# Town of Apple Valley
**Operational Budget Report**
**10 General Fund - 07/01/2026 to 08/31/2026**
**16.67% 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 | 2,781.04 | 806.87 | 3,959.40 | 195,000.00 | 2.03% |
| 3130 General Sales and Use Taxes | 36,059.63 | 21,936.57 | 38,833.30 | 204,325.00 | 19.01% |
| 3140 Energy and Communication Taxes | 10,324.41 | 5,048.85 | 9,684.79 | 50,000.00 | 19.37% |
| 3150 RAP Tax | 3,372.83 | 3,854.96 | 5,700.53 | 18,000.00 | 31.67% |
| 3160 Transient Taxes | 3,975.95 | 6,110.39 | 8,283.01 | 18,000.00 | 46.02% |
| 3180 Fuel Tax Refund | 451.24 | 0.00 | 0.00 | 1,000.00 | 0.00% |
| 3190 Highway/Transit Tax | 3,482.23 | 2,008.91 | 3,719.30 | 17,100.00 | 21.75% |
| **Total Taxes** | **60,447.33** | **39,766.55** | **70,180.33** | **503,425.00** | **13.94%** |
| **Licenses and permits** | | | | | |
| 3210 Business Licenses | 0.00 | 300.00 | 300.00 | 15,000.00 | 2.00% |
| 3221 Building Permits-Fee | 10,561.99 | 5,738.94 | 7,001.84 | 55,000.00 | 12.73% |
| 3222 Building Permits-Non Surcharge | 4,311.03 | 3,041.10 | 4,322.13 | 12,000.00 | 36.02% |
| 3224 Building Permits Surcharge | 14.16 | 6.76 | 12.84 | 100.00 | 12.84% |
| 3225 Animal Licenses | 40.00 | 20.00 | 40.00 | 800.00 | 5.00% |
| **Total Licenses and permits** | **14,927.18** | **9,106.80** | **11,676.81** | **82,900.00** | **14.09%** |
| **Intergovernmental revenue** | | | | | |
| 3356 Class "C" Road Allotment | 0.00 | 0.00 | 0.00 | 115,000.00 | 0.00% |
| 3358 Liquor Control Profits | 0.00 | 0.00 | 0.00 | 2,000.00 | 0.00% |
| **Total Intergovernmental revenue** | **0.00** | **0.00** | **0.00** | **117,000.00** | **0.00%** |
| **Charges for services** | | | | | |
| 3230 Special Event Permit | 4,050.00 | 0.00 | 7,750.00 | 1,000.00 | 775.00% |
| 3410 Clerical Services | 341.12 | 27.58 | 51.58 | 1,000.00 | 5.16% |
| 3416 Other Interdepartmental Charges | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 3431 Zoning and Subdivision Fees | 33,144.20 | 34,922.06 | 35,974.56 | 40,000.00 | 89.94% |
| 3440 Solid Waste | 11,313.25 | 6,865.32 | 13,717.16 | 58,000.00 | 23.65% |
| 3440.5 Paperless Bill Credit | (871.50) | (462.00) | (924.00) | (4,000.00) | 23.10% |
| 3441 Storm Drainage | 8,717.16 | 4,502.42 | 8,998.06 | 49,000.00 | 18.36% |
| 3461 GRAMA Requests | 0.00 | 0.00 | 0.00 | 100.00 | 0.00% |
| 3470 Park and Recreation Fees | 225.00 | 0.00 | 0.00 | 200.00 | 0.00% |
| 3615 Late Charges/Other Fees | 207.95 | 355.39 | 695.66 | 2,000.00 | 34.78% |
| **Total Charges for services** | **60,127.18** | **46,210.77** | **66,263.02** | **147,300.00** | **44.99%** |
| **Fines and forfeitures** | | | | | |
| 3510 Fines | 864.78 | 563.22 | 2,390.35 | 16,000.00 | 14.94% |
| **Total Fines and forfeitures** | **864.78** | **563.22** | **2,390.35** | **16,000.00** | **14.94%** |
| **Interest** | | | | | |
| 3610 Interest Earnings | 10,085.33 | 0.00 | 5,420.60 | 47,000.00 | 11.53% |
| **Total Interest** | **10,085.33** | **0.00** | **5,420.60** | **47,000.00** | **11.53%** |
| **Miscellaneous revenue** | | | | | |
| 3690 Sundry Revenue | 188.41 | 0.00 | 429.51 | 5,000.00 | 8.59% |
| 3801.1 Impact fees - Fire | 2,532.00 | 0.00 | 0.00 | 6,800.00 | 0.00% |
| 3801.3 Impact fees - Roadways | 7,980.00 | 0.00 | 0.00 | 24,600.00 | 0.00% |
| 3801.6 Impact fees - Storm Water | 6,983.62 | 0.00 | 0.00 | 6,000.00 | 0.00% |
| 3801.7 Impact fees - Parks, Trails, OS | 2,175.00 | 0.00 | 0.00 | 6,600.00 | 0.00% |
| 3801.91 Commercial Impact Fees - Storm Water | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00% |
| 3801.92 Commercial Impact Fees - Transportation | 0.00 | 0.00 | 0.00 | 15,000.00 | 0.00% |
| 3801.93 Commercial Impact Fees - Fire/EMS | 0.00 | 0.00 | 0.00 | 60,000.00 | 0.00% |
| **Total Miscellaneous revenue** | **19,859.03** | **0.00** | **429.51** | **129,000.00** | **0.33%** |
| **Total Revenue:** | **166,310.83** | **95,647.34** | **156,360.62** | **1,042,625.00** | **15.00%** |
| **Expenditures:** | | | | | |
| **General government** | | | | | |
| **Council** | | | | | |
| 4111.110 Council/PC Salaries and Wages | 612.50 | 400.00 | 1,800.00 | 13,000.00 | 13.85% |
| 4111.130 Council/PC Employee benefits | 74.37 | 58.17 | 220.14 | 1,000.00 | 22.01% |
| 4111.136 Council/PC Employee Workers Comp | 0.00 | 0.00 | 100.68 | 0.00 | 0.00% |
| 4111.610 Council Donations and Discretionary Spending | 19.93 | 0.00 | 0.00 | 5,000.00 | 0.00% |
| **Total Council** | **706.80** | **458.17** | **2,120.82** | **19,000.00** | **11.16%** |
| **Administrative** | | | | | |
| 4141.110 Admin Salaries and Wages | 21,916.38 | 16,829.51 | 27,396.72 | 120,000.00 | 22.83% |
| 4141.130 Admin Employee Benefits | 4,655.06 | 2,788.19 | 3,943.72 | 16,000.00 | 24.65% |

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|---|---|---|---|---|---|
| 4141.136 Admin Employee Workers Comp | 0.00 | 0.00 | 65.00 | 0.00 | 0.00% |
| 4141.140 Admin Employee Retirement - GASB 68 | 2,022.94 | 769.95 | 1,250.20 | 8,000.00 | 15.63% |
| 4141.210 Admin Dues, Subs & Memberships | 3,340.38 | 2,404.99 | 2,584.24 | 14,000.00 | 18.46% |
| 4141.220 Admin Public Notices | 0.00 | 0.00 | 0.00 | 100.00 | 0.00% |
| 4141.230 Admin Training | 0.00 | 0.00 | 149.00 | 1,000.00 | 14.90% |
| 4141.240 Admin Office/Administrative Expense | 2,826.95 | 1,823.98 | 5,797.42 | 18,000.00 | 32.21% |
| 4141.241 Sales Tax Paid (In Error/ Refundable) | 0.00 | 6.01 | 76.46 | 0.00 | 0.00% |
| 4141.250 Admin Equipment Expenses | 2,298.32 | 185.52 | 1,833.93 | 13,000.00 | 14.11% |
| 4141.260 Admin Building & Ground Maintenance | 2,982.44 | 727.25 | 3,420.96 | 10,000.00 | 34.21% |
| 4141.270 Admin Utilities | 5,520.56 | 1,964.77 | 2,922.99 | 19,000.00 | 15.38% |
| 4141.280 Admin Telephone and Internet | 971.31 | 546.83 | 1,104.52 | 7,000.00 | 15.78% |
| 4141.290 Admin Postage | 677.00 | 0.00 | 0.00 | 3,700.00 | 0.00% |
| 4141.320 Admin Engineering Fees | 0.00 | 0.00 | 0.00 | 1,000.00 | 0.00% |
| 4141.330 Admin Legal Fees | 66,818.05 | 1,612.50 | 1,612.50 | 100,000.00 | 1.61% |
| 4141.340 Admin Accounting & Auditing | 2,587.50 | 4,682.50 | 5,962.74 | 40,000.00 | 14.91% |
| 4141.350 Admin Building/Zoning/Planning Fees | 13,625.00 | (220.00) | 1,407.50 | 40,000.00 | 3.52% |
| 4141.390 Admin Bank Service Charges | 15.00 | 25.00 | 25.00 | 200.00 | 12.50% |
| 4141.410 Admin Insurance | 16,925.68 | 0.00 | 6,853.62 | 16,000.00 | 42.84% |
| 4141.415 Admin Property Insurance | 0.00 | 0.00 | 372.85 | 0.00 | 0.00% |
| 4141.420 Admin Vehicle Insurance | 0.00 | 0.00 | 462.21 | 0.00 | 0.00% |
| 4141.490 Admin Travel Reimbursements | 146.93 | 0.00 | 0.00 | 2,000.00 | 0.00% |
| 4141.500 Admin Weed Abatement | 175.00 | 0.00 | 360.00 | 200.00 | 180.00% |
| 4170 Elections | 0.00 | 0.00 | 0.00 | 1,500.00 | 0.00% |
| **Total Administrative** | **147,504.50** | **34,147.00** | **67,601.58** | **430,700.00** | **15.70%** |
| **Total General government** | **148,211.30** | **34,605.17** | **69,722.40** | **449,700.00** | **15.50%** |
| **Public safety** | | | | | |
| **Police** | | | | | |
| 4210.110 Police Salaries & Wages/Contract | 3,750.00 | 0.00 | 0.00 | 30,000.00 | 0.00% |
| **Total Police** | **3,750.00** | **0.00** | **0.00** | **30,000.00** | **0.00%** |
| **Fire** | | | | | |
| 4220.110 Fire Salaries & Wages | 13,531.85 | 8,080.74 | 13,492.90 | 90,000.00 | 14.99% |
| 4220.130 Fire Employee Benefits | 2,019.45 | 665.08 | 1,079.10 | 14,000.00 | 7.71% |
| 4220.135 Fire Employee Retirement - GASB 68 | 2,170.35 | 1,519.55 | 2,506.35 | 12,000.00 | 20.89% |
| 4220.136 Fire Employee Workers Comp | 0.00 | 0.00 | 1,197.00 | 0.00 | 0.00% |
| 4220.150 Fire Contract Expense | 3,528.00 | 0.00 | 0.00 | 6,000.00 | 0.00% |
| 4220.210 Fire Dues, Subscriptions & Memberships | 150.00 | 0.00 | 0.00 | 1,800.00 | 0.00% |
| 4220.230 Fire Travel, Mileage & Cell | 100.00 | 0.00 | 0.00 | 400.00 | 0.00% |
| 4220.240 Fire Office & Other Expenses | 156.13 | 948.21 | 995.25 | 1,500.00 | 66.35% |
| 4220.250 Fire Equipment Maintenance & Repairs | 1,946.41 | 226.32 | 229.38 | 8,000.00 | 2.87% |
| 4220.260 Fire Rent Expense | 3,000.00 | 0.00 | 3,104.38 | 6,000.00 | 51.74% |
| 4220.360 Fire Training | 540.00 | 0.00 | 1,728.34 | 2,100.00 | 82.30% |
| 4220.415 Fire Property Insurance | 0.00 | 0.00 | 935.35 | 0.00 | 0.00% |
| 4220.420 Fire Vehicle Insurance | 0.00 | 0.00 | 3,978.06 | 0.00 | 0.00% |
| 4220.450 Fire Small Equip/Supplies | 5,806.10 | 0.00 | 80.99 | 15,000.00 | 0.54% |
| 4220.455 EMS Medical Supplies | 0.00 | 0.00 | 0.00 | 3,000.00 | 0.00% |
| 4220.465 Fire Gear | 8,523.77 | 0.00 | 0.00 | 10,000.00 | 0.00% |
| 4220.480 Fire Mitigation MOU Expenditures | 0.00 | 0.00 | 1,153.76 | 15,000.00 | 7.69% |
| 4220.560 Fire Equipment Fuel | 451.38 | 0.00 | 478.04 | 3,000.00 | 15.93% |
| **Total Fire** | **41,923.44** | **11,439.90** | **30,958.90** | **187,800.00** | **16.49%** |
| **Total Public safety** | **45,673.44** | **11,439.90** | **30,958.90** | **217,800.00** | **14.21%** |
| **Highways and public improvements** | | | | | |
| **Highways** | | | | | |
| 4410.110 Road Wages and Contract Labor | 422.50 | 560.00 | 560.00 | 500.00 | 112.00% |
| 4410.130 Road Employee Benefits | 32.20 | 48.27 | 48.27 | 0.00 | 0.00% |
| 4410.275 Road Improvements | 0.00 | 0.00 | 84.60 | 0.00 | 0.00% |
| 4410.450 Road Department Supplies | 186.08 | 65.91 | 97.41 | 1,000.00 | 9.74% |
| 4410.810 Road Principal | 0.00 | 0.00 | 0.00 | 37,000.00 | 0.00% |
| 4410.820 Road Interest | 0.00 | 0.00 | 0.00 | 26,275.00 | 0.00% |
| 4415.110 Public Works Wages and Contract Labor | 14,946.50 | 5,253.50 | 8,648.50 | 52,500.00 | 16.47% |
| 4415.130 Public Works Employee Benefits | 1,769.69 | 777.31 | 2,390.66 | 10,000.00 | 23.91% |
| 4415.136 Public Works Employee Workers Comp | 0.00 | 0.00 | 599.71 | 0.00 | 0.00% |
| 4415.140 Public Works Employee Retirement - GASB 68 | 2,345.97 | 653.94 | 1,053.55 | 8,000.00 | 13.17% |
| 4415.415 Public Works Property Insurance | 0.00 | 0.00 | 25.25 | 0.00 | 0.00% |
| 4415.420 Public Works Vehicle Insurance | 0.00 | 0.00 | 1,006.59 | 0.00 | 0.00% |

| | Prior YTD | Current Period | Current YTD | Annual Budget | Percent Used |
|---|---|---|---|---|---|
| 4415.450 Public Works Supplies | 103.33 | 0.00 | 94.57 | 8,000.00 | 1.18% |
| 4415.550 Public Works Equipment Maintenance | 1,724.34 | 135.88 | 365.38 | 6,000.00 | 6.09% |
| 4415.560 Public Works Equipment Fuel | 298.39 | 0.00 | 499.12 | 3,000.00 | 16.64% |
| 4415.610 Public Works Storm Drainage | 0.00 | 4,008.00 | 8,708.00 | 0.00 | 0.00% |
| 4415.615 Storm Drainage Improvements | 0.00 | 0.00 | 0.00 | 15,000.00 | 0.00% |
| **Total Highways** | **21,829.00** | **11,502.81** | **24,181.61** | **167,275.00** | **14.46%** |
| **Sanitation** | | | | | |
| 4420.460 Solid Waste Service | 5,661.60 | 127.13 | 6,238.32 | 63,000.00 | 9.90% |
| **Total Sanitation** | **5,661.60** | **127.13** | **6,238.32** | **63,000.00** | **9.90%** |
| **Total Highways and public improvements** | **27,490.60** | **11,629.94** | **30,419.93** | **230,275.00** | **13.21%** |
| **Parks, recreation, and public property** | | | | | |
| **Parks** | | | | | |
| 4540.110 Park/Rec Wages and Contract Labor | 179.50 | 0.00 | 0.00 | 0.00 | 0.00% |
| 4540.130 Park/Rec Employee Benefits | 13.62 | 0.00 | 0.00 | 0.00 | 0.00% |
| 4540.250 Park/Rec Department Expenses | 0.00 | 0.00 | 0.00 | 300.00 | 0.00% |
| 4540.460 Park/Rec Community Events Supplies | 0.00 | 80.70 | 80.70 | 4,000.00 | 2.02% |
| **Total Parks** | **193.12** | **80.70** | **80.70** | **4,300.00** | **1.88%** |
| **Total Parks, recreation, and public property** | **193.12** | **80.70** | **80.70** | **4,300.00** | **1.88%** |
| **Transfers** | | | | | |
| 4804 Transfer to Fund Balance | 0.00 | 0.00 | 0.00 | 31,550.00 | 0.00% |
| 4807 Transfer to Assigned Balance - Fire Impact Fees | 0.00 | 0.00 | 0.00 | 66,800.00 | 0.00% |
| 4809 Transfer to Assigned Balance - Roadway Impact Fee | 0.00 | 0.00 | 0.00 | 39,600.00 | 0.00% |
| 4810 Transfer to Assigned Balance -Storm Water Imp Fee | 0.00 | 0.00 | 0.00 | (4,000.00) | 0.00% |
| 4811 Transfer to Assigned Balance - Parks & Rec Fees | 0.00 | 0.00 | 0.00 | 6,600.00 | 0.00% |
| **Total Transfers** | **0.00** | **0.00** | **0.00** | **140,550.00** | **0.00%** |
| **Total Expenditures:** | **221,568.46** | **57,755.71** | **131,181.93** | **1,042,625.00** | **12.58%** |
| **Total Change In Net Position** | **(55,257.63)** | **37,891.63** | **25,178.69** | **0.00** | **0.00%** |

# Town of Apple Valley
**Operational Budget Report**
**51 Water Operations Fund - 07/01/2026 to 08/31/2026**
**16.67% 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 | 101,111.24 | 47,298.90 | 101,326.60 | 570,000.00 | 17.78% |
| 5150 Water standby fees | 7,431.05 | 3,450.00 | 6,900.00 | 35,000.00 | 19.71% |
| 5310 Connection fees | 6,454.83 | 1,600.00 | 1,976.00 | 10,000.00 | 19.76% |
| 5410 Late penalties and fees | 691.04 | 0.00 | 0.00 | 1,000.00 | 0.00% |
| 5490 Other operating income | 10,082.93 | 0.00 | 10,000.00 | 2,250.00 | 444.44% |
| **Total Operating income** | **125,771.09** | **52,348.90** | **120,202.60** | **618,250.00** | **19.44%** |
| **Operating expense** | | | | | |
| 6011 Town Payroll Services | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 6013 Water Salaries and Wages | 21,593.17 | 22,942.74 | 37,973.22 | 250,000.00 | 15.19% |
| 6014 Water Benefits | 3,486.24 | 5,187.55 | 8,051.09 | 35,000.00 | 23.00% |
| 6014.136 Water Benefits Workers Comp | 0.00 | 0.00 | 1,390.93 | 0.00 | 0.00% |
| 6014.5 Water Employee Retirement - GASB 68 | 1,790.76 | 2,709.84 | 4,525.70 | 21,000.00 | 21.55% |
| 6024 Training | 0.00 | 0.00 | 300.00 | 2,000.00 | 15.00% |
| 6025 Books/Subscriptions/Memberships | 310.00 | 0.00 | 0.00 | 2,500.00 | 0.00% |
| 6030 Office supplies and expenses | 341.32 | 22.68 | 63.04 | 3,000.00 | 2.10% |
| 6031 Sponsored/ Donated Water | 0.00 | 428.04 | 895.46 | 0.00 | 0.00% |
| 6032 Postage | 0.00 | 0.00 | 0.00 | 200.00 | 0.00% |
| 6035 Bank service charges | 10.00 | 0.00 | 0.00 | 100.00 | 0.00% |
| 6040 Professional service | 9,713.75 | 0.00 | 0.00 | 12,000.00 | 0.00% |
| 6043 Accounting & Audit fees | 5.24 | 0.00 | 0.00 | 10,000.00 | 0.00% |
| 6044 Water test | 730.00 | 90.00 | 180.00 | 3,000.00 | 6.00% |
| 6045 Legal fees | 0.00 | 1,446.00 | 1,626.00 | 30,000.00 | 5.42% |
| 6050 Water System maintenance and repairs | 18,259.95 | 2,318.19 | 2,318.19 | 25,000.00 | 9.27% |
| 6051 Water System equipment | 3,085.44 | 0.00 | 0.00 | 5,000.00 | 0.00% |
| 6052 Well maintenance and repairs | 389.60 | 180.00 | 180.00 | 10,000.00 | 1.80% |
| 6053 Tank maintenance and repairs | 0.00 | 0.00 | 0.00 | 11,000.00 | 0.00% |
| 6054 Hydrant Testing & Maintenance | 0.00 | 0.00 | 0.00 | 1,300.00 | 0.00% |
| 6060 Water Equipment Costs Other than Fuel | 3,881.84 | 0.00 | 181.37 | 5,000.00 | 3.63% |
| 6061 Water Equipment Fuel | 332.20 | 0.00 | 494.72 | 3,000.00 | 16.49% |
| 6067 Utilities | 8,060.69 | 3,406.15 | 3,406.15 | 25,000.00 | 13.62% |
| 6068 Telephone & Internet | 117.50 | 59.25 | 118.50 | 800.00 | 14.81% |
| 6070 Water Dept Insurance | 8,271.42 | 0.00 | 0.00 | 12,000.00 | 0.00% |
| 6070.415 Water Dept Property Insurance | 0.00 | 0.00 | 7,808.76 | 0.00 | 0.00% |
| 6070.420 Water Dept Vehicle Insurance | 0.00 | 0.00 | 1,089.09 | 0.00 | 0.00% |
| 6095 Depreciation expense | 26,408.16 | 13,446.02 | 26,892.04 | 165,000.00 | 16.30% |
| **Total Operating expense** | **109,787.28** | **52,236.46** | **97,494.26** | **631,900.00** | **15.43%** |
| **Total Income from Operations:** | **15,983.81** | **112.44** | **22,708.34** | **(13,650.00)** | **-166.36%** |
| **Non-Operating Items:** | | | | | |
| **Non-operating income** | | | | | |
| 5515 Bond proceeds | 0.00 | 0.00 | 0.00 | 28,473.00 | 0.00% |
| 5520 Impact fees | 35,576.00 | 0.00 | 17,788.00 | 90,000.00 | 19.76% |
| 5610 Interest income | 2,938.48 | 0.00 | 839.42 | 12,000.00 | 7.00% |
| 5690 Sundry Revenue | 0.00 | 0.00 | 0.00 | 500.00 | 0.00% |
| **Total Non-operating income** | **38,514.48** | **0.00** | **18,627.42** | **130,973.00** | **14.22%** |
| **Non-operating expense** | | | | | |
| 6080 Interest expense | 13,600.07 | 6,659.23 | 13,329.91 | 83,110.00 | 16.04% |
| 6081 Impact Fee Net Transfer | 0.00 | 0.00 | 0.00 | 5,000.00 | 0.00% |
| **Total Non-operating expense** | **13,600.07** | **6,659.23** | **13,329.91** | **88,110.00** | **15.13%** |
| **Total Non-Operating Items:** | **24,914.41** | **(6,659.23)** | **5,297.51** | **42,863.00** | **12.36%** |
| **Total Income or Expense** | **40,898.22** | **(6,546.79)** | **28,005.85** | **29,213.00** | **95.87%** |