

**Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024**

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**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\*\*\*

**Certification Statement**

I, Candace Hensel (LG180310700000A), hereby certify that I am the Chief Financial 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 12/31/2024, is true and correct to the best of my knowledge and belief.

# Table of contents

Financial Statements	1
A - General	2
DA - Highway Town-wide	20
H - Capital Projects	31
SF - Special District(s) Fire Protection	39
SM - Special District(s) Miscellaneous	44
SP - Special District(s) Park	49
SS - Special District(s) Sewer	54
SW - Special District(s) Water	64
K - Schedule of Non-Current Government Assets	72
W - Schedule of Non-Current Government Liabilities	73
Supplemental Schedules	74
Statement of Indebtedness	75
Bond Repayment	77
Bank Reconciliation	80
Employee and Retiree Benefits	84

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- DA - Highway Town-wide
- H - Capital Projects
- SF - Special District(s) Fire Protection
- SM - Special District(s) Miscellaneous
- SP - Special District(s) Park
- SS - Special District(s) Sewer
- SW - Special District(s) Water
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$1,171,603.00	\$1,401,714.00	\$447,916.00
210 - Petty Cash	\$420.00	\$420.00	\$420.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1,172,023.00</b>	<b>\$1,402,134.00</b>	<b>\$448,336.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$555,068.00	\$527,849.00	\$511,284.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$555,068.00</b>	<b>\$527,849.00</b>	<b>\$511,284.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$107,742.00	\$107,198.00	\$114,491.00
<b>Total for Net Other Receivables</b>	<b>\$107,742.00</b>	<b>\$107,198.00</b>	<b>\$114,491.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$233,600.00	\$1,000.00	\$825,483.00
<b>Total for Due From</b>	<b>\$233,600.00</b>	<b>\$1,000.00</b>	<b>\$825,483.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$18,657.00	\$17,528.00	\$13,242.00
<b>Total for Other Assets</b>	<b>\$18,657.00</b>	<b>\$17,528.00</b>	<b>\$13,242.00</b>
<b>Total for Assets</b>	<b>\$2,087,090.00</b>	<b>\$2,055,709.00</b>	<b>\$1,912,836.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Assets and Deferred Outflows</b>	<b>\$2,087,090.00</b>	<b>\$2,055,709.00</b>	<b>\$1,912,836.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$11,896.00	\$7,501.00	\$6,004.00
601 - Accrued Liabilities	\$1,558.00	\$1,530.00	\$1,075.00
<b>Total for Payables</b>	<b>\$13,454.00</b>	<b>\$9,031.00</b>	<b>\$7,079.00</b>
<b>Due to</b>			
631 - Due To Other Governments <i>State Comptroller, Town Clerk fees, Justice fees</i>	\$2,554.00	\$9,049.00	\$3,196.00
<b>Total for Due to</b>	<b>\$2,554.00</b>	<b>\$9,049.00</b>	<b>\$3,196.00</b>
<b>Other Liabilities</b>			
688 - Other Liabilities	-	\$229,538.00	\$229,538.00
<b>Total for Other Liabilities</b>	<b>\$0.00</b>	<b>\$229,538.00</b>	<b>\$229,538.00</b>
<b>Total for Liabilities</b>	<b>\$16,008.00</b>	<b>\$247,618.00</b>	<b>\$239,813.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$18,657.00	\$17,528.00	\$13,242.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$18,657.00</b>	<b>\$17,528.00</b>	<b>\$13,242.00</b>
<b>Restricted Fund Balance</b>			

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
815 - Unemployment Insurance Reserve	\$74,001.00	\$70,378.00	\$67,385.00
878 - Capital Reserve	\$481,067.00	\$457,471.00	\$443,899.00
<b>Total for Restricted Fund Balance</b>	<b>\$555,068.00</b>	<b>\$527,849.00</b>	<b>\$511,284.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$216,523.00	\$125,768.00	\$167,888.00
<b>Total for Assigned Fund Balance</b>	<b>\$216,523.00</b>	<b>\$125,768.00</b>	<b>\$167,888.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	\$1,280,834.00	\$1,136,946.00	\$980,609.00
<b>Total for Unassigned Fund Balance</b>	<b>\$1,280,834.00</b>	<b>\$1,136,946.00</b>	<b>\$980,609.00</b>
<b>Total for Fund Balance</b>	<b>\$2,071,082.00</b>	<b>\$1,808,091.00</b>	<b>\$1,673,023.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$2,087,090.00</b>	<b>\$2,055,709.00</b>	<b>\$1,912,836.00</b>



Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	-	-	\$84,000.00
<b>Total for Property Taxes</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$84,000.00</b>
<b>Property Tax Items</b>			
1090 - Interest and Penalties on Real Prop Taxes	\$2,624.00	\$2,306.00	\$2,598.00
<b>Total for Property Tax Items</b>	<b>\$2,624.00</b>	<b>\$2,306.00</b>	<b>\$2,598.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$305,998.00	\$435,412.00	\$362,844.00
1170 - Franchise Tax	\$26,168.00	\$28,932.00	\$30,591.00
<b>Total for Non-Property Tax Items</b>	<b>\$332,166.00</b>	<b>\$464,344.00</b>	<b>\$393,435.00</b>
<b>Departmental Income</b>			
1255 - Clerk Fees	\$4,104.00	\$1,147.00	\$1,400.00
1989 - Other Economic Assistance and Opportunity Income	\$20,000.00	-	-
2110 - Zoning Fees	\$3,826.00	\$11,370.00	\$2,058.00
2130 - Refuse and Garbage Charges	\$26,812.00	\$25,947.00	\$27,383.00
2189 - Other Home and Community Services Income	\$242.00	\$253.00	\$469.00
<b>Total for Departmental Income</b>	<b>\$54,984.00</b>	<b>\$38,717.00</b>	<b>\$31,310.00</b>
<b>Intergovernmental Charges</b>			

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2389 - Miscellaneous Revenue Other Governments <i>Town Clerk Scholarship</i>	\$250.00	-	-
<b>Total for Intergovernmental Charges</b>	<b>\$250.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$89,294.00	\$68,749.00	\$6,720.00
2410 - Rental of Real Property	\$300.00	\$90.00	-
<b>Total for Use of Money and Property</b>	<b>\$89,594.00</b>	<b>\$68,839.00</b>	<b>\$6,720.00</b>
<b>Licenses and Permits</b>			
2530 - Games of Chance	\$40.00	\$40.00	\$50.00
2544 - Dog Licenses	\$3,645.00	\$4,179.00	\$3,896.00
2555 - Building and Alteration Permits	\$1,019.00	\$5,564.00	\$4,362.00
2590 - Permits Other	\$4,869.00	\$400.00	\$100.00
<b>Total for Licenses and Permits</b>	<b>\$9,573.00</b>	<b>\$10,183.00</b>	<b>\$8,408.00</b>
<b>Fines and Forfeitures</b>			
2610 - Fines and Forfeited Bail	\$14,225.00	\$13,327.00	\$13,157.00
2611 - Fines and Penalties Dog Cases	\$10.00	\$269.00	\$46.00
2625 - Forfeiture of Crime Proceeds	-	-	\$99.00
<b>Total for Fines and Forfeitures</b>	<b>\$14,235.00</b>	<b>\$13,596.00</b>	<b>\$13,302.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	\$5,435.00	-	\$2,751.00
2680 - Insurance Recoveries	-	\$485.00	\$268.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$5,435.00</b>	<b>\$485.00</b>	<b>\$3,019.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$1,049.00	\$1,101.00	\$2,104.00
<b>Total for Other Revenues</b>	<b>\$1,049.00</b>	<b>\$1,101.00</b>	<b>\$2,104.00</b>
<b>State Aid</b>			
3001 - State Aid Revenue Sharing	\$12,318.00	\$12,318.00	\$12,318.00
3005 - State Aid Mortgage Tax	\$43,299.00	\$31,347.00	\$40,417.00
3040 - State Aid Real Property Tax Administration	-	-	\$2,782.00
3089 - State Aid Other <i>NYSERDA, Temporary Municipal Assistance (TMA), EPG Grant Reimb Mobile Home Study</i>	\$18,008.00	-	\$5,000.00
3820 - State Aid Youth Programs	\$2,000.00	\$2,000.00	\$3,060.00
<b>Total for State Aid</b>	<b>\$75,625.00</b>	<b>\$45,665.00</b>	<b>\$63,577.00</b>
<b>Federal Aid</b>			
4960 - Federal Aid Emergency Disaster Assistance	\$229,538.00	-	-
<b>Total for Federal Aid</b>	<b>\$229,538.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$815,073.00</b>	<b>\$645,236.00</b>	<b>\$608,473.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$62,449.00	-
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$62,449.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$62,449.00</b>	<b>\$0.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Revenues and Other Sources</b>	<b>\$815,073.00</b>	<b>\$707,685.00</b>	<b>\$608,473.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Legislative Board</b>			
10101 - Legislative Board - Personal Services	\$13,530.00	\$13,248.00	\$13,260.00
10104 - Legislative Board - Contractual	\$2,438.00	\$952.00	\$1,130.00
<b>Total for Legislative Board</b>	<b>\$15,968.00</b>	<b>\$14,200.00</b>	<b>\$14,390.00</b>
<b>Judicial</b>			
11101 - Municipal Court - Personal Services	\$36,380.00	\$39,728.00	\$25,934.00
11104 - Municipal Court - Contractual	\$7,449.00	\$8,925.00	\$6,967.00
<b>Total for Judicial</b>	<b>\$43,829.00</b>	<b>\$48,653.00</b>	<b>\$32,901.00</b>
<b>Executive</b>			
12201 - Supervisor - Personal Services	\$13,502.00	\$13,502.00	\$12,907.00
12204 - Supervisor - Contractual	\$749.00	-	\$655.00
<b>Total for Executive</b>	<b>\$14,251.00</b>	<b>\$13,502.00</b>	<b>\$13,562.00</b>
<b>Finance</b>			
13154 - Comptroller - Contractual	\$13,600.00	\$12,800.00	\$11,900.00
13204 - Auditor - Contractual	\$1,990.00	-	-
13301 - Tax Collection - Personal Services	\$4,375.00	\$5,367.00	\$5,112.00
13304 - Tax Collection - Contractual	\$406.00	\$439.00	\$414.00

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
13551 - Assessment - Personal Services	\$18,600.00	\$18,000.00	\$19,125.00
13552 - Assessment - Equipment and Capital Outlay	\$900.00	\$900.00	\$900.00
13554 - Assessment - Contractual	\$904.00	\$215.00	\$1,201.00
<b>Total for Finance</b>	<b>\$40,775.00</b>	<b>\$37,721.00</b>	<b>\$38,652.00</b>
<b>Municipal Staff</b>			
14101 - Clerk - Personal Services	\$34,461.00	\$43,754.00	\$41,655.00
14104 - Clerk - Contractual	\$2,400.00	\$2,000.00	\$2,719.00
14204 - Law - Contractual	\$41,079.00	\$19,580.00	\$41,253.00
14404 - Engineer - Contractual	\$800.00	\$1,636.00	-
14601 - Records Management - Personal Services	\$53.00	\$305.00	\$98.00
14604 - Records Management - Contractual	\$1,799.00	\$1,748.00	\$1,713.00
14901 - Public Works Administration - Personal Services	\$3,500.00	-	-
<b>Total for Municipal Staff</b>	<b>\$84,092.00</b>	<b>\$69,023.00</b>	<b>\$87,438.00</b>
<b>Shared Services</b>			
16201 - Operation of Plant - Personal Services	\$4,900.00	\$4,680.00	\$3,264.00
16204 - Operation of Plant - Contractual	\$17,614.00	\$20,224.00	\$28,587.00
16604 - Central Storeroom - Contractual	\$2,142.00	\$2,193.00	\$2,870.00
16704 - Central Printing and Mailing - Contractual	\$8,260.00	\$7,879.00	\$5,834.00
16802 - Central Data Processing - Equipment and Capital Outlay	-	\$2,560.00	-
16804 - Central Data Processing - Contractual	\$4,114.00	\$4,586.00	\$5,588.00
<b>Total for Shared Services</b>	<b>\$37,030.00</b>	<b>\$42,122.00</b>	<b>\$46,143.00</b>
<b>Special Items</b>			
19104 - Unallocated Insurance - Contractual	\$39,189.00	\$37,185.00	\$34,581.00

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
19204 - Municipal Association Dues - Contractual	\$1,000.00	\$1,098.00	\$999.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$5,099.00	\$5,090.00	-
19894 - General Government Support, Other - Contractual	-	\$140.00	\$945.00
<b>Total for Special Items</b>	<b>\$45,288.00</b>	<b>\$43,513.00</b>	<b>\$36,525.00</b>
<b>Total for General Government Support</b>	<b>\$281,233.00</b>	<b>\$268,734.00</b>	<b>\$269,611.00</b>
<b>Public Safety</b>			
<b>Law Enforcement</b>			
31201 - Police - Personal Services	\$2,583.00	\$2,435.00	\$2,388.00
<b>Total for Law Enforcement</b>	<b>\$2,583.00</b>	<b>\$2,435.00</b>	<b>\$2,388.00</b>
<b>Animal Control</b>			
35101 - Dog Control - Personal Services	-	\$788.00	\$1,097.00
35104 - Dog Control - Contractual	-	\$140.00	-
<b>Total for Animal Control</b>	<b>\$0.00</b>	<b>\$928.00</b>	<b>\$1,097.00</b>
<b>Other Public Safety</b>			
36201 - Safety Inspection - Personal Services	\$15,077.00	\$14,781.00	\$14,351.00
36204 - Safety Inspection - Contractual	\$1,580.00	\$1,632.00	\$3,122.00
36504 - Demolition of Unsafe Buildings - Contractual	\$500.00	-	-
<b>Total for Other Public Safety</b>	<b>\$17,157.00</b>	<b>\$16,413.00</b>	<b>\$17,473.00</b>
<b>Total for Public Safety</b>	<b>\$19,740.00</b>	<b>\$19,776.00</b>	<b>\$20,958.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Health</b>			
<b>Public Health Program</b>			
40201 - Registrar of Vital Statistics - Personal Services	\$416.00	\$515.00	\$500.00
<b>Total for Public Health Program</b>	<b>\$416.00</b>	<b>\$515.00</b>	<b>\$500.00</b>
<b>Total for Health</b>	<b>\$416.00</b>	<b>\$515.00</b>	<b>\$500.00</b>
<b>Transportation</b>			
<b>Highway</b>			
50101 - Highway and Street Administration - Personal Services	\$75,500.00	\$66,221.00	\$63,163.00
50104 - Highway and Street Administration - Contractual	\$674.00	\$1,176.00	\$1,723.00
51824 - Street Lighting - Contractual	\$7,183.00	\$9,506.00	\$9,292.00
<b>Total for Highway</b>	<b>\$83,357.00</b>	<b>\$76,903.00</b>	<b>\$74,178.00</b>
<b>Total for Transportation</b>	<b>\$83,357.00</b>	<b>\$76,903.00</b>	<b>\$74,178.00</b>
<b>Economic Assistance and Opportunity</b>			
<b>Economic Opportunity and Development</b>			
65104 - Veterans Service - Contractual	\$478.00	\$557.00	\$632.00
<b>Total for Economic Opportunity and Development</b>	<b>\$478.00</b>	<b>\$557.00</b>	<b>\$632.00</b>
<b>Total for Economic Assistance and Opportunity</b>	<b>\$478.00</b>	<b>\$557.00</b>	<b>\$632.00</b>
<b>Culture and Recreation</b>			



Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Recreation</b>			
71102 - Parks - Equipment and Capital Outlay	\$2,228.00	\$54,270.00	-
71104 - Parks - Contractual	\$2,351.00	\$5,437.00	\$4,671.00
73101 - Youth Programs - Personal Services	\$4,815.00	\$5,012.00	\$3,320.00
73104 - Youth Programs - Contractual	\$5,685.00	\$6,228.00	\$5,964.00
<b>Total for Recreation</b>	<b>\$15,079.00</b>	<b>\$70,947.00</b>	<b>\$13,955.00</b>
<b>Culture</b>			
74104 - Library - Contractual	\$6,200.00	\$6,200.00	\$5,610.00
74504 - Museum/Art Gallery - Contractual	\$8,284.00	\$1,507.00	\$2,357.00
75101 - Historian - Personal Services	\$1,257.00	\$1,220.00	\$1,196.00
76204 - Adult Recreation - Contractual	\$4,250.00	\$4,120.00	\$4,000.00
<b>Total for Culture</b>	<b>\$19,991.00</b>	<b>\$13,047.00</b>	<b>\$13,163.00</b>
<b>Total for Culture and Recreation</b>	<b>\$35,070.00</b>	<b>\$83,994.00</b>	<b>\$27,118.00</b>
<b>Home and Community Services</b>			
<b>General Environment</b>			
80101 - Zoning - Personal Services	\$1,195.00	\$94.00	\$85.00
80104 - Zoning - Contractual	-	\$5,523.00	\$91.00
80201 - Planning and Surveys - Personal Services	\$625.00	\$1,324.00	\$670.00
80204 - Planning and Surveys - Contractual	\$2,664.00	\$10,628.00	\$2,148.00
<b>Total for General Environment</b>	<b>\$4,484.00</b>	<b>\$17,569.00</b>	<b>\$2,994.00</b>
<b>Sanitation</b>			

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
81601 - Refuse and Garbage - Personal Services	\$10,513.00	\$9,787.00	\$8,148.00
81604 - Refuse and Garbage - Contractual	\$16,514.00	\$16,848.00	\$21,354.00
<b>Total for Sanitation</b>	<b>\$27,027.00</b>	<b>\$26,635.00</b>	<b>\$29,502.00</b>
<b>Special Services</b>			
88104 - Cemetery - Contractual	-	\$471.00	\$333.00
<b>Total for Special Services</b>	<b>\$0.00</b>	<b>\$471.00</b>	<b>\$333.00</b>
<b>Total for Home and Community Services</b>	<b>\$31,511.00</b>	<b>\$44,675.00</b>	<b>\$32,829.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$21,033.00	\$17,091.00	\$16,872.00
90308 - Social Security - Employee Benefits	\$19,356.00	\$18,359.00	\$16,495.00
90408 - Workers' Compensation - Employee Benefits	\$7,954.00	\$6,878.00	\$19,800.00
90558 - Disability Insurance - Employee Benefits	\$167.00	\$104.00	\$218.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$51,767.00	\$33,927.00	\$22,732.00
<b>Total for Employee Benefits</b>	<b>\$100,277.00</b>	<b>\$76,359.00</b>	<b>\$76,117.00</b>
<b>Total for Employee Benefits</b>	<b>\$100,277.00</b>	<b>\$76,359.00</b>	<b>\$76,117.00</b>
<b>Total for Expenditures</b>	<b>\$552,082.00</b>	<b>\$571,513.00</b>	<b>\$501,943.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$222,971.00
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	\$1,104.00	-
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$1,104.00</b>	<b>\$222,971.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$1,104.00</b>	<b>\$222,971.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$1,104.00</b>	<b>\$222,971.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$552,082.00</b>	<b>\$572,617.00</b>	<b>\$724,914.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,808,091.00	\$1,673,023.00	\$1,799,067.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$9,603.00
8022 - Restated Fund Balance - Beginning of Year	\$1,808,091.00	\$1,673,023.00	\$1,789,464.00
Add Revenues and Other Sources	\$815,073.00	\$707,685.00	\$608,473.00
Deduct Expenditures and Other Uses	\$552,082.00	\$572,617.00	\$724,914.00
8029 - Fund Balance - End of Year	\$2,071,082.00	\$1,808,091.00	\$1,673,023.00

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1199 - Est Rev - Non-Property Tax Items	\$385,186.00	\$385,186.00	\$384,436.00
1299 - Est Rev - Departmental Income	-	-	\$750.00
2499 - Est Rev - Use of Money and Property	\$26,000.00	\$26,000.00	\$26,000.00
2599 - Est Rev - Licenses and Permits	\$7,000.00	\$7,500.00	\$7,500.00
2649 - Est Rev - Fines and Forfeitures	\$13,000.00	\$15,000.00	\$15,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	\$1,000.00	\$1,000.00	\$1,000.00
3099 - Est Rev - State Aid	\$43,598.00	\$41,418.00	\$41,418.00
<b>Total for Estimated Revenue</b>	<b>\$475,784.00</b>	<b>\$476,104.00</b>	<b>\$476,104.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$216,523.00	\$125,768.00	\$167,888.00
<b>Total for Estimated Other Sources</b>	<b>\$216,523.00</b>	<b>\$125,768.00</b>	<b>\$167,888.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$692,307.00</b>	<b>\$601,872.00</b>	<b>\$643,992.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
1999 - App - General Government Support	\$367,464.00	\$316,715.00	\$318,032.00
3999 - App - Public Safety	\$23,408.00	\$22,885.00	\$24,016.00
4999 - App - Health	\$515.00	\$515.00	\$515.00
5999 - App - Transportation	\$89,970.00	\$87,700.00	\$76,021.00
6999 - App - Economic Assistance and Opportunity	\$650.00	\$650.00	\$650.00
7999 - App - Culture and Recreation	\$49,150.00	\$40,757.00	\$78,650.00
8999 - App - Home and Community Services	\$42,050.00	\$42,000.00	\$38,943.00
9199 - App - Employee Benefits	\$119,100.00	\$90,650.00	\$107,165.00
<b>Total for Estimated Appropriations</b>	<b>\$692,307.00</b>	<b>\$601,872.00</b>	<b>\$643,992.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$692,307.00</b>	<b>\$601,872.00</b>	<b>\$643,992.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$836,220.00	\$913,836.00	\$17,870.00
201 - Cash In Time Deposits	-	-	\$843,997.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$836,220.00</b>	<b>\$913,836.00</b>	<b>\$861,867.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$810,734.00	\$638,615.00	\$407,847.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$810,734.00</b>	<b>\$638,615.00</b>	<b>\$407,847.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$7,331.00	-	\$4,577.00
<b>Total for Net Other Receivables</b>	<b>\$7,331.00</b>	<b>\$0.00</b>	<b>\$4,577.00</b>
<b>Due From</b>			
391 - Due From Other Funds	-	-	\$0.00
<b>Total for Due From</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$19,687.00	\$18,550.00	\$17,594.00
<b>Total for Other Assets</b>	<b>\$19,687.00</b>	<b>\$18,550.00</b>	<b>\$17,594.00</b>
<b>Total for Assets</b>	<b>\$1,673,972.00</b>	<b>\$1,571,001.00</b>	<b>\$1,291,885.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Assets and Deferred Outflows</b>	<b>\$1,673,972.00</b>	<b>\$1,571,001.00</b>	<b>\$1,291,885.00</b>



Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$2,437.00	\$108,400.00	\$432.00
601 - Accrued Liabilities	\$10,899.00	\$7,029.00	\$9,814.00
<b>Total for Payables</b>	<b>\$13,336.00</b>	<b>\$115,429.00</b>	<b>\$10,246.00</b>
<b>Total for Liabilities</b>	<b>\$13,336.00</b>	<b>\$115,429.00</b>	<b>\$10,246.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$19,687.00	\$18,550.00	\$17,594.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$19,687.00</b>	<b>\$18,550.00</b>	<b>\$17,594.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$810,734.00	\$638,615.00	\$407,847.00
<b>Total for Restricted Fund Balance</b>	<b>\$810,734.00</b>	<b>\$638,615.00</b>	<b>\$407,847.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$182,015.00	\$524,439.00	\$251,405.00
915 - Assigned Unappropriated Fund Balance	\$648,200.00	\$273,968.00	\$604,793.00
<b>Total for Assigned Fund Balance</b>	<b>\$830,215.00</b>	<b>\$798,407.00</b>	<b>\$856,198.00</b>
<b>Total for Fund Balance</b>	<b>\$1,660,636.00</b>	<b>\$1,455,572.00</b>	<b>\$1,281,639.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1,673,972.00</b>	<b>\$1,571,001.00</b>	<b>\$1,291,885.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$513,485.00	\$513,485.00	\$529,485.00
<b>Total for Property Taxes</b>	<b>\$513,485.00</b>	<b>\$513,485.00</b>	<b>\$529,485.00</b>
<b>Non-Property Tax Items</b>			
1120 - Non Property Tax Distribution by County	\$106,000.00	\$106,000.00	\$90,000.00
<b>Total for Non-Property Tax Items</b>	<b>\$106,000.00</b>	<b>\$106,000.00</b>	<b>\$90,000.00</b>
<b>Intergovernmental Charges</b>			
2300 - Transportation Services Other Governments <i>Payments for Mowing from the County</i>	\$13,033.00	\$19,747.00	\$10,351.00
2302 - Snow Removal Services Other Governments <i>Snow removal from the County &amp; State</i>	\$203,829.00	\$184,177.00	\$166,076.00
2389 - Miscellaneous Revenue Other Governments <i>From Fire Dept for Fuel Reimb</i>	\$1,881.00	-	-
<b>Total for Intergovernmental Charges</b>	<b>\$218,743.00</b>	<b>\$203,924.00</b>	<b>\$176,427.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$70,482.00	\$19,072.00	\$1,688.00
<b>Total for Use of Money and Property</b>	<b>\$70,482.00</b>	<b>\$19,072.00</b>	<b>\$1,688.00</b>
<b>Sales of Property and Compensation for Loss</b>			
2650 - Sales of Scrap and Excess Materials	-	\$174.00	\$125.00

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
2665 - Sales of Equipment	\$24,425.00	\$49,976.00	\$74,089.00
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$24,425.00</b>	<b>\$50,150.00</b>	<b>\$74,214.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	\$1,743.00	-	\$4,577.00
<b>Total for Other Revenues</b>	<b>\$1,743.00</b>	<b>\$0.00</b>	<b>\$4,577.00</b>
<b>State Aid</b>			
3501 - State Aid Consolidated Highway Aid	\$204,070.00	\$224,501.00	\$208,312.00
<b>Total for State Aid</b>	<b>\$204,070.00</b>	<b>\$224,501.00</b>	<b>\$208,312.00</b>
<b>Total for Revenues</b>	<b>\$1,138,948.00</b>	<b>\$1,117,132.00</b>	<b>\$1,084,703.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	-	\$222,971.00
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$222,971.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$222,971.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$1,138,948.00</b>	<b>\$1,117,132.00</b>	<b>\$1,307,674.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Transportation</b>			
<b>Highway</b>			
51101 - Maintenance of Roads - Personal Services	\$79,037.00	\$87,597.00	\$88,334.00
51104 - Maintenance of Roads - Contractual	\$178,183.00	\$141,673.00	\$180,365.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$204,063.00	\$225,050.00	\$254,232.00
51302 - Machinery - Equipment and Capital Outlay	\$128,682.00	\$162,059.00	\$199,293.00
51304 - Machinery - Contractual	\$36,519.00	\$37,518.00	\$30,791.00
51421 - Snow Removal - Personal Services	\$110,989.00	\$86,824.00	\$89,293.00
51424 - Snow Removal - Contractual	\$112,113.00	\$127,846.00	\$113,118.00
<b>Total for Highway</b>	<b>\$849,586.00</b>	<b>\$868,567.00</b>	<b>\$955,426.00</b>
<b>Total for Transportation</b>	<b>\$849,586.00</b>	<b>\$868,567.00</b>	<b>\$955,426.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$26,456.00	\$22,994.00	\$24,094.00
90308 - Social Security - Employee Benefits	\$14,436.00	\$13,249.00	\$13,465.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$36,174.00	\$32,323.00	\$40,287.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>Clothing Allowance, Drug Testing</i>	\$7,232.00	\$6,066.00	\$4,721.00

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Employee Benefits</b>	<b>\$84,298.00</b>	<b>\$74,632.00</b>	<b>\$82,567.00</b>
<b>Total for Employee Benefits</b>	<b>\$84,298.00</b>	<b>\$74,632.00</b>	<b>\$82,567.00</b>
<b>Total for Expenditures</b>	<b>\$933,884.00</b>	<b>\$943,199.00</b>	<b>\$1,037,993.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$933,884.00</b>	<b>\$943,199.00</b>	<b>\$1,037,993.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
 Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1,455,572.00	\$1,281,639.00	\$1,011,958.00
8022 - Restated Fund Balance - Beginning of Year	\$1,455,572.00	\$1,281,639.00	\$1,011,958.00
Add Revenues and Other Sources	\$1,138,948.00	\$1,117,132.00	\$1,307,674.00
Deduct Expenditures and Other Uses	\$933,884.00	\$943,199.00	\$1,037,993.00
8029 - Fund Balance - End of Year	\$1,660,636.00	\$1,455,572.00	\$1,281,639.00

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$513,485.00	\$513,485.00	\$513,485.00
1199 - Est Rev - Non-Property Tax Items	\$106,000.00	\$106,000.00	\$106,000.00
2399 - Est Rev - Intergovernmental Charges	\$182,000.00	\$171,176.00	\$154,410.00
2499 - Est Rev - Use of Money and Property	\$500.00	\$500.00	\$500.00
3099 - Est Rev - State Aid	\$175,000.00	\$175,000.00	\$124,836.00
<b>Total for Estimated Revenue</b>	<b>\$976,985.00</b>	<b>\$966,161.00</b>	<b>\$899,231.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$182,015.00	\$524,439.00	\$251,405.00
<b>Total for Estimated Other Sources</b>	<b>\$182,015.00</b>	<b>\$524,439.00</b>	<b>\$251,405.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$1,159,000.00</b>	<b>\$1,490,600.00</b>	<b>\$1,150,636.00</b>



Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DA - Highway Town-wide  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
5999 - App - Transportation	\$924,600.00	\$1,264,600.00	\$955,436.00
9199 - App - Employee Benefits	\$99,400.00	\$91,000.00	\$85,200.00
<b>Total for Estimated Appropriations</b>	<b>\$1,024,000.00</b>	<b>\$1,355,600.00</b>	<b>\$1,040,636.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$135,000.00	\$135,000.00	\$110,000.00
<b>Total for Estimated Other Uses</b>	<b>\$135,000.00</b>	<b>\$135,000.00</b>	<b>\$110,000.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$1,159,000.00</b>	<b>\$1,490,600.00</b>	<b>\$1,150,636.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	-	\$2,089,836.00	\$33,389.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$2,089,836.00</b>	<b>\$33,389.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$421,303.00	-	-
<b>Total for Net Other Receivables</b>	<b>\$421,303.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$421,303.00</b>	<b>\$2,089,836.00</b>	<b>\$33,389.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$421,303.00</b>	<b>\$2,089,836.00</b>	<b>\$33,389.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$11,755.00	\$419,579.00	\$27,591.00
<b>Total for Payables</b>	<b>\$11,755.00</b>	<b>\$419,579.00</b>	<b>\$27,591.00</b>
<b>Due to</b>			
630 - Due To Other Funds	\$248,927.00	-	\$824,483.00
<b>Total for Due to</b>	<b>\$248,927.00</b>	<b>\$0.00</b>	<b>\$824,483.00</b>
<b>Notes Payable</b>			
626 - Bond Anticipation Notes Payable	-	\$6,474,000.00	-
<b>Total for Notes Payable</b>	<b>\$0.00</b>	<b>\$6,474,000.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$260,682.00</b>	<b>\$6,893,579.00</b>	<b>\$852,074.00</b>
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$160,621.00	-	\$27,719.00
<b>Total for Assigned Fund Balance</b>	<b>\$160,621.00</b>	<b>\$0.00</b>	<b>\$27,719.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	(\$4,803,743.00)	(\$846,404.00)
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>(\$4,803,743.00)</b>	<b>(\$846,404.00)</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Fund Balance</b>	<b>\$160,621.00</b>	<b>(\$4,803,743.00)</b>	<b>(\$818,685.00)</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$421,303.00</b>	<b>\$2,089,836.00</b>	<b>\$33,389.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$17,985.00	\$123,516.00	-
<b>Total for Use of Money and Property</b>	<b>\$17,985.00</b>	<b>\$123,516.00</b>	<b>\$0.00</b>
<b>Other Revenues</b>			
2706 - Grants From Local Governments	\$4,722,938.00	-	-
2710 - Premium on Obligations	-	\$2,460.00	-
<b>Total for Other Revenues</b>	<b>\$4,722,938.00</b>	<b>\$2,460.00</b>	<b>\$0.00</b>
<b>Total for Revenues</b>	<b>\$4,740,923.00</b>	<b>\$125,976.00</b>	<b>\$0.00</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	\$215,577.00	\$1,104.00	-
<b>Total for Operating Transfers</b>	<b>\$215,577.00</b>	<b>\$1,104.00</b>	<b>\$0.00</b>
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	\$6,474,000.00	-	-
<b>Total for Proceeds of Obligations</b>	<b>\$6,474,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Other Sources</b>	<b>\$6,689,577.00</b>	<b>\$1,104.00</b>	<b>\$0.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Revenues and Other Sources</b>	<b>\$11,430,500.00</b>	<b>\$127,080.00</b>	<b>\$0.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>General Government Support</b>			
<b>Municipal Staff</b>			
14402 - Engineer - Equipment and Capital Outlay	\$5,412.00	-	-
<b>Total for Municipal Staff</b>	<b>\$5,412.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for General Government Support</b>	<b>\$5,412.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Home and Community Services</b>			
<b>Sewage</b>			
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$10,170.00	-	-
<b>Total for Sewage</b>	<b>\$10,170.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Water</b>			
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$6,076,866.00	\$4,059,334.00	\$296,112.00
<b>Total for Water</b>	<b>\$6,076,866.00</b>	<b>\$4,059,334.00</b>	<b>\$296,112.00</b>
<b>Total for Home and Community Services</b>	<b>\$6,087,036.00</b>	<b>\$4,059,334.00</b>	<b>\$296,112.00</b>
<b>Debt Service</b>			
<b>Debt Service</b>			

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
97307 - Bond Anticipation Notes - Debt Interest	\$373,688.00	-	-
<b>Total for Debt Service</b>	<b>\$373,688.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Debt Service</b>	<b>\$373,688.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Expenditures</b>	<b>\$6,466,136.00</b>	<b>\$4,059,334.00</b>	<b>\$296,112.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$52,804.00	-
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$52,804.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$52,804.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$52,804.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$6,466,136.00</b>	<b>\$4,112,138.00</b>	<b>\$296,112.00</b>



Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
 Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	(\$4,803,743.00)	(\$818,685.00)	(\$522,573.00)
8022 - Restated Fund Balance - Beginning of Year	(\$4,803,743.00)	(\$818,685.00)	(\$522,573.00)
Add Revenues and Other Sources	\$11,430,500.00	\$127,080.00	\$0.00
Deduct Expenditures and Other Uses	\$6,466,136.00	\$4,112,138.00	\$296,112.00
8029 - Fund Balance - End of Year	\$160,621.00	(\$4,803,743.00)	(\$818,685.00)

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SF - Special District(s) Fire Protection  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$1.00	\$1.00	\$1.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>
<b>Total for Assets</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SF - Special District(s) Fire Protection  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$1.00	\$1.00	\$1.00
<b>Total for Assigned Fund Balance</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>
<b>Total for Fund Balance</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$1.00</b>	<b>\$1.00</b>	<b>\$1.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SF - Special District(s) Fire Protection  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$271,000.00	\$240,000.00	\$204,000.00
<b>Total for Property Taxes</b>	<b>\$271,000.00</b>	<b>\$240,000.00</b>	<b>\$204,000.00</b>
<b>Total for Revenues</b>	<b>\$271,000.00</b>	<b>\$240,000.00</b>	<b>\$204,000.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$271,000.00</b>	<b>\$240,000.00</b>	<b>\$204,000.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SF - Special District(s) Fire Protection  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34104 - Fire Protection - Contractual	\$271,000.00	\$240,000.00	\$204,000.00
<b>Total for Fire Protection</b>	<b>\$271,000.00</b>	<b>\$240,000.00</b>	<b>\$204,000.00</b>
<b>Total for Public Safety</b>	<b>\$271,000.00</b>	<b>\$240,000.00</b>	<b>\$204,000.00</b>
<b>Total for Expenditures</b>	<b>\$271,000.00</b>	<b>\$240,000.00</b>	<b>\$204,000.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$271,000.00</b>	<b>\$240,000.00</b>	<b>\$204,000.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SF - Special District(s) Fire Protection  
 Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$1.00	\$1.00	\$1.00
8022 - Restated Fund Balance - Beginning of Year	\$1.00	\$1.00	\$1.00
Add Revenues and Other Sources	\$271,000.00	\$240,000.00	\$204,000.00
Deduct Expenditures and Other Uses	\$271,000.00	\$240,000.00	\$204,000.00
8029 - Fund Balance - End of Year	\$1.00	\$1.00	\$1.00

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SM - Special District(s) Miscellaneous  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	-	-	\$8,458.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,458.00</b>
<b>Total for Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,458.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,458.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SM - Special District(s) Miscellaneous  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	-	-	\$8,458.00
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,458.00</b>
<b>Total for Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,458.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,458.00</b>



Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SM - Special District(s) Miscellaneous  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	\$1.00	\$6.00
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$1.00</b>	<b>\$6.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$100.00	-
2705 - Gifts and Donations	-	-	\$16,891.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$16,891.00</b>
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$101.00</b>	<b>\$16,897.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$101.00</b>	<b>\$16,897.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SM - Special District(s) Miscellaneous  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Culture and Recreation</b>			
<b>Recreation</b>			
71804 - Special Recreation Facilities - Contractual	-	\$600.00	\$18,042.00
<b>Total for Recreation</b>	<b>\$0.00</b>	<b>\$600.00</b>	<b>\$18,042.00</b>
<b>Total for Culture and Recreation</b>	<b>\$0.00</b>	<b>\$600.00</b>	<b>\$18,042.00</b>
<b>Total for Expenditures</b>	<b>\$0.00</b>	<b>\$600.00</b>	<b>\$18,042.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$7,959.00	-
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$7,959.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$7,959.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$7,959.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$8,559.00</b>	<b>\$18,042.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SM - Special District(s) Miscellaneous  
 Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$8,458.00	\$0.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$9,603.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$8,458.00	\$9,603.00
Add Revenues and Other Sources	\$0.00	\$101.00	\$16,897.00
Deduct Expenditures and Other Uses	\$0.00	\$8,559.00	\$18,042.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$8,458.00

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SP - Special District(s) Park  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	-	-	\$1,541.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,541.00</b>
<b>Total for Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,541.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,541.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SP - Special District(s) Park  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	-	-	\$1,541.00
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,541.00</b>
<b>Total for Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,541.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,541.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SP - Special District(s) Park  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2410 - Rental of Real Property	-	\$50.00	\$389.00
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$389.00</b>
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$389.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$389.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SP - Special District(s) Park  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$1,591.00	-
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$1,591.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$1,591.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$1,591.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$1,591.00</b>	<b>\$0.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SP - Special District(s) Park  
 Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$1,541.00	\$1,152.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$1,541.00	\$1,152.00
Add Revenues and Other Sources	\$0.00	\$50.00	\$389.00
Deduct Expenditures and Other Uses	\$0.00	\$1,591.00	\$0.00
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$1,541.00



Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$108,665.00	\$159,739.00	\$18,677.00
201 - Cash In Time Deposits	-	-	\$157,359.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$108,665.00</b>	<b>\$159,739.00</b>	<b>\$176,036.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
231 - Cash In Time Deposits Special Reserves	\$549,306.00	\$480,678.00	\$424,808.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$549,306.00</b>	<b>\$480,678.00</b>	<b>\$424,808.00</b>
<b>Net Other Receivables</b>			
380 - Accounts Receivable	\$30,777.00	\$26,529.00	\$7,993.00
<b>Total for Net Other Receivables</b>	<b>\$30,777.00</b>	<b>\$26,529.00</b>	<b>\$7,993.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$15,327.00	-	-
<b>Total for Due From</b>	<b>\$15,327.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$152.00	\$160.00	\$141.00
<b>Total for Other Assets</b>	<b>\$152.00</b>	<b>\$160.00</b>	<b>\$141.00</b>
<b>Total for Assets</b>	<b>\$704,227.00</b>	<b>\$667,106.00</b>	<b>\$608,978.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Assets and Deferred Outflows</b>	<b>\$704,227.00</b>	<b>\$667,106.00</b>	<b>\$608,978.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$743.00	\$5,021.00	\$332.00
<b>Total for Payables</b>	<b>\$743.00</b>	<b>\$5,021.00</b>	<b>\$332.00</b>
<b>Due to</b>			
631 - Due To Other Governments <i>Sewer Reimb</i>	\$783.00	-	-
<b>Total for Due to</b>	<b>\$783.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Liabilities</b>	<b>\$1,526.00</b>	<b>\$5,021.00</b>	<b>\$332.00</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$152.00	\$160.00	\$141.00
<b>Total for Nonspendable Fund Balance</b>	<b>\$152.00</b>	<b>\$160.00</b>	<b>\$141.00</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$549,306.00	\$480,678.00	\$424,808.00
<b>Total for Restricted Fund Balance</b>	<b>\$549,306.00</b>	<b>\$480,678.00</b>	<b>\$424,808.00</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$42,965.00	\$42,925.00	\$66,581.00

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
915 - Assigned Unappropriated Fund Balance	\$110,278.00	\$138,322.00	\$117,116.00
<b>Total for Assigned Fund Balance</b>	<b>\$153,243.00</b>	<b>\$181,247.00</b>	<b>\$183,697.00</b>
<b>Total for Fund Balance</b>	<b>\$702,701.00</b>	<b>\$662,085.00</b>	<b>\$608,646.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$704,227.00</b>	<b>\$667,106.00</b>	<b>\$608,978.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Departmental Income</b>			
2120 - Sewer Rents	\$110,116.00	\$149,049.00	\$124,529.00
2128 - Interest and Penalties on Sewer Accounts	\$29,612.00	\$26,529.00	\$26,151.00
<b>Total for Departmental Income</b>	<b>\$139,728.00</b>	<b>\$175,578.00</b>	<b>\$150,680.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$26,128.00	\$13,790.00	\$2,435.00
<b>Total for Use of Money and Property</b>	<b>\$26,128.00</b>	<b>\$13,790.00</b>	<b>\$2,435.00</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	\$100.00	\$3,798.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$3,798.00</b>
<b>State Aid</b>			
3089 - State Aid Other	-	\$10,971.00	\$12,146.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$10,971.00</b>	<b>\$12,146.00</b>
<b>Total for Revenues</b>	<b>\$165,856.00</b>	<b>\$200,439.00</b>	<b>\$169,059.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$165,856.00</b>	<b>\$200,439.00</b>	<b>\$169,059.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Home and Community Services</b>			
<b>Sewage</b>			
81101 - Sewer Administration - Personal Services	\$4,610.00	\$4,856.00	\$4,714.00
81102 - Sewer Administration - Equipment and Capital Outlay	-	\$800.00	-
81104 - Sewer Administration - Contractual	\$21,888.00	\$44,922.00	\$37,281.00
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$18,388.00	\$14,963.00	\$5,391.00
81204 - Sanitary Sewers - Contractual	\$27,265.00	\$28,132.00	\$20,300.00
81304 - Sewage Treatment and Disposal - Contractual	\$52,123.00	\$52,336.00	\$47,583.00
<b>Total for Sewage</b>	<b>\$124,274.00</b>	<b>\$146,009.00</b>	<b>\$115,269.00</b>
<b>Total for Home and Community Services</b>	<b>\$124,274.00</b>	<b>\$146,009.00</b>	<b>\$115,269.00</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$616.00	\$621.00	\$607.00
90308 - Social Security - Employee Benefits	\$351.00	\$370.00	\$360.00
<b>Total for Employee Benefits</b>	<b>\$967.00</b>	<b>\$991.00</b>	<b>\$967.00</b>
<b>Total for Employee Benefits</b>	<b>\$967.00</b>	<b>\$991.00</b>	<b>\$967.00</b>
<b>Total for Expenditures</b>	<b>\$125,241.00</b>	<b>\$147,000.00</b>	<b>\$116,236.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Expenditures and Other Uses</b>	<b>\$125,241.00</b>	<b>\$147,000.00</b>	<b>\$116,236.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
 Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$662,085.00	\$608,646.00	\$555,823.00
8022 - Restated Fund Balance - Beginning of Year	\$662,085.00	\$608,646.00	\$555,823.00
Add Revenues and Other Sources	\$165,856.00	\$200,439.00	\$169,059.00
Deduct Expenditures and Other Uses	\$125,241.00	\$147,000.00	\$116,236.00
8029 - Fund Balance - End of Year	\$702,700.00	\$662,085.00	\$608,646.00



Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1299 - Est Rev - Departmental Income	-	-	\$155,000.00
2199 - Est Rev - Departmental Income	\$155,000.00	\$155,000.00	-
2499 - Est Rev - Use of Money and Property	\$50.00	\$50.00	\$50.00
<b>Total for Estimated Revenue</b>	<b>\$155,050.00</b>	<b>\$155,050.00</b>	<b>\$155,050.00</b>
<b>Estimated Other Sources</b>			
599 - Appropriated Fund Balance	\$42,965.00	\$42,925.00	\$66,581.00
<b>Total for Estimated Other Sources</b>	<b>\$42,965.00</b>	<b>\$42,925.00</b>	<b>\$66,581.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$198,015.00</b>	<b>\$197,975.00</b>	<b>\$221,631.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SS - Special District(s) Sewer  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$153,240.00	\$153,200.00	\$176,856.00
9199 - App - Employee Benefits	\$2,275.00	\$2,275.00	\$2,275.00
<b>Total for Estimated Appropriations</b>	<b>\$155,515.00</b>	<b>\$155,475.00</b>	<b>\$179,131.00</b>
<b>Estimated Other Uses</b>			
9999 - App - Interfund Transfers	\$42,500.00	\$42,500.00	\$42,500.00
<b>Total for Estimated Other Uses</b>	<b>\$42,500.00</b>	<b>\$42,500.00</b>	<b>\$42,500.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$198,015.00</b>	<b>\$197,975.00</b>	<b>\$221,631.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$106,625.00	\$103,329.00	\$31,087.00
201 - Cash In Time Deposits	-	-	\$70,315.00
<b>Total for Cash and Cash Equivalents</b>	<b>\$106,625.00</b>	<b>\$103,329.00</b>	<b>\$101,402.00</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$31,679.00	\$26,297.00	\$20,943.00
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$31,679.00</b>	<b>\$26,297.00</b>	<b>\$20,943.00</b>
<b>Due From</b>			
391 - Due From Other Funds	\$1.00	-	-
<b>Total for Due From</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$138,305.00</b>	<b>\$129,626.00</b>	<b>\$122,345.00</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$138,305.00</b>	<b>\$129,626.00</b>	<b>\$122,345.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Due to</b>			
630 - Due To Other Funds	\$1.00	\$1,000.00	\$1,000.00
<b>Total for Due to</b>	<b>\$1.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>
<b>Total for Liabilities</b>	<b>\$1.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>
<b>Fund Balance</b>			
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$31,679.00	\$26,297.00	\$20,943.00
<b>Total for Restricted Fund Balance</b>	<b>\$31,679.00</b>	<b>\$26,297.00</b>	<b>\$20,943.00</b>
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$106,625.00	\$102,329.00	\$100,660.00
<b>Total for Assigned Fund Balance</b>	<b>\$106,625.00</b>	<b>\$102,329.00</b>	<b>\$100,660.00</b>
<b>Unassigned Fund Balance</b>			
917 - Unassigned Fund Balance	-	-	(\$258.00)
<b>Total for Unassigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$258.00)</b>
<b>Total for Fund Balance</b>	<b>\$138,304.00</b>	<b>\$128,626.00</b>	<b>\$121,345.00</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$138,305.00</b>	<b>\$129,626.00</b>	<b>\$122,345.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1030 - Special Assessments	\$444,563.00	\$228,773.00	\$125,536.00
<b>Total for Property Taxes</b>	<b>\$444,563.00</b>	<b>\$228,773.00</b>	<b>\$125,536.00</b>
<b>Departmental Income</b>			
2140 - Metered Water Sales	-	-	\$9,212.00
<b>Total for Departmental Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,212.00</b>
<b>Intergovernmental Charges</b>			
2390 - Share of Joint Activity Other Governments <i>Shared - T/O Stafford</i>	\$10,301.00	\$10,472.00	\$9,968.00
<b>Total for Intergovernmental Charges</b>	<b>\$10,301.00</b>	<b>\$10,472.00</b>	<b>\$9,968.00</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$4,296.00	\$1,955.00	\$457.00
<b>Total for Use of Money and Property</b>	<b>\$4,296.00</b>	<b>\$1,955.00</b>	<b>\$457.00</b>
<b>State Aid</b>			
3991 - State Aid Water Capital Projects	-	-	\$90,331.00
<b>Total for State Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$90,331.00</b>
<b>Total for Revenues</b>	<b>\$459,160.00</b>	<b>\$241,200.00</b>	<b>\$235,504.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Revenues and Other Sources</b>	<b>\$459,160.00</b>	<b>\$241,200.00</b>	<b>\$235,504.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$107,000.00	\$104,000.00	\$98,000.00
97107 - Serial Bonds - Debt Interest	\$126,905.00	\$129,825.00	\$132,744.00
<b>Total for Debt Service</b>	<b>\$233,905.00</b>	<b>\$233,825.00</b>	<b>\$230,744.00</b>
<b>Total for Debt Service</b>	<b>\$233,905.00</b>	<b>\$233,825.00</b>	<b>\$230,744.00</b>
<b>Total for Expenditures</b>	<b>\$233,905.00</b>	<b>\$233,825.00</b>	<b>\$230,744.00</b>
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfer to WIBA#1</i>	\$215,577.00	\$94.00	-
<b>Total for Interfund Transfers</b>	<b>\$215,577.00</b>	<b>\$94.00</b>	<b>\$0.00</b>
<b>Total for Interfund Transfers</b>	<b>\$215,577.00</b>	<b>\$94.00</b>	<b>\$0.00</b>
<b>Total for Other Uses</b>	<b>\$215,577.00</b>	<b>\$94.00</b>	<b>\$0.00</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$449,482.00</b>	<b>\$233,919.00</b>	<b>\$230,744.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
 Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$128,626.00	\$121,345.00	\$116,585.00
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$2,845.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$2,845.00
8022 - Restated Fund Balance - Beginning of Year	\$128,626.00	\$121,345.00	\$116,585.00
Add Revenues and Other Sources	\$459,160.00	\$241,200.00	\$235,504.00
Deduct Expenditures and Other Uses	\$449,482.00	\$233,919.00	\$230,744.00
8029 - Fund Balance - End of Year	\$138,304.00	\$128,626.00	\$121,345.00



Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
 Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$469,317.00	\$444,563.00	\$187,113.00
2399 - Est Rev - Intergovernmental Charges	\$10,127.00	\$10,301.00	\$10,487.00
<b>Total for Estimated Revenue</b>	<b>\$479,444.00</b>	<b>\$454,864.00</b>	<b>\$197,600.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$479,444.00</b>	<b>\$454,864.00</b>	<b>\$197,600.00</b>

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**SW - Special District(s) Water  
 Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
8999 - App - Home and Community Services	\$10,380.00	\$10,280.00	\$4,020.00
9899 - App - Debt Service	\$469,064.00	\$444,584.00	\$193,580.00
<b>Total for Estimated Appropriations</b>	<b>\$479,444.00</b>	<b>\$454,864.00</b>	<b>\$197,600.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$479,444.00</b>	<b>\$454,864.00</b>	<b>\$197,600.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

	12/31/2024	12/31/2023	12/31/2022
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$303,500.00	\$278,929.00	\$278,929.00
105 - Construction Work In Progress	\$5,085,665.00	-	-
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$5,389,165.00</b>	<b>\$278,929.00</b>	<b>\$278,929.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$59,945.00	\$6,574,203.00	\$6,574,203.00
104 - Machinery and Equipment	\$679,159.00	\$3,088,703.00	\$2,976,620.00
106 - Infrastructure	\$19,819,046.00	-	-
<b>Total for Depreciable Capital Assets</b>	<b>\$20,558,150.00</b>	<b>\$9,662,906.00</b>	<b>\$9,550,823.00</b>
<b>Total for Non-Current Assets</b>	<b>\$25,947,315.00</b>	<b>\$9,941,835.00</b>	<b>\$9,829,752.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

	12/31/2024	12/31/2023	12/31/2022
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$11,102,000.00	\$4,735,000.00	\$4,839,000.00
<b>Total for Debt Obligations</b>	<b>\$11,102,000.00</b>	<b>\$4,735,000.00</b>	<b>\$4,839,000.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$144,171.00	\$197,308.00	(\$81,870.00)
687 - Compensated Absences	\$39,842.00	\$36,656.00	\$27,767.00
<b>Total for Other Long-Term Obligations</b>	<b>\$184,013.00</b>	<b>\$233,964.00</b>	<b>(\$54,103.00)</b>
<b>Total for Long-Term Obligations</b>	<b>\$11,286,013.00</b>	<b>\$4,968,964.00</b>	<b>\$4,784,897.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Statement of Indebtedness  
Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$4,735,000.00	\$6,474,000.00	\$107,000.00	\$0.00	\$0.00	\$0.00	\$11,102,000.00
Bond Anticipation Note	\$6,474,000.00	\$0.00	\$0.00	\$6,474,000.00	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$11,209,000.00</b>	<b>\$6,474,000.00</b>	<b>\$107,000.00</b>	<b>\$6,474,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,102,000.00</b>

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Statement of Indebtedness  
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
<b>Bond</b> Water 2	USDA	12/7/07	12/7/45	\$1,010,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$980,000.00
<b>Bond</b> Water 3	USDA	11/10/10	11/10/48	\$88,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$86,000.00
<b>Bond</b> Water 4	USDA	11/10/10	11/10/48	\$93,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$90,000.00
<b>Bond</b> Water 5	USDA	3/21/16	3/21/54	\$357,000.00	\$0.00	\$9,000.00	\$0.00	\$0.00	\$0.00	\$348,000.00
<b>Bond</b> Water 6	USDA	9/21/16	9/21/54	\$211,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$206,000.00
<b>Bond</b> Water 7	USDA	9/12/19	3/12/57	\$1,007,000.00	\$0.00	\$21,000.00	\$0.00	\$0.00	\$0.00	\$986,000.00
<b>Bond</b> Water 8	USDA	9/12/19	3/12/57	\$1,969,000.00	\$0.00	\$37,000.00	\$0.00	\$0.00	\$0.00	\$1,932,000.00
<b>Bond</b> WIBA No. 1	USDA	4/2/24	1/11/62	\$0.00	\$6,474,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,474,000.00
<b>Bond Anticipation Note</b> Water Improvement Area Benefit	Oppenheimer & Co.	4/4/23	4/3/24	\$6,474,000.00	\$0.00	\$0.00	\$6,474,000.00	\$0.00	\$0.00	\$0.00

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$226,000.00	\$243,063.00	\$469,063.00	\$10,876,000.00
2026	\$231,000.00	\$237,788.00	\$468,788.00	\$10,645,000.00
2027	\$242,000.00	\$232,318.00	\$474,318.00	\$10,403,000.00
2028	\$245,000.00	\$226,626.00	\$471,626.00	\$10,158,000.00
2029	\$250,000.00	\$220,846.00	\$470,846.00	\$9,908,000.00
2030	\$255,000.00	\$214,963.00	\$469,963.00	\$9,653,000.00
2031	\$263,000.00	\$208,893.00	\$471,893.00	\$9,390,000.00
2032	\$268,000.00	\$202,637.00	\$470,637.00	\$9,122,000.00
2033	\$271,000.00	\$196,299.00	\$467,299.00	\$8,851,000.00
2034	\$281,000.00	\$189,775.00	\$470,775.00	\$8,570,000.00
2035	\$287,000.00	\$183,046.00	\$470,046.00	\$8,283,000.00
2036	\$291,000.00	\$176,203.00	\$467,203.00	\$7,992,000.00
2037	\$302,000.00	\$169,173.00	\$471,173.00	\$7,690,000.00



Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2038	\$308,000.00	\$161,889.00	\$469,889.00	\$7,382,000.00
2039	\$316,000.00	\$154,407.00	\$470,407.00	\$7,066,000.00
2040	\$323,000.00	\$146,716.00	\$469,716.00	\$6,743,000.00
2041	\$332,000.00	\$138,807.00	\$470,807.00	\$6,411,000.00
2042	\$337,000.00	\$130,703.00	\$467,703.00	\$6,074,000.00
2043	\$343,000.00	\$122,485.00	\$465,485.00	\$5,731,000.00
2044	\$352,000.00	\$114,059.00	\$466,059.00	\$5,379,000.00
2045	\$365,000.00	\$105,324.00	\$470,324.00	\$5,014,000.00
2046	\$302,000.00	\$97,753.00	\$399,753.00	\$4,712,000.00
2047	\$308,000.00	\$91,483.00	\$399,483.00	\$4,404,000.00
2048	\$314,000.00	\$85,088.00	\$399,088.00	\$4,090,000.00
2049	\$310,000.00	\$78,569.00	\$388,569.00	\$3,780,000.00
2050	\$316,000.00	\$72,185.00	\$388,185.00	\$3,464,000.00
2051	\$323,000.00	\$65,664.00	\$388,664.00	\$3,141,000.00

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2052	\$329,000.00	\$59,006.00	\$388,006.00	\$2,812,000.00
2053	\$336,000.00	\$52,211.00	\$388,211.00	\$2,476,000.00
2054	\$344,000.00	\$45,269.00	\$389,269.00	\$2,132,000.00
2055	\$326,000.00	\$38,314.00	\$364,314.00	\$1,806,000.00
2056	\$333,000.00	\$31,509.00	\$364,509.00	\$1,473,000.00
2057	\$339,000.00	\$24,567.00	\$363,567.00	\$1,134,000.00
2058	\$219,000.00	\$19,030.00	\$238,030.00	\$915,000.00
2059	\$222,000.00	\$14,934.00	\$236,934.00	\$693,000.00
2060	\$227,000.00	\$10,764.00	\$237,764.00	\$466,000.00
2061	\$231,000.00	\$6,511.00	\$237,511.00	\$235,000.00
2062	\$235,000.00	\$2,183.00	\$237,183.00	\$0.00
<b>Total</b>	\$11,102,000.00	\$4,571,060.00	\$15,673,060.00	
\$11,102,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
2550	Checking	A	\$1,538.00	\$0.00	\$0.00	\$0.00	\$1,538.00
2534	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4990	Checking	A	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00
2802	Checking	A	\$1,203.00	\$0.00	\$0.00	\$0.00	\$1,203.00
5461	Checking	A	\$163,195.00	\$0.00	(\$396,876.00)	\$0.00	(\$233,681.00)
7540	Checking	SW	\$11,201.00	\$0.00	\$0.00	\$0.00	\$11,201.00
6870	Checking	SW	\$15,497.00	\$0.00	\$0.00	\$0.00	\$15,497.00
8383	Checking	SW	\$4,967.00	\$0.00	\$0.00	\$0.00	\$4,967.00
4962	Checking	SW	\$385.00	\$0.00	\$0.00	\$0.00	\$385.00
5198	Checking	SW	\$705.00	\$0.00	\$0.00	\$0.00	\$705.00
2372	Checking	A	\$422.00	\$0.00	(\$412.00)	\$0.00	\$10.00
2542	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
20	Checking	A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3425	Checking	A, DA, SF, SS, SW	\$6,903.00	\$30,222.00	(\$35,550.00)	\$0.00	\$1,575.00
2518	Savings	A, DA, SS, SW	\$421,561.00	\$0.00	(\$30,222.00)	\$0.00	\$391,339.00
1	Savings	SS	\$549,306.00	\$0.00	\$0.00	\$0.00	\$549,306.00
2	Savings	SW	\$66,635.00	\$0.00	\$0.00	\$0.00	\$66,635.00
3	Savings	A	\$73,775.00	\$0.00	\$0.00	\$0.00	\$73,775.00
4	Savings	A	\$480,489.00	\$0.00	\$0.00	\$0.00	\$480,489.00
5	Savings	DA	\$810,734.00	\$0.00	\$0.00	\$0.00	\$810,734.00
6	Savings	DA	\$679,339.00	\$0.00	\$0.00	\$0.00	\$679,339.00
7	Savings	A	\$81.00	\$0.00	\$0.00	\$0.00	\$81.00
8	Savings	A	\$1,272,466.00	\$0.00	\$0.00	\$0.00	\$1,272,466.00
2569	Checking	SS	\$783.00	\$0.00	\$0.00	\$0.00	\$783.00
2763	Checking	A	\$581.00	\$0.00	\$0.00	\$0.00	\$581.00

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
4300	Checking	SW	\$38,913.00	\$0.00	\$0.00	\$0.00	\$38,913.00
10	Savings	A	\$1,710.00	\$0.00	\$0.00	\$0.00	\$1,710.00
<b>Total</b>			\$4,602,739.00	\$30,222.00	(\$463,060.00)	\$0.00	\$4,169,901.00
<b>Total Cash From Financials</b>							\$4,169,901.00

Town of Byron  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$4,602,739.00
FDIC Insurance	\$500,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$4,102,740.00
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$4,602,740.00</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

Town of Byron  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Employee and Retiree Benefits**

**Total Number**

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
4	25		

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$48,105.00	4	7		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$34,143.00	4	25		
Worker's Compensation	\$7,954.00	4	25		
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$167.00	4	1		
Hospital, Medical and Dental Insurance	\$87,941.00	4	1		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$7,232.00	4			
<b>Total Employee Benefits Paid</b>	<b>\$185,542.00</b>				