

Town of Apple Valley
Operational Budget Report
10 General Fund - 07/01/2025 to 12/31/2025
50.00% 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	118,629.21	110,019.25	123,578.43	195,000.00	63.37%
3130 General Sales and Use Taxes	110,467.02	16,159.58	104,173.15	204,325.00	50.98%
3140 Energy and Communication Taxes	23,338.80	446.55	24,834.02	45,000.00	55.19%
3150 RAP Tax	8,572.24	1,644.59	10,156.60	18,000.00	56.43%
3160 Transient Taxes	13,794.95	2,041.60	10,588.91	18,000.00	58.83%
3180 Fuel Tax Refund	0.00	0.00	451.24	0.00	0.00%
3190 Highway/Transit Tax	10,514.63	1,506.76	9,143.30	17,100.00	53.47%
Total Taxes	285,316.85	131,818.33	282,925.65	497,425.00	56.88%
Licenses and permits					
3210 Business Licenses	10,858.50	2,068.00	7,490.50	10,500.00	71.34%
3221 Building Permits-Fee	16,223.23	4,203.69	35,024.56	45,000.00	77.83%
3222 Building Permits-Non Surcharge	4,733.43	1,681.47	13,670.34	7,750.00	176.39%
3224 Building Permits Surcharge	22.08	6.31	46.93	100.00	46.93%
3225 Animal Licenses	100.00	30.00	150.00	500.00	30.00%
Total Licenses and permits	31,937.24	7,989.47	56,382.33	63,850.00	88.30%
Intergovernmental revenue					
3356 Class "C" Road Allotment	63,442.11	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	64,926.80	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	0.00	898.82	400.00	224.71%
3416 Other Interdepartmental Charges	25,000.00	0.00	3,000.00	0.00	0.00%
3431 Zoning and Subdivision Fees	5,550.00	800.00	50,586.95	20,000.00	252.93%
3440 Solid Waste	31,875.75	5,748.60	34,250.45	51,000.00	67.16%
3440.5 Paperless Bill Credit	(1,023.00)	(441.00)	(2,625.00)	(3,000.00)	87.50%
3441 Storm Drainage	25,419.00	4,427.25	26,350.73	49,000.00	53.78%
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	722.28	550.87	1,669.67	1,000.00	166.97%
Total Charges for services	89,141.53	11,085.72	118,406.62	119,600.00	99.00%
Fines and forfeitures					
3510 Fines	3,207.54	815.22	3,911.01	5,000.00	78.22%
Total Fines and forfeitures	3,207.54	815.22	3,911.01	5,000.00	78.22%
Interest					
3610 Interest Earnings	30,269.43	4,720.66	29,053.42	45,000.00	64.56%
Total Interest	30,269.43	4,720.66	29,053.42	45,000.00	64.56%
Miscellaneous revenue					
3640 Sale of Capital Assets	0.00	0.00	0.00	20,000.00	0.00%
3690 Sundry Revenue	4,342.01	4,879.64	(6,410.99)	5,000.00	-128.22%
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	5,908.00	6,800.00	86.88%
3801.3 Impact fees - Roadways	10,640.00	2,660.00	18,620.00	24,600.00	75.69%
3801.6 Impact fees - Storm Water	32,090.00	8,657.37	43,460.00	31,000.00	140.19%
3801.7 Impact fees - Parks, Trails, OS	2,900.00	725.00	5,075.00	6,600.00	76.89%
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	53,348.01	17,766.01	66,752.01	174,000.00	38.36%
Total Revenue:	558,147.40	174,195.41	628,764.59	1,017,975.00	61.77%
Expenditures:					
General government					
Council					
4111.110 Council/PC Salaries and Wages	4,361.98	596.50	1,896.50	13,000.00	14.59%
4111.130 Council/PC Employee benefits	747.80	47.75	308.84	1,000.00	30.88%
4111.610 Council Donations and Discretionary Spending	0.00	0.00	19.93	5,000.00	0.40%
Total Council	5,109.78	644.25	2,225.27	19,000.00	11.71%
Administrative					
4141.110 Admin Salaries and Wages	56,322.51	6,520.46	47,023.77	80,800.00	58.20%

Town of Apple Valley
Operational Budget Report
10 General Fund - 07/01/2025 to 12/31/2025
50.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4141.130 Admin Employee Benefits	8,949.49	(3,518.35)	6,079.89	10,000.00	60.80%
4141.140 Admin Employee Retirement - GASB 68	5,951.14	536.13	4,084.16	5,500.00	74.26%
4141.210 Admin Dues, Subs & Memberships	6,265.47	180.00	7,163.62	11,000.00	65.12%
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	7,680.52	2,990.87	15,484.71	15,000.00	103.23%
4141.245 Sponsored/ Donated	0.00	238.84	774.25	0.00	0.00%
4141.250 Admin Equipment Expenses	9,051.70	1,502.51	5,246.21	13,000.00	40.36%
4141.260 Admin Building & Ground Maintenance	3,318.62	140.00	4,038.38	4,500.00	89.74%
4141.270 Admin Utilities	10,532.47	798.03	11,128.23	18,000.00	61.82%
4141.280 Admin Telephone and Internet	2,823.72	557.14	3,296.27	5,000.00	65.93%
4141.290 Admin Postage	1,552.36	259.63	1,727.13	3,700.00	46.68%
4141.320 Admin Engineering Fees	5,646.50	0.00	764.35	1,000.00	76.44%
4141.330 Admin Legal Fees	25,783.00	(32,530.17)	43,806.08	80,000.00	54.76%
4141.335 Prior Year Legal Fees	0.00	50,000.00	50,000.00	0.00	0.00%
4141.340 Admin Accounting & Auditing	20,758.66	5,562.50	29,563.70	30,000.00	98.55%
4141.350 Admin Building/Zoning/Planning Fees	14,122.05	(125.00)	26,342.00	27,000.00	97.56%
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	1,511.62	86.66	609.49	2,000.00	30.47%
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	1,455.90	1,455.90	1,500.00	97.06%
Total Administrative	195,472.22	34,655.15	275,711.07	325,300.00	84.76%
Total General government	200,582.00	35,299.40	277,936.34	344,300.00	80.73%
Public safety					
Police					
4210.110 Police Salaries & Wages/Contract	3,750.00	3,750.00	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	3,750.00	3,750.00	11,250.00	30,100.00	37.38%
Fire					
4220.110 Fire Salaries & Wages	30,973.37	4,977.74	35,282.81	70,000.00	50.40%
4220.130 Fire Employee Benefits	2,602.35	3,444.78	8,303.95	12,000.00	69.20%
4220.135 Fire Employee Retirement - GASB 68	5,198.79	882.25	5,657.02	11,100.00	50.96%
4220.150 Fire Contract Expense	2,328.00	0.00	4,692.00	4,000.00	117.30%
4220.210 Fire Dues, Subscriptions & Memberships	285.00	0.00	150.00	1,800.00	8.33%
4220.230 Fire Travel, Mileage & Cell	628.99	50.00	300.00	600.00	50.00%
4220.240 Fire Office & Other Expenses	1,739.39	159.12	638.47	2,000.00	31.92%
4220.250 Fire Equipment Maintenance & Repairs	7,055.42	3,574.89	7,067.75	8,000.00	88.35%
4220.255 Fire Improvements	1,260.00	0.00	0.00	1,500.00	0.00%
4220.260 Fire Rent Expense	3,000.00	0.00	3,000.00	6,000.00	50.00%
4220.360 Fire Training	597.53	(75.00)	690.00	2,100.00	32.86%
4220.450 Fire Small Equip/Supplies	6,384.56	27.99	7,880.19	15,000.00	52.53%
4220.455 EMS Medical Supplies	1,161.35	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	8,242.17	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	482.40	1,527.82	2,500.00	61.11%
4220.740 Fire Capital Outlay	16,535.25	0.00	615.00	135,000.00	0.46%
Total Fire	89,540.31	13,524.17	85,076.52	300,100.00	28.35%
Total Public safety	93,290.31	17,274.17	96,326.52	330,200.00	29.17%
Highways and public improvements					
Highways					
4410.110 Road Wages and Contract Labor	1,711.00	0.00	422.50	3,000.00	14.08%
4410.130 Road Employee Benefits	130.60	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	32,069.50	4,155.00	31,877.76	52,500.00	60.72%
4415.130 Public Works Employee Benefits	3,047.19	1,428.94	5,228.75	7,500.00	69.72%
4415.140 Public Works Employee Retirement - GASB 68	1,610.68	570.55	4,650.56	4,750.00	97.91%
4415.450 Public Works Supplies	6,269.73	1,319.20	3,902.39	6,000.00	65.04%
4415.550 Public Works Equipment Maintenance	4,032.17	589.33	9,359.09	3,000.00	311.97%

Town of Apple Valley
Operational Budget Report
10 General Fund - 07/01/2025 to 12/31/2025
50.00% of the fiscal year has expired

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4415.560 Public Works Equipment Fuel	1,440.96	242.78	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	5,100.00	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	130,210.72	13,405.80	132,932.50	343,725.00	38.67%
Sanitation					
4420.460 Solid Waste Service	32,835.50	5,729.00	29,144.24	51,000.00	57.15%
Total Sanitation	32,835.50	5,729.00	29,144.24	51,000.00	57.15%
Total Highways and public improvements	163,046.22	19,134.80	162,076.74	394,725.00	41.06%
Parks, recreation, and public property					
Parks					
4540.110 Park/Rec Wages and Contract Labor	1,911.50	0.00	179.50	2,000.00	8.98%
4540.130 Park/Rec Employee Benefits	146.01	0.00	13.62	200.00	6.81%
4540.250 Park/Rec Department Expenses	676.43	150.00	150.00	1,000.00	15.00%
4540.460 Park/Rec Community Events Supplies	32.92	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	4,407.93	150.00	455.62	57,200.00	0.80%
Total Parks, recreation, and public property	4,407.93	150.00	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:	461,326.46	71,858.37	536,795.22	1,017,975.00	52.73%
Total Change In Net Position	96,820.94	102,337.04	91,969.37	0.00	0.00%

Town of Apple Valley
Operational Budget Report
51 Water Operations Fund - 07/01/2025 to 12/31/2025
50.00% 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	385,973.02	39,552.02	303,403.33	670,000.00	45.28%
5150 Water standby fees	23,829.08	3,494.00	21,400.61	32,000.00	66.88%
5310 Connection fees	6,400.00	0.00	8,884.83	6,700.00	132.61%
5410 Late penalties and fees	2,288.14	0.00	691.04	3,000.00	23.03%
5490 Other operating income	2,503.56	168.00	418.93	2,250.00	18.62%
Total Operating income	420,993.80	43,214.02	334,798.74	713,950.00	46.89%
Operating expense					
6010 Clerical Contractor labor	258.28	0.00	0.00	300.00	0.00%
6011 Town Payroll Services	25,000.00	0.00	3,000.00	3,000.00	100.00%
6013 Water Salaries and Wages	30,000.10	16,231.50	85,130.96	228,300.00	37.29%
6014 Water Benefits	9,836.22	7,967.13	18,333.03	32,500.00	56.41%
6014.5 Water Employee Retirement - GASB 68	0.00	1,772.05	8,787.11	20,250.00	43.39%
6023 Travel	0.00	0.00	0.00	500.00	0.00%
6024 Training	463.76	0.00	3,689.18	1,200.00	307.43%
6025 Books/Subscriptions/Memberships	2,552.20	0.00	1,259.00	4,000.00	31.48%
6030 Office supplies and expenses	1,409.12	96.25	1,779.17	3,000.00	59.31%
6032 Postage	0.00	0.00	152.94	200.00	76.47%
6035 Bank service charges	(8.00)	0.00	10.00	100.00	10.00%
6040 Professional service	1,758.60	0.00	9,713.75	15,000.00	64.76%
6043 Accounting & Audit fees	1,750.00	10,000.00	10,047.18	10,000.00	100.47%
6044 Water test	2,327.54	75.00	2,115.00	5,000.00	42.30%
6045 Legal fees	8,800.00	4,511.50	5,966.50	20,000.00	29.83%
6050 Water System maintenance and repairs	6,920.17	0.00	34,288.19	15,000.00	228.59%
6051 Water System equipment	3,166.99	0.00	3,093.30	12,000.00	25.78%
6052 Well maintenance and repairs	1,598.31	(124.83)	5,324.42	20,000.00	26.62%
6053 Tank maintenance and repairs	350.13	5,000.00	6,122.26	11,000.00	55.66%
6054 Hydrant Testing & Maintenance	29.18	0.00	797.71	0.00	0.00%
6060 Water Equipment Costs Other than Fuel	5,983.00	2,098.18	8,866.33	1,000.00	886.63%
6061 Water Equipment Fuel	3,984.96	479.62	1,401.48	6,000.00	23.36%
6067 Utilities	14,114.60	0.00	13,386.96	20,000.00	66.93%
6068 Telephone & Internet	0.00	162.00	420.69	0.00	0.00%
6070 Water Dept Insurance	9,154.86	0.00	7,185.39	12,000.00	59.88%
6095 Depreciation expense	78,427.45	13,446.02	80,156.10	165,000.00	48.58%
Total Operating expense	207,877.47	61,714.42	311,026.65	605,350.00	51.38%
Total Income from Operations:	213,116.33	(18,500.40)	23,772.09	108,600.00	21.89%
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	0.00	71,152.00	90,000.00	79.06%
5610 Interest income	6,910.32	1,455.07	8,657.89	12,000.00	72.15%
5690 Sundry Revenue	0.00	0.00	13,422.85	500.00	2,684.57%
Total Non-operating income	113,262.32	1,455.07	93,232.74	102,500.00	90.96%
Non-operating expense					
6080 Interest expense	41,453.64	6,749.94	40,666.84	83,110.00	48.93%
Total Non-operating expense	41,453.64	6,749.94	40,666.84	83,110.00	48.93%
Total Non-Operating Items:	71,808.68	(5,294.87)	52,565.90	19,390.00	271.10%
Total Income or Expense	284,925.01	(23,795.27)	76,337.99	127,990.00	59.64%