

guide for the ensuing fiscal year and demonstrates progress towards implementation of the Town Council's long-term goals as outlined in the Vision 2020 plan. The adopted budget also demonstrates how established short-term goals and objectives will be implemented over the next year. It demonstrates how available resources are matched against the Town's service priorities to provide essential services to the community. 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 upon the budget and the implementation of spending priorities outlined therein. These events necessitate adjusting the budget projections from time to time during the course of the fiscal year to keep the spending plan up-to-date based on current financial conditions.

Staff is proceeding to implement a "best practices" approach to the budget development process. In doing so, staff modified the mid-year budget process last year, and again this year 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 2015-2016.

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 2014-2015 General Fund adopted budget amounts to an increase of \$574,100. Adjustments to the various departmental and non-departmental categories of budget appropriations in the General Fund totaled to an increase of \$207,392. On an "all funds" basis, total revenues are proposed to increase by \$1,957,588 and total expenditures are proposed to increase by \$1,360,702. These mid-year adjustments to the FY 2014-2015 General Fund adopted budget will be considered by Council at its February 24, 2015 Town Council meeting, and are summarized in Budget Adjustment number 15-15 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 February 24, 2015, Council meeting.

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. To that end, it is noteworthy that the Town's Standard & Poor's debt rating was recently upgraded from A- to A.

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 FY 2014-2015 was \$25.9 million. The table below is a summary of the total resources and resource requirements for the adopted FY 2014-2015 General Fund budget:

TABLE 1

General Fund Summary	
Estimated Revenues	\$ 20,234,502
Transfers In	5,820,307
Total Resources	\$26,054,809
Adopted Budget	\$ 25,887,310
Approp. To Fund Balance	167,499
Balance	-0-

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 (6) 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 2014-2015 budget highlighted below and as outlined in the attached Budget Adjustment Number 15-15 (Only significant General Fund changes have been highlighted):

REVENUES:

Property Tax: Per the County Assessor's Office, with respect to property values, 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 have increased less than anticipated and will increase only slightly by up to 2% for the next year. The Assessor's Office had anticipated an increase in the Assessment roll of 4.0% to 5.5% growth in the current fiscal year which would have included "Prop. 8" recoveries of between 4-6%. However, taxable values remained mostly flat resulting in only a slight increase in property taxes for the fiscal year to date. The Assessor's Office is again projecting that taxable values may increase slightly by as much as 6.0% or more in some areas which may include 5-7% in Prop. 8 recoveries again for FY 2015-2016. Significant appreciation in property values during FY 2015-2016 and corresponding taxable values may occur during the next two (2) fiscal years. However, more information will be available regarding property tax estimates and collections once the County Assessor has completed preparation of the Assessor's roll.

Sales Tax: Sales tax revenue collections are estimated to increase by approximately 3.2% through June 30 based upon the year-to-date sales tax collections. Sales tax revenues are expected to continue to increase slightly over the second half of the fiscal year as retail sales continue to pick up momentum throughout the County. As a result, an upward adjustment in the Town's sales tax revenue estimates for FY 2014-2015 is proposed in the amount of \$133,800 from \$4,177,500 to \$4,311,300.

Pass Through PA#2: A one-time adjustment to revenue estimates for Pass through payments from PA#2 will increase the pass through revenue by \$218,188. This increase in revenues is primarily resulting from adjusted distribution formulas for local taxing entities as a result of the RDA dissolution process.

Animal Sheltering Services: An adjustment to the service contract with the County of San Bernardino to reflect the level of service provided increase revenue estimates by \$118,100 for the remainder of the FY 2014-15 fiscal year.

Other Revenues (Transfers In): Other revenue adjustments included an anticipated reduction in Business License Fee revenues of \$33,000, reduction in Investment earnings of \$88,000 due to lower interest rates and an increase in Transfers In of \$890,900 due primarily to an adjustment in the calculation of franchise fees.

EXPENDITURES:

Contract Services: Contract services accounted for \$27,430 of the proposed appropriation increases in the General Fund across all departments. The additional expenditures were primarily resulting from planned future consulting contracts to assist various departments such as Economic Development, Finance, Town Manager's Office, General Government and Public Facilities.

Meetings & Conferences: Additional travel has been necessary for various staff members including the Town Manager and Council Members as a result of the RDA

dissolution process and pending State and Federal legislation. Staff has attended four meet and confer processes with the State Department of Finance. Additionally, several staff members including the Town Manager and Council Members have continued and/or become more active in League of California Legislative Advocacy Committees. Some of these commissions and committees are County-wide and/or State-wide. Also, Town staff and Council Members will be traveling to Washington, D.C. to meet with congressional delegates and staff members from various Federal agencies. These additional unanticipated expenditures will increase budgeted appropriations for meetings & conferences by approximately \$17,000 across all departments in total through the end of the fiscal year.

Legal Costs: The legal costs for the Town's contract attorneys are on track to increase by \$155,550 through the end of the fiscal year. These increased legal costs are primarily due to costs related to the AVRWC rate case, Yermo water system, animal hoarding complaints and medical marijuana dispensaries.

Hardware and Software: Costs related to Information Technology services are expected to decrease for the remainder of the fiscal year by approximately \$68,300. These budgetary savings are due to contracting out IT services to Top Notch Computing. This service contract has proven to be beneficial to the Town in that service delivery has increased to all departments. This improved level of service occurred with a corresponding decrease in the cost of service.

Insurance Costs: The budgeted appropriations for insurance costs continue to decrease due to good stewardship and claims management by the Risk Management staff. Insurance costs are expected to decrease by \$43,000 for the remainder of FY 2014-2015.

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 \$27,000 annually.

Fuel Costs: Declining fuel costs are anticipated to save the Town approximately \$50,000 over the remainder of the fiscal year. These savings may be short-lived as fuel costs have increased by over \$0.50 over the past two weeks and appear to be headed even higher. Some commodity traders have projected that fuel costs will stabilize at current levels for the next fiscal year through the presidential election. If fuel costs do stabilize at these levels, the Town will save approximately \$150,000 in fuel costs through November 2016.

Including all adjustments to revenues and appropriations, the General Fund budget for FY 2014-2015 is estimated to be approximately \$26.1 million. The table below is a summary of the total resources and resource requirements for the adopted FY 2014-2015 General Fund budget including the adjustments as proposed:

TABLE 2

General Fund Summary	
Estimated Revenues	\$ 20,234,502
Proposed Rev. Adjustments	574,100
Transfers In	5,820,307
Total Resources	\$26,628,909
Adopted Budget	\$25,887,310
Prop. Approp. Adjustments	207,392
Total Adj. Appropriations	\$26,094,702
Approp. To Fund Balance	534,207
Balance	-0-

SUMMARY:

The FY 2014-2015 budget was adopted with a planned appropriation to General Fund available fund balance. Following adoption of the budget, Council approved additional appropriations for various programs, services, and carryovers from FY 2013-2014. As of the June 10, 2014 adoption of the FY 2014-2015 budget, the planned appropriation to available fund balance in the General Fund amounted to \$167,499. As of December 31, 2014, revenue adjustments increased total available resources in the General Fund by \$574,100. These revenue increases were partially offset by appropriation increases in the amount of \$207,392. These net adjustments increased the appropriation to fund balance from \$167,499 to \$534,207 as of mid-year. These proposed revenue and expenditure adjustments are outlined in Exhibit A (Attachment 2).

ALTERNATIVES CONSIDERED:

No alternatives were considered.

FISCAL REVIEW:

The attached Exhibit A summarizes the adopted 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 15-15, summarizes the adopted 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, 2014.

The net result of these changes in revenue estimates and appropriation adjustments increased the appropriation to fund balance from \$167,499 to \$534,207 as of the FY 2014-2015 mid-year report.

LEGAL REVIEW:

No legal review is required for this item.

CONCLUSION:

The attached budget adjustment (BA 15-15) proposed to Council for consideration at its February 24, 2015 Council Meeting, summaries proposed changes in the adopted FY 2014-2015 Operating Budget. 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.

ATTACHMENTS:

1. Budget Amendment 15-15
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, 2015



TOWN OF APPLE VALLEY

BUDGET AMENDMENT REQUEST

15-15

Requesting Department	Prepared By	Date Prepared
Finance	Marc Puckett	February 24, 2015

REVENUES AND OTHER FINANCING SOURCES

Account Description	Fund	Dept	Account No.	Amendment Amount
Various General Fund Revenue	1001	Various	Various	574,100
Multi Species Grant Revenue	4910	4822	6816-0000	474,700
Solid Waste Trash Collection Fees	5510	0000	6770-0000	908,788
REVENUE TOTAL				1,957,588

EXPENDITURES AND OTHER FINANCING USES

Account Description	Fund	Dept	Account No.	Amendment Amount
Various General Fund Expenditures	1001	Various	Various	207,392
Measure I Projects	2120	5210	Various	53,000
Multi Species Grant Expenditure	4910	4822	8940-0000	474,700
Wastewater Capital Projects	5010	4210	9300-0000	(265,290)
Solid Waste Franchise Transfer	5510	7510	9610-1001	890,900
EXPENDITURE TOTAL				1,360,702

PURPOSE

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

Department Director	Date	ATM Fin. & Admin./Asst. Fin. Dir.	Date
Town Manager	Date	Entered by	Date

TOWN OF APPLE VALLEY
MID-YEAR BUDGET ADJUSTMENT SUMMARY
REVENUE
FISCAL YEAR 2014-2015

Exhibit A

<u>ACCOUNT DESCRIPTION</u>	<u>Amended FY2014-15</u>	<u>Actual 12/31/14</u>	<u>Year-End Revised</u>	<u>Increase (Decrease)</u>
General Fund:				
Property Tax	3,330,600	1,200,949	2,402,600	(928,000)
Prop Tax - Sales Tax Backfill	1,460,500	-	1,564,300	103,800
Prop Tax - VLF Backfill	5,356,000	-	5,500,800	144,800
Sales and Use Tax	4,177,500	1,476,973	4,311,300	133,800
Franchise Taxes	1,930,000	308,848	2,072,000	142,000
Business License Fee	185,000	75,746	152,000	(33,000)
Passport Services	15,000	10,946	20,000	5,000
Interest Earnings	198,000	27,563	110,000	(88,000)
Fines	100,000	33,434	70,000	(30,000)
Animal Control Citation Fines	38,500	45,527	91,000	52,500
Animal Control Permits	1,600	5,970	10,000	8,400
Animal Licenses	274,700	107,054	245,000	(29,700)
Animal Services Sheltering (County)	313,100	63,018	400,000	86,900
Misc - AC	27,100	26,046	52,100	25,000
Pet Adoptions	95,700	44,750	89,500	(6,200)
Rabies Vaccinations	10,400	7,377	14,800	4,400
Code Enforcement Fines	268,500	168,649	330,000	61,500
Building Permits	275,000	190,038	365,000	90,000
Electrical	290,000	119,274	225,000	(65,000)
Mechanical	30,000	20,820	35,000	5,000
Transfer In - 5510 Franchise Fee	780,000	113,219	1,670,900	890,900
General Fund Totals	19,157,200	4,046,201	19,731,300	574,100
Grants Fund				
Multi Species Grant	-	39,069	474,700	474,700
Solid Waste				
Trash Collection Fees	4,231,212	2,670,629	5,140,000	908,788
Grand Total	23,388,412	6,755,899	25,346,000	1,957,588

TOWN OF APPLE VALLEY
MID-YEAR BUDGET ADJUSTMENT SUMMARY
EXPENDITURE
FISCAL YEAR 2014-2015

Exhibit A

<u>ACCOUNT DESCRIPTION</u>	<u>Amended FY2014-15</u>	<u>Actual 12/31/2014</u>	<u>Year-End Revised</u>	<u>Increase (Decrease)</u>
General Fund:				
Meetings & Conferences	24,125	18,652	30,000	5,875
Contract Services	50,000	28,228	45,000	(5,000)
Subtotal - Town Council	74,125	46,880	75,000	875
Legal - BB & K	400,000	277,777	555,550	155,550
Subtotal - Town Attorney	400,000	277,777	555,550	155,550
Education & Training	3,000	2,988	6,000	3,000
Meetings & Conferences	14,000	9,703	19,000	5,000
Membership & Dues	1,000	1,638	2,000	1,000
Contract Services	18,000	6,451	14,000	(4,000)
Subtotal - Town Manager	36,000	20,780	41,000	5,000
Meetings & Conferences	7,595	7,905	12,000	4,405
Audit	53,000	12,000	50,000	(3,000)
Contract Services	60,870	60,156	68,000	7,130
Subtotal - Finance	121,465	80,061	130,000	8,535
Advertising-Marketing	15,500	1,211	20,500	5,000
Subtotal - Public Information	15,500	1,211	20,500	5,000
Education & Training	8,500	7,500	12,500	4,000
Meetings and Conferences	4,250	3,020	6,000	1,750
Subtotal - Human Resources	12,750	10,520	18,500	5,750
Contract Services	328,300	106,455	260,000	(68,300)
Subtotal - Information Technology	328,300	106,455	260,000	(68,300)
Insurance	872,946	827,829	830,000	(42,946)
Contract Services	82,400	27,950	155,000	72,600
Subtotal - General Government	955,346	855,779	985,000	29,654
Building Maintenance	60,000	21,040	42,000	(18,000)
Contract Services	1,500	13,250	26,500	25,000
Subtotal - Public Facilities	61,500	34,290	68,500	7,000
County Sheriff	11,451,672	5,791,949	11,560,000	108,328
Gasoline, Diesel, Oil	250,000	39,788	200,000	(50,000)
Subtotal - Police	11,701,672	5,831,737	11,760,000	58,328
General Fund Totals	13,706,658	7,265,490	13,914,050	207,392

**TOWN OF APPLE VALLEY
 MID-YEAR BUDGET ADJUSTMENT SUMMARY
 EXPENDITURE
 FISCAL YEAR 2014-2015**

Exhibit A

<u>ACCOUNT DESCRIPTION</u>	<u>Amended FY2014-15</u>	<u>Actual 12/31/2014</u>	<u>Year-End Revised</u>	<u>Increase (Decrease)</u>
Measure I				
Contract Services	115,000	4,094	128,000	13,000
Mojave Riverwalk Project	-	-	40,000	40,000
Measure I Fund Totals	115,000	4,094	168,000	53,000
Grants Funds				
Multi Species Habitat Conservation	-	39,090	474,700	474,700
Wastewater				
Capital Projects	362,000	96,710	96,710	(265,290)
Solid Waste				
Transfer - 1001	780,000	113,219	1,670,900	890,900
Grand Total	14,963,658	7,518,603	16,324,360	1,360,702

TOWN OF APPLE VALLEY, CALIFORNIA
BUDGET COMPARISON
BY FUND/BY DEPARTMENT

Fund/Department	FY 11-12 Actual Expenditures	FY 12-13 Actual Expenditures	FY 13-14 Actual Expenditures	FY 14-15 Amended Budget
General Fund (1001)				
Town Council	201,183	169,188	172,015	228,177
Town Attorney	586,580	163,515	591,877	555,550
Town Manager	626,958	447,840	514,098	567,724
Finance	1,077,791	994,717	1,156,910	1,166,782
Town Clerk	352,668	397,538	588,891	448,074
Public Information	388,162	416,478	449,295	493,253
Human Resources	458,428	294,630	401,900	445,447
Information Technology	638,607	509,360	523,873	439,815
General Government	1,982,270	1,589,873	2,548,890	2,223,706
Public Facilities	1,504,729	2,242,104	2,234,770	2,394,206
Police	10,961,407	11,052,589	11,613,712	12,092,250
Emergency Preparedness	72,245	26,691	28,504	29,848
Animal Control	739,573	780,318	720,616	644,533
Animal Shelter	863,885	923,852	1,078,679	1,230,490
Public Services - Admin	470,658	462,913	441,586	453,838
Code Enforcement	1,024,428	860,682	931,525	972,493
Building & Safety	252,632	319,188	474,667	431,170
Economic Development	145	49,626	57,200	118,360
Engineering	336,051	312,062	465,657	350,600
Planning	743,198	667,453	667,205	820,386
Street Lighting	-	-	-	-
Street Capital Projects	-	-	-	-
Subtotal Fund 1001	23,261,598	22,680,617	25,661,870	26,104,702
Parks & Recreation (2510)				
Parks	1,920,648	1,570,705	1,718,693	1,855,256
Facilities	244,548	256,821	261,013	257,916
Adult Sports	52,289	44,742	40,773	47,784
Aquatic Program	475,079	466,531	470,940	477,548
ASAP	173,487	190,894	166,942	186,726
CAVE	65	-	-	-
Day Camp	52,107	49,560	51,693	54,915
Instructor Classes	150,752	156,208	141,667	152,419
PIO Events	206,247	162,769	142,459	177,602
Recreation	156,070	128,916	130,492	138,929
Recreation Department Events	88,862	67,545	72,639	75,980
Rentals	84,323	93,989	78,800	113,277
Skate Park Facilities	1,059	1,349	-	5,000
User Groups	34,902	31,857	31,612	32,689
Youth Sports	102,525	102,097	103,124	113,861
Subtotal Fund 2510	3,742,963	3,323,983	3,410,847	3,689,902
Apple Valley Golf Course (5710)				
Non-Departmental	110,926	117,125	120,727	207,705
Administration	144,189	129,963	148,566	91,850
Food & Beverage	4,398	7,654	8,362	7,250
Cart Barn	73,358	68,165	100,496	70,650
Grounds	763,321	627,178	515,158	632,650
Facilities	246,535	204,251	173,092	140,328
Parking Lot	465	-	802	-
Pro Shop	102,464	76,318	64,466	84,400
Tennis Court	2,384	575	1,229	100
Subtotal Fund 5710	1,448,040	1,231,229	1,132,898	1,234,933
Grand Total	28,452,601	27,235,829	30,205,615	31,029,537

GENERAL FUND REVENUE					
Code	Revenue Classification	Actual Revenue 2011-12	Actual Revenue 2012-13	Actual Revenue 2013-14	Amended Budget 2014-15
LOCAL TAXES					
4020	Property Tax	2,172,489	2,810,338	3,467,996	2,402,600
4025	Property Tax (Sales Tax Backfill)	1,267,248	1,383,032	1,275,364	1,564,300
4030	Property Tax (VLF Backfill)	5,132,738	5,100,276	5,227,993	5,500,800
4055	Sales & Use Tax	4,139,105	3,804,832	4,122,097	4,311,300
4085	Franchise Taxes	1,720,033	1,816,243	1,873,521	2,072,000
4095	Transient Occupancy Tax	6,670	7,152	7,742	8,000
4110	Motor Vehicle In-Lieu	34,778	36,036	29,883	30,000
4134	Tax Increment/Pass through	132,576	299,387	328,726	180,000
4142	Business License Fees	168,488	177,210	180,564	152,000
4142-4	CASp-SB1186	-	928	1,782	-
4176	Property Transfer Tax	150,085	166,272	192,968	150,000
Subtotal - Local Taxes		14,924,210	15,601,706	16,708,636	16,371,000
FINES & FEES & PUBLIC SAFETY CONTRIBUTIONS					
4355	Police Fines & Forfeitures	91,423	108,682	104,634	70,000
4365	Police Reports & Charges	2,197	1,884	2,493	5,000
4377	Tow Release	81,200	66,950	35,823	50,000
6925	OTS Sobriety Check Point	63,920	44,914	(7,114)	-
6927	Police Grants	119,817	106,663	200,574	112,000
Subtotal - Fines & Fees		358,557	329,093	336,410	237,000
PUBLIC SERVICES					
4145	Debris Recycling	-	4,500	3,500	2,600
4160	Microfilming	4,731	5,200	6,004	5,200
4410	Animal Control Citation Fines	28,834	55,950	59,992	91,000
4420	Animal Control Permits	3,206	2,782	2,597	10,000
4430	Animal Licenses	275,261	249,848	265,026	245,000
4435	Animal Services Sheltering Contra	-	130,465	258,924	400,000
4440	Field P/U Apprehension	10,724	10,123	8,929	10,400
4450	Field P/U Release	5,750	10,806	15,456	4,200
4460	Impound Boarding Fees	23,553	18,360	16,764	13,500
4465	Lien Fees	779	1,188	1,166	1,000
4470	Miscellaneous AC	16,125	21,484	28,531	52,100
4480	Owner Turn in @ Shelter	18,118	24,228	28,054	18,700
4490	Pet Adoptions	80,816	88,609	114,170	89,500
4500	Quarantine Fees	2,000	3,413	2,565	2,600
4510	Rabies Vaccination	8,253	9,563	11,758	14,800
4517	Shelter Cap Imp County Payments	-	35,000	-	-
4520	Shelter Donations	405	490	743	-
4530	Over/Short	62	23	(9)	-
4540	Spay and Neuter Deposit	3,594	4,112	4,100	4,400
4550	State Mandated Fees AC	6,943	7,147	6,985	7,200
5580	Short/Over Recreation	95	(191)	(9)	-
6050	Code Enforcement Fines	370,186	276,066	216,535	330,000
6070	Property Maint Inspections	99,372	111,861	94,412	129,000
6168	Right-of-Way Permits	42,115	48,622	64,411	52,000
Total - Public Services		1,000,922	1,119,649	1,210,604	1,483,200
Building & Safety					
6108	Building Permits	165,677	240,037	394,181	365,000
6111	COO Fees	-	-	25,392	-
6114	CGA	2,995	2,225	-	-
6120	Electrical	46,400	84,048	323,538	225,000
6122	Extension Requests	-	843	(74)	-
6130	Grading	1,807	3,784	13,647	10,000
6134	Inspections (Other)	10,396	10,113	19,758	15,000
6148	Mechanical	22,853	20,554	53,593	35,000
6152	Misc Revenue - Building & Safety	6,019	10,057	152,869	134,000
6158	Plan Check	113,599	106,468	290,800	275,000
6162	Plumbing	29,730	30,776	43,459	28,000
6163	Pre-Application	-	-	2,572	-
6169	SB 1473	(60)	155	373	-
6174	SMI Tax	(308)	160	337	-
Total - Building & Safety		399,108	509,220	1,320,445	1,087,000

GENERAL FUND REVENUE					
Code	Revenue Classification	Actual Revenue 2011-12	Actual Revenue 2012-13	Actual Revenue 2013-14	Amended Budget 2014-15
Planning & Zoning					
6104	Appeals	224	-	402	500
6110	Certificate of Compliance	1,564	2,346	3,328	2,500
6112	Copies and Reproduction	1,533	3,110	2,294	2,500
6118	Development Permit	5,062	8,366	6,864	10,000
6128	General Plan Amendment	(1,455)	-	18,067	18,000
6132	Home Occupation Permit	5,885	7,095	8,820	6,000
6142	Lot Line Adjustment	589	589	1,254	2,000
6144	Lot Merger	2,336	1,168	1,838	2,000
6150	Minor Sub-divisions	626	42	-	-
6156	Miscellaneous Revenue - Planning	2,129	13,658	6,094	8,000
6165	Open Space	270	88	228	-
6170	Sign Permit	2,162	1,426	6,607	5,500
6172	Site Plan Review	30,961	35,048	93,300	80,000
6176	Special Events	1,372	1,225	6,741	2,000
6178	Specific Plan	-	5,072	5,170	5,100
6180	Tentative Parcel Map	3,502	-	(69)	3,000
6182	Tentative Tract Map	17,857	(72)	32,564	33,000
6192	Use Permit	16,661	28,934	38,913	32,000
6195	Variance (Deviations)	447	359	4,056	4,000
Total - Planning Fees		91,725	108,454	236,471	216,100
Engineering					
6138	Landscape Review	-	-	587	-
6154	Miscellaneous - Engineering	-	380	270	300
6160	Plan Check	67,057	20,207	112,617	110,000
6188	Transportation Permits	43,956	2,421	(33,738)	3,000
Total - Engineering		111,013	23,008	79,736	113,300
Sub Total - Community Developme		601,846	640,682	1,636,652	1,416,400
OTHER REVENUES					
4165	Miscellaneous Penalties or Fines	1,203	1,357	861	1,000
4168	Notary Fees	20	80	240	-
4170	Sale of Cell Easement/Other Reve	354,330	3,940	12,541	15,000
4172	Passport Fees	15,618	22,938	28,425	20,000
4181	Refunds, Reimbursements	158,848	110,789	814,171	160,002
4183	Gain/Loss on Disposal of Fixed As	-	-	349,865	-
4183-7	SCE Incentive Payments	10,005	23,172	22,724	14,000
4184	Short/Over	-	1	249	-
4185	State Mandated Reimbursements	35,859	55,846	35,065	36,000
4255	Interest Earnings	15,790	-	33,874	110,000
4352	Booking Fees	522	80	-	600
4370	Restitution	1,597	6,522	1,723	1,000
5700	Cell Tower & Office Space Rental	3,525	15,584	48,240	42,000
6690	Water Use Fees	28,796	-	-	-
6808	EMPG Grant	18,962	17,080	18,192	8,500
6931	Seat Belt Compliance	1,749	-	-	-
6996	Town Store Sales	1,560	559	688	2,000
6999	Transfer In - Street Maint. Fund 20	737,364	761,203	879,532	974,024
6999	Transfer In - Parks & Rec. Fund 25	346,499	343,300	391,170	422,924
6999	Transfer In - Police Grants Fund 2)	-	-	-	-
6999	Transfer In - RDA VVEDA (2725)	150,598	-	-	-
6999	Transfer In - RDA PA No. 2 (2730)	150,599	-	-	-
6999	Transfer In - RDA/VVEDA Fund 40	210,837	-	-	-
6999	Transfer In - RDA PA No. 2 Fund -	210,837	-	-	-
6999	Transfer In - Wastewater Fund 50	1,664,026	1,668,583	1,563,943	1,707,400
6999	Transfer In - Solid Waste Fund 55	1,601,001	1,584,416	1,797,996	1,935,959
6999	Transfer In - 5510 Franchise Fee	483,655	470,878	690,504	1,670,900
Subtotal - Other Revenues		6,203,800	5,086,328	6,690,003	7,121,309
TOTAL - GENERAL FUND REVENUES		23,089,335	22,777,458	26,582,305	26,628,909

Town of Apple Valley
CALCULATION OF PROJECTED FUND BALANCES
for the Fiscal Year Ending June 30, 2015

Fund No.	Fund Description	Projected Fund Balances 07/01/14	Estimated Revenues FY 14-15	Adopted Operating Budget FY 14-15	Adopted Capital Budget FY 14-15	Total Adopted Budget FY 14-15	Estimated Revenues Over (Under) Adopted Budget	Transfers In	Transfers Out	Projected Ending Fund Balances 06/30/15
1001	General Fund	18,337,276	19,917,702	23,496,295	-	23,496,295	(3,578,593)	6,711,207	2,598,407	18,871,483
	Special Revenue Funds:									
2010	Gas Tax Fund	404,540	1,762,663	1,442,051		1,442,051	320,612	350,000	996,024	79,128
2015	Article 8	942,210	748,300	60,000	214,000	274,000	474,300	-	350,000	1,086,510
2021	Measure I Local 2040	4,695,095	3,093,053	-	5,276,350	5,276,350	(2,183,297)	-	-	2,511,798
2040	Air Pollution Control	84,703	47,450	47,320	-	47,320	130	-	-	84,833
2120	CDBG	-	953,572	945,432	-	945,432	8,140	-	-	8,140
2131	NSP 3	-	-	-	-	-	-	-	-	-
2320	Apple Valley Home	-	397,634	396,929	-	396,929	705	-	-	705
2330	Victorville Home	-	284,529	284,529	-	284,529	-	-	-	-
2410	Cal Home	-	1,400,000	1,400,000	-	1,400,000	-	-	-	-
2510	Parks & Recreation	(6,093,636)	3,000,772	3,244,378	-	3,244,378	(243,606)	688,530	444,924	(6,093,636)
2520	Quimby Funds	35,011	20,040	13,050	-	13,050	6,990	-	-	42,001
2610	Police Grants	-	317,446	317,446	-	317,446	-	-	-	-
2620	Asset Seizure	174	-	-	-	-	-	-	-	174
2630	Drug & Gang Prevention	5,383	-	5,383	-	5,383	(5,383)	-	-	-
2610	Assessment District LL	1,223,627	325,350	160,250	-	160,250	165,100	-	-	1,388,727
	Subtotal Special Revenue Funds	1,297,107	12,350,809	8,316,768	5,490,350	13,807,118	(1,456,309)	1,038,530	1,790,948	(911,620)
	Debt Service Funds:									
4105	1999 COPS	-	-	420,000	-	420,000	(420,000)	420,000	-	-
4106	2001 COPS	-	-	337,000	-	337,000	(337,000)	337,000	-	-
4108	2007 Town Hall	-	-	886,544	-	886,544	(886,544)	886,544	-	-
	Subtotal Debt Service Funds	-	-	1,643,544	-	1,643,544	(1,643,544)	1,643,544	-	-

Town of Apple Valley
CALCULATION OF PROJECTED FUND BALANCES
for the Fiscal Year Ending June 30, 2015

Fund No.	Fund Description	Projected Fund Balances 07/01/14	Estimated Revenues FY 14-15	Adopted Operating Budget FY 14-15	Adopted Capital Budget FY 14-15	Total Adopted Budget FY 14-15	Estimated Revenues Over (Under) Adopted Budget	Transfers In	Transfers Out	Projected Ending Fund Balances 06/30/15
Capital Improvement Funds:										
4050	NAVISP	1,643,275	2,500	-	-	-	2,500	-	-	1,645,775
4410	Capital Improvement TIF Fund	8,591,925	16,830,047	-	27,157,077	27,157,077	(10,327,030)	10,616,430	-	8,881,325
4710	Animal Control Facilities	107,211	3,850	-	-	-	3,850	-	-	111,061
4720	Law Enforcement Facilities	65,364	18,100	-	-	-	18,100	-	-	83,464
4730	General Government Facilities	99,110	31,000	-	-	-	31,000	-	-	130,110
4740	Public Meeting Facilities	107,034	16,150	-	-	-	16,150	-	-	123,184
4750	Aquatic Facilities	57,530	5,600	-	-	-	5,600	-	-	63,130
4760	Storm Drains	1,093,656	91,500	-	100,000	100,000	(8,500)	-	-	1,085,156
4770	Sanitary Sewer Facilities	978,690	31,200	-	-	-	31,200	-	-	1,010,090
4910	Project Manager Grants	-	1,024,183	666,665	355,700	1,022,365	1,818	-	-	1,818
	Subtotal Capital Projects Funds	12,743,995	18,054,130	666,665	27,612,777	28,279,442	(10,225,312)	10,616,430	-	13,135,113
	Total Governmental Funds	32,378,378	50,322,641	34,123,272	33,103,127	67,226,399	(16,903,758)	20,009,711	4,389,355	31,094,976
Enterprise Funds:										
5010	Wastewater	38,934,719	6,646,951	4,774,406	96,710	4,871,116	1,775,835	44,000	1,707,400	39,047,154
5510	Solid Waste	3,176,551	10,911,800	8,495,286	-	8,495,286	2,416,514	-	3,006,850	1,986,206
5710	Apple Valley Golf Course	(1,709,130)	888,600	1,154,933	-	1,154,933	(266,333)	266,333	-	(1,709,130)
	Total Enterprise Funds	40,402,140	18,447,351	14,424,625	96,710	14,521,335	3,926,016	310,333	5,314,259	39,324,230
Successor Agency - RDA										
2725	VVEDA Successor Agency Fund	2,060,832	1,741,245	1,739,075	-	1,739,075	2,170	-	-	2,063,002
2730	AV RDA Successor Agency Fund	9,421,272	3,035,331	3,033,160	-	3,033,160	2,171	-	10,616,430	(1,192,987)
3010	VVEDA Debt Service (80%)	-	-	-	-	-	-	-	-	-
3020	PA#2 Debt Service (80%)	-	-	-	-	-	-	-	-	-
2710	VVEDA Low/Mod (20%)	-	-	-	-	-	-	-	-	-
2720	PA#2 Low/Mod (20%)	-	-	-	-	-	-	-	-	-
4010	VVEDA - Capital Projects	-	-	-	-	-	-	-	-	-
4020	PA#2 - Capital Projects	-	-	-	-	-	-	-	-	-
		11,482,104	4,776,576	4,772,235	-	4,772,235	4,341	-	10,616,430	870,015
	GRAND TOTAL	84,262,622	73,546,568	53,320,132	33,199,837	86,519,969	(12,973,401)	20,320,044	20,320,044	71,289,221