

Town of Apple Valley
Operational Budget Report
10 General Fund - 07/01/2025 to 01/31/2026
58.33% 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	157,357.03	37,082.72	160,661.15	195,000.00	82.39%
3120 Prior Year's Taxes-Delinquent	0.00	(667.15)	(667.15)	0.00	0.00%
3130 General Sales and Use Taxes	125,470.52	21,681.13	125,854.28	204,325.00	61.60%
3140 Energy and Communication Taxes	32,603.90	8,656.67	33,490.69	45,000.00	74.42%
3150 RAP Tax	10,648.99	1,582.63	11,739.23	18,000.00	65.22%
3160 Transient Taxes	14,446.71	1,676.73	12,265.64	18,000.00	68.14%
3180 Fuel Tax Refund	0.00	0.00	451.24	0.00	0.00%
3190 Highway/Transit Tax	11,922.51	2,044.52	11,187.82	17,100.00	65.43%
Total Taxes	352,449.66	72,057.25	354,982.90	497,425.00	71.36%
Licenses and permits					
3210 Business Licenses	14,634.00	3,884.00	11,374.50	10,500.00	108.33%
3221 Building Permits-Fee	16,223.23	1,727.87	36,752.43	45,000.00	81.67%
3222 Building Permits-Non Surcharge	4,733.43	816.15	14,486.49	7,750.00	186.92%
3224 Building Permits Surcharge	22.08	2.59	49.52	100.00	49.52%
3225 Animal Licenses	263.11	470.00	620.00	500.00	124.00%
Total Licenses and permits	35,875.85	6,900.61	63,282.94	63,850.00	99.11%
Intergovernmental revenue					
3356 Class "C" Road Allotment	88,070.23	0.00	71,333.55	112,000.00	63.69%
3358 Liquor Control Profits	1,484.69	0.00	0.00	1,100.00	0.00%
Total Intergovernmental revenue	89,554.92	0.00	71,333.55	113,100.00	63.07%
Charges for services					
3230 Special Event Permit	1,550.00	0.00	4,050.00	1,000.00	405.00%
3410 Clerical Services	47.50	78.00	976.82	400.00	244.21%
3416 Other Interdepartmental Charges	30,000.00	3.75	3,003.75	0.00	0.00%
3431 Zoning and Subdivision Fees	5,550.00	1,800.00	52,386.95	20,000.00	261.93%
3440 Solid Waste	37,395.55	5,864.36	40,020.94	51,000.00	78.47%
3440.5 Paperless Bill Credit	(1,395.00)	(451.50)	(3,076.50)	(3,000.00)	102.55%
3441 Storm Drainage	29,714.65	4,418.56	30,703.64	49,000.00	62.66%
3461 GRAMA Requests	0.00	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	750.18	51.25	1,720.92	1,000.00	172.09%
Total Charges for services	103,612.88	11,764.42	130,011.52	119,600.00	108.71%
Fines and forfeitures					
3510 Fines	4,506.84	631.99	4,543.00	5,000.00	90.86%
Total Fines and forfeitures	4,506.84	631.99	4,543.00	5,000.00	90.86%
Interest					
3610 Interest Earnings	34,953.03	4,565.64	33,619.06	45,000.00	74.71%
Total Interest	34,953.03	4,565.64	33,619.06	45,000.00	74.71%
Miscellaneous revenue					
3640 Sale of Capital Assets	0.00	0.00	0.00	20,000.00	0.00%
3690 Sundry Revenue	4,743.95	0.00	(6,205.43)	5,000.00	-124.11%
3692 Fire Department Fundraisers/Donations	0.00	0.00	100.00	0.00	0.00%
3801.1 Impact fees - Fire	3,376.00	844.00	6,752.00	6,800.00	99.29%
3801.3 Impact fees - Roadways	10,640.00	2,660.00	21,280.00	24,600.00	86.50%
3801.6 Impact fees - Storm Water	32,090.00	14,457.81	57,917.81	31,000.00	186.83%
3801.7 Impact fees - Parks, Trails, OS	2,900.00	725.00	5,800.00	6,600.00	87.88%
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	53,749.95	18,686.81	85,644.38	174,000.00	49.22%
Total Revenue:	674,703.13	114,606.72	743,417.35	1,017,975.00	73.03%
Expenditures:					
General government					
Council					
4111.110 Council/PC Salaries and Wages	4,636.98	1,150.10	3,046.60	13,000.00	23.44%
4111.130 Council/PC Employee benefits	779.62	109.31	490.15	1,000.00	49.02%
4111.610 Council Donations and Discretionary Spending	0.00	0.00	19.93	5,000.00	0.40%
Total Council	5,416.60	1,259.41	3,556.68	19,000.00	18.72%
Administrative					

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	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4141.110 Admin Salaries and Wages	65,262.89	9,390.74	56,414.51	80,800.00	69.82%
4141.130 Admin Employee Benefits	10,388.28	1,697.43	8,076.32	10,000.00	80.76%
4141.140 Admin Employee Retirement - GASB 68	6,890.16	745.30	4,829.46	5,500.00	87.81%
4141.210 Admin Dues, Subs & Memberships	9,019.11	2,769.98	9,933.60	11,000.00	90.31%
4141.220 Admin Public Notices	59.58	0.00	(52.75)	100.00	-52.75%
4141.230 Admin Training	325.00	0.00	60.00	1,000.00	6.00%
4141.240 Admin Office/Administrative Expense	9,208.77	6,211.72	21,696.43	15,000.00	144.64%
4141.245 Sponsored/ Donated	0.00	0.00	774.25	0.00	0.00%
4141.250 Admin Equipment Expenses	10,038.71	605.02	5,851.23	13,000.00	45.01%
4141.260 Admin Building & Ground Maintenance	3,392.97	451.96	4,490.34	4,500.00	99.79%
4141.270 Admin Utilities	11,975.73	586.25	11,714.48	18,000.00	65.08%
4141.280 Admin Telephone and Internet	2,843.87	556.73	3,853.00	5,000.00	77.06%
4141.290 Admin Postage	2,282.36	250.99	1,978.12	3,700.00	53.46%
4141.320 Admin Engineering Fees	462.70	(2,297.00)	3,717.35	1,000.00	371.74%
4141.330 Admin Legal Fees	26,863.44	175.00	43,981.08	45,000.00	97.74%
4141.335 Prior Year Legal Fees	0.00	0.00	50,000.00	50,000.00	100.00%
4141.340 Admin Accounting & Auditing	22,821.16	1,239.42	30,803.12	30,000.00	102.68%
4141.350 Admin Building/Zoning/Planning Fees	17,380.08	6,517.50	32,859.50	27,000.00	121.70%
4141.390 Admin Bank Service Charges	65.00	0.00	15.00	200.00	7.50%
4141.410 Admin Insurance	14,772.81	0.00	16,925.68	16,000.00	105.79%
4141.490 Admin Travel Reimbursements	1,571.22	89.76	699.25	2,000.00	34.96%
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%
4170 Elections	0.00	0.00	1,455.90	1,500.00	97.06%
Total Administrative	215,603.84	28,990.80	310,250.87	340,300.00	91.17%
Total General government	221,020.44	30,250.21	313,807.55	359,300.00	87.34%
Public safety					
Police					
4210.110 Police Salaries & Wages/Contract	8,013.16	0.00	11,250.00	30,000.00	37.50%
4253.250 Animal Control Supplies	0.00	0.00	0.00	100.00	0.00%
Total Police	8,013.16	0.00	11,250.00	30,100.00	37.38%
Fire					
4220.110 Fire Salaries & Wages	36,099.15	9,434.36	44,717.17	70,000.00	63.88%
4220.130 Fire Employee Benefits	2,994.48	566.89	9,081.84	12,000.00	75.68%
4220.135 Fire Employee Retirement - GASB 68	5,994.61	1,330.43	6,987.45	11,100.00	62.95%
4220.150 Fire Contract Expense	2,328.00	1,164.00	5,856.00	4,000.00	146.40%
4220.210 Fire Dues, Subscriptions & Memberships	285.00	0.00	150.00	1,800.00	8.33%
4220.230 Fire Travel, Mileage & Cell	678.99	50.00	350.00	600.00	58.33%
4220.240 Fire Office & Other Expenses	1,803.14	164.90	803.37	2,000.00	40.17%
4220.250 Fire Equipment Maintenance & Repairs	7,619.25	290.00	7,642.39	8,000.00	95.53%
4220.255 Fire Improvements	1,260.00	0.00	0.00	1,500.00	0.00%
4220.260 Fire Rent Expense	3,000.00	3,000.00	6,000.00	6,000.00	100.00%
4220.360 Fire Training	669.07	381.37	1,071.37	2,100.00	51.02%
4220.450 Fire Small Equip/Supplies	8,038.13	(420.56)	7,459.63	15,000.00	49.73%
4220.455 EMS Medical Supplies	1,410.64	0.00	0.00	3,000.00	0.00%
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	1,548.14	0.00	1,527.82	2,500.00	61.11%
4220.740 Fire Capital Outlay	18,985.25	0.00	615.00	135,000.00	0.46%
Total Fire	101,323.93	15,961.39	101,533.55	300,100.00	33.83%
Total Public safety	109,337.09	15,961.39	112,783.55	330,200.00	34.16%
Highways and public improvements					
Highways					
4410.110 Road Wages and Contract Labor	1,794.00	0.00	422.50	3,000.00	14.08%
4410.130 Road Employee Benefits	136.94	0.00	32.20	200.00	16.10%
4410.275 Road Improvements	850.00	0.00	0.00	100,000.00	0.00%
4410.450 Road Department Supplies	699.88	0.00	6,308.79	1,000.00	630.88%
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	37,697.00	5,945.00	37,822.76	52,500.00	72.04%
4415.130 Public Works Employee Benefits	3,750.16	1,264.50	6,671.59	7,500.00	88.95%
4415.140 Public Works Employee Retirement - GASB 68	2,437.47	818.37	5,468.93	4,750.00	115.14%
4415.450 Public Works Supplies	6,209.98	184.74	4,087.13	6,000.00	68.12%

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4415.550 Public Works Equipment Maintenance	3,965.19	178.45	9,537.54	3,000.00	317.92%
4415.560 Public Works Equipment Fuel	1,440.96	0.00	2,675.46	2,000.00	133.77%
4415.570 Public Works Travel, Mileage, Cell	0.00	0.00	0.00	500.00	0.00%
4415.615 Storm Drainage Improvements	2,105.60	0.00	5,100.00	100,000.00	5.10%
4415.740 Public Works Capital Outlay	13,000.00	0.00	0.00	0.00	0.00%
Total Highways	137,330.59	8,391.06	141,501.90	343,725.00	41.17%
Sanitation					
4420.460 Solid Waste Service	38,308.38	0.00	34,873.24	51,000.00	68.38%
Total Sanitation	38,308.38	0.00	34,873.24	51,000.00	68.38%
Total Highways and public improvements	175,638.97	8,391.06	176,375.14	394,725.00	44.68%
Parks, recreation, and public property					
Parks					
4540.110 Park/Rec Wages and Contract Labor	1,946.00	0.00	179.50	2,000.00	8.98%
4540.130 Park/Rec Employee Benefits	148.63	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	758.04	0.00	112.50	4,000.00	2.81%
4540.740 Parks Capital Outlay	0.00	0.00	0.00	50,000.00	0.00%
4540.745 Park Improvements	1,641.07	0.00	0.00	0.00	0.00%
Total Parks	5,172.33	0.00	455.62	57,200.00	0.80%
Total Parks, recreation, and public property	5,172.33	0.00	455.62	57,200.00	0.80%
Transfers					
4804 Transfer to Fund Balance	0.00	0.00	0.00	129,050.00	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	(108,450.00)	0.00%
Total Expenditures:	511,168.83	54,602.66	603,421.86	1,032,975.00	58.42%
Total Change In Net Position	163,534.30	60,004.06	139,995.49	(15,000.00)	-933.30%
Income or Expense					
Income from Operations:					
Operating income					
3375 Lease Revenue	5.00	0.00	0.00	0.00	0.00%
Total Operating income	5.00	0.00	0.00	0.00	0.00%
Total Income from Operations:	5.00	0.00	0.00	0.00	0.00%
Total Income or Expense	5.00	0.00	0.00	0.00	0.00%

Town of Apple Valley
Operational Budget Report
51 Water Operations Fund - 07/01/2025 to 01/31/2026
58.33% 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	425,619.00	38,846.61	342,325.65	670,000.00	51.09%
5150 Water standby fees	27,661.34	3,607.27	25,007.88	32,000.00	78.15%
5310 Connection fees	6,400.00	1,650.00	11,889.83	6,700.00	177.46%
5410 Late penalties and fees	2,677.36	0.00	691.04	3,000.00	23.03%
5490 Other operating income	209.73	10,334.00	10,757.55	2,250.00	478.11%
Total Operating income	462,567.43	54,437.88	390,671.95	713,950.00	54.72%
Operating expense					
6010 Clerical Contractor labor	258.28	0.00	0.00	300.00	0.00%
6011 Town Payroll Services	30,000.00	0.00	3,000.00	3,000.00	100.00%
6013 Water Salaries and Wages	34,615.50	25,096.86	110,227.82	228,300.00	48.28%
6014 Water Benefits	11,451.85	4,199.24	22,804.27	32,500.00	70.17%
6014.5 Water Employee Retirement - GASB 68	0.00	3,145.83	11,932.94	20,250.00	58.93%
6023 Travel	0.00	36.25	36.25	500.00	7.25%
6024 Training	463.76	0.00	3,689.18	1,200.00	307.43%
6025 Books/Subscriptions/Memberships	3,151.60	0.00	1,259.00	4,000.00	31.48%
6030 Office supplies and expenses	1,409.12	595.00	2,374.17	3,000.00	79.14%
6031 Sponsored/ Donated Water	0.00	75.06	75.06	0.00	0.00%
6032 Postage	0.00	6.99	159.93	200.00	79.97%
6035 Bank service charges	(8.00)	8.00	18.00	100.00	18.00%
6040 Professional service	1,842.30	0.00	9,713.75	15,000.00	64.76%
6043 Accounting & Audit fees	1,750.00	0.00	10,047.18	10,000.00	100.47%
6044 Water test	2,527.54	75.00	2,190.00	5,000.00	43.80%
6045 Legal fees	14,005.00	0.00	5,966.50	20,000.00	29.83%
6050 Water System maintenance and repairs	9,200.17	0.00	34,288.19	15,000.00	228.59%
6051 Water System equipment	3,196.16	0.00	3,093.30	12,000.00	25.78%
6052 Well maintenance and repairs	1,598.31	407.88	5,732.30	20,000.00	28.66%
6053 Tank maintenance and repairs	424.97	422.20	6,544.46	11,000.00	59.50%
6054 Hydrant Testing & Maintenance	29.18	0.00	797.71	0.00	0.00%
6060 Water Equipment Costs Other than Fuel	5,983.00	993.53	9,899.86	1,000.00	989.99%
6061 Water Equipment Fuel	3,984.96	0.00	1,401.48	6,000.00	23.36%
6067 Utilities	15,524.82	2,279.57	15,666.53	20,000.00	78.33%
6068 Telephone & Internet	0.00	59.25	479.94	0.00	0.00%
6070 Water Dept Insurance	9,154.86	(5,768.41)	1,416.98	12,000.00	11.81%
6095 Depreciation expense	91,544.11	13,446.02	93,602.12	165,000.00	56.73%
Total Operating expense	242,107.49	45,078.27	356,416.92	605,350.00	58.88%
Total Income from Operations:	220,459.94	9,359.61	34,255.03	108,600.00	31.54%
Non-Operating Items:					
Non-operating income					
5510 Grants	35,200.00	0.00	0.00	0.00	0.00%
5520 Impact fees	71,152.00	16,569.52	88,413.85	90,000.00	98.24%
5610 Interest income	8,185.11	1,418.69	10,076.58	12,000.00	83.97%
5690 Sundry Revenue	0.00	0.00	13,422.85	500.00	2,684.57%
Total Non-operating income	114,537.11	17,988.21	111,913.28	102,500.00	109.18%
Non-operating expense					
6080 Interest expense	48,324.86	6,738.72	47,405.56	83,110.00	57.04%
Total Non-operating expense	48,324.86	6,738.72	47,405.56	83,110.00	57.04%
Total Non-Operating Items:	66,212.25	11,249.49	64,507.72	19,390.00	332.69%
Total Income or Expense	286,672.19	20,609.10	98,762.75	127,990.00	77.16%