

Town of Apple Valley
Operational Budget Report
10 General Fund - 07/01/2025 to 03/31/2026
75.00% 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	165,411.77	2,360.91	168,420.86	195,000.00	86.37%
3120 Prior Year's Taxes-Delinquent	0.00	0.00	(667.15)	0.00	0.00%
3130 General Sales and Use Taxes	158,690.29	15,221.24	163,063.78	204,325.00	79.81%
3140 Energy and Communication Taxes	43,961.29	5,577.07	44,821.52	45,000.00	99.60%
3150 RAP Tax	13,837.51	3,436.43	17,219.86	18,000.00	95.67%
3160 Transient Taxes	17,881.87	1,400.17	15,419.05	18,000.00	85.66%
3180 Fuel Tax Refund	0.00	486.39	937.63	0.00	0.00%
3190 Highway/Transit Tax	15,001.74	1,426.51	14,668.60	17,100.00	85.78%
Total Taxes	414,784.47	29,908.72	423,884.15	497,425.00	85.22%
Licenses and permits					
3210 Business Licenses	17,852.00	1,390.00	14,497.50	10,500.00	138.07%
3221 Building Permits-Fee	20,671.36	7,707.08	49,696.03	45,000.00	110.44%
3222 Building Permits-Non Surcharge	6,517.16	4,816.77	22,613.25	7,750.00	291.78%
3224 Building Permits Surcharge	28.12	11.56	68.37	100.00	68.37%
3225 Animal Licenses	453.11	30.00	760.00	500.00	152.00%
Total Licenses and permits	45,521.75	13,955.41	87,635.15	63,850.00	137.25%
Intergovernmental revenue					
3356 Class "C" Road Allotment	88,070.23	0.00	94,664.73	112,000.00	84.52%
3358 Liquor Control Profits	1,484.69	1,905.98	1,905.98	1,100.00	173.27%
Total Intergovernmental revenue	89,554.92	1,905.98	96,570.71	113,100.00	85.39%
Charges for services					
3230 Special Event Permit	8,150.00	0.00	14,400.00	1,000.00	1,440.00%
3410 Clerical Services	258.09	21.25	998.07	400.00	249.52%
3416 Other Interdepartmental Charges	38,000.00	0.00	3,003.75	0.00	0.00%
3431 Zoning and Subdivision Fees	53,347.70	7,950.00	63,808.15	20,000.00	319.04%
3440 Solid Waste	37,506.50	5,922.64	51,836.90	51,000.00	101.64%
3440.5 Paperless Bill Credit	(2,169.92)	(448.50)	(3,972.00)	(3,000.00)	132.40%
3441 Storm Drainage	38,314.04	4,434.36	39,567.64	49,000.00	80.75%
3461 GRAMA Requests	22.62	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	611.98	(2,100.96)	2,444.00	1,000.00	244.40%
Total Charges for services	174,041.01	15,778.79	172,311.51	119,600.00	144.07%
Fines and forfeitures					
3510 Fines	5,634.48	350.84	5,205.24	5,000.00	104.10%
Total Fines and forfeitures	5,634.48	350.84	5,205.24	5,000.00	104.10%
Interest					
3610 Interest Earnings	44,007.93	4,830.26	42,688.97	45,000.00	94.86%
Total Interest	44,007.93	4,830.26	42,688.97	45,000.00	94.86%
Miscellaneous revenue					
3640 Sale of Capital Assets	0.00	4,500.00	4,500.00	20,000.00	22.50%
3690 Sundry Revenue	4,627.35	0.00	(5,788.08)	5,000.00	-115.76%
3692 Fire Department Fundraisers/Donations	0.00	0.00	100.00	0.00	0.00%
3697 Park Department Fundraisers	270.00	0.00	0.00	0.00	0.00%
3801.1 Impact fees - Fire	3,376.00	0.00	6,752.00	6,800.00	99.29%
3801.3 Impact fees - Roadways	10,640.00	0.00	21,280.00	24,600.00	86.50%
3801.6 Impact fees - Storm Water	32,090.00	(52,001.94)	5,915.87	31,000.00	19.08%
3801.7 Impact fees - Parks, Trails, OS	2,900.00	0.00	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	13,622.12	15,000.00	90.81%
3801.93 Commercial Impact Fees - Fire/EMS	0.00	0.00	58,595.41	60,000.00	97.66%
Total Miscellaneous revenue	53,903.35	(47,501.94)	110,777.32	174,000.00	63.67%
Total Revenue:	827,447.91	19,228.06	939,073.05	1,017,975.00	92.25%
Expenditures:					
General government					
Council					
4111.110 Council/PC Salaries and Wages	5,861.98	900.00	5,746.60	13,000.00	44.20%
4111.130 Council/PC Employee benefits	915.48	107.79	801.24	1,000.00	80.12%
4111.610 Council Donations and Discretionary Spending	0.00	0.00	19.93	5,000.00	0.40%
Total Council	6,777.46	1,007.79	6,567.77	19,000.00	34.57%
Administrative					

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	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4141.110 Admin Salaries and Wages	86,477.54	6,111.34	67,666.66	80,800.00	83.75%
4141.130 Admin Employee Benefits	15,034.26	1,281.89	10,664.76	10,000.00	106.65%
4141.140 Admin Employee Retirement - GASB 68	9,120.67	464.70	5,750.66	5,500.00	104.56%
4141.210 Admin Dues, Subs & Memberships	9,788.11	3,106.89	13,255.48	11,000.00	120.50%
4141.220 Admin Public Notices	59.58	0.00	(52.75)	100.00	-52.75%
4141.230 Admin Training	639.89	0.00	60.00	1,000.00	6.00%
4141.240 Admin Office/Administrative Expense	14,321.07	3,414.75	26,275.29	15,000.00	175.17%
4141.245 Sponsored/ Donated	0.00	77.88	927.52	0.00	0.00%
4141.250 Admin Equipment Expenses	12,712.73	1,502.51	7,353.74	13,000.00	56.57%
4141.260 Admin Building & Ground Maintenance	7,504.55	729.69	5,809.92	4,500.00	129.11%
4141.270 Admin Utilities	13,697.60	277.51	13,120.72	18,000.00	72.89%
4141.280 Admin Telephone and Internet	3,868.69	556.73	4,966.46	5,000.00	99.33%
4141.290 Admin Postage	2,720.36	546.00	2,524.12	3,700.00	68.22%
4141.320 Admin Engineering Fees	462.70	0.00	3,717.35	1,000.00	371.74%
4141.330 Admin Legal Fees	28,325.94	462.50	49,088.48	80,000.00	61.36%
4141.335 Prior Year Legal Fees	0.00	0.00	50,000.00	50,000.00	100.00%
4141.340 Admin Accounting & Auditing	41,400.00	3,325.00	37,128.12	30,000.00	123.76%
4141.350 Admin Building/Zoning/Planning Fees	20,790.08	4,947.50	37,807.00	27,000.00	140.03%
4141.390 Admin Bank Service Charges	65.00	0.00	15.00	200.00	7.50%
4141.410 Admin Insurance	14,772.81	196.56	16,796.85	16,000.00	104.98%
4141.490 Admin Travel Reimbursements	1,830.08	0.00	709.40	2,000.00	35.47%
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	0.00	1,455.90	1,500.00	97.06%
Total Administrative	283,571.66	27,001.45	355,215.68	375,300.00	94.65%
Total General government	290,349.12	28,009.24	361,783.45	394,300.00	91.75%
Public safety					
Police					
4210.110 Police Salaries & Wages/Contract	11,763.16	3,750.00	15,000.00	30,000.00	50.00%
Total Police	11,763.16	3,750.00	15,000.00	30,000.00	50.00%
Fire					
4220.110 Fire Salaries & Wages	46,676.10	7,899.97	57,837.00	70,000.00	82.62%
4220.130 Fire Employee Benefits	3,803.58	604.34	10,085.50	12,000.00	84.05%
4220.135 Fire Employee Retirement - GASB 68	7,984.16	890.13	8,796.01	11,100.00	79.24%
4220.150 Fire Contract Expense	2,328.00	0.00	5,856.00	4,000.00	146.40%
4220.210 Fire Dues, Subscriptions & Memberships	1,782.75	85.00	235.00	1,800.00	13.06%
4220.230 Fire Travel, Mileage & Cell	778.99	0.00	350.00	600.00	58.33%
4220.240 Fire Office & Other Expenses	1,832.74	79.88	883.25	2,000.00	44.16%
4220.250 Fire Equipment Maintenance & Repairs	7,917.52	868.29	8,510.68	8,000.00	106.38%
4220.255 Fire Improvements	1,260.00	0.00	0.00	1,500.00	0.00%
4220.260 Fire Rent Expense	6,000.00	0.00	6,000.00	6,000.00	100.00%
4220.360 Fire Training	1,093.04	75.00	1,246.37	2,100.00	59.35%
4220.450 Fire Small Equip/Supplies	12,579.36	2,789.63	10,249.26	15,000.00	68.33%
4220.455 EMS Medical Supplies	2,214.68	1,130.27	1,459.79	3,000.00	48.66%
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	2,187.34	0.00	2,206.74	2,500.00	88.27%
4220.740 Fire Capital Outlay	18,985.25	86.20	701.20	135,000.00	0.52%
Total Fire	126,033.59	14,508.71	123,688.31	300,100.00	41.22%
Total Public safety	137,796.75	18,258.71	138,688.31	330,100.00	42.01%
Highways and public improvements					
Highways					
4410.110 Road Wages and Contract Labor	2,284.50	0.00	422.50	3,000.00	14.08%
4410.130 Road Employee Benefits	174.21	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	50,645.00	3,417.50	45,180.26	52,500.00	86.06%
4415.130 Public Works Employee Benefits	5,369.29	916.14	8,439.73	7,500.00	112.53%
4415.140 Public Works Employee Retirement - GASB 68	4,521.49	473.02	6,440.61	4,750.00	135.59%
4415.450 Public Works Supplies	6,534.47	4,986.88	9,356.58	6,000.00	155.94%
4415.550 Public Works Equipment Maintenance	4,051.80	982.74	10,763.76	3,000.00	358.79%

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4415.560 Public Works Equipment Fuel	3,225.03	0.00	3,797.70	2,000.00	189.89%
4415.570 Public Works Travel, Mileage, Cell	0.00	0.00	0.00	500.00	0.00%
4415.615 Storm Drainage Improvements	5,805.60	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	160,404.68	10,776.28	159,217.13	343,725.00	46.32%
Sanitation					
4420.460 Solid Waste Service	38,308.38	5,901.14	46,647.88	51,000.00	91.47%
Total Sanitation	38,308.38	5,901.14	46,647.88	51,000.00	91.47%
Total Highways and public improvements	198,713.06	16,677.42	205,865.01	394,725.00	52.15%
Parks, recreation, and public property					
Parks					
4540.110 Park/Rec Wages and Contract Labor	2,505.50	0.00	179.50	2,000.00	8.98%
4540.130 Park/Rec Employee Benefits	191.15	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	1,304.74	133.39	501.89	4,000.00	12.55%
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	6,321.05	133.39	845.01	57,200.00	1.48%
Total Parks, recreation, and public property	6,321.05	133.39	845.01	57,200.00	1.48%
Transfers					
4804 Transfer to Fund Balance	0.00	0.00	0.00	79,150.00	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	(158,350.00)	0.00%
Total Expenditures:	633,179.98	63,078.76	707,181.78	1,017,975.00	69.47%
Total Change In Net Position	194,267.93	(43,850.70)	231,891.27	0.00	0.00%
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 03/31/2026
75.00% 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	528,670.50	42,130.51	422,655.61	670,000.00	63.08%
5150 Water standby fees	31,411.34	3,370.84	31,528.72	32,000.00	98.53%
5310 Connection fees	6,400.00	1,600.00	13,489.83	6,700.00	201.34%
5410 Late penalties and fees	3,371.61	0.00	691.04	3,000.00	23.03%
5490 Other operating income	2,110.08	10,418.00	21,175.55	2,250.00	941.14%
Total Operating income	571,963.53	57,519.35	489,540.75	713,950.00	68.57%
Operating expense					
6010 Clerical Contractor labor	258.28	0.00	0.00	300.00	0.00%
6011 Town Payroll Services	38,000.00	0.00	3,000.00	3,000.00	100.00%
6013 Water Salaries and Wages	46,154.00	17,724.75	144,644.20	228,300.00	63.36%
6014 Water Benefits	15,666.28	3,154.62	29,296.92	32,500.00	90.14%
6014.5 Water Employee Retirement - GASB 68	0.00	2,092.72	16,200.02	20,250.00	80.00%
6023 Travel	0.00	0.00	46.40	500.00	9.28%
6024 Training	713.76	734.00	4,423.18	1,200.00	368.60%
6025 Books/Subscriptions/Memberships	3,772.60	640.00	1,899.00	4,000.00	47.48%
6030 Office supplies and expenses	1,923.61	443.14	2,817.31	3,000.00	93.91%
6031 Sponsored/ Donated Water	0.00	0.00	75.06	0.00	0.00%
6032 Postage	0.00	0.00	159.93	200.00	79.97%
6035 Bank service charges	(8.00)	0.00	10.00	100.00	10.00%
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	2,677.54	75.00	2,340.00	5,000.00	46.80%
6045 Legal fees	15,181.50	450.00	6,416.50	20,000.00	32.08%
6050 Water System maintenance and repairs	10,248.80	0.00	39,124.19	15,000.00	260.83%
6051 Water System equipment	3,674.71	0.00	3,093.30	12,000.00	25.78%
6052 Well maintenance and repairs	3,948.31	504.57	6,556.87	20,000.00	32.78%
6053 Tank maintenance and repairs	424.97	197.03	7,086.68	11,000.00	64.42%
6054 Hydrant Testing & Maintenance	29.18	0.00	797.71	0.00	0.00%
6060 Water Equipment Costs Other than Fuel	6,309.16	1,291.62	11,266.03	1,000.00	1,126.60%
6061 Water Equipment Fuel	3,984.96	0.00	2,174.96	6,000.00	36.25%
6067 Utilities	18,782.41	1,348.29	18,360.59	20,000.00	91.80%
6068 Telephone & Internet	0.00	59.25	539.19	0.00	0.00%
6070 Water Dept Insurance	9,154.86	0.00	1,416.98	12,000.00	11.81%
6095 Depreciation expense	117,836.26	13,446.02	120,494.16	165,000.00	73.03%
Total Operating expense	302,325.49	42,161.01	442,000.11	605,350.00	73.02%
Total Income from Operations:	269,638.04	15,358.34	47,540.64	108,600.00	43.78%
Non-Operating Items:					
Non-operating income					
5510 Grants	35,200.00	0.00	0.00	0.00	0.00%
5520 Impact fees	91,318.86	17,788.00	106,201.85	90,000.00	118.00%
5610 Interest income	10,686.12	1,413.00	12,773.37	12,000.00	106.44%
5680 Contributed capital revenue	13,470.00	0.00	0.00	0.00	0.00%
5690 Sundry Revenue	500.00	0.00	13,422.85	500.00	2,684.57%
Total Non-operating income	151,174.98	19,201.00	132,398.07	102,500.00	129.17%
Non-operating expense					
6080 Interest expense	62,034.68	6,716.18	60,849.20	83,110.00	73.22%
Total Non-operating expense	62,034.68	6,716.18	60,849.20	83,110.00	73.22%
Total Non-Operating Items:	89,140.30	12,484.82	71,548.87	19,390.00	369.00%
Total Income or Expense	358,778.34	27,843.16	119,089.51	127,990.00	93.05%