



TOWN OF APPLE VALLEY TOWN COUNCIL STAFF REPORT

To: Honorable Mayor and Town Council **Date:** March 8, 2012

From: Marc Puckett, Director of Finance **Item No:** 1
Finance

Subject: FISCAL YEAR 2011-2012 MID-YEAR BUDGET REVIEW

T.M. Approval: _____ **Budgeted Item:** Yes No N/A

RECOMMENDED ACTION:

That the Town Council:

1. Receive and file the Fiscal Year 2011-2012 Mid-Year Budget Review Report
2. Review and adopt the attached Budget Adjustment number 12-22.

SUMMARY:

Discussed herein for your review and consideration is the Fiscal Year 2011-2012 Mid-Year Budget Review Report. This report provides an update on the Town's progress towards implementation of its one-year financial plan, its adopted operating and capital improvement budget, as of December 31, 2011, the fiscal mid-year for Fiscal Year 2011-2012. Specific attention is focused on the Town's General Fund.

The primary purpose of this report is to provide an update on the status of the Town's budget highlighting any changes or issues that may need to be addressed since the budget's adoption on August 9, 2011. To that end, included within this report are certain proposed budget adjustments to various revenue sources and categories of expense due to financial events occurring subsequent to adoption of the budget that are discussed herein.

The Mid-Year Budget Review report also briefly highlights any changes in economic conditions that may have impacted the Town's budget during the current fiscal year and briefly discusses challenges the Town may need to address during preparation of the proposed Fiscal Year 2012-2013 Operating and Capital Improvement Budget.

BACKGROUND:

The Town Council adopted the FY 2011-2012 Operating and Capital Improvement budget on August 9, 2011. The Adopted Operating and Capital Improvement budget is the Town's one-year spending plan for FY 2011-2012. It serves as a planning guide for the ensuing fiscal year. The adopted budget demonstrates how available resources are matched against the

Town's service priorities to provide essential services to the community. It demonstrates how established short-term goals and objectives will be implemented over the next year. It underscores the Town's continued commitment to provide more efficient services to residents and maintains adequate resources for unforeseen emergencies.

After adoption, financial events occur throughout the course of the year that impact the budget and the implementation of spending priorities outlined therein. These events, such as the State's elimination of the Town's Redevelopment Agency, necessitate adjusting the budget projections from time to time during the course of the fiscal year.

Staff is proceeding to implement a "best practices" approach to the budget development process. In doing so, staff has modified the mid-year budget process as part of overall efforts to continually improve the quality of information provided to Council. This process is part of an on-going effort and additional process improvements will be evident in the upcoming budget development process for Fiscal Year 2012-2013.

There are several estimated revenue and appropriation adjustments proposed by staff based upon actual experience and/or historical data contained herein.

In total, adjustments to the various estimated revenue projections in the FY 2011-2012 General Fund adopted budget amounts to \$31,000. Adjustments to the various departmental and non-departmental categories of budget appropriations in the General Fund totals \$252,300. These mid-year adjustments to the FY 2011-2012 General Fund adopted budget are proposed as summarized in Budget Adjustment number 12-22 and Exhibit A attached hereto.

Staff will be making a presentation summarizing the proposed changes to the budget outlined in the attached exhibit and highlighting financial events occurring at the State and local level since adoption of the budget at the Special Council meeting to discuss the Mid-Year Budget Review scheduled for March 8, 2012.

Due to external factors affecting the Federal, State, and local economy, it was felt that a brief review of the Town's revenue and expenditure structure may be helpful in understanding some of the challenges ahead in the coming year's budget cycle. This review will focus primarily on the Town's key revenue sources and expenditure categories considered of general interest and also primarily responsible for these challenges.

From time to time, the Town Council may approve additional appropriations for various programs and services throughout the course of the fiscal year. Some of the additional appropriations that may be approved throughout the year include adjustments to project appropriations due to increasing the scope of the project or for those programs that receive grant funding after adoption of the budget. The Town, as a matter of fiscal conservancy, does not typically budget grant revenues until such time as the grant award has been received and receipt of the grant funding is eminent.

Integration of the budget into the Town's accounting system and internal control processes is essential in demonstrating the strength of the Town's financial policies and management practices. This process is essential, for example, during a financial management assessment performed by credit rating agencies, such as Standard & Poor's or Moody's Investor Services. The budgetary integration process is demonstrated through adoption of reasonable and comprehensive budget assumptions with budget reviews and revisions performed at interim periods throughout the course of the fiscal year.

The focus of the mid-year budget review presentation is primarily the Town's General Operating Fund revenues and expenditures. The majority of the Town's operating

expenditures are accounted for within this fund. Other special revenue fund budgets, such as the Community Development Block Grant (CDBG) or Home Funds, do not usually require adjustments at mid-year due to the specific nature of the resource allocations and program requirements. When revenues for these special revenue funds are not fully expended during the year, balances are carried forward for re-appropriation in the subsequent years' budget process. Adjustments to other funds are submitted to Council on an "as needed" basis periodically throughout the year.

The total adopted General Fund budget for Fiscal Year 2011-2012 was \$23.8 million. The table below is a summary of the total resources and resource requirements for the adopted Fiscal Year 2011-2012 General Fund budget:

General Fund Summary	
Estimated Revenues	\$ 17,745,050
Transfers In	5,441,395
Use of Fund Balance	575,298
Total Resources	\$ 23,761,743
Adopted Budget	23,761,743
Balance	-0-

As a result of discussions at the budget workshops, Council determined that the following budget balancing strategies and adjustments would be made to close the General Fund structural imbalance of \$831,000 in the proposed budget and provide for a \$220,000 reduction in the cost allocation transfer from the RDA Fund to the General Fund to help offset the potential loss of tax increment revenue. The status of implementation of these budget balancing strategies are noted below:

- Transfer 1 Deputy position to a grant funded position - Completed. \$142,000
- Eliminate funding for IT Blade Server – Alternate funding identified. \$100,000
- Reinstate Emergency Preparedness funding - Completed. (\$ 60,475)
- Reduce Vehicle License Fees estimated revenues – Completed. (\$110,366)
- Adjustment to Sheriff's Contract – Completed. (\$ 65,377)
- Early Retirement Incentive – In Progress. \$140,000
- Temporary hiring freeze – Completed \$142,000
- Eliminate GIS Software funding – Alternate funding identified \$106,000
- Reduce Charles Abbott contract services – Completed \$240,000
- Adoption of two-tier retirement formula – Completed \$ 30,000
- Reduce travel and educational reimbursements by 50% - Completed \$ 38,500
- Contract out Parks Maintenance \$200,000
- Increase Parks & Recreation user fees – Not Completed \$ 20,000
- Various miscellaneous other adjustments to individual line items \$ 42,000

The total of all adjustments to the proposed Fiscal Year 2011-2012 that were adopted as part of the budget by Council amounted to \$1,145,036. Of the total number of adjustments, \$755,036 were one-time adjustments and \$390,000 may be considered structural adjustments to the budget. One-time adjustments do not solve structural budget imbalances. Absent other budgetary impacts, these imbalances will continue to exist and must be addressed as part of future budget cycles.

All Town departments have provided feedback to the Finance department regarding the status of their current year's expenditures and budgetary performance as projected through the end of the fiscal year. A comparison of budget-to-actual performance by department for the first six months of the fiscal year is included in Exhibit B.

Based on staff's analysis of the current year's operating revenues and expenditures and, based upon information and input provided by all departments, staff recommends the following adjustments to the FY 2011-2012 budget highlighted below and as outlined in the attached proposed Budget Adjustment Number 12-22 (Only significant General Fund changes have been highlighted):

Revenues:

Property Tax: Per the County Assessor's Office, with respect to property values, the worst of the recessionary decreases in property values have already been realized. The residential real estate market has stabilized and pockets of improvement in assessed values can be seen throughout the County. Overall, although there appears to be some slight improvement in the real estate market, the taxable values will remain flat to decreasing by up to 1% for the next year. The Assessor's Office had anticipated a slight increase in the Assessment roll of 0.75% to 1.0% growth in the current fiscal year. However, taxable values decreased by almost 1% resulting in a reduction in property taxes of approximately \$170,000. This decrease was partially offset by a \$50,000 increase in the property tax – sales tax backfill "true-up" payment but the property tax – VLF backfill payment decreased by \$36,000 resulting in a net overall decrease in current year property taxes of approximately \$156,000. No downward adjustment in property tax revenue estimates is proposed at this time since the shortfall appears to be offset by the net property tax collections from supplemental assessments and supplemental refunds relating to prior tax years. The Assessor's Office is projecting taxable values to remain flat to increasing very slightly for FY 2012-2013. Significant appreciation in property values and corresponding taxable values is not projected during the next two fiscal years.

Sales Tax: Sales tax revenue collections are up approximately 4.0% year-to-date. The Town's sales tax collections have increased each quarter for the past six quarters based upon a comparison of the trailing twelve month period. Sales tax revenues are expected to continue to increase slightly over the second half of the fiscal year as retail sales begin to pick up momentum throughout the County. As a result, an upward adjustment in the Town's sales tax revenue estimates for FY 2011-2012 is proposed in the amount of \$189,000 from \$4,977,000 to \$5,166,000. On an adjusted basis, for the most recent quarter that information is available (July through September), countywide sales tax collections were up 10.0% on a year-over-year basis and up 9.0% as adjusted for accounting aberrations (double-up payments) on average when compared to the same period in the prior fiscal year. Statewide sales tax collections were up an average of 9.4%. Sales tax collections for Apple Valley were up 2.6%, as adjusted, for the July through September, 2011 quarter and have lagged the statewide and countywide average increases in recent quarters.

Code Enforcement Fees and Fines: Code Enforcement fees are down significantly (by \$200,000) due to Code Enforcement fees and fines being recorded within the same revenue line item. It was determined that there was no added utility in reporting these two revenue sources separately. These fees and fines are due to fines on foreclosed properties and abatement warrants on those properties. These fines are paid by the banks that hold the title to the foreclosed properties and sometimes can total several thousand dollars. However, the fines are reduced significantly, usually to \$1,000 per violation, if the banks correct the violations and request a reduction in the fine amount. Overall, the foreclosure activity has

decreased resulting in the need to correspondingly adjust current year revenue estimates downward.

Other Revenues (Sale of Cell Easement): One-time revenues from the sale of a cell tower easement are up \$57,000 to \$357,000 over the initial budgeted projections of \$300,000. Staff was successful in negotiating an increase in revenues from the sale of the easement over the initial budgetary projections.

Expenditures:

Early Retirement Incentive: To date, ten employees have elected to take the early retirement incentive. CalPERS implemented a new software system during the summer and fall of 2011. The implementation of the software system delayed the opening of the early retirement window and reduced budgetary savings the Town had anticipated during FY 2011-2012 by \$140,000. Personnel savings in FY 2012-2013, however, are estimated to exceed approximately \$900,000. The amount of anticipated savings will be reduced if any of these positions are filled permanently, on a part-time basis, or if the duties are sub-contracted to consultants.

Parks Maintenance: A Request for Proposals (RFP) was issued for parks maintenance. Responses to the RFP have been received and are being reviewed. Based upon an initial review of the respondents' estimates, the Town may be able to save as much as \$500,000 by contracting out Parks Maintenance. If implemented, this savings will significantly reduce the \$1,000,000 structural budget deficit in the Parks and Recreation Fund.

Contract Services: Contract services accounted for within the Town Council's budget increased by \$19,150. The additional funding was necessary to conduct the management 360 evaluation and a team building exercise that was recently completed.

Mileage Allowances: Personal vehicle use by Council members is frequent and routine. Each member of Council serves on various commissions and committees as well as attending numerous community events. Some of these commissions and committees are County-wide and/or State-wide. A \$150 monthly mileage allowance was established to reimburse Council for the business use of their personal vehicles thereby increasing the budgeted appropriation for mileage allowances by \$6,500 thru the end of the fiscal year.

Legal Costs: The legal costs for the Town's contract attorneys is anticipated to exceed budgeted appropriations by \$163,000 thereby increasing the budgeted appropriations of \$325,000 to the estimated spending level of \$488,000 at year end.

Check 21 Software: Finance department staff had budgeted appropriations in FY 2010-2011 for implementation of Check 21 software. The software, although budgeted in FY 2010-2011 was not received until FY 2011-2012. This software allows staff to scan all checks received and clear the image of the check rather than processing the physical check. Implementation of this software significantly reduced banking charges and staff processing time for the checks. \$28,500 needs to be re-budgeted in FY 2011-2012 for the cost of the software.

CJPIA Insurance Costs: Insurance costs for participation in the California Joint Powers Insurance Authority increased by approximately \$60,000 from \$785,000 to \$845,000 for the fiscal year.

Replaced Copiers: Staff replaced the Town's copier machines with less costly and more efficient copier machines. As a result, copier costs have decreased by approximately \$50,000 annually.

Spay/Neuter Program: Due to the increased number of animals taken in at the Animal Shelter, spay and neuter activities have increased proportionally. As a result, an additional appropriation of \$8,000 is necessary to continue spay/neuter activities.

Graffiti Removal Program: As a result of the increased need for graffiti removal this year, an additional appropriation of \$29,500 is necessary to continue graffiti abatement activities.

Including all proposed adjustments to revenues and appropriations, the General Fund budget for Fiscal Year 2011-2012 is estimated to be approximately \$24.0 million. The table below is a summary of the total resources and resource requirements for the adopted Fiscal Year 2011-2012 General Fund budget including the adjustments as proposed:

General Fund Summary	
Estimated Revenues	\$ 17,745,050
Proposed Rev. Adjustments	31,000
Transfers In	5,441,395
Use of Fund Balance	796,598
Total Resources	\$ 24,014,043
Adopted Budget	\$ 23,761,743
Proposed Approp. Adj.	252,300
Total Adj. Appropriations	\$ 24,014,043
Balance	-0-

Other budgetary impacts worth noting include the following items:

Landscape/Lighting District: Electricity and related costs for the landscape/lighting district recently assumed by the Town increased annual appropriations by \$6,000. The \$1.5 million received in available funding for operational costs and future lighting district improvements was appropriated for future North Apple Valley infrastructure improvements.

Apple Valley Golf Course: The Town paid off two outstanding loans totaling \$1,520,000 on August 8, 2011. At that time, the deed to the golf course was recorded in the name of the Town of Apple Valley. As of that date, the golf course was valued at \$1,440,000 based upon an independent appraisal of the property. Equipment appurtenant to the property was valued at \$80,000 net of accumulated depreciation. With the filing of the deed to the property, the Town also assumed the adjudicated water rights previously held by the Country Club to 700 acre feet of water. Based upon the most recent sales of water rights as recorded by the Water Master, these water rights had a market value of approximately \$2.9 million to \$3.6 million at the time of acquisition. Therefore, a gain of \$2.9 million was recorded which eliminated most of the accumulated fund deficit in the Golf Course Fund.

Parks and Recreation: The Apple Valley WAVE program was discontinued due to low participation and logistical issues. The winding down costs for the program are estimated at \$15,000. At the beginning of the fiscal year, the pool was in need of significant repair including repair of the heat exchanger in one pool heater and replacement of a number of valves. These repairs were unbudgeted and are expected to cost approximately \$14,500.

Redevelopment Agency Dissolution Activities: Clean-up bills were introduced to address issues related to the dissolution of redevelopment agencies. On February 2nd, Speaker John Pérez (D-Los Angeles) introduced AB 1585 to clean up certain provisions of the

redevelopment dissolution bill AB 1x 26. This bill includes an urgency clause and will require a two-thirds vote. The bill makes various technical fixes to AB 1x 26 in an attempt to clarify the functions of successor agencies and oversight boards. The bill also seeks to protect affordable housing funds.

Specifically, AB 1585:

- Makes changes to the “administrative cost allowance” to include temporary increases in order to carry out enforceable obligations.
- Expands the definition of “enforceable obligation” to include any loans specific to a project area or other specified obligations including those between a city and redevelopment agency prior to Dec. 31, 2010.
- Allows cities to retain responsibility for housing functions previously performed by the redevelopment agency, including low and moderate income housing. Housing funds must be kept in a separate account and at least 80 percent of the funds must be encumbered within three years.

SB 1151 would require the successor agency to prepare a long range asset management plan that outlines a strategy for maximizing the long-term value of the real property and assets of the former redevelopment agency for ongoing economic development and housing functions. The bill requires the agency to submit the plan to the Department of Finance (DOF) and the oversight board by December 1, 2012, and would require the approval of the plan by DOF and the oversight board by December 31, 2012.

SB 1156 would enable cities and counties to establish a “community development and housing joint powers authority.” It permits cities and counties to form a joint powers authority (JPA) to assume the successor agency responsibilities. It also permits the JPA to establish an additional sales tax to fund sustainable economic development and affordable housing.

SB 1220 (DeSaulnier), the Housing Opportunity Trust Fund Act of 2012, is a jointly sponsored bill by the California Housing Consortium and Housing California. These two groups joined together to sponsor this legislation that would establish a permanent source of funding for affordable housing. SB 1220 would impose a \$75 fee on the recordation of each real-estate document. These funds will be deposited into a state-administered Housing Opportunity and Market Stabilization (HOMeS) Trust Fund to support the development, acquisition, rehabilitation, and preservation of housing affordable to low-income and moderate-income households. The funds could be used for emergency shelters, transitional and permanent rental housing, and foreclosure mitigation as well as home ownership opportunities.

Finally, SB 986 (Dutton) Redevelopment: Bond Proceeds - This bill would provide that all bond proceeds that were generated by the former redevelopment agency shall be deemed to be encumbered and would prohibit a successor agency from remitting these proceeds to the county auditor-controller. This bill would also require that the proceeds of bonds issued by a former redevelopment agency must be used by the successor agency for the purposes for which the bonds were sold pursuant to an enforceable obligation, as defined, that was entered into either by the former redevelopment agency prior to its dissolution, or is entered into by the successor agency by December 14, 2014. This bill would also provide that if an enforceable obligation is not entered into by that time, or if the purpose for which the bonds were sold can no longer be achieved, then the bond proceeds shall be used to defease the bonds or to purchase outstanding bonds on the open market for cancellation.

The impact of Governor Brown's State budget proposal on the Town of Apple Valley's Redevelopment Agency would eliminate annual collections of property tax increment amounting to \$6.6 million. In addition, the Town has a total of \$16.6 million in housing funds and bond proceeds that are at risk pending successful passage of the aforementioned legislation. The Town would be able to fund previously existing debt obligations of the Agency from these funds. However, no new debt may be issued.

Also, as required by the State Controller's Office, Staff has established the "Redevelopment Obligation Retirement Fund" to account for dissolution activities associated with winding down the Redevelopment Agency.

SUMMARY

The FY 2011-2012 budget was adopted with a planned appropriation from General Fund available fund balance. Following adoption of the budget, Council approved additional appropriations for various programs, services, and carryovers from FY 2010-2011. As of December 31, 2011, the planned appropriation from available fund balance in the General Fund amounted to \$575,298. Additional appropriation requests in the amount of \$252,300 are also proposed in the General Fund as outlined in Exhibit A. In addition, proposed revenue adjustments to the General Fund result in a net increase of \$31,000 to General Fund revenues. The net result of these changes in revenue estimates and appropriation increases will increase the amount of the planned appropriation from the General Fund available fund balance by \$221,300 (from \$575,298 to \$796,598).

ALTERNATIVES CONSIDERED

No alternatives were considered.

FISCAL REVIEW

The attached Exhibit A summarizes the proposed adjustments in revenue estimates and appropriations (expenditures) to the current year's adopted operating and capital improvement budget reviewed herein. The attached budget adjustment, BA 12-22, summarizes the proposed increases in revenue estimates and appropriation adjustments.

Exhibit B summarizes the changes in revenue estimates and budgetary performance for all departments and all funds reflective of all budget amendments previously approved by Council through December 31, 2011.

The net result of these changes in revenue estimates and appropriation increases will increase the amount of the planned appropriation from the General Fund available fund balance by \$221,300 from \$575,298 to \$796,598.

LEGAL REVIEW

No legal review is required for this item.

CONCLUSION

The attached budget adjustment (BA 12-22) is recommended to Council for adoption. Staff is committed to ensuring that the Town continues its conservative fiscal practices; adopts sound, responsible, financial plans; and maintains its high-level of service delivery to the community in the most cost-effective and efficient manner possible.

MARC R. PUCKETT
Director of Finance

- ATTACHMENTS:
- 1) Budget Adjustment 12-22
 - 2) Exhibit A – Mid Year Budget Adjustment Summary
 - 3) Budget to Actual Comparison by Fund/Department/Division
 - 4) General Fund/Parks & Rec./Golf Course Revenue Projections
 - 5) Calculation of Projected Fund Balances – June 30, 2012



TOWN OF APPLE VALLEY

BUDGET AMENDMENT REQUEST

12-22

Requesting Department	Prepared By	Date Prepared
Finance	M. Puckett	March 7, 2012

REVENUES AND OTHER FINANCING SOURCES

Account Description	Fund	Dept	Account No.	Amendment Amount
Various Revenue Sources (Per attached Exhibit A)	Various	Various	Various	Various
REVENUE TOTAL				-

EXPENDITURES AND OTHER FINANCING USES

Account Description	Fund	Dept	Account No.	Amendment Amount
Various Expenditures Per attached Exhibit A)	Various	Various	Various	Various
EXPENDITURE TOTAL				-

PURPOSE

To adjust various revenue and expenditure sources as recommended by staff at the mid-year budget review and in the amounts as noted per the attached Exhibit A

Department Director	Date	Accounting Manager	Date

Town Manager	Date	Entered by	Date



TOWN OF APPLE VALLEY

BUDGET AMENDMENT REQUEST

Requesting Department	Prepared By	Date Prepared
Planning	Planning Secretary	January 10, 2006

REVENUES AND OTHER FINANCING SOURCES

Account Description	Fund	Dept	Account No.	Amendment Amount
REVENUE TOTAL				-

EXPENDITURES AND OTHER FINANCING USES

Account Description	Fund	Dept	Account No.	Amendment Amount
Salaries Regular	101	401	701.000	(5,000)
Overtime	101	401	703.000	(500)
Contract Services	101	401	740.000	5,500
EXPENDITURE TOTAL				-

Because staffing accounts are affected, approval by the Town Manager is required; otherwise, if the TOTAL is 0.00 only the Department Head approval would be required.

Because the TOTAL is zero, Council approval is not required.

PURPOSE

Use salary savings from two vacant positions to cover additional expenses incurred from the use of contracted services.

Department Head	Date	Accounting Manager	Date

Town Manager	Date	Entered by	Date

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TOWN OF APPLE VALLEY **Exhibit A**
MID-YEAR BUDGET ADJUSTMENT SUMMARY
REVENUE
FISCAL YEAR 2011-2012

<u>ACCOUNT DESCRIPTION</u>	<u>Amended FY2011-12</u>	<u>Actual 12/31/11</u>	<u>Year-End Revised</u>	<u>Increase (Decrease)</u>
General Fund:				
Sales and Use Tax	3,760,000	1,321,920	3,949,000	189,000
Business License Fees	200,000	84,019	180,000	(20,000)
Other Revenue Sources	300,000	163	357,000	57,000
Refunds, reimb, rebates	35,000	154,892	165,000	130,000
Code enforcement Fees	200,000	-	-	(200,000)
Building Permits	325,000	78,851	200,000	(125,000)
General Fund Totals	4,820,000	1,639,845	4,851,000	31,000
SANBAG Stimulus				
SANBAG Stimulus	990,333	-	-	(990,333)
Total SANBAG Stimulus	990,333	-	-	(990,333)
Apple Valley Golf Course				
Refunds, Reimb, Rebates	-	77,412	155,000	155,000
Gain/Loss on Purchase of Fixed Assets	-	2,900,000	2,900,000	2,900,000
Interest	-	(202)	(12,000)	(12,000)
Green Fees	735,400	333,204	666,000	(69,400)
Golf Course Events	-	6,727	13,000	13,000
LGM Food & Beverage	-	3,238	6,500	6,500
Other Golf Course Revenue	74,000	22,244	44,500	(29,500)
Apple Valley Golf Course Total	809,400	3,342,623	3,773,000	2,963,600
Total All Funds Revenue	6,619,733	4,982,468	8,624,000	2,004,267

TOWN OF APPLE VALLEY
MID-YEAR BUDGET ADJUSTMENT SUMMARY
EXPENDITURE
FISCAL YEAR 2011-2012

Exhibit A

<u>ACCOUNT DESCRIPTION</u>	<u>Amended FY2011-12</u>	<u>Actual 12/31/2011</u>	<u>Year-End Revised</u>	<u>Increase (Decrease)</u>
General Fund:				
Meetings & Conferences	12,500	10,818	21,500	9,000
Mileage Exp/Allowance	1,000	2,956	7,500	6,500
Contract Services	50,000	40,800	69,000	19,000
Subtotal - Town Manager	63,500	54,574	98,000	34,500
Legal BB&K	325,000	243,885	488,000	163,000
Subtotal - Town Attorney	325,000	243,885	488,000	163,000
Miscellaneous Costs	500	6,523	6,500	6,000
Hardware/Software Supplies/Exp	500	28,719	29,000	28,500
Subtotal - Finance	1,000	35,242	35,500	34,500
Leased Equipment	-	1,042	2,000	2,000
Subtotal - Town Clerk	-	1,042	2,000	2,000
Advertising-Marketing	12,000	10,299	20,500	8,500
Postage	20,000	10,000	10,000	(10,000)
Contract Services	20,000	8,400	16,800	(3,200)
Subtotal - Public Information	52,000	28,699	47,300	(4,700)
Contract Services	165,000	38,994	130,000	(35,000)
Credit Card Costs	25,000	23,569	47,000	22,000
Insurance	785,000	843,118	860,000	75,000
Membership & Dues	55,000	12,996	45,000	(10,000)
Postage	45,000	13,821	35,000	(10,000)
Subtotal - General Government	1,075,000	932,498	1,117,000	42,000
Leased Equipment	95,000	21,624	43,000	(52,000)
Capital Projects	15,000	-	-	(15,000)
Subtotal - Facilities	110,000	21,624	43,000	(67,000)
Utilities: Electricity Usage	-	16,292	32,500	32,500
Utilities: Natural Gas Usage	-	378	1,000	1,000
Utilities: Water Usage	-	1,611	3,000	3,000
Leased Equipment	8,800	5,843	11,800	3,000
Subtotal - Police	8,800	24,124	48,300	39,500
Spay/Neuter - Animal Control	35,000	21,514	43,000	8,000
Spay/Neuter -Animal Shelter	40,000	28,164	56,500	16,500
Subtotal - Animal Services	75,000	49,678	99,500	24,500

TOWN OF APPLE VALLEY
MID-YEAR BUDGET ADJUSTMENT SUMMARY
EXPENDITURE
FISCAL YEAR 2011-2012

Exhibit A

<u>ACCOUNT DESCRIPTION</u>	<u>Amended FY2011-12</u>	<u>Actual 12/31/2011</u>	<u>Year-End Revised</u>	<u>Increase (Decrease)</u>
General Fund:				
Graffiti Removal & Supplies	45,000	37,284	74,500	29,500
Gasoline, Diesel, Oil	19,000	11,678	23,500	4,500
Subtotal - Code	<u>64,000</u>	<u>48,962</u>	<u>98,000</u>	<u>34,000</u>
Contract Services	136,000	38,309	86,000	(50,000)
Subtotal - Planning	<u>136,000</u>	<u>38,309</u>	<u>86,000</u>	<u>(50,000)</u>
General Fund Totals	<u>1,910,300</u>	<u>1,478,637</u>	<u>2,162,600</u>	<u>252,300</u>
Paving & Sealing-Engineering	-	33,667	80,800	80,800
Right-of-Way Maintenance	105,000	65,754	131,500	26,500
Street Repairs	180,000	36,073	134,500	(45,500)
Engineering Cont - General	225,000	-	-	(225,000)
Gas Tax Fund Totals	<u>510,000</u>	<u>135,494</u>	<u>346,800</u>	<u>61,800</u>
Rancherias Road Resurfacing	500,000	-	510,000	10,000
Measure I Fund Totals	<u>500,000</u>	<u>-</u>	<u>510,000</u>	<u>10,000</u>
Utilities: Water Usage	140,000	54,933	104,000	(36,000)
Subtotal - Brewster Park	<u>140,000</u>	<u>54,933</u>	<u>104,000</u>	<u>(36,000)</u>
Utilities: Water Usage	69,000	41,898	60,000	(9,000)
Subtotal - Civic Center Park	<u>69,000</u>	<u>41,898</u>	<u>60,000</u>	<u>(9,000)</u>
Utilities: Water Usage	18,000	5,668	13,000	(5,000)
Subtotal - Corwin Park	<u>18,000</u>	<u>5,668</u>	<u>13,000</u>	<u>(5,000)</u>
Gasoline, Diesel, Oil	47,000	25,445	60,000	13,000
Subtotal - Grounds Operations	<u>47,000</u>	<u>25,445</u>	<u>60,000</u>	<u>13,000</u>
Capital Projects	5,000	-	-	(5,000)
Subtotal - Horsemen's Center	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>
Utilities: Water Usage	31,500	17,623	38,000	6,500
Subtotal - James Woody Park	<u>31,500</u>	<u>17,623</u>	<u>38,000</u>	<u>6,500</u>
Playground Eq Repair & Maint.	3,400	-	-	(3,400)
Subtotal - Mendel Park	<u>3,400</u>	<u>-</u>	<u>-</u>	<u>(3,400)</u>
Utilities: Water Usage	3,250	10,066	14,500	11,250
Subtotal - Schmidt Park	<u>3,250</u>	<u>10,066</u>	<u>14,500</u>	<u>11,250</u>

TOWN OF APPLE VALLEY
MID-YEAR BUDGET ADJUSTMENT SUMMARY
EXPENDITURE
FISCAL YEAR 2011-2012

Exhibit A

<u>ACCOUNT DESCRIPTION</u>	<u>Amended FY2011-12</u>	<u>Actual 12/31/2011</u>	<u>Year-End Revised</u>	<u>Increase (Decrease)</u>
General Fund:				
Utilities: Water Usage	14,000	14,354	23,500	9,500
Subtotal - Virginia Park	<u>14,000</u>	<u>14,354</u>	<u>23,500</u>	<u>9,500</u>
Building Maintenance	7,500	311	2,000	(5,500)
Subtotal - James Woody Gym	<u>7,500</u>	<u>311</u>	<u>2,000</u>	<u>(5,500)</u>
Utilities: Electricity Usage	31,000	19,031	38,000	7,000
Utilities: Water Usage	6,800	3,739	11,000	4,200
Equipment Maintenance	9,000	10,694	21,500	12,500
Subtotal - Aquatic Program	<u>46,800</u>	<u>33,464</u>	<u>70,500</u>	<u>23,700</u>
Concert in the Park	20,000	31,184	31,000	11,000
Subtotal - PIO Events	<u>20,000</u>	<u>31,184</u>	<u>31,000</u>	<u>11,000</u>
Contract Services	5,000	10,744	58,500	53,500
Subtotal - Recreation	<u>5,000</u>	<u>10,744</u>	<u>58,500</u>	<u>53,500</u>
Parks & Recreation Fund Totals	<u>410,450</u>	<u>245,690</u>	<u>475,000</u>	<u>64,550</u>
Legal - BB & K	-	6,174	12,500	12,500
RDA PA#1 Capital Projects Total	<u>-</u>	<u>6,174</u>	<u>12,500</u>	<u>12,500</u>
Public Works Facility/Yard	-	606,288	615,500	615,500
RDA PA#2 Capital Projects Total	<u>-</u>	<u>606,288</u>	<u>615,500</u>	<u>615,500</u>
Capital Equipment	60,000	3,050	6,100	(53,900)
General Gov Facilities Total	<u>60,000</u>	<u>3,050</u>	<u>6,100</u>	<u>(53,900)</u>
Contract Services	250,000	10,042	50,000	(200,000)
Legal Services	250,000	-	-	(250,000)
Capital Projects	190,000	16,744	153,000	(37,000)
Wastewater Fund Total	<u>690,000</u>	<u>26,786</u>	<u>203,000</u>	<u>(487,000)</u>
Total All Funds Expenditures	<u>4,080,750</u>	<u>2,502,119</u>	<u>4,331,500</u>	<u>475,750</u>

**TOWN OF APPLE VALLEY
BUDGET COMPARISON
BY FUND/BY DEPARTMENT**

Fund/Department	FY 08-09 Actual	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Amended
<u>General Fund (1001)</u>				
Non-Departmental	(495,786)	(480,350)	1,187,961	-
Town Council	161,649	139,948	140,315	173,798
Town Attorney	468,776	201,406	480,734	325,000
Town Manager	349,964	337,948	216,684	563,043
Deputy Town Manager	293,434	-	-	-
Finance	319,878	300,624	107,429	1,084,149
Town Clerk	305,651	257,966	214,863	377,163
Public Information	159,251	212,292	160,416	411,831
Administrative Services	610,690	-	-	-
Human Resources	-	220,485	184,277	469,516
Information Technology	-	223,873	183,536	686,261
General Government	426,407	356,774	293,558	1,854,329
Public Facilities	397,664	1,344,506	1,423,224	2,415,035
Police	10,215,301	10,034,158	10,589,317	10,837,583
Emergency Preparedness	55,220	88,445	87,601	67,275
Animal Control	710,001	640,063	711,838	728,357
Animal Shelter	730,527	836,099	850,753	890,311
Butler II 2007	-	(1,625)	-	-
Public Services - Admin	141,436	145,149	49,367	511,457
Code Enforcement	1,136,272	1,141,401	1,032,233	1,058,776
Building & Safety	589,822	245,082	262,639	300,965
Engineering	647,995	320,959	329,710	353,600
Municipal Services	204,544	-	-	-
Planning	1,335,494	1,169,471	966,009	808,294
Street Lighting	-	-	6,217	-
Street Capital Projects	80	-	-	-
Subtotal Fund 1001	18,764,270	17,734,674	19,478,681	23,916,743
<u>Parks & Recreation (2510)</u>				
Non-Departmental	70,940	31,401	29,919	-
Parks	1,877,486	1,938,874	1,990,749	1,943,140
Facilities	300,967	271,077	251,206	246,456
Adult Sports	51,189	55,388	54,793	62,326
Aquatic Program	497,930	528,189	530,540	503,312
ASAP	199,934	193,359	187,891	168,748
CAVE	15,905	17,136	16,612	-
Day Camp	61,287	60,453	51,265	44,690
Instructor Classes	157,884	166,280	146,384	151,892
PIO Events	188,926	196,972	215,055	222,559
Recreation	111,617	137,892	78,011	69,203
Recreation Department Events	84,011	88,611	85,736	92,926
Rentals	71,909	74,366	80,728	95,963
Skate Park Facilities	2,313	7,583	248,532	5,000
User Groups	43,559	46,914	48,318	34,352
Youth Sports	88,218	91,305	94,488	113,752
Subtotal Fund 2510	3,824,075	3,905,800	4,110,227	3,754,319
<u>Redevelopment Agency:</u>				
RDA PA#1 Low/Mod (2710)	660,598	37,132	104,659	4,833,390

**TOWN OF APPLE VALLEY
BUDGET COMPARISON
BY FUND/BY DEPARTMENT**

<u>Fund/Department</u>	<u>FY 08-09 Actual</u>	<u>FY 09-10 Actual</u>	<u>FY 10-11 Actual</u>	<u>FY 11-12 Amended</u>
RDA PA#2 Low/Mod (2720)	369,696	426,948	401,084	7,280,570
RDA PA#1 80% (3010)	2,724,418	3,917,238	2,476,223	1,944,365
RDA PA#2 80% (3020)	8,496,897	13,111,829	9,292,808	18,716,525
RDA PA#1 Capital Projects (4010)	399,409	(172)	102,928	879,687
RDA PA#2 Capital Projects (4020)	790	11,755	257,431	15,847,414
Subtotal Redevelopment Agency	11,991,210	17,467,598	12,530,474	44,668,561
<u>Apple Valley Golf Course (5710)</u>				
Non-Departmental	916,983	1,061,519	(113,945)	276,144
Golf Club - Bar	92,966	-	-	-
Administration		273,445	139,780	129,889
Food & Beverage	32,967	488,168	206,886	303
Cart Barn	42,627	60,030	66,137	44,075
Grounds	159,869	848,340	882,492	690,182
Facilities	7,362	206,973	218,318	205,861
Parking Lot	105	-	-	-
Pro Shop	23,963	151,098	110,332	69,104
Tennis Court	78	3,173	1,025	302
Subtotal Fund 5710	1,276,920	3,092,746	1,511,025	1,415,860
Grand Total	35,856,475	42,200,818	37,630,407	73,755,483

GENERAL FUND REVENUE					
Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended Budget 2011-12
LOCAL TAXES					
4020	Property Tax	2,513,192	2,189,849	2,049,373	2,282,000
4025	Property Tax (Sales Tax Backfill	1,167,513	1,189,135	1,382,393	1,217,000
4030	Property Tax (VLF Backfill)	6,444,017	5,734,168	5,168,855	5,169,000
4055	Sales & Use Tax	3,668,463	3,689,967	3,819,221	3,760,000
4070	VVEDA Reimbursement		62,437	0	0
4085	Franchise Taxes	1,461,374	1,565,696	1,727,194	1,750,000
4095	Transient Occupancy Tax	10,960	9,823	6,051	10,000
4110	Motor Vehicle In-Lieu	226,187	197,306	318,318	109,634
4134	Tax increment/Pass through	0	109,355	40,152	100,000
4142	Business License Fees	226,187	185,438	179,195	200,000
4144	CSA 17	0	0	1,630,304	
4176	Property Transfer Tax	169,078	164,574	141,983	160,000
Subtotal - Local Taxes		15,886,971	15,097,748	16,463,039	14,757,634
FINES & FEES & PUBLIC SAFETY CONTRIBUTIONS					
4355	Police Fines & Forfeitures	125,635	134,562	127,488	125,000
4360	False Alarms			100	0
4365	Police Reports & Charges	29,514		0	25,000
4377	Tow Release		119,485	101,800	75,000
6927	Police Grants	136,222	264,043	134,902	277,000
Subtotal - Fines & Fees		291,371	518,090	364,290	502,000
PUBLIC SERVICES					
4145	Debris Recycling	17,000	2,500	1,500	2,500
4160	Microfilming	4,568	4,634	4,162	5,000
4410	Animal Control Citation Fines	9,400	23,987	20,851	20,000
4420	Animal Control Permits	2,290	2,550	2,175	2,500
4430	Animal Licenses	290,522	268,686	264,369	250,000
4440	Field P/U Apprehension	28,560	9,943	9,001	15,000
4450	Field P/U Release	6,255	7,162	7,304	6,000
4460	Impound Boarding Fees	4,240	22,079	21,075	20,000
4465	Lien Fees		2,136	701	0
4470	Miscellaneous AC	32,686	20,816	17,358	20,000
4480	Owner Turn in @ Shelter	12,901	13,432	18,090	11,000
4490	Pet Adoptions	58,674	56,600	81,089	65,000
4500	Quarantine Fees	1,615	1,150	1,595	1,500
4510	Rabies Vaccination	3,070	3,852	8,456	5,000
4520	Shelter Donations	354	0	253	0
4530	Over/Short		140	11	0
4540	Spay and Neuter Deposit	3,785	2,540	4,065	1,500
4550	State Mandated Fees AC	6,230	7,705	6,590	6,000
5580	Short/Over Recreation		146	0	0
6050	Code Enforcement Fines	15,307	586,629	639,250	600,000
6070	Property Maint Inspections	114,983	113,981	107,989	120,000
6168	Right-of-Way Permits	31,922	39,799	53,300	33,000
Total - Public Services		644,362	1,190,467	1,269,184	1,184,000
Building & Safety					
6108	Building Permits	324,292	197,880	220,864	325,000
6114	CSA	2,050	0	1,550	0
6120	Electrical	43,544	27,159	30,558	30,000
6130	Grading	6,363	2,970	4,150	5,000
6134	Inspections (Other)	10,364	10,528	9,372	12,000
6148	Mechanical	17,391	28,183	26,708	25,000
6152	Misc Revenue - Building & Safe	3,321	2,690	3,453	3,000
6158	Plan Check	129,973	86,466	80,009	92,000
6162	Plumbing	46,031	36,163	36,852	30,000
6169	SB 1473			372	0

GENERAL FUND REVENUE					
Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended Budget 2011-12
6174	SMI Tax	380	177	511	1,500
Total - Building & Safety		583,709	392,216	414,399	523,500
Planning & Zoning					
6104	Appeals	1,049	224	468	500
6110	Certificate of Compliance	3,910	1,733	2,346	2,000
6112	Copies and Reproduction	12,393	3,558	4,847	4,000
6118	Development Permit	12,558	11,506	5,942	10,000
6122	Extension of Time Request	7,189	0	0	0
6128	General Plan Amendment	(528)	11,436	16,464	20,000
6132	Home Occupation Permit	9,403	6,875	8,580	5,000
6142	Lot Line Adjustment	1,833	2,742	1,960	2,000
6144	Lot Merger	7,018	1,168	584	2,000
6150	Minor Sub-divisions	0	91	0	0
6156	Miscellaneous Revenue - Plann	7	8,273	1,737	0
6165	Open Space	0	613	21	0
6167	Refund Processing Fees		88	0	0
6170	Sign Permit	14,016	3,572	2,434	3,000
6172	Site Plan Review	34,401	22,348	23,162	25,000
6176	Special Events	1,823	2,848	1,291	4,000
6178	Specific Plan	0	11,700	0	5,000
6180	Tentative Parcel Map	(2,697)	3,801	0	5,000
6182	Tentative Tract Map	22,323	0	8,148	5,000
6192	Use Permit	45,092	37,685	39,783	35,000
6195	Variance (Deviations)	227	3,748	2,339	6,000
Total - Planning Fees		170,017	134,009	120,106	133,500
Engineering					
6154	Miscellaneous p Engineering	7	142	146	2,000
6160	Plan Check	117,833	22,835	6,256	10,000
6184	Transportation Impact Fees		233	0	
6188	Transportation Permits	7,852	5,711	3,022	8,000
Total - Engineering		125,692	28,921	9,424	20,000
Sub Total - Community Develop		879,418	555,146	543,929	677,000
OTHER REVENUES					
4148	Donations	190	10		0
4165	Miscellaneous Penalties or Fin	3,079	2,150	2,031	2,000
4168	Notary Fees	100	20	40	5,000
4170	Sale of Cell Easement			345,617	300,000
4172	Passport Fees	9,098	16,718	16,155	15,000
4181	Refunds, Reimbursements	(7,177)	7,796	273,235	35,000
4183	Sale of Surplus Furn/Equip	1,900	0	0	0
4184	Short/Over	191	0	0	0
4185	State Mandated Reimbursemen	67,606	19,089	30,166	30,000
4255	Interest Earnings	401,310	232,385	66,935	75,000
4352	Booking Fees	878	1,597	2,372	1,000
4370	Restitution	4,856	5,467	912	1,000
5540	Sponsorship Revenue	0	5,600	5,450	10,550
5700	Rentals			1,738	0
6690	Water Use Fees		28,800	0	20,000
6808	EMPG Grant		11,498	10,985	18,000
6996	Town Store Sales	6,811	1,964	807	1,500
6999	Transfer In - Street Maint. Fund 2010		0	0	737,364
6999	Transfer In - Parks & Rec. Fund 2510		0	0	346,499
6999	Transfer In - RDA/VVEDA Fund 4010		0	0	361,435
6999	Transfer In - RDA PA No. 2 Fund 4020		0	0	361,436

GENERAL FUND REVENUE					
Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended Budget 2011-12
6999	Transfer In - Wastewater Fund 5010				1,664,026
6999	Transfer In - Solid Waste Fund 5510				1,601,001
6999	Transfer In - 5510 Franchise Fee	495,786	480,350	470,510	480,000
Subtotal - Other Revenues		984,628	813,444	1,226,953	6,065,811
TOTAL - GENERAL FUND REVENUES		18,686,750	18,174,895	19,867,395	23,186,445

GOLF COURSE ENTERPRISE FUND 5710

Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended Budget 2011-12
6420	Green Fees	265,697	534,972	603,142	735,400
6450	Pro Shop Merchandise Sales	14,142	33,404	12,913	0
6690	Water Use Fees (Sales)		69,440	0	0
6470	Food & Beverage Sales	173,781	427,671	171,034	0
6490	Other Golf Course Revenue	81,969	123,168	76,971	74,000
	Total Revenues	535,589	1,188,655	864,060	809,400

PARKS & RECREATION					
Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended Budget 2011-12
Parks & Recreation - Revenue					
4020	Taxes	1,734,755	1,507,282	1,409,661	1,575,600
4131	Tax Increment/Pass Through PA#1	520,608	283,920	213,283	242,000
4134	Tax Increment/Pass Through PA#2	20,045	95,488	35,060	70,400
4181	Refunds, Riemb, Rebates	6,580	18,615	1,353	15,000
4184	Cash Over/Short	79	52	52	
4255	Interest Earnings (Expense)	(70,940)	(31,401)	(29,919)	(25,000)
5570	Misc Recreation Revenue	3,117	979	4,857	1,000
5700	Rents	160,862	159,995	121,290	135,000
6999	Transfer in - General Fund			0	800,690
Sub-Total - General Revenues		2,375,106	2,034,930	1,755,637	2,814,690
6610	Adult Sports				
5020	Adult Basketball	5,022	7,265	6,435	7,800
5030	Adult Basketball Tny	237	510	0	0
5035	Adult Kickball	4,038	1,125	0	3,150
5040	Adult Soccer	0	600	0	3,070
5050	Open Gym	9,991	7,113	7,095	8,300
5060	Softball	13,557	16,655	18,725	17,325
5070	Softball Tny	0	0	0	1,600
5090	Volleyball	0	355	216	0
Sub-Total - Adult Sports Revenue		32,845	33,623	32,471	41,245
6640	Civic Center Aquatics Complex				
5105	AV Wave	14,167	33,815	42,660	45,500
5120	Competitive Stroke	0			2,000
5125	Concession Sales - Pool	9,948	9,497	7,766	8,250
5130	CPR Challenge Course	663	509	355	620
5140	Evening Lap Swim	8,877	6,217	2,031	4,500
5145	Evening Rec Swim	2,454	2,552	2,522	2,000
5150	Guard Start	575	331	609	720
5155	Lifeguard Training	2,498	1,568	2,057	2,500
5160	Morning Lap Swim	17,608	16,731	15,067	17,500
5165	Open Dive Water Course	3,012	2,206	2,030	2,500
5170	Open Rec Swim	25,040	17,764	19,394	20,500
5175	Pool Rentals	64,804	60,578	53,743	54,000
5180	Pool Special Events	518	184	826	1,000
5185	Splash Dance	12,115	11,252	10,485	11,500
5190	Swim Lessons	39,377	43,582	38,334	46,000
5195	Water Aerobics	22,500	19,002	14,699	16,000
6816	Grants		10,000	0	
Sub-Total - Civic Center Aquatics		224,156	235,788	212,578	235,090
6670	ASAP				
5510	After School Program	138,782	135,335	133,448	141,100
Sub-Total - Afterschool Program		138,782	135,335	133,448	141,100
6700	CAVE				
5225	Cave	7,391	16,038	6,753	0
Sub-Total - CAVE		7,391	16,038	6,753	0
6730	Day Camp				
5255	Day Camp	32,491	31,124	32,788	34,000
Sub-Total - Day Camp		32,491	31,124	32,788	34,000
6760	Instructor Classes				
5305	Academic Tots	28,227	25,408	20,176	26,000
5310	Adult Tap	1,908	1,129	0	0
5315	Archery	30	146	931	0
5320	Arts & Crafts	198	754	0	0
5325	Ballet & Tap	416	722	889	1,000
5330	Baton Twirling	1,714	1,971	3,508	3,600
5335	Belly Dancing	2,584	694	514	550
5345	Cheer-Tumbling	6,562	6,733	3,760	4,400
5350	Child & Babysitting Safety	163	27	211	
5355	CPR & First Aid	4,297	3,025	2,483	2,750
5360	Dog Obedience	4,780	2,977	2,249	2,500

PARKS & RECREATION					
Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended Budget 2011-12
5365	Drivers Ed	2,465	1,675	1,217	1,500
5370	Fencing	11,124	12,193	9,517	10,000
5375	Golf Lessons	1,741	3,978	7,077	6,000
5380	Guitar Lessons	2,613	2,052	2,507	2,200
5390	Hip Hop Dance	0	1,462	3,120	3,000
5392	Just Baby and Me	153			
5393	Kung Fu	45	1,624	3,262	3,000
5395	Kindermusik	2,862	206	0	
5405	Low Impact Aerobics	7,665	13,593	17,153	14,000
5410	Painting & Drawing	845	727	798	550
5415	Parent & Tot	8,623	12,034	10,515	11,500
5425	Preschool Art	462	1,265	253	500
5430	Rent-A-Santa	835	1,167	550	1,200
5432	Road to Creativity	746	564	385	500
5435	Salsa & Latin Dance	1,300	1,279	33	0
5442	Scrapbooking	20		0	
5445	Shotakan Karate	5,897	5,620	3,651	4,800
5450	Smart Start Baseball	(375)		0	
5455	Smart Start Basketball	(265)		0	
5460	Smart Start Soccer	(125)		0	
5465	Summer Camps	2,628	4,203	167	1,200
5470	Swing Dance	4,209	1,637	1,073	780
5475	Tae Kwon Do	16,647	11,016	2,680	0
5480	Tai Chi	4,442	4,981	5,077	5,000
5485	Tennis	4,901	5,180	4,287	5,000
5490	Tiny Tot Dance	2,701	2,928	4,105	3,450
5495	Wrestling	1,541	1,246	0	-
5498	Yoga	6,695	7,279	5,445	5,500
5863	Cooking, Kitchen Smarts	304	260	205	
Sub-Total - Instructor Classes		141,578	141,755	117,798	120,480
6790	PIO Events				
5505	AV Round-up	0			
5508	Fall Festival	750	2,035	1,265	1,500
5510	Community Yard Sales	2,743	4,899	1,995	2,000
5515	Craft Fairs	1,320	1,260	1,440	1,000
5525	Freedom Festival	16,505	3,515	3,890	5,000
5535	Concerts in the Park	3,005	9,590	7,995	5,000
5540	Sponsorship Revenue	2,592	1,000	0	0
Sub-Total - PIO Events		26,915	22,299	16,585	14,500
6820	Recreation				
4143	Concession/Vending Sales	85	75	22	0
4184	Cash over/Short	(30)		8	0
5570	Misc Revenue	175			0
Sub-Total - Recreation		230	75	30	0
6850	Rec Dept Events				
5602	Active Adults		1,619	1,014	1,200
5605	AV Idol	592	100	50	100
5610	AV Most Talented Kid	270	411	327	405
5620	Bunny Run	2,853	2,745	2,880	2,250
5625	Campfire Programs	118	510	216	232
5630	Eggstravangza	1,040	1,331	987	1,040
5633	Family Olympics	55		0	0
5635	Firecracker Run	2,621	3,257	2,509	2,140
5640	Haunted House	727	1,028	1,079	1,040
5644	Healthy Apple Valley			41	
5644-5	Heartchase				750
5645	Kiddie Carnival	790	997	1,096	1,100
5650	Mothers Day Tea Party	0		125	300
5654	Parents Night Out	159	24	0	0
5655	MudFest	1,350		0	1,200
5660	Fall Festival Run	1,066	755	0	0
5665	Special Apples	601	1,553	1,102	1,080

PARKS & RECREATION					
Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended Budget 2011-12
5668	Sponsorship Revenue - Rec Dept	574			0
5669	Swing the Town		1,922	511	2,385
5670	Teen Events	57	112	7	250
5672	Tour de Apple Valley				2,000
5675	Triathlon			175	0
5680	Turkey 5K Run	1,527	2,871	2,325	1,840
5690	Teen Zone	1,034	483	554	600
	Sub-Total - Rec Dept Events	15,434	19,718	14,998	19,912
6880	Rentals				
5615	Birthday Party Packages	108	0	270	540
5700	Rentals	45,209	47,062	63,238	55,000
5710	Lights	18,558	12,178	18,173	10,000
5720	Parking Fee	31,425	28,360	43,955	40,500
	Sub-Total - Rentals	95,300	87,600	125,636	106,040
6900	Skate Park Facilities				
4170	Other Revenue Sources			248,902	0
	Sub-Total - Rentals	0	0	248,902	0
6940	User Groups				
5805	User Group Disposal Fees	164	383	1,076	300
5810	Rents	16,460	8,627	12,255	11,000
	Sub-Total - User Groups Revenue	16,624	9,010	13,331	11,300
6970	Youth Sports				
5668	Sponsorship Revenue	1,200	1,100	0	1,000
5852	3 on 3 Soccer Tournament	392	390	1,020	1,050
5855	Adventures in PW Sports	2,238	2,240	1,885	2,450
5860	Basketball Tournament	931	1,430	1,115	2,790
5862	Coed Volleyball	0	1,480	1,562	2,600
5865	Father Son Basketball Tournament	547	124	617	560
5868	Flag Football	87	40	0	3,000
5870	Winter Pee Wee/Hot Shots Basketball	4,715	5,150	4,417	3,150
5872	Peewee Soccer	1,761	2,382	3,138	2,975
5874	Summer Peewee/Hotshots Basketball			0	2,450
5875	Summer Youth Basketball	7,082	8,451	7,726	10,000
5885	T-Ball	3,584	2,665	2,720	2,975
5890	Youth Basketball	13,245	14,403	15,313	
5895	Youth Track Meet	0		100	18,000
	Sub-Total-Youth Sports Revenue	35,782	39,855	39,613	53,000
	Total Revenue - Parks and Rec	3,142,634	2,807,150	2,750,568	3,591,357

VVEDA RDA Redevelopment Tax Increment (80%) Fund 3010-4710

Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended Budget 2011-12		
4131	VVEDA Project Area #1	1,502,845	1,819,945	1,355,978	1,300,000		
4131-5000	Budgetary Savings		91,559	(30,106)			
4255	Interest Earnings	69,238	39,082		10,000		
Total Revenues		1,572,083	1,950,586	1,325,872	1,310,000	0	0

RDA PROJECT AREA NO. 2 - REDEVELOPMENT TAX INCREMENT (80%) FUND 3020					
Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended Budget 2011-12
4065	RDA Project Area #2	5,319,222	3,379,850	2,639,878	3,800,000
4255	Interest Earnings	316,749	224,333	35,775	50,000
Total Revenues		5,635,971	3,604,183	2,675,653	3,850,000

VVEDA Low and Moderate Income Housing Fund (20% Set-Asides) 2710-4710

Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended Budget 2011-12
4131	VVEDA Project Area #1	1,286,363	1,476,686	1,032,983	800,000
4255	Interest Earnings	164,003	73,026	37,514	120,000
	Total Revenues	1,450,366	1,549,712	1,070,497	920,000

RDA - PA2 LOW-MOD INCOMING HOUSING 2720-4710 (20%)

Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended budget 2011-12
4065	RDA Project Area #2	1,329,806	844,963	659,970	800,000
4255	Interest Earnings	113,831	55,050	30,793	20,000
Total Revenues		1,443,637	900,013	690,763	820,000

RDA - VVEDA Redevelopment Capital Projects- Account Number 4010-4710

Code	Revenue Classification	Actual Expense 2008-09	Actual Expense 2009-10	Actual Expense 2010-11	Amended Budget 2011-12
4181	Refunds, Reimb, Rebates	383,517	24		
4255	Interest Earnings	15,696			
6999	Transfer In - Debt Service Fund 3010			0	879,687
Total Revenues		399,213	24	-	879,687

RDA - PA #2 CAPITAL PROJECTS FUND 4020-4710

Code	Revenue Classification	Actual Revenue 2008-09	Actual Revenue 2009-10	Actual Revenue 2010-11	Amended Budget 2011-12
	Gains/Loss on disposal of Fixed Assets		1,800	0	0
4181	Refunds, Reimb, Rebates	790	9,955	8,887	0
6999	Transfer In - Debt Service Fund 3020				15,847,414
	Total Revenues	790	11,755	8,887	15,847,414

Town of Apple Valley
CALCULATION OF PROJECTED FUND BALANCES
for the Fiscal Year Ending June 30, 2012

Fund Description	Fund Balances 07/01/11	Estimated Revenues FY 11-12	Amended Operating Budget FY 11-12	Adopted Capital Budget FY 11-12	Total Amended Budget FY 11-12	Estimated Revenues Over (Under) Adopted Budget	Transfers In	Transfers Out	Projected Ending Fund Balances 06/30/12
General Fund*									
Special Revenue Funds:									
Gas Tax Fund	(4,859)	1,849,653	1,281,969	10,312	1,292,281	557,372	275,394	737,364	90,443
Article 8	79,348	534,694	-	-	534,694	-	-	275,394	338,648
Measure Local	1,055,732	3,251	-	1,045,194	1,045,194	(1,041,943)	-	-	13,789
Measure Local 2040	1,762,236	1,604,630	-	3,200,000	3,200,000	(1,595,370)	-	42,930	123,936
Measure Regional	2,811,651	5,000	-	1,965,000	1,965,000	(1,960,000)	-	-	851,651
Measure Transit	128,377	(524)	-	100,000	100,000	(100,524)	-	-	27,853
Prop 1B	4,300	-	-	-	-	-	-	-	4,300
Air Pollution Control	109,128	45,433	140,000	-	140,000	(94,567)	-	-	14,561
SANBAG Stimulus	(328)	861,400	-	990,333	990,333	(128,933)	-	-	(129,261)
CDBG	3,404	3,400	3,400	3,400	3,400	-	-	-	3,404
CDBG	(28,290)	912,061	883,771	-	883,771	28,290	-	-	-
Neighborhood Stabilization	-	1,375	1,375	-	1,375	-	-	-	-
NSP 3	-	1,463,014	1,463,014	-	1,463,014	-	-	-	-
HCD State Program	10,017	-	10,008	-	10,008	(10,008)	-	-	9
Apple Valley Home	(22,168)	919,910	897,742	-	897,742	22,168	-	-	-
Victorville Home	-	538,125	538,125	-	538,125	-	-	-	-
Cal Home	-	1,018,865	1,018,865	-	1,018,865	-	-	-	-
Parks & Recreation	(5,275,409)	2,827,883	3,643,614	-	3,643,614	(815,731)	46,708	-	(6,044,432)
Quimby Funds	33,562	13,146	-	-	-	13,146	-	46,708	-
Police Grants	(302)	162,280	161,978	-	161,978	302	-	-	-
Asset Seizure	29,701	113	4,500	-	4,500	(4,387)	-	-	25,314
Drug & Gang Prevention	2,948	12	-	-	-	12	-	-	2,960
RDA PA#1 Low/Mod	6,732,622	27,150	232,588	-	232,588	(205,438)	-	-	6,527,184
RDA PA#2 Low/Mod	9,218,666	602,374	222,739	-	222,739	379,635	-	-	9,228,515
Assessment District LL	742,880	235,025	150,000	-	150,000	85,025	-	-	827,905
FEIMA	(277,547)	-	-	-	-	-	-	-	(277,547)
Subtotal Special Revenue Funds	17,339,149	13,628,270	10,653,688	7,310,839	17,964,527	(4,336,257)	322,102	1,102,396	11,852,812
Debt Service Funds:									
RDA PA#1 80%	(855,305)	1,227,000	367,289	-	367,289	859,711	-	4,406	-
RDA PA#2 80%	17,507,949	1,558,453	741,320	-	741,320	817,133	-	15,847,414	2,477,668
Subtotal Debt Service Funds	16,652,644	2,785,453	1,108,609	-	1,108,609	1,676,844	-	15,851,820	2,477,668

Town of Apple Valley
CALCULATION OF PROJECTED FUND BALANCES
for the Fiscal Year Ending June 30, 2012

Fund Description	Fund Balances 07/01/11	Estimated Revenues FY 11-12	Amended Operating Budget FY 11-12	Adopted Capital Budget FY 11-12	Total Amended Budget FY 11-12	Estimated Revenues Over (Under) Adopted Budget	Transfers In	Transfers Out	Projected Ending Fund Balances 06/30/12
Capital Improvement Funds:									
RDA PA#1	(102,928)	600	526,076	2,230	528,306	(527,706)	4,406	210,837	(837,065)
Rda PA#2	(248,545)	1,325,000	620,556	2,105,522	2,726,078	(1,401,078)	15,847,414	-	14,197,791
NAVISP	1,630,993	6,660	-	-	-	6,660	-	-	1,637,653
1999 COPS	-	-	-	-	-	-	400,000	-	400,000
2001 COPS	-	-	351,000	-	351,000	(351,000)	351,000	-	-
2007 Town Hall	885,793	-	893,349	-	893,349	(893,349)	893,349	-	885,793
Government Facilities	(75,630)	(258)	150	-	150	(408)	-	-	(75,038)
Capital Improvement TIF Fund	9,104,848	538,942	-	1,250,000	1,250,000	(711,058)	-	-	8,393,790
Animal Control Facilities	96,175	1,989	-	-	-	1,989	-	-	96,164
Law Enforcement Facilities	634	20,636	-	-	-	20,636	-	-	21,270
General Government Facilities	24	13,103	-	-	-	(46,897)	-	-	(46,873)
Public Meeting Facilities	58,830	7,864	-	60,000	60,000	(46,897)	-	-	66,694
Aquatic Facilities	40,175	5,528	-	-	-	7,864	-	-	45,703
Storm Drains	1,140,479	45,772	-	460,000	460,000	(414,228)	-	-	728,251
Sanitary Sewer Facilities	899,852	7,932	-	-	-	7,932	-	-	907,784
Project Manager Grants	(642,918)	14,981,563	-	700,000	700,000	14,281,563	42,930	-	13,661,575
Subtotal Capital Projects Funds	12,787,782	1,332,260	1,145,632	2,107,752	3,254,384	(1,922,124)	17,539,089	210,837	14,998,379
Total Governmental Funds	47,622,435	38,177,875	35,814,363	9,418,591	45,232,954	(7,054,979)	22,554,429	18,809,402	46,598,976
Enterprise Funds:									
Wastewater	9,076,099	5,305,438	2,849,158	-	2,849,158	2,456,280	-	1,664,026	9,668,353
Solid Waste	3,843,633	9,879,500	6,944,038	-	6,944,038	2,935,462	-	2,081,001	4,698,094
Apple Valley Golf Course	(3,292,387)	3,773,738	1,538,171	-	1,538,171	2,235,567	-	-	(1,058,820)
Total Enterprise Funds	9,627,345	18,958,676	11,331,367	-	11,331,367	7,627,309	-	2,081,001	13,509,527
GRAND TOTAL	57,249,780	57,136,651	47,145,730	9,418,591	56,564,321	572,330	22,554,429	20,890,403	60,108,603

* Calculated fund balance 7/1/11 using total unreserved fund balance from FY 10-11 CAFR

