<b>0</b>		<b>1,264,786</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>1,264,786</b>
Serial Bonds	0	H5710	
Bond Anticipation Notes	0	H5730	0
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>1,264,786</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Water Trans & Distrib, Equip & Cap Outlay	534,003	H83402	3,464,276
<b>TOTAL Water Trans &amp; Distrib</b>	<b>534,003</b>		<b>3,464,276</b>
<b>TOTAL Home And Community Services</b>	<b>534,003</b>		<b>3,464,276</b>
Debt Principal, Bond Anticipation Notes		H97306	0
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes		H97307	59,664
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>59,664</b>
<b>TOTAL Expenditures</b>	<b>534,003</b>		<b>3,523,940</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>534,003</b>		<b>3,523,940</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-1,028	<b>H8021</b>	-535,031
<b>Restated Fund Balance - Beg of Year</b>	-1,028	<b>H8022</b>	-535,031
ADD - REVENUES AND OTHER SOURCES			1,264,786
DEDUCT - EXPENDITURES AND OTHER USES	534,003		3,523,940
<b>Fund Balance - End of Year</b>	<b>-535,031</b>	<b>H8029</b>	<b>-2,794,185</b>

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Balance Sheet

Code Description	2018	EdpCode	2019
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Balance Sheet

Code Description	2018	EdpCode	2019
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Results of Operation

Code Description	2018	EdpCode	2019
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Results of Operation

Code Description	2018	EdpCode	2019
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WATER #6 CAPITAL

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		H8021	
<b>Restated Fund Balance - Beg of Year</b>		H8022	
<b>Fund Balance - End of Year</b>		H8029	

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WATER #7 CAPITAL

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	551,997	H200	195,827
<b>TOTAL Cash</b>	<b>551,997</b>		<b>195,827</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>551,997</b>		<b>195,827</b>

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WATER #7 CAPITAL

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable	1,086,000	H626	1,086,000
<b>TOTAL Notes Payable</b>	<b>1,086,000</b>		<b>1,086,000</b>
<b>TOTAL Liabilities</b>	<b>1,086,000</b>		<b>1,086,000</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-534,003	H917	-890,173
<b>TOTAL Unassigned Fund Balance</b>	<b>-534,003</b>		<b>-890,173</b>
<b>TOTAL Fund Balance</b>	<b>-534,003</b>		<b>-890,173</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>551,997</b>		<b>195,827</b>

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WATER #7 CAPITAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
St Aid-Water Cap Proj		H3991	665,772
<b>TOTAL State Aid</b>	<b>0</b>		<b>665,772</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>665,772</b>
Bond Anticipation Notes		H5730	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>665,772</b>

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WATER #7 CAPITAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Water Trans & Distrib, Equip & Cap Outlay	534,003	H83402	989,610
<b>TOTAL Water Trans &amp; Distrib</b>	<b>534,003</b>		<b>989,610</b>
<b>TOTAL Home And Community Services</b>	<b>534,003</b>		<b>989,610</b>
Debt Principal, Bond Anticipation Notes		H97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes		H97307	32,332
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>32,332</b>
<b>TOTAL Expenditures</b>	<b>534,003</b>		<b>1,021,942</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>534,003</b>		<b>1,021,942</b>



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WATER #7 CAPITAL

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>H8021</b>	<b>-534,003</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>H8022</b>	<b>-534,003</b>
ADD - REVENUES AND OTHER SOURCES			665,772
DEDUCT - EXPENDITURES AND OTHER USES	534,003		1,021,942
<b>Fund Balance - End of Year</b>	<b>-534,003</b>	<b>H8029</b>	<b>-890,173</b>

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Balance Sheet

Code Description	2018	EdpCode	2019
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Balance Sheet

Code Description	2018	EdpCode	2019
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Results of Operation

Code Description	2018	EdpCode	2019
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Results of Operation

Code Description	2018	EdpCode	2019
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WATER #8 CAPITAL

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		H8021	
<b>Restated Fund Balance - Beg of Year</b>		H8022	
<b>Fund Balance - End of Year</b>		H8029	<b>0</b>

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WATER #88 CAPITAL

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash In Time Deposits	-1,028	H201	203,988
<b>TOTAL Cash</b>	<b>-1,028</b>		<b>203,988</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>-1,028</b>		<b>203,988</b>

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WATER #88 CAPITAL

Balance Sheet

Code Description	2018	EdpCode	2019
Bond Anticipation Notes Payable		H626	2,108,000
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>2,108,000</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>2,108,000</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-1,028	H917	-1,904,012
<b>TOTAL Unassigned Fund Balance</b>	<b>-1,028</b>		<b>-1,904,012</b>
<b>TOTAL Fund Balance</b>	<b>-1,028</b>		<b>-1,904,012</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>-1,028</b>		<b>203,988</b>



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WATER #88 CAPITAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
St Aid-Water Cap Proj		H3991	599,014
<b>TOTAL State Aid</b>	<b>0</b>		<b>599,014</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>599,014</b>
Bond Anticipation Notes		H5730	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>0</b>		<b>599,014</b>

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WATER #88 CAPITAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Water Trans & Distrib, Equip & Cap Outlay		H83402	2,474,666
<b>TOTAL Water Trans &amp; Distrib</b>	<b>0</b>		<b>2,474,666</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>2,474,666</b>
Debt Principal, Bond Anticipation Notes		H97306	
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes		H97307	27,332
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>27,332</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>2,501,998</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>0</b>		<b>2,501,998</b>

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WATER #88 CAPITAL

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-1,028	H8021	-1,028
<b>Restated Fund Balance - Beg of Year</b>	-1,028	H8022	-1,028
ADD - REVENUES AND OTHER SOURCES			599,014
DEDUCT - EXPENDITURES AND OTHER USES			2,501,998
<b>Fund Balance - End of Year</b>	-1,028	H8029	-1,904,012

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Land	278,929	K101	278,929
Buildings	2,597,766	K102	2,597,766
Machinery And Equipment	2,589,026	K104	2,589,026
<b>TOTAL Fixed Assets (net)</b>	<b>5,465,721</b>		<b>5,465,721</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,465,721</b>		<b>5,465,721</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	5,465,721	K159	5,465,721
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>5,465,721</b>		<b>5,465,721</b>
<b>TOTAL Fund Balance</b>	<b>5,465,721</b>		<b>5,465,721</b>
<b>TOTAL</b>	<b>5,465,721</b>		<b>5,465,721</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash In Time Deposits	1	SF201	1
<b>TOTAL Cash</b>	<b>1</b>		<b>1</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1</b>		<b>1</b>

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	1	SF915	1
<b>TOTAL Assigned Fund Balance</b>	<b>1</b>		<b>1</b>
<b>TOTAL Fund Balance</b>	<b>1</b>		<b>1</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1</b>		<b>1</b>

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	157,140	SF1001	200,000
<b>TOTAL Real Property Taxes</b>	<b>157,140</b>		<b>200,000</b>
<b>TOTAL Revenues</b>	<b>157,140</b>		<b>200,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>157,140</b>		<b>200,000</b>



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(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Fire Protection, Contr Expend	157,140	SF34104	200,000
<b>TOTAL Fire Protection</b>	<b>157,140</b>		<b>200,000</b>
<b>TOTAL Public Safety</b>	<b>157,140</b>		<b>200,000</b>
<b>TOTAL Expenditures</b>	<b>157,140</b>		<b>200,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>157,140</b>		<b>200,000</b>

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(SF) FIRE PROTECTION

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	1	<b>SF8021</b>	1
<b>Restated Fund Balance - Beg of Year</b>	1	<b>SF8022</b>	1
ADD - REVENUES AND OTHER SOURCES	157,140		200,000
DEDUCT - EXPENDITURES AND OTHER USES	157,140		200,000
<b>Fund Balance - End of Year</b>	1	<b>SF8029</b>	1

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(SP) PARK

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	2,818	SP200	3,138
<b>TOTAL Cash</b>	<b>2,818</b>		<b>3,138</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,818</b>		<b>3,138</b>

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(SP) PARK

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	2,818	SP915	3,138
<b>TOTAL Assigned Fund Balance</b>	<b>2,818</b>		<b>3,138</b>
<b>TOTAL Fund Balance</b>	<b>2,818</b>		<b>3,138</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,818</b>		<b>3,138</b>

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(SP) PARK

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Rental of Real Property, Individuals	450	SP2410	320
<b>TOTAL Use of Money And Property</b>	<b>450</b>		<b>320</b>
<b>TOTAL Revenues</b>	<b>450</b>		<b>320</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>450</b>		<b>320</b>

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Results of Operation

Code Description	2018	EdpCode	2019
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(SP) PARK

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>2,368</b>	<b>SP8021</b>	<b>2,818</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>2,368</b>	<b>SP8022</b>	<b>2,818</b>
ADD - REVENUES AND OTHER SOURCES	450		320
<b>Fund Balance - End of Year</b>	<b>2,818</b>	<b>SP8029</b>	<b>3,138</b>

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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash In Time Deposits	251,386	SS201	259,034
<b>TOTAL Cash</b>	<b>251,386</b>		<b>259,034</b>
Accounts Receivable	16,334	SS380	
<b>TOTAL Other Receivables (net)</b>	<b>16,334</b>		<b>0</b>
Prepaid Expenses	170	SS480	172
<b>TOTAL Prepaid Expenses</b>	<b>170</b>		<b>172</b>
Cash In Time Deposits Special Reserves	253,199	SS231	295,700
<b>TOTAL Restricted Assets</b>	<b>253,199</b>		<b>295,700</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>521,089</b>		<b>554,906</b>



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(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Not in Spendable Form	170	SS806	172
<b>TOTAL Nonspendable Fund Balance</b>	<b>170</b>		<b>172</b>
Capital Reserve	253,199	SS878	295,700
<b>TOTAL Restricted Fund Balance</b>	<b>253,199</b>		<b>295,700</b>
Assigned Appropriated Fund Balance	349	SS914	53,340
Assigned Unappropriated Fund Balance	267,371	SS915	205,694
<b>TOTAL Assigned Fund Balance</b>	<b>267,720</b>		<b>259,034</b>
<b>TOTAL Fund Balance</b>	<b>521,089</b>		<b>554,906</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>521,089</b>		<b>554,906</b>

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Sewer Rents	133,985	SS2120	121,384
Interest & Penalties On Sewer Accts	3,032	SS2128	3,994
<b>TOTAL Departmental Income</b>	<b>137,017</b>		<b>125,378</b>
Interest And Earnings	663	SS2401	2,614
<b>TOTAL Use of Money And Property</b>	<b>663</b>		<b>2,614</b>
<b>TOTAL Revenues</b>	<b>137,680</b>		<b>127,992</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>137,680</b>		<b>127,992</b>

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(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Sewer Administration, Pers Serv	4,443	SS81101	4,531
Sewer Administration, Contr Expend	2,281	SS81104	6,170
<b>TOTAL Sewer Administration</b>	<b>6,724</b>		<b>10,701</b>
Sanitary Sewers, Equip & Cap Outlay	7,202	SS81202	11,514
Sanitary Sewers, Contr Expend	14,788	SS81204	19,255
<b>TOTAL Sanitary Sewers</b>	<b>21,990</b>		<b>30,769</b>
Sewage Treat Disp, Contr Expend	53,226	SS81304	51,612
<b>TOTAL Sewage Treat Disp</b>	<b>53,226</b>		<b>51,612</b>
<b>TOTAL Home And Community Services</b>	<b>81,940</b>		<b>93,082</b>
State Retirement, Empl Bnfts	682	SS90108	688
Social Security , Empl Bnfts	463	SS90308	405
Hospital & Medical (dental) Ins, Empl Bnft	775	SS90608	
<b>TOTAL Employee Benefits</b>	<b>1,920</b>		<b>1,093</b>
<b>TOTAL Expenditures</b>	<b>83,860</b>		<b>94,175</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>83,860</b>		<b>94,175</b>

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(SS) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>467,269</b>	<b>SS8021</b>	<b>521,089</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>467,269</b>	<b>SS8022</b>	<b>521,089</b>
ADD - REVENUES AND OTHER SOURCES	137,680		127,992
DEDUCT - EXPENDITURES AND OTHER USES	83,860		94,175
<b>Fund Balance - End of Year</b>	<b>521,089</b>	<b>SS8029</b>	<b>554,906</b>

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	128,700	SS1299N	128,700
Est Rev - Use of Money And Property	50	SS2499N	50
<b>TOTAL Estimated Revenues</b>	<b>128,750</b>		<b>128,750</b>
Appropriated Fund Balance	349	SS599N	53,340
<b>TOTAL Estimated Other Sources</b>	<b>349</b>		<b>53,340</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>129,099</b>		<b>182,090</b>

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(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - Home And Community Services	84,131	SS8999N	137,122
App - Employee Benefits	2,468	SS9199N	2,468
<b>TOTAL Appropriations</b>	<b>86,599</b>		<b>139,590</b>
App - Interfund Transfer	42,500	SS9999N	42,500
<b>TOTAL Other Uses</b>	<b>42,500</b>		<b>42,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>129,099</b>		<b>182,090</b>

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(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	105,433	SW200	108,316
Cash In Time Deposits	137,779	SW201	134,353
<b>TOTAL Cash</b>	<b>243,212</b>		<b>242,669</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>243,212</b>		<b>242,669</b>

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(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	2,387	SW630	
<b>TOTAL Due To Other Funds</b>	<b>2,387</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>2,387</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	32,197	SW914	35,946
Assigned Unappropriated Fund Balance	208,628	SW915	206,723
<b>TOTAL Assigned Fund Balance</b>	<b>240,825</b>		<b>242,669</b>
Unassigned Fund Balance	0	SW917	0
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>240,825</b>		<b>242,669</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>243,212</b>		<b>242,669</b>



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(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Special Assessments	248,191	SW1030	216,072
<b>TOTAL Real Property Taxes</b>	<b>248,191</b>		<b>216,072</b>
Share of Joint Activity, Other Govts	10,540	SW2390	10,540
<b>TOTAL Intergovernmental Charges</b>	<b>10,540</b>		<b>10,540</b>
Interest And Earnings	214	SW2401	294
<b>TOTAL Use of Money And Property</b>	<b>214</b>		<b>294</b>
Premium & Accrued Interest On Obligations	225	SW2710	
<b>TOTAL Miscellaneous Local Sources</b>	<b>225</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>259,170</b>		<b>226,906</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>259,170</b>		<b>226,906</b>

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(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Debt Principal, Serial Bonds	162,000	SW97106	162,000
<b>TOTAL Debt Principal</b>	<b>162,000</b>		<b>162,000</b>
Debt Interest, Serial Bonds	64,445	SW97107	63,057
Interfund Loans	10	SW97957	5
<b>TOTAL Debt Interest</b>	<b>64,455</b>		<b>63,062</b>
<b>TOTAL Expenditures</b>	<b>226,455</b>		<b>225,062</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>226,455</b>		<b>225,062</b>

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(SW) WATER

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>207,890</b>	<b>SW8021</b>	<b>240,825</b>
Prior Period Adj -Increase In Fund Balance	220	SW8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>208,110</b>	<b>SW8022</b>	<b>240,825</b>
ADD - REVENUES AND OTHER SOURCES	259,170		226,906
DEDUCT - EXPENDITURES AND OTHER USES	226,455		225,062
<b>Fund Balance - End of Year</b>	<b>240,825</b>	<b>SW8029</b>	<b>242,669</b>

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(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	216,072	SW1049N	226,490
Est Rev - Intergovernmental Charges	10,540	SW2399N	10,269
<b>TOTAL Estimated Revenues</b>	<b>226,612</b>		<b>236,759</b>
Appropriated Fund Balance	32,197	SW599N	35,946
<b>TOTAL Estimated Other Sources</b>	<b>32,197</b>		<b>35,946</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>258,809</b>		<b>272,705</b>

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(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	2,887	SW1999N	2,633
App - Home And Community Services	2,101	SW8999N	3,833
App - Debt Service	253,821	SW9899N	266,239
<b>TOTAL Appropriations</b>	<b>258,809</b>		<b>272,705</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>258,809</b>		<b>272,705</b>

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WATER DISTRICT 1

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash In Time Deposits	90,247	SW201	60,477
<b>TOTAL Cash</b>	<b>90,247</b>		<b>60,477</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>90,247</b>		<b>60,477</b>

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WATER DISTRICT 1

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	30,000	SW914	30,050
Assigned Unappropriated Fund Balance	60,247	SW915	30,427
<b>TOTAL Assigned Fund Balance</b>	<b>90,247</b>		<b>60,477</b>
<b>TOTAL Fund Balance</b>	<b>90,247</b>		<b>60,477</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>90,247</b>		<b>60,477</b>

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WATER DISTRICT 1

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Special Assessments	119,500	SW1030	90,000
<b>TOTAL Real Property Taxes</b>	<b>119,500</b>		<b>90,000</b>
Interest And Earnings	188	SW2401	230
<b>TOTAL Use of Money And Property</b>	<b>188</b>		<b>230</b>
<b>TOTAL Revenues</b>	<b>119,688</b>		<b>90,230</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>119,688</b>		<b>90,230</b>



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WATER DISTRICT 1

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Debt Principal, Serial Bonds	120,000	SW97106	120,000
<b>TOTAL Debt Principal</b>	<b>120,000</b>		<b>120,000</b>
<b>TOTAL Expenditures</b>	<b>120,000</b>		<b>120,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>120,000</b>		<b>120,000</b>

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WATER DISTRICT 1

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>90,559</b>	<b>SW8021</b>	<b>90,247</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>90,559</b>	<b>SW8022</b>	<b>90,247</b>
ADD - REVENUES AND OTHER SOURCES	119,688		90,230
DEDUCT - EXPENDITURES AND OTHER USES	120,000		120,000
<b>Fund Balance - End of Year</b>	<b>90,247</b>	<b>SW8029</b>	<b>60,477</b>

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WATER DISTRICT 1

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	90,000	SW1049N	90,000
<b>TOTAL Estimated Revenues</b>	<b>90,000</b>		<b>90,000</b>
Appropriated Fund Balance	30,000	SW599N	30,050
<b>TOTAL Estimated Other Sources</b>	<b>30,000</b>		<b>30,050</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>120,000</b>		<b>120,050</b>

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WATER DISTRICT 1

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support		SW1999N	50
App - Debt Service	120,000	SW9899N	120,000
<b>TOTAL Appropriations</b>	<b>120,000</b>		<b>120,050</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>120,000</b>		<b>120,050</b>

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WATER DISTRICT 2

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash In Time Deposits	20,250	SW201	21,345
<b>TOTAL Cash</b>	<b>20,250</b>		<b>21,345</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>20,250</b>		<b>21,345</b>

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WATER DISTRICT 2

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	2,197	SW914	1,000
Assigned Unappropriated Fund Balance	18,053	SW915	20,345
<b>TOTAL Assigned Fund Balance</b>	<b>20,250</b>		<b>21,345</b>
<b>TOTAL Fund Balance</b>	<b>20,250</b>		<b>21,345</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>20,250</b>		<b>21,345</b>

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WATER DISTRICT 2

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Special Assessments	62,001	SW1030	62,001
<b>TOTAL Real Property Taxes</b>	<b>62,001</b>		<b>62,001</b>
Share of Joint Activity, Other Govts	10,540	SW2390	10,540
<b>TOTAL Intergovernmental Charges</b>	<b>10,540</b>		<b>10,540</b>
Interest And Earnings	26	SW2401	64
<b>TOTAL Use of Money And Property</b>	<b>26</b>		<b>64</b>
<b>TOTAL Revenues</b>	<b>72,567</b>		<b>72,605</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>72,567</b>		<b>72,605</b>

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WATER DISTRICT 2

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Debt Principal, Serial Bonds	25,000	SW97106	25,000
<b>TOTAL Debt Principal</b>	<b>25,000</b>		<b>25,000</b>
Debt Interest, Serial Bonds	47,540	SW97107	46,509
<b>TOTAL Debt Interest</b>	<b>47,540</b>		<b>46,509</b>
<b>TOTAL Expenditures</b>	<b>72,540</b>		<b>71,509</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>72,540</b>		<b>71,509</b>



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WATER DISTRICT 2

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	20,223	<b>SW8021</b>	20,250
<b>Restated Fund Balance - Beg of Year</b>	20,223	<b>SW8022</b>	20,250
ADD - REVENUES AND OTHER SOURCES	72,567		72,605
DEDUCT - EXPENDITURES AND OTHER USES	72,540		71,509
<b>Fund Balance - End of Year</b>	20,250	<b>SW8029</b>	21,346

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WATER DISTRICT 2

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	62,001	SW1049N	60,210
Est Rev - Intergovernmental Charges	10,540	SW2399N	10,269
<b>TOTAL Estimated Revenues</b>	<b>72,541</b>		<b>70,479</b>
Appropriated Fund Balance	2,197	SW599N	1,000
<b>TOTAL Estimated Other Sources</b>	<b>2,197</b>		<b>1,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>74,738</b>		<b>71,479</b>

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WATER DISTRICT 2

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	2,197	SW1999N	1,000
App - Debt Service	72,541	SW9899N	70,479
<b>TOTAL Appropriations</b>	<b>74,738</b>		<b>71,479</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>74,738</b>		<b>71,479</b>

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WATER DISTRICT 3

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	905	SW200	1,106
<b>TOTAL Cash</b>	<b>905</b>		<b>1,106</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>905</b>		<b>1,106</b>

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WATER DISTRICT 3

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	150	SW630	
<b>TOTAL Due To Other Funds</b>	<b>150</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>150</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SW914	413
Assigned Unappropriated Fund Balance	755	SW915	693
<b>TOTAL Assigned Fund Balance</b>	<b>755</b>		<b>1,106</b>
Unassigned Fund Balance		SW917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>755</b>		<b>1,106</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>905</b>		<b>1,106</b>

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WATER DISTRICT 3

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Special Assessments	6,490	SW1030	5,293
<b>TOTAL Real Property Taxes</b>	<b>6,490</b>		<b>5,293</b>
<b>TOTAL Revenues</b>	<b>6,490</b>		<b>5,293</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>6,490</b>		<b>5,293</b>

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WATER DISTRICT 3

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Debt Principal, Serial Bonds	2,000	SW97106	2,000
<b>TOTAL Debt Principal</b>	<b>2,000</b>		<b>2,000</b>
Debt Interest, Serial Bonds	3,000	SW97107	2,940
Interfund Loans	7	SW97957	2
<b>TOTAL Debt Interest</b>	<b>3,007</b>		<b>2,942</b>
<b>TOTAL Expenditures</b>	<b>5,007</b>		<b>4,942</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>5,007</b>		<b>4,942</b>

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WATER DISTRICT 3

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-728	<b>SW8021</b>	755
<b>Restated Fund Balance - Beg of Year</b>	-728	<b>SW8022</b>	755
ADD - REVENUES AND OTHER SOURCES	6,490		5,293
DEDUCT - EXPENDITURES AND OTHER USES	5,007		4,942
<b>Fund Balance - End of Year</b>	<b>755</b>	<b>SW8029</b>	<b>1,106</b>



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WATER DISTRICT 3

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	5,293	SW1049N	4,880
<b>TOTAL Estimated Revenues</b>	<b>5,293</b>		<b>4,880</b>
Appropriated Fund Balance		SW599N	413
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>413</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>5,293</b>		<b>5,293</b>

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WATER DISTRICT 3

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - Home And Community Services	201	SW8999N	413
App - Debt Service	5,092	SW9899N	4,880
<b>TOTAL Appropriations</b>	<b>5,293</b>		<b>5,293</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>5,293</b>		<b>5,293</b>

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WATER DISTRICT 4

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	494	SW200	694
<b>TOTAL Cash</b>	<b>494</b>		<b>694</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>494</b>		<b>694</b>

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WATER DISTRICT 4

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	289	SW630	
<b>TOTAL Due To Other Funds</b>	<b>289</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>289</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SW914	400
Assigned Unappropriated Fund Balance	205	SW915	294
<b>TOTAL Assigned Fund Balance</b>	<b>205</b>		<b>694</b>
<b>TOTAL Fund Balance</b>	<b>205</b>		<b>694</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>494</b>		<b>694</b>

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WATER DISTRICT 4

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Special Assessments	5,174	SW1030	4,855
<b>TOTAL Real Property Taxes</b>	<b>5,174</b>		<b>4,855</b>
<b>TOTAL Revenues</b>	<b>5,174</b>		<b>4,855</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,174</b>		<b>4,855</b>

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WATER DISTRICT 4

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Debt Principal, Serial Bonds	2,000	SW97106	2,000
<b>TOTAL Debt Principal</b>	<b>2,000</b>		<b>2,000</b>
Debt Interest, Serial Bonds	2,408	SW97107	2,363
Interfund Loans	3	SW97957	3
<b>TOTAL Debt Interest</b>	<b>2,411</b>		<b>2,366</b>
<b>TOTAL Expenditures</b>	<b>4,411</b>		<b>4,366</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,411</b>		<b>4,366</b>

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WATER DISTRICT 4

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	-558	<b>SW8021</b>	205
<b>Restated Fund Balance - Beg of Year</b>	-558	<b>SW8022</b>	205
ADD - REVENUES AND OTHER SOURCES	5,174		4,855
DEDUCT - EXPENDITURES AND OTHER USES	4,411		4,366
<b>Fund Balance - End of Year</b>	<b>205</b>	<b>SW8029</b>	<b>694</b>

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WATER DISTRICT 4

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	4,855	SW1049N	4,318
<b>TOTAL Estimated Revenues</b>	<b>4,855</b>		<b>4,318</b>
Appropriated Fund Balance		SW599N	400
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>400</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>4,855</b>		<b>4,718</b>



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WATER DISTRICT 4

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - Home And Community Services	200	SW8999N	400
App - Debt Service	4,655	SW9899N	4,318
<b>TOTAL Appropriations</b>	<b>4,855</b>		<b>4,718</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>4,855</b>		<b>4,718</b>

TOWN OF Byron  
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WATER DISTRICT 5

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	28,846	SW200	30,636
<b>TOTAL Cash</b>	<b>28,846</b>		<b>30,636</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>28,846</b>		<b>30,636</b>

TOWN OF Byron  
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WATER DISTRICT 5

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	1,948	SW630	
<b>TOTAL Due To Other Funds</b>	<b>1,948</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,948</b>		<b>0</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SW914	800
Assigned Unappropriated Fund Balance	26,898	SW915	29,836
<b>TOTAL Assigned Fund Balance</b>	<b>26,898</b>		<b>30,636</b>
<b>TOTAL Fund Balance</b>	<b>26,898</b>		<b>30,636</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>28,846</b>		<b>30,636</b>

TOWN OF Byron  
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For the Fiscal Year Ending 2019

WATER DISTRICT 5

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Special Assessments	20,168	SW1030	19,147
<b>TOTAL Real Property Taxes</b>	<b>20,168</b>		<b>19,147</b>
<b>TOTAL Revenues</b>	<b>20,168</b>		<b>19,147</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>20,168</b>		<b>19,147</b>

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WATER DISTRICT 5

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Debt Principal, Serial Bonds	8,000	SW97106	8,000
<b>TOTAL Debt Principal</b>	<b>8,000</b>		<b>8,000</b>
Debt Interest, Serial Bonds	7,581	SW97107	7,410
<b>TOTAL Debt Interest</b>	<b>7,581</b>		<b>7,410</b>
<b>TOTAL Expenditures</b>	<b>15,581</b>		<b>15,410</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>15,581</b>		<b>15,410</b>

TOWN OF Byron  
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WATER DISTRICT 5

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>22,311</b>	<b>SW8021</b>	<b>26,898</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>22,311</b>	<b>SW8022</b>	<b>26,898</b>
ADD - REVENUES AND OTHER SOURCES	20,168		19,147
DEDUCT - EXPENDITURES AND OTHER USES	15,581		15,410
<b>Fund Balance - End of Year</b>	<b>26,898</b>	<b>SW8029</b>	<b>30,635</b>

TOWN OF Byron  
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WATER DISTRICT 5

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	19,147	SW1049N	18,388
<b>TOTAL Estimated Revenues</b>	<b>19,147</b>		<b>18,388</b>
Appropriated Fund Balance		SW599N	800
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>800</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>19,147</b>		<b>19,188</b>

TOWN OF Byron  
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WATER DISTRICT 5

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	588	SW1999N	800
App - Home And Community Services	1,110	SW8999N	1,110
App - Debt Service	17,449	SW9899N	17,278
<b>TOTAL Appropriations</b>	<b>19,147</b>		<b>19,188</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>19,147</b>		<b>19,188</b>



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WATER DISTRICT 6

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	75,188	SW200	75,880
Cash In Time Deposits	1,808	SW201	1,808
<b>TOTAL Cash</b>	<b>76,996</b>		<b>77,688</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>76,996</b>		<b>77,688</b>

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WATER DISTRICT 6

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SW914	183
Assigned Unappropriated Fund Balance	76,996	SW915	77,505
<b>TOTAL Assigned Fund Balance</b>	<b>76,996</b>		<b>77,688</b>
<b>TOTAL Fund Balance</b>	<b>76,996</b>		<b>77,688</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>76,996</b>		<b>77,688</b>

TOWN OF Byron  
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WATER DISTRICT 6

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Special Assessments	9,609	SW1030	9,527
<b>TOTAL Real Property Taxes</b>	<b>9,609</b>		<b>9,527</b>
<b>TOTAL Revenues</b>	<b>9,609</b>		<b>9,527</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>9,609</b>		<b>9,527</b>

TOWN OF Byron  
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WATER DISTRICT 6

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Debt Principal, Serial Bonds	5,000	SW97106	5,000
<b>TOTAL Debt Principal</b>	<b>5,000</b>		<b>5,000</b>
Debt Interest, Serial Bonds	3,916	SW97107	3,835
<b>TOTAL Debt Interest</b>	<b>3,916</b>		<b>3,835</b>
<b>TOTAL Expenditures</b>	<b>8,916</b>		<b>8,835</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>8,916</b>		<b>8,835</b>

TOWN OF Byron  
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WATER DISTRICT 6

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>76,083</b>	<b>SW8021</b>	<b>76,996</b>
Prior Period Adj -Increase In Fund Balance	220	SW8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>76,303</b>	<b>SW8022</b>	<b>76,996</b>
ADD - REVENUES AND OTHER SOURCES	9,609		9,527
DEDUCT - EXPENDITURES AND OTHER USES	8,916		8,835
<b>Fund Balance - End of Year</b>	<b>76,996</b>	<b>SW8029</b>	<b>77,688</b>

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WATER DISTRICT 6

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	9,527	SW1049N	9,344
<b>TOTAL Estimated Revenues</b>	<b>9,527</b>		<b>9,344</b>
Appropriated Fund Balance		SW599N	183
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>183</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>9,527</b>		<b>9,527</b>

TOWN OF Byron  
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WATER DISTRICT 6

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	102	SW1999N	183
App - Home And Community Services	590	SW8999N	590
App - Debt Service	8,835	SW9899N	8,754
<b>TOTAL Appropriations</b>	<b>9,527</b>		<b>9,527</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>9,527</b>		<b>9,527</b>

TOWN OF Byron  
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WATER DISTRICT 7

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash In Time Deposits	25,474	SW201	50,723
<b>TOTAL Cash</b>	<b>25,474</b>		<b>50,723</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>25,474</b>		<b>50,723</b>



TOWN OF Byron  
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WATER DISTRICT 7

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance		SW914	3,100
Assigned Unappropriated Fund Balance	25,474	SW915	47,623
<b>TOTAL Assigned Fund Balance</b>	<b>25,474</b>		<b>50,723</b>
<b>TOTAL Fund Balance</b>	<b>25,474</b>		<b>50,723</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>25,474</b>		<b>50,723</b>

TOWN OF Byron  
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For the Fiscal Year Ending 2019

WATER DISTRICT 7

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Special Assessments	25,249	SW1030	25,249
<b>TOTAL Real Property Taxes</b>	<b>25,249</b>		<b>25,249</b>
Premium & Accrued Interest On Obligations	225	SW2710	
<b>TOTAL Miscellaneous Local Sources</b>	<b>225</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>25,474</b>		<b>25,249</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>25,474</b>		<b>25,249</b>

TOWN OF Byron  
Annual Update Document  
For the Fiscal Year Ending 2019

Results of Operation

Code Description	2018	EdpCode	2019
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TOWN OF Byron  
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For the Fiscal Year Ending 2019

WATER DISTRICT 7

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>SW8021</b>	<b>25,474</b>
<b>Restated Fund Balance - Beg of Year</b>		<b>SW8022</b>	<b>25,474</b>
ADD - REVENUES AND OTHER SOURCES	25,474		25,249
<b>Fund Balance - End of Year</b>	<b>25,474</b>	<b>SW8029</b>	<b>50,723</b>

TOWN OF Byron  
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For the Fiscal Year Ending 2019

WATER DISTRICT 7

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	25,249	SW1049N	39,350
<b>TOTAL Estimated Revenues</b>	<b>25,249</b>		<b>39,350</b>
Appropriated Fund Balance		SW599N	3,100
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>3,100</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>25,249</b>		<b>42,450</b>

TOWN OF Byron  
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WATER DISTRICT 7

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support		SW1999N	600
App - Home And Community Services		SW8999N	1,320
App - Debt Service	25,249	SW9899N	40,530
<b>TOTAL Appropriations</b>	<b>25,249</b>		<b>42,450</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>25,249</b>		<b>42,450</b>

TOWN OF Byron  
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(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	6	TA200	33
<b>TOTAL Cash</b>	<b>6</b>		<b>33</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6</b>		<b>33</b>

TOWN OF Byron  
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For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds		TA630	2
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>2</b>
Due To Other Governments	6	TA631	31
<b>TOTAL Due To Other Governments</b>	<b>6</b>		<b>31</b>
<b>TOTAL Liabilities</b>	<b>6</b>		<b>33</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>6</b>		<b>33</b>



TOWN OF Byron  
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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Total Non-Current Govt Liabilities	2,400,726	W129	2,281,162
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>2,400,726</b>		<b>2,281,162</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,400,726</b>		<b>2,281,162</b>

TOWN OF Byron  
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For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	44,032	W638	82,085
Compensated Absences	20,694	W687	25,077
<b>TOTAL Other Liabilities</b>	<b>64,726</b>		<b>107,162</b>
Bonds Payable	2,336,000	W628	2,174,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>2,336,000</b>		<b>2,174,000</b>
<b>TOTAL Liabilities</b>	<b>2,400,726</b>		<b>2,281,162</b>
<b>TOTAL Liabilities</b>	<b>2,400,726</b>		<b>2,281,162</b>

TOWN OF Byron  
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For the Fiscal Year Ending 2019

(W1) - WATER

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Total Non-Current Govt Liabilities	2,336,000	W129	2,174,000
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>2,336,000</b>		<b>2,174,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,336,000</b>		<b>2,174,000</b>

TOWN OF Byron  
Annual Update Document  
For the Fiscal Year Ending 2019

(W1) - WATER

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Liabilities</b>			
Bonds Payable	2,336,000	W628	2,174,000
<b>TOTAL Bond And Long Term Liabilities</b>	<b>2,336,000</b>		<b>2,174,000</b>
<b>TOTAL Liabilities</b>	<b>2,336,000</b>		<b>2,174,000</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,336,000</b>		<b>2,174,000</b>

TOWN OF Byron  
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For the Fiscal Year Ending 2019

(W2) - GASB

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Total Non-Current Govt Liabilities	64,726	W129	107,162
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>64,726</b>		<b>107,162</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>64,726</b>		<b>107,162</b>

TOWN OF Byron  
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For the Fiscal Year Ending 2019

(W2) - GASB

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	44,032	W638	82,085
Compensated Absences	20,694	W687	25,077
<b>TOTAL Other Liabilities</b>	<b>64,726</b>		<b>107,162</b>
<b>TOTAL Liabilities</b>	<b>64,726</b>		<b>107,162</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>64,726</b>		<b>107,162</b>

**TOWN OF Byron**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2019**

3/5/2020

County of: Genesee

Municipal Code: 180310700000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2018	BAN E	Capital #7			06/20/2018	03/14/2020	1.00%		\$1,086,000	\$1,086,000	\$0	\$0	\$0		\$1,086,000
2019	BAN E	Water 8			06/20/2019	06/20/2020	1.00%		\$2,108,000	\$0			\$0		\$2,108,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$2,108,000	\$1,086,000	\$0	\$0	\$0	\$0	\$3,194,000
2002	BOND E	EFC DWSRF - Water			02/28/2001	10/13/2021	0.00%			\$360,000	\$120,000	\$0	\$0		\$240,000
2008	BOND E	Water District #2			12/07/2007	12/07/2045	4.125%			\$1,140,000	\$25,000	\$0	\$0		\$1,115,000
2011	BOND E	Water #3			11/10/2010	11/10/2048	3.00%			\$98,000	\$2,000	\$0	\$0		\$96,000
2016	BOND E	Water #5			03/21/2016	03/21/2054	2.375%		\$412,000	\$397,000	\$8,000	\$0	\$0		\$389,000
2011	BOND E	Water#4			11/10/2010	11/10/2048	2.25%			\$105,000	\$2,000	\$0	\$0		\$103,000
2016	BOND E	Water #6			09/21/2016	09/21/2054	1.625%		\$246,000	\$236,000	\$5,000	\$0	\$0		\$231,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$2,336,000	\$162,000	\$0	\$0	\$0	\$2,174,000
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$2,108,000	\$3,422,000	\$162,000	\$0	\$0	\$0	\$5,368,000

TOWN OF Byron  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2019

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$420.00
Demand Deposits	9Z2011	\$595,844.00
Time Deposits	9Z2021	\$2,167,010.00
Total		\$2,763,274.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,263,274.00
Total		\$2,763,274.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	



TOWN OF Byron  
Bank Reconciliation  
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2092	\$3,138	\$0	\$0	\$3,138
****-2372	\$4,008	\$0	\$3,975	\$33
****-2380	\$100,955	\$60,000	\$133,133	\$27,822
****-2518	\$1,751,716	\$5,705	\$60,000	\$1,697,421
****-2542	\$4,170	\$0	\$0	\$4,170
****-2763	\$1,827	\$0	\$0	\$1,827
****-4300	\$34,062	\$0	\$3,426	\$30,636
****-4962	\$2,168	\$577	\$2,050	\$695
****-5198	\$77	\$1,759	\$729	\$1,107
****-6870	\$223,576	\$0	\$2,500	\$221,076
****-7540	\$210,016	\$0	\$5,000	\$205,016
****-8383	\$75,880	\$0	\$0	\$75,880
****-2 CD	\$57,648	\$0	\$0	\$57,648
****-3 CD	\$52,403	\$0	\$0	\$52,403
****-v CD	\$134,111	\$0	\$0	\$134,111
****-lass	\$106,637	\$0	\$0	\$106,637
****-k CD	\$52,410	\$0	\$0	\$52,410
****-1 CD	\$90,824	\$0	\$0	\$90,824
Total Adjusted Bank Balance				\$2,762,854
Petty Cash				\$420.00
Adjustments				\$0.00
Total Cash				9ZCASH * \$2,763,274
Total Cash Balance All Funds				9ZCASHB * \$2,763,274
* Must be equal				

TOWN OF Byron  
Local Government Questionnaire  
For the Fiscal Year Ending 2019

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>Yes</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Byron  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2019

<b>Total Full Time Employees:</b>		5			
<b>Total Part Time Employees:</b>		30			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$48,342.00	5	5	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$35,015.00	5	30	
90408	Worker's Compensation Insurance	\$37,944.00	5	30	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$104.00	5	1	
90608	Hospital and Medical (Dental) Insurance	\$92,190.00	4		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$3,178.00	4		
<b>Total</b>		<b>\$216,773.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$216,773.00</b>			

TOWN OF Byron  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel		4,479	gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Peter Yassas, hereby certify that I am the Chief Fiscal Officer of the Town of Byron, and that the information provided in the annual financial report of the Town of Byron, for the fiscal year ended 12/31/2019, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Byron, and adopted by me as my signature for use in conjunction with the filing of the Town of Byron 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Byron's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

BBS Accounting  
Name of Report Preparer if different than Chief Fiscal Officer

Peter Yassas  
Name

(585) 468-5842  
Telephone Number

Supervisor  
Title

PO Box 9 Byron NY 14422  
Official Address

02/29/2020  
Date of Certification

(585) 468-5842  
Official Telephone Number

TOWN OF Byron  
Financial Comments  
For the Fiscal Year Ending 2019