

TOWN OF AVON

Quarterly Financial Report

Town
Period Ended
March 31, 2023



MEMORANDUM

To: Brandon L. Robertson, Town Manager

From: Tom DiStasio, Director of Finance
Cruz J. Saubidet, Admin Analyst 

Date: April 30, 2023

Subject: Quarterly Financial Report: Period Ended March 31, 2023

This report contains financial statements presented by the Town and Board of Education for the quarter ending March 31, 2023. The financial information presented for the fiscal years ending June 30, 2020, June 30, 2021, and June 30, 2022 in the accompanying report titled "Estimated Statement of Revenues, Expenditures and Changes in Fund Balance" is audited. All information presented for the fiscal year ending June 30, 2023 is unaudited. The Town report encompasses an overview of the revenues and expenditures of all funds, with discussion on the Town's operating budget variances.

Included in this quarterly report is a report of the status of the Town's lease agreements, which are presented in accordance with the operating lease and capital debt policies, approved by the Town Council and Board of Finance in the spring of 2008. This report reflects no additions or deletions in the number of agreements from the prior fiscal year, but some Town lease agreements have expired with replacement agreements being put in their place.

The Quarterly Investment Review for the third quarter of calendar year 2022 for the Town and Board of Education Defined Benefit Pension Plans and Other Post Employment Benefit (OPEB) Trust and Retiree Medical Programs, which was prepared by the Town's Investment Advisor, Fiducient Advisors, has been provided along with this report.

GENERAL FUND REVENUE HIGHLIGHTS

Account Category	Total Appropriation	FY 2023 Activity To Date	% Received		% Projected
			FY 2023	FY 2022	
Property Tax & Assessments	92,777,959	91,741,291	99%	100%	90% - 98%
Licenses, Fees & Permits	1,030,470	1,065,723	103%	116%	60% - 80%
Intergovernmental	1,992,880	2,249,278	113%	109%	50% - 75%
Charges For Services	2,364,594	1,657,260	70%	31%	50% - 60%
Other Local Revenues	322,372	1,036,973	322%	80%	30% - 55%
Other Financing Sources	1,150,000	50,000	4%	79%	0%
Total Revenues	99,638,275	97,800,525	98%	99%	90% - 98%

Property Tax & Assessments

- Current levy collections are at 98.99% for FY 2023. As of 3/31/2022, current levy collections were at 99.19% for FY 2022.

Revenues, continued

Licenses, Fees & Permits

Receipts are driven by Recording & Conveyance and Building Permit revenues, which totaled to \$527,903 and \$497,350, respectively, as of 3/31/2023. Collections in these categories are tracking lower than last year, but higher than budgeted.

Intergovernmental

Receipts in this category agree with expectations. There were no intergovernmental grant receipts in the General Fund during the month of March 2023.

Charges for Services

There were not significant revenues recognized under Charges for Services during the month of March 2023, but the Town remains on pace to exceed projections for the year.

Other Local Revenues

The receipts under Other Local Revenues are being driven by investment income, which has increased significantly over the course of the fiscal year because of rising interest rates.

Other Financing Sources

The "Total Appropriation" column of Other Financing Sources includes the use of General Fund Balance Assignments for Road Improvements and Pension & OPEB contributions, as well as a transfer from Fund 16 to offset OPEB contributions.

GENERAL FUND EXPENDITURE HIGHLIGHTS

Overall Town Operating General Fund Expenditures are shown to be 77.29% of what is budgeted for the year. When adjusted to account for the prorating of annual contributions made to the Town's Medical Claims Internal Service Fund, this percentage is 75.37%. As of 3/31/2022, FY 2022 Town Operating General Fund Expenditures were 73.50% of what was budgeted when adjusted for contributions to the Town's pension, OPEB, and Medical Claims Internal Service funds.

Account Category	Total Appropriation	FY 2023 Exp. To Date*	Remaining Balance	% Used To Date
General Government	3,128,486	2,343,110	785,376	75%
Public Safety	9,470,161	7,555,979	1,914,182	80%
Public Works	5,606,646	4,214,376	1,392,270	75%
Health & Social Services	549,134	469,539	79,595	86%
Recreation & Parks	868,206	583,760	284,446	67%
Education & Culture	1,689,468	1,298,545	390,923	77%
Conservation & Development	530,069	402,744	127,325	76%
Miscellaneous	388,560	314,286	74,274	81%
Subtotal: Town Operating	22,230,730	17,182,339	5,048,391	77.29%
Employee Benefit Funding	5,857,352	5,770,640	86,712	99%
Debt Service	2,962,950	2,022,900	940,050	68%
Capital Projects	4,231,639	4,231,639	-	100%
Subtotal: Town Operating, Debt, CIP	35,282,671	29,207,518	6,075,153	82.78%
Board of Education	64,355,604	46,736,838	17,618,766	73%
Total Expenditures	99,638,275	75,944,356	23,693,919	76.22%

OTHER FUNDS

Fund #02 Capital Projects Fund

All cash-funded multi-year projects that are not operated on a reimbursement or grant basis, or funded by debt issuance, are within budget appropriations. All prior year activity has been rolled forward to FY 2022/2023.

Fund #03 Capital & Nonrecurring Expenditure Fund

All cash-funded multi-year projects that are not operated on a reimbursement or grant basis, or funded by debt issuance, are within budget appropriations. All prior year activity has been rolled forward to FY 2022/2023.

Fund #04 Forest Park Management Fund

There is no activity in this fund for FY 2022/2023 at the time of analysis.

Fund #05 Sewer Fund

Expenditures are slightly exceeding revenues on a cash basis at time of analysis.

Fund #07 Police Special Services Fund

This fund provides Police services to individuals, businesses, and other groups, for which the Town is compensated. Revenues are exceeding expenditures on a cash basis at time of analysis.

Fund #08 Town Road Aid Fund

This fund is used to account for improvements to Town roads that are funded by State grants. The budget amount was based on preliminary grant information received from the State and, at the time of analysis, the payment of this amount has been received.

Fund #09 Recreation Activities Fund

Expenditures are exceeding revenues on a cash basis at time of analysis.

Fund #10 Medical Claims Fund

This is an Internal Service Fund that is used to report the financial activity related to the medical insurance coverage of the Town's active employees, which includes contributions from all sources, as well as all claims and administrative expenses. The employer contributions to this fund are budgeted in the General Fund (both Town and BOE), and the Sewer Fund. As of March 31, 2023, fund expenses are 88% of the total expenditures budgeted for FY 2022/2023.

Other Funds, continued

Fund #11 Local Capital Improvement Program (LoCIP)

State LoCIP entitlements are accessible to municipalities on March 1st. Authorization for application is typically presented to the Town Council for approval in April. Payments to the municipalities cannot be released until the State issues bonds for this program. The State budget for FY 2022/2023 includes an entitlement for the Town, which has been budgeted accordingly.

Fund #12 Fisher Meadow Maintenance Fund

This fund reflects revenues from Connecticut Water, the lease of land for farming, and interest earned on those proceeds. There is no approved budget for this fund.

Fund #13 State and Federal Grants Fund

Revenues are exceeding expenditures on a cash basis at time of analysis. This is due to the timing of when funds are spent relative to when they are requested from, and paid out by, the State.

Fund #14 School Cafeteria Fund

Revenues are exceeding expenditures on a cash basis at time of analysis. This is due to the timing of when funds are spent relative to when they are requested from, and paid out by, the State.

Fund #15 Use of School Facilities Fund

Expenditures are slightly exceeding revenues on a cash basis at time of analysis.

Fund #16 Post-Retiree Employee Medical Benefit Trust Fund

This is a Special Revenue Fund that was originally created pursuant to the authority granted under Section 7-403a of the Connecticut General Statutes. This fund accounts for and reports assets held for funding retired employees' medical costs, as well as a portion of the actuarially determined liability for the Town's future post-retirement employee medical costs. Revenue from this fund is used to offset the annual budgetary obligation of the Town's employer share of post-employment medical costs. It is anticipated that the balance of this fund will be exhausted during FY 2022/2023, with its remaining balance transferred to the OPEB Trust Fund (Fund #19).

Fund #17 Compensated Absences Debt Service Fund

This debt service fund is used to account for financial resources to be used for the payment of compensated absences payable to retired or terminated employees.

Fund #18 Pension Trust Fund

This is a fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of the Town's defined benefit pension plans (including the BOE).

Other Funds, continued

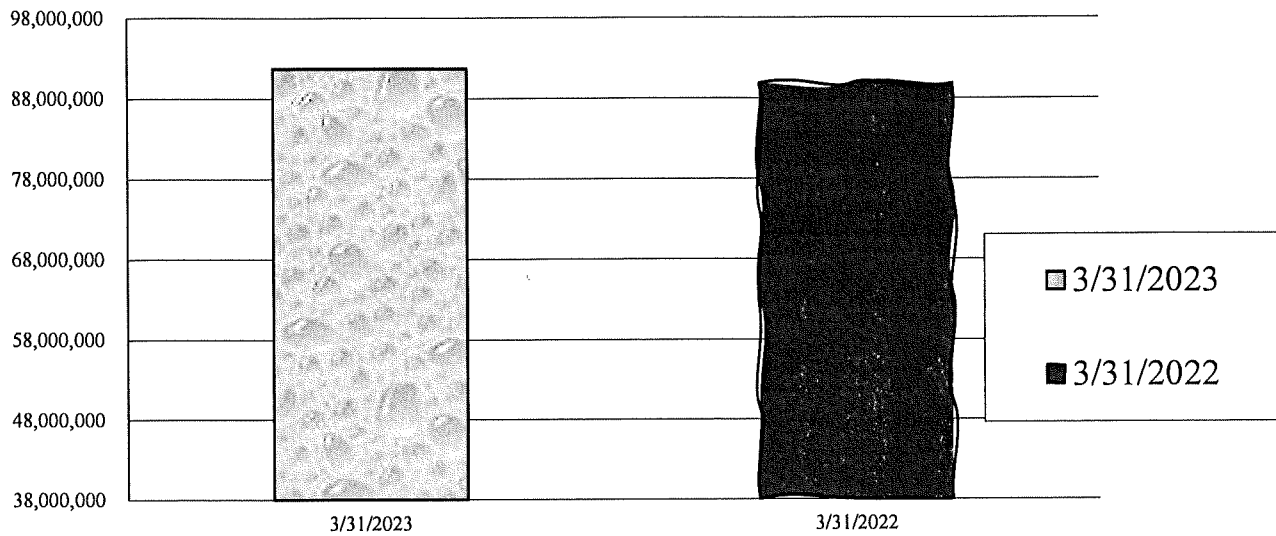
Fund #19 Other Post Employment Benefit (OPEB) Trust Fund

This is a fiduciary fund type used to report resources that are required to be held in trust for the payment of other post-employment benefits owed to current and future retirees of the Town and BOE. In FY 2022/2023 the Town budgeted \$1,772,000 with contributions for annual funding within the General Fund and the Sewer Fund. The Town budgeted this amount in benefit object number 51039 for net current retiree health costs of \$1,064,051 and \$707,949, a portion of the Actuarially Determined Contribution as determined by a long-range forecast built by the Town's actuary to plan current and future funding for OPEB benefits. There is also funding in the amount of \$150,000, from the post-employment benefit assignment in the General Fund. The Board of Education's contribution for fiscal year 2022/2023 decreased to \$743,750, which represents their Actuarially Determined Contribution.

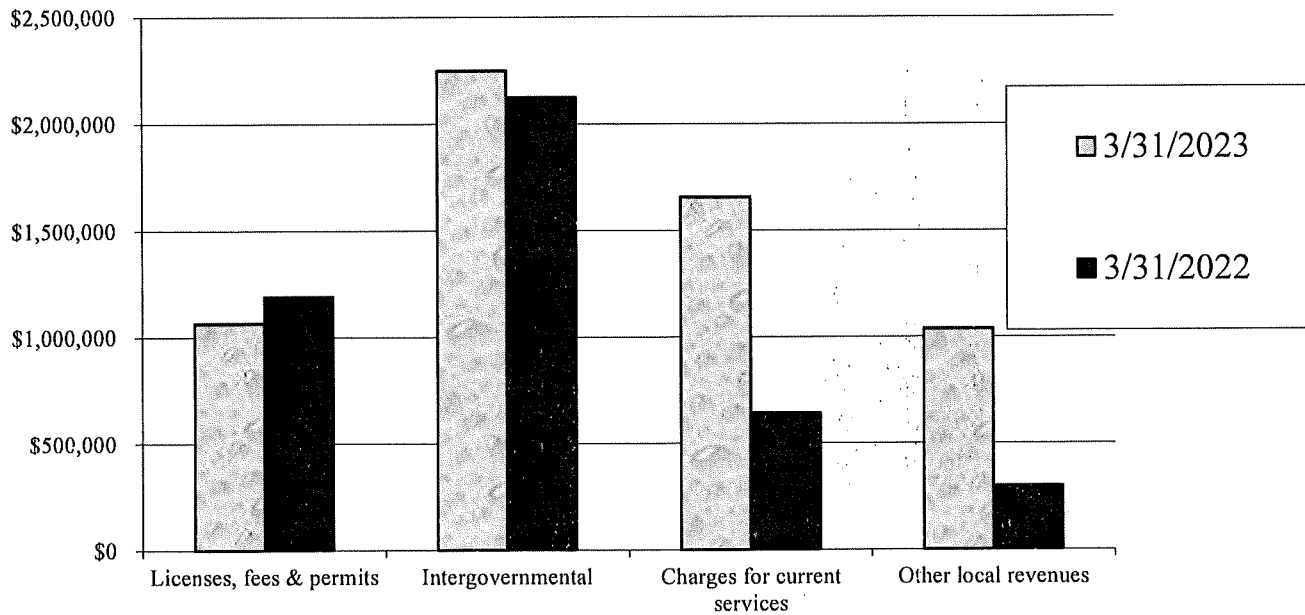
GENERAL FUND
EST. STATEMENT OF REV, EXP, AND CHANGES IN FUND BALANCE
PREP. BY FINANCE DEPT.

	Unaudited March 31, 2023	Audited June 30, 2022	Audited June 30, 2021	Audited June 30, 2020
REVENUES:				
Property Taxes and Assessments	91,741,291	89,720,542	85,021,376	84,561,255
Intergovernmental	2,249,278	11,812,369	11,257,257	11,862,214
Charges for Services	2,722,983	4,302,985	3,776,801	3,493,542
Investment Income	902,990	155,524	93,672	646,011
Other Local Revenue	133,983	405,909	203,229	179,057
Total Revenues	97,750,525	106,397,329	100,352,335	100,742,079
Other Financing Uses: Transfers In	50,000	1,437,792	-	
TOTAL REVENUES & OTHER FINANCING SOURCES	97,800,525	107,835,121	100,352,335	100,742,079
EXPENDITURES:				
Town Council:				
General Government	2,343,110	3,734,323	3,627,019	3,459,478
Public Safety	7,555,979	12,140,841	11,446,312	11,140,143
Public Works	4,214,376	6,745,378	6,433,747	5,990,069
Health and Social Services	469,539	645,450	597,887	563,164
Recreation and Parks	583,760	900,606	788,408	802,709
Education - Culture	1,298,545	1,892,505	1,751,983	1,744,194
Conservation and Development	402,744	730,137	684,397	672,032
Miscellaneous	314,286	369,835	422,912	304,891
EE Benefits Funding	5,770,640			
Total Town Council	22,952,979	27,159,075	25,752,665	24,676,680
Board of Education	46,736,838	71,385,691	68,805,737	67,467,694
Debt Service	2,022,900	3,038,525	3,151,590	3,036,692
Total Expenditures	71,712,717	101,583,291	97,709,992	95,181,066
Other Financing Sources: Transfers Out	4,231,639	3,517,080	3,457,004	1,787,424
TOTAL EXPENDITURES & OTHER FINANCING SOURCES (USES)	75,944,356	105,100,371	101,166,996	96,968,490
NET CHANGE IN FUND BALANCE	21,856,169	2,734,750	(814,661)	3,773,589
Beginning Fund Balance	18,815,411	16,080,661	16,895,322	13,121,733
Ending Fund Balance		18,815,411	16,080,661	16,895,322

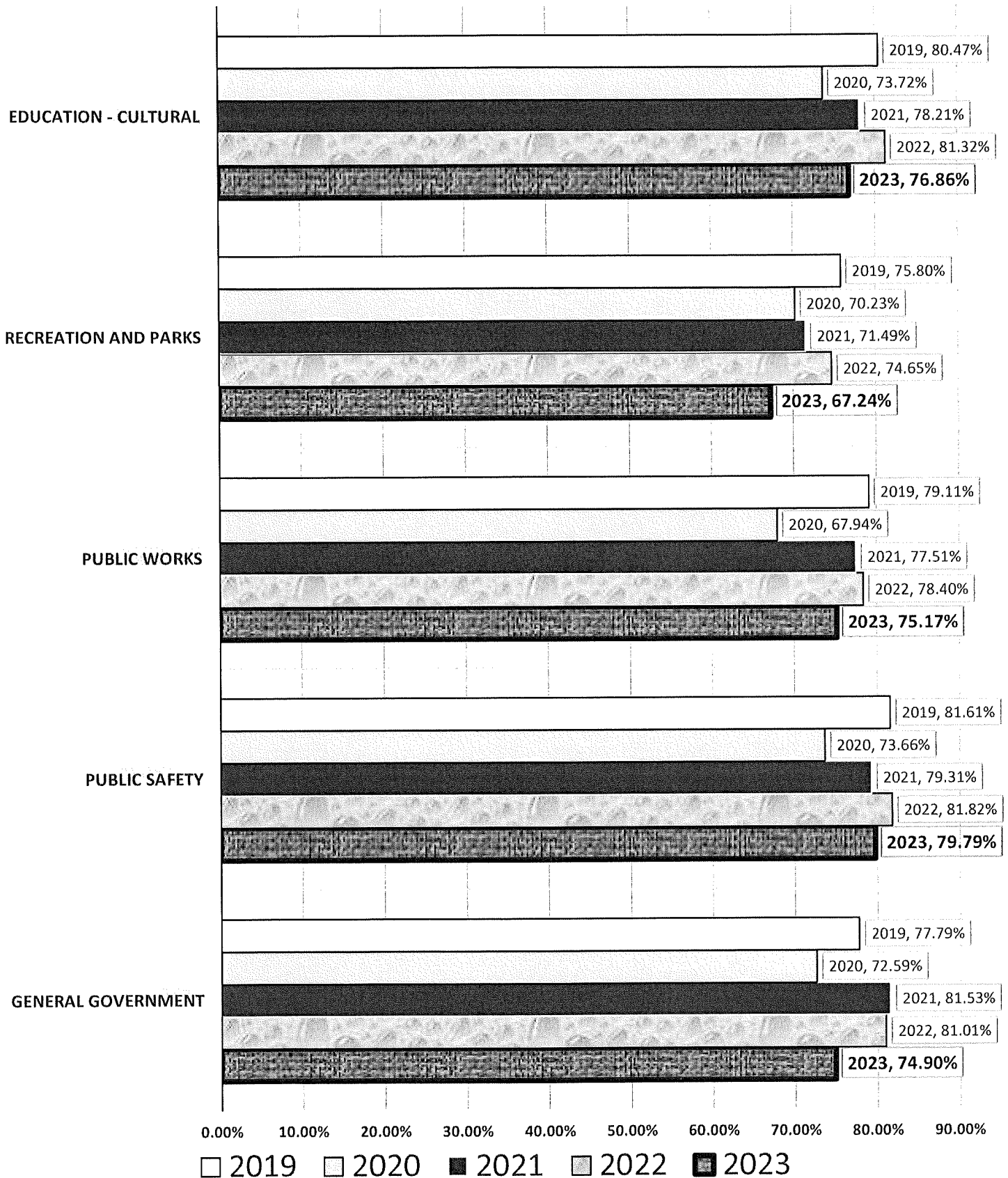
**General Fund Revenues, *Taxes and Assessments*
Year-To-Date (FY 2022-23) (FY 2021-22)**



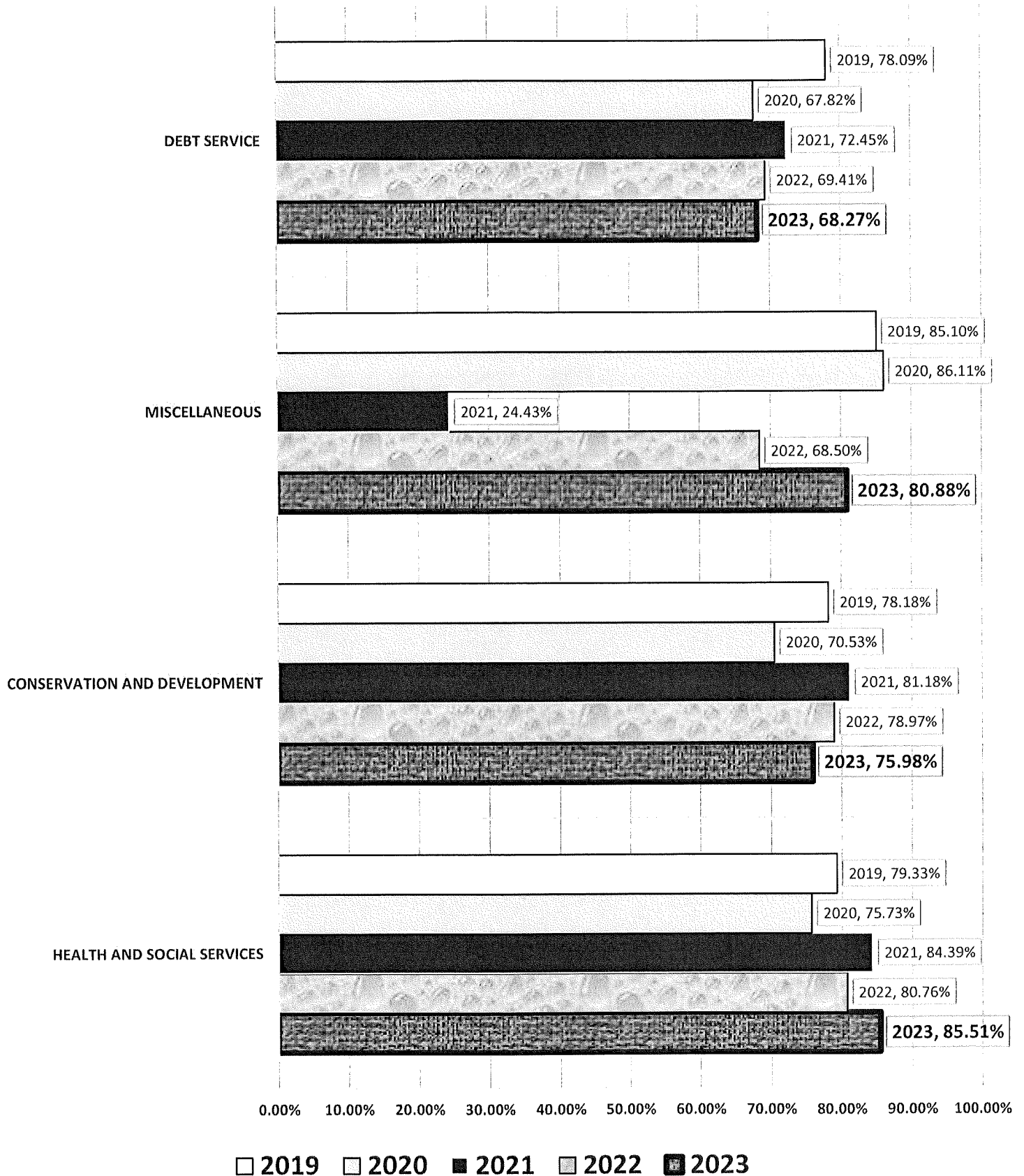
**General Fund Revenues, *Not Including Taxes*
Year-To-Date (FY 2022-23) (FY 2021-22)**



General Fund % Expenditures by Dpmt. 3rd Quarter - Last 5 years



General Fund % Expenditures by Dpmt. 3rd Quarter - Last 5 years



TOWN OF AVON, CONNECTICUT

SEWER FUND

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**

**FOR THE QUARTER ENDED MARCH 30, 2023
(WITH COMPARATIVE AUDITED AMOUNTS FOR THE YEAR ENDED JUNE 30, 2022)
ESTIMATED UNAUDITED**

	2023				2022
	Original Budget	Final Budget	Actual as of 03/31/23	Variance with Final Budget	Actual Audited
Revenues:					
Sewer assessments	\$ 112,000	\$ 112,000	\$ 29,705	\$ (82,295)	\$ 113,225
Sewer connections	30,000	30,000	44,007	14,007	48,600
Sewer use charges	2,944,593	2,944,593	1,296,627	(1,647,966)	2,842,387
Permits and inspections	1,000	1,000	23,390	22,390	1,470
Interest and lien fees	29,000	29,000	35,782	6,782	59,389
Refunds & Reimburs.	-	-	1,916	1,916	
Miscellaneous	-	-		-	1,818
Total revenues	<u>3,116,593</u>	<u>3,116,593</u>	<u>1,431,426</u>	<u>(1,685,167)</u>	<u>3,066,889</u>
Expenditures:					
Current:					
Public works	2,920,998	2,920,998	1,585,889	1,335,109	2,869,195
Employee Benefit Funding	198,759	198,759	198,933	(174)	
Debt service	-	-	-	-	-
Total expenditures	<u>3,119,757</u>	<u>3,119,757</u>	<u>1,784,822</u>	<u>1,334,935</u>	<u>2,869,195</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3,164)</u>	<u>(3,164)</u>	<u>(353,396)</u>	<u>(350,232)</u>	<u>197,694</u>
Other Financing Sources (Uses):					
Transfers out	567,000	567,000		(567,000)	
Appropriation of fund balance	-	-	-		-
Net other financing sources (uses)	<u>567,000</u>	<u>567,000</u>	<u>-</u>	<u>(567,000)</u>	<u>-</u>
Net Change in Fund Balances	\$ <u><u> </u></u>	\$ <u><u> </u></u>	<u>(353,396)</u>	\$ <u><u> </u></u>	197,694
Fund Balances at Beginning of Year			<u>3,962,727</u>		<u>3,765,033</u>
Fund Balances at End of Year			\$ <u><u> </u></u>		\$ <u><u>3,962,727</u></u>

NOTE: The schedule does not include nonbudgeted Sewer Permit Compliance activity.

Town of Avon
Collectors report to the Treasurer

<u>Year</u>	<u>Real Estate</u>	<u>Motor Vehicle</u>	<u>Personal Property</u>	<u>M.V. Supplements</u>	<u>Total</u>	<u>Interest</u>	<u>Liens</u>	<u>Fees</u>	<u>Grand Total</u>
2021	77,341,094.83	7,098,456.23	3,640,779.71	928,612.02	89,008,942.79	160,056.86	0.00	-20.00	89,168,979.65
2021 *	26,318.49	0.00	0.00	0.00	26,318.49	267.13	0.00	0.00	26,585.62
2020	113,373.55	21,754.95	955.19	23,589.91	159,673.60	25,782.71	648.00	0.00	186,104.31
2019	39,564.11	3,710.20	0.00	3,192.65	46,466.96	14,029.82	144.00	0.00	60,640.78
2018	29,157.82	1,151.14	0.00	328.36	30,637.32	20,363.62	48.00	0.00	51,048.94
2017	9,389.19	486.55	0.00	0.00	9,875.74	3,445.86	48.00	30.00	13,399.60
2016	6,819.29	0.00	0.00	55.75	6,875.04	7,016.01	72.00	6.00	13,969.05
2015	0.00	254.76	0.00	0.00	254.76	305.71	0.00	0.00	560.47
2014	859.64	291.74	0.00	250.59	1,401.97	4,362.70	24.00	0.00	5,788.67
2013	1,793.63	0.00	0.00	0.00	1,793.63	161.89	24.00	0.00	1,979.52
	77,568,370.55	7,126,105.57	3,641,734.90	956,029.28	89,292,240.30	235,792.31	1,008.00	16.00	89,529,056.61

Suspense Accounts

2018	0.00	375.39	0.00	0.00	375.39	225.24	0.00	0.00	600.63
2017	0.00	150.48	0.00	0.00	150.48	115.12	0.00	0.00	265.60
Suspense	0.00	525.87	0.00	0.00	525.87	340.36	0.00	0.00	866.23
Grand Totals	77,568,370.55	7,126,631.44	3,641,734.90	956,029.28	89,292,766.17	236,132.67	1,008.00	16.00	89,529,922.84

No Refunds included

Date	Halaree Monnerat Tax Collector
Date	Treasurer

Collectors report to the Treasurer

Date Range:
3/01/2023 -
3/31/2023

<u>Year</u>	<u>Real Estate</u>	<u>Motor Vehicle</u>	<u>Personal Property</u>	<u>M.V. Supplements</u>	<u>Total</u>	<u>Interest</u>	<u>Liens</u>	<u>Fees</u>	<u>Grand Total</u>
2021	498,722.60	42,479.06	8,478.38	41,525.85	591,205.89	32,389.52	0.00	60.00	623,655.41
2020	1,979.30	2,174.37	16.76	2,179.47	6,349.90	2,425.60	24.00	0.00	8,799.50
2019	0.00	196.42	0.00	797.17	993.59	420.08	0.00	0.00	1,413.67
2018	780.88	0.00	0.00	0.00	780.88	4,155.87	0.00	0.00	4,936.75
2017	3,638.26	0.00	0.00	0.00	3,638.26	376.99	24.00	24.00	4,063.25
2016	2,839.13	0.00	0.00	0.00	2,839.13	161.14	0.00	0.00	3,000.27
2014	859.64	0.00	0.00	0.00	859.64	140.36	0.00	0.00	1,000.00
	508,819.81	44,849.85	8,495.14	44,502.49	606,667.29	40,069.56	48.00	84.00	646,868.85
Grand Totals	508,819.81	44,849.85	8,495.14	44,502.49	606,667.29	40,069.56	48.00	84.00	646,868.85

No Refunds included

Date	Halaree Monnerat Tax Collector
Date	Treasurer

Town of Avon
Collectors report to the Treasurer
All Other Types

Types: ABCDFU

<u>Year</u>	<u>Type</u>	<u>Tax Paid</u>	<u>Interest</u>	<u>Liens</u>	<u>Fees</u>	<u>Bond Int</u>	<u>Grand Total</u>
2023	RES SEWER	2,207.64	0.00	0.00	0.00	0.00	2,207.64
2022	RES SEWER	85,410.17	10,662.36	504.00	0.00	0.00	96,576.53
2021	RES SEWER	3,620.07	769.93	0.00	0.00	0.00	4,390.00
2020	RES SEWER	643.36	493.05	0.00	0.00	0.00	1,136.41
2019	RES SEWER	580.33	95.36	0.00	0.00	0.00	675.69
RES SEWER		92,461.57	12,020.70	504.00	0.00	0.00	104,986.27

Town of Avon
Collectors report to the Treasurer
All Other Types

Date Range:
3/01/2023 -
3/31/2023

<u>Year</u>	<u>Type</u>	<u>Tax Paid</u>	<u>Interest</u>	<u>Liens</u>	<u>Fees</u>	<u>Bond Int</u>	<u>Grand Total</u>
2023	SEWER ASSESSMENT	32,713.20	0.00	0.00	0.00	9,675.26	42,388.46
	SEWER ASSESSMENT	32,713.20	0.00	0.00	0.00	9,675.26	42,388.46

Town of Avon
Collectors report to the Treasurer
All Other Types

Types: ABCDFU

<u>Year</u>	<u>Type</u>	<u>Tax Paid</u>	<u>Interest</u>	<u>Liens</u>	<u>Fees</u>	<u>Bond Int</u>	<u>Grand Total</u>
2023	SEWER CONNECTION	4,000.00	0.00	0.00	0.00	0.00	4,000.00
	SEWER CONNECTION	4,000.00	0.00	0.00	0.00	0.00	4,000.00

Town of Avon
Collectors report to the Treasurer
All Other Types

Date Range:
3/01/2023 -
3/31/2023

<u>Year</u>	<u>Type</u>	<u>Tax Paid</u>	<u>Interest</u>	<u>Liens</u>	<u>Fees</u>	<u>Bond Int</u>	<u>Grand Total</u>
2000	WATER ASSESSMENT	502.07	0.00	0.00	0.00	0.00	502.07
	WATER ASSESSMENT	502.07	0.00	0.00	0.00	0.00	502.07

Town of Avon
Collectors report to the Treasurer
All Other Types

Date Range:
3/01/2023 -
3/31/2023

<u>Year</u>	<u>Type</u>	<u>Tax Paid</u>	<u>Interest</u>	<u>Liens</u>	<u>Fees</u>	<u>Bond Int</u>	<u>Grand Total</u>
	Other Tax Totals	129,676.84	12,020.70	504.00	0.00	9,675.26	151,876.80
						Grand Total	151,876.80

No Refunds included

Analysis on Utility Accounts for Fiscal Year Ending 06-30-2023

Updated: 8/30/2023

Account #	Utility	FY 22/23 Appropriated	Adjusted (1% Return and EOY Transfer Appropriations)	Expended 1st Quarter (7-1-22 to 9-30-22)	Expended Through 2nd Quarter Ended 12-31-22	Expended Through 3rd Quarter Ended 3-31-23	Expended Through 4th Quarter Ended 6-30-23	Audited Prior Year (7-1-21 to 6-30-22)
01-3401-52171	Water	\$ 45,000.00	\$ -	\$ 16,853.27	\$ 43,167.51	\$ 46,345.91	\$ -	\$ 49,790.26
01-3401-52172	Natural Gas	70,000.00	-	2,934.78	26,623.00	59,337.07		74,038.61
01-3401-52173	Sewers *	7,385.10	-	7,385.10	7,385.10	7,385.10		7,044.00
01-3401-52174	Heating Oil	15,300.00	-	-	1,600.24	7,639.42		9,794.25
Various Funds & Depts. 52175	Electric	396,700.00	-	61,655.63	137,664.75	215,486.88		325,359.36
Various Funds & Depts. 52176	Telephone	77,950.00	-	13,057.59	30,236.09	47,239.10		61,927.86
01-3201-52189	Services	229,150.00	-	26,082.99	172,380.52	101,582.80		186,612.95
01-2203-52199	Hydrants	935,000.00	-	150,010.24	408,046.40	666,173.78		979,096.03
Various Funds & Depts. 52201	Motor Fuels **	225,731.00	-	39,125.31	71,780.64	108,724.04		122,164.03
01-3301-52202	Motor Oil	17,413.48	-	2,802.45	3,003.39	7,737.90		5,525.55
Various Funds & Depts. 52203	Tires	22,170.00	-	8,085.10	13,975.72	20,747.90		14,583.52
Various Funds & Depts. 52204	Parts and Repair	246,850.00	-	44,421.11	100,686.34	144,231.01		202,385.77
TOTAL:		\$ 2,288,649.58	\$ -	\$ 372,413.57	\$ 1,016,549.70	\$ 1,432,630.91	\$ -	\$ 2,038,322.19

NOTES:

- * Does not take cyclical expenditures or one-time payments into account
- ** \$18,300.64 inventory posted to 01-0000-16148; when consumed, usage posted to various 52201

Overview

Revenue & Expenditures:

All Funds- TOWN



AVON
CONNECTICUT

CHART OF ACCOUNTS

Listed below are the code of accounts that identify the individual line items for:

Fund Classification and Description:

- | | |
|----|--|
| 1 | General Fund |
| 2 | Capital Projects Fund (Facilities & Equipment) |
| 3 | Capital & Nonrecurring Expenditure Fund |
| 4 | Forest Park Management Fund |
| 5 | Sewer Fund |
| 6 | Open Space Fees Fund |
| 7 | Police Special Services Fund |
| 8 | Town Road Aid Fund |
| 9 | Recreation Activities Fund |
| 10 | Medical Claims Internal Service Fund |
| 11 | Local Capital Improvement Program (LoCIP) |
| 12 | Fisher Meadow Maintenance Fund |
| 13 | State & Federal Education Grants |
| 14 | School Cafeteria Fund |
| 15 | Use of School Facilities Fund |
| 16 | Post Retiree Employee Medical Benefits Reserve] |
| 17 | Compensated Absences Debt Service Fund |
| 18 | Pension Trust Fund |
| 19 | OPEB Trust Fund |
| 20 | Athletic Program Participation |
| 22 | Town Clerk Fund |
| 25 | Donations Fund |
| 26 | Property Damage |
| 32 | CPACE Clean Energy AG FD |
| 34 | Police Cadet Program AG FD |
| 35 | Compliance Bond Assets Held AG |
| 37 | Asset Forfeiture |
| 40 | Technology Protection Plan Fund |
| 45 | POMSF |
| 50 | American Rescue Plan Act Grant |
| 77 | PY Encumbrances |

CHART OF ACCOUNTS

Revenues Classification and Description:

310	Property Taxes and Assessments
320	Licenses and Permits
330	State and Federal Grants
340	Charges for Services
350	Fines and Forfeits
360	Other Local Revenues
390	Other Financing Sources

Revenues Function / Program:

Taxes and Assessments:

43110 Current Levy
43111 Suppl. Real Estate
43112 Suppl. Motor Vehicle
43113 Prior Levies
43114 Uncollectible: Current Levy
43115 Marshal Fees Collected
43120 Refund Property Taxes
43190 Interest and Penalties
43352 Telephone Gross Receipts
43441 Sewer Assessments
43480 Water Main Interest

Licenses, Fees and Permits:

43212 Police Protection
43221 Building, Struct. and Equip.
43222 Hunting and Fishing
43223 Animal Licenses
43224 Street and Curb
43411 Recording and Conveyance
43412 Conservation and Development
43413 Sale: Maps/Publications/Copies
43414 LoCAP Recording Fee
43415 MERS Land Recording Fee
43444 Inspection & Permits

CHART OF ACCOUNTS

Revenues Function / Program (cont.):

Intergovernmental:

43341 Equalized Cost Sharing
43343 Education Program Grants
43349 Pequot Funds
43353 Town Aid Road Fund
43356 Cafeteria-BOE
43359 Property Tax Relief-Elderly
43361 Grants in Lieu of Taxes
43362 Veteran Reimbursement
43365 LOCIP Fund
43383 Youth Services Grant
43385 SLA EMPG REMBRSMNT, EHSM1
43386 Judicial Brnch 51-56
43392 STEAP Streetscape Center
43410 Misc. State Grant Receipts
43665 Old Farms Rd LRFD 04-116 Rev
44001 Education Grants- General
44004 Title I - IBP
44005 Title II Part A Teachers
44006 IDEA 611 Part B 20977
44007 Preschool IDEA 619 20983
44009 SHEFF Settlement 12457
44010 Adult Education Cooperative
44006 IDEA 611 Part B
44004 Title I Improving Basic Programs
44007 Preschool-IDEA 619
44008 Immigrant Grant
44009 SHEF Settlement
43410 Miscellaneous State Grant Receipts
44018 Youth Svs Enh 16201
44020 Child Nutrition 16211
44032 Municipal Stabilization Grant
44034 AT&T Grant- BOE

Charges for Current Services:

43421 Police Services
43422 Accident Reports-Photos
43424 Animal Pound Fee
43433 Landfill (Residential) Fees
43435 Landfill - Bulky Waste/Other
43441 Sewer Assessments
43442 Sewer Connection Charges
43443 Sewer Use Charges
43444 Inspections & Permits

Charges for Current Services:

43451 Vital Statistics
43470 Organized Summer Programs
43471 Swim Fees
43472 Fees: Non-reimbursable Rec
43473 Fees: Reimbursable Rec
43475 Maintenance Fees
43481 BOE Cafeteria Sales
43484 Senior Rec. Activities
43485 BOE Athletic Game Receipts/Pay to Play
43619 BOE Use of School Facilities
43501 Courts
43502 Library
43505 BOE Employee Bnft Contrb, Dent/Life
43506 BOE Miscellaneous Receipts
43507 BOE Tuition Recpts-Par Pd (pre K Prog)
43509 BOE Team Mentor Prg. State Payments
43510 BOE Cafeteria Rent Receipts
43511 BOE AHS Parking Fees
43512 Refunds & Reimbursements
43513 BOE Special Education Tuition
43515 Sewer Use: Int. & Liens
43516 Sewer Assess: Int. & Liens
43624 BOE Retiree Bnft Contrb, Dent/Life
43625 BOE Retiree Contributions
43626 BOE Cobra Contributions
43627 BOE Employee Contributions
43628 BOE Employer Contributions
43635 AETNA Town-Cover Deficit
43646 Sewer Deposits
43651 Donations & Grants, Private Sources
43652 Open Space Fees in Lieu of Dedication
43657 Interlocal Program Funding
43664 Field Advertising Program Rev
43910 Salvage and Demolition Sales
43911 Sale of Property
43912 Miscellaneous Funds
43940 Admin Allowance ICMA
46110 CPACE Collections
46700 Technology Protection Plan

CHART OF ACCOUNTS

Revenues Function / Program (cont.):

Other Local Revenues:

43514 BOE Mut'l Fds Inv Div Gain/Loss
43580 Town R/U Webster
43600 Int Inc BOE Webster
43601 Inv R/U Town Aetna G/L
43602 Interest Town Aetna
43603 Interest Town Webster
43605 Interest BOE Aetna GIC
43607 Int R/U BOE Mutual FDS Webster
43611 Investment Interest
43612 Refunds & Reimbursements
43613 Mutual Fund Interest, Div. and Gains
43615 Sewer Use - Interest & Liens
43616 Sewer Assessments -Interest & Liens
43617 Lease at Fisher Meadows/Farm
43619 Rents & Reimbursements
43620 Town Retiree Contributions
43622 Town Employee Contributions
43623 Town Employer Contributions
43629 BOE Food Serv. EE Contribution
43630 BOE Miscellaneous Revenues
43651 Donations & Grants, Private Source
43653 Timber Sale
43657 Interlocal Program Funding
43664 Field Advertising Revenue
43910 Salvage and Demolition Sales
43911 Sale of Property
43912 Miscellaneous
43940 Admin Allowance ICMA

Other Financing Sources:

43913 Use of Unassigned Fund Bal.

CHART OF ACCOUNTS

Expenditures Classification and Description:

11	Legislative	21	Police Protection
1101	Town Council	2101	Police - Admin. Services
		2103	Criminal Investigation
12	Executive	2105	Youth Services
1201	Town Manager	2107	Patrol Services
		2109	Special Services
13	Judicial	2111	Police Station
1301	Probate		
		2113	Traffic Control
14	Elections	2154	Ambulance Services
1401	Registrar of Voters		
1403	Elections & Referenda	22	Fire Protection
		2201	Fire Prevention
15	Legal	2203	Fire Fighting
1501	Legal Services	2205	Fire Stations
16	Records & Reporting	23	Communications
1601	Records & Vital (Town Clerk)	2301	Communications
17	Office Buildings	24	Protective Inspection
1701	Town Hall	2401	Building Inspection
18	Human Resources	25	Other Protection
1801	Human Resources	2501	Emergency Management
19	Finance	2503	Canine Control
1900	Finance - Admins.	2505	Street Lighting
1901	Accounting		
1903	Independent Audit	30	Public Works Administration
1905	Assessment	3001	Public Works - Admin.
1907	Revenue Collection		
1909	Cust. & Dist. Funds	31	Highways
1911	Board of Finance	3101	Roadways
1913	Board of Assessment Appeals	3103	Snow & Ice Removal
1920	Information Technology		
		32	Sanitation
		3201	Solid Waste Disposal
		3203	Solid Waste Collection
		3205	Sewage Coll. & Disp.

CHART OF ACCOUNTS

Expenditures Classification and Description (cont.):

33	Machinery & Equipment	61	Library
3301	Machinery & Equipment	6101	Library
34	Buildings & Grounds		
3401	Buildings & Grounds	71	Planning & Zoning
35	Engineering	7101	Planning
3501	Engineering	7103	Zoning Board of Appeals
41	Conservation of Health		
4101	Regulation & Inspection	72	Conservation & Natural Resources
4103	Public Health Nursing	7201	Natural Resources
		7203	Inlands Wetlands
42	Social Services	81	Claims & Losses
4203	Human Services	8101	Claims & Losses
48	Capital Projects	84	Municipal Insurance
4827-4899		8401	Municipal Insurance
49	Capital & Nonrecurring	86	Intergovernmental Expenditures
4930-4999		8601	Secret Lake
	Project names for all Capital Projects are assigned for the life of the project and may be reassigned and reused in the Capital Improvement Program.	8603	Lakeview
51	Recreation	87	Contingency
5101	Recreation - Admin.	8700	Other Financing Uses
5103	Summer Programs	8701	Contingency
5105	Swimming Programs		
5107	Recreation - Activities	91	Debt Service
		9101	Bonds & Notes
52	Parks	94	Board of Education
5201	Parks	9401	Board of Education
53	Senior Citizens		
5301	Senior Citizens		
54	Community Activities		
5401	Community Activities		

CHART OF ACCOUNTS

Expenditures Function / Program:

Personal Services:

- .5101 Wages and Salaries
 - .51010 Election worker pay
 - .51011 Regular full-time
 - .51012 Regular part-time
 - .51013 Temporary full-time
 - .51014 Temporary part-time
 - .51015 Overtime
 - .51019 Other

- .5103 Employee Benefits
 - .51031 FICA (Social Security)
 - .51032 Retirement
 - .51033 Hospitalization
 - .51034 Dental Insurance
 - .51035 Life Insurance
 - .51036 Workers Compensation Insurance
 - .51037 Long Term Disability
 - .51038 Defined Contribution
 - .51039 Retiree Health
 - .51040 Life/LTD Insurance
 - .51043 Payments in Lieu of Coverage

Services and Supplies:

- .5210 Auto Allowance - Annual allotment for private vehicles and mileage allowance for use of private vehicles on local routine business.
 - .52101 Annual Allotment
 - .52102 Mileage
 - .52109 Other

- .5211 Travel and Meeting Expense - Local, regional and national meetings, including transportation, lodging and meals. Also, business expense related to the activity of the department.
 - .52111 Mileage and Tolls
 - .52112 Lodging
 - .52113 Meals
 - .52119 Other

- .5212 Advertising - Notices of public hearings, invitations to bid, recruitment ads, publishing ordinances, et cetera.
 - .52121 Recruiting
 - .52122 Legal
 - .52129 Other

CHART OF ACCOUNTS

Expenditures Function / Program (cont.):

Services and Supplies (cont.):

- .5213 Membership Fees - Professional association dues and subscriptions, league and tournament fees.
 - .52131 Employee professional associations
 - .52132 State or regional service agencies
 - .52139 Other

- .5214 Books and Periodicals - Acquisition of technical books, newspaper subscriptions, library books and records, special reports, other publications
 - .52141 Books and Periodicals

- .5215 Recruitment and Training - Cost of special training schools, conference registration fees, educational seminars, recruitment examinations and interviews, in-service training courses.
 - .52151 Recruitment
 - .52155 Professional Development
 - .52156 Police Academy
 - .52159 Other

- .5216 Grants and Contributions - Payments to C.R.C.O.G., F.V.V.N.A., Secret Lake Association, Regional programs, et cetera.
 - .52161 Town organizations
 - .52162 Regional programs
 - .52169 Other

- .5217 Utilities - Payments for water, gas, heating oil, electricity, telephone, teletype, et cetera.
 - .52171 Water
 - .52172 Natural Gas
 - .52173 Sewers
 - .52174 Heating Oil
 - .52175 Electricity
 - .52176 Telephone
 - .52179 Other

- .5218 Contractual Services and Printing - Cost of outside services for printing, insurance, consulting and technical services, microfilming, photographing and medical expenses, laundry and cleaning.
 - .52181 Printing
 - .52182 Insurance
 - .52183 Legal Fees and Expenses
 - .52184 Consulting and Technical services
 - .52185 General Services
 - .52186 Microfilming and photographing
 - .52187 Medical
 - .52188 Uniform rental and Cleaning
 - .52189 Other

CHART OF ACCOUNTS

Expenditures Function / Program (cont.):

Services and Supplies (cont.):

- .5219 Rentals - Fees paid for the use of land, buildings, and equipment.
 - .52190 Emergency Repairs
 - .52191 Land
 - .52192 Building
 - .52193 Copy Machine
 - .52194 Equipment
 - .52199 Other

- .5220 Equipment Operation and Maintenance - Cost of material and services required for operating and maintaining town-owned equipment including all vehicles, equipment, radios, et cetera. This includes gas, oil, tires and parts, office machine maintenance contracts.
 - .52201 Motor Fuels
 - .52202 Motor Oil
 - .52203 Tires
 - .52204 Parts and Repairs
 - .52205 Office machine maintenance contracts
 - .52206 Computer Operations
 - .52207 GIS - Geographic Information System
 - .52209 Other

- .5221 Repairs and Maintenance - Cost of materials and services to repair and maintain all Town-owned facilities, including land, buildings, streets, drains, and sidewalks.
 - .52210 Prisoner Food & Medical
 - .52211 Streets
 - .52212 Buildings
 - .52213 Land
 - .52214 Drains
 - .52215 Sidewalks
 - .52219 Other

- .5222 Postage - Cost of all postal fees and permits.
 - .52221 Postage

- .5223 Materials and Supplies - Cost of materials and supplies other than those for the operation and maintenance of equipment and Town-owned facilities. This account to include the cost of record books, office supplies, new uniforms, tools, and other departmental operating supplies. Included also are such items as photo supplies, engineering and planning supplies, sand and salt for snow removal, welding supplies, arts and crafts supplies, et cetera.
 - .52231 Office
 - .52232 Tools
 - .52233 Photo
 - .52234 Engineering and Planning
 - .52235 Recreational
 - .52236 Automotive
 - .52237 Ammunition
 - .52238 Uniforms
 - .52239 Other

CHART OF ACCOUNTS

Expenditures Function / Program (cont.):

Capital Outlay:

- .5330 Office Equipment - Cost of office furniture and equipment such as desks, file cabinets, typewriters, et cetera.
 - .53301 Furniture
 - .53302 Computer
 - .53309 Other

- .5331 Department Equipment - Cost of cars, trucks, radios, testing equipment, recreation equipment, etc.
 - .53311 Vehicles
 - .53312 Maintenance equipment
 - .53313 Radios
 - .53314 Testing and Technical Equipment
 - .53315 Recreation Equipment
 - .53316 Surplus Equipment
 - .53317 Computer Infrastructure/Server
 - .53319 Other

Trans Date	Code	User Batch	Approp/Open	Net-Amount	Balance	
01-0310-43110	CURRENT LEVY		92,326,172.00	(90,347,921.25)	1,978,250.75	98%
01-0310-43111	SUPPLEMENTAL REAL ESTATE		43,325.00	(19,907.10)	23,417.90	46%
01-0310-43112	SUPPLEMENTAL MOTOR VEHICL		692,137.00	(931,258.30)	(239,121.30)	135%
01-0310-43113	PRIOR LEVIES		200,000.00	(255,291.96)	(55,291.96)	128%
01-0310-43114	UNCOLLECTIBLE:CURRENT LEV		(700,000.00)	-	(700,000.00)	0%
01-0310-43115	MARSHAL FEES COLLECTED		-	(60.00)	(60.00)	
01-0310-43120	REFUND PROPERTY TAXES		-	92,207.14	92,207.14	
01-0310-43190	INTEREST & PENALTIES		175,000.00	(237,925.38)	(62,925.38)	136%
01-0310-43191	OVER/SHORT		-	-	-	
01-0310-43352	TELEPHONE GROSS RECEIPTS		41,325.00	(40,555.36)	769.64	98%
01-0310-43476	LAKEVIEW WATER MAIN EXTEN		-	(578.79)	(578.79)	
0310 PROPERTY TAXES AND ASSESSMENTS			92,777,959.00	(91,741,291.00)	1,036,668.00	99%
01-0320-43212	POLICE PROTECTION		4,500.00	(4,310.00)	190.00	96%
01-0320-43221	BLDS. STRUCT. & EQUIP.		425,000.00	(497,350.13)	(72,350.13)	117%
01-0320-43222	HUNTING & FISHING		50.00	(3.00)	47.00	6%
01-0320-43223	ANIMAL LICENSES		12,000.00	(5,758.50)	6,241.50	48%
01-0320-43224	STREET & CURB		3,000.00	(1,500.00)	1,500.00	50%
01-0320-43226	PERMIIT FEES		-	(1,260.00)	(1,260.00)	
01-0320-43411	RECORDING & CONVEYANCE		550,000.00	(527,903.32)	22,096.68	96%
01-0320-43412	CONSERVATION AND DEVELOPM		6,320.00	(10,636.75)	(4,316.75)	168%
01-0320-43413	SALE OF MAPS & PUBLICATIO		22,000.00	(12,271.00)	9,729.00	56%
01-0320-43414	PA 05-228 RECORDING FEE-L		7,600.00	(4,730.40)	2,869.60	62%
0320 LICENSES AND PERMITS			1,030,470.00	(1,065,723.10)	(35,253.10)	103%
01-0330-43338	MUNICIPAL GRANTS-IN-AID		-	(361,819.28)	(361,819.28)	
01-0330-43341	EDUCATION COST SHARING		391,430.00	(292,008.00)	99,422.00	75%
01-0330-43343	EDUCATION PROGRAM GRANTS		1,536,140.00	(872,462.00)	663,678.00	57%
01-0330-43359	PROPERTY TAX RELIEF-ELDER		-	(1,389.73)	(1,389.73)	
01-0330-43361	PAYMENT IN LIEU OF TAXES		27,370.00	(102,879.20)	(75,509.20)	376%
01-0330-43362	VETERAN REIMBURSEMENTS		3,800.00	(4,711.40)	(911.40)	124%
01-0330-43378	DISTRACTED DRIVING ENFORC		4,285.41	(4,285.41)	-	100%
01-0330-43383	YOUTH SERVICES BUREAU GRA		24,857.00	(24,056.75)	800.25	97%
01-0330-43385	EMERGENCY MANAGEMENT GRAN		-	(18,383.00)	(18,383.00)	
01-0330-43386	JUDICIAL BRANCH 51-56		-	(2,380.00)	(2,380.00)	
01-0330-43406	MOTOR VEHICLE TAX REIMBUR		-	(376,878.00)	(376,878.00)	
01-0330-43410	MISC. STATE GRANT RECEIPT		750.00	(9,955.38)	(9,205.38)	1327%
01-0330-43420	JAG GRANT		-	-	-	
01-0330-43425	ABSENTEE BALLOT PROCESSIN		8,532.59	(8,532.59)	-	100%
01-0330-43672	APD BODY & DASH CAMS (REI		-	(27,483.00)	(27,483.00)	
01-0330-44032	MUNICIPAL STABILIZATION G		-	(142,054.00)	(142,054.00)	
0330 INTERGOVERNMENTAL			1,997,165.00	(2,249,277.74)	(252,112.74)	113%
01-0340-43422	ACCIDENT REPORTS & PHOTOS		1,800.00	(2,515.00)	(715.00)	140%
01-0340-43423	ALARM SYSTEM		-	(125.00)	(125.00)	
01-0340-43424	ANIMAL POUND FEES		300.00	(395.00)	(95.00)	132%
01-0340-43433	LANDFILL (RESIDENTIAL) FE		128,000.00	(102,461.00)	25,539.00	80%
01-0340-43435	LANDFILL - BULKY WASTE		25,000.00	(23,071.00)	1,929.00	92%
01-0340-43451	VITAL STATISTICS		30,000.00	(17,788.00)	12,212.00	59%
01-0340-43470	ORGANIZED SUMMER PROGRAMS		45,000.00	(920.00)	44,080.00	2%
01-0340-43471	SWIM FEES		52,000.00	(20,521.13)	31,478.87	39%
01-0340-43472	RECREATION FEES		-	300.00	300.00	
01-0340-43485	SPORTS PROGRAM PARTICIPAT		191,000.00	(137,222.99)	53,777.01	72%
01-0340-43502	LIBRARY		600.00	(343.65)	256.35	57%
01-0340-43504	VENDOR REFUNDS BOE		-	(3,125.37)	(3,125.37)	
01-0340-43505	BOE EMPLOYEE BNFT CONTRB,		107,000.00	(62,750.22)	44,249.78	59%
01-0340-43507	BOE TUITION RECEIPTS-PARE		115,000.00	(121,507.31)	(6,507.31)	106%
01-0340-43509	BOE TEAM MENTOR PROG. STA		-	-	-	
01-0340-43511	BOE STUDENT PARKING FEES		30,000.00	(32,655.00)	(2,655.00)	109%
01-0340-43513	BOE SPED INTERDIST TUITIO		1,638,894.00	(1,132,160.00)	506,734.00	69%
0340 CHARGES FOR SERVICES			2,364,594.00	(1,657,260.67)	707,333.33	70%

Trans Date	Code	User Batch	Approp/Open	Net-Amount	Balance	
01-0360-43611	INVESTMENT INTEREST		200,000.00	(902,990.01)	(702,990.01)	451%
01-0360-43612	REFUNDS & REIMBURSEMENTS		39,472.00	(8,589.54)	30,882.46	22%
01-0360-43619	RENTS AND REIMBURSEMENTS		60,000.00	(67,452.06)	(7,452.06)	112%
01-0360-43630	BOE MISC REVENUE		-	(1,043.02)	(1,043.02)	
01-0360-43631	SHIPMAN & GOODWIN REIMBUR		-	(10,545.00)	(10,545.00)	
01-0360-43657	INTERLOCAL PROGRAM FUNDIN		2,400.00	(1,506.46)	893.54	63%
01-0360-43910	SALVAGE AND DEMOLITION SA		8,500.00	(16,063.38)	(7,563.38)	189%
01-0360-43911	SALE OF PROPERTY		10,000.00	(21,545.49)	(11,545.49)	215%
01-0360-43912	MISCELLANEOUS FUNDS		2,000.00	(2,238.00)	(238.00)	112%
01-0360-43940	ADMIN ALLOWANCE ICMA		-	(5,000.00)	(5,000.00)	
					-	
0360	OTHER LOCAL REVENUES		322,372.00	(1,036,972.96)	(714,600.96)	322%
01-0390-43915	UNRESERVED:DESIG. FOR PEN		200,000.00	-	200,000.00	0%
01-0390-43918	INTERFUND OPERATING TRANS		50,000.00	(50,000.00)	-	100%
01-0390-43927	ASSIGNED TO POST EMPLOYME		150,000.00	-	150,000.00	0%
01-0390-43931	ASSIGNED TO ROAD IMPROVEM		750,000.00	-	750,000.00	0%
0390	OTHER FINANCING SOURCES		1,150,000.00	(50,000.00)	1,100,000.00	4%
Total			99,642,560.00	(97,800,525.47)	1,842,034.53	98%

Town of Avon
Monthly Expenditure Summary

Fiscal Year: 2023 to 2023 for Dates from 01-Jul-2022 to 31-Mar-2023						
Account and Description	Appropriation	Appropriation Ac	Encumbrances	Expenditures	Remaining Balance	Used
1101 TOWN COUNCIL	51,987.00	-	1,918.00	58,211.37	(8,142.37)	115.66
1201 TOWN MANAGER	467,714.00	-	-	338,664.93	129,049.07	70.52
1301 PROBATE	7,760.00	-	-	7,312.99	447.01	94.24
1401 REG OF VOTERS	59,600.00	-	-	41,893.64	17,706.36	70.29
1403 ELECTIONS AND REFER	74,757.00	-	-	49,690.52	25,066.48	66.47
1501 LEGAL SERVICES	185,000.00	-	-	131,190.58	53,809.42	70.91
1601 TOWN CLERK'S OFFICE	298,941.00	(41,021.41)	-	170,509.82	87,409.77	54.99
1701 TOWN HALL	111,270.00	-	-	86,834.61	24,435.39	68.77
1801 HUMAN RESOURCES	255,781.00	-	-	166,533.15	89,247.85	61.07
1900 FINANCE-ADMINS	290,289.00	-	-	213,770.33	76,518.67	72.22
1901 ACCOUNTING	321,722.00	-	-	258,470.80	63,251.20	66.31
1905 ASSESSMENT	324,201.00	-	-	264,775.22	59,425.78	66.08
1907 REVENUE COLLECTION	208,858.00	(17,091.00)	-	146,244.17	45,522.83	65.96
1911 BD OF FINANCE	80,373.00	-	-	74,325.11	6,047.89	92.48
1913 BD OF ASSESSMENT APPEALS	600.00	-	-	200.00	400.00	33.33
1920 INFORMATION TECHNOLOGY	362,800.00	84,945.00	39,656.67	292,908.64	115,179.69	74.28
General Government	3,101,653.00	26,832.59	41,574.67	2,301,535.88	785,375.04	
2101 ADMIN SERVICES	843,682.00	(18,300.00)	-	754,218.70	71,163.30	79.16
2103 CRIMINAL INVEST	678,620.00	-	-	551,091.39	127,528.61	70.22
2107 PATROL SERVICES	4,330,735.00	-	-	3,429,011.73	901,723.27	68.95
2111 POLICE STATION	14,900.00	-	-	6,479.09	8,420.91	43.48
2113 TRAFFIC CONTROL	7,000.00	-	-	4,472.46	2,527.54	63.89
2154 AMBULANCE SERVICE	36,963.00	-	-	23,010.15	13,952.85	62.25
2201 FIRE PREVENTION	219,805.00	-	-	157,992.05	61,812.95	62.75
2203 FIRE FIGHTING	1,923,667.00	-	3,431.87	1,605,306.06	314,929.07	83.09
2301 COMMUNICATIONS	756,380.00	-	-	536,634.75	219,745.25	62.41
2401 BUILDING INSPECT	403,416.00	-	-	319,139.83	84,276.17	65.81
2501 EMERGENCY MANAGEMENT	78,724.00	-	-	61,207.10	17,516.90	59.54
2503 CANINE CONTROL	66,569.00	-	-	39,754.02	26,814.98	59.72
2505 STREET LIGHTING	128,000.00	-	-	64,229.80	63,770.20	50.18
Public Safety	9,488,461.00	(18,300.00)	3,431.87	7,552,547.13	1,914,182.00	
3001 PUBLIC WORKS ADMIN.	438,354.00	-	-	300,622.74	137,731.26	68.58
3101 ROADWAYS	1,794,286.00	-	507.00	1,261,964.08	531,814.92	60.19
3201 SOLID WASTE DISPOSAL	383,747.00	-	70,633.90	190,198.70	122,914.40	67.97
3301 MACHINERY & EQUIP	581,313.00	44.73	-	442,968.60	138,389.13	65.42
3401 BUILDING & GROUNDS	2,077,149.00	(44.73)	112,159.95	1,551,229.56	413,714.76	70.99
3501 ENGINEERING	331,797.00	-	4,043.43	280,048.04	47,705.53	77.61
Public Works	5,606,646.00	-	187,344.28	4,027,031.72	1,392,270.00	
4101 HEALTH DISTRICT	141,885.00	-	-	141,885.00	-	100.00
4103 PUBLIC HEALTH NURS	39,000.00	-	-	29,250.00	9,750.00	75.00
4203 SOCIAL SERVICES	368,249.00	-	23,084.00	275,320.00	69,845.00	79.35
Health & Social Services	549,134.00	-	23,084.00	446,455.00	79,595.00	
5101 RECREATION ADMIN	426,082.00	261.00	-	325,925.00	100,418.00	62.20
5103 ORGANIZED PROGRAMS	76,408.00	-	-	62,380.39	14,027.61	81.64
5105 SWIMMING PROGRAMS	249,389.00	(261.00)	-	142,158.23	106,969.77	57.06
5201 PARKS	45,380.00	-	-	30,182.32	15,197.68	66.51
5301 SENIOR CENTER	36,750.00	-	-	7,890.04	28,859.96	21.47
5401 COMMUNITY ACTIV	34,197.00	-	-	15,224.51	18,972.49	44.52
Recreation & Parks	868,206.00	-	-	583,760.49	284,445.51	
Education & Culture	1,689,468.00	-	-	1,298,545.00	390,923.00	67.84
7101 PLANNING & ZONING	384,570.00	-	-	307,531.00	77,039.00	60.84
7103 ZONING BD OF APPEALS	6,596.00	-	-	2,433.55	4,162.45	36.89
7203 INLANDS WETLANDS	138,903.00	-	-	92,779.29	46,123.71	66.79

Town of Avon
Monthly Expenditure Summary

Fiscal Year: 2023 to 2023 for Dates from 01-Jul-2022 to 31-Mar-2023						
Account and Description	Appropriation	Appropriation Ad	Encumbrances	Expenditures	Remaining Balance	Used
Conservation & Development	530,069.00	-	-	402,743.84	127,325.16	
9301 CNREF	788,000.00	-	-	788,000.00	-	100.00
8501 CAPITAL IMPROV PROJ, FACILITIES	2,147,639.00	-	-	2,147,639.00	-	100.00
8503 CAPITAL IMPROV PROJ, EQUIPMENT	546,000.00	-	-	546,000.00	-	100.00
8700 OTHER FINANCING USES	-	750,000.00	-	750,000.00	-	100.00
Capital Projects	3,481,639.00	750,000.00	-	4,231,639.00	-	
8101 CLAIMS & LOSSES	12,000.00	-	-	-	12,000.00	0.00
8401 MUNICIPAL INSURANCE	302,685.00	-	-	261,335.40	41,349.60	86.34
8601 SECRET LAKE	42,350.00	-	-	32,525.98	9,824.02	76.80
8603 LAKEVIEW	21,525.00	-	-	20,424.92	1,100.08	94.89
8701 CONTINGENCY	10,000.00	-	-	-	10,000.00	0.00
Miscellaneous	388,560.00	-	-	314,286.30	74,273.70	
8801 EMPLOYEE BENEFIT FUNDING	5,457,352.00	400,000.00	-	5,770,639.89	86,712.11	98.52
9101 BONDS & NOTES	2,962,950.00	-	-	2,022,900.00	940,050.00	68.27
9401 BOARD OF EDUCATION	64,355,604.00	-	-	46,736,838.00	17,618,766.00	72.63
Total	98,479,742.00	1,158,532.59	255,434.82	75,688,922.25	23,693,917.52	74.50

Town of Avon
Monthly Revenue & Expenditure Statement

Fiscal Year: 2023 to 2023 for Dates from 01-Jul-2022 to 31-Mar-2023

Account and Description	30-Jun-2022 Balance	Current Budgets and Adjustments	Current Expenses and Encumbrances	Current Revenue	Ending Balance
02 CAPITAL PROJECTS FUND(FACIL & EQUIP)					
02-0330-43672 APD BODY & DASH CAMS (REIMB 30%)	.00	.00	.00	27,483.00	27,483.00
02-0360-43611 INVESTMENT INTEREST	.00	.00	.00	512.48	512.48
02-0360-43659 FYMNT IN LIEU OF ROAD IMPROVEMENTS	.00	2,250.00	.00	2,250.00	.00
02-0390-43918 INTERFUND TRANSFERS IN	.00	750,000.00	.00	3,443,639.00	2,693,639.00
02-4829-53006 TOWN CLERK VAULT EXPANSION	.00	580,000.00	424,329.93	.00	155,670.07
02-4829-53023 PW SHOP FLOOR & WALL COATING	.00	50,000.00	30,407.75	.00	19,592.25
02-4829-53052 SYNTHETIC FIELD PROJECT	.00	440,048.00	430,588.51	.00	9,459.49
02-4829-53125 SIDEWALK IMPROVEMENTS	.00	50,000.00	.00	.00	50,000.00
02-4829-53304 TENNIS COURT REPAIR SYCAMORE	.00	263,144.69	38,144.69	.00	225,000.00
02-4829-53329 SYCAMORE HILLS POOL IMPROVEMENTS	.00	310,400.00	304,921.56	.00	5,478.44
02-4829-53361 SEWER PUMP STATION REPLACEMENT	.00	320,000.00	288,619.62	.00	31,380.38
02-4829-53392 LATERAL EXTENSION PROGRAM	.00	3,358,999.25	1,353,497.44	.00	2,005,501.81
02-4829-53393 INFILTRATION & INFLOW STUDY	.00	1,060,000.00	1,029,994.98	.00	30,005.02
02-4829-53397 TOWN WIDE PHONE SYSTEM	.00	135,000.00	91,942.42	.00	43,057.58
02-4829-53403 WEST AVON ROAD SIDEWALK REPLACE (STRAP)	.00	128,205.00	.00	.00	128,205.00
02-4829-53404 FIRE CO BLDG IMPR-INCL CONSULTANTS	.00	387,639.00	274,273.04	.00	113,365.96
02-4829-53407 FISHER MEADOWS FIELD EXPANSION	.00	473,838.40	440,030.15	.00	33,808.25
02-4829-53413 WEST AVON ROAD SIDEWALK REPLACE (CPF)	.00	424,000.00	.00	.00	424,000.00
02-4829-53419 HVAC REPAIRS-TOWN BLDG	.00	1,813,484.77	1,593,460.32	.00	220,024.45
02-4829-53420 RIVERDALE PUMP STATION REHABILITATION	.00	155,000.00	155,000.00	.00	.00
02-4829-53424 BRIAR HILL PIPE LINING	.00	312,000.00	.00	.00	312,000.00
02-4829-53426 COUNTRYSIDE PARK FACILITY	.00	575,000.00	251,287.50	.00	323,712.50
02-4829-53431 ENFORD ST & MTN VIEW MAIN RPL	.00	195,000.00	130,000.00	.00	65,000.00
02-4829-53433 REFURBISH METAL ROOFS: 1, 2, 8	.00	120,000.00	120,000.00	.00	.00
02-4829-53437 POLE BUILDING FOR STORAGE	.00	110,000.00	.00	.00	110,000.00
02-4829-53438 TILLOTSON ROAD BOX CULVERT	.00	85,000.00	81,032.38	.00	3,967.62
02-4829-53442 TRAIL IMPROVEMENTS	.00	12,222.00	382.00	.00	11,840.00
02-4829-53443 BUCKINGHAM INFIELD IMPROV	.00	40,000.00	40,000.00	.00	.00
02-4829-53445 SENIOR CENTER IMPROVEMENTS	.00	50,000.00	2,520.00	.00	47,480.00
02-4829-53446 ZONING REGULATION REVISION	.00	50,000.00	50,000.00	.00	.00
02-4829-53447 BUILDING #1 DESIGN	.00	25,000.00	12,835.26	.00	12,164.74
02-4829-53448 SCHOOL HOUSE #3 IMPROVEMENTS	.00	30,000.00	30,000.00	.00	.00
02-4829-53456 SYCAMORE HILLS PLAYSCAPE REPLACE-ARPA	.00	60,000.00	60,000.00	.00	.00
02-4829-54410 DPW BUILDING UPGRADES	.00	50,000.00	4,236.97	.00	45,763.03
02-4829-54412 FARMINGTON VALLEY TRAIL FENCE RPL	.00	25,778.00	25,778.00	.00	.00
02-4830-53002 DRAINAGE IMPROVE-CIDER BROOK RD	.00	65,000.00	.00	.00	65,000.00
02-4830-53041 DRAINAGE IMPROVE-DEEPWOOD RD	.00	100,000.00	94,500.00	.00	5,500.00
02-4830-53074 DRAINAGE IMPROVEMENTS	.00	70,121.00	63,823.26	.00	6,297.74
02-4831-53003 ROAD SURFACE IMPROVEMENTS	.00	9,655,562.63	8,901,128.63	.00	754,434.00
02-4831-53432 FISHER MEADOWS IRRIG IMPROV	.00	320,000.00	157,670.13	.00	162,329.87
02-4837-53009 FIRE ENGINE REPLACEMENT	.00	.00	.00	.00	.00
02-4837-53014 DIAL-A-RIDE VAN	.00	74,584.00	.00	.00	74,584.00
02-4837-53085 FIRE ENGINE PURCHASE	.00	1,259,000.00	1,210,182.00	.00	48,818.00
02-4837-53086 LADDER TRUCK PURCHASE	.00	2,172,000.00	2,123,309.00	.00	48,691.00
02-4837-53338 HIGHWAY DIVISION EQUIP REPLACE	.00	1,827,139.34	1,808,187.83	.00	18,951.51
02-4837-53429 POLICE VEHICLES	.00	421,879.48	375,281.05	.00	46,598.43
02-4837-54431 RPL 2001 CHEVY SUBURBAN (ENGINEERING)	.00	50,000.00	48,706.22	.00	1,293.78
02-4837-54500 APD BODY & DASH CAMERAS	.00	226,500.00	97,761.99	.00	128,738.01

Fiscal Year: 2023 to 2023 for Dates from 01-Jul-2022 to 31-Mar-2023

Account and Description	30-Jun-2022 Balance	Current Budgets and Adjustments	Current Expenses and Encumbrances	Current Revenue	Ending Balance
02-4839-52183 LEGAL FEES & EXP	.00	105,508.00	5,383.68	.00	100,124.32
02-4839-52184 SERVICE & CONSULTANT	.00	3,890,000.00	3,532,876.36	.00	357,123.64
02-4839-53398 RADIO CONSULT/ EQUIP (POLICE)	.00	454,492.00	201,263.88	.00	253,228.12
02-4844-53311 VEHICLES	.00	625,590.00	618,703.44	.00	6,886.56
02-4844-53338 HIGHWAY DIVISION EQUIP REPLACE	.00	74,196.00	74,196.00	.00	.00
02-4859-53100 AHS BOILER REPLACEMENT	.00	72,615.00	72,615.00	.00	.00
02-4859-53114 BOE SECURITY UPGRADES	.00	60,000.00	43,314.00	.00	16,686.00
02-4859-53204 AHS WATER HTR/BOILER REPL	.00	211,000.00	31,489.00	.00	179,511.00
02-4859-53704 PGS NOTIFICATION ALARM SYS	.00	220,000.00	.00	.00	220,000.00
02-4859-53706 RBS EMERGENCY GENERATOR	.00	160,000.00	122,760.56	.00	37,239.44
02-4859-53707 DW INTERIOR LOCK REPL PHASE 1	.00	65,000.00	63,921.00	.00	1,079.00
02-4859-53708 AHS PARTIAL ROOF RPL DESIGN	.00	20,000.00	19,440.00	.00	560.00
02-4859-54602 TBS BASKETBALL & REPAIRS	.00	30,000.00	29,460.00	.00	540.00
Total 02 CAPITAL PROJECTS FUND (FACIL & EQUIP)	.00	(33,167,696.56)	26,959,255.55	3,473,884.48	9,682,325.49
03 CAPITAL & NONRECURRING EXP FUND					
03-0330-43665 OLD FARMS RD LRFD 04-116 REV	.00	.00	.00	18,900.00	18,900.00
03-0390-43913 UNASSIGNED FUND BALANCE	.00	33,600.00	.00	.00	(33,600.00)
03-0390-43918 INTERFUND TRANSFERS IN	.00	.00	.00	788,000.00	788,000.00
03-4848-53440 LAND PURCHASES	.00	313,000.00	.00	.00	313,000.00
03-4930-53034 2018 REVALUATION	.00	225,000.00	157,605.07	.00	67,394.93
03-4930-53430 CIDER BROOK BRIDGE RPL	.00	879,618.00	877,212.68	.00	2,405.32
03-4930-53453 DOCUMENT IMAGING SERVICES	.00	38,456.00	38,456.00	.00	.00
03-4930-53454 SOFTWARE IMPLEMENTATION	.00	33,600.00	31,560.00	.00	2,040.00
03-4940-53451 2023 REVAL YEAR 1 OF 3	.00	75,000.00	81,052.39	.00	(6,052.39)
03-4990-53202 FARMS BRIDGE LRFD 04-116 EXP	.00	.00	.00	.00	.00
03-4992-51014 TEMPORARY PART TIME	.00	5,000.00	4,221.50	.00	778.50
03-4992-53201 OLD FARMS RD EXPENDITURE	.00	69,570.00	67,421.18	.00	2,148.82
03-4992-53210 RECONSTRUCT OLD FARMS/THOMPSON RDS	.00	939,826.49	489,469.51	.00	450,356.98
Total 03 CAPITAL & NONRECURRING EXP FUND	.00	(2,545,470.49)	1,746,998.33	806,900.00	1,605,372.16
04 FOREST PARK MANAGEMENT FUND					
04-0390-43913 UNDESIG. FUND BALANCE	.00	579.00	.00	.00	(579.00)
04-5201-52185 GENERAL SERVICE	.00	579.00	.00	.00	579.00
Total 04 FOREST PARK MANAGEMENT FUND	.00	.00	.00	.00	.00
05 SEWER FUND					
05-0310-43441 SEWER ASSESSMENTS	.00	112,000.00	.00	29,704.68	(82,295.32)
05-0320-43444 INSPECTIONS & PERMITS	.00	1,000.00	.00	23,390.00	22,390.00
05-0340-43436 RESIDENTIAL SEWER USE	.00	.00	.00	896,353.76	896,353.76
05-0340-43438 COMMERCIAL SEWER USE	.00	.00	.00	400,273.64	400,273.64
05-0340-43442 SEWER CONNECTIONS	.00	30,000.00	.00	44,006.50	14,006.50
05-0340-43443 SEWER USE CHARGES	.00	2,944,593.00	.00	.00	(2,944,593.00)
05-0360-43612 REFUNDS & REIMBURSEMENTS	.00	.00	.00	1,915.98	1,915.98

Town of Avon
Monthly Revenue & Expenditure Statement

Fiscal Year: 2023 to 2023 for Dates from 01-Jul-2022 to 31-Mar-2023

Account and Description	30-Jun-2022 Balance	Current Budgets and Adjustments	Current Expenses and Encumbrances	Current Revenue	Ending Balance
05-0360-43615 SEWER USE:INT. & LIENS	.00	29,000.00	.00	35,781.76	6,781.76
05-0390-43913 UNASSIGNED FUND BALANCE	.00	567,000.00	.00	.00	(567,000.00)
05-3205-51011 REG FULL TIME	.00	230,995.00	198,438.22	.00	92,556.78
05-3205-51012 REG PART TIME	.00	38,815.00	700.00	.00	38,115.00
05-3205-51031 FICA	.00	24,612.00	15,073.32	.00	9,538.68
05-3205-51033 MEDICAL INSURANCE	.00	56,595.00	.00	.00	56,595.00
05-3205-51034 DENTAL INS	.00	3,371.00	2,224.68	.00	1,146.32
05-3205-51036 WORK COMP	.00	4,744.00	4,650.58	.00	93.42
05-3205-51038 DEFINED CONTRIBUTION	.00	17,409.00	11,163.90	.00	6,245.10
05-3205-51043 PMTS IN LIEU OF COVERAGE	.00	4,000.00	.00	.00	4,000.00
05-3205-52102 MILEAGE	.00	250.00	.00	.00	250.00
05-3205-52111 MILEAGE & TOLLS	.00	50.00	.00	.00	50.00
05-3205-52122 ADVERTISING-LEGAL	.00	3,000.00	455.42	.00	2,544.58
05-3205-52131 FEES-PROFESSIONAL	.00	400.00	.00	.00	400.00
05-3205-52141 BOOKS & PERIODICALS	.00	100.00	.00	.00	100.00
05-3205-52155 PROFESSIONAL DEVELOPMENT	.00	8,000.00	.00	.00	8,000.00
05-3205-52175 ELECTRIC	.00	16,000.00	9,056.30	.00	6,943.70
05-3205-52176 TELEPHONE	.00	12,000.00	2,452.31	.00	9,547.69
05-3205-52181 PRINTING	.00	6,000.00	.00	.00	6,000.00
05-3205-52183 LEGAL FEES & EXP	.00	10,000.00	.00	.00	10,000.00
05-3205-52184 SERVICE & CONSULTANT	.00	2,375.00	2,375.00	.00	.00
05-3205-52189 SERVICES - OTHER	.00	200,250.00	74,532.04	.00	125,717.96
05-3205-52190 EMERGENCY REPAIRS	.00	30,000.00	.00	.00	30,000.00
05-3205-52193 COPIER	.00	2,900.00	1,253.65	.00	1,646.35
05-3205-52195 FARMINGTON, TOWN OF	.00	698,605.00	.00	.00	698,605.00
05-3205-52196 SIMSBURY, TOWN OF	.00	524,151.00	526,204.12	.00	(2,053.12)
05-3205-52197 CANTON, TOWN OF	.00	65,266.00	.00	.00	65,266.00
05-3205-52201 MOTOR FUELS	.00	3,900.00	209.56	.00	3,690.44
05-3205-52204 PARTS AND REPAIRS	.00	4,000.00	576.42	.00	3,423.58
05-3205-52205 OFFICE MACHINERY MAI	.00	3,000.00	1,135.96	.00	1,864.04
05-3205-52206 COMPUTER OPERATION	.00	34,390.00	26,460.00	.00	7,930.00
05-3205-52207 GIS - GEOGRAPHIC INFORMATION SYSTEM	.00	8,750.00	6,210.00	.00	2,540.00
05-3205-52209 EQUIP MAINT-OTHER	.00	35,000.00	.00	.00	35,000.00
05-3205-52219 OTHER	.00	3,100.00	4,751.76	.00	(1,651.76)
05-3205-52221 POSTAGE	.00	5,700.00	3,570.48	.00	2,129.52
05-3205-52231 OFFICE SUPPLIES	.00	1,000.00	503.15	.00	496.85
05-3205-52239 MATERIALS-OTHER	.00	1,100.00	.00	.00	1,100.00
05-3205-53309 OFFICE EQUIP-OTHER	.00	1,500.00	692.38	.00	807.62
05-3205-53312 MAINT EQUIP	.00	16,000.00	.00	.00	16,000.00
05-3205-53314 EQUIP-TECH	.00	10,000.00	.00	.00	10,000.00
05-3205-53319 OTHER EQUIP	.00	10,000.00	.00	.00	10,000.00
05-3205-53388 SIMSBURY SEWER TREATMENT PLANT PAYMENTS	.00	281,880.00	211,410.00	.00	70,470.00
05-3205-53458 FARM 2020 TREATMENT PLANT UPGRADE	.00	478,626.00	478,625.72	.00	.28
05-3205-77777 PY ENCUMBRANCES	.00	3,164.00	3,164.00	.00	.00
05-8700-58000 INTERFUND TRANSFER-OUT	.00	567,000.00	.00	.00	567,000.00
05-8801-51032 DB PENSION CONTRIBUTIONS	.00	87,491.00	87,765.68	.00	(274.68)
05-8801-51039 RETIREE HEALTH	.00	110,518.00	110,518.00	.00	.00
05-8801-51040 LIFE/LTD INSURANCE	.00	750.00	649.29	.00	100.71

Fiscal Year: 2023 to 2023 for Dates from 01-Jul-2022 to 31-Mar-2023

Account and Description	30-Jun-2022 Balance	Current Budgets and Adjustments	Current Expenses and Encumbrances	Current Revenue	Ending Balance
Total 05 SEWER FUND	.00	(3,164.00)	1,784,821.94	1,431,426.32	(350,231.62)
06 OPEN SPACE FEES FUND					
06-0360-43611 INVESTMENT INTEREST	.00	.00	.00	27,223.00	27,223.00
Total 06 OPEN SPACE FEES FUND	.00	.00	.00	27,223.00	27,223.00
07 POLICE SPECIAL SERVICES FUND					
07-0340-43421 POLICE SERVICES	.00	39,781.00	.00	111,172.00	71,391.00
07-2109-51019 OTHER	.00	28,000.00	59,693.54	.00	(31,693.54)
07-2109-51031 FICA	.00	2,142.00	.00	.00	2,142.00
07-2109-51036 WORK COMP	.00	689.00	675.44	.00	13.56
07-2109-51038 DEFINED CONTRIBUTION	.00	2,660.00	.00	.00	2,660.00
07-2109-52201 MOTOR FUELS	.00	4,290.00	.00	.00	4,290.00
07-2109-52204 PARTS AND REPAIRS	.00	2,000.00	304.71	.00	1,695.29
Total 07 POLICE SPECIAL SERVICES FUND	.00	.00	60,673.69	111,172.00	50,498.31
08 TOWN ROAD AID FUND					
08-0330-43353 TOWN AID-PUBLIC WORKS DEPT.	.00	312,867.00	.00	316,468.11	3,601.11
08-3103-52239 MATERIALS-OTHER	.00	180,000.00	181,580.00	.00	(1,580.00)
08-3103-77777 PY ENCUMBRANCES	.00	46,194.32	46,194.32	.00	.00
08-4831-53003 ROAD OVERLAY	.00	132,867.00	132,867.00	.00	.00
Total 08 TOWN ROAD AID FUND	.00	(46,194.32)	360,641.32	316,468.11	2,021.11
09 RECREATION ACTIVITIES FUND					
09-0340-43473 RECREATION FEES	.00	383,545.00	.00	186,882.16	(196,662.84)
09-0340-43475 FACILITY MAINTENANCE FEES	.00	59,053.00	.00	19,997.92	(39,055.08)
09-0340-43484 SENIOR RECREATION ACTIVITIES	.00	11,200.00	.00	9,362.38	(1,837.62)
09-0360-43651 DONATIONS & GRANTS, PRIVATE SOURCES	.00	8,880.00	.00	5,771.85	(3,108.15)
09-0360-43664 FIELD ADVERTISING PROGRAM REV	.00	.00	.00	1,585.00	1,585.00
09-5107-51011 REG FULL TIME	.00	36,775.00	36,087.01	.00	687.99
09-5107-51012 REG PART TIME	.00	33,112.00	23,362.06	.00	9,749.94
09-5107-51013 TEMPORARY FULL TIME	.00	9,783.00	3,325.44	.00	6,457.56
09-5107-51014 TEMPORARY PART TIME	.00	35,332.00	16,368.10	.00	18,963.90
09-5107-51031 FICA	.00	5,983.00	2,494.46	.00	3,488.54
09-5107-51036 WORK COMP	.00	1,128.00	1,105.80	.00	22.20
09-5107-52101 ANNUAL ALLOTMENT	.00	1,000.00	769.20	.00	230.80
09-5107-52102 MILEAGE	.00	50.00	17.94	.00	32.06
09-5107-52111 MILEAGE & TOLLS	.00	50.00	.00	.00	50.00
09-5107-52113 MEALS	.00	900.00	.00	.00	900.00
09-5107-52131 FEES-PROFESSIONAL	.00	1,400.00	145.00	.00	1,255.00
09-5107-52155 PROFESSIONAL DEVELOPMENT	.00	375.00	110.00	.00	265.00
09-5107-52176 TELEPHONE	.00	200.00	.00	.00	200.00

Town of Avon
Monthly Revenue & Expenditure Statement

Fiscal Year: 2023 to 2023 for Dates from 01-Jul-2022 to 31-Mar-2023

Account and Description	30-Jun-2022 Balance	Current Budgets and Adjustments	Current Expenses and Encumbrances	Current Revenue	Ending Balance
09-5107-52181 PRINTING	.00	500.00	.00	.00	500.00
09-5107-52185 GENERAL SERVICE	.00	1,200.00	.00	.00	1,200.00
09-5107-52189 SERVICES - OTHER	.00	217,357.00	155,559.80	.00	61,797.20
09-5107-52199 OTHER	.00	12,000.00	8,172.00	.00	3,828.00
09-5107-52235 RECREATIONAL MATERIALS	.00	22,800.00	21,735.37	.00	1,064.63
09-5107-53315 RECREATIONAL EQUIP.	.00	3,600.00	.00	.00	3,600.00
09-5201-51012 REG PART TIME	.00	5,843.00	3,101.80	.00	2,741.20
09-5201-51014 TEMPORARY PART TIME	.00	3,193.00	1,772.44	.00	1,420.56
09-5201-51031 FICA	.00	691.00	413.33	.00	277.67
09-5201-51036 WORK COMP	.00	89.00	93.29	.00	(4.29)
09-5201-52189 SERVICES - OTHER	.00	5,037.00	212.16	.00	4,824.84
09-5201-52212 BUILDINGS	.00	6,650.00	1,324.00	.00	5,326.00
09-5201-52216 FIELD ADVERTISING PGM EXP	.00	.00	1,019.35	.00	(1,019.35)
09-5201-52219 OTHER	.00	7,270.00	.00	.00	7,270.00
09-5201-52239 MATERIALS-OTHER	.00	9,280.00	8,759.96	.00	520.04
09-5201-53312 MAINT EQUIP	.00	.00	.00	.00	.00
09-5201-53315 RECREATIONAL EQUIP.	.00	21,000.00	20,828.60	.00	171.40
09-5201-77777 PY ENCUMBRANCES	.00	622.00	622.00	.00	.00
09-5301-52131 FEES-PROFESSIONAL	.00	1,200.00	1,387.43	.00	(187.43)
09-5301-52189 SERVICES - OTHER	.00	18,880.00	8,154.79	.00	10,725.21
09-5301-52231 OFFICE SUPPLIES	.00	.00	221.49	.00	(221.49)
Total 09 RECREATION ACTIVITIES FUND	.00	(622.00)	317,162.82	223,599.31	(92,941.51)
10 MEDICAL CLAIMS INTERNAL SERVICE FUND					
10-0360-43612 REFUNDS & REIMBURSEMENTS	.00	.00	.00	537,721.76	537,721.76
10-0360-43622 TOWN EMPLOYEE CONTRIBUTIONS	.00	352,694.00	.00	267,757.91	(84,936.09)
10-0360-43623 TOWN EMPLOYEE CONTRIBUTIONS	.00	1,954,971.00	.00	.00	(1,954,971.00)
10-0360-43627 BOE EMPLOYEE CONTRIBUTIONS	.00	1,640,107.00	.00	6,868,509.11	5,228,402.11
10-0360-43628 BOE EMPLOYER CONTRIBUTIONS	.00	5,984,670.00	.00	.00	(5,984,670.00)
10-1101-51038 DEFINED CONTRIBUTION	.00	8,376.00	.00	.00	8,376.00
10-1101-51041 MEDICAL-CLAIMS	.00	1,805,948.00	1,802,900.72	.00	3,047.28
10-1101-51042 MEDICAL-ADMINISTRATION	.00	276,901.00	183,352.62	.00	93,548.38
10-1101-51043 PMTS IN LIEU OF COVERAGE	.00	100,000.00	.00	.00	100,000.00
10-1101-51044 OTHER SERVICES-TOWN EAP	.00	3,240.00	4,616.00	.00	(1,376.00)
10-1101-51054 ER CONTRIB HSA	.00	85,000.00	90,500.11	.00	(5,500.11)
10-1101-52184 SERVICE & CONSULTANT	.00	28,200.00	21,100.00	.00	7,100.00
10-9401-51041 MEDICAL-CLAIMS	.00	6,633,368.00	5,903,697.01	.00	729,670.99
10-9401-51042 MEDICAL-ADMINISTRATION	.00	991,409.00	777,954.03	.00	213,454.97
Total 10 MEDICAL CLAIMS INTERNAL SERVICE FUND	.00	.00	8,784,120.49	7,673,988.78	(1,110,131.71)
11 LOCAL CAPITAL IMPROVEMENT PROGRAM					
11-0330-43365 LOCAL C.I.P.	.00	116,997.00	.00	.00	(116,997.00)
11-4831-53003 ROAD OVERLAY	.00	6,667.00	.00	.00	6,667.00
11-8501-52189 SERVICES - OTHER	.00	110,330.00	110,330.00	.00	.00

Town of Avon
Monthly Revenue & Expenditure Statement

Fiscal Year: 2023 to 2023 for Dates from 01-Jul-2022 to 31-Mar-2023

Account and Description	30-Jun-2022 Balance	Current Budgets and Adjustments	Current Expenses and Encumbrances	Current Revenue	Ending Balance
Total 11 LOCAL CAPITAL IMPROVEMENT PROGRAM	.00	.00	110,330.00	.00	(110,330.00)
12 FISHER MEADOW MAINTENANCE FUND					
12-0360-43611 INVESTMENT INTEREST	.00	.00	.00	9,947.37	9,947.37
12-0360-43617 LEASE AT FISHER MEADOWS/FARM	.00	.00	.00	4,535.50	4,535.50
12-0360-43619 RENTS AND REIMBURSEMENTS	.00	.00	.00	103,629.37	103,629.37
Total 12 FISHER MEADOW MAINTENANCE FUND	.00	.00	.00	118,112.24	118,112.24
13 STATE & FEDERAL ED. GRANTS					
13-0330-43333 SPECIAL ED 79-422	.00	.00	.00	10,000.00	10,000.00
13-0330-43334 PARAEUCATORS 78-421	.00	.00	.00	5,000.00	5,000.00
13-0330-43336 SEDS TRAINING 35-996	.00	.00	.00	5,000.00	5,000.00
13-0330-43340 ESSER - COVID	.00	.00	.00	186,317.84	186,317.84
13-0330-43343 EDUCATION PROGRAM GRANTS	.00	950,311.00	.00	24,065.56	(926,245.44)
13-0330-44000 EDUCATION GRANTS-DEFERRED PY	.00	.00	.00	205,097.53	205,097.53
13-0330-44004 TITLE I - I.B.P.	.00	.00	.00	62,152.47	62,152.47
13-0330-44005 TITLE II - PART A TEACHERS	.00	.00	.00	7,500.00	7,500.00
13-0330-44006 IDEA 611 PART B 20977	.00	.00	.00	268,779.75	268,779.75
13-0330-44007 PRE SCHOOL IDEA 619 20983	.00	.00	.00	2.00	2.00
13-0330-44009 SHEFF SETTLEMENT 12457	.00	.00	.00	63,072.77	63,072.77
13-0330-44010 ADULT EDUCATION COOPERATIVE	.00	.00	.00	1,661.00	1,661.00
13-0330-44015 TITLE III PART A ENG LANG	.00	.00	.00	14,079.00	14,079.00
13-0360-43651 DONATIONS & GRANTS, PRIVATE SOURCES	.00	.00	.00	12,224.00	12,224.00
13-9401-59200 EDUCATION GRANT PROGRAMS	.00	950,311.00	783,741.04	.00	166,569.96
13-9401-77777 PY ENCUMBRANCES	.00	.00	.00	.00	.00
Total 13 STATE & FEDERAL ED. GRANTS	.00	.00	783,741.04	864,951.92	81,210.88
14 SCHOOL CAFETERIA					
14-0330-43356 CAFETERIA - BOE	.00	292,770.00	.00	225,655.41	(67,114.59)
14-0340-43481 CAFETERIA SERVICES	.00	850,658.00	.00	654,895.32	(205,772.68)
14-0360-43611 INVESTMENT INTEREST	.00	.00	.00	1,192.55	1,192.55
14-9401-59600 CAFETERIA	.00	1,153,428.00	815,801.42	.00	337,626.58
14-9401-77777 PY ENCUMBRANCES	.00	.00	2,575.00	.00	(2,575.00)
Total 14 SCHOOL CAFETERIA	.00	.00	818,376.42	881,733.28	63,356.86
15 USE OF SCHOOL FACILITIES					
15-0360-43619 RENTS AND REIMBURSEMENTS	.00	25,000.00	.00	34,191.50	9,191.50
15-9401-52185 GENERAL SERVICE	.00	25,000.00	46,300.04	.00	(21,300.04)
Total 15 USE OF SCHOOL FACILITIES	.00	.00	46,300.04	34,191.50	(12,108.54)

Town of Avon
Monthly Revenue & Expenditure Statement

Fiscal Year: 2023 to 2023 for Dates from 01-Jul-2022 to 31-Mar-2023

Account and Description	30-Jun-2022 Balance	Current Budgets and Adjustments	Current Expenses and Encumbrances	Current Revenue	Ending Balance
16 POST-RETIRE EMPL MED BENFT RESERVE FUND					
16-0360-43613 BOE R/U AETNA	.00	.00	.00	.03	.03
16-0390-43913 UNASSIGNED FUND BALANCE	.00	50,000.00	.00	.00	(50,000.00)
16-8700-58000 INTERFUND TRANSFER-OUT	.00	50,000.00	50,000.00	.00	.00
Total 16 POST-RETIRE EMPL MED BENFT RESERVE FUND	.00	.00	50,000.00	.03	(49,999.97)
17 COMP. ABSENCES DEBT SERV. FUND					
17-9800-59023 COMPENSATED ABSENCES	.00	.00	115,197.89	.00	(115,197.89)
Total 17 COMP. ABSENCES DEBT SERV. FUND	.00	.00	115,197.89	.00	(115,197.89)
18 PENSION TRUST FUND					
18-0360-43580 TOWN R/U WEBSTER	.00	.00	.00	708,975.36	708,975.36
18-0360-43600 INT INC BOE WEBSTER	.00	.00	.00	506,492.09	506,492.09
18-0360-43602 INTEREST TOWN AETNA	.00	.00	.00	19,284.76	19,284.76
18-0360-43603 INV INT TOWN MUTUAL WEBSTER	.00	.00	.00	773,098.45	773,098.45
18-0360-43605 INTEREST BOE AETNA GIC	.00	.00	.00	13,490.24	13,490.24
18-0360-43607 INV R/U BOE MUTUAL FDS WEBSTER	.00	.00	.00	507,056.07	507,056.07
18-0360-43622 TOWN EMPLOYEE CONTRIBUTIONS	.00	3,777,111.00	.00	4,350.74	4,350.74
18-0360-43623 TOWN EMPLOYER CONTRIBUTIONS	.00	.00	.00	3,927,111.00	150,000.00
18-0360-43627 BOE EMPLOYEE CONTRIBUTIONS	.00	.00	.00	125,171.99	125,171.99
18-0360-43628 BOE EMPLOYER CONTRIBUTIONS	.00	771,139.00	.00	771,139.00	.00
18-0390-43918 INTERFUND TRANSFERS IN	.00	200,000.00	.00	.00	(200,000.00)
18-8200-53600 INV EXP TOWN MUTL FD WEBSTER	.00	.00	7,258.57	.00	(7,258.57)
18-8200-53601 INV EXP BOE MUTL FD WEBSTER	.00	.00	4,699.59	.00	(4,699.59)
18-8200-53605 INV EXP TOWN AETNA	.00	.00	10,251.47	.00	(10,251.47)
18-8200-53606 INV EXP BOE AETNA	.00	.00	8,518.37	.00	(8,518.37)
18-8200-53610 BENEFIT PMT, TOWN AETNA	.00	4,748,250.00	2,799,330.23	.00	1,948,919.77
18-8200-53611 BENEFIT PMT BOE AETNA	.00	.00	393,561.88	.00	(393,561.88)
Total 18 PENSION TRUST FUND	.00	.00	3,223,620.11	7,356,169.70	4,132,549.59
19 OPEB TRUST FUND					
19-0360-43530 OPEB TOWN INTEREST INCOME	.00	.00	.00	117,511.39	117,511.39
19-0360-43532 OPEB TOWN MARKET VALUE CHG	.00	.00	.00	657,859.46	657,859.46
19-0360-43538 OPEB BOE MARKET VALUE CHG	.00	.00	.00	434,653.67	434,653.67
19-0360-43612 REFUNDS & REIMBURSEMENTS	.00	.00	.00	44,273.55	44,273.55
19-0360-43620 TOWN RETIREE CONTRIBUTIONS	.00	128,968.00	.00	130,310.98	(8,657.02)
19-0360-43623 TOWN CONTRIBUTIONS	.00	1,972,000.00	.00	1,972,000.00	.00
19-0360-43624 BOE-RETIREE DENTAL/LIFE CONTRIB	.00	.00	.00	5,847.49	5,847.49
19-0360-43625 BOE RETIREE CONTRIBUTIONS	.00	57,600.00	.00	124,329.19	66,729.19
19-0360-43628 BOE EMPLOYER CONTRIBUTIONS	.00	743,750.00	.00	867,274.00	123,524.00
19-0390-43918 INTERFUND TRANSFERS IN	.00	.00	.00	.00	.00
19-1101-51045 FULLY INSURED RETIREES	.00	23,511.00	20,168.40	.00	3,342.60
19-1101-51046 MED CLAIMS-RETIR OVE 65	.00	1,908,142.00	729,231.08	.00	1,178,910.92

Town of Avon
Monthly Revenue & Expenditure Statement

Fiscal Year: 2023 to 2023 for Dates from 01-Jul-2022 to 31-Mar-2023

Account and Description	30-Jun-2022 Balance	Current Budgets and Adjustments	Current Expenses and Encumbrances	Current Revenue	Ending Balance
19-1101-51047 MEDICAL CLAIMS-RETIREE UNDER 65	.00	.00	247,266.79	.00	(247,266.79)
19-1101-51048 MED ADMIN-RETIR OVE 65	.00	169,315.00	116,535.80	.00	52,779.20
19-1101-51049 MEDICAL ADMINSTR-RETIREE UNDER 65	.00	.00	31,506.24	.00	(31,506.24)
19-9401-51045 FULLY INSURED RETIREES	.00	.00	2,485.75	.00	(2,485.75)
19-9401-51046 MED CLAIMS-RETIR OVE 65	.00	801,350.00	226,878.05	.00	574,471.95
19-9401-51047 MEDICAL CLAIMS-RETIREE UNDER 65	.00	.00	477,688.36	.00	(477,688.36)
19-9401-51048 MEDICAL ADMINSTR-RETIREE OVER 65	.00	.00	11,019.28	.00	(11,019.28)
19-9401-51049 MEDICAL ADMINSTR-RETIREE UNDER 65	.00	.00	45,056.83	.00	(45,056.83)
Total 19 OPEB TRUST FUND	.00	.00	1,907,836.58	4,344,059.73	2,436,223.15
*** Grand Total ***	.00	(35,763,147.37)	47,069,076.22	27,663,880.40	16,357,951.55

Total Number of Accounts: 3,358

===== Selection Legend =====

Account Type: ER

FY: 2023 to 2023

Trx. Date: 01-Jul-2022 to 31-Mar-2023

From Fund: 02 to 19

Account Sub Type: P

TOWN OF AVON - LEASE AGREEMENTS

[illegible]

Overview

Executive Summary:

Board of Education



Avon Public Schools
Financial Summary Report
Month End - March 31, 2023

General Fund Expenditures

		A	B	C		D	E	F	G
				(A + B)				(C - D - E)	(F / C)
Object	Account Description	Adopted Budget	Transfers	Adjusted Budget	Expenses YTD	Encumbrance	Unencumbered Balance	Percent Unencumbered	
100	SALARIES	40,699,418.00	0.09	40,699,418.09	28,351,355.74	12,042,665.78	305,396.57	0.75%	
200	EMPLOYEE BENEFITS	10,369,798.00	(47,735.45)	10,322,062.55	9,657,127.48	381,159.42	283,775.65	2.75%	
300	PURCHASED PROF & TECH SVCS	1,450,159.00	1,686.97	1,451,845.97	774,260.18	331,317.41	346,268.38	23.85%	
400	PROPERTY SVCS	774,926.00	29,373.11	804,299.11	583,867.91	156,884.96	63,546.24	7.90%	
500	OTHER PURCHASED SVCS	7,680,735.00	(14,449.28)	7,666,285.72	5,263,415.73	885,006.38	1,517,863.61	19.80%	
600	General Supplies & Utilities	2,571,436.00	17,945.69	2,589,381.69	1,614,609.27	470,636.13	504,136.29	19.47%	
700	EQUIPMENT	681,182.00	4,135.67	685,317.67	393,141.81	701.28	291,474.58	42.53%	
800	FEES & MEMBERSHIPS	127,950.00	9,043.20	136,993.20	99,060.13	3,800.34	34,132.73	24.92%	
Total		64,355,604.00	0.00	64,355,604.00	46,736,838.25	14,272,171.70	3,346,594.05	5.20%	

Defined Benefit Pension

&

Retiree Medical Reports



For the most current report available, please visit the
March, 2023 Quarterly Report:

<https://www.avonct.gov/finance-administration/pages/quarterly-reports/Def. Bnft. Pension & Ret. Med. Reports>