

Town of Apple Valley

Budgeting Worksheet-Hearing 06.21.2023

	2020	2021	2022	2022	2023	Original	Initial	Initial	
10 GENERAL FUND	Actual	Actual	Actual	Budget	Actual-to- Date	Budget	Amended 2023 Budget	2024 Budget	Worksheet Notes
REVENUE									
Taxes									
3110 General property taxes-current	70,677	105,007	136,103	132,000	135,763	128,557	140,000	132,000	Certified Tax Rate not yet posted
3120 Prior year's taxes-delinquent	10,460	12,804	5,139	8,000	0	8,000	8,000	8,000	
3130 General sales and use taxes	99,678	105,307	179,393	130,000	153,588	130,000	186,600	190,000	
3140 Energy and communication taxes	14,771	15,889	25,250	35,000	38,192	35,000	45,700	45,700	
3150 RAP Tax	10,052	10,459	18,739	17,000	15,719	17,000	18,500	18,500	
3160 Transient Taxes	659	1,979	11,598	7,200	11,915	7,200	14,600	14,600	
3170 Fee in lieu of personal property taxes	10,142	8,634	456	8,400	0	8,400	8,400	8,400	
3180 Fuel Tax Refund	0	119	0	0	827	0	1000	1,000	
3190 Highway/Transit Tax	0	0	16831	12,550	14,353	12,550	17,100	17,100	
Total Taxes	216,439	260,197	393,508	350,150	370,357	346,707	439,900	435,300	
Licenses and permits									
3210 Business licenses	4,113	2,775	7,350	8,000	9,191	8,000	9,300	9,500	
3221 Building Permits-Fee	47,301	34,309	69,238	80,000	43,661	75,000	45,000	45,000	
3222 Building Permits-Non Surcharge	0	4,295	9,816	10,500	6,274	11,250	6,750	6,750	
3223 Building permit - HCP Valuation	9,669	1,732	0	4000	0	0			Removed from ordinance
3224 Building Permits Surcharge	347	1,178	339	1000	(113.00)	750	450	450	
3225 Animal licenses	1,340	970	420	500	800	500	800	800	
3430 Assessment fee income	2,006	0	0	0	0	0	0	0	
Total Licenses and permits	64,775	45,258	87,163	104,000	59,813	95,500	62,300	62,500	
Intergovernmental revenue									
3342 Fire Dept-State Wildland Grant	0	0	0	0	0	10,000	10,000	10,000	
3356 Class C" road allotment"	63,285	80,259	94,066	82,000	87,796	82,000	117,000	130,000	
3358 Liquor control profits	1,171	697	756	800	1,037	800	1100	1100	
3370 State Grants	0	0	13237	45,000	0	0	0	0	
3371 State Highway Grants	0	0	0	0	0	0	0	0	
3373 CARES Revenue	0	0	0	0	0	0	0	0	
Total Intergovernmental revenue	64,456	80,956	108,058	127,800	88,833	92,800	128,100	141,100	
Charges for services									
3230 Special Event Permit	0	0	3500	3000	2,480	3000	4500	4500	
3410 Clerical services	25,323	21	225	250	320	250	400	400	

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3415 SSD Payroll Services	48,566	0	0	0	0	0	0	0	
3416 Other Interdepartmental Charges	0	4,903	2,010	10000	9039	16,000	16,000	44,203	From BPW
3420 Fire Department Contracts	2,000	300	0	0	0	0	0	6000	
3431 Zoning and subdivision fees	17,105	33,854	37,218	60,000	24,734	40,000	26,000	20,000	
3440 Solid waste	40,815	42,442	50,917	50,850	47,072	53,350	57,200	61,000	
3441 Storm Drainage	35,399	37,778	42,921	42,800	38,177	42,800	46,400	49,000	
3461 GRAMA requests	36	0	0	200	314	200	500	500	
3470 Park and recreation fees	60	55	0	100	0	100	100	100	
3481 Sale of Cemetery Lots								310,500	
3482 Perpetual Care								129,300	
3615 Late charges/Other Fees	21,026	-2,307	1,740	2,000	(766)	2,500	2,500	2,500	
Total Charges for services	190,330	117,045	138,531	169,700	121,370	158,200	153,600	628,003	
Fines and forfeitures									
3510 Fines	6,000	5,360	10,845	11,000	4,625	1,000	5,000	5,000	
Total Fines and forfeitures	6,000	5,360	10,845	11,000	4,625	1,000	5,000	5,000	
Interest									
3610 Interest earnings	2,676	5,493	3,308	3,000	22,692	3,000	29,800	42,200	
Total Interest	2,676	5,493	3,308	3,000	22,692	3,000	29,800	42,200	
Miscellaneous revenue									
3640 Sale of capital assets	26,182	650	0	0	0	5000	0	0	
3670 Debt proceeds	77,000	48,074	0	0	0	0	0	0	
3690 Sundry revenue	1	420	1734	5000	19,897	2,800	20,300	5,000	
3692 Fire department fundraisers	2,636	947	1166	1300	1,500	2,000	1,500	6,500	
3697 Park department fundraisers	819	884	0	800	0	800	800	800	
3801.1 Impact fees - Fire	2,589	767	19471	20000	5,064	25,320	6,800	6,800	
3801.2 Impact fees - police	0	0	0	0	0	0			Removed from ordinance
3801.3 Impact fees - roadways	10,014	6,682	59,034	65,000	15,960	79,800	24,600	24,600	
3801.6 Impact fees - storm water	2,924	2,728	32,945	45,000	22,307	86,550	31,000	31,000	
3801.7 Impact fees - parks, trails, OS	2,115	1,833	16,816	17,000	4,350	21,750	6,600	6,600	
Total Miscellaneous revenue	124,280	62,984	131,165	154,100	69,078	224,020	91,600	81,300	
Contributions and transfers									
3802.2 Contributions - public safety	0	0	0	300	0	0	0	0	

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3802.7 Contributions - parks and recreation	594	100	0	100	0	0	0	0	
3802.8 Contributions - Contingency	0	0	0	100000	0	0	0	0	
3890 Fund balance appropriation	0	0	0	15,000	0	15000	0	0	
Total Contributions and transfers	594	100	0	100,400	0	15,000	0	0	
Total Revenue:	669,550	577,394	872,578	818,813	736,768	936,227	910,300	1,395,403	
EXPENDITURES									
General government									
Council									
4111.110 Council Salaries and wages	17,031	8,311	16,875	17,000	13,450	21,000	21,000	21,000	
4111.130 Council Employee benefits	9,962	2,610	1,580	2,400	1,297	2410	2410	2,400	
4111.210 Council Travel Reimbursement	0	453	0	2,100	0	1,500	1,500	1,500	
4111.220 Council/PC Training	0	1,630	60	500	0	1,500	1,500	1,500	
4111.610 Council Donations and discretionary spending	1,344	0	0	500	0	500	500	500	
Total Council	28,337	13,004	18,515	22,500	14,747	26,910	26,910	26,900	
Administrative									
4141.110 Admin Salaries and Wages	87,583	91,128	91,048	91,800	89,661	99,445	102,500	110,500	
4141.130 Admin Employee Benefits	19,568	7,444	8,191	13,400	7,911	11,377	11,800	24,500	Includes non-taxable Health Stipends for FT Employees.
4141.140 Admin Employee Retirement-GASB 68	6,454	4,272	3,214	4,700	11,860	13,553	14,000	15,100	
4141.210 Admin Dues, Subs & Memberships	1,135	1,257	4,846	4000	6,742	4,000	6,900	5,500	
4141.220 Admin Public Notices	1,251	1,290	1,017	1200	42	1200	100	100	
4141.230 Admin Training	0	1,299	420	900	743	1000	1500	1,500	Combined w/4141.360 Redundant
4141.240 Admin Office/Administrative Expense	5,126	4,688	17,802	18,000	15,619	5,000	16,000	8,000	
4141.250 Admin Equipment Expenses	5,134	5,924	6,108	7,500	16,054	2,000	16,700	10,000	
4141.260 Admin Building & ground maintenance	2,379	1,027	1,999	2,000	4,944	1,500	5,500	4,500	
4141.270 Admin Utilities	4,365	5,987	5,730	5,800	6,673	5,800	7,600	7,600	
4141.280 Admin Telephone and Internet	4,518	16,834	7,601	10,000	6,822	4,800	7,800	7,800	
4141.290 Admin Postage	1,149	1,899	2,976	3,500	2,447	3,000	3,500	3,700	
4141.320 Admin Engineering/Professional Fees	36,457	7,975	29,586	40,000	6,678	20,000	7,000	3,500	

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4141.330 Admin Legal	13,078	5,644	58,165	65,000	42,862	25,000	50,000	50,000	
4141.331 Admin Assessment legal fees	6	0	0	0	0	0	0	0	
4141.340 Admin Accounting	7,512	12,868	16,824	17,000	4,400	7,500	4,400	4,400	AUP
4141.350 Building Fees-Inspector/85% Surcharge	0	20,656	64,548	70,000	35,796	35,000	40,000	30,000	
4141.360 Admin Education-General	1,462	0	248	500	0	500			Combined w/4141.230
4141.390 Admin Bank service charges	2,301	2,902	3,462	4,600	140	4,600	200	200	
4141.410 Admin Insurance	10,987	10,129	6,089	7,000	13,275	7,000	13,500	13,500	
4141.490 Admin Travel reimbursements	5,208	760	438	500	1243	500	1300	1,300	
4141.500 Admin Weed abatement	0	387	0	1500	0	1,500	500	1,500	
4141.550 Admin Cares Act	0	0	0	0	0	0	0	0	
4141.610 Bad debt expense	0	0	0	0	2026	0	2030	250	
4141.740 Admin Capital outlay	2,068	1,060	0	0	-	15000	0	0	
4170 Elections	1,885	0	2288	2500	0	0	1,500	1,500	
Total Administrative	219,627	205,429	332,602	371,400	275,938	269,275	314,330	304,950	
Total General government	247,964	218,433	351,117	393,900	290,685	296,185	341,240	331,850	
Public safety									
Police									
4210.110 Police Salaries & Wages/Contract	9,522	1,080	13,200	16,950	15,000	15,000	18,500	15,000	\$3,750/QTR
4210.130 Police Employee benefits	736	83	0	100	0	0	0	0	
4210.230 Police Travel & mileage	628	0	0	0	0	0	0	0	
4210.250 Police Expenditures	0	0	4763	4800	0	0	0	0	
4210.470 Police Building Permits	35,999	0	0	0	0	0	0	0	
4253.250 Animal Control Supplies	64	63	63	100	0	100	100	100	
Total Police	46,949	1,225	18,026	21,950	15,000	15,100	18,600	15,100	
Fire									
4220.110 Fire Salaries & wages	14,625	20,400	28,181	32,000	31,289	40,100	40,100	67,200	\$48k Chief, \$19.2K Volunteers
4220.130 Fire Employee Benefits	910	1,976	4,808	6,000	2,660	11,254	10,500	13,600	
4220.135 Fire Employee Retirement - GASB 68	0	0	0	0	5,103	0	6,700	8,100	
4220.140 Fire Contract Salaries & Wages	0	0	0	0	0	6680	775	4500	
4220.150 Fire Contract Expense	0	0	0	0	0	0	0	1500	

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4220.210 Fire Dues, subscriptions & memberships	94	109	355	500	569	500	600	600	
4220.230 Fire Travel, Mileage & Cell	271	28	57	300	250	600	600	600	
4220.240 Fire Office expenses	78	329	765	0	1209	0	1600	500	
4220.250 Fire Equipment maintenance & repairs	1,823	705	2514	2700	9,124	1500	11000	11000	
4220.260 Fire Rent expense	720	0	0	850	0	0	0	0	
4220.360 Fire Training	440	1,248	389	800	2201	8000	8000	13100	
4220.450 Fire Small Equip/Supplies	1,196	458	2026	1,200	5,351	17,536	8,000	15,000	Radios/Hoses
4220.460 Fire Supplies-Fundraisers	604	544	514	550	0	500	500	500	
4220.465 Fire Gear	0	9,383	1,518	3,000	401	4,400	4,400	15,000	Bunker Gear
4220.475 Fire Other Grant Expenditures	0	0	0	0	0	0	0	0	
4220.550 Fire Cares Act	0	0	0	0	0	0	0	0	
4220.560 Fire Equipment Fuel	1,290	2,047	1,251	1,800	1,347	1,800	2,700	4,000	
4220.610 Fire Principal	0	0	12351	13,400	11,986	14,590	12,000	0	
4220.620 Fire Interest	0	0	1115	2,400	(779)	1,165	0	0	
4220.740 Fire Capital outlay	1,386	305	27500	30,000	17,960	15,000	17,960	0	
Total Fire	23,436	37,532	83,344	95,500	88,671	123,625	125,435	155,200	
Total Public safety	70,385	38,758	101,370	117,450	103,671	138,725	144,035	170,300	
Highways and public improvements									
Highways									
4410.110 Road Wages and Contract Labor	13,037	879	0	3,500	770	7,500	3,000	15,200	
4410.130 Road Employee benefits	5,204	67	0	300	59	858	350	1750	
4410.270 Road Flood damage	-9,929	9,008	0	0	0	0	0	2000	
4410.380 Road Department Services	0	0	720	850	2,154	3000	2500	2500	
4410.450 Road Department Supplies	1,474	10,873	2,181	5,000	9,799	30,000	33,500	45,000	Asphalt/Road Repairs/Signs/Barricade Equip
4410.550 Road Equipment Maintenance	11,383	19,999	3,029	10,000	1,990	6,000	4,000	2,500	
4410.560 Road Equipment Fuel	337	2,674	1,590	2,000	1,613	2,500	2,500	5,000	
4410.740 Road Capital outlay	0	48,076	0	0	0	0	0	0	
4410.810 Road Principal	35,000	31,000	42,668	42,700	54,409	44,100	54,500	35,000	Gateway (final pmt 10/2046)

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4410.820 Road Interest	32,950	32,200	30,686	35,000	29,432	29,531	29,500	28,150	
4415.110 Public Works Wages and Contract Labor	56,049	10,965	0	2,500	4,097	32,500	11,000	30,300	
4415.130 Public Works Employee benefits	13,391	702	0	200	382	858	1300	9400	
4415.140 Public Works Employee Retirement - GASB									
68	7,153	0	0	0	0	0	1850	8100	
4415.320 Public Works Engineering/Professional Fees	0	0	0	0	107	0	150	0	
4415.450 Public Works Supplies	313	207	3825	4500	3,722	4,000	6,000	6,000	
4415.550 Public Works Equipment Maintenance	374	3,753	1,806	2000	2,306	1700	5000	3,000	
4415.560 Public Works Equipment fuel	1,881	742	-25	500	485	2000	2000	2,000	
4415.570 Public Works Travel Reimbursement	0	202	0	200	78	200	200	500	
4415.610 Public Works Storm Drainage	0	0	0	0	3,301	5000	5000	5,000	
4415.710 Public Works Principal	14341	24585	14920	15,000	15,479	15,500	15,500	0	
4415.720 Public Works Interest	1999	6063	1140	1,140	581	585	585	0	
4415.740 Public Works Capital Outlay	84,598	3,700	0	0	11000	11000	11000	9,000	Fuel Tank-\$4,000, Bldg-\$5,000
Total Highways	269,557	205,696	102,540	125,390	141,764	196,832	189,435	210,400	
Sanitation									
4420.220 Solid Waste Postage	481	0	0	0	0	0	0	0	
4420.460 Solid Waste Service	37,436	37,475	54,200	44,500	38,921	52,128	49,000	60,000	
Total Sanitation	37,918	37,475	54,200	44,500	38,921	52,128	49,000	60,000	
Total Highways and public improvements	307,475	243,171	156,741	293,100	180,685	248,960	238,435	270,400	
Parks, recreation, and public property									
Parks									
4540.110 Park/Rec Wages and Contract Labor	0	0	2785	6,000	4,913	7,500	7,500	5,100	
4540.130 Park/Rec Employee benefits	0	0	3	1000	376	858	858	600	
4540.250 Park/Rec Department Expenses	325	243	128	0	394	1000	2000	1000	
4540.460 Park/Rec Community events supplies	1,584	760	297	1500	1450	4000	4000	4000	
4540.740 Parks Capital outlay	0	0	4586	12,000	0	0	0	0	
4590.250 Cemetery Maintenance							0	0	
4590.460 Cemetery Supplies and Equipment							0	0	
4590.470 Cemetery Capital Outlay							0	0	

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Total Parks	1,909	1,003	7,799	20,500	7,133	13,358	14,358	10,700	
Total Parks, recreation, and public property	1,909	1,003	7,799	20,500	7,133	13,358	14,358	10,700	
Transfers									
4804 Transfer to Fund Balance	-1	0	0	31410	0	25,579	59,532	88,353	
4805 Transfer to capital projects	0	0	0	40000	0	0	43,700	265,000	Cemetery-\$250k, Fire Bldg-\$15K
4807 Transfer to Assigned Balance - Fire Impact Fees	0	0	0	20000	0	25,320	6,800	6,800	
4808 Transfer to Assigned Balance - Police Impact Fees	0	0	0	0	0	0			
4809 Transfer to Assigned Balance - Roadway Impact Fees	0	0	0	65000	0	79,800	24,600	24,600	
4810 Transfer to Assigned Balance -Storm Water Imp Fees	0	0	0	45000	0	86,550	31,000	31,000	
4811 Transfer to Assigned Balance - Parks & Rec Fees	0	0	0	17000	0	21,750	6,600	6,600	
4812 Transfer to Assigned Balance - Perpetual Care	0	0	0	0	0	0	0	129,300	
4813 Transfer to Assigned Balance - Cemetery Funds	0	0	0	0	0	0	0	60,500	
Total Transfers	-1	0	0	218410	0	238,999	172,232	612,153	
Total Expenditures:	627,732	501,364	617,026	920,150	582,174	936,227	910,300	1,395,403	
Total Change In Net Position	41,818	76,030	255,552	0	154,594	0	0	0	

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10 GENERAL FUND									
41 CAPITAL PROJECTS FUND	2020 Actual	2021 Actual	2022 Actual	2022 Budget	2023 Actual	2023 Original Budget	2023 Revised Budget	2024 Proposed	
Revenue:									
Intergovernmental Revenue									
3340 Grant Revenues-General	0	0	0	0	0	0	-	3,320,000	CIB for Storm Drainage/Road Upgrades
3345 Grant Revenues-Fire	0	0	0	0	0	0	-	410,000	Water Tender Truck
Total Intergovernmental Revenue	0	0	0	0	0	0	-	3,730,000	
Interest									
3610 Interest earnings	0	0	0	0	0	0	-	-	
Total Interest	0	0	0	0	0	0	-	-	
Miscellaneous Revenue									
3675 Fire Capital Proceeds	0	0	0	0	0	0	-	-	
Total Miscellaneous Revenue	0	0	0	0	0	0	-	-	
Transfers & Contributions									
3810 General Fund Transfer	0	0	0	0	0	0	58,700	540,000	CIB Matches (restricted funds) \$260k, Cemetery proceeds - \$250k, Tender-\$10k, Fire IF-\$15K, Budget-\$15K (FY23-\$15k/Fire Impact Fees - Bal is from budget)
Total Txfrs & Contributions	0	0	0	0	0	0	58,700	540,000	
Total Revenue:	0	0	0	0	0	0	58,700	4,270,000	
Expenditures:									
Miscellaneous									
4141.740 Capital Outlay expenses	4,996	210	0	0	27,160	0	33,700	-	Gen Plan, Fence
4220.740 Fire Capital Outlay	0	0	0	0	8,277	0	15,000	450,000	Total Project Costs-\$420k Tender, \$30k Bldg (FY23-\$15K Office
4410.740 Road Capital outlay	0	0	0	0	0	0	-	1,050,000	Total Project Costs-Coyote Rd/Bubbling Wells

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4415.740 Public Works Capital Outlay					990			2,520,000	Total Project Cost-Storm Drain
4590.470 Cemetery Capital Outlay					741		10,000	250,000	Total Project Costs
Total Miscellaneous	4,996	210	0	0	37,168	0	58,700	4,270,000	
Total Expenditures:	4,996	210	0	0	37,168	0	58,700	4,270,000	
Total Change In Net Position	-4,996	-210	0	0	(37,168)	0	-	-	