



Town Council Agenda Report

Date: March 9, 2021 Item No. 8

To: Honorable Mayor and Town Council

Subject: FISCAL YEAR 2020-2021 MID-YEAR BUDGET REVIEW

From: Douglas Robertson, Town Manager

Submitted by: Sydnie Harris, Director of Finance
Finance Department

Budgeted Item: Yes No N/A

RECOMMENDED ACTION

- A. That the Town Council receive and file the Fiscal Year 2020-2021 Mid-Year Budget Review Report.
- B. Approve Budget Amendment Number 2021-13 incorporating revenue and expenditure changes and carry forwards as proposed herein.

SUMMARY:

Discussed herein for your review and consideration is the Fiscal Year 2020-2021 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, 2020, the fiscal mid-year for Fiscal Year 2020-2021. 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 June 25, 2020. 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 which 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 2020-2021 Operating and Capital Improvement Budget.

BACKGROUND:

The Town Council adopted the FY 2020-2021 Operating and Capital Improvement budget on June 23, 2020. The Adopted Operating and Capital Improvement budget is the Town's one-year spending plan for FY 2020-2021. It serves as a planning 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 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 2020-2021.

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 estimated revenue projections in the FY 2020-2021 General Fund adopted budget amount to an increase of \$2,672,450. On an "all funds" basis, total revenues are proposed to increase by \$2,876,887 and total expenditures are proposed to increase by \$677,889. These mid-year adjustments to the FY 2020-2021 General Fund adopted budget will be considered by Council at its March 9th Town Council meeting and are summarized in Budget Adjustment number 2021-13 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 March 9, 2021 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 re-confirmed as an “A” rating.

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 2020-2021 was \$35.9 million. The table below is a summary of the total resources and resource requirements for the adopted FY 2020-2021 General Fund budget:

TABLE 1

General Fund Summary	
Estimated Revenues	\$ 28,815,647
Transfers In	3,641,560
Approp. From Fund Balance	3,525,857
Total Resources	\$ 35,983,064
Adopted Budget	\$ 35,983,064
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 the adopted budget (appropriations) for the 2020-21 fiscal year to actual performance by department for the past three (3) fiscal years is included in Attachment C.

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 2020-2021 budget highlighted below and as outlined in the attached Budget Adjustment Number 2021-13 (Only significant General Fund changes have been highlighted):

Revenues:

Sales Tax: Since March of 2020, the Town of Apple Valley has closely monitored budget estimates that were impacted by the global pandemic. With the closures of restaurants, bars, and gyms and the postponement of largely populated events, the Town carefully produced estimates based on unknown factors that could create a potential decline in sales tax revenue. Initially, staff projected a modest 10% decline in the expected sales tax revenue, or a decrease in sales tax by approximately \$660,000. After monitoring the sales tax received over the course of the year, the amount received has fortunately surpassed that expectation. Current projections estimate the sales tax revenue at \$7.6 million, a \$1.7 million increase from previous estimates. This is likely due to the government stimulus and unemployment support received by residents that was unforeseen at the onset of the pandemic

Reimbursements: On March 27, 2020 the President signed into law the Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act to provide an unprecedented economic stimulus package to Americans. Among its many purposes, the CARES Act provided funds to the Town in different methods to support pandemic related issues and economic relief. Over the course of this fiscal year the Town has received approximately \$1.89 million in reimbursements for expenses related to the health and safety of the Town and its residents. In addition to those reimbursements, CARES Act funds will continue be contributed in part to sponsored projects that provide additional safety measures for public facilities.

Expenditures:

Programs: Due to the global pandemic and the state mandates for closures and shutdowns, the Town of Apple Valley was unable to provide several programs to the public as would occur traditionally year after year. As a result, the Town was able to reduce its expenditure budget accordingly.

Including all adjustments to revenues and appropriations, the General Fund budget for FY 2020-2021 is estimated to be approximately \$36.6 million. The following table is a summary of the total resources and resource requirements for the adopted FY 2020-2021 General Fund budget including the adjustments as proposed:

TABLE 2

General Fund Summary	
Estimated Revenues	\$ 28,815,647
Proposed Rev. Adjustments	2,672,450
Transfers In	3,535,850
Approp. From Fund Balance	1,565,041
Total Resources	\$ 36,588,988
Amended Budget	\$ 35,986,394
Prop. Approp. Adjustments	602,594
Total Adj. Appropriations	\$ 36,588,988
Balance	-0-

SUMMARY

The FY 2020-2021 budget was adopted with a \$3.5 million planned appropriation from General Fund available fund balance. Following the adoption of the budget, Council approved additional appropriations for various programs, services, and carryovers from FY 2019-2020. As of December 31, 2020, net revenue adjustments increased total available resources in the General Fund by \$2,672,450. Additionally, net appropriation increases in the General Fund amounted to \$602,594. These net adjustments decreased the appropriations from General Fund fund balance by \$1,960,816 as of mid-year. These proposed revenue and expenditure adjustments are outlined in Attachment B.

ALTERNATIVES CONSIDERED

No alternatives were considered.

FISCAL REVIEW

Attachment 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, 2021-13, summarizes the adopted increases in revenue estimates and appropriation adjustments.

Attachment 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, 2020.

The net result of these changes in revenue estimates and appropriation adjustments decreased the General Fund fund balance by \$1,565,041 of the FY 2020-2021 mid-year budget report.

CONCLUSION

The attached budget adjustment (BA# 2021-13) and carry forwards proposed to Council for consideration at its March 9, 2020 Council Meeting summarize proposed changes in the adopted FY 2020-2021 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:

- A. Budget Adjustment 2021-13
- B. Mid-Year Budget Adjustment Summary
- C. Budget to Actual Comparison by Fund/Department/Division
- D. Calculation of Projected General Fund Balance – June 30, 2021
- E. Calculation of Projected Fund Balances – June 30, 2021
- F. FY 2020-2021 Open Purchase Order Carry-forward
- G. FY 2020-2021 CIP Budget Carry-forward



TOWN OF APPLE VALLEY
BUDGET AMENDMENT REQUEST

Requesting Department	Prepared By	Date Prepared
Finance	Sydhie Harris	March 9, 2021

REVENUES AND OTHER FINANCING SOURCES

Account Description	Fund	Dept	Account No.	Amendment Amount
Various General Fund Revenue	1001	Various	Various	2,672,450
RMRA	2011	0000	6814	48,437
Waste Tire Amnesty	4910	4816	6907-0003	141,000
Muni Spay-Neuter	4910	4829	6816	15,000
REVENUE TOTAL				<u>2,876,887</u>

EXPENDITURES AND OTHER FINANCING USES

Account Description	Fund	Dept	Account No.	Amendment Amount
Various General Fund Expenditure	1001	Various	Various	602,594
Streets Maintenance	2010	5010	6999	(105,710)
ExoCage Fitness Equipment Project	2520	6190	9100-2103	34,202
Civic Ctr Park Shade Structure Project	2520	6190	9100-2104	139,254
Contract Services	4910	4803	8940	3,400
Public Info	4910	4816	7350	300
Contract Services	4910	4816	8940	1,850
Personnel	4910	4824	7000	500
Spay/Neuter Program	4910	4829	8988	1,500
EXPENDITURE TOTAL				<u>677,889</u>

CARRY FORWARD PO AND CIP BUDGET

BVR Bridge Condition Analysis	2021	5210	9282	296,105
Cost Study for Dev. of MSHCP	1001	4610	8940	788
Installation of animal body on ford f-350 trucks	1001	1200	9140	16,000
SR18 AV RD design	2021	5210	9410	190,017
SR18 AV RD construction management	2021	5210	9410	6,038
Restroom building to be installed	2120	4210	7430-0805	85,630
AV Safe Routes to School	2021	5210	9265	2,069,818
Tuscola/Kasota Connection	2021	5210	9566	7,336
EXPENDITURE TOTAL				<u>2,671,732</u>

PURPOSE

Adjusts revenues and expenditures based on actual amounts at mid-year. Will also adjust carry forward budget for open po's and CIP's. See Exhibits in agenda for details.

Department Director	Date	Finance Mgr. / Dir.of Finance	Date

Town Manager	Date	Entered by	Date

TOWN OF APPLE VALLEY
MID-YEAR ADJUSTMENT SUMMARY
REVENUE
FY 2020-2021

Attachment B

Fund	Dept	Object	Account Description	Budgeted FY 2020-21	Actual 12/31/20	Year-End Revised	Increase (Decrease)
General Fund							
1001	0000	4055	Sales and Use Tax	5,900,000	2,806,709	7,644,339	1,744,339
1001	0000	4134	Pass Thru PA#2	820,000	-	750,000	(70,000)
1001	0000	4145	Debris Recycling	14,000	-	7,000	(7,000)
1001	0000	4172	Passport Services	25,000	-	10,000	(15,000)
1001	0000	4185	State Mandated Reim	-	21,256	21,250	21,250
1001	0000	4420	Animal Control Permits	10,000	3,346	5,000	(5,000)
1001	0000	4435-5000	Animal Sheltering - County	464,374	148,020	501,347	36,973
1001	0000	6050	Code Enforcement Fines	145,500	141,013	195,000	49,500
1001	0000	6808	AVFPD Emer Prep Grant	16,893	1,586,720	1,693,816	1,676,923
1001	6640	Various	Swim Activities	247,700	34,540	147,500	(100,200)
1001	6670	Various	Rec Programs	761,025	107,681	207,400	(553,625)
1001	0000	6999-2010	Transfer in Gas Tax	105,710	-	-	(105,710)
							-
							-
General Fund Totals				<u>8,510,202</u>	<u>4,849,285</u>	<u>11,182,652</u>	<u>2,672,450</u>
Article 3							
2011	0000	6814	CA RMRA	<u>1,262,600</u>	<u>655,517</u>	<u>1,311,037</u>	<u>48,437</u>
Project Manager Grants							
4910	4816	6907-0003	Waste Tire Amnesty	-	140,655	141,000	141,000
4910	4829	6816	Muni Spay-Neuter	-	15,000	15,000	15,000
				<u>-</u>	<u>155,655</u>	<u>156,000</u>	<u>156,000</u>
Grand Total				<u>9,772,802</u>	<u>5,660,457</u>	<u>12,649,689</u>	<u>2,876,887</u>

TOWN OF APPLE VALLEY
MID-YEAR ADJUSTMENT SUMMARY
EXPENDITURE
FY 2020-2021

Attachment B

Fund	Dept	Object	Account Description	Amended FY 2020-21	Actual 12/31/20	Year-End Revised	Increase (Decrease)
General Fund:							
1001	1010	7241	Meetings & Conferences	-	1,685	4,000	4,000
1001	1020	8972-0402	Legal	400,000	110,111	300,000	(100,000)
1001	1030	7241	Meetings & Conferences	-	585	1,000	1,000
1001	1080	7166	Phone Allowance	300	390	990	690
1001	1090	9100-2100	Microsoft Enterprise Agreement Project	-	13,500	32,000	32,000
1001	1090	9100-2101	Offsite Networking Switch Project	-	-	13,750	13,750
1001	1090	9100-2102	Wireless Upgrade Project	-	-	13,500	13,500
1001	1200	7207	Banking Fees	3,600	5,847	20,000	16,400
1001	1400	9052	Gas, Diesel, Oil	3,500	6,083	9,000	5,500
1001	1400	9091	Vehicle Maintenance	2,000	3,702	4,500	2,500
1001	1400	7655	Building Maintenance	81,800	59,814	103,535	21,735
1001	6670	8508	Arts and Crafts	12,600	-	-	(12,600)
1001	6670	8512	Ballet & Tap	9,135	-	-	(9,135)
1001	6670	8600	Parking Fee	7,000	-	-	(7,000)
1001	6670	Various	Programs	95,151	2,621	2,700	(92,451)
1001	2010	7655	Building Maintenance	8,500	8,718	15,500	7,000
1001	2020	7265	Office Supplies (CARES)	500	24,433	26,000	25,500
1001	2020	9100-2100	Microsoft Enterprise Agreement Project	-	-	13,500	13,500
1001	2020	9100-2101	Offsite Networking Switch Project	-	-	13,750	13,750
1001	2020	9100-2102	Wireless Upgrade Project	-	-	32,000	32,000
1001	2020	9100-2103	ExoCage Fitness Equipment Project	-	34,201	34,202	34,202
1001	2020	9100-2104	Civic Ctr Park Shade Structure Project	-	139,254	139,254	139,254
1001	2020	9100-2105	Council/Conf Center Audio/Visual Project	-	305,269	310,000	310,000
1001	2020	9100-2106	Phone System Upgrade Project	-	59,642	62,500	62,500
1001	2020	9100-2107	Core Networking Switch Upgrade Project	-	73,001	75,000	75,000
General Fund Totals				624,086	848,855	1,226,680	602,594
Street Maintenance							
2010	5010	6999	Transfer Out	105,710	-	-	(105,710)
				105,710	-	-	(105,710)
Quimby Fund							
2520	6190	9100-2103	ExoCage Fitness Equipment Project	-	34,201	34,202	34,202
2520	6190	9100-2104	Civic Ctr Park Shade Structure Project	-	139,254	139,254	139,254
				-	139,254	139,254	173,455
Project Manager Grants							
4910	4803	8940	Contract Services	-	3,400	3,400	3,400
4910	4816	7350	Public Info	-	255	300	300
4910	4816	8940	Contract Services	-	1,813	1,850	1,850
4910	4824	7000	Personnel	-	432	500	500
4910	4829	8988	Spay/Neuter Program	-	1,474	1,500	1,500
				-	7,373	7,550	7,550
Grand Totals				729,796	995,482	1,373,484	677,889

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

Attachment C

<u>Fund/ Department</u>	<u>FY 20-21 Amended Budget</u>	<u>FY 19-20 Actual Expenditures</u>	<u>FY 18-19 Actual Expenditures</u>	<u>FY 17-18 Actual Expenditures</u>
<u>General Fund (1001)</u>				
Town Council	223,917	217,551	248,845	276,807
Town Attorney	300,000	268,271	819,666	1,457,870
Town Manager	629,162	553,531	544,420	602,879
Finance	1,186,382	1,162,974	1,140,687	1,172,233
Town Clerk	598,753	433,256	375,411	379,119
Public Information	480,876	288,957	292,654	619,634
Human Resources	170,110	132,526	214,304	521,057
Information Technology	1,031,591	729,323	345,985	365,024
General Government	4,648,158	6,150,311	3,102,732	3,567,172
Public Facilities	1,704,299	2,077,670	2,169,648	1,401,294
Police	16,317,988	15,080,687	14,527,351	13,753,917
Emergency Preparedness	710,805	50,214	153,059	150,064
Animal Control	707,633	616,290	683,584	726,863
Animal Shelter	1,472,923	1,176,444	1,376,087	1,273,904
Code Enforcement	583,532	524,239	877,565	1,045,344
Building & Safety	676,214	689,241	689,345	773,405
Economic Development	259,673	264,712	134,927	45,764
Engineering	737,600	788,149	711,673	556,236
Planning	893,849	685,644	692,638	654,133
Grounds	1,676,873	1,144,260	1,529,535	2,005,342
Aquatic Program	493,287	378,345	443,335	436,773
Programs	963,046	784,974	603,563	614,225
Recreation	122,317	109,588	344,424	467,254
Subtotal Fund 1001	<u>36,588,988</u>	<u>34,307,158</u>	<u>32,021,437</u>	<u>32,866,310</u>

Town of Apple Valley
***CALCULATION OF PROJECTED FUND BALANCES**
for the Fiscal Year Ending June 30, 2021

GENERAL FUND WORKSHEET

Fund No.	Fund Description	Actual	Estimated	Estimated	Projected
		Fund Balances 07/01/20	Revenues FY 20-21	Operating/Capital Expenditures FY 20-21	Ending Fund Balances 06/30/21
1001	General Fund	5,997,366	35,023,947	36,588,988	4,432,325
	Transfer to other funds			1,000	
1010	Council			223,917	
1020	Town Attorney			300,000	
1030	Town Manager			629,162	
1050	Finance			1,186,382	
1060	Town Clerk			598,753	
1070	Public Information			480,876	
1080	Human Resources			170,110	
1090	Information Systems			1,031,591	
1200	General Government			4,647,158	
1400	Public Facilities			1,704,299	
2010	Public Safety			16,317,988	
2020	Emergency Preparedness			710,805	
2120	Animal Services - Field Services			707,633	
2130	Animal Services - Shelter			1,472,923	
3110	Code			583,532	
4010	Building and Safety			676,214	
4310	Economic Development			259,673	
4410	Engineering			737,600	
4610	Planning-Community Development			893,849	
6190	Grounds Operations			1,676,873	
6640	Aquatic Program			493,287	
6670	Programs			963,046	
6820	Recreation			122,317	

* Includes all GF related transfer activity

Town of Apple Valley
CALCULATION OF PROJECTED FUND BALANCES
for the Fiscal Year Ending June 30, 2021

Fund No.	Fund Description	Beginning Fund	Estimated	Estimated	Estimated	Total	Estimated			Projected
		Balances 07/01/20	Revenues FY 20-21	Operating Expenditures FY 20-21	Capital Expenditures FY 20-21	Estimated Expenditures FY 20-21	Revenues Over (Under) Estimated Exp	Transfers In	Transfers Out	Ending Fund Balances 6/30/2021
1001	General Fund	5,997,366	31,488,097	36,118,988		36,118,988	(4,630,891)	3,535,850	470,000	4,432,325
	Subtotal General Funds	5,997,366	31,488,097	36,118,988	-	36,118,988	(4,630,891)	3,535,850	470,000	4,432,325
	Special Revenue Funds:									
2010	Gas Tax Fund	(608,058)	1,730,103	1,117,865		1,117,865	612,238	-	-	4,180
2011	Road Maintenance and Rehabilitation	578,323	1,311,037	1,262,600	-	1,262,600	48,437	-	-	626,760
2013	Article 3	-	335,392	335,392	-	335,392	-	-	-	-
2015	Article 8	1,490,000	69,312	531,103	-	531,103	(461,791)	-	-	1,028,209
2021	Measure I Local 2040	3,805,844	6,828,141	-	8,029,250	8,029,250	(1,201,109)	-	-	2,604,735
2035	Prop 1B	4,174	-	-	-	-	-	-	-	4,174
2040	Air Pollution Control	517	-	-	-	-	-	-	-	517
2110	CDBG Program Income	1,144,835	-	-	-	-	-	-	-	1,144,835
2120	CDBG	68,364	1,453,605	1,453,605	-	1,453,605	-	-	-	68,364
2130	NSP 3	581,490	311,000	281,000	-	281,000	30,000	-	-	611,490
2131	NSP 3	(13,324)	-	-	-	-	-	-	-	(13,324)
2210	HCD State Program Income	780,833	-	-	-	-	-	-	-	780,833
2310	HOME Federal Program Income	2,018,192	-	-	-	-	-	-	-	2,018,192
2320	Apple Valley Home	(32,272)	1,648,504	1,648,504	-	1,648,504	-	-	-	(32,272)
2330	Victorville Home	(410,850)	1,483,989	1,483,989	-	1,483,989	-	-	-	(410,850)
2410	Cal Home + HELP	2,947,800	30,000	80,000	-	80,000	(50,000)	-	-	2,897,800
2520	Quimby Funds	1,326,445	300,000	-	139,254	139,254	160,746	-	-	1,487,191
2530	PEG Channel Fund	442,830	165,000	-	448,500	448,500	(283,500)	-	-	159,330
2610	Police Grants	(25,358)	20,782	20,782	-	20,782	-	-	-	(25,358)
2620	Asset Seizure	6,403	-	-	-	-	-	-	-	6,403
2630	Drug & Gang Prevention	6,220	-	-	-	-	-	-	-	6,220
2810	Assessment District LL	1,451,715	320,000	333,400	-	333,400	(13,400)	-	-	1,438,315
	Subtotal Special Revenue Funds	15,564,122	16,006,865	8,548,240	8,617,004	17,165,244	(1,158,379)	-	-	14,405,743

Town of Apple Valley
CALCULATION OF PROJECTED FUND BALANCES
for the Fiscal Year Ending June 30, 2021

Fund No.	Fund Description	Beginning Fund	Estimated	Estimated	Estimated	Total	Estimated			Projected
		Balances 07/01/20	Revenues FY 20-21	Operating Expenditures FY 20-21	Capital Expenditures FY 20-21	Estimated Expenditures FY 20-21	Revenues Over (Under) Estimated Exp	Transfers In	Transfers Out	Ending Fund Balances 6/30/2021
Capital Improvement Funds:										
4050	NAVISP	763,205	11,000	-	-	-	11,000	-	-	774,205
4410	Capital Improvement TIF Fund	4,091,461	643,600	275,000	550,250	825,250	(181,650)	-	-	3,909,811
4710	Animal Control Facilities	158,911	8,200	-	-	-	8,200	-	-	167,111
4720	Law Enforcement Facilities	78,184	15,500	-	-	-	15,500	-	-	93,684
4730	General Government Facilities	407,175	40,000	-	-	-	40,000	-	-	447,175
4740	Public Meeting Facilities	328,449	27,500	-	-	-	27,500	-	-	355,949
4750	Aquatic Facilities	126,320	9,200	-	-	-	9,200	-	-	135,520
4760	Storm Drains	988,755	140,000	-	940,000	940,000	(800,000)	-	-	188,755
4770	Sanitary Sewer Facilities	2,327,336	122,000	-	-	-	122,000	-	-	2,449,336
4910	Project Manager Grants	636,866	156,000	7,550	-	7,550	148,450	-	-	785,316
	Subtotal Capital Projects Funds	9,906,661	1,173,000	282,550	1,490,250	1,772,800	(599,800)	-	-	9,306,861
	Total Governmental Funds	31,468,150	48,667,962	44,949,778	10,107,254	55,057,032	(6,389,070)	3,535,850	470,000	28,144,930
Enterprise Funds:										
5010	Wastewater	3,172,996	6,216,000	4,465,285	3,103,668	7,568,953	(1,352,953)	-	748,400	1,071,643
5510	Solid Waste	5,020,053	12,699,000	11,277,059	-	11,277,059	1,421,941	-	1,840,950	4,601,044
5710	Apple Valley Golf Course	(3,850,570)	1,055,000	1,166,233	-	1,166,233	(111,233)	470,000	-	(3,491,803)
5810	Apple Valley Choice Energy	6,509,605	16,489,000	14,494,950	-	14,494,950	1,994,050	-	946,500	7,557,155
	Subtotal Enterprise Funds	10,852,083	19,970,000	16,908,577	3,103,668	20,012,245	(42,245)	470,000	3,535,850	9,738,038
Successor Agency - RDA										
2720	Low/Mod	817,551	-	-	-	-	-	-	-	817,551
2725	VVEDA Successor Agency Fund	1,840,853	1,069,160	810,162	-	810,162	258,998	-	-	2,099,851
2730	AV RDA Successor Agency Fund	175,544	3,947,380	2,528,955	-	2,528,955	1,418,425	-	-	1,593,969
	Subtotal Successor Agency Funds	2,016,397	5,016,540	3,339,117	-	3,339,117	1,677,423	-	-	3,693,820
	GRAND TOTAL	42,320,233	68,637,962	61,858,355	13,210,922	75,069,277	(6,431,315)	4,005,850	4,005,850	37,882,968

**Carry Forward - Open Purchase Orders
Budget Year 2020-21**

Attachment F

<u>PO Number</u>	<u>Vendor</u>	<u>Project</u>	<u>GL Code</u>	<u>Amount</u>
1314-000039	Dokken Engineering	BVR Bridge Condition Analysis	2021-5210-9282	296,104.59
1819-000045	Willdan	Cost Study for Dev. of MSHCP	1001-4610-8940	787.50
1920-000033	California Truck Equipment Co.	Installation of animal body on ford f-350 trucks	1001-1200-9140	16,000.00
1920-000035	Dokken Engineering	SR18 AV RD design	2021-5210-9410	190,017.00
1920-000038	Parsons Transportation Group	SR18 AV RD construction management	2021-5210-9410	6,038.46
1920-000039	CXT Precast Products, Inc.	Restroom building to be installed	2120-4210-7430-0805	85,630.00
			Sub-total	594,577.55
			Grand Total	594,577.55

**Carry Forward - For CIP
Budget Year 20-21**

Attachment G

		<u>2019-2020</u>				<u>2020-2021</u>	
<u>Measure I</u>		Budget	Estimate	Actual	Carryover	Adopted	Amended
AV Safe Routes to School	2021-5210-9265-000C	2,897,000	2,897,000	827,182	2,069,818	-	2,069,818
Tuscola/Kasota Connection	2021-5210-9566	220,000	215,000	212,664	7,336	-	7,336
					<u>2,077,154</u>		<u>2,077,154</u>