

**ANNUAL REPORT FOR CITY OF AVON  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

**GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS**

	<b>General Fund</b>	<b>Library Fund</b>	<b>Total Governmental Funds</b>
<b>Beginning Balance</b>	985,420.64	13,696.72	999,117.36
<b>Revenues and Other Sources:</b>			
Taxes:			
Property Taxes	363,097.77		363,097.77
General Sales and Use Taxes	256,502.04		256,502.04
Tax Deed Revenue	12,097.49		12,097.49
Penalties and Interest on Delinquent Taxes	1,726.42		1,726.42
Licenses and Permits	3,400.00		3,400.00
Intergovernmental Revenues:			
Federal Payments in Lieu of Taxes	363.25		363.25
State Shared Revenue	34,094.53		34,094.53
State Payments in Lieu of Taxes	363.25 1,438.11		1,438.11
Charges for Goods and Services:			
Sanitation	92,084.98		92,084.98
Culture and Recreation	19,682.88		19,682.88
Fines and Forfeits			
Court Fines and Forfeits	210.00		210.00
Library		5,899.02	5,899.02
Miscellaneous Revenue and Other Sources:			
Investment Earnings	37,237.69		37,237.69
Rentals	3,626.00		3,626.00
Special Assessments	13,447.32		13,447.32
Contributions and Donations from Private Sources	57,447.55		57,447.55
Other Revenues	11,319.26		11,319.26
<b>Total Revenue and Other Sources</b>	<b>908,138.54</b>	<b>5,899.02</b>	<b>914,037.56</b>
<b>Expenditures and Other Uses:</b>			
Legislative	17,548.06		17,548.06
Financial Administration	87,124.39		87,124.39
Other General Government	1,845.87		1,845.87
Police	46,561.70		46,561.70
Highways and Streets	321,481.13		321,481.13
Sanitation	79,812.24		79,812.24
Health	2,650.27		2,650.27
Recreation	72,475.88		72,475.88
Parks	3,316.04		3,316.04
Libraries	29,062.58	5,691.26	34,753.84
Debt Service	16,836.00		16,836.00
<b>Total Expenditures and Other Uses</b>	<b>678,714.16</b>	<b>5,691.26</b>	<b>684,405.42</b>
<b>Increase/Decrease in Fund Balance</b>	<b>229,424.38</b>	<b>207.76</b>	<b>229,632.14</b>

<b>Ending Fund Balance:</b>			
Assigned	54,727.00	13,904.48	68,631.48
Unassigned	1,160,118.02		1,160,118.02
<b>Total Ending Fund Balance</b>	<b>1,214,845.02</b>	<b>13,904.48</b>	<b>1,228,749.50</b>

<b>Governmental Long-term Debt</b>	<b>224,288.89</b>
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<b>PROPRIETARY FUNDS--ACCRUAL BASIS</b>
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	<b>Water Fund</b>	<b>Sewer Fund</b>	<b>Ambulance Fund</b>
<b>Beginning Balance</b>	17,889.56	162,524.72	200,844.85
<b>Revenues</b>	174,011.81	67,799.41	34,003.61
<b>Expenses</b>	(137,924.47)	(63,601.38)	(10,506.66)
<b>Transfers In (Out)</b>	53,976.90	166,722.75	224,341.80
<b>Ending Balance:</b>			
Unrestricted	53,976.90	166,722.75	224,341.80
<b>Long-term Debt</b>	<b>147,619.60</b>	<b>117,077.73</b>	

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the municipal finance officer at (605) 286-3694.

Municipal funds are deposited as follows:

<b>Depository</b>	<b>Amount</b>
Community Bank	\$ 1,673,790.95