

**Town of Apple Valley**

Budget Hearing - June 18, 2025

Actual as of March 31. Needs updated for FYE by June 22.

<b>10 GENERAL FUND</b>	<b>2022 Actual</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>FY 2025 Original Budget</b>	<b>FY 2025 Budget Amendment to Actual</b>	<b>FY 2026 Tentative Budget</b>
<b>REVENUE</b>						
<b>Taxes</b>						
3110 General Property Taxes-Current	136,103	140,189	136,661	160,000	165,412	195,000
3120 Prior Year's Taxes-Delinquent	5,139	0	8,000	0	0	0
3130 General Sales and Use Taxes	179,393	173,713	196,000	175,000	158,690	204,325
3140 Energy and Communication Taxes	25,250	42,108	45,700	40,000	43,961	45,000
3150 RAP Tax	18,739	17,593	18,500	18,000	13,838	18,000
3160 Transient Taxes	11,598	14,756	18,000	18,000	17,882	18,000
3170 Fee in Lieu of Personal Property Taxes	456	0	8,400	0	0	0
3180 Fuel Tax Refund	0	938	1,000	0	0	0
3190 Highway/Transit Tax	16831	16,237	17,100	17,100	15,002	17,100
<b>Total Taxes</b>	<b>393,508</b>	<b>405,534</b>	<b>449,361</b>	<b>428,100</b>	<b>414,785</b>	<b>497,425</b>
<b>Licenses and Permits</b>						
3210 Business Licenses	7,350	9,191	9,500	10,500	17,852	10,500
3221 Building Permits-Fee	69,238	46,124	45,000	45,000	20,671	45,000
3222 Building Permits-Non Surcharge	9,816	6,644	6,750	7,750	6,517	7,750
3224 Building Permits Surcharge	339	(110.00)	450	450	28	100
3225 Animal Licenses	420	800	800	800	453	500
<b>Total Licenses and Permits</b>	<b>87,163</b>	<b>62,649</b>	<b>62,500</b>	<b>64,500</b>	<b>45,521</b>	<b>63,850</b>
<b>Intergovernmental Revenue</b>						
3342 Fire Dept-State Wildland Grant	0	0	10,000	0	0	0
3356 Class C" Road Allotment	94,066	107,947	137,000	112,000	88,070	112,000
3358 Liquor control profits	756	1,037	1100	1100	1485	1100
3370 State Grants	13237	0	0	0	0	0
<b>Total Intergovernmental Revenue</b>	<b>108,058</b>	<b>108,984</b>	<b>148,100</b>	<b>113,100</b>	<b>89,555</b>	<b>113,100</b>
<b>Charges for Services</b>						
3230 Special Event Permit	3500	2,480	4500	1000	8150	1000
3410 Clerical Services	225	334	400	400	258	400

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3416 Other Interdepartmental Charges	2,010	9039	44,203	60,000	38,000	36,000
3420 Fire Department Contracts	0	0	6000	0	-	0
3431 Zoning and Subdivision Fees	37,218	24,734	20,000	20,000	53,347	20,000
3440.5 Paperless Bill Credit					-2,170	-3,000
3440 Solid Waste	50,917	52,113	61,000	61,000	37,507	51,000
3441 Storm Drainage	42,921	42,274	49,000	49,000	38,314	49,000
3461 GRAMA Requests	0	352	500	100	23	100
3470 Park and Recreation Fees	0	175	100	100	0	100
3481 Sale of Cemetery Lots			310,500	0	0	0
3482 Perpetual Care			129,300	0	0	0
3615 Late Charges/Other Fees	1,740	(1,766)	2,500	1,000	612	1,000
<b>Total Charges for Services</b>	<b>138,531</b>	<b>129,735</b>	<b>628,003</b>	<b>192,600</b>	<b>174,041</b>	<b>155,600</b>
<hr/>						
Fines and Forfeitures						
3510 Fines	10,845	5,168	5,000	5,000	5,634	5,000
<b>Total Fines and Forfeitures</b>	<b>10,845</b>	<b>5,168</b>	<b>5,000</b>	<b>5,000</b>	<b>5,634</b>	<b>5,000</b>
<hr/>						
Interest						
3610 Interest Earnings	3,308	25,895	42,200	42,200	44,008	45,000
<b>Total Interest</b>	<b>3,308</b>	<b>25,895</b>	<b>42,200</b>	<b>42,200</b>	<b>44,008</b>	<b>45,000</b>
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Miscellaneous Revenue						
3640 Sale of Capital Assets	0	0	0	0	0	20000
3690 Sundry Revenue	1734	20,089	5,000	5,000	4,627	5,000
3692 Fire Department Fundraisers	1166	1,500	6,500	0	0	0
3697 Park Department Fundraisers	0	0	800	0	270	0
3801.1 Impact Fees - Fire	19471	5,908	6,800	6,800	3,376	6,800
3801.3 Impact Fees - Roadways	59,034	18,620	24,600	24,600	10,640	24,600
3801.6 Impact Fees - Storm water	32,945	25,280	31,000	31,000	32,090	31,000
3801.7 Impact Fees - Parks, Trails, OS	16,816	5,075	6,600	6,600	2,900	6,600
<b>Total Miscellaneous Revenue</b>	<b>131,165</b>	<b>76,472</b>	<b>81,300</b>	<b>74,000</b>	<b>53,903</b>	<b>94,000</b>

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<b>Total Revenue:</b>						
	<b>872,578</b>	<b>814,437</b>	<b>1,416,464</b>	<b>919,500</b>	<b>827,447</b>	<b>973,975</b>
<b>EXPENDITURES</b>						
<b>General Government</b>						
Council						
4111.110 Council/PC Salaries and Wages	16,875	15,050	21,000	13,000	5,862	13,000
4111.130 Council/PC Employee Benefits	1,580	1,419	2,400	1,000	915	1,000
4111.210 Council/PC Travel Reimbursement	0	0	1,500	1,000	0	0
4111.220 Council/PC Training	60	0	1,500	1,000	0	0
4111.610 Council Donations and Discretionary						
Spending	0	0	500	0	0	5,000
<b>Total Council</b>	<b>18,515</b>	<b>16,469</b>	<b>26,900</b>	<b>16,000</b>	<b>6,777</b>	<b>19,000</b>
<b>Administrative</b>						
4141.110 Admin Salaries and Wages	91,048	103,186	99,000	99,000	86,478	161,600
4141.130 Admin Employee Benefits	8,191	14,563	17,100	17,100	15,034	20,000
4141.140 Admin Employee Retirement-GASB 68	3,214	13,273	7,000	7,000	9,121	11,000
4141.210 Admin Dues, Subs & Memberships	4,846	6,826	5,500	8,000	9,788	11,000
4141.220 Admin Public Notices	1,017	42	100	100	60	100
4141.230 Admin Training	420	743	1,500	1,000	640	1,000
4141.240 Admin Office/Administrative Expense	17,802	16,773	8,000	8,000	14,321	15,000
4141.250 Admin Equipment Expenses	6,108	17,941	10,000	10,000	12,713	13,000
4141.260 Admin Building & Ground Maintenance	1,999	5,903	4,500	4,500	7,503	4,500
4141.270 Admin Utilities	5,730	7,238	7,600	7,600	13,698	18,000
4141.280 Admin Telephone and Internet	7,601	7,711	8,100	8,100	3,869	5,000
4141.290 Admin Postage	2,976	2,762	3,700	3,700	2,720	3,700

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	2022	2023	2024	FY 2025	FY 2025	FY 2026
<u>10 GENERAL FUND</u>	Actual	Actual	Actual	Original Budget	Budget Amendment to Actual	Tentative Budget
4141.320 Admin Engineering/Professional Fees	29,586	8,133	3,500	3,500	463	1,000
4141.330 Admin Legal	58,165	48,307	50,000	50,000	28,326	40,000
4141.340 Admin Accounting & Auditing	16,824	4,400	29,400	20,000	41,400	40,000
4141.350 Building Fees-Inspector/85% Surcharge	64,548	37,617	30,000	30,000	20,790	27,000
4141.390 Admin Bank Service Charges	3,462	140	200	200	65	200
4141.410 Admin Insurance	6,089	15,526	16,000	16,000	14,773	16,000
4141.490 Admin Travel Reimbursements	438	1402	1,500	1,500	1,830	2,000
4141.500 Admin Weed Abatement	0	0	1,500	1,500	0	0
4141.610 Bad Debt Expense	0	2026	250	250	-20	0
4141.740 Admin Capital Outlay	0	-	0	0	0	0
4170 Elections	2288	0	1,500	1,500	0	1,500
<b>Total Administrative</b>	<b>332,602</b>	<b>314,512</b>	<b>305,950</b>	<b>298,550</b>	<b>283,572</b>	<b>391,600</b>
<b>Total General Government</b>	<b>351,117</b>	<b>330,981</b>	<b>332,850</b>	<b>314,550</b>	<b>290,349</b>	<b>410,600</b>
Public Safety						
Police						
4210.110 Police Salaries & Wages/Contract	13,200	15,000	15,000	15,000	11,763	30,000
4210.130 Police Employee Benefits	0	0	0	0	0	0
4210.230 Police Travel & Mileage	0	0	0	0	0	0
4210.250 Police Expenditures	4763	0	0	0	0	0
4210.470 Police Building Permits	0	0	0	0	0	0
4253.250 Animal Control Supplies	63	0	100	100	0	100
<b>Total Police</b>	<b>18,026</b>	<b>15,000</b>	<b>15,100</b>	<b>15,100</b>	<b>11,763</b>	<b>30,100</b>
Fire						
4220.110 Fire Salaries & Wages	28,181	35,904	67,200	67,200	46,676	94,000
4220.130 Fire Employee Benefits	4,808	2,965	13,600	5,600	3,804	6,000

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4220.135 Fire Employee Retirement - GASB 68	0	5,920	8,100	8,100	7,984	9,100
4220.140 Fire Contract Wages	0	684	4,500	-	-	-
4220.145 Fire Contract Benefits	0	100	525	-	-	-
4220.150 Fire Contract Expense	0	0	1,500	8,000	2,328	4,000
4220.210 Fire Dues, Subscriptions & Memberships	355	569	600	1,200	1,783	1,800
4220.230 Fire Travel, Mileage & Cell	57	300	600	600	779	600
4220.240 Fire Office Expenses	765	495	500	500	1,833	2,000
4220.250 Fire Equipment Maintenance & Repairs	2514	9,476	11,000	11,000	7,918	8,000
4220.255 Fire Improvements					1,260	-
4220.260 Fire Rent Expense	0	0	-	6,000	6,000	6,000
4220.360 Fire Training	389	3844	13,100	2,100	1,093	2,100
4220.450 Fire Small Equip/Supplies	2026	6,159	15,000	15,000	12,579	15,000
4220.455 EMS Medical Supplies					2,215	3,000
4220.460 Fire Supplies-Fundraisers	514	38	500	500	0	500
4220.465 Fire Gear	1,518	4,275	15,000	23,000	8,610	10,000
4220.480 Fire Mitigation MOU Expenditures	0	0	15000	15000	0	15,000
4220.560 Fire Equipment Fuel	1,251	1,826	4,000	4,000	2,187	2,500
4220.610 Fire Principal	12351	11,986	0	0	0	0
4220.620 Fire Interest	1115	(779)	0	0	0	0
4220.740 Fire Capital outlay	27500	17,960	0	0	18,985	40,000
<b>Total Fire</b>	<b>83,344</b>	<b>101,722</b>	<b>170,725</b>	<b>167,800</b>	<b>126,034</b>	<b>219,600</b>
<b>Total Public Safety</b>	<b>101,370</b>	<b>116,722</b>	<b>185,825</b>	<b>182,900</b>	<b>137,797</b>	<b>269,700</b>
Highways and Public Improvements						

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Highways						
4410.110 Road Wages and Contract Labor	0	1,225	15,200	15,200	2,285	3,000
4410.130 Road Employee Benefits	0	94	1750	200	174	200
4410.270 Road Flood Damage	0	0	2000	0	0	0
4410.275 Road Improvements					850	0
4410.380 Road Department Services	720	12,570	2500	0	0	0
4410.450 Road Department Supplies	2,181	10,287	45,000	30,000	700	1,000
4410.550 Road Equipment Maintenance	3,029	1,990	2,500	0	0	0
4410.560 Road Equipment Fuel	1,590	1,613	5,000	2,000	0	0
4410.810 Road Principal	42,668	54,409	35,000	36,000	36,000	36,000
4410.820 Road Interest	30,686	29,433	28,150	27,275	27,243	27,275
4415.110 Public Works Wages and Contract Labor	0	8,654	30,300	30,300	50,645	105,000
4415.130 Public Works Employee Benefits	0	731	9400	0	5369	15000
4415.140 Public Works Employee Retirement - GASB						
68	0	0	8100	0	4521	9500
4415.320 Public Works Engineering/Professional Fees	0	107	0	0	0	0
4415.450 Public Works Supplies	3825	3,524	6,000	6,000	6,534	6,000
4415.550 Public Works Equipment Maintenance	1,806	2,376	3,000	3,000	4,052	3,000
4415.560 Public Works Equipment fuel	-25	711	2,000	2,000	3,225	2,000
4415.570 Public Works Travel Reimbursement	0	562	500	500	0	500
4415.610 Public Works Storm Drainage	0	3,301	5,000	2,000	0	0
4415.615 Storm Drainage Improvements					5,806	0
4415.710 Public Works Principal	14920	15,479	0	0	0	0
4415.720 Public Works Interest	1140	581	0	0	0	0
4415.740 Public Works Capital Outlay	0	11000	9,000	0	13,000	0
<b>Total Highways</b>	<b>102,540</b>	<b>158,647</b>	<b>210,400</b>	<b>154,475</b>	<b>160,404</b>	<b>208,475</b>
Sanitation						
4420.460 Solid Waste Service	54,200	48,954	60,000	60,000	38,308	51,000
<b>Total Sanitation</b>	<b>54,200</b>	<b>48,954</b>	<b>60,000</b>	<b>60,000</b>	<b>38,308</b>	<b>51,000</b>

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<b>Total Highways and Public Improvements</b>	<b>156,741</b>	<b>207,601</b>	<b>270,400</b>	<b>214,475</b>	<b>198,712</b>	<b>259,475</b>
Parks, Recreation, and Public Property						
Parks						
4540.110 Park/Rec Wages and Contract Labor	2785	5,845	5,100	2,000	2,506	2,000
4540.130 Park/Rec Employee Benefits	3	447	600	0	191	200
4540.250 Park/Rec Department Expenses	128	927	1000	1000	679	1000
4540.460 Park/Rec Community Events Supplies	297	2561	4000	4000	1285	4000
4540.740 Parks Capital Outlay	4586	0	0	0	0	0
4540.745 Park Improvements					1,641	0
<b>Total Parks</b>	<b>7,799</b>	<b>9,780</b>	<b>10,700</b>	<b>7,000</b>	<b>6,302</b>	<b>7,200</b>
<b>Total Parks, Recreation, and Public Property</b>	<b>7,799</b>	<b>9,780</b>	<b>10,700</b>	<b>7,000</b>	<b>6,302</b>	<b>7,200</b>
Transfers						
4804 Transfer to Fund Balance	0	0	92,889	131,575	186,823	20,000
4805 Transfer to Capital Projects	0	0	265,000	0	0	
4807 Transfer to Assigned Balance - Fire Impact Fees	0	0	6,800	6,800	-16,869	-35,200
4809 Transfer to Assigned Balance - Roadway Impact Fees	0	0	24,600	24,600	9,790	24,600
4810 Transfer to Assigned Balance -Storm Water Imp Fees	0	0	31,000	31,000	13,284	31,000
4811 Transfer to Assigned Balance - Parks & Rec Fees	0	0	6,600	6,600	1,259	6,600
4812 Transfer to Assigned Balance - Perpetual Care	0	0	129,300	0	0	

net of revenue and expenditures

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4813 Transfer to Assigned Balance - Cemetery Funds	0	0	60,500	0		
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>616,689</b>	<b>200,575</b>	<b>194,287</b>	<b>47,000</b>
<b>Total Expenditures:</b>	<b>617,026</b>	<b>665,084</b>	<b>1,416,464</b>	<b>919,500</b>	<b>827,447</b>	<b>973,975</b>
<b>Total Change In Net Position</b>	<b>255,552</b>	<b>149,353</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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<u>41 CAPITAL PROJECTS FUND</u>	2022 Actual	2023 Actual	2024 Proposed	FY 2025 Original Budget	FY 2025 Budget Amendment to Actual	FY 2026 Tentative Budget
Revenue:						
Intergovernmental Revenue						
3340 Grant Revenues-General	0	0	3,320,000			
3341 Grant Revenues-Fire	0	0	410,000			
<b>Total Intergovernmental Revenue</b>	<b>0</b>	<b>0</b>	<b>3,730,000</b>	<b>-</b>	<b>-</b>	
Interest						

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3610 Interest earnings	0	0	-		-	
<b>Total Interest</b>	<b>0</b>	<b>0</b>	-	-	-	
Miscellaneous Revenue						
3675 Fire Capital Proceeds	0	0				
<b>Total Miscellaneous Revenue</b>	<b>0</b>	<b>0</b>	-	-	-	
Transfers & Contributions						
3810 General Fund Transfer	0	0	540,000			
<b>Total Txfrs &amp; Contributions</b>	<b>0</b>	<b>0</b>	<b>540,000</b>		-	
<b>Total Revenue:</b>	<b>0</b>	<b>0</b>	<b>4,270,000</b>		-	
Expenditures:						
Miscellaneous						
4141.740 Capital Outlay expenses	0	27,160	-		50,622	
4220.740 Fire Capital Outlay	0	8,277	450,000		150	
4410.740 Road Capital outlay	0	0	1,050,000			
4415.740 Public Works Capital Outlay		990	2,520,000			
4590.470 Cemetery Capital Outlay		741	250,000			
<b>Total Miscellaneous</b>	<b>0</b>	<b>37,168</b>	<b>4,270,000</b>		<b>50,772</b>	
<b>Total Expenditures:</b>	<b>0</b>	<b>37,168</b>	<b>4,270,000</b>		<b>50,772</b>	

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<u>10 GENERAL FUND</u>							
<b>Total Change In Net Position</b>	<b>0</b>	<b>(37,168)</b>	<b>-</b>			<b>(50,772)</b>	