

Exhibit A

**Town of Apple Valley**

FY2027 Budget

<u>10 GENERAL FUND</u>	2023 Actual	2024 Actual	2025 Actual	WILL BE AMENDED AFTER FISCAL- YEAR-END	
				FY2026 AMENDED BUDGET	FY2027 TENTATIVE BUDGET
<b>REVENUE</b>					
<b>Taxes</b>					
3110 General Property Taxes-Current	140,189	136,661	173,808	195,000	195,000
3130 General Sales and Use Taxes	173,713	196,000	213,534	204,325	204,325
3140 Energy and Communication Taxes	42,108	45,700	55,868	45,000	50,000
3150 RAP Tax	17,593	18,500	18,837	18,000	18,000
3160 Transient Taxes	14,756	18,000	23,780	18,000	18,000
3180 Fuel Tax Refund	938	1,000	0	0	1,000
3190 Highway/Transit Tax	16,237	17,100	20,168	17,100	17,100
<b>Total Taxes</b>	<b>405,534</b>	<b>449,361</b>	<b>505,995</b>	<b>497,425</b>	<b>503,425</b>
Licenses and Permits					
3210 Business Licenses	9,191	9,500	19,916	10,500	15,000
3221 Building Permits-Fee	46,124	45,000	42,644	45,000	55,000
3222 Building Permits-Non Surcharge	6,644	6,750	13,886	7,750	12,000
3224 Building Permits Surcharge	(110.00)	450	59	100	100
3225 Animal Licenses	800	800	543	500	800
<b>Total Licenses and Permits</b>	<b>62,649</b>	<b>62,500</b>	<b>77,048</b>	<b>63,850</b>	<b>82,900</b>
Intergovernmental Revenue					
3356 Class C" Road Allotment	107,947	137,000	130,767	112,000	115,000
3358 Liquor control profits	1,037	1100	1485	1100	2000

<b>Total Intergovernmental Revenue</b>	<b>108,984</b>	<b>148,100</b>	<b>132,252</b>	<b>113,100</b>	<b>117,000</b>
Charges for Services					
3230 Special Event Permit	2,480	4500	8150	1000	1000
3410 Clerical Services	334	400	344	400	1000
3416 Other Interdepartmental Charges		18771	47000	0	0
3431 Zoning and Subdivision Fees	24,734	20,000	59,367	20,000	40,000
3440 Solid Waste	52,113	61,000	48,701	51,000	58,000
3440.5 Paperless Bill Credit			-3,398	-3,000	-4,000
3441 Storm Drainage	42,274	49,000	51,352	49,000	49,000
3461 GRAMA Requests	352	500	23	100	100
3470 Park and Recreation Fees	175	100	0	100	200
3615 Late Charges/Other Fees	(1,766)	2,500	552	1,000	2,000
<b>Total Charges for Services</b>	<b>120,696</b>	<b>602,571</b>	<b>212,091</b>	<b>119,600</b>	<b>147,300</b>
Fines and Forfeitures					
3510 Fines	5,168	5,000	7,885	5,000	6,000
<b>Total Fines and Forfeitures</b>	<b>5,168</b>	<b>5,000</b>	<b>7,885</b>	<b>5,000</b>	<b>6,000</b>
Interest					
3610 Interest Earnings	25,895	42,200	58,317	45,000	47,000
<b>Total Interest</b>	<b>25,895</b>	<b>42,200</b>	<b>58,317</b>	<b>45,000</b>	<b>47,000</b>
Miscellaneous Revenue					
3640 Sale of Capital Assets	0	0	0	20000	0
3690 Sundry Revenue	20,089	5,000	6,168	5,000	5,000
3692 Fire Department Fundraisers	1,500	6,500	0	0	0
3697 Park Department Fundraisers	0	800	270	0	0
3801.1 Impact Fees - Fire	5,908	6,800	27,292	6,800	6,800
3801.3 Impact Fees - Roadways	18,620	24,600	23,940	24,600	24,600

3801.6 Impact Fees - Storm water	25,280	31,000	73,256	31,000	6,000
3801.7 Impact Fees - Parks, Trails, OS	5,075	6,600	6,525	6,600	6,600
3801.91 Commercial Impact Fees - Storm Water			4,329	5,000	5,000
3801.92 Commercial Impact Fees - Transportation			13,523	15,000	15,000
3801.93 Commercial Impact Fees - Fire/EMS			58,178	60,000	60,000
<b>Total Miscellaneous Revenue</b>	<b>76,472</b>	<b>81,300</b>	<b>213,481</b>	<b>174,000</b>	<b>129,000</b>
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<b>Total Revenue:</b>	<b>805,398</b>	<b>1,391,032</b>	<b>1,207,069</b>	<b>1,017,975</b>	<b>1,032,625</b>
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<b>EXPENDITURES</b>					
<b>General Government</b>					
Council					
4111.110 Council/PC Salaries and Wages	15,050	21,000	6,987	13,000	13,000
4111.130 Council/PC Employee Benefits	1,419	2,400	1,178	1,000	1,000
4111.210 Council/PC Travel Reimbursement	0	1,500	0	0	0
4111.220 Council/PC Training	0	1,500	0	0	0
4111.610 Council Donations and Discretionary					
Spending	0	500	0	5,000	5,000
<b>Total Council</b>	<b>16,469</b>	<b>26,900</b>	<b>8,165</b>	<b>19,000</b>	<b>19,000</b>
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<b>Administrative</b>					
4141.110 Admin Salaries and Wages	103,186	99,000	117,173	80,800	120,000
4141.130 Admin Employee Benefits	14,563	17,100	22,942	10,000	16,000
4141.140 Admin Employee Retirement-GASB 68	13,273	7,000	12,210	5,500	8,000
4141.210 Admin Dues, Subs & Memberships	6,826	5,500	12,518	11,000	14,000
4141.220 Admin Public Notices	42	100	1,434	100	100

4141.230 Admin Training	743	1,500	640	1,000	1,000
4141.240 Admin Office/Administrative Expense	16,773	8,000	20,710	15,000	18,000
4141.250 Admin Equipment Expenses	17,941	10,000	20,281	13,000	13,000
4141.260 Admin Building & Ground Maintenance	5,903	4,500	12,659	4,500	10,000
4141.270 Admin Utilities	7,238	7,600	17,006	18,000	19,000
4141.280 Admin Telephone and Internet	7,711	8,100	5,410	5,000	7,000
4141.290 Admin Postage	2,762	3,700	3,450	3,700	3,700
4141.320 Admin Engineering/Professional Fees	8,133	3,500	6,156	1,000	1,000
4141.330 Admin Legal	48,307	50,000	38,142	80,000	100,000
4141.335 Prior Year Legal Fees Accrued				50,000	0
4141.340 Admin Accounting & Auditing	4,400	29,400	36,425	30,000	40,000
4141.350 Building Fees-Inspector/85% Surcharge	37,617	30,000	32,559	27,000	40,000
4141.390 Admin Bank Service Charges	140	200	135	200	200
4141.410 Admin Insurance	15,526	16,000	14,723	16,000	16,000
4141.490 Admin Travel Reimbursements	1402	1,500	2,271	2,000	2,000
4141.500 Admin Weed Abatement	0	1,500	2,415	0	200
4141.610 Bad Debt Expense	2026	250	-20	0	0
4141.740 Admin Capital Outlay	-	0	0	0	0
4170 Elections	0	1,500	0	1,500	1,500
<b>Total Administrative</b>	<b>314,512</b>	<b>305,950</b>	<b>379,239</b>	<b>375,300</b>	<b>430,700</b>
<b>Total General Government</b>	<b>330,981</b>	<b>332,850</b>	<b>387,404</b>	<b>394,300</b>	<b>449,700</b>
Public Safety					
Police					
4210.110 Police Salaries & Wages/Contract	15,000	15,000	11,763	30,000	20,000
<b>Total Police</b>	<b>15,000</b>	<b>15,100</b>	<b>11,763</b>	<b>30,000</b>	<b>20,000</b>

<b>Fire</b>					
4220.110 Fire Salaries & Wages	35,904	67,200	62,187	70,000	90,000
4220.130 Fire Employee Benefits	2,965	13,600	7,464	12,000	14,000
4220.135 Fire Employee Retirement - GASB 68	5,920	8,100	10,589	11,100	12,000
4220.150 Fire Contract Expense	0	1,500	3,492	4,000	6,000
4220.210 Fire Dues, Subscriptions & Memberships	569	600	2,125	1,800	1,800
4220.230 Fire Travel, Mileage & Cell	300	600	1,775	600	400
4220.240 Fire Office Expenses	495	500	2,634	2,000	1,500
4220.250 Fire Equipment Maintenance & Repairs	9,476	11,000	15,282	8,000	8,000
4220.255 Fire Improvements			1,260	-	-
4220.260 Fire Rent Expense	0	-	6,000	6,000	6,000
4220.360 Fire Training	3844	13,100	1,352	2,100	2,100
4220.450 Fire Small Equip/Supplies	6,159	15,000	13,302	15,000	15,000
4220.455 EMS Medical Supplies			2,215	3,000	3,000
4220.460 Fire Supplies-Fundraisers	38	500	0	500	0
4220.465 Fire Gear	4,275	15,000	8,910	10,000	10,000
4220.480 Fire Mitigation MOU Expenditures	0	15000	0	15000	15,000
4220.560 Fire Equipment Fuel	1,826	4,000	3,663	2,500	3,000
4220.740 Fire Capital outlay	17,960	0	172,081	0	0
<b>Total Fire</b>	<b>101,722</b>	<b>170,725</b>	<b>314,331</b>	<b>163,600</b>	<b>187,800</b>
<b>Total Public Safety</b>	<b>116,722</b>	<b>185,825</b>	<b>326,094</b>	<b>193,600</b>	<b>207,800</b>
Highways and Public Improvements					

Highways					
4410.110 Road Wages and Contract Labor	1,225	15,200	3,367	3,000	500
4410.130 Road Employee Benefits	94	1750	256	200	0
4410.275 Road Improvements			850	0	-
4410.450 Road Department Supplies	10,287	45,000	1,453	1,000	1,000
4410.560 Road Equipment Fuel	1,613	5,000	0	0	0
4410.810 Road Principal	54,409	35,000	36,000	36,000	37,000
4410.820 Road Interest	29,433	28,150	27,243	27,275	26,275
4415.110 Public Works Wages and Contract Labor	8,654	30,300	67,918	52,500	52,500
4415.130 Public Works Employee Benefits	731	9400	8627	7500	10000
4415.140 Public Works Employee Retirement - GASB					
68	0	8100	7341	4750	8000
4415.450 Public Works Supplies	3,524	6,000	7,739	6,000	8,000
4415.550 Public Works Equipment Maintenance	2,376	3,000	4,265	3,000	6,000
4415.560 Public Works Equipment fuel	711	2,000	5,383	2,000	3,000
4415.570 Public Works Travel Reimbursement	562	500	0	500	0
4415.610 Public Works Storm Drainage	3,301	5,000	0	0	0
4415.615 Storm Drainage Improvements			5,806	15,000	15,000
4415.740 Public Works Capital Outlay	11000	9,000	13,000	0	0
<b>Total Highways</b>	<b>158,647</b>	<b>210,400</b>	<b>189,248</b>	<b>158,725</b>	<b>167,275</b>
Sanitation					
4420.460 Solid Waste Service	48,954	60,000	49,510	51,000	63,000
<b>Total Sanitation</b>	<b>48,954</b>	<b>60,000</b>	<b>49,510</b>	<b>51,000</b>	<b>63,000</b>
<b>Total Highways and Public Improvements</b>	<b>207,601</b>	<b>270,400</b>	<b>238,758</b>	<b>209,725</b>	<b>230,275</b>
Parks, Recreation, and Public Property					
Parks					

4540.110 Park/Rec Wages and Contract Labor	5,845	5,100	3,356	2,000	0
4540.130 Park/Rec Employee Benefits	447	600	256	200	0
4540.250 Park/Rec Department Expenses	927	1000	679	1000	300
4540.460 Park/Rec Community Events Supplies	2561	4000	1305	4000	4000
4540.740 Parks Capital Outlay	0	0	0	0	0
4540.745 Park Improvements			1,641	0	0
<b>Total Parks</b>	<b>9,780</b>	<b>10,700</b>	<b>7,237</b>	<b>7,200</b>	<b>4,300</b>
<b>Total Parks, Recreation, and Public Property</b>	<b>9,780</b>	<b>10,700</b>	<b>7,237</b>	<b>7,200</b>	<b>4,300</b>
Transfers					
4804 Transfer to Fund Balance (Savings)	0	92,889	81,228	79,150	31,550
4805 Transfer to Capital Projects	0	265,000	53,072		
4807 Transfer to Assigned Balance - Fire Impact Fees	0	6,800	0	66,800	66,800
4809 Transfer to Assigned Balance - Roadway Impact Fees	0	24,600	36,613	39,600	39,600
4810 Transfer to Assigned Balance -Storm Water Imp Fees	0	31,000	71,779	21,000	-4,000
4811 Transfer to Assigned Balance - Parks & Rec Fees	0	6,600	4,884	6,600	6,600
<b>Total Transfers</b>	<b>0</b>	<b>616,689</b>	<b>247,576</b>	<b>213,150</b>	<b>140,550</b>
<b>Total Expenditures:</b>	<b>665,084</b>	<b>1,416,464</b>	<b>1,207,069</b>	<b>1,017,975</b>	<b>1,032,625</b>

<b>Total Change In Net Position</b>	<b>140,314</b>	<b>-25,432</b>	<b>0</b>	<b>0</b>	<b>0</b>
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<b>51 WATER OPERATIONS FUND</b>	<b>2023 ACTUAL</b>	<b>2024 ACTUAL</b>	<b>2025 ACTUAL</b>	<b>FY2026 AMENDED BUDGET</b>	<b>FY2027 TENTATIVE BUDGET</b>
Income or Expense					
Income From Operations:					
Operating Income					
5140 Water Sales	367,516	378,000	669,421	670,000	570,000
5150 Water Standby Fees	42,654	34,840	42,674	32,000	35,000
5310 Connection Fees	5,173	9,000	8,620	6,700	10,000
5410 Late Penalties and Fees	1,323	15,000	4,639	3,000	1,000
5490 Other Operating Income	6,133	2,250	-572	2,250	2,250
<b>Total Operating Income</b>	<b>422,799</b>	<b>439,090</b>	<b>724,782</b>	<b>713,950</b>	<b>618,250</b>
Operating Expense					
6010 Clerical Contractor Labor	-5660	0	258	300	0
6011 Town Payroll Service	9285	29,802	47,000	3,000	0
6013 Water Salaries and Wages	56,247	55,000	61,154	228,300	250,000
6014 Water Benefits	22,257	37,051	22,356	32,500	35,000
6014.5 Water Employee Retirement - GASB 68			0	20,250	21,000
6023 Travel	324	800	0	500	0
6024 Training	0	700	1,333	1,200	2,000
6025 Books/Subscriptions/Memberships	2,609	2,800	4,612	4,000	2,500
6030 Admin Supplies and Expenses	4,351	3,500	2,767	3,000	3,000
6032 Postage	642	700	0	200	200
6035 Bank Service Charges	63	100	3	100	100

6040 Professional Service	-17,021	7,500	1,842	15,000	12,000
6043 Accounting & Audit Fees	19,800	12,000	12,350	10,000	10,000
6044 Water Testing	7,966	7,800	7,559	5,000	3,000
6045 Legal Fees	3,060	7,500	17,706	20,000	30,000
6050 System Maintenance and Repairs	269	7,500	19,186	15,000	25,000
6051 System Equipment	11,361	11,100	5,303	12,000	5,000
6052 Well Maintenance and Repairs	670	7,500	5,602	20,000	10,000
6053 Tank Maintenance and Repairs	85	11,500	434	11,000	11,000
6054 Hydrant Testing & Maintenance			29	0	1,300
6060 Equipment Costs Other than Fuel	1,087	3,500	6,737	1,000	5,000
6061 Equipment Fuel	2,672	3,500	4,915	6,000	3,000
6067 Utilities	22,779	24,200	24,053	20,000	25,000
6068 Telephone & Internet	0	0	106	0	800
6070 Insurance	2,890	5,000	9,155	12,000	12,000
6095 Depreciation Expense	135,064	135,065	157,449	165,000	165,000
<b>Total Operating Expense</b>	<b>281,047</b>	<b>374,518</b>	<b>411,909</b>	<b>605,350</b>	<b>631,900</b>
<b>Total Income From Operations:</b>	<b>141,752</b>	<b>64,572</b>	<b>312,873</b>	<b>108,600</b>	<b>-13,650</b>
Non-Operating Items:					
Non-Operating Income					
5510 Grants	0	1140000	35,200	0	0
5520 Impact Fees	135,976	120,000	126,895	90,000	90,000
5610 Interest Income	726	500	14,688	12,000	12,000
5680 Contributed Capital Revenue			13,470	0	0
5690 Sundry Revenue	0	100	500	500	500
<b>Total Non-operating income</b>	<b>136,702</b>	<b>1,260,600</b>	<b>190,753</b>	<b>102,500</b>	<b>102,500</b>
Non-Operating Expense					
6080 Interest Expense	107,887	85,528	85,467	83,110	83,110

<b>Total Non-Operating Expense</b>	<b>107,887</b>	<b>85,528</b>	<b>85,467</b>	<b>83,110</b>	<b>83,110</b>
<b>Total Non-Operating Items:</b>	<b>28,815</b>	<b>1,175,072</b>	<b>105,286</b>	<b>19,390</b>	<b>19,390</b>
<b>Total Income or Expense Before Debt Service</b>	<b>170,567</b>	<b>1,239,644</b>	<b>418,159</b>	<b>127,990</b>	<b>5,740</b>
<b>Debt Service</b>					
Debt Service-Principal-2013 Water Bond	Jan 2044 \$1,690,000		85000	85,000	85000
Debt Service-Principal-2014A Water Bond	Sep 2054 \$2,115,000		32654	32,654	32654
Debt Service-Principal-2014B Water Bond	Aug 2054 \$271,095		3873	3,873	3873
Debt Service-Principal-Aquifer Study			0	0	0
Debt Service-Principal-Well 59	Oct 2037 \$64,000		4000	4,000	4000
Debt Service-Principal-Canaan Springs	May 2048 \$295,000		11000	11,000	11000
Less Depreciation			-157449	-165,000	-165,000
<b>Total Additional Debt Service</b>	<b>0</b>	<b>0</b>	<b>-20,922</b>	<b>-28,473</b>	<b>-28,473</b>
<b>Total Income or Expense After Debt Service</b>	<b>0</b>	<b>0</b>	<b>\$439,081</b>	<b>\$156,463</b>	<b>\$34,213</b>
<b>Capital Projects</b>					
Canaan Springs/ Webb Pipeline				18,017	
<b>Total Capital Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,017</b>	<b>0</b>
<b>Transfer to Impact Fee Account</b>			<b>126,895</b>	<b>5,000</b>	<b>5,000</b>

***Transfer to Savings (For capital improvements, debt payments, infrastructure)***

	0	48,446	29,213
	126895	53,446	34,213
<b>Total Income or Expense</b>	<b>\$312,186</b>	<b>\$0</b>	<b>\$0</b>