

**Town of Apple Valley**  
**Operational Budget Report**  
**10 General Fund - 07/01/2025 to 09/30/2025**  
**25.00% of the fiscal year has expired**

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
3110 General Property Taxes-Current	6,805.62	2,675.25	5,456.29	195,000.00	2.80%
3130 General Sales and Use Taxes	52,592.17	15,897.52	51,957.15	204,325.00	25.43%
3140 Energy and Communication Taxes	14,840.86	5,673.78	15,998.19	45,000.00	35.55%
3150 RAP Tax	3,612.33	1,908.03	5,280.86	18,000.00	29.34%
3160 Transient Taxes	6,852.36	1,478.66	5,454.61	18,000.00	30.30%
3180 Fuel Tax Refund	0.00	0.00	451.24	0.00	0.00%
3190 Highway/Transit Tax	5,053.87	770.99	4,253.22	17,100.00	24.87%
<b>Total Taxes</b>	<b>89,757.21</b>	<b>28,404.23</b>	<b>88,851.56</b>	<b>497,425.00</b>	<b>17.86%</b>
<b>Licenses and permits</b>					
3210 Business Licenses	2,400.00	0.00	0.00	10,500.00	0.00%
3221 Building Permits-Fee	1,777.51	3,655.86	14,217.85	45,000.00	31.60%
3222 Building Permits-Non Surcharge	413.13	1,462.34	5,773.37	7,750.00	74.50%
3224 Building Permits Surcharge	1.54	4.36	18.52	100.00	18.52%
3225 Animal Licenses	40.00	0.00	40.00	500.00	8.00%
<b>Total Licenses and permits</b>	<b>4,632.18</b>	<b>5,122.56</b>	<b>20,049.74</b>	<b>63,850.00</b>	<b>31.40%</b>
<b>Intergovernmental revenue</b>					
3356 Class "C" Road Allotment	21,185.32	46,983.74	46,983.74	112,000.00	41.95%
3358 Liquor Control Profits	0.00	0.00	0.00	1,100.00	0.00%
<b>Total Intergovernmental revenue</b>	<b>21,185.32</b>	<b>46,983.74</b>	<b>46,983.74</b>	<b>113,100.00</b>	<b>41.54%</b>
<b>Charges for services</b>					
3230 Special Event Permit	1,550.00	0.00	4,050.00	1,000.00	405.00%
3410 Clerical Services	46.50	51.17	392.29	400.00	98.07%
3416 Other Interdepartmental Charges	10,000.00	0.00	3,000.00	36,000.00	8.33%
3431 Zoning and Subdivision Fees	4,000.00	0.00	33,144.20	20,000.00	165.72%
3440 Solid Waste	15,861.15	5,734.30	17,047.55	51,000.00	33.43%
3440.5 Paperless Bill Credit	0.00	(441.00)	(1,312.50)	(3,000.00)	43.75%
3441 Storm Drainage	12,649.19	4,401.32	13,118.48	49,000.00	26.77%
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	650.63	691.45	899.40	1,000.00	89.94%
<b>Total Charges for services</b>	<b>44,757.47</b>	<b>10,437.24</b>	<b>70,564.42</b>	<b>155,600.00</b>	<b>45.35%</b>
<b>Fines and forfeitures</b>					
3510 Fines	1,288.23	1,477.31	2,342.09	5,000.00	46.84%
<b>Total Fines and forfeitures</b>	<b>1,288.23</b>	<b>1,477.31</b>	<b>2,342.09</b>	<b>5,000.00</b>	<b>46.84%</b>
<b>Interest</b>					
3610 Interest Earnings	15,955.71	4,749.20	14,834.53	45,000.00	32.97%
<b>Total Interest</b>	<b>15,955.71</b>	<b>4,749.20</b>	<b>14,834.53</b>	<b>45,000.00</b>	<b>32.97%</b>
<b>Miscellaneous revenue</b>					
3640 Sale of Capital Assets	0.00	0.00	0.00	20,000.00	0.00%
3690 Sundry Revenue	1,554.10	213.50	429.43	5,000.00	8.59%
3801.1 Impact fees - Fire	0.00	844.00	3,376.00	6,800.00	49.65%
3801.3 Impact fees - Roadways	0.00	2,660.00	10,640.00	24,600.00	43.25%
3801.6 Impact fees - Storm Water	0.00	14,428.95	21,412.57	31,000.00	69.07%
3801.7 Impact fees - Parks, Trails, OS	0.00	725.00	2,900.00	6,600.00	43.94%
<b>Total Miscellaneous revenue</b>	<b>1,554.10</b>	<b>18,871.45</b>	<b>38,758.00</b>	<b>94,000.00</b>	<b>41.23%</b>
<b>Total Revenue:</b>	<b>179,130.22</b>	<b>116,045.73</b>	<b>282,384.08</b>	<b>973,975.00</b>	<b>28.99%</b>
<b>Expenditures:</b>					
<b>General government</b>					
<b>Council</b>					
4111.110 Council/PC Salaries and Wages	2,404.99	362.50	975.00	13,000.00	7.50%
4111.130 Council/PC Employee benefits	183.64	43.64	118.01	1,000.00	11.80%
4111.610 Council Donations and Discretionary Spending	0.00	0.00	19.93	5,000.00	0.40%
<b>Total Council</b>	<b>2,588.63</b>	<b>406.14</b>	<b>1,112.94</b>	<b>19,000.00</b>	<b>5.86%</b>
<b>Administrative</b>					
4141.110 Admin Salaries and Wages	30,790.78	6,342.46	28,258.84	161,600.00	17.49%
4141.130 Admin Employee Benefits	4,762.49	1,455.30	6,110.36	20,000.00	30.55%
4141.140 Admin Employee Retirement - GASB 68	3,243.04	514.90	2,537.84	11,000.00	23.07%
4141.210 Admin Dues, Subs & Memberships	3,706.96	747.28	4,087.66	11,000.00	37.16%
4141.220 Admin Public Notices	0.00	0.00	0.00	100.00	0.00%

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4141.230 Admin Training	325.00	0.00	0.00	1,000.00	0.00%
4141.240 Admin Office/Administrative Expense	2,438.19	3,105.25	5,932.20	15,000.00	39.55%
4141.250 Admin Equipment Expenses	5,037.25	840.36	3,138.68	13,000.00	24.14%
4141.260 Admin Building & Ground Maintenance	869.16	(26.98)	2,955.46	4,500.00	65.68%
4141.270 Admin Utilities	6,409.61	3,004.59	8,525.15	18,000.00	47.36%
4141.280 Admin Telephone and Internet	1,352.66	653.54	1,624.85	5,000.00	32.50%
4141.290 Admin Postage	584.00	322.50	999.50	3,700.00	27.01%
4141.320 Admin Engineering Fees	972.00	0.00	0.00	1,000.00	0.00%
4141.330 Admin Legal Fees	12,072.50	1,007.95	67,826.00	40,000.00	169.57%
4141.340 Admin Accounting & Auditing	2,812.50	975.00	3,562.50	40,000.00	8.91%
4141.350 Admin Building/Zoning/Planning Fees	8,563.75	0.00	13,625.00	27,000.00	50.46%
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	1,286.50	209.37	356.30	2,000.00	17.82%
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	0.00	1,500.00	0.00%
<b>Total Administrative</b>	<b>100,044.20</b>	<b>19,151.52</b>	<b>166,656.02</b>	<b>391,600.00</b>	<b>42.56%</b>
<b>Total General government</b>	<b>102,632.83</b>	<b>19,557.66</b>	<b>167,768.96</b>	<b>410,600.00</b>	<b>40.86%</b>
<b>Public safety</b>					
<b>Police</b>					
4210.110 Police Salaries & Wages/Contract	0.00	0.00	3,750.00	30,000.00	12.50%
4253.250 Animal Control Supplies	0.00	0.00	0.00	100.00	0.00%
<b>Total Police</b>	<b>0.00</b>	<b>0.00</b>	<b>3,750.00</b>	<b>30,100.00</b>	<b>12.46%</b>
<b>Fire</b>					
4220.110 Fire Salaries & Wages	16,646.88	4,902.74	18,434.59	94,000.00	19.61%
4220.130 Fire Employee Benefits	1,273.46	546.67	2,566.12	6,000.00	42.77%
4220.135 Fire Employee Retirement - GASB 68	2,811.33	868.14	3,038.49	9,100.00	33.39%
4220.150 Fire Contract Expense	1,164.00	0.00	3,528.00	4,000.00	88.20%
4220.210 Fire Dues, Subscriptions & Memberships	285.00	0.00	150.00	1,800.00	8.33%
4220.230 Fire Travel, Mileage & Cell	134.88	50.00	150.00	600.00	25.00%
4220.240 Fire Office & Other Expenses	252.59	272.46	428.59	2,000.00	21.43%
4220.250 Fire Equipment Maintenance & Repairs	2,862.41	5,567.75	7,514.16	8,000.00	93.93%
4220.255 Fire Improvements	910.00	0.00	0.00	0.00	0.00%
4220.260 Fire Rent Expense	3,000.00	0.00	3,000.00	6,000.00	50.00%
4220.360 Fire Training	556.33	0.00	540.00	2,100.00	25.71%
4220.450 Fire Small Equip/Supplies	2,996.82	2,690.55	8,496.65	15,000.00	56.64%
4220.455 EMS Medical Supplies	657.17	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	0.00	0.00	8,523.77	10,000.00	85.24%
4220.480 Fire Mitigation MOU Expenditures	0.00	0.00	0.00	15,000.00	0.00%
4220.560 Fire Equipment Fuel	941.24	0.00	451.38	2,500.00	18.06%
4220.740 Fire Capital Outlay	0.00	0.00	0.00	40,000.00	0.00%
<b>Total Fire</b>	<b>34,492.11</b>	<b>14,898.31</b>	<b>56,821.75</b>	<b>219,600.00</b>	<b>25.88%</b>
<b>Total Public safety</b>	<b>34,492.11</b>	<b>14,898.31</b>	<b>60,571.75</b>	<b>249,700.00</b>	<b>24.26%</b>
<b>Highways and public improvements</b>					
<b>Highways</b>					
4410.110 Road Wages and Contract Labor	984.00	0.00	422.50	3,000.00	14.08%
4410.130 Road Employee Benefits	75.29	0.00	32.20	200.00	16.10%
4410.275 Road Improvements	850.00	0.00	0.00	0.00	0.00%
4410.450 Road Department Supplies	0.00	4,962.50	5,148.58	1,000.00	514.86%
4410.810 Road Principal	36,000.00	37,000.00	37,000.00	36,000.00	102.78%
4410.820 Road Interest	27,243.41	26,375.00	26,375.00	27,275.00	96.70%
4415.110 Public Works Wages and Contract Labor	15,964.00	4,522.51	19,469.01	105,000.00	18.54%
4415.130 Public Works Employee Benefits	1,221.24	615.72	2,385.41	15,000.00	15.90%
4415.140 Public Works Employee Retirement - GASB 68	0.00	604.85	2,950.82	9,500.00	31.06%
4415.450 Public Works Supplies	2,589.37	1,507.69	1,611.02	6,000.00	26.85%
4415.550 Public Works Equipment Maintenance	3,328.34	2,001.05	3,725.39	3,000.00	124.18%
4415.560 Public Works Equipment Fuel	1,066.96	0.00	298.39	2,000.00	14.92%
4415.570 Public Works Travel, Mileage, Cell	0.00	0.00	0.00	500.00	0.00%
4415.615 Storm Drainage Improvements	2,432.00	0.00	0.00	0.00	0.00%
4415.740 Public Works Capital Outlay	13,000.00	0.00	0.00	0.00	0.00%
<b>Total Highways</b>	<b>104,754.61</b>	<b>77,589.32</b>	<b>99,418.32</b>	<b>208,475.00</b>	<b>47.69%</b>
<b>Sanitation</b>					

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**10 General Fund - 07/01/2025 to 09/30/2025**  
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	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4420.460 Solid Waste Service	16,710.85	5,675.08	11,336.68	51,000.00	22.23%
<b>Total Sanitation</b>	<b>16,710.85</b>	<b>5,675.08</b>	<b>11,336.68</b>	<b>51,000.00</b>	<b>22.23%</b>
<b>Total Highways and public improvements</b>	<b>121,465.46</b>	<b>83,264.40</b>	<b>110,755.00</b>	<b>259,475.00</b>	<b>42.68%</b>
<b>Parks, recreation, and public property</b>					
<b>Parks</b>					
4540.110 Park/Rec Wages and Contract Labor	1,232.00	0.00	179.50	2,000.00	8.98%
4540.130 Park/Rec Employee Benefits	94.27	0.00	13.62	200.00	6.81%
4540.250 Park/Rec Department Expenses	309.07	0.00	0.00	1,000.00	0.00%
4540.460 Park/Rec Community Events Supplies	(27.86)	0.00	0.00	4,000.00	0.00%
<b>Total Parks</b>	<b>1,607.48</b>	<b>0.00</b>	<b>193.12</b>	<b>7,200.00</b>	<b>2.68%</b>
<b>Total Parks, recreation, and public property</b>	<b>1,607.48</b>	<b>0.00</b>	<b>193.12</b>	<b>7,200.00</b>	<b>2.68%</b>
<b>Transfers</b>					
4804 Transfer to Fund Balance	0.00	0.00	0.00	20,000.00	0.00%
4807 Transfer to Assigned Balance - Fire Impact Fees	0.00	0.00	0.00	(35,200.00)	0.00%
4809 Transfer to Assigned Balance - Roadway Impact Fee	0.00	0.00	0.00	24,600.00	0.00%
4810 Transfer to Assigned Balance -Storm Water Imp Fee	0.00	0.00	0.00	31,000.00	0.00%
4811 Transfer to Assigned Balance - Parks & Rec Fees	0.00	0.00	0.00	6,600.00	0.00%
<b>Total Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47,000.00</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>260,197.88</b>	<b>117,720.37</b>	<b>339,288.83</b>	<b>973,975.00</b>	<b>34.84%</b>
<b>Total Change In Net Position</b>	<b>(81,067.66)</b>	<b>(1,674.64)</b>	<b>(56,904.75)</b>	<b>0.00</b>	<b>0.00%</b>

**Town of Apple Valley**  
**Operational Budget Report**  
**51 Water Operations Fund - 07/01/2025 to 09/30/2025**  
**25.00% of the fiscal year has expired**

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
<b>Income or Expense</b>					
<b>Income from Operations:</b>					
<b>Operating income</b>					
5140 Water sales	221,035.90	46,024.17	94,638.55	670,000.00	14.13%
5150 Water standby fees	12,165.08	3,540.56	7,085.50	32,000.00	22.14%
5310 Connection fees	0.00	1,860.00	111,047.77	6,700.00	1,657.43%
5410 Late penalties and fees	1,141.20	0.00	0.00	3,000.00	0.00%
5490 Other operating income	(1,359.92)	10,084.00	10,084.00	2,250.00	448.18%
<b>Total Operating income</b>	<b>232,982.26</b>	<b>61,508.73</b>	<b>222,855.82</b>	<b>713,950.00</b>	<b>31.21%</b>
<b>Operating expense</b>					
6010 Clerical Contractor labor	0.00	0.00	0.00	300.00	0.00%
6011 Town Payroll Services	10,000.00	0.00	3,000.00	36,000.00	8.33%
6013 Water Salaries and Wages	16,153.90	16,001.99	37,595.16	95,000.00	39.57%
6014 Water Benefits	3,988.42	2,544.94	6,031.18	25,000.00	24.12%
6014.5 Water Employee Retirement - GASB 68	0.00	1,774.75	3,565.51	0.00	0.00%
6023 Travel	0.00	0.00	0.00	500.00	0.00%
6024 Training	0.00	3,689.18	3,689.18	1,200.00	307.43%
6025 Books/Subscriptions/Memberships	530.20	0.00	310.00	4,000.00	7.75%
6030 Office supplies and expenses	914.95	1,280.60	1,621.92	3,000.00	54.06%
6032 Postage	0.00	0.00	0.00	200.00	0.00%
6035 Bank service charges	(8.00)	0.00	0.00	100.00	0.00%
6040 Professional service	1,313.10	0.00	9,713.75	15,000.00	64.76%
6043 Accounting & Audit fees	0.00	0.00	5.24	10,000.00	0.05%
6044 Water test	1,477.54	1,085.00	1,815.00	5,000.00	36.30%
6045 Legal fees	1,450.00	1,455.00	1,455.00	20,000.00	7.28%
6050 Water System maintenance and repairs	1,126.32	15,660.57	33,920.52	15,000.00	226.14%
6051 Water System equipment	369.99	0.00	3,085.44	12,000.00	25.71%
6052 Well maintenance and repairs	115.20	504.37	893.97	20,000.00	4.47%
6053 Tank maintenance and repairs	348.85	0.00	0.00	11,000.00	0.00%
6054 Hydrant Testing & Maintenance	0.00	31.94	31.94	0.00	0.00%
6060 Water Equipment Costs Other than Fuel	3,825.96	131.98	4,013.82	1,000.00	401.38%
6061 Water Equipment Fuel	1,316.46	0.00	332.20	6,000.00	5.54%
6067 Utilities	8,490.29	3,790.18	11,850.87	20,000.00	59.25%
6068 Telephone & Internet	0.00	58.75	176.25	0.00	0.00%
6070 Water Dept Insurance	6,665.07	0.00	8,271.42	12,000.00	68.93%
6095 Depreciation expense	39,077.47	13,454.32	39,862.48	165,000.00	24.16%
<b>Total Operating expense</b>	<b>97,155.72</b>	<b>61,463.57</b>	<b>171,240.85</b>	<b>477,300.00</b>	<b>35.88%</b>
<b>Total Income from Operations:</b>	<b>135,826.54</b>	<b>45.16</b>	<b>51,614.97</b>	<b>236,650.00</b>	<b>21.81%</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
5520 Impact fees	0.00	17,788.00	17,788.00	90,000.00	19.76%
5610 Interest income	3,371.13	1,421.13	4,359.61	12,000.00	36.33%
5690 Sundry Revenue	0.00	0.00	0.00	500.00	0.00%
<b>Total Non-operating income</b>	<b>3,371.13</b>	<b>19,209.13</b>	<b>22,147.61</b>	<b>102,500.00</b>	<b>21.61%</b>
<b>Non-operating expense</b>					
6080 Interest expense	20,775.12	6,783.41	20,383.48	83,110.00	24.53%
<b>Total Non-operating expense</b>	<b>20,775.12</b>	<b>6,783.41</b>	<b>20,383.48</b>	<b>83,110.00</b>	<b>24.53%</b>
<b>Total Non-Operating Items:</b>	<b>(17,403.99)</b>	<b>12,425.72</b>	<b>1,764.13</b>	<b>19,390.00</b>	<b>9.10%</b>
<b>Total Income or Expense</b>	<b>118,422.55</b>	<b>12,470.88</b>	<b>53,379.10</b>	<b>256,040.00</b>	<b>20.85%</b>