

Town of Apple Valley

Budgeting Worksheet

<u>10 GENERAL FUND</u>	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	Original Budget	Proposed Amended Budget	2023 Proposed Budget	Worksheet Notes
REVENUE									
Taxes									
3110 General property taxes-current	67,975	70,677	105,007	104,098	129,071	111,933	132,000	111,933	Still waiting on certified tax rate.
3120 Prior year's taxes-delinquent	9,839	10,460	12,804	8,000	5,139	8,000	8,000	8,000	
3130 General sales and use taxes	86,426	99,678	105,307	85,000	94,237	130,000	130,000	130,000	
3140 Energy and communication taxes	13,856	14,771	15,889	34,200	17,038	35,000	35,000	35,000	
3150 RAP Tax	8,446	10,052	10,459	9,000	14,642	13,000	15,500	13,000	
3160 Transient Taxes	0	659	1,979	1,500	5,747	3,500	6,550	6,550	
3170 Fee in lieu of personal property taxes	6,760	10,142	8,634	8,500	1,585	8,400	8,400	8,400	
3180 Fuel Tax Refund	0	0	119	0	0	0	0	0	
3190 Highway/Transit Tax	0	0	0	9,600	10,097	9,600	12,550	12,550	
Total Taxes	193,301	216,439	260,197	259,898	277,556	319,433	348,000	325,433	
Licenses and permits									
3210 Business licenses	3,505	4,113	2,775	3,400	7,350	3,400	8,000	8,000	
3221 Building Permits-Fee	69,529	47,301	34,309	15,091	64,908	80,000	80,000	75,000	Based on 30 permits
3222 Building Permits-Non Surcharge	0	0	4,295	2,264	9,166	3,500	10,500	11,250	
3223 Building permit - HCP Valuation	-11	9,669	1,732	0	3,724	0	4000	0	
3224 Building Permits Surcharge	272	347	1,178	0	332	0	1000	750	
3225 Animal licenses	1,570	1,340	970	700	420	500	500	400	
3430 Assessment fee income	53,045	2,006	0	0	0	0	0	0	
Total Licenses and permits	127,910	64,775	45,258	21,455	85,900	87,400	104,000	95,400	
Intergovernmental revenue									
3342 Fire Dept-State Wildland Grant	0	0	0	10,000	0	0	0	10,000	
3356 Class C" road allotment"	93,477	63,285	80,259	72,000	57,578	82,000	82,000	82,000	
3358 Liquor control profits	758	1,171	697	800	756	800	800	800	
3370 State Grants	17,431	0	0	45,000	13,237	45,000	45,000	0	
3371 State Highway Grants	0	0	0	0	0	0	0	0	
3373 CARES Revenue	0	0	0	0	0	0	0	0	
Total Intergovernmental revenue	111,665	64,456	80,956	127,800	71,571	127,800	127,800	92,800	

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Charges for services									
3230 Special Event Permit	0	0	0	0	3,000	0	3000	3000	
3410 Clerical services	22,800	25,323	21	0	160	100	200	150	
3415 SSD Payroll Services	50,400	48,566	0	30,000	0	0	0	0	
3416 Other Interdepartmental Charges	0	0	4,903	0	0	10,000	10,000	16,000	
3420 Fire Department Contracts	0	2,000	300	0	0	0	0	0	
3431 Zoning and subdivision fees	7,580	17,105	33,854	15,000	54,045	30,000	60,000	40,000	Includes Consultant Fees
3440 Solid waste	38,228	40,815	42,442	48,750	41,856	48,800	50,850	53,350	
3441 Storm Drainage	28,470	35,399	37,778	38,880	35,353	38,880	42,800	42,800	
3461 GRAMA requests	105	36	0	0	0	200	200	200	
3470 Park and recreation fees	20	60	55	0	0	100	100	100	
3615 Late charges/Other Fees	11,297	21,026	-2,307	2,000	1,455	2,000	2,000	2,000	
Total Charges for services	158,900	190,330	117,045	134,630	135,869	130,080	169,150	157,600	
Fines and forfeitures									
3510 Fines	3,212	6,000	5,360	4,800	7,757	4,800	8,000	1,000	
Total Fines and forfeitures	3,212	6,000	5,360	4,800	7,757	4,800	8,000	1,000	
Interest									
3610 Interest earnings	1,207	2,676	5,493	4,800	2,056	4,800	2,300	2,300	
Total Interest	1,207	2,676	5,493	4,800	2,056	4,800	2,300	2,300	
Miscellaneous revenue									
3640 Sale of capital assets	0	26,182	650	2,000	0	0	0	0	
3670 Debt proceeds	0	77,000	48,074	0	0	0	0	0	
3690 Sundry revenue	64	1	420	0	3,888	1,000	4,500	2,800	
3692 Fire department fundraisers	100	2,636	947	800	1,166	1,300	1,300	2,000	
3697 Park department fundraisers	351	819	884	800	0	800	800	800	
3801.1 Impact fees - Fire	1,298	2,589	767	472	19,471	2,000	20,000	25,320	
3801.2 Impact fees - police	0	0	0	0	2,622	0	0	0	
3801.3 Impact fees - roadways	11,308	10,014	6,682	4,112	59,034	18,000	65,000	79,800	
3801.6 Impact fees - storm water	3,784	2,924	2,728	1,376	34,763	15,000	45,000	86,550	
3801.7 Impact fees - parks, trails, OS	3,102	2,115	1,833	1,128	16,816	6,000	17,000	21,750	

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Total Miscellaneous revenue	20,007	124,280	62,984	10,688	137,760	44,100	153,600	219,020	
Contributions and transfers									
3802.2 Contributions - public safety	0	0	0	0	0	300	300	0	
3802.7 Contributions - parks and recreation	500	594	100	0	0	100	100	0	
3802.8 Contributions - Contingency	0	0	0	0	0	100,000	30,000	0	
3890 Fund balance appropriation	0	0	0	15,000	0	0	0	15,000	For use of impact fees for metal building
Total Contributions and transfers	500	594	100	15,000	0	100,400	30,400	15,000	
Total Revenue:	616,701	669,550	577,394	579,071	718,469	818,813	943,250	908,553	
EXPENDITURES									
General government									
Council									
4111.110 Council Salaries and wages	17,250	17,031	8,311	17,200	13,775	5,000	14,000	21,000	
4111.130 Council Employee benefits	10,866	9,962	2,610	1,316	1,301	700	1,500	2,410	
4111.210 Council Travel Reimbursement	0	0	453	2,040	0	2,100	2,100	1,500	
4111.220 Council Training	0	0	1,630	1,850	0	1,900	1,900	1,500	
4111.610 Council Donations and discretionary spending	3,260	1,344	0	500	0	500	500	500	
Total Council	31,376	28,337	13,004	22,906	15,076	10,200	20,000	26,910	
Administrative									
4141.110 Admin Salaries and Wages	68,620	87,583	91,128	85,000	75,474	90,000	90,000	99,445	If finance director & administrator had stayed, 2022 actual would have been around \$43,000 more(\$111K total)
4141.130 Admin Employee Benefits	17,347	19,568	7,444	13,403	6,426	13,400	13,400	11,377	
4141.140 Admin Employee Retirement - GASB 68	8,502	6,454	4,272	4,616	1,118	4,700	4,700	13,553	
4141.210 Admin Dues, Subs & Memberships	960	1,135	1,257	700	3,444	1,000	3,500	1,500	
4141.220 Admin Public Notices	922	1,251	1,290	800	598	800	1,200	800	
4141.230 Admin Clerk Training	1,192	0	1,299	900	135	900	900	500	

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4141.240 Admin Office/Administrative Expense	4,302	5,126	4,688	3,550	12,516	7,500	18,000	5,000	
4141.250 Admin Equipment Expenses	456	5,134	5,924	5,048	5,239	7,500	5,500	2,000	
4141.260 Admin Building & ground maintenance	1,790	2,379	1,027	1,000	1,769	1,000	2,000	1,500	
4141.270 Admin Utilities	2,641	4,365	5,987	4,430	4,924	5,800	5,800	5,800	
4141.280 Admin Telephone and Internet	2,943	4,518	16,834	10,646	6,421	15,000	10,000	4,800	
4141.290 Admin Postage	823	1,149	1,899	2,970	2,435	3,000	3,000	3,000	
4141.320 Admin Engineering/Professional Fees	1,625	36,457	7,975	55,000	36,210	20,000	40,000	20,000	
4141.330 Admin Legal	20,154	13,078	5,644	55,000	56,828	28,000	60,000	25,000	
4141.331 Admin Assessment legal fees	37,409	6	0	0	2,029	0	0	0	
4141.340 Admin Accounting	4,125	7,512	12,868	4,000	16,824	7,500	17,000	7,500	Audit only-No contractual Accounting
4141.350 Building Fees-Inspector/85% Surcharge	0	0	20,656	13,151	52,717	45,000	57,000	35,000	
4141.360 Admin Education-General	1,109	1,462	0	0	248	0	500	500	
4141.390 Admin Bank service charges	1,820	2,301	2,902	3,600	3,462	6,000	4,600	4,600	
4141.410 Admin Insurance	12,011	10,987	10,129	10,000	6,089	11,000	7,000	7,000	
4141.490 Admin Travel reimbursements	4,284	5,208	760	500	320	500	500	500	
4141.500 Admin Weed abatement	0	0	387	0	0	1,500	1,500	1,500	
4141.550 Admin Cares Act	0	0	0	0	0	0	0	0	
4141.610 Bad debt expense	37	0	0	0	0	0	0	0	
4141.740 Admin Capital outlay	0	2,068	1,060	0	0	0	0	0	
4170 Elections	0	1,885	0	0	2,289	1,500	2,500	0	
4171 Contingency	0	0	0	0	0	30,000	0	0	
Total Administrative	193,073	219,627	205,429	274,314	297,515	301,600	348,600	250,875	
Total General government	224,450	247,964	218,433	297,220	312,591	311,800	368,600	277,785	
Public safety									
Police									
4210.110 Police Salaries & Wages/Contract	10,848	9,522	1,080	15,000	13,200	15,000	13,250	15,000	\$3,750/QTR
4210.130 Police Employee benefits	830	736	83	0	4763	0	4800	0	
4210.230 Police Travel & mileage	1,436	628	0	0	0	0	0	0	
4210.250 Police Expenditures	0	0	0	0	0	100	100	0	

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4210.470 Police Building Permits	39,861	35,999	0	0	0	0	0	0	
4253.250 Animal Control Supplies	60	64	63	100	63	100	100	100	
Total Police	53,034	46,949	1,225	15,100	18,026	15,200	18,250	15,100	
Fire									
4220.110 Fire Salaries & wages	9,360	14,625	20,400	20,400	25,643	22,000	32,000	40,100	
4220.130 Fire Employee Benefits	716	910	1,976	1,621	4,237	1,700	6,000	11,254	
4220.140 Fire Contract Salaries & Wages	0	0	0	0	0	0	0	6680	
4220.150 Fire Contract Expense	698	0	0	0	0	0	0	0	
4220.210 Fire Dues, subscriptions & memberships	80	94	109	0	355	0	500	500	
4220.230 Fire Travel, Mileage & Cell	248	271	28	300	57	300	300	600	
4220.240 Fire Office expenses	1,451	78	329	0	0	0	0	0	
4220.250 Fire Equipment maintenance & repairs	1,091	1,823	705	300	1,808	300	2000	1500	
4220.260 Fire Rent expense	716	720	0	750	0	850	850	0	
4220.360 Fire Training	5,644	440	1,248	800	389	800	800	8000	EMT Training, general training
4220.450 Fire Small Equip/Supplies	2,467	1,196	458	1,200	638	1,200	1,200	17,536	Equipment for engines/trucks, radios
4220.460 Fire Supplies-Fundraisers	0	604	544	200	490	200	500	500	
4220.465 Fire Gear	0	0	9,383	2,500	1,063	2,500	2,500	4,400	
4220.475 Fire Other Grant Expenditures	0	0	0	0	0	0	0	0	
4220.550 Fire Cares Act	0	0	0	0	0	0	0	0	
4220.560 Fire Equipment Fuel	554	1,290	2,047	1,800	475	1,800	1,800	1,800	
4220.610 Fire Principal	0	0	0	11,103	10,241	11,100	11,100	14,590	Fire Rescue Trk (Will be paid off 5/2023), Funds can be used toward Structure Engine Pmt (~\$1700/mo)
4220.620 Fire Interest	0	0	0	2,362	980	2,400	2,400	1,165	
4220.740 Fire Capital outlay	15,935	1,386	305	5,000	27,500	5,000	30,000	15,000	Metal building
4220.810 Fire Captial Contingency	0	0	0	0	0	35,000	0	0	
Total Fire	38,959	23,436	37,532	48,336	73,876	85,150	91,950	123,625	

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Total Public safety	91,994	70,385	38,758	63,436	91,902	100,350	110,200	138,725	
Highways and public improvements									
Highways									
4410.110 Road Wages and Contract Labor	15,590	13,037	879	3,500	0	3,500	3,500	7,500	
4410.130 Road Employee benefits	5,861	5,204	67	268	0	300	300	858	
4410.270 Road Flood damage	9,950	-9,929	9,008	0	0	0	0	0	
4410.380 Road Department Services	0	0	0	0	720	400	850	850	
4410.450 Road Department Supplies	2,753	1,474	10,873	1,000	1,617	1,000	1,800	1,500	
4410.550 Road Equipment Maintenance	10,995	11,383	19,999	10,000	3,029	10,000	10,000	6,000	
4410.560 Road Equipment Fuel	0	337	2,674	5,400	1,590	5,400	2,000	2,500	
4410.740 Road Capital outlay	8,913	0	48,076	51,000	0	51,000	0	0	
4410.810 Road Principal	0	35,000	31,000	41,113	41,028	41,100	42,000	44,100	Dump Truck (final pmt 6/2024), Gateway (final pmt 10/2046)
4410.820 Road Interest	0	32,950	32,200	32,076	30,565	35,000	35,000	29,531	
4415.110 Public Works Wages and Contract Labor	50,114	56,049	10,965	2,500	0	2,500	2,500	32,500	Contract Public Works Consultant \$25,000
4415.130 Public Works Employee benefits	11,912	13,391	702	191	0	200	200	858	
4415.140 Public Works Employee Retirement - GASB									
68	6,864	7,153	0	0	0	0	0	0	
4415.320 Public Works Engineering/Professional Fees	0	0	0	0	0	40,000	0	0	
4415.450 Public Works Supplies	201	313	207	300	3,799	3,500	4,500	4,000	
4415.550 Public Works Equipment Maintenance	2,522	374	3,753	500	1,435	500	2,000	1,700	
4415.560 Public Works Equipment fuel	2,914	1,881	742	500	-52	500	500	500	
4415.570 Public Works Travel Reimbursement	0	0	202	200	0	200	200	200	
4415.610 Public Works Storm Drainage	0	0	0	0	0	0	0	5,000	
4415.710 Public Works Principal	0	0	0	14,381	14,920	16,000	15,000	15,500	Backhoe (last pmt 9/2022)
4415.720 Public Works Interest	0	0	0	1,680	1,140	2,500	1,140	585	
4415.740 Public Works Capital Outlay	0	84,598	3,700	0	0	0	0	0	
4415.810 Public Works Contingency	0	0	0	0	0	35,000	0	0	
Total Highways	128,589	253,217	175,048	164,609	99,791	248,600	121,490	153,682	
Sanitation									

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4420.220 Solid Waste Postage	722	481	0	0	0	0	0	0	
4420.460 Solid Waste Service	36,211	37,436	37,475	44,445	40,159	44,500	44,500	52,128	
Total Sanitation	36,933	37,918	37,475	44,445	40,159	44,500	44,500	52,128	
Total Highways and public improvements	165,522	291,135	212,523	209,054	139,950	293,100	165,990	205,810	
Parks, recreation, and public property									
Parks									
4540.110 Park/Rec Wages and Contract Labor	0	0	0	4,560	2,755	6,000	6,000	7,500	
4540.130 Park/Rec Employee benefits	0	0	0	0	0	1,000	1,000	858	
4540.250 Park/Rec Department Expenses	825	325	243	500	0	0	0	1000	
4540.460 Park/Rec Community events supplies	4,000	1,584	760	0	158	0	1500	4000	
4540.740 Parks Capital outlay	10,442	0	0	4,000	4,586	12,000	12,000	0	
Total Parks	15,267	1,909	1,003	9,060	7,499	19,000	20,500	13,358	
Total Parks, recreation, and public property	15,267	1,909	1,003	9,060	7,499	19,000	20,500	13,358	
Debt service									
4141.810 Debt service - principal	12,519	14,341	24,585	0	0	0	0	0	
4141.820 Debt service - interest	2,520	1,999	6,063	0	0	0	0	0	
Total Debt service	15,039	16,340	30,648	0	0	0	0	0	
Transfers									
4804 Transfer to Fund Balance	0	-1	0	301	0	13,563	90,960	59,455	
4805 Transfer to capital projects	0	0	0	0	0	40,000	40,000	0	
4807 Transfer to Assigned Balance - Fire Impact Fees	0	0	0	0	0	2,000	20,000	25,320	
4808 Transfer to Assigned Balance - Police Impact Fees	0	0	0	0	0	0	0	0	
4809 Transfer to Assigned Balance - Roadway Impact Fees	0	0	0	0	0	18,000	65,000	79,800	
4810 Transfer to Assigned Balance -Storm Water Imp Fees	0	0	0	0	0	15,000	45,000	86,550	

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4811 Transfer to Assigned Balance - Parks & Rec Fees	0	0	0	0	0	6,000	17,000	21,750	
Total Transfers	0	-1	0	301	0	94,563	277,960	272,875	
Total Expenditures:	512,272	627,732	501,364	579,071	551,942	818,813	943,250	908,553	
Total Change In Net Position	104,430	41,818	76,030	0	166,527	0	0	0	
<u>41 CAPITAL PROJECTS FUND</u>	2019 Actual	2020 Actual	2021 Actual	2021 Budget	2022 Actual	Original Budget	Revised Budget	2023 Proposed	Worksheet Notes
Revenue:									
Intergovernmental Revenue									
3345 Grant Revenues-Fire	0	0	0	0	0	0	0	250,000	Structure Engine Grant
Total Intergovernmental Revenue	0	0	0	0	0	0	0	250,000	
Interest									
3610 Interest earnings	6,573	0	0	0	0	0	0	-	
Total Interest	6,573	0	0	0	0	0	0	-	
Miscellaneous Revenue									
3675 Fire Capital Proceeds	0	0	0	0	0	0	0	250,000	Structure Engine Loan
Total Interest	0	0	0	0	0	0	0	250,000	
Total Revenue:	6,573	0	0	0	0	0	0	500,000	
Expenditures:									

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Miscellaneous									
4141.740 Capital Outlay expenses	1,669,390	4,996	210	0	0	0	0	0	
4220.740 Fire Capital Outlay	0	0	0	0	0	0	0	500,000	
Total Miscellaneous	1,669,390	4,996	210	0	0	0	0	500,000	
Total Expenditures:	1,669,390	4,996	210	0	0	0	0	500,000	Structure Engine Outlay
Total Change In Net Position	-1,662,817	-4,996	-210	0	0	0	0	0	