

Town of Apple Valley
Operational Budget Report
10 General Fund - 07/01/2025 to 02/28/2026
66.67% 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	161,913.44	5,398.80	166,059.95	195,000.00	85.16%
3120 Prior Year's Taxes-Delinquent	0.00	0.00	(667.15)	0.00	0.00%
3130 General Sales and Use Taxes	143,194.90	21,988.26	147,842.54	204,325.00	72.36%
3140 Energy and Communication Taxes	38,569.10	5,753.76	39,244.45	45,000.00	87.21%
3150 RAP Tax	12,117.37	2,044.20	13,783.43	18,000.00	76.57%
3160 Transient Taxes	16,091.46	1,753.24	14,018.88	18,000.00	77.88%
3180 Fuel Tax Refund	0.00	0.00	451.24	0.00	0.00%
3190 Highway/Transit Tax	13,552.24	2,054.27	13,242.09	17,100.00	77.44%
Total Taxes	385,438.51	38,992.53	393,975.43	497,425.00	79.20%
Licenses and permits					
3210 Business Licenses	15,784.00	1,733.00	13,107.50	10,500.00	124.83%
3221 Building Permits-Fee	19,795.45	5,236.52	41,988.95	45,000.00	93.31%
3222 Building Permits-Non Surcharge	5,626.49	3,309.99	17,796.48	7,750.00	229.63%
3224 Building Permits Surcharge	26.88	7.29	56.81	100.00	56.81%
3225 Animal Licenses	423.11	110.00	730.00	500.00	146.00%
Total Licenses and permits	41,655.93	10,396.80	73,679.74	63,850.00	115.40%
Intergovernmental revenue					
3356 Class "C" Road Allotment	88,070.23	23,331.18	94,664.73	112,000.00	84.52%
3358 Liquor Control Profits	1,484.69	0.00	0.00	1,100.00	0.00%
Total Intergovernmental revenue	89,554.92	23,331.18	94,664.73	113,100.00	83.70%
Charges for services					
3230 Special Event Permit	1,550.00	10,350.00	14,400.00	1,000.00	1,440.00%
3410 Clerical Services	60.09	0.00	976.82	400.00	244.21%
3416 Other Interdepartmental Charges	35,000.00	0.00	3,003.75	0.00	0.00%
3431 Zoning and Subdivision Fees	51,944.50	3,471.20	55,858.15	20,000.00	279.29%
3440 Solid Waste	37,456.77	5,893.32	45,914.26	51,000.00	90.03%
3440.5 Paperless Bill Credit	(1,780.50)	(447.00)	(3,523.50)	(3,000.00)	117.45%
3441 Storm Drainage	34,010.00	4,429.64	35,133.28	49,000.00	71.70%
3461 GRAMA Requests	12.62	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	783.43	2,824.04	4,544.96	1,000.00	454.50%
Total Charges for services	159,036.91	26,521.20	156,532.72	119,600.00	130.88%
Fines and forfeitures					
3510 Fines	4,697.11	311.40	4,854.40	5,000.00	97.09%
Total Fines and forfeitures	4,697.11	311.40	4,854.40	5,000.00	97.09%
Interest					
3610 Interest Earnings	39,250.81	4,239.65	37,858.71	45,000.00	84.13%
Total Interest	39,250.81	4,239.65	37,858.71	45,000.00	84.13%
Miscellaneous revenue					
3640 Sale of Capital Assets	0.00	0.00	0.00	20,000.00	0.00%
3690 Sundry Revenue	4,492.35	234.96	(5,997.99)	5,000.00	-119.96%
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	0.00	57,917.81	31,000.00	186.83%
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	13,622.12	13,622.12	15,000.00	90.81%
3801.93 Commercial Impact Fees - Fire/EMS	0.00	58,595.41	58,595.41	60,000.00	97.66%
Total Miscellaneous revenue	53,768.35	72,452.49	158,069.35	174,000.00	90.84%
Total Revenue:	773,402.54	176,245.25	919,635.08	1,017,975.00	90.34%
Expenditures:					
General government					
Council					
4111.110 Council/PC Salaries and Wages	5,286.98	1,800.00	4,846.60	13,000.00	37.28%
4111.130 Council/PC Employee benefits	849.94	203.30	693.45	1,000.00	69.35%
4111.610 Council Donations and Discretionary Spending	0.00	0.00	19.93	5,000.00	0.40%
Total Council	6,136.92	2,003.30	5,559.98	19,000.00	29.26%
Administrative					

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4141.110 Admin Salaries and Wages	73,639.44	5,140.81	61,555.32	80,800.00	76.18%
4141.130 Admin Employee Benefits	12,498.28	1,306.55	9,382.87	10,000.00	93.83%
4141.140 Admin Employee Retirement - GASB 68	7,754.57	456.50	5,285.96	5,500.00	96.11%
4141.210 Admin Dues, Subs & Memberships	9,388.11	214.99	10,148.59	11,000.00	92.26%
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	10,525.20	1,164.11	22,860.54	15,000.00	152.40%
4141.245 Sponsored/ Donated	0.00	75.39	849.64	0.00	0.00%
4141.250 Admin Equipment Expenses	11,025.72	0.00	5,851.23	13,000.00	45.01%
4141.260 Admin Building & Ground Maintenance	4,327.75	589.89	5,080.23	4,500.00	112.89%
4141.270 Admin Utilities	13,200.05	1,128.73	12,843.21	18,000.00	71.35%
4141.280 Admin Telephone and Internet	3,365.33	556.73	4,409.73	5,000.00	88.19%
4141.290 Admin Postage	2,501.36	0.00	1,978.12	3,700.00	53.46%
4141.320 Admin Engineering Fees	462.70	0.00	3,717.35	1,000.00	371.74%
4141.330 Admin Legal Fees	27,163.44	0.00	48,625.98	80,000.00	60.78%
4141.335 Prior Year Legal Fees	0.00	0.00	50,000.00	50,000.00	100.00%
4141.340 Admin Accounting & Auditing	35,558.66	0.00	33,803.12	30,000.00	112.68%
4141.350 Admin Building/Zoning/Planning Fees	18,865.08	0.00	32,859.50	27,000.00	121.70%
4141.390 Admin Bank Service Charges	65.00	0.00	15.00	200.00	7.50%
4141.410 Admin Insurance	14,772.81	(325.39)	16,600.29	16,000.00	103.75%
4141.490 Admin Travel Reimbursements	1,698.69	10.15	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	247,176.77	10,318.46	328,214.23	375,300.00	87.45%
Total General government	253,313.69	12,321.76	333,774.21	394,300.00	84.65%
Public safety					
Police					
4210.110 Police Salaries & Wages/Contract	8,013.16	0.00	11,250.00	30,000.00	37.50%
Total Police	8,013.16	0.00	11,250.00	30,000.00	37.50%
Fire					
4220.110 Fire Salaries & Wages	40,329.93	5,219.86	49,937.03	70,000.00	71.34%
4220.130 Fire Employee Benefits	3,318.12	399.32	9,481.16	12,000.00	79.01%
4220.135 Fire Employee Retirement - GASB 68	6,790.43	918.43	7,905.88	11,100.00	71.22%
4220.150 Fire Contract Expense	2,328.00	0.00	5,856.00	4,000.00	146.40%
4220.210 Fire Dues, Subscriptions & Memberships	285.00	0.00	150.00	1,800.00	8.33%
4220.230 Fire Travel, Mileage & Cell	728.99	0.00	350.00	600.00	58.33%
4220.240 Fire Office & Other Expenses	1,803.14	0.00	803.37	2,000.00	40.17%
4220.250 Fire Equipment Maintenance & Repairs	7,917.52	0.00	7,642.39	8,000.00	95.53%
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	669.07	100.00	1,171.37	2,100.00	55.78%
4220.450 Fire Small Equip/Supplies	12,457.57	0.00	7,459.63	15,000.00	49.73%
4220.455 EMS Medical Supplies	1,410.64	329.52	329.52	3,000.00	10.98%
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	2,084.35	678.92	2,206.74	2,500.00	88.27%
4220.740 Fire Capital Outlay	18,985.25	0.00	615.00	135,000.00	0.46%
Total Fire	114,978.09	7,646.05	109,179.60	300,100.00	36.38%
Total Public safety	122,991.25	7,646.05	120,429.60	330,100.00	36.48%
Highways and public improvements					
Highways					
4410.110 Road Wages and Contract Labor	2,035.50	0.00	422.50	3,000.00	14.08%
4410.130 Road Employee Benefits	155.29	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	42,832.00	3,940.00	41,762.76	52,500.00	79.55%
4415.130 Public Works Employee Benefits	4,394.47	852.00	7,523.59	7,500.00	100.31%
4415.140 Public Works Employee Retirement - GASB 68	3,247.47	498.66	5,967.59	4,750.00	125.63%
4415.450 Public Works Supplies	6,477.50	282.57	4,369.70	6,000.00	72.83%
4415.550 Public Works Equipment Maintenance	3,965.19	243.48	9,781.02	3,000.00	326.03%

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4415.560 Public Works Equipment Fuel	3,225.03	1,122.24	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	2,105.60	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	146,231.34	6,938.95	148,440.85	343,725.00	43.19%
Sanitation					
4420.460 Solid Waste Service	38,308.38	0.00	40,746.74	51,000.00	79.90%
Total Sanitation	38,308.38	0.00	40,746.74	51,000.00	79.90%
Total Highways and public improvements	184,539.72	6,938.95	189,187.59	394,725.00	47.93%
Parks, recreation, and public property					
Parks					
4540.110 Park/Rec Wages and Contract Labor	2,038.00	0.00	179.50	2,000.00	8.98%
4540.130 Park/Rec Employee Benefits	155.63	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	1,109.84	256.00	368.50	4,000.00	9.21%
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	5,623.13	256.00	711.62	57,200.00	1.24%
Total Parks, recreation, and public property	5,623.13	256.00	711.62	57,200.00	1.24%
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:	566,467.79	27,162.76	644,103.02	1,017,975.00	63.27%
Total Change In Net Position	206,934.75	149,082.49	275,532.06	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 02/28/2026
66.67% 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	483,494.78	38,199.45	380,525.10	670,000.00	56.79%
5150 Water standby fees	31,411.34	3,150.00	28,157.88	32,000.00	87.99%
5310 Connection fees	6,400.00	0.00	11,889.83	6,700.00	177.46%
5410 Late penalties and fees	3,033.40	0.00	691.04	3,000.00	23.03%
5490 Other operating income	509.48	0.00	10,757.55	2,250.00	478.11%
Total Operating income	524,849.00	41,349.45	432,021.40	713,950.00	60.51%
Operating expense					
6010 Clerical Contractor labor	258.28	0.00	0.00	300.00	0.00%
6011 Town Payroll Services	35,000.00	0.00	3,000.00	3,000.00	100.00%
6013 Water Salaries and Wages	39,230.90	16,691.63	126,919.45	228,300.00	55.59%
6014 Water Benefits	13,024.29	3,338.03	26,142.30	32,500.00	80.44%
6014.5 Water Employee Retirement - GASB 68	0.00	2,174.36	14,107.30	20,250.00	69.67%
6023 Travel	0.00	10.15	46.40	500.00	9.28%
6024 Training	463.76	0.00	3,689.18	1,200.00	307.43%
6025 Books/Subscriptions/Memberships	3,151.60	0.00	1,259.00	4,000.00	31.48%
6030 Office supplies and expenses	1,423.61	0.00	2,374.17	3,000.00	79.14%
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)	(8.00)	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	2,602.54	75.00	2,265.00	5,000.00	45.30%
6045 Legal fees	15,181.50	0.00	5,966.50	20,000.00	29.83%
6050 Water System maintenance and repairs	10,095.94	4,836.00	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	1,598.31	320.00	6,052.30	20,000.00	30.26%
6053 Tank maintenance and repairs	424.97	(4,654.81)	6,889.65	11,000.00	62.63%
6054 Hydrant Testing & Maintenance	29.18	0.00	797.71	0.00	0.00%
6060 Water Equipment Costs Other than Fuel	6,015.82	56.55	9,956.41	1,000.00	995.64%
6061 Water Equipment Fuel	3,984.96	773.48	2,174.96	6,000.00	36.25%
6067 Utilities	17,062.74	1,345.77	17,012.30	20,000.00	85.06%
6068 Telephone & Internet	0.00	0.00	479.94	0.00	0.00%
6070 Water Dept Insurance	9,154.86	0.00	1,416.98	12,000.00	11.81%
6095 Depreciation expense	104,660.77	13,446.02	107,048.14	165,000.00	64.88%
Total Operating expense	270,623.04	38,404.18	399,821.10	605,350.00	66.05%
Total Income from Operations:	254,225.96	2,945.27	32,200.30	108,600.00	29.65%
Non-Operating Items:					
Non-operating income					
5510 Grants	35,200.00	0.00	0.00	0.00	0.00%
5520 Impact fees	106,728.00	0.00	88,413.85	90,000.00	98.24%
5610 Interest income	9,337.81	1,283.79	11,360.37	12,000.00	94.67%
5690 Sundry Revenue	0.00	0.00	13,422.85	500.00	2,684.57%
Total Non-operating income	151,265.81	1,283.79	113,197.07	102,500.00	110.44%
Non-operating expense					
6080 Interest expense	55,185.22	6,727.46	54,133.02	83,110.00	65.13%
Total Non-operating expense	55,185.22	6,727.46	54,133.02	83,110.00	65.13%
Total Non-Operating Items:	96,080.59	(5,443.67)	59,064.05	19,390.00	304.61%
Total Income or Expense	350,306.55	(2,498.40)	91,264.35	127,990.00	71.31%