

Town of Apple Valley
Operational Budget Report
10 General Fund - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Change In Net Position					
Revenue:					
Taxes					
3110 General Property Taxes-Current	167,622.52	3,763.84	172,184.70	195,000.00	88.30%
3120 Prior Year's Taxes-Delinquent	0.00	0.00	(667.15)	0.00	0.00%
3130 General Sales and Use Taxes	174,389.46	17,702.80	180,766.58	204,325.00	88.47%
3140 Energy and Communication Taxes	48,848.05	3,787.63	48,609.15	45,000.00	108.02%
3150 RAP Tax	15,276.59	0.00	17,219.86	18,000.00	95.67%
3160 Transient Taxes	19,312.90	2,113.69	17,532.74	18,000.00	97.40%
3180 Fuel Tax Refund	0.00	0.00	937.63	0.00	0.00%
3190 Highway/Transit Tax	16,476.23	1,665.94	16,334.54	17,100.00	95.52%
Total Taxes	441,925.75	29,033.90	452,918.05	497,425.00	91.05%
Licenses and permits					
3210 Business Licenses	19,315.76	2,122.50	16,620.00	10,500.00	158.29%
3221 Building Permits-Fee	21,912.68	5,259.63	54,955.66	45,000.00	122.12%
3222 Building Permits-Non Surcharge	6,827.48	2,703.18	25,316.43	7,750.00	326.66%
3224 Building Permits Surcharge	29.98	7.17	75.54	100.00	75.54%
3225 Animal Licenses	503.11	40.00	800.00	500.00	160.00%
Total Licenses and permits	48,589.01	10,132.48	97,767.63	63,850.00	153.12%
Intergovernmental revenue					
3356 Class "C" Road Allotment	106,970.59	20,350.49	115,015.22	112,000.00	102.69%
3358 Liquor Control Profits	1,484.69	0.00	1,905.98	1,100.00	173.27%
Total Intergovernmental revenue	108,455.28	20,350.49	116,921.20	113,100.00	103.38%
Charges for services					
3230 Special Event Permit	8,150.00	(3,000.00)	11,400.00	1,000.00	1,140.00%
3410 Clerical Services	305.01	40.84	1,038.91	400.00	259.73%
3416 Other Interdepartmental Charges	41,000.00	0.00	3,003.75	0.00	0.00%
3431 Zoning and Subdivision Fees	54,097.70	(2,731.25)	61,076.90	20,000.00	305.38%
3440 Solid Waste	43,096.52	5,951.96	57,788.86	51,000.00	113.31%
3440.5 Paperless Bill Credit	(2,556.92)	(448.50)	(4,420.50)	(3,000.00)	147.35%
3441 Storm Drainage	42,648.47	4,470.32	44,037.96	49,000.00	89.87%
3461 GRAMA Requests	22.62	0.00	0.00	100.00	0.00%
3470 Park and Recreation Fees	0.00	0.00	225.00	100.00	225.00%
3615 Late Charges/Other Fees	784.14	261.54	2,715.54	1,000.00	271.55%
Total Charges for services	187,547.54	4,544.91	176,866.42	119,600.00	147.88%
Fines and forfeitures					
3510 Fines	6,001.15	875.20	6,080.44	5,000.00	121.61%
Total Fines and forfeitures	6,001.15	875.20	6,080.44	5,000.00	121.61%
Interest					
3610 Interest Earnings	48,652.33	4,812.82	47,501.79	45,000.00	105.56%
Total Interest	48,652.33	4,812.82	47,501.79	45,000.00	105.56%
Miscellaneous revenue					
3375 Lease Revenue	5.00	0.00	0.00	0.00	0.00%
3640 Sale of Capital Assets	0.00	0.00	4,500.00	20,000.00	22.50%
3690 Sundry Revenue	5,995.35	1,678.30	(4,109.78)	5,000.00	-82.20%
3692 Fire Department Fundraisers/Donations	0.00	0.00	100.00	0.00	0.00%
3697 Park Department Fundraisers	270.00	0.00	0.00	0.00	0.00%
3801.1 Impact fees - Fire	3,376.00	844.00	7,596.00	6,800.00	111.71%
3801.3 Impact fees - Roadways	10,640.00	2,660.00	23,940.00	24,600.00	97.32%
3801.6 Impact fees - Storm Water	32,090.00	0.00	5,915.87	31,000.00	19.08%
3801.7 Impact fees - Parks, Trails, OS	2,900.00	725.00	6,525.00	6,600.00	98.86%
3801.91 Commercial Impact Fees - Storm Water	0.00	(4,328.69)	(4,328.69)	5,000.00	-86.57%
3801.92 Commercial Impact Fees - Transportation	0.00	0.00	13,622.12	15,000.00	90.81%
3801.93 Commercial Impact Fees - Fire/EMS	0.00	0.00	58,595.41	60,000.00	97.66%
Total Miscellaneous revenue	55,276.35	1,578.61	112,355.93	174,000.00	64.57%
Total Revenue:	896,447.41	71,328.41	1,010,411.46	1,017,975.00	99.26%
Expenditures:					
General government					
Council					
4111.110 Council/PC Salaries and Wages	6,336.98	0.00	5,746.60	13,000.00	44.20%
4111.130 Council/PC Employee benefits	992.29	0.00	873.66	1,000.00	87.37%
4111.610 Council Donations and Discretionary Spending	0.00	0.00	19.93	5,000.00	0.40%
Total Council	7,329.27	0.00	6,640.19	19,000.00	34.95%

Town of Apple Valley
Operational Budget Report
10 General Fund - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Administrative					
4141.110 Admin Salaries and Wages	96,069.05	5,200.20	72,866.86	80,800.00	90.18%
4141.130 Admin Employee Benefits	17,279.54	1,056.97	11,990.81	10,000.00	119.91%
4141.140 Admin Employee Retirement - GASB 68	10,147.70	426.24	6,176.90	5,500.00	112.31%
4141.210 Admin Dues, Subs & Memberships	11,080.42	15.99	13,271.47	11,000.00	120.65%
4141.220 Admin Public Notices	59.58	0.00	(52.75)	100.00	-52.75%
4141.230 Admin Training	639.89	0.00	60.00	1,000.00	6.00%
4141.240 Admin Office/Administrative Expense	15,712.50	5,044.49	31,319.78	15,000.00	208.80%
4141.245 Sponsored/ Donated	0.00	0.00	927.52	0.00	0.00%
4141.250 Admin Equipment Expenses	13,715.73	302.51	7,656.25	13,000.00	58.89%
4141.260 Admin Building & Ground Maintenance	9,584.38	830.20	6,640.12	4,500.00	147.56%
4141.270 Admin Utilities	14,286.01	1,845.95	14,966.67	18,000.00	83.15%
4141.280 Admin Telephone and Internet	4,382.34	556.23	5,522.69	5,000.00	110.45%
4141.290 Admin Postage	2,939.36	0.00	2,524.12	3,700.00	68.22%
4141.320 Admin Engineering Fees	1,162.70	0.00	3,717.35	1,000.00	371.74%
4141.330 Admin Legal Fees	36,700.79	9,420.00	58,508.48	80,000.00	73.14%
4141.335 Prior Year Legal Fees	0.00	0.00	50,000.00	50,000.00	100.00%
4141.340 Admin Accounting & Auditing	32,525.00	5.75	37,133.87	30,000.00	123.78%
4141.350 Admin Building/Zoning/Planning Fees	20,790.08	0.00	37,807.00	27,000.00	140.03%
4141.390 Admin Bank Service Charges	160.00	0.00	15.00	200.00	7.50%
4141.410 Admin Insurance	14,772.81	6,072.30	22,869.15	16,000.00	142.93%
4141.490 Admin Travel Reimbursements	1,946.98	73.27	782.67	2,000.00	39.13%
4141.500 Admin Weed Abatement	0.00	0.00	175.00	0.00	0.00%
4141.610 Bad Debt Expense	(20.00)	0.00	0.00	0.00	0.00%
4141.740 Admin Capital Outlay	0.00	4,004.31	4,004.31	0.00	0.00%
4170 Elections	0.00	0.00	1,455.90	1,500.00	97.06%
Total Administrative	303,934.86	34,854.41	390,339.17	375,300.00	104.01%
Total General government	311,264.13	34,854.41	396,979.36	394,300.00	100.68%
Public safety					
Police					
4210.110 Police Salaries & Wages/Contract	11,763.16	0.00	15,000.00	30,000.00	50.00%
Total Police	11,763.16	0.00	15,000.00	30,000.00	50.00%
Fire					
4220.110 Fire Salaries & Wages	52,381.50	8,352.16	66,189.16	70,000.00	94.56%
4220.130 Fire Employee Benefits	6,047.33	530.30	10,822.71	12,000.00	90.19%
4220.135 Fire Employee Retirement - GASB 68	8,852.30	954.61	9,750.62	11,100.00	87.84%
4220.150 Fire Contract Expense	3,492.00	0.00	5,856.00	4,000.00	146.40%
4220.210 Fire Dues, Subscriptions & Memberships	2,124.74	0.00	235.00	1,800.00	13.06%
4220.230 Fire Travel, Mileage & Cell	828.99	0.00	350.00	600.00	58.33%
4220.240 Fire Office & Other Expenses	2,528.89	94.04	977.29	2,000.00	48.86%
4220.250 Fire Equipment Maintenance & Repairs	160,322.34	556.49	9,067.17	8,000.00	113.34%
4220.255 Fire Improvements	1,260.00	0.00	0.00	0.00	0.00%
4220.260 Fire Rent Expense	6,000.00	0.00	6,000.00	6,000.00	100.00%
4220.360 Fire Training	1,093.04	43.75	1,290.12	2,100.00	61.43%
4220.450 Fire Small Equip/Supplies	13,023.08	0.00	10,249.26	15,000.00	68.33%
4220.455 EMS Medical Supplies	2,214.68	0.00	1,459.79	3,000.00	48.66%
4220.460 Fire Supplies-Fundraisers	0.00	0.00	0.00	500.00	0.00%
4220.465 Fire Gear	8,610.08	0.00	9,271.51	10,000.00	92.72%
4220.480 Fire Mitigation MOU Expenditures	0.00	0.00	0.00	15,000.00	0.00%
4220.560 Fire Equipment Fuel	2,287.34	507.22	2,713.96	2,500.00	108.56%
4220.740 Fire Capital Outlay	22,081.25	14.63	715.83	0.00	0.00%
Total Fire	293,147.56	11,053.20	134,948.42	163,600.00	82.49%
Total Public safety	304,910.72	11,053.20	149,948.42	193,600.00	77.45%
Highways and public improvements					
Highways					
4410.110 Road Wages and Contract Labor	2,576.50	0.00	422.50	3,000.00	14.08%
4410.130 Road Employee Benefits	196.39	0.00	32.20	200.00	16.10%
4410.275 Road Improvements	850.00	0.00	0.00	0.00	0.00%
4410.450 Road Department Supplies	829.85	589.07	6,897.86	1,000.00	689.79%
4410.810 Road Principal	36,000.00	0.00	37,000.00	36,000.00	102.78%
4410.820 Road Interest	27,243.41	0.00	26,375.00	27,275.00	96.70%
4415.110 Public Works Wages and Contract Labor	56,293.50	3,480.00	48,660.26	52,500.00	92.69%
4415.130 Public Works Employee Benefits	6,154.18	1,336.31	9,993.29	7,500.00	133.24%
4415.140 Public Works Employee Retirement - GASB 68	5,431.67	461.18	6,901.79	4,750.00	145.30%

Town of Apple Valley
Operational Budget Report
10 General Fund - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4415.450 Public Works Supplies	6,685.64	208.99	9,565.57	6,000.00	159.43%
4415.550 Public Works Equipment Maintenance	4,051.80	81.09	10,844.85	3,000.00	361.50%
4415.560 Public Works Equipment Fuel	3,225.03	615.34	4,413.04	2,000.00	220.65%
4415.570 Public Works Travel, Mileage, Cell	0.00	0.00	0.00	500.00	0.00%
4415.615 Storm Drainage Improvements	5,805.60	1,800.00	6,900.00	15,000.00	46.00%
4415.740 Public Works Capital Outlay	13,000.00	0.00	0.00	0.00	0.00%
Total Highways	168,343.57	8,571.98	168,006.36	158,725.00	105.85%
Sanitation					
4420.460 Solid Waste Service	38,308.38	5,914.96	52,562.84	51,000.00	103.06%
Total Sanitation	38,308.38	5,914.96	52,562.84	51,000.00	103.06%
Total Highways and public improvements	206,651.95	14,486.94	220,569.20	209,725.00	105.17%
Parks, recreation, and public property					
Parks					
4540.110 Park/Rec Wages and Contract Labor	2,903.00	0.00	179.50	2,000.00	8.98%
4540.130 Park/Rec Employee Benefits	221.35	0.00	13.62	200.00	6.81%
4540.250 Park/Rec Department Expenses	678.59	0.00	150.00	1,000.00	15.00%
4540.460 Park/Rec Community Events Supplies	1,304.74	45.44	547.33	4,000.00	13.68%
4540.745 Park Improvements	1,641.07	0.00	0.00	0.00	0.00%
Total Parks	6,748.75	45.44	890.45	7,200.00	12.37%
Total Parks, recreation, and public property	6,748.75	45.44	890.45	7,200.00	12.37%
Transfers					
4804 Transfer to Fund Balance	0.00	0.00	0.00	79,150.00	0.00%
4807 Transfer to Assigned Balance - Fire Impact Fees	0.00	0.00	0.00	(69,700.00)	0.00%
4809 Transfer to Assigned Balance - Roadway Impact Fee	0.00	0.00	0.00	(60,400.00)	0.00%
4810 Transfer to Assigned Balance -Storm Water Imp Fee	0.00	0.00	0.00	(64,000.00)	0.00%
4811 Transfer to Assigned Balance - Parks & Rec Fees	0.00	0.00	0.00	(43,400.00)	0.00%
Total Transfers	0.00	0.00	0.00	(158,350.00)	0.00%
Total Expenditures:	829,575.55	60,439.99	768,387.43	646,475.00	118.86%
Total Change In Net Position	66,871.86	10,888.42	242,024.03	371,500.00	65.15%

Town of Apple Valley
Operational Budget Report
51 Water Operations Fund - 07/01/2025 to 04/30/2026
83.33% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
Income or Expense					
Income from Operations:					
Operating income					
5140 Water sales	571,410.47	48,080.44	470,736.05	670,000.00	70.26%
5150 Water standby fees	35,161.34	3,450.00	34,978.72	32,000.00	109.31%
5310 Connection fees	6,400.00	1,060.00	14,549.83	6,700.00	217.16%
5410 Late penalties and fees	3,947.61	0.00	691.04	3,000.00	23.03%
5490 Other operating income	1,129.22	84.00	21,259.55	2,250.00	944.87%
Total Operating income	618,048.64	52,674.44	542,215.19	713,950.00	75.95%
Operating expense					
6010 Clerical Contractor labor	258.28	0.00	0.00	300.00	0.00%
6011 Town Payroll Services	41,000.00	0.00	3,000.00	3,000.00	100.00%
6013 Water Salaries and Wages	51,154.00	15,041.31	159,685.51	228,300.00	69.95%
6014 Water Benefits	18,214.69	3,089.80	32,655.71	32,500.00	100.48%
6014.5 Water Employee Retirement - GASB 68	0.00	1,822.68	18,022.70	20,250.00	89.00%
6023 Travel	0.00	0.00	46.40	500.00	9.28%
6024 Training	1,332.76	0.00	4,423.18	1,200.00	368.60%
6025 Books/Subscriptions/Memberships	3,772.60	157.25	2,056.25	4,000.00	51.41%
6030 Office supplies and expenses	2,164.69	20.78	2,838.09	3,000.00	94.60%
6031 Sponsored/ Donated Water	0.00	0.00	75.06	0.00	0.00%
6032 Postage	0.00	0.00	159.93	200.00	79.97%
6035 Bank service charges	2.50	0.00	10.00	100.00	10.00%
6040 Professional service	1,842.30	0.00	9,713.75	15,000.00	64.76%
6043 Accounting & Audit fees	11,750.00	0.00	10,047.18	10,000.00	100.47%
6044 Water test	2,752.54	75.00	2,415.00	5,000.00	48.30%
6045 Legal fees	16,051.50	2,347.50	8,764.00	20,000.00	43.82%
6050 Water System maintenance and repairs	13,868.76	823.45	39,947.64	15,000.00	266.32%
6051 Water System equipment	3,674.71	0.00	3,093.30	12,000.00	25.78%
6052 Well maintenance and repairs	4,887.02	480.00	7,036.87	20,000.00	35.18%
6053 Tank maintenance and repairs	434.23	4,659.06	11,745.74	11,000.00	106.78%
6054 Hydrant Testing & Maintenance	29.18	483.48	1,281.19	0.00	0.00%
6060 Water Equipment Costs Other than Fuel	6,630.36	1,905.86	13,171.89	1,000.00	1,317.19%
6061 Water Equipment Fuel	3,984.96	605.11	2,780.07	6,000.00	46.33%
6067 Utilities	18,782.41	3,137.19	21,497.78	20,000.00	107.49%
6068 Telephone & Internet	5.34	59.25	598.44	0.00	0.00%
6070 Water Dept Insurance	9,154.86	0.00	1,416.98	12,000.00	11.81%
6095 Depreciation expense	131,040.34	13,446.02	133,940.18	165,000.00	81.18%
Total Operating expense	342,788.03	48,153.74	490,422.84	605,350.00	81.01%
Total Income from Operations:	275,260.61	4,520.70	51,792.35	108,600.00	47.69%
Non-Operating Items:					
Non-operating income					
5510 Grants	35,200.00	0.00	0.00	0.00	0.00%
5511 Federal grant revenue - pipeline	0.00	23,819.97	23,819.97	0.00	0.00%
5520 Impact fees	91,318.86	0.00	106,201.85	90,000.00	118.00%
5610 Interest income	12,023.73	2,322.40	28,163.74	12,000.00	234.70%
5680 Contributed capital revenue	13,470.00	0.00	0.00	0.00	0.00%
5690 Sundry Revenue	500.00	0.00	13,422.85	500.00	2,684.57%
Total Non-operating income	152,512.59	26,142.37	171,608.41	102,500.00	167.42%
Non-operating expense					
6080 Interest expense	71,823.21	9,544.85	70,394.05	83,110.00	84.70%
Total Non-operating expense	71,823.21	9,544.85	70,394.05	83,110.00	84.70%
Total Non-Operating Items:	80,689.38	16,597.52	101,214.36	19,390.00	521.99%
Total Income or Expense	355,949.99	21,118.22	153,006.71	127,990.00	119.55%