

Town of Apple Valley

Budget Hearing June 26, 2024

<u>10 GENERAL FUND</u>	2021 Actual	2022 Actual	2023 Actual	FY 2024 Original BUDGET	FY 2024 Budget Amendment	FY 2025 Tentative Budget
REVENUE						
Taxes						
3110 General Property Taxes-Current	105,007	136,103	140,189	145,000	136,661	160,000
3120 Prior Year's Taxes-Delinquent	12,804	5,139	0	0	8,000	0
3130 General Sales and Use Taxes	105,307	179,393	173,713	196,000	196,000	175,000
3140 Energy and Communication Taxes	15,889	25,250	42,108	45,700	45,700	40,000
3150 RAP Tax	10,459	18,739	17,593	18,500	18,500	18,000
3160 Transient Taxes	1,979	11,598	14,756	18,000	18,000	18,000
3170 Fee in Lieu of Personal Property Taxes	8,634	456	0	8,400	8,400	0
3180 Fuel Tax Refund	119	0	938	1,000	1,000	0
3190 Highway/Transit Tax	0	16831	16,237	17,100	17,100	17,100
Total Taxes	260,197	393,508	405,534	449,700	449,361	428,100
Licenses and Permits						
3210 Business Licenses	2,775	7,350	9,191	9,500	9,500	10,500
3221 Building Permits-Fee	34,309	69,238	46,124	55,000	45,000	45,000
3222 Building Permits-Non Surcharge	4,295	9,816	6,644	11,000	6,750	7,750
3223 Building Permit - HCP Valuation	1,732	0	0			0
3224 Building Permits Surcharge	1,178	339	(110.00)	450	450	450
3225 Animal Licenses	970	420	800	800	800	800
3430 Assessment Fee Income	0	0	0	0	0	0
Total Licenses and Permits	45,258	87,163	62,649	76,750	62,500	64,500
Intergovernmental Revenue						
3342 Fire Dept-State Wildland Grant	0	0	0	0	10,000	0
3356 Class C" Road Allotment	80,259	94,066	107,947	137,000	137,000	112,000
3358 Liquor control profits	697	756	1,037	1100	1100	1100
3370 State Grants	0	13237	0	0	0	0
3371 State Highway Grants	0	0	0	0	0	0
3373 CARES Revenue	0	0	0	0	0	0
Total Intergovernmental Revenue	80,956	108,058	108,984	138,100	148,100	113,100

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Charges for Services						
3230 Special Event Permit	0	3500	2,480	600	4500	1000
3410 Clerical Services	21	225	334	400	400	400
3415 SSD Payroll Services	0	0	0	0	0	0
3416 Other Interdepartmental Charges	4,903	2,010	9039	44,203	44,203	60,000
3420 Fire Department Contracts	300	0	0	0	6000	0
3431 Zoning and Subdivision Fees	33,854	37,218	24,734	20,000	20,000	20,000
3440 Solid Waste	42,442	50,917	52,113	61,000	61,000	61,000
3441 Storm Drainage	37,778	42,921	42,274	49,000	49,000	49,000
3461 GRAMA Requests	0	0	352	500	500	100
3470 Park and Recreation Fees	55	0	175	100	100	100
3481 Sale of Cemetery Lots				310,500	310,500	0
3482 Perpetual Care				129,300	129,300	0
3615 Late Charges/Other Fees	-2,307	1,740	(1,766)	2,500	2,500	1,000
Total Charges for Services	117,045	138,531	129,735	618,103	628,003	192,600
Fines and Forfeitures						
3510 Fines	5,360	10,845	5,168	5,000	5,000	5,000
Total Fines and Forfeitures	5,360	10,845	5,168	5,000	5,000	5,000
Interest						
3610 Interest Earnings	5,493	3,308	25,895	42,200	42,200	42,200
Total Interest	5,493	3,308	25,895	42,200	42,200	42,200
Miscellaneous Revenue						
3640 Sale of Capital Assets	650	0	0	7500	0	0
3670 Debt Proceeds	48,074	0	0	0	0	0
3690 Sundry Revenue	420	1734	20,089	5,000	5,000	5,000
3692 Fire Department Fundraisers	947	1166	1,500	300	6,500	0
3697 Park Department Fundraisers	884	0	0	0	800	0

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	2021	2022	2023	FY 2024	FY 2024	FY 2025
<u>10 GENERAL FUND</u>	Actual	Actual	Actual	Original BUDGET	Budget Amendment	Tentative Budget
3801.1 Impact Fees - Fire	767	19,471	5,908	6,800	6,800	6,800
3801.3 Impact Fees - Roadways	6,682	59,034	18,620	24,600	24,600	24,600
3801.6 Impact Fees - Storm water	2,728	32,945	25,280	31,000	31,000	31,000
3801.7 Impact Fees - Parks, Trails, OS	1,833	16,816	5,075	6,600	6,600	6,600
Total Miscellaneous Revenue	62,984	131,165	76,472	81,800	81,300	74,000
Contributions and Transfers						
3802.2 Contributions - Public Safety	0	0	0	0	0	0
3802.7 Contributions - Parks and Recreation	100	0	0	0	0	0
3802.8 Contributions - Contingency	0	0	0	0	0	0
3890 Fund Balance Appropriation	0	0	0	0	0	0
Total Contributions and Transfers	100	0	0	0	0	0
Total Revenue:	577,394	872,578	814,437	1,411,653	1,416,464	919,500
EXPENDITURES						
General Government						
Council						
4111.110 Council/PC Salaries and Wages	8,311	16,875	15,050	15,000	21,000	13,000
4111.130 Council/PC Employee Benefits	2,610	1,580	1,419	1,000	2,400	1,000
4111.210 Council/PC Travel Reimbursement	453	0	0	0	1,500	1,000
4111.220 Council/PC Training	1,630	60	0	0	1,500	1,000
4111.610 Council Donations and Discretionary						
Spending	0	0	0	0	500	0
Total Council	13,004	18,515	16,469	16,000	26,900	16,000
Administrative						
4141.110 Admin Salaries and Wages	91,128	91,048	103,186	99,000	99,000	99,000
4141.130 Admin Employee Benefits	7,444	8,191	14,563	17,100	17,100	17,100

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	2021	2022	2023	FY 2024	FY 2024	FY 2025
<u>10 GENERAL FUND</u>	Actual	Actual	Actual	Original	Budget	Tentative
				BUDGET	Amendment	Budget
4141.140 Admin Employee Retirement-GASB 68	4,272	3,214	13,273	7,000	7,000	7,000
4141.210 Admin Dues, Subs & Memberships	1,257	4,846	6,826	5,500	5,500	8,000
4141.220 Admin Public Notices	1,290	1,017	42	100	100	100
4141.230 Admin Training	1,299	420	743	1,500	1,500	1,000
4141.240 Admin Office/Administrative Expense	4,688	17,802	16,773	8,000	8,000	8,000
4141.250 Admin Equipment Expenses	5,924	6,108	17,941	10,000	10,000	10,000
4141.260 Admin Building & Ground Maintenance	1,027	1,999	5,903	4,500	4,500	4,500
4141.270 Admin Utilities	5,987	5,730	7,238	7,600	7,600	7,600
4141.280 Admin Telephone and Internet	16,834	7,601	7,711	8,100	8,100	8,100
4141.290 Admin Postage	1,899	2,976	2,762	3,700	3,700	3,700
4141.320 Admin Engineering/Professional Fees	7,975	29,586	8,133	3,500	3,500	3,500
4141.330 Admin Legal	5,644	58,165	48,307	50,000	50,000	50,000
4141.331 Admin Assessment Legal Fees	0	0	0	0	0	0
4141.340 Admin Accounting & Auditing	12,868	16,824	4,400	29,400	29,400	20,000
4141.350 Building Fees-Inspector/85% Surcharge	20,656	64,548	37,617	30,000	30,000	30,000
4141.390 Admin Bank Service Charges	2,902	3,462	140	200	200	200
4141.410 Admin Insurance	10,129	6,089	15,526	16,000	16,000	16,000
4141.490 Admin Travel Reimbursements	760	438	1402	1,500	1,500	1,500
4141.500 Admin Weed Abatement	387	0	0	1,500	1,500	1,500
4141.550 Admin Cares Act	0	0	0	0	0	0
4141.610 Bad Debt Expense	0	0	2026	250	250	250
4141.740 Admin Capital Outlay	1,060	0	-	0	0	0
4170 Elections	0	2288	0	1,500	1,500	1,500
Total Administrative	205,429	332,602	314,512	305,950	305,950	298,550
Total General Government	218,433	351,117	330,981	321,950	332,850	314,550

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Public Safety						
Police						
4210.110 Police Salaries & Wages/Contract	1,080	13,200	15,000	15,000	15,000	15,000
4210.130 Police Employee Benefits	83	0	0	0	0	0
4210.230 Police Travel & Mileage	0	0	0	0	0	0
4210.250 Police Expenditures	0	4763	0	0	0	0
4210.470 Police Building Permits	0	0	0	0	0	0
4253.250 Animal Control Supplies	63	63	0	100	100	100
Total Police	1,225	18,026	15,000	15,100	15,100	15,100
Fire						
4220.110 Fire Salaries & Wages	20,400	28,181	35,904	67,200	67,200	67,200
4220.130 Fire Employee Benefits	1,976	4,808	2,965	13,600	13,600	5,600
4220.135 Fire Employee Retirement - GASB 68	0	0	5,920	8,100	8,100	8,100
4220.140 Fire Contract Wages	0	0	684	4,500	4,500	-
4220.145 Fire Contract Benefits	0	0	100	525	525	-
4220.150 Fire Contract Expense	0	0	0	1,500	1,500	-
4220.210 Fire Dues, Subscriptions & Memberships	109	355	569	600	600	1,200
4220.230 Fire Travel, Mileage & Cell	28	57	300	600	600	600
4220.240 Fire Office Expenses	329	765	495	500	500	500
4220.250 Fire Equipment Maintenance & Repairs	705	2514	9,476	11,000	11,000	11,000
4220.260 Fire Rent Expense	0	0	0	-	-	6,000
4220.360 Fire Training	1,248	389	3844	13,100	13,100	2,100
4220.450 Fire Small Equip/Supplies	458	2026	6,159	15,000	15,000	15,000
4220.460 Fire Supplies-Fundraisers	544	514	38	500	500	500
4220.465 Fire Gear	9,383	1,518	4,275	15,000	15,000	15,000
4220.475 Fire Other Grant Expenditures	0	0	0	0	0	0
4220.480 Fire Mitigation MOU Expenditures	0	0	0	15000	15000	15000

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	2021 Actual	2022 Actual	2023 Actual	FY 2024 Original BUDGET	FY 2024 Budget Amendment	FY 2025 Tentative Budget
10 GENERAL FUND						
4220.550 Fire Cares Act	0	0	0	0	0	0
4220.560 Fire Equipment Fuel	2,047	1,251	1,826	4,000	4,000	4,000
4220.610 Fire Principal	0	12351	11,986	0	0	0
4220.620 Fire Interest	0	1115	(779)	0	0	0
4220.740 Fire Capital outlay	305	27500	17,960	0	0	0
Total Fire	37,532	83,344	101,722	170,725	170,725	151,800
Total Public Safety	38,758	101,370	116,722	185,825	185,825	166,900
Highways and Public Improvements						
Highways						
4410.110 Road Wages and Contract Labor	879	0	1,225	15,200	15,200	15,200
4410.130 Road Employee Benefits	67	0	94	1750	1750	200
4410.270 Road Flood Damage	9,008	0	0	2000	2000	0
4410.380 Road Department Services	0	720	12,570	2500	2500	0
4410.450 Road Department Supplies	10,873	2,181	10,287	45,000	45,000	30,000
4410.550 Road Equipment Maintenance	19,999	3,029	1,990	2,500	2,500	0
4410.560 Road Equipment Fuel	2,674	1,590	1,613	5,000	5,000	2,000
4410.740 Road Capital Outlay	48,076	0	0	0	0	0
4410.810 Road Principal	31,000	42,668	54,409	35,000	35,000	36,000
4410.820 Road Interest	32,200	30,686	29,433	28,150	28,150	27,275
4415.110 Public Works Wages and Contract Labor	10,965	0	8,654	30,300	30,300	30,300
4415.130 Public Works Employee Benefits	702	0	731	9400	9400	0
4415.140 Public Works Employee Retirement - GASB						
68	0	0	0	8100	8100	0
4415.320 Public Works Engineering/Professional Fees	0	0	107	0	0	0
4415.450 Public Works Supplies	207	3825	3,524	6,000	6,000	6,000

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4415.550 Public Works Equipment Maintenance	3,753	1,806	2,376	3,000	3,000	3,000
4415.560 Public Works Equipment fuel	742	-25	711	2,000	2,000	2,000
4415.570 Public Works Travel Reimbursement	202	0	562	500	500	500
4415.610 Public Works Storm Drainage	0	0	3,301	5,000	5,000	2,000
4415.710 Public Works Principal	24585	14920	15,479	0	0	0
4415.720 Public Works Interest	6063	1140	581	0	0	0
4415.740 Public Works Capital Outlay	3,700	0	11000	9,000	9,000	0
Total Highways	205,696	102,540	158,647	210,400	210,400	154,475
Sanitation						
4420.220 Solid Waste Postage	0	0	0	0	0	0
4420.460 Solid Waste Service	37,475	54,200	48,954	60,000	60,000	60,000
Total Sanitation	37,475	54,200	48,954	60,000	60,000	60,000
Total Highways and Public Improvements						
	243,171	156,741	207,601	270,400	270,400	214,475
Parks, Recreation, and Public Property						
Parks						
4540.110 Park/Rec Wages and Contract Labor	0	2785	5,845	5,100	5,100	2,000
4540.130 Park/Rec Employee Benefits	0	3	447	600	600	0
4540.250 Park/Rec Department Expenses	243	128	927	1000	1000	1000
4540.460 Park/Rec Community Events Supplies	760	297	2561	4000	4000	4000
4540.740 Parks Capital Outlay	0	4586	0	0	0	0
4590.250 Cemetery Maintenance				0	0	0
4590.460 Cemetery Supplies and Equipment				0	0	0
4590.470 Cemetery Capital Outlay				0	0	0
Total Parks	1,003	7,799	9,780	10,700	10,700	7,000
Total Parks, Recreation, and Public Property						
	1,003	7,799	9,780	10,700	10,700	7,000

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Transfers						
4804 Transfer to Fund Balance	0	0	0	98,978	92,889	147,575
4805 Transfer to Capital Projects	0	0	0	265,000	265,000	0
4807 Transfer to Assigned Balance - Fire Impact Fees	0	0	0	6,800	6,800	6,800
4809 Transfer to Assigned Balance - Roadway Impact Fees	0	0	0	24,600	24,600	24,600
4810 Transfer to Assigned Balance -Storm Water Imp Fees	0	0	0	31,000	31,000	31,000
4811 Transfer to Assigned Balance - Parks & Rec Fees	0	0	0	6,600	6,600	6,600
4812 Transfer to Assigned Balance - Perpetual Care	0	0	0	129,300	129,300	0
4813 Transfer to Assigned Balance - Cemetery Funds	0	0	0	60,500	60,500	0
Total Transfers	0	0	0	622,778	616,689	216,575
Total Expenditures:	501,364	617,026	665,084	1,411,653	1,416,464	919,500
Total Change In Net Position	76,030	255,552	149,353	0	0	0

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<u>41 CAPITAL PROJECTS FUND</u>	2021 Actual	2022 Actual	2023 Actual	2024 Proposed	2024 Proposed	
Revenue:						
Intergovernmental Revenue						
3340 Grant Revenues-General	0	0	0	3,320,000	3,320,000	
3341 Grant Revenues-Fire	0	0	0	410,000	410,000	
Total Intergovernmental Revenue	0	0	0	3,730,000	3,730,000	
Interest						
3610 Interest earnings	0	0	0	-	-	
Total Interest	0	0	0	-	-	
Miscellaneous Revenue						
3675 Fire Capital Proceeds	0	0	0			
Total Miscellaneous Revenue	0	0	0	-	-	
Transfers & Contributions						
3810 General Fund Transfer	0	0	0	540,000	540,000	
Total Txfrs & Contributions	0	0	0	540,000	540,000	
Total Revenue:	0	0	0	4,270,000	4,270,000	

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Expenditures:						
Miscellaneous						
4141.740 Capital Outlay expenses	210	0	27,160	-	-	
4220.740 Fire Capital Outlay	0	0	8,277	450,000	450,000	
4410.740 Road Capital outlay	0	0	0	1,050,000	1,050,000	
4415.740 Public Works Capital Outlay			990	2,520,000	2,520,000	
4590.470 Cemetery Capital Outlay			741	250,000	250,000	
Total Miscellaneous	210	0	37,168	4,270,000	4,270,000	
Total Expenditures:	210	0	37,168	4,270,000	4,270,000	
Total Change In Net Position	-210	0	(37,168)	-	-	