Town of Apple Valley
Operational Budget Report
10 General Fund - 07/01/2026 to 09/30/2026
25.00% 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	5,456.29	15,025.99	18,985.39	195,000.00	9.74%
3130 General Sales and Use Taxes	51,957.15	20,978.72	59,812.02	204,325.00	29.27%
3140 Energy and Communication Taxes	15,998.19	5,543.21	15,228.00	50,000.00	30.46%
3150 RAP Tax	5,280.86	0.00	5,700.53	18,000.00	31.67%
3160 Transient Taxes	5,454.61	1,104.77	9,387.78	18,000.00	52.15%
3180 Fuel Tax Refund	451.24	0.00	0.00	1,000.00	0.00%
3190 Highway/Transit Tax	4,253.22	1,955.33	5,674.63	17,100.00	33.18%
Total Taxes	**88,851.56**	**44,608.02**	**114,788.35**	**503,425.00**	**22.80%**
Licenses and permits					
3210 Business Licenses	0.00	0.00	300.00	15,000.00	2.00%
3221 Building Permits-Fee	14,217.85	6,025.48	13,027.32	55,000.00	23.69%
3222 Building Permits-Non Surcharge	5,773.37	1,366.30	5,783.43	12,000.00	48.20%
3224 Building Permits Surcharge	18.52	8.48	21.32	100.00	21.32%
3225 Animal Licenses	40.00	10.00	50.00	800.00	6.25%
Total Licenses and permits	**20,049.74**	**7,410.26**	**19,182.07**	**82,900.00**	**23.14%**
Intergovernmental revenue					
3356 Class "C" Road Allotment	46,983.74	25,103.57	25,103.57	115,000.00	21.83%
3358 Liquor Control Profits	0.00	0.00	0.00	2,000.00	0.00%
Total Intergovernmental revenue	**46,983.74**	**25,103.57**	**25,103.57**	**117,000.00**	**21.46%**
Charges for services					
3230 Special Event Permit	4,050.00	950.00	8,700.00	1,000.00	870.00%
3410 Clerical Services	392.29	0.00	51.58	1,000.00	5.16%
3416 Other Interdepartmental Charges	3,000.00	0.00	0.00	0.00	0.00%
3431 Zoning and Subdivision Fees	33,144.20	6,816.50	42,791.06	40,000.00	106.98%
3440 Solid Waste	17,047.55	6,867.90	20,585.06	58,000.00	35.49%
3440.5 Paperless Bill Credit	(1,312.50)	(466.50)	(1,390.50)	(4,000.00)	34.76%
3441 Storm Drainage	13,118.48	(8,998.06)	0.00	49,000.00	0.00%
3461 GRAMA Requests	0.00	0.00	0.00	100.00	0.00%
3470 Park and Recreation Fees	225.00	0.00	0.00	200.00	0.00%
3615 Late Charges/Other Fees	835.32	245.44	941.10	2,000.00	47.06%
Total Charges for services	**70,500.34**	**5,415.28**	**71,678.30**	**147,300.00**	**48.66%**
Fines and forfeitures					
3510 Fines	2,342.09	1,607.88	3,998.23	16,000.00	24.99%
Total Fines and forfeitures	**2,342.09**	**1,607.88**	**3,998.23**	**16,000.00**	**24.99%**
Interest					
3610 Interest Earnings	14,834.53	4,132.79	15,335.82	47,000.00	32.63%
Total Interest	**14,834.53**	**4,132.79**	**15,335.82**	**47,000.00**	**32.63%**
Miscellaneous revenue					
3690 Sundry Revenue	616.83	213.72	857.60	5,000.00	17.15%
3801.1 Impact fees - Fire	3,376.00	1,688.00	1,688.00	6,800.00	24.82%
3801.3 Impact fees - Roadways	10,640.00	5,320.00	5,320.00	24,600.00	21.63%
3801.6 Impact fees - Storm Water	21,412.57	0.00	0.00	6,000.00	0.00%
3801.7 Impact fees - Parks, Trails, OS	2,900.00	1,450.00	1,450.00	6,600.00	21.97%
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	**38,945.40**	**8,671.72**	**9,315.60**	**129,000.00**	**7.22%**
Total Revenue:	**282,507.40**	**96,949.52**	**259,401.94**	**1,042,625.00**	**24.88%**
Expenditures:					
General government					
Council					
4111.110 Council/PC Salaries and Wages	975.00	1,100.00	2,900.00	13,000.00	22.31%
4111.130 Council/PC Employee benefits	226.01	113.88	334.02	1,000.00	33.40%
4111.136 Council/PC Employee Workers Comp	0.00	0.00	100.68	0.00	0.00%
4111.610 Council Donations and Discretionary Spending	19.93	0.00	0.00	5,000.00	0.00%
Total Council	**1,220.94**	**1,213.88**	**3,334.70**	**19,000.00**	**17.55%**
Administrative					
4141.110 Admin Salaries and Wages	28,258.84	11,531.19	38,927.91	120,000.00	32.44%
4141.130 Admin Employee Benefits	6,491.36	1,487.06	5,430.78	16,000.00	33.94%

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4141.136 Admin Employee Workers Comp	0.00	0.00	65.00	0.00	0.00%
4141.140 Admin Employee Retirement - GASB 68	2,537.84	710.44	1,960.64	8,000.00	24.51%
4141.210 Admin Dues, Subs & Memberships	4,087.66	195.00	357.26	14,000.00	2.55%
4141.220 Admin Public Notices	0.00	0.00	0.00	100.00	0.00%
4141.230 Admin Training - Fuel for Training	0.00	95.00	502.00	1,000.00	50.20%
4141.240 Admin Office/Administrative Expense	5,932.20	920.69	1,537.00	18,000.00	8.54%
4141.241 Sales Tax Paid (In Error/ Refundable)	0.00	24.61	334.01	0.00	0.00%
4141.250 Admin Equipment Physical Expenses	3,138.68	451.12	1,236.18	13,000.00	9.51%
4141.255 Admin Software & Technology	0.00	1,188.45	6,768.88	0.00	0.00%
4141.260 Admin Building & Ground Maintenance	2,955.46	302.33	4,374.99	10,000.00	43.75%
4141.270 Admin Utilities	6,444.85	1,315.62	4,673.35	19,000.00	24.60%
4141.280 Admin Telephone and Internet	1,624.85	546.83	1,651.35	7,000.00	23.59%
4141.285 Admin IT Computer Services	0.00	825.50	3,726.50	0.00	0.00%
4141.290 Admin Postage/Shipping	999.50	29.99	566.98	3,700.00	15.32%
4141.320 Admin Engineering Fees	0.00	0.00	0.00	1,000.00	0.00%
4141.330 Admin Legal Fees	67,826.00	1,000.00	13,942.50	100,000.00	13.94%
4141.335 Prior Year Legal Fees	0.00	0.00	17,365.00	0.00	0.00%
4141.340 Admin Accounting & Auditing	3,562.50	1,050.00	2,705.24	40,000.00	6.76%
4141.350 Admin Building/Zoning/Planning Fees	13,625.00	3,850.00	9,660.00	40,000.00	24.15%
4141.390 Admin Bank Service Charges/Processing Fees	15.00	971.66	3,067.75	200.00	1,533.88%
4141.410 Admin Insurance	17,027.66	0.00	6,853.62	16,000.00	42.84%
4141.415 Admin Property Insurance	0.00	0.00	372.85	0.00	0.00%
4141.420 Admin Vehicle Insurance	0.00	0.00	462.21	0.00	0.00%
4141.490 Admin Travel	356.30	47.42	47.42	2,000.00	2.37%
4141.500 Admin Weed Abatement	175.00	1,300.00	1,660.00	200.00	830.00%
4170 Elections	0.00	0.00	0.00	1,500.00	0.00%
Total Administrative	**165,058.70**	**27,842.91**	**128,249.42**	**430,700.00**	**29.78%**
Total General government	**166,279.64**	**29,056.79**	**131,584.12**	**449,700.00**	**29.26%**
Public safety					
Police					
4210.110 Police Salaries & Wages/Contract	3,750.00	0.00	0.00	30,000.00	0.00%
Total Police	**3,750.00**	**0.00**	**0.00**	**30,000.00**	**0.00%**
Fire					
4220.110 Fire Salaries & Wages	18,434.59	5,412.16	18,905.06	90,000.00	21.01%
4220.130 Fire Employee Benefits	2,855.12	506.57	1,585.67	14,000.00	11.33%
4220.135 Fire Employee Retirement - GASB 68	3,038.49	1,018.05	3,524.40	12,000.00	29.37%
4220.136 Fire Employee Workers Comp	0.00	0.00	1,197.00	0.00	0.00%
4220.150 Fire Contract Expense	3,528.00	0.00	10.00	6,000.00	0.17%
4220.210 Fire Dues, Subscriptions & Memberships	150.00	0.00	0.00	1,800.00	0.00%
4220.230 Fire Travel, Mileage & Cell	150.00	0.00	0.00	400.00	0.00%
4220.240 Fire Office & Other Expenses	428.59	242.79	1,295.52	1,500.00	86.37%
4220.250 Fire Equipment Maintenance & Repairs	7,514.16	1,944.86	3,137.52	8,000.00	39.22%
4220.260 Fire Rent Expense	3,000.00	0.00	3,000.00	6,000.00	50.00%
4220.360 Fire Training	540.00	0.00	1,757.94	2,100.00	83.71%
4220.415 Fire Property Insurance	0.00	0.00	935.35	0.00	0.00%
4220.420 Fire Vehicle Insurance	0.00	0.00	3,978.06	0.00	0.00%
4220.450 Fire Small Equip/Supplies	8,496.65	1,903.16	2,024.58	15,000.00	13.50%
4220.455 EMS Medical Supplies	0.00	0.00	251.86	3,000.00	8.40%
4220.465 Fire Gear	8,523.77	0.00	0.00	10,000.00	0.00%
4220.480 Fire Mitigation MOU Expenditures	0.00	0.00	1,153.76	15,000.00	7.69%
4220.560 Fire Equipment Fuel	451.38	335.97	1,875.22	3,000.00	62.51%
Total Fire	**57,110.75**	**11,363.56**	**44,631.94**	**187,800.00**	**23.77%**
Total Public safety	**60,860.75**	**11,363.56**	**44,631.94**	**217,800.00**	**20.49%**
Highways and public improvements					
Highways					
4410.110 Road Wages and Contract Labor	422.50	0.00	560.00	500.00	112.00%
4410.130 Road Employee Benefits	32.20	0.00	48.27	0.00	0.00%
4410.275 Road Improvements	0.00	0.00	84.60	0.00	0.00%
4410.450 Road Department Supplies	5,148.58	0.00	118.91	1,000.00	11.89%
4410.550 Road Equipment Maintenance	0.00	0.00	961.92	0.00	0.00%
4410.810 Road Principal	37,000.00	38,000.00	38,000.00	37,000.00	102.70%
4410.820 Road Interest	26,375.00	25,450.00	25,450.00	26,275.00	96.86%
4415.110 Public Works Wages and Contract Labor	19,469.01	3,901.50	12,550.00	52,500.00	23.90%
4415.130 Public Works Employee Benefits	2,664.92	2,072.18	4,462.84	10,000.00	44.63%

	Prior YTD	Current Period	Current YTD	Annual Budget	Percent Used
4415.136 Public Works Employee Workers Comp	0.00	0.00	599.71	0.00	0.00%
4415.140 Public Works Employee Retirement - GASB 68	2,950.82	423.24	1,476.79	8,000.00	18.46%
4415.415 Public Works Property Insurance	0.00	0.00	25.25	0.00	0.00%
4415.420 Public Works Vehicle Insurance	0.00	0.00	1,006.59	0.00	0.00%
4415.450 Public Works Supplies	1,611.02	16.99	442.70	8,000.00	5.53%
4415.550 Public Works Equipment Maintenance	3,725.39	1,221.94	1,587.32	6,000.00	26.46%
4415.560 Public Works Equipment Fuel	298.39	881.78	2,967.04	3,000.00	98.90%
4415.610 Public Works Storm Drainage	0.00	12.99	4,712.99	0.00	0.00%
4415.615 Storm Drainage Improvements	0.00	20,564.00	20,564.00	15,000.00	137.09%
Total Highways	**99,697.83**	**92,544.62**	**115,618.93**	**167,275.00**	**69.12%**
Sanitation					
4420.460 Solid Waste Service	11,336.68	6,111.19	18,946.50	63,000.00	30.07%
Total Sanitation	**11,336.68**	**6,111.19**	**18,946.50**	**63,000.00**	**30.07%**
Total Highways and public improvements	**111,034.51**	**98,655.81**	**134,565.43**	**230,275.00**	**58.44%**
Parks, recreation, and public property					
Parks					
4540.110 Park/Rec Wages and Contract Labor	179.50	0.00	0.00	0.00	0.00%
4540.130 Park/Rec Employee Benefits	13.62	0.00	0.00	0.00	0.00%
4540.250 Park/Rec Department Expenses	0.00	0.00	0.00	300.00	0.00%
4540.460 Park/Rec Community Events Supplies	0.00	18.75	99.45	4,000.00	2.49%
Total Parks	**193.12**	**18.75**	**99.45**	**4,300.00**	**2.31%**
Total Parks, recreation, and public property	**193.12**	**18.75**	**99.45**	**4,300.00**	**2.31%**
Transfers					
4804 Transfer to Fund Balance	0.00	0.00	0.00	31,550.00	0.00%
4807 Transfer to Assigned Balance - Fire Impact Fees	0.00	0.00	0.00	66,800.00	0.00%
4809 Transfer to Assigned Balance - Roadway Impact Fee	0.00	0.00	0.00	39,600.00	0.00%
4810 Transfer to Assigned Balance -Storm Water Imp Fee	0.00	0.00	0.00	(4,000.00)	0.00%
4811 Transfer to Assigned Balance - Parks & Rec Fees	0.00	0.00	0.00	6,600.00	0.00%
Total Transfers	**0.00**	**0.00**	**0.00**	**140,550.00**	**0.00%**
Total Expenditures:	**338,368.02**	**139,094.91**	**310,880.94**	**1,042,625.00**	**29.82%**
Total Change In Net Position	**(55,860.62)**	**(42,145.39)**	**(51,479.00)**	**0.00**	**0.00%**

Town of Apple Valley
Operational Budget Report
51 Water Operations Fund - 07/01/2026 to 09/30/2026
25.00% 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	147,135.41	44,428.64	145,755.24	570,000.00	25.57%
5150 Water standby fees	10,971.61	3,450.00	10,350.00	35,000.00	29.57%
5310 Connection fees	8,314.83	0.00	1,976.00	10,000.00	19.76%
5410 Late penalties and fees	691.04	0.00	0.00	1,000.00	0.00%
5490 Other operating income	20,166.93	0.00	10,000.00	2,250.00	444.44%
Total Operating income	**187,279.82**	**47,878.64**	**168,081.24**	**618,250.00**	**27.19%**
Operating expense					
6011 Town Payroll Services	3,000.00	0.00	0.00	0.00	0.00%
6013 Water Salaries and Wages	37,595.16	15,217.62	53,190.84	250,000.00	21.28%
6014 Water Benefits	6,031.18	3,126.98	11,178.07	35,000.00	31.94%
6014.136 Water Benefits Workers Comp	0.00	0.00	1,390.93	0.00	0.00%
6014.5 Water Employee Retirement - GASB 68	3,565.51	1,797.64	6,323.34	21,000.00	30.11%
6016 Admin Benefits	0.00	282.52	282.52	0.00	0.00%
6024 Training	3,689.18	0.00	300.00	2,000.00	15.00%
6025 Books/Subscriptions/Memberships	310.00	0.00	0.00	2,500.00	0.00%
6030 Office supplies and expenses	1,621.92	87.96	151.00	3,000.00	5.03%
6031 Sponsored/ Donated Water	0.00	281.55	1,177.01	0.00	0.00%
6032 Postage	0.00	6.99	6.99	200.00	3.50%
6035 Bank service charges	10.00	0.00	0.00	100.00	0.00%
6040 Professional service	9,713.75	0.00	0.00	12,000.00	0.00%
6043 Accounting & Audit fees	5.24	0.00	0.00	10,000.00	0.00%
6044 Water test	1,815.00	60.00	240.00	3,000.00	8.00%
6045 Legal fees	1,455.00	84.00	1,710.00	30,000.00	5.70%
6045.5 Prior Year Legal fees	0.00	0.00	5,280.00	0.00	0.00%
6050 Water System maintenance and repairs	28,343.40	20.58	2,338.77	25,000.00	9.36%
6051 Water System equipment	3,085.44	0.00	0.00	5,000.00	0.00%
6052 Well maintenance and repairs	893.97	0.00	239.96	10,000.00	2.40%
6053 Tank maintenance and repairs	0.00	0.00	0.00	11,000.00	0.00%
6054 Hydrant Testing & Maintenance	31.94	0.00	0.00	1,300.00	0.00%
6060 Water Equipment Costs Other than Fuel	4,013.82	2,158.18	2,362.54	5,000.00	47.25%
6061 Water Equipment Fuel	332.20	702.81	2,111.61	3,000.00	70.39%
6067 Utilities	11,850.87	2,581.34	8,265.82	25,000.00	33.06%
6068 Telephone & Internet	176.25	60.25	178.75	800.00	22.34%
6070 Water Dept Insurance	8,271.42	0.00	0.00	12,000.00	0.00%
6070.415 Water Dept Property Insurance	0.00	0.00	7,808.76	0.00	0.00%
6070.420 Water Dept Vehicle Insurance	0.00	0.00	1,089.09	0.00	0.00%
6095 Depreciation expense	39,818.04	19,333.66	46,225.70	165,000.00	28.02%
Total Operating expense	**165,629.29**	**45,802.08**	**151,851.70**	**631,900.00**	**24.03%**
Total Income from Operations:	**21,650.53**	**2,076.56**	**16,229.54**	**(13,650.00)**	**-118.90%**
Non-Operating Items:					
Non-operating income					
5515 Bond proceeds	0.00	0.00	0.00	28,473.00	0.00%
5520 Impact fees	53,364.00	0.00	17,788.00	90,000.00	19.76%
5610 Interest income	4,359.61	21.52	1,382.89	12,000.00	11.52%
5690 Sundry Revenue	0.00	0.00	0.00	500.00	0.00%
Total Non-operating income	**57,723.61**	**21.52**	**19,170.89**	**130,973.00**	**14.64%**
Non-operating expense					
6080 Interest expense	20,383.48	6,647.73	19,977.64	83,110.00	24.04%
6081 Impact Fee Net Transfer	0.00	0.00	0.00	5,000.00	0.00%
Total Non-operating expense	**20,383.48**	**6,647.73**	**19,977.64**	**88,110.00**	**22.67%**
Total Non-Operating Items:	**37,340.13**	**(6,626.21)**	**(806.75)**	**42,863.00**	**-1.88%**
Total Income or Expense	**58,990.66**	**(4,549.65)**	**15,422.79**	**29,213.00**	**52.79%**