



Town of Apple Valley
CALIFORNIA



TOWN OF APPLE VALLEY
— CALIFORNIA —

FISCAL YEAR 2025/26

A D O P T E D

— B U D G E T —

JULY 1, 2025 – JUNE 30, 2026

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Cover image: Captain Joseph McConnell Jr., from our historic archives—shared with support from his family—in honor of McConnell Park, coming soon to Apple Valley.



Town of Apple Valley

Town of Apple Valley

Fiscal Year 2025-26 Adopted Budget

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RESOLUTION NO. 2025-13

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF APPLE VALLEY, CALIFORNIA APPROVING A BUDGET APPROPRIATION AND ADOPTING THE BUDGET, INCLUDING THE OPERATING AND CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2025-26

WHEREAS, the Town has been notified of funding for Capital Projects by the State and by San Bernardino Council of Governments, the following represents current funding levels and adjustments as necessary, and

WHEREAS, the Town Manager has heretofore submitted to the Town Council a proposed budget for the Town for Fiscal Year 2025-26, as the same may have been revised by the Town Council, a copy of which is attached, and copies of which are in possession of and in the office of the Town Clerk and the Director of Finance; and

WHEREAS the proposed budget contains estimates of the services, activities and projects comprising the budget, and contains expenditure requirements and the resources available to the Town; and

WHEREAS the appropriations limit for the Town for Fiscal Year 2025-26 is \$54,830,187 (Fifty-Four Million, Eight Hundred Thirty Thousand, One Hundred Eighty-Seven Dollars), and the total annual tax revenues subject to such limitation for Fiscal Year 2025-26 are estimated to be \$37,126,990; and

WHEREAS the Town Council has made such revisions to the proposed budget as appears to be desirable; and

WHEREAS the proposed budget, as herein approved, will enable the Town Council to make adequate financial plans and will ensure that Town officers can administer their respective functions in accordance with such plans,

NOW THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF APPLE VALLEY AS FOLLOWS:

SECTION 1: That the appropriation-expenditure budgeting system is hereby adopted. The system consists of:

- A. Present Personnel Policies and Procedures, including salary schedules and benefits, except as hereinafter changed by resolution or ordinance of the Town Council.
- B. An appropriation-expenditure system which will show budgetary categories by department.

- C. The system mentioned above will apply to Operating and Capital Improvement Budget expenditures as intended for use in Fiscal Year 2025- 26.
- D. The Town Manager is authorized to transfer Operating Budget Appropriation Balances between functions and/or programs when he deems it necessary to do so.
- E. Budget system assumes existing service levels; Council approval will be required for any significant changes involving increased or decreased service levels.
- F. The Director of Finance shall be responsible for constant monitoring of the budget and shall establish and implement appropriate control mechanisms necessary for said purpose, after approval of the Town Manager.
- G. A monthly report shall be prepared by each department and/or project indicating any changes in service levels and the progress each entity has achieved or failed to achieve and the reasons for said status, if they have not obtained results. Each manager shall be accountable for achieving the results of his/her organization unit based upon the objectives set for each unit by the Town Manager and Town Council and shall be evaluated as to their performance in an annual performance appraisal conducted by the Town Manager.
- H. A deflator procedure, to be administered by the Town Manager, is hereby established to reduce appropriations if projected revenues are reduced due to a reduction in the State subventions or other revenues that may fluctuate downward due to changes in economic conditions. For Fiscal Year 2025-26, the amount of Total Operating and Capital Budget Appropriation shall be reduced, as determined by the Town Manager based on his assessment of total Town needs.
- I. A monthly status report will be available up request for the Town Council reflecting budget, year-to- date expenditures, and percentage used by each department and fund of the Town.

SECTION 2: The proposed budget for the Town of Apple Valley for the Fiscal Year 2025-26 is hereby approved and adopted, and the amounts of proposed expenditures as specified are appropriated for the budget programs and units as herein specified.

- A. The 2025-26 Operating and Capital Improvement Budget programs are hereby adopted, establishing the following expenditure levels.

1001 GENERAL GOVERNMENT	2,520,004
1001 TOWN COUNCIL	303,694
1001 TOWN MANAGER	734,578
1001 TOWN ATTORNEY	400,000
1001 PIO	501,462
1001 TOWN CLERK	901,112
1001 DISASTER SERVICES	42,500
1001 FINANCE	1,567,072
1001 HUMAN RESOURCES	544,261
1001 INFORMATION TECHNOLOGY	2,916,701
1001 POLICE DEPARTMENT	22,466,129
1001 ANIMAL CONTROL	1,148,092
1001 ANIMAL SHELTER	2,363,049
1001 BUILDING AND SAFETY	994,627
1001 ECONOMIC DEVELOPMENT	256,039
1001 ENGINEERING	880,580
1001 PLANNING	1,108,703
1001 CODE ENFORCEMENT	663,502
1001 GROUND MAINTENANCE	3,249,098
1001 RECREATION	220,227
1001 FACILITIES	2,149,356
1001 RECREATION PROGRAMS	1,978,034
1001 AQUATICS	1,173,108
2010 STREET MAINTENANCE FUND (GAS TAX)	3,022,051
2011 SB1 ROAD MAINT REHAB	2,072,574
2013 ARTICLE 3	557,503
2021 MEASURE I	6,589,698
2120 CDBG	723,837
2320 APPLE VALLEY HOME	1,020,634
2350 HOME ARP	220,000
2410 CAL HOME	287,000
2530 PEG CHANNEL FUND	80,000
2810 ASSESSMENT DISTRICT LL	535,000
4050 NAVISP	100,000
4410 TIF FUND	4,667,500
4770 SANITARY SEWER FACILITIES	1,045,720
5010 WASTEWATER FUND	10,033,974
5510 WASTE MANAGEMENT FUND	17,675,936
5710 APPLE VALLEY GOLF COURSE	1,926,321
5810 APPLE VALLEY CHOICE ENERGY	39,883,610
5910 SIGNH CENTER	797,600
8110 PBID	180,570
TOTAL EXPENDITURE BUDGET	140,501,456

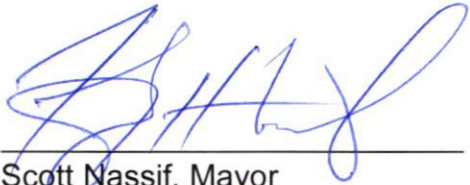
- B. The Operating and Capital Budget Revenues are hereby adopted establishing a revenue base by which the Town expenditures will be measured:

1001 GENERAL FND	50,896,201
2010 STREET MAINTENANCE FUND (GAS TAX)	2,182,028
2011 SB1 ROAD MAINT REHAB	2,056,091
2013 ARTICLE 3	557,503
2021 MEASURE I	6,344,303
2120 CDBG	780,456
2320 APPLE VALLEY HOME	782,310
2520 QUIMBY	250,000
2530 PEG CHANNEL FUND	140,000
2610 POLICE GRANT	25,000
2810 ASSESSMENT DISTRICT LL	265,000
4410 TIF FUND	950,000
4710 ANIMAL CONTROL FACILITIES	4,000
4720 LAW ENFORCEMENT FACILITIES	25,000
4730 GENERAL GOVERNMENT FACILITIES	30,000
4740 PUBLIC MEETING FACILITIES	20,000
4750 AQUATIC FACILITIES	6,500
4760 STORM DRAINS	20,000
4770 SANITARY SEWER FACILITIES	70,000
5010 WASTEWATER FUND	6,771,000
5510 WASTE MANAGEMENT FUND	15,666,000
5710 APPLE VALLEY GOLF COURSE	1,107,210
5810 APPLE VALLEY CHOICE ENERGY	37,373,283
5910 SIGNH CENTER	797,600
8110 PBID	246,325
TOTAL REVENUE BUDGET	127,365,810

SECTION 3: Pursuant to Section 53901 of the California Government Code, within 60 days after the adoption hereof, the Town Clerk shall file a copy of this resolution with the Auditor of the County of San Bernardino.

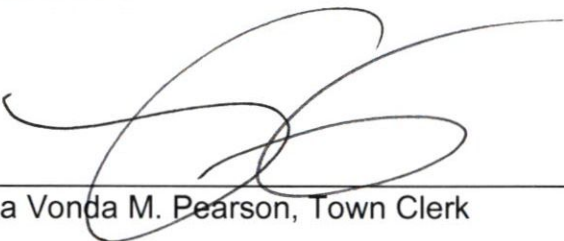
SECTION 4: Within fifteen days after the adoption of this resolution, the Town Clerk shall certify to the adoption hereof and, as so certified, cause a copy to be posted in at least three public places within the boundaries of the Town.

APPROVED and **ADOPTED** by the Town Council of the Town of Apple Valley this 10th day of June, 2025.



Scott Nassif, Mayor

ATTEST:



La Vonda M. Pearson, Town Clerk



STATE OF CALIFORNIA

COUNTY OF SAN BERNARDINO

TOWN OF APPLE VALLEY

I, LA VONDA M-PEARSON, Town Clerk for the Town of Apple Valley, Apple Valley, California, do hereby certify that Resolution No. 2025-13, duly and regularly adopted by the Town Council at a meeting thereof held on the 10th day of June 2025 by the following vote:

AYES: Council members, Bishop, Cusack, Leon, Mayor Pro Tem Emick, Mayor Nassif.

NOES: None.

ABSTAIN: None.

ABSENT: None.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Town of Apple Valley, California, this 11th day of June, 2025.

LA VONDA M-PEARSON, CMC

TOWN CLERK



By: _____

Kiel Mangerino, Assistant Town Clerk

RESOLUTION NO. 2025-14

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN
OF APPLE VALLEY, CALIFORNIA, ESTABLISHING THE
FISCAL YEAR 2025-26 APPROPRIATION LIMIT FOR THE
TOWN OF APPLE VALLEY**

WHEREAS, Article XIII B of the California Constitution and Section 7910 of the California Government Code require that each year the Town of Apple Valley shall, by resolution, establish an appropriations limit for the Town for the following fiscal year; and;

WHEREAS, the Director of Finance of the Town has heretofore prepared and submitted data and documentation required for and to be used in the determination of an appropriations limit for the Town for Fiscal Year 2025-26 and such data and documentation has been available to the public for at least fifteen (15) days prior to adoption of this Resolution; and

WHEREAS, the Town of Apple Valley established its Fiscal Year 2024-25 Appropriation Limit of \$51,569,491 (Fifty-One Million, Five Hundred Sixty-Nine Thousand, Four Hundred Ninety-One Dollars); and

WHEREAS, to the best of the Town's knowledge and belief the State Department of Finance figures reflect the following statistics relevant to the calculation of the Fiscal Year 2025-26 Appropriation Limit:

Per Capital Personal Income Change for Fiscal Year 2025-26: 6.44% Population Adjustment - January 1, 2025: .11%

**NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE TOWN COUNCIL
OF THE TOWN OF APPLE VALLEY AS FOLLOWS:**

Section 1. Based on the foregoing figures and the provisions of Article XIII B of the Constitution of the State of California, the following figure accurately represents the Fiscal Year 2025-26 Appropriation Limit of the Town of Apple Valley to be \$54,830,187 (and said sum is hereby determined and established as the appropriation limit for the Town of Apple Valley for Fiscal Year 2025-26).

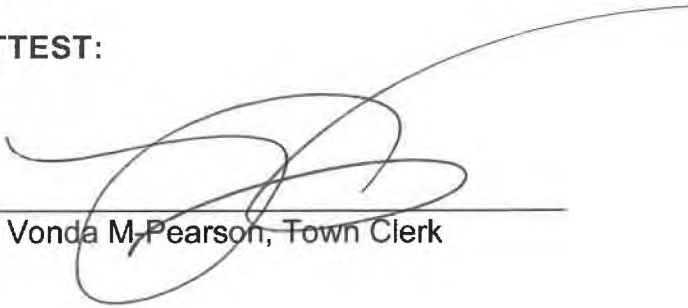
Section 2. The Town Clerk shall certify the passage of the Resolution.

APPROVED and **ADOPTED** by the Town Council of the Town of Apple Valley
this 10th day of June 2025.



Scott Nassif, Mayor

ATTEST:



La Vonda M. Pearson, Town Clerk

**Town of Apple Valley
Appropriation Limit Computation
Fiscal Year 2025-26**

	<u>FY 2025-26</u>
Change in Per Capita Personal Income	6.44%
Town Population Growth	-0.11%
Per Capita Personal Income Converted to a Ratio	1.0644
Population Change Converted to a Ratio	0.9989
Calculation of Growth Factor	<u>1.0632</u>
FY 2024-25 Appropriation Limit	<u>\$51,569,491</u>
FY 2025-26 Appropriation Limit	<u>\$54,830,187</u>



STATE OF CALIFORNIA

COUNTY OF SAN BERNARDINO

TOWN OF APPLE VALLEY

I, LA VONDA M-PEARSON, Town Clerk for the Town of Apple Valley, Apple Valley, California, do hereby certify that Resolution No. 2025-14, duly and regularly adopted by the Town Council at a meeting thereof held on the 10th day of June 2025 by the following vote:

AYES: Council members, Bishop, Cusack, Leon, Mayor Pro Tem Emick, Mayor Nassif.

NOES: None.

ABSTAIN: None.

ABSENT: None.

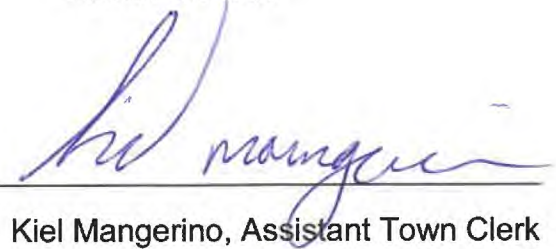
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Town of Apple Valley, California, this 10th day of June, 2025.

LA VONDA M-PEARSON, CMC

TOWN CLERK



By: _____


Kiel Mangerino, Assistant Town Clerk

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A HISTORY OF APPLE VALLEY

While Apple Valley became an official Town when residents voted for incorporation in 1988, the Town's history goes back much further. Local historians have found signs of Serrano Indian camps along the Mojave River in Apple Valley. They were already here when Father Francisco Garces arrived in 1776, as he established the Spanish missions throughout California. In the late 1800s, the Paiute Indians also migrated to this area. The Mojave River Trail hosted trappers, gold prospectors, pack mules and Mormon wagon trains—over 13,000 people passed through here between 1849 and 1859. It was in 1860 that the first cabin was built in Apple Valley by Silas Cox, and the first road was cut the following year.

Contrary to what the Town's name may suggest, there aren't any apple orchards in Apple Valley. There are many stories as to how Apple Valley acquired its name. According to the late Mary Hampton, a local historian, the name arose from the abundance of apple orchards that existed here in the 1920s. Some say the name "Apple Valley" originated from The Appleton Land Company that was based in this area in the early 1900s. Ursula Poates, one of the first settlers in the area, is credited with saying, "There were some apples being raised along the river in those early days, but not by the ton, so I just cut it down and called it Apple Valley!" By 1920, apples were being grown by the ton at award-winning orchards. Unfortunately, with the Great Depression and the cost of pumping water for irrigation, the orchards died off in the 1930s.

With a pleasant climate and lots of land, many types of ranches were built in the area. They touted the dry desert air as a cure for ailments of all sorts, including tuberculosis and asthma. Other ranches provided a haven for shell-shock victims of World War I, while still others developed into guest ranches. People would come to Apple Valley to enjoy the western lifestyle where they could ride horses, attend rodeos and just get away from the big city.

The modern founders of Apple Valley were Newton T. Bass and B.J. "Bud" Westlund, who were partners in the oil and gas industry in Long Beach, CA. Westlund and Bass formed the Apple Valley Ranchos Land Co. in 1946 and marketed the area as a destination resort and quality residential community - "The Golden Land of Apple Valley". They built the Apple Valley Inn and Hilltop House, and invited famous celebrities of Hollywood to come visit. Within ten years there were banks, churches and a school, along with a golf course, hospital and 180 businesses.

Newt Bass and Bud Westlund, the two developers of "modern" Apple Valley, sold their first town lot on Feb. 22, 1946. This parcel was in AV Ranchos Unit 1, which consisted of a tier of 25 lots on the east side of Navajo, and another 100 lots on the west side. Bass took two for himself: the large corner lot at Hwy 18 and Navajo, for commercial purposes, and the lot just north of that for a homesite.

The structure built on the residential lot by architect Hugh Gibbs of Long Beach, came to be known as the "Pink House." It has many design elements similar to those of the Apple Valley Inn, which Gibbs also designed. These include huge timber beams from the Tonopah and Tidewater railroad trestle, wagon wheel chandeliers, and wood paneling.



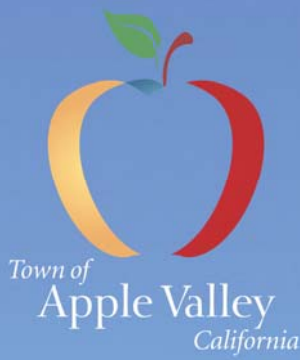
The Pink House, 2021

TOWN OF APPLE VALLEY, CALIFORNIA

Bass and his wife Virginia were known for entertaining guests at the Pink House. After his partner, Westlund, who owned a sprawling house on Rancherias, built a new house for his wife on Symeron and Hwy 18, he gave the Rancherias house to Bass. Bass in turn donated the Navajo house to the Apple Valley Ranchos Company. From March of 1949 until 1952, the property was used as the Ranchos' administrative office, until a new office was built across from the Inn.

In 1952 the Pink House was sold to golf pro Cleve Clayton for \$60,000, a hefty price tag for the time. The property, which includes a main house, a stable (later converted to rental units), and a pool surrounded by flagstone paving, has been well-maintained, and contains many of the original design elements of 1949.

Today, the Town is home to approximately 74,000 residents. Apple Valley has emerged as a leader in advanced health care systems, spanning the gamut from pediatric services to radiology, with St. Mary Medical Center as the hub of state-of-the-art medical services. Lifestyle is unique in Apple Valley ranging from affordable housing for the first-time buyer, to affordable equestrian estates and executive manors. A 1,400-acre master planned retirement community offers a wide range of senior housing. Clean air, low crime rates, and open spaces permits Apple Valley to be the land of opportunity for those who are seeking a better place to live, work and play.



MISSION STATEMENT

Provide a better way of life through local control of public safety, development, services and amenities; enhancing our residents' lives and providing for our community's future.

CUSTOMER SERVICE CREED

**Welcome residents and customers with a positive attitude.
Acknowledge, respect, and listen to them.
Treat residents and customers with compassion and empathy.
Offer solutions with honesty and integrity.
Provide prompt, thorough, and professional service.**

VISION STATEMENT

A premier community, full of first-class amenities, events, and employment opportunities, Apple Valley will lead the High Desert in public safety and environmental stewardship defining "A Better Way of Life."

A SAFE COMMUNITY

1

Maintain and enhance the high level of public safety in Apple Valley.

2

ADEQUATE AND WELL MAINTAINED INFRASTRUCTURE

Provide the infrastructure necessary for Apple Valley's residents and businesses to live and grow.

3

A THRIVING ECONOMY

Enhance and expand the Town's economic base.

4

A STRONG TRANSPORTATION SYSTEM

Develop and maintain a comprehensive transportation system.

5

AMPLE PARKLAND AND DIVERSE RECREATIONAL OPPORTUNITIES

Maintain the Town's network of parkland and recreational opportunities.

6

HIGHEST QUALITY STAFF

Retain the highest quality Town staff.

7

PROMOTE PARTNERSHIPS

Develop meaningful partnerships in both the public and private sectors, increasing opportunities for funding projects and supporting economic development.

8

REVENUE GENERATION

Explore options for departments to provide revenue generating services. Identify potential revenue streams in both public and private sectors.



VISION 2020

Mission Statement: To provide a better way of life through local control of public safety, development, services and amenities; enhancing our residents' lives and providing for our community's future.



Town of Apple Valley



Vision Statement: A premier community, full of first-class amenities, events, and employment opportunities, Apple Valley will lead the High Desert in public safety and environmental stewardship defining "A Better Way of Life."

1. **A SAFE COMMUNITY** – Maintain and enhance the high level of public safety in Apple Valley.
2. **ADEQUATE AND WELL MAINTAINED INFRASTRUCTURE** – Provide the infrastructure necessary for Apple Valley's residents and businesses to live and grow.
3. **A THRIVING ECONOMY** – Enhance and expand the Town's economic base.
4. **A STRONG TRANSPORTATION SYSTEM** – Develop and maintain a comprehensive transportation system.
5. **AMPLE PARKLAND AND DIVERSE RECREATIONAL OPPORTUNITIES** – Maintain the Town's network of parkland and recreational opportunities.
6. **HIGHEST QUALITY STAFF** – Retain the highest quality Town staff.
7. **PROMOTE PARTNERSHIPS** – Develop meaningful partnerships in both the public and private sectors, increasing opportunities for funding projects and supporting economic development.
8. **REVENUE GENERATION** – Explore options for departments to provide revenue-generating services. Identify potential revenue streams in both public and private sectors.



Adopted April 11, 2012

BUDGET GUIDE

The purpose of the Town of Apple Valley's budget is to serve as a "blueprint" for providing Town services and as a working financial plan for the fiscal year. It also represents the official organizational plan by which, Town policies, priorities, and programs are implemented. It provides the means to communicate to the residents, businesses, and employees how the Town's financial sources are used to provide services to the community. The budget includes both the operating costs to manage the Town and the capital improvement projects that the Town plans to undertake during the fiscal year.

The budget is organized by fund, by department, by division, and by account. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and balances, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. A department (e.g., Municipal Operations Department) is an organizational unit with divisions (e.g., Animal Services) and within each division is a specific program (e.g., Animal Shelter). "Line" accounts provide the details of the type of expenditure that each department/division spends – e.g., salaries, benefits, supplies, and so forth.

After the proposed budget is submitted by the Town Manager to the Town Council in May, a budget workshop public hearing is held in mid to late May or early June prior to its consideration for adoption. The intent is to adopt the budget by the second Council meeting in June.

Budget Message: This section includes the Town Manager's transmittal letter to the Town Council and describes what is in the budget, including budget issues and policies that lead to the development of the budget.

Budget Overview: This section provides a summarized narrative of the budget highlights; explanation on variances both on revenues and expenditures; and other pertinent data about the budget. It also includes an organizational chart; a brief history of the town; the town's budget vision, guide and process; and provides a description of each fund. The funds are listed by fund type: Governmental Funds (include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds); Proprietary Funds (Enterprise Funds); and lastly Trust/Agency Funds.

Financial Summaries: This section provides a variety of financial analysis such as the beginning and ending fund balances; pie charts of resources and appropriations; multi-year budget comparisons by fund/by expenditure/by category/by program; a description and budget figures for bonded debt obligations; and a summary of personnel changes by department.

Fund and Departmental Details: This section divides the document by fund type and department. It provides the reader with fund revenue narratives and historical trends, along with department expenditure trends. Under each department section, the reader will also find an organization chart; a narrative of the department describing each division and each program within that department; the accomplishments for the prior year; the objectives for the coming year; and measurements of how the department achieves its objectives from year to year. This section also provides the financial data of each department and a multi-year personnel summary.

Capital Improvement Program: This section provides a schedule of the Seven-Year Capital Improvement Program and a schedule of the Capital Improvement Program by funding source. It also provides a detailed project sheet for each capital improvement project with the project description, funding sources, and the estimated cost.

Property and Business Improvement District (PBID): The PBID budget is presented for informational purposes only. PBID is a separate legal entity and is not a component unit of the Town. It is a separate legal entity consisting of businesses within the District. The Town of Apple Valley's staff provides staff support services to the PBID by accounting for the revenues and expenditures for the District.

Supplemental Information: This is the final section of the budget document which includes miscellaneous statistics (such as history of assessed valuations and demographic); financial policies; a glossary of budget terms; and a listing of acronyms used throughout the budget document.

BUDGET PROCESS

The Town's budget process begins in January with kick-off meetings between the Finance department staff and departmental budget liaisons. The Town Manager outlines the goals and directives for the development of the coming year's budget. Finance staff distributes the budget calendar, instruction manuals, forms, and budget worksheets to the departments. Municipal Operations department staff coordinates the departmental building modification and vehicle replacement requests. Engineering department staff coordinates the capital improvement project requests.

After each department submits their budget departmental budget requests, Finance compiles the data and calculates the total amount requested including estimated revenues and projected fund balances for each fund with budgetary activity. The Town Manager holds departmental budget hearings. Subsequently, the Town Manager makes his recommendations and Finance prepares the proposed budget document. The Town Manager transmits the proposed budget to Town Council. The Council conducts budget study sessions; sets a public hearing; and, adopts the budget prior to the beginning of the fiscal year.

After the budget is adopted, Finance staff integrates the budgetary data into the Town's accounting system. Staff issues the adopted budget document and submits it for both the national and the state distinguished budget presentation awards programs. Month-end reports are distributed to the departments to monitor budget performance throughout the year.

Capital Improvement Projects Budget Process: The Town maintains a rolling Seven-Year Capital Improvement Program (CIP). In October-November each year, the Engineering Department solicits proposals from the other Town departments for inclusion in the coming year's capital improvement projects budget. Around the same time, the Finance Department provides the Engineering Department the estimated fund balances available for appropriation for CIP. These fund balances usually come from Special Revenues Funds and Capital Projects Funds. Both these fund types are earmarked for specific uses. If and when the General Fund provides funding for CIP, cash is transferred to the specific Capital Project Fund where the project will reside.

Engineering staff then prepares the Capital Improvement Project form, which provides detailed information about the proposed capital improvement project. Typically, a project costing \$25,000 or more (with some exceptions depending on the type of project) is categorized as a capital improvement project. Others, costing less, could be included in what the Town calls Building Modification projects. These are the routine maintenance and/or repairs of Town buildings and facilities.

During the departmental budget hearings, the Town Manager and staff conduct a "walkthrough" of the various proposed projects. After the Town Manager's evaluation of what will be included in the proposed budget, the CIP is reviewed to determine if the projects conform to the General Plan. The proposed CIPs relating to parks are reviewed to determine if the parks projects conform to the Master Plan of Parks & Recreation.

User Fees & Charges: As part of the budget cycle, the Town updates its fees and charges, usually, simultaneous with adoption of the budget. The Town uses, to some extent, a cost allocation method for administrative and overhead charges as part of the calculation. Administrative costs are based on staff's salaries and benefits which are allocated on a pro-rata basis; overhead charges are for maintenance and operations costs which are also allocated in the same manner. Both these charges are added to the cost of personnel who are directly involved in the activity for which a fee is charged, which is determined by the time spent on that activity multiplied by the hourly rate for salaries and benefits. The Town Council conducts a public hearing before adopting the new fees.

Budget Amendments: Supplemental appropriations, when required during the fiscal year, require approval by the Town Council. Budget changes within each department or between accounts are approved by the Town Manager and Director of Finance.

Basis of Budgeting: The Town uses the modified accrual basis in budgeting governmental funds. This means that obligations of the Town, including outstanding purchase orders, are budgeted as expenses and revenues are recognized when they are both measurable and available to fund current expenditures.

BUDGET PROCESS

The Town has four enterprise funds. For enterprise funds, the budget is prepared on a full accrual basis. This means expenses are recognized when incurred and revenues are recognized when due to the Town. Depreciation expense has also been included in the budgeting for the enterprise funds.

Basis of Accounting: The Town uses the modified accrual basis of accounting for governmental funds. Revenues are recorded when measurable and available to fund current expenditures. Expenditures are recorded when the services are substantially performed, or the goods have been received and the liabilities have been incurred. The Town's enterprise funds use the full accrual basis of accounting; revenues are recorded when earned and expenses are recorded when incurred.

Budgetary Control: Budgetary control is maintained at the department level within each fund. The Town also maintains an encumbrance accounting system budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors. At fiscal year end, all operating budget appropriations lapse. Open encumbrances are reported as reservations of fund balances at fiscal year-end.

Budgetary Data: Annual budgets are legally adopted for all funds on a basis consistent with generally accepted accounting principles.

The Flow Chart on the following page describes the Town's annual budget process.

DESCRIPTION OF FUNDS, FUND TYPES, & ACCOUNT CODES

GOVERNMENTAL FUNDS

Governmental funds are used to account for most, if not all, of a government's tax-supported activities. The general fund, special revenues funds, debt service funds, and capital projects funds are considered governmental funds.

GENERAL FUND

GENERAL FUND - 1001: The General Fund is the primary operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. It accounts for all financial resources of the general government including parks and recreation, except those required to be accounted for and reported in another fund.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for proceeds of specific sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

GAS TAX FUND (STREET MAINTENANCE) – 2010: This fund accounts for the receipts and expenditures of money apportioned by the State Highway Code sections' 2105, 2106, 2107 and 2107.5. Gas tax monies are restricted in use and can only be used to construct and maintain streets and highways.

ROAD MAINTENANCE AND REHABILITATION FUND (SB1) – 2011: This fund accounts for the receipts and expenditures of money apportioned by Senate Bill 1. SB1 monies are restricted in use and can only be used for local street maintenance and rehabilitation needs.

ARTICLE 3 FUND - 2013: This fund accounts for the revenues and expenditures of the Town's share of Article 3 monies which are restricted in use for transportation projects/activities.

ARTICLE 8 FUND - 2015: This fund accounts for the revenues and expenditures of the Town's share of Article 8 monies which are restricted in use for transit or street repair projects/activities.

MEASURE I FUND - 2021: This fund accounts for local transportation projects funded by the one and one half cent sales tax measure provided by ordinance 04-01 of the County of San Bernardino Transportation Authority.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND – 2120: This fund accounts for revenues received from the Department of Housing and Urban Development (HUD) which are to be expended for approved Federal Housing and Community Development Act projects. These revenues must be expended to accomplish one of the following objectives: elimination of slum or blight, benefit low- and moderate-income persons, or to meet certain urgent community development needs.

HOME FUND – 2320/2330: This fund accounts for revenue received from the Department of Housing and Urban Development for assisting low- and moderate-income individuals to purchase homes.

CAL HOME – 2410: This fund accounts for revenue received from two, three-year \$1,000,000 grants awarded in 2010 and in 2012 from the State of California Department of Housing and Urban Development for assisting low and moderate income individuals to purchase homes. \$312,590 of the grant is for Residential Rehabilitation Loans and \$972,083 is for Down Payment Assistance.

QUIMBY FEES FUND – 2520: This fund accounts for revenues received from developers and restricted for the development of parks.

DESCRIPTION OF FUNDS, FUND TYPES, & ACCOUNT CODES

PEG CHANNEL FUND – 2530: PEG stands for Public, Education, and Government. This fund accounts for revenues received from cable franchisees at a rate of 1% of receipts, net of bad debts. The revenues from this fund are used to fund programming to help inform or educate the public regarding municipal operations and support the cost of any cable television or public access programming services.

MSHCP/NCCP – 2540: Multi-Species Habitat Conservation Plan/Natural Communities Conservation Plan receives revenues from grant funds, mitigation fees for compliance with the State & Federal Endangered Species Act (ESA) and donations. These revenues are used for required monitoring, programming, land management and staffing for the sole purpose of compliance with the ESA “take” permit issued by the California Department of Fish and Wildlife and the US Department of Fish and Wildlife for lands within the Town limits, or the jurisdiction of the County of San Bernardino.

POLICE GRANTS – 2610: This fund is used to account for revenues received for the Department of Justice, the Department of Homeland Security, Cal EMA and other agencies for public safety activities. Annual JAG and JAG AARA Grants are used for the juvenile officer and other Cal Pal programs. Cal EMA funds are used for the Cal Pal program and to supplement costs of a juvenile officer.

ASSET SEIZURE – 2620: This fund accounts for revenue received from asset forfeiture/seizure activities. These funds are tracked and reported to the Federal Government based upon case activity. Upon conclusion of a case, assets forfeited or seized are re-distributed to local agencies based upon the assets forfeited or seized within each jurisdiction. These funds are then used for future drug enforcement activities and split 85% to Asset Seizure Fund and 15% to Drug and Gang Prevention Fund.

DRUG & GANG PREVENTION – 2630: This fund accounts for revenue received from asset forfeiture/seizure activities. These funds are tracked and reported to the Federal Government based upon case activity. Upon conclusion of a case, assets forfeited or seized are re-distributed to local agencies based upon the assets forfeited or seized within each jurisdiction. These funds are then used for future drug enforcement activities and split 85% to Asset Seizure Fund and 15% to Drug and Gang Prevention Fund.

ASSESSMENT DISTRICT LL FUND – 2810: This fund accounts for the revenues and expenditures of Assessment District L-1 which provides landscaping and right-of-way maintenance in accordance with the homeowners’ agreement.

DEBT SERVICE FUNDS

LEASE REVENUE BONDS LOC REFI – 4109: This fund accounts for and reports financial resources that are restricted for the payment of interest and principal on the Lease Revenue Bonds for the refinancing of the Town’s Letter of Credit.

CAPITAL PROJECTS FUNDS

NAVISP FUND – 4050: This fund accounts for the construction of infrastructure improvement projects related to implementation of the North Apple Valley Industrial Specific Plan (NAVISP).

CAPITAL PROJECTS FUND - 4410: This fund was established to account for construction projects that are not separately accounted for in other capital projects funds. Financing is provided primarily through Transportation Impact Fees.

DEVELOPMENT IMPACT FEES FUND – 4710/4720/4730/4740/4750/4770: This fund accounts for funds received to mitigate the impact of new development on the Town’s infrastructure.

STORM DRAINS FUND – 4760: This fund accounts for development impact fees received for acquiring land, engineering, and/or constructing storm drain infrastructure.

DESCRIPTION OF FUNDS, FUND TYPES, & ACCOUNT CODES

PROJECT MANAGER GRANTS FUND - 4910: This fund accounts for various grant revenue received by the Town from the State, County and other organizations for capital projects as well as non-capital related activities.

PROPRIETARY FUNDS

SEWER FUND - 5010: This fund accounts for the costs of providing sewer services to the general public within the Town's service area and the user charges by which these costs are recovered.

SOLID WASTE MANAGEMENT FUND - 5510: This fund accounts for the costs of providing trash services to commercial and residential units and the user charges by which these costs are recovered.

APPLE VALLEY GOLF CLUB FUND - 5710: This fund accounts for the costs of providing golf to the general public and the user charges by which these costs are covered.

APPLE VALLEY CHOICE ENERGY FUND - 5810: This fund accounts for the costs of providing power to commercial and residential units and the user charges by which these costs are recovered.

AGENCY FUNDS

VILLAGE PBID – 8110: To account for the assessments received and expenditures made on behalf of the Apple Valley Village Property and Business Improvement District.

TRUST FUNDS

REDEVELOPMENT OBLIGATION RETIREMENT FUND (PA1) – 8725: This fund accounts for the Successor Agency dissolution activities associated with the former Redevelopment Agency project area number 1 (VVEDA).

REDEVELOPMENT OBLIGATION RETIREMENT FUND (PA2) – 8730: This fund accounts for the Successor Agency dissolution activities associated with the former Redevelopment Agency project area number 2.

ACCOUNT CODES

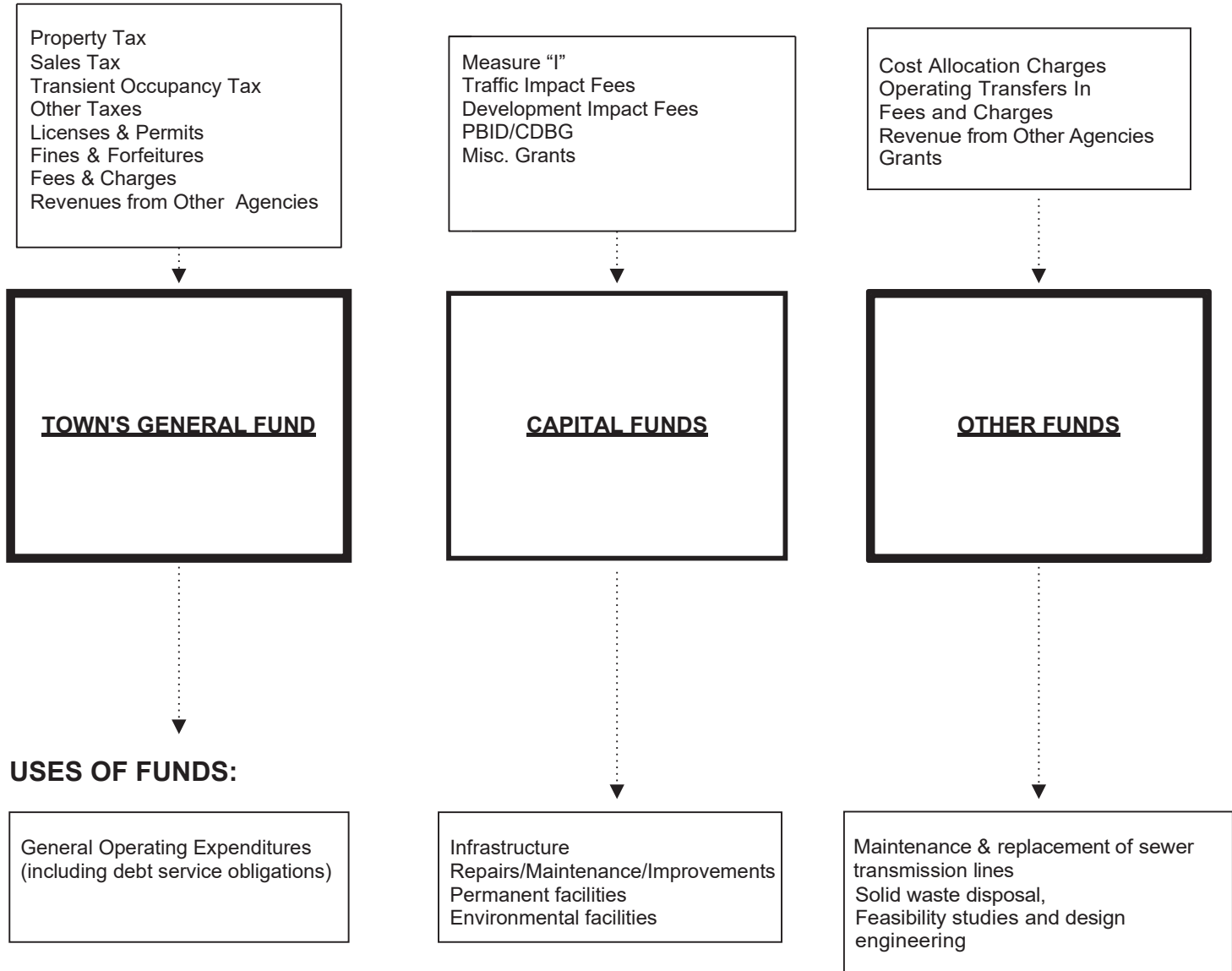
The budget worksheets contain codes that identify the fund, department and division, account type, and/or subfunction of each line within the Town's accounting system. The type of account can be a revenue or an expenditure and is classified with a description. A subfunction identifies if an account is a subaccount to a primary account. This additional subfunction coding helps to further identify transactions for specific projects. In the examples below you will see a revenue and expense account for a fund without a subaccount (a.) and with a subaccount (b.).

(a.) General Fund Revenue: 1001-0000-**400000** = Property Tax
General Fund Expense: 1001-**1001-720010** = Town Council – Contracted Services

(b.) Article 8 Fund Revenue: 2015-0000-**410005** = Refund, Rebate, Reimbursement – Special Project
Article 8 Fund Expense: 2015-**4023-710220** = Street Capital Projects – Bus Stop Imprv. - Special Project

THE TOWN'S FLOW OF FUNDS STRUCTURE

REVENUE SOURCES:



PROPOSED APPROPRIATION BUDGET - ALL FUNDS

Appropriations	Proposed FY 2025-26	Amended FY 2024-25	Increase (Decrease)	Percent Change
Operating Budget	\$ 122,496,686	\$ 110,727,162	\$ 11,769,524	10.6%
Transfers in/out	1,559,609	804,514	755,095	93.9%
Capital Budget	16,264,591	31,996,726	(15,732,135)	-49.2%
	\$ 140,320,886	\$ 143,528,402	\$ (3,207,516)	-2.2%

GENERAL FUND SUMMARY

Estimated Revenue	\$ 50,896,201
Proposed Expenditure Budget	<u>49,081,928</u>
Revenue Over (Under) Expenditure	\$ 1,814,273

General Fund

**General Fund
Sources & Uses of Funds
FY 2025-26**

Revenues	<u>42,834,091</u>	<u>50,896,201</u>
Expenditures & Other Uses		
Operating	42,688,654	47,522,319
Transfers-out	<u>1,681,560</u>	<u>1,559,609</u>
Total Expenditures & Other Uses	<u>44,370,214</u>	<u>49,081,928</u>
Excess/(Deficit) Revenue Over/(Under) Expenditures	(1,536,123)	1,814,273

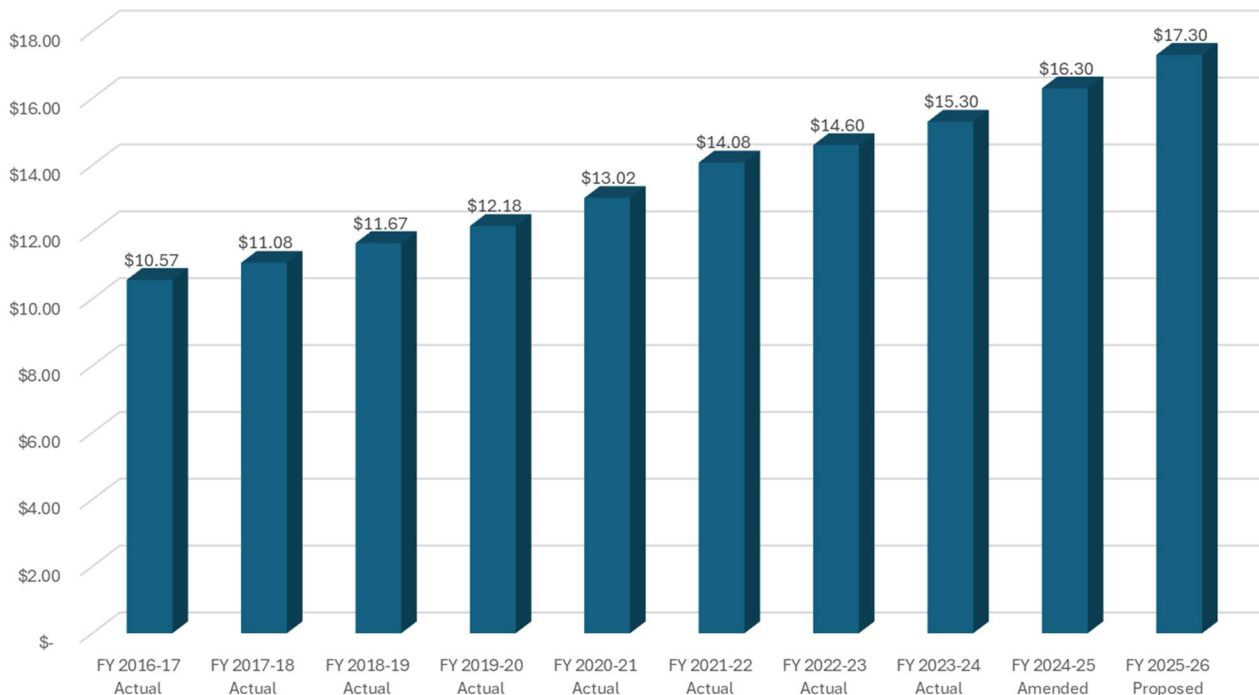
PROPERTY TAX

Property Tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within the State, based on the property value rather than on a fixed amount or benefit. Properties are distinguished as secured and unsecured (property for which the value of the lien is not sufficient to assure payment of the tax). Article XIII A of the State Constitution limits the real property tax rate to 1% of the property's assessed value plus rates imposed to fund indebtedness approved by the voters. The Town of Apple Valley's share of the 1% is equivalent to approximately 13 cents for every \$1.00 collected by the County for property taxes. With the passage of Prop 13 in 1978, assessed valuations are limited to a 2% CPI increase each year when the CPI index exceeds 2%.

The Town of Apple Valley's property tax base is made up of commercial, residential, and industrial properties. Many residential homes were built during the 1990's and 2000's and include a large portion of long-time residents. Because of this dynamic and the Prop 13 restriction to assessed values, the assessed value of many properties is still far less than market value. During the Great Recession when market values were declining, the Town benefited from positive Prop 13 CPI inflation adjustment factors and Prop. 8 recoveries to properties where the taxable value was still lower than the Prop. 13 limit. These positive adjustments have offset some of the reductions to properties previously assessed higher than the current market value. The State is directing county assessors to use 2 percent as the Proposition 13 inflation adjustment factor. This is equal to the 2 percent that is usually used to index assessed values under the acquisition values assessment. Also, the County Assessor's Office is required to review all properties each year, and any adjustment due to Prop. 8 recoveries will likely exceed the inflation adjustment factor and may well exceed revenue assumptions for FY 2025-26 when Prop. 8 recoveries are included.

For FY 2025-26, estimated revenue from Property Taxes is \$17.3 million, which represents 34% of the total General Fund revenue. This estimate is an increase of \$1,116,100 over the FY 2024-25 projected revenues. Property tax revenue estimates anticipate a higher adjustment in taxable property values when the inflation adjustment factor and Prop. 8 recoveries are combined. Included in the estimates are Secured Property Tax, Unsecured Taxes, Supplemental Taxes, Homeowner's Exemption (\$7,000 of assessed value is exempt from property tax, which is made up by State subvention), Delinquent Taxes, and Property Transfer Tax (assessed at 55 cents for every \$500 of market value at the time of transfer – half of this amount or 27.5 cents goes to the County).

Property Tax 10-Year Trend



SALES & USE TAX

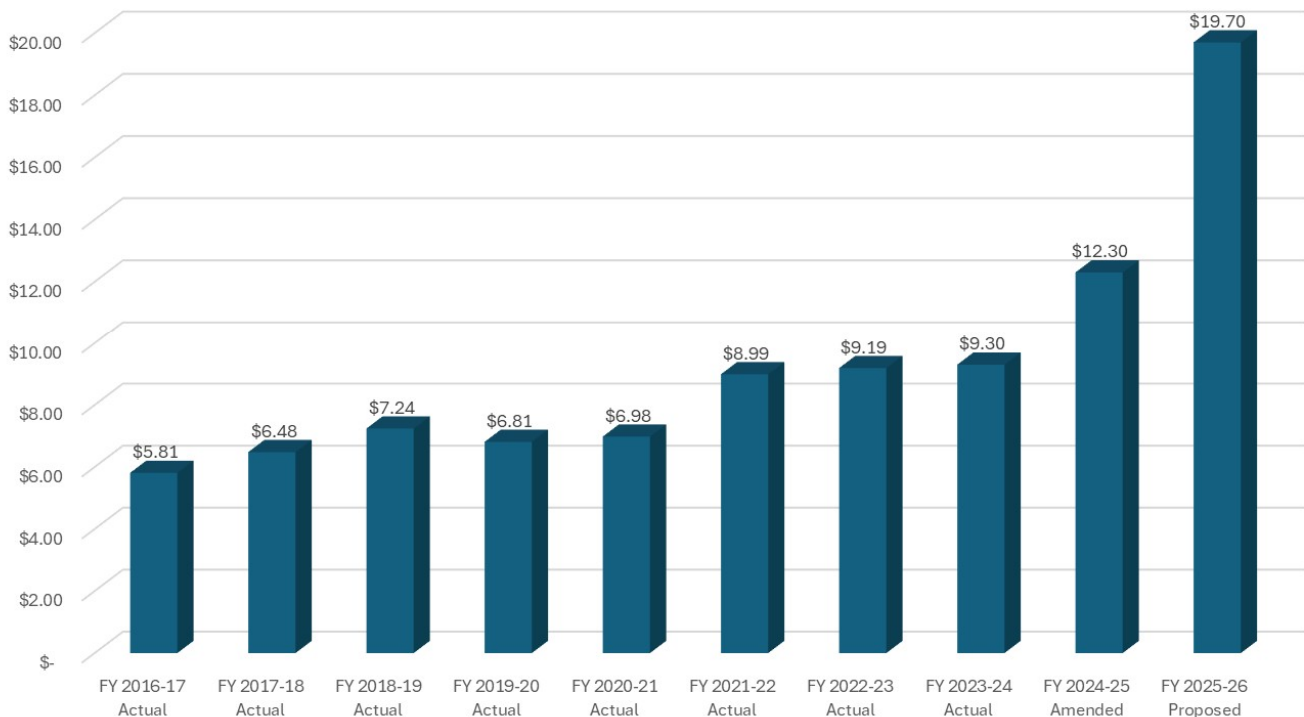
Sales Tax is imposed on retailers selling tangible personal property in California. The Use Tax is imposed on the user of a product purchased out-of-state and delivered for use in California. The Sales & Use Tax rate for San Bernardino County is 7.75% with the voter approved Measure P is 1% and is broken down as follows:

State General Fund	5.00%
City/County Local Tax	1.00%
Countywide Transportation Tax	0.25%
County Mental Health	0.50%
Public Safety Augmentation Fund (Prop 172)	0.50%
County Transactions Tax (Measure I)	0.50%
Measure P	<u>1.00%</u>
Total Rate	<u>8.75%</u>

Sales & Use Tax, now including Measure P, represents a significant revenue source for Apple Valley and is estimated at \$19.7 million or 38.7% of the total General Fund revenues estimated for FY 2025-26. This forecast is dependent on the state of the economy and inflationary factors that impact the market today. Finance staff will continue to monitor sales tax activity throughout the fiscal year.

The California Department of Tax and Fee Administration administers the sales tax and remits to local governments quarterly and at the end of the fiscal year with a “clean-up” payment.

Sales Tax 10-Year Trend



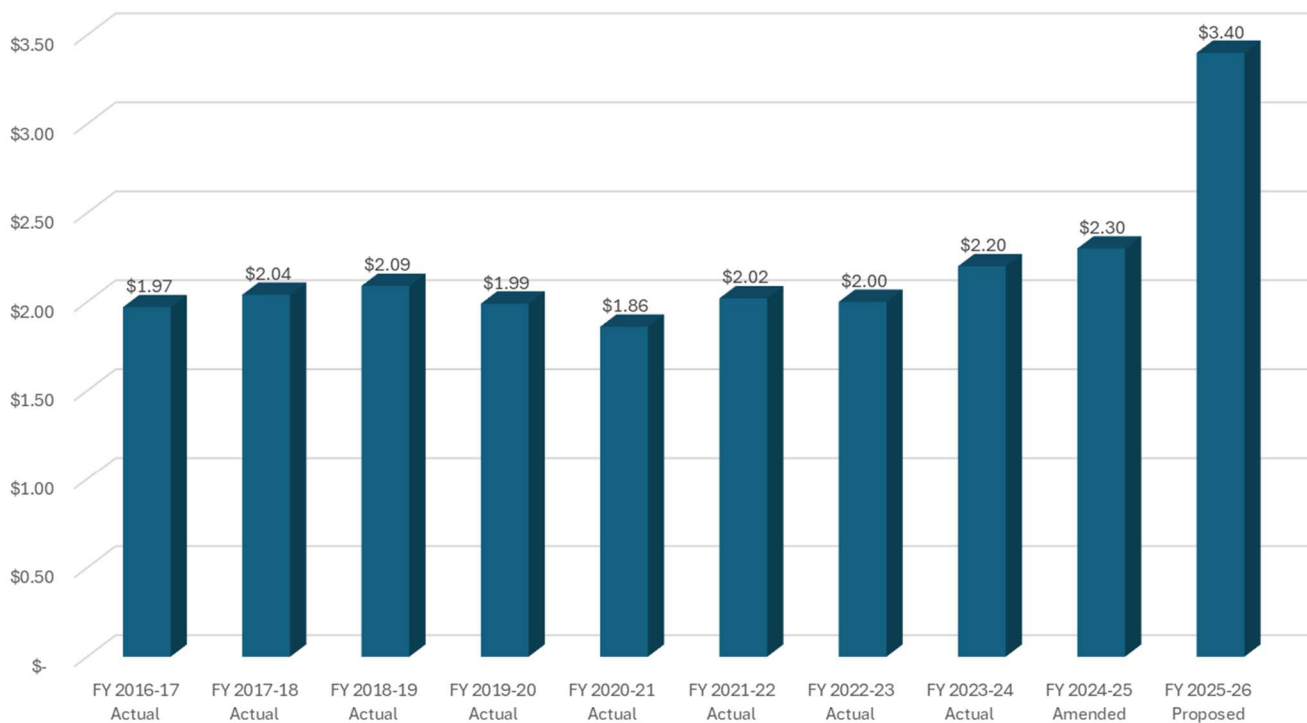
FRANCHISE FEES

The Town grants a franchise to utility companies for the use of Town streets and rights-of-way. Currently, the Town collects electric franchise fees from Southern California Edison, gas franchise fees from Southwest Gas Company, and water franchise fees from Golden State Water and Liberty Utilities (formerly Apple Valley Ranchos) at the rate of 2% of gross receipts arising from use, operation or possession of the franchise; and cable franchise fees from Charter and Frontier (formerly Verizon) at the rate of 5% of receipts, net of bad debt. The electric, gas and water franchise fees are paid annually while the cable franchise fees are paid on a quarterly basis. By authority of the Public Utility Commission (PUC), electric, gas and water franchise fees are limited to 2% and cable franchise fees are limited to 5% of gross receipts. Any growth in franchise revenues would be as a result of utility rate increases imposed by the electric, gas, water and cable companies.

On August 15, 1989, the Town Council adopted Ordinance number 34 (subsequently amended by Ordinance number 128 adopted November 9, 1993) to implement Solid Waste Regulations and contract fees to be effective upon adoption. The Town has established contract franchise fees of 18% pursuant to its adopted agreement with its waste hauler. This contract fees increased from 6% to 18% in August 2014.

For FY 2025-26, revenues for Franchise Fees are estimated to be \$3.4 million, an increase from the prior fiscal year. This represents 6.6% of the total General Fund revenue.

Franchise Fees 10-Year Trend



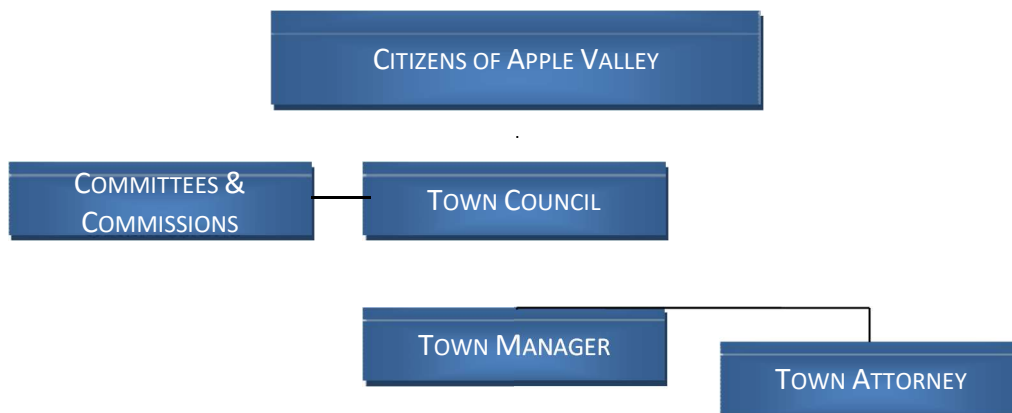
ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted	% Change from PFY
<u>LOCAL TAXES</u>					
10010000	400000	PROPERTY TAX	3,873,300	4,673,300	20.7%
10010000	400005	PROPERTY TAX - PARKS & REC	2,505,300	2,505,300	0.0%
10010000	400010	PROP TAX - VLF BACKFILL	9,377,100	9,800,000	4.5%
10010000	400015	PROPERTY TRANSFER TAX	506,800	400,000	-21.1%
10010000	400020	SALES AND USE TAX	9,300,000	8,705,390	-6.4%
10010000	400025	MEASURE P SALES AND USE TAX	3,000,000	11,003,000	266.8%
10010000	400030	TRANSIENT OCCUPANCY TAX	50,000	40,000	-20.0%
10010000	400040	SOLID WASTE FRANCHISE FEE	1,800,000	3,400,000	88.9%
10010000	400045	FRANCHISE TAX	2,300,000	-	-100.0%
10010000	410015	BUSINESS LICENSE FEES	190,000	225,000	18.4%
SUBTOTAL LOCAL TAXES			32,902,500	40,751,990	23.9%
<u>GENERAL, FINES AND FEES</u>					
10010000	400060	CASP - SB1186	11,000	11,000	0.0%
10010000	400075	PASS THRU	1,500,000	1,100,000	-26.7%
10010000	410005	REFUNDS, REIMB, REBATES	40,000	150,000	275.0%
10010000	410020	RECYCLING REVENUE	10,000	10,000	0.0%
10010000	410025	MICROFILMING	6,500	6,500	0.0%
10010000	410030	MISCELLANEOUS PENALTIES, FINES	100	100	0.0%
10010000	410035	SUBORDINATION FEE	4,000	4,000	0.0%
10010000	410040	NOTARY FEES	100	100	0.0%
10010000	410045	OTHER REVENUE SOURCES	45,000	45,000	0.0%
10010000	410050	PASSPORT SERVICES	35,000	40,000	14.3% #
10010000	410065	CITY STORE SALES	3,000	3,000	0.0%
10010000	410070	BUS PASSES	1,000	1,000	0.0%
10010000	410080	RENTS/LEASE REVENUES	200,000	200,000	0.0%
10010000	410100	INTEREST EARNINGS	750,000	600,000	-20.0%
10010000	420030	RESTITUTION	1,000	1,000	0.0%
10010000	420040	TOW RELEASE FEES	34,000	34,000	0.0%
10010000	490000	ADMINISTRATION OVERHEAD	-	1,538,400	100.0%
10010000	544130	MESSAGE SERVICES PERMIT	1,000	1,000	100.0%
10010000	650000	GRANTS	23,000	23,000	100.0%
SUBTOTAL GENERAL, FINES AND FEES			2,664,700	3,768,100	41.4%
<u>PUBLIC SAFETY</u>					
10010000	420020	POLICE REPORTS & CHARGES	15,000	15,000	0.0%
10012017	420050	POLICE GRANTS COP	180,000	230,000	27.8%
10012118	507000	ANIMAL CONTROL CITATION FINES	15,000	15,000	0.0%
10012118	507010	ANIMAL LICENSES	165,000	160,000	-3.0%
10012118	507020	FIELD PICK UP (APPREHENSION)	6,500	6,500	0.0%
10012118	507035	LIEN PROCESSING FEES - AC	1,000	2,000	100.0%
10012118	507040	MISC - AC	50,000	50,000	0.0%
10012118	507075	STATE MANDATE FEE - AC	7,500	7,500	0.0%
10012119	507010	ANIMAL LICENSES	25,000	25,000	0.0%
10012119	507025	FIELD PICK UP WITH OWNER RELSE	14,000	14,000	0.0%
10012119	507030	IMPOUND BOARDING FEES	25,000	25,000	0.0%
10012119	507045	OWNER TURN-IN - AV SHELTER	10,000	10,000	0.0%

ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted	% Change from PFY
10012119	507050	PET ADOPTIONS	75,000	75,000	0.0%
10012119	507055	QUARANTINE ANIMAL FEES	2,700	2,700	0.0%
10012119	507060	RABIES VACCINATIONS	15,000	15,000	0.0%
10012119	507070	SPAY & NEUTER DEPOSITS	35,000	35,000	0.0%
10012119	508015	ANML SHELTERING (COUNTY)	1,110,100	1,110,100	0.0%
10012119	508025	FIELD P/U W/ OWNR RLS (COUNTY)	5,500	5,500	100.0%
10012119	508030	IMPOUND BOARDING FEES (COUNTY)	5,000	5,000	100.0%
10012119	508045	OWNER TURN-IN - COUNTY	11,000	11,000	100.0%
SUBTOTAL PUBLIC SAFETY			1,773,300	1,819,300	2.6%
<u>BUILDING & SAFETY</u>					
10014020	541000	BUILDING PERMITS	750,000	700,000	-6.7%
10014020	541005	CERT OF COMPLIANCE	3,040	3,040	100.0%
10014020	541010	CERT OF OCCUPANCY FEES	23,180	-	-100.0%
10014020	541015	ELECTRICAL	100,000	100,000	0.0%
10014020	541030	MECHANICAL	45,000	45,000	0.0%
10014020	541035	MISC REVENUE - BLD	205,370	205,370	0.0%
10014020	541040	PLAN CHECKS - BLD	1,000,000	500,000	-50.0%
10014020	541045	PLUMBING	45,600	45,600	0.0%
10014020	541050	SB 1473 (CBSC)	3,250	3,250	0.0%
10014020	541060	SMI TAX	475	475	0.0%
10014020	544005	COPIES & REPRODUCTIONS	100	100	0.0%
10014020	544010	DEVELOPMENT PERMIT	60,000	60,000	0.0%
10014020	544020	LANDSCAPE REVIEW	-	15,000	100.0%
10014020	544040	OPEN SPACE ACQUISITION	1,500	300	-80.0%
10014020	544085	DEV CODE AMNDMT/INTERPRETATION	2,000	2,000	0.0%
10014020	544090	EXTENSION REQUEST	2,500	2,500	0.0%
10014020	544100	GENERAL PLAN AMENDMENT	17,000	17,000	100.0%
10014020	544110	LANDSCAPE DEFER DEPOSIT FEE	7,500	7,500	100.0%
SUBTOTAL BUILDING & SAFETY			2,266,515	1,707,135	-24.7%
<u>ENGINEERING</u>					
10014023	544015	HOME OCCUPATION PERMIT	14,000	-	-100.0%
10014023	544025	LOT LINE ADJUSTMENT	12,000	-	-100.0%
10014023	544030	LOT MERGER	2,000	-	-100.0%
10014023	544120	RIGHT-OF-WAY PERMITS	115,000	115,000	0.0%
10014023	553000	PLAN CHECKS - ENG	200,000	200,000	0.0%
10014023	553010	TRANSPORTATION PERMITS	3,000	3,000	0.0%
SUBTOTAL ENGINEERING			346,000	318,000	-8.1%
<u>PLANNING</u>					
10014024	541055	SIGN PERMITS	10,000	10,000	0.0%
10014024	544015	HOME OCCUPATION PERMIT	7,500	10,000	33.3%
10014024	544025	LOT LINE ADJUSTMENT	2,000	8,000	300.0%
10014024	544030	LOT MERGER	6,500	6,500	0.0%
10014024	544035	MISCELLANEOUS REVENUE-PLANNING	8,000	8,000	0.0%
10014024	544036	PLAN CHECKS - PLANNING	175,000	125,000	-28.6%
10014024	544045	SITE PLAN REVIEW	350,000	20,000	-94.3%
10014024	544050	SPECIAL EVENTS	2,000	2,000	0.0%
10014024	544060	TENTATIVE PARCEL MAP	30,000	20,000	-33.3%
10014024	544065	TENTATIVE TRACT MAP	15,000	15,000	0.0%

ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted	% Change from PFY
10014024	544070	USE PERMIT	40,000	40,000	0.0%
10014024	544075	VARIANCE (DEVIATIONS)	5,000	5,000	0.0%
10014024	544125	FILMING PERMIT	1,000	1,000	100.0%
SUBTOTAL PLANNING			652,000	270,500	-58.5%
<u>CODE ENFORCEMENT</u>					
10015026	530000	CODE ENFORCEMENT FINES	400,000	400,000	0.0%
10015026	530010	PROPERTY MAINT INSPECTION	200,000	200,000	0.0%
SUBTOTAL CODE ENFORCEMENT			600,000	600,000	0.0%
<u>RECREATION PROGRAMS</u>					
10016034	410080	RENTS/LEASE REVENUES	20,000	20,000	0.0%
10016037	410080	RENTS/LEASE REVENUES	120,000	120,000	0.0%
10016037	410085	RENTS - USER GROUPS	28,000	28,000	0.0%
10016037	560010	AFTER SCHOOL PROGRAM	575,000	575,000	0.0%
10016037	560050	PARKING FEE	20,000	20,000	0.0%
10016037	560060	USER GROUP DISPOSAL FEES	10,500	10,500	0.0%
10016037	560105	OPEN GYM	20,000	24,000	20.0%
10016037	560115	GOLF LESSONS	10,000	16,000	60.0%
10016037	560120	ADVENTURES IN PW SPORTS	5,000	5,000	0.0%
10016037	560125	COED VOLLEYBALL	12,000	14,000	16.7%
10016037	560130	PEE WEE/HOT SHOTS BASKETBALL	9,250	9,250	0.0%
10016037	560135	YOUTH BASKETBALL	37,500	37,500	0.0%
10016037	560140	MINOR LEAGUES	2,000	2,000	0.0%
10016037	560200	ARTS & CRAFTS	20,000	20,000	0.0%
10016037	560205	BALLET & TAP	14,000	14,000	0.0%
10016037	560210	BATON TWIRLING	5,000	5,000	0.0%
10016037	560215	CHEER-TUMBLING	135	135	0.0%
10016037	560225	DRIVES ED	2,000	2,000	0.0%
10016037	560230	GUIAR LESSONS	3,000	3,000	0.0%
10016037	560235	LOW IMPACT AEROBICS	2,500	3,000	20.0%
10016037	560245	TAE KWON DO	1,041	1,041	0.0%
10016037	560250	TAI CHI	3,000	3,000	0.0%
10016037	560255	TENNIS	6,000	6,000	0.0%
10016037	560260	YOGA	6,000	6,000	0.0%
10016037	560265	INSTRUCTOR CLASS ADMIN FEE	7,000	7,000	0.0%
10016037	560270	INSTRUCTOR CLASS INSURANCE	2,200	2,200	0.0%
10016037	560300	FREEDOM FESTIVAL	6,000	6,000	0.0%
10016037	560305	SUNSET CONCERTS	3,500	3,500	0.0%
10016037	560400	DAY CAMP	300,000	300,000	0.0%
10016037	560405	SUMMER CAMPS	4,000	4,000	0.0%
10016037	560410	FLEA MARKETS	2,800	2,800	0.0%
10016037	560415	CRAFT FAIRS	3,500	3,500	0.0%
10016037	560425	BUNNY RUN	2,400	4,000	66.7%
10016037	560430	FIRECRACKER RUN	3,000	4,000	33.3%
10016037	560440	TEEN EVENTS	300	300	0.0%
10016037	560445	TURKEY RUN 5K RUN	2,500	4,000	60.0%
10016037	560455	LIGHTS	50,000	50,000	0.0%
10016037	560460	RECREATION EVENTS	4,500	20,000	344.4%
10016037	650000	GRANTS	40,000.00	40,000.00	0.0%
SUBTOTAL RECREATION PROGRAMS			1,363,626	1,395,726	2.4%

ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted	% Change from PFY
<u>AQUATICS</u>					
10016038	560500	AV SWIM CLUB	6,000	6,000	0.0%
10016038	560510	EVENING LAP SWIM	1,200	1,200	0.0%
10016038	560515	EVENING REC SWIM	10,500	10,500	0.0%
10016038	560520	GUARD START	1,500	1,500	0.0%
10016038	560525	LIFEGAURD TRAINING	2,250	2,250	0.0%
10016038	560530	MORNING LAP SWIM	10,000	10,000	0.0%
10016038	560535	OPEN REC SWIM	35,000	35,000	0.0%
10016038	560540	POOL RENTALS	90,000	90,000	0.0%
10016038	560545	POOL SPECIAL EVENTS	2,000	2,000	0.0%
10016038	560550	SWIM LESSONS	45,000	45,000	0.0%
10016038	560555	WATER AEROBICS	12,000	12,000	0.0%
SUBTOTAL AQUATICS			215,450	215,450	0.0%
TOTAL GENERAL FUND REVENUES			\$ 42,784,091	\$ 50,846,201	18.8%

TOWN COUNCIL



PROGRAM DESCRIPTION



The Town Council is the legislative body of the organization and is comprised of four members elected per District to four year overlapping terms of office and a Mayor, elected to a two-year term of office. The Council Members also serve as the Successor Agency, Joint Powers Financing Authority and the Apple Valley Community Resources Foundation Board. The Town Council formulates policy guidelines to ensure the provision of high-quality municipal services for the residents and businesses in Apple Valley. The Town Council appoints a Town Manager charged with the implementation of adopted policies, as well as a Town Attorney that reviews Council actions and policies for legal considerations.

2024-25 HIGHLIGHTS

- Successful passage of Measure P, a ballot measure that created a 1% sales tax allowing for additional revenue to maintain the current level of programs and services and increase law enforcement within the community.
- Continued work with Developers in preparation for the Brightline high-speed train station in Apple Valley.
- Increased programs and activities at the Singh Center for the Arts.
- Presented the 2025 State of the Town Address at the Singh Center for the Arts.
- Participated on various regional boards/joint powers authorities/committees & commissions.
- Presented various proclamations and certificates of recognition to Apple Valley businesses, organizations and individuals.
- Active participation in the League of California Cities', Annual Conference and quarterly League Policy Committee meetings
- Continued promotion of transparency in government, fiscal responsibility, vital services and citizen satisfaction.

2025-26 GOALS AND OBJECTIVES

The Town Council's Goals are reflected in its Vision strategic planning document.

1. A safe community
2. Adequate and well-maintained infrastructure
3. A thriving economy
4. A strong transportation system
5. Ample parkland and diverse recreational opportunities
6. Highest quality staff
7. Develop meaningful public/private partnerships
8. Exploration of options for departments to provide revenue-generating services

The Town Council will be revisiting and updating its Vision Strategic Plan to reflect new community goals and visions for the coming years.

The Town Council continues to work towards creating opportunities for collaboration with other public agencies in the promotion of local economic development and for the purpose of strengthening our legislative advocacy efforts in matters of local/regional significance.



TOWN COUNCIL						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10011001	700010	WAGES PART-TIME	48,662	48,662	0.0%
1001	10011001	700100	CAFETERIA AND OTHER BENEFITS	69,600	69,600	0.0%
1001	10011001	700120	MEDICARE	706	706	0.0%
1001	10011001	700130	PERS	6,853	6,880	0.4%
1001	10011001	700135	PERS UAL	7,550	8,646	14.5%
1001	10011001	700140	AUTO ALLOWANCE	34,200	34,200	0.0%
TOTAL PERSONNEL				167,571	168,694	0.7%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10011001	710040	MEETINGS & CONFERENCES	33,000	43,000	30.3%
1001	10011001	710050	MEMBERSHIP/DUES	500	500	0.0%
1001	10011001	710070	MISCELLANEOUS COSTS	3,000	3,000	0.0%
1001	10011001	710080	OFFICE SUPPLIES/EXP	3,500	3,500	0.0%
1001	10011001	710100	PRINTING	10,000	10,000	0.0%
1001	10011001	720010	CONTRACT SERVICES	60,600	75,000	23.8%
TOTAL OPERATIONS & MAINTENANCE				110,600	135,000	22.1%
TOTAL TOWN COUNCIL				278,171	303,694	9.2%

TOWN ATTORNEY						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10011201	720060	LEGAL SERVICES	350,000	400,000	14.3%
TOTAL OPERATIONS & MAINTENANCE				350,000	400,000	14.3%
TOTAL TOWN ATTORNEY				350,000	400,000	14.3%

TOWN MANAGER						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10011101	700000	SALARIES REGULAR	487,302	494,638	1.5%
1001	10011101	700100	CAFETERIA AND OTHER BENEFITS	26,741	35,707	33.5%
1001	10011101	700110	RETIREMENT HEALTH SAVINGS	2,437	15,934	553.8%
1001	10011101	700120	MEDICARE	7,066	7,066	0.0%
1001	10011101	700130	PERS	56,958	57,186	0.4%
1001	10011101	700135	PERS UAL	75,611	86,584	14.5%
1001	10011101	700140	AUTO ALLOWANCE	11,280	11,280	0.0%
1001	10011101	700150	PHONE ALLOWANCE	3,480	3,480	0.0%
TOTAL PERSONNEL				670,875	711,875	6.1%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10011101	710040	MEETINGS & CONFERENCES	15,753	15,753	0.0%
1001	10011101	710050	MEMBERSHIP/DUES	4,700	4,700	0.0%
1001	10011101	710060	MILEAGE EXP/ALLOWANCE	250	250	0.0%
1001	10011101	710080	OFFICE SUPPLIES/EXP	1,500	2,000	33.3%
TOTAL OPERATIONS & MAINTENANCE				22,203	22,703	2.3%
TOTAL TOWN MANAGER				693,078	734,578	6.0%

PUBLIC INFORMATION OFFICE



PROGRAM DESCRIPTION

PUBLIC INFORMATION OFFICE: WHERE STORIES MEET SERVICE

The Town's Public Information Office (PIO) serves as the central communications hub—where clear messaging meets creative flair. This department ensures a seamless flow of information between the Town and its audience. Whether it's collaborating with our municipal departments and showcasing their services or partnering with outside agencies to deliver residents important information, the PIO strengthens community connections and raises awareness of Town programs and initiatives.

The award-winning PIO team is a small but mighty crew dedicated to informing, educating, and engaging the public through strategic storytelling. The PIO doesn't just keep residents informed – it tells the human stories that connect us all, celebrating the diversity, memories, and experiences that make Apple Valley "A Better Way of Life". With in-house photography, design, video, web design, and written content, they bring Town news to life in ways that resonate. The non-traditional team is made up of three key players: the Public Information Officer, a Public Relations Specialist, and a Graphic and Web Designer.

Over the past fiscal year, the PIO has expanded its reach on trending platforms like Instagram, YouTube, and Facebook, boosting visibility and community engagement through compelling visual content. PIO actively utilizes Apple Valley's PEG channel with fresh video content. In addition to digital media, the team produces the biannual Our Town newsletter, updates the Town website, designs Town Swag, sends monthly e-newsletters, and creates a wide array of printed materials that keep the community well-informed and connected.

MEET THE CREATIVE TEAM:

PUBLIC INFORMATION OFFICER

Appointed by the Town Manager, the Public Information Officer (PIO) receives direct supervision and guidance from the Town Manager. The Public Information Officer serves as the lead communicator—bridging the gap between local government and the community using creative communication strategies. Their mission? Keeping the public informed, expectations managed, and trust at the forefront. This position is crucial for maintaining transparency and fostering trust between the Town and its constituents.

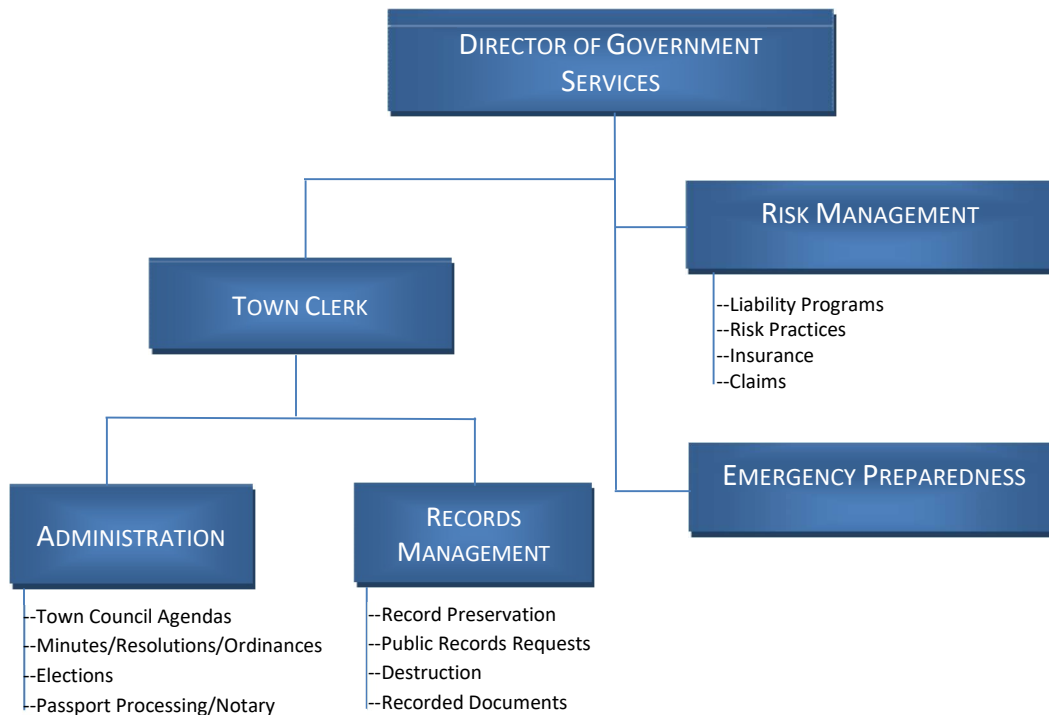
PUBLIC RELATIONS SPECIALIST

The Public Relations Specialist supports the administration of the Town's public information, community, and public relations programs. This role involves coordinating with department goals and objectives and adhering to established public relations policies and procedures. Adaptable and quick on their feet, they are ready to pivot messaging, tone, and tactics as needed. The specialist plays a key part in executing the Town's communication strategies and enhancing public engagement.

GRAPHIC AND WEB DESIGNER

PUBLIC INFORMATION OFFICE						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10011301	700000	SALARIES REGULAR	247,376	268,403	8.5%
1001	10011301	700100	CAFETERIA AND OTHER BENEFITS	34,993	34,993	0.0%
1001	10011301	700110	RETIREMENT HEALTH SAVINGS	1,237	1,237	0.0%
1001	10011301	700120	MEDICARE	3,587	3,587	0.0%
1001	10011301	700130	PERS	20,753	20,836	0.4%
1001	10011301	700135	PERS UAL	38,383	43,956	14.5%
1001	10011301	700140	AUTO ALLOWANCE	4,800	4,800	0.0%
1001	10011301	700150	PHONE ALLOWANCE	1,200	1,200	0.0%
TOTAL PERSONNEL				352,329	379,012	7.6%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10011301	710000	ADVERTISING/PUBLICATIONS	10,000	10,000	0.0%
1001	10011301	710005	COMMUNITY SUPPORT	36,700	36,700	100.0%
1001	10011301	710030	EDUCATION & TRAINING	10,000	10,000	0.0%
1001	10011301	710040	MEETINGS & CONFERENCES	5,000	10,000	100.0%
1001	10011301	710050	MEMBERSHIP/DUES	2,250	2,250	0.0%
1001	10011301	710055	SUBSCRIPTIONS	6,000	6,000	100.0%
1001	10011301	710060	MILEAGE EXP/ALLOWANCE	1,000	1,000	0.0%
1001	10011301	710080	OFFICE SUPPLIES/EXP	500	500	0.0%
1001	10011301	710090	POSTAGE	19,000	19,000	0.0%
1001	10011301	710100	PRINTING	27,000	27,000	0.0%
1001	10011301	720010	CONTRACT SERVICES	5,000	-	-100.0%
TOTAL OPERATIONS & MAINTENANCE				122,450	122,450	0.0%
TOTAL PUBLIC INFORMATION OFFICE				467,152	467,152	0.0%

GOVERNMENT SERVICES



DEPARTMENT DESCRIPTION



Town of Apple Valley

The Government Services Department is staffed with five (5) positions that include the Director/Town Clerk, Assistant Town Clerk, Administrative Analyst, Deputy Town Clerk and a Senior Administrative Assistant. The primary responsibilities for this department are Council Support Services, Records Management, Administrative Processing, Board Administration, Election Services, Risk Management and Emergency Preparedness. Each of these functions require a collaborative effort between the department staff to ensure that all components within the process are completed from origin to file.

DIVISION/MAJOR PROGRAM DESCRIPTION

Council Support Services

The Government Services Department works closely with the Town Council and is responsible for preparing agendas and transcribing minutes for the Town Council and the Successor Agency. Agenda packets are prepared by the department and made available via paper, electronic mechanism and the Town of Apple Valley website for the viewing public.

Administrative Process

The Government Services Department processes all claims, subpoenas and other legal notices that are served to the Town of Apple Valley. Tracking and monitoring of these claims, as well as contracts are also processed through this office. FPPC compliance is managed through the preparation of required state forms for designated employee filers. The Office responsibly administers the Oath of Office to employees and/or members of the public who are assuming office or as required for employment contracts. Passport and Notary Services are available to the public enhancing our community service to residents.

Elections

As the Elections Official, the Town Clerk, in coordination with the San Bernardino County Elections Office, processes all documents for Council candidates within the timeframe established by the Secretary of State. This process includes assisting with the determination of polling locations, publication of required notices, processing candidate packets, and accepting payments and statements in accordance with all state and federal regulations. In addition, the office processes initiatives or referendums filed by citizens, conducts signature verifications and makes recommendations to the Town Council on potential election dates.

Records Management

The Town Clerk is the custodian of all official Town records. This responsibility requires the department to maintain the legislative history of the Town and the Town's official seal. The Town Clerk maintains custody of deeds, agreements, contracts, annexations records, infrastructure documentation and other vital records of the Town.

Risk Management

The purpose of the Risk Management Division is to ensure that all Town employees are provided a safe work environment, protected from injury, by ensuring safety training programs are conducted and managing compliance to State safety mandates. The Risk Management Division also provides all necessary coordination and reporting with the Occupation Safety and Health Administration (OSHA) and ensures that the Town continues to meet its obligations under all regulatory programs including the American with Disabilities Act (ADA).

Emergency Preparedness

The Government Services Department is responsible the Town's Emergency Preparedness Services.



2024-25 HIGHLIGHTS

- Implementation of DacTrak System for the ADA Transition Plan.
- Successful Walk-in Wednesday Passport Program.
- Implementation of online training system for mandated AB1234 filing for both Council and Staff.
- Successful completion of 2024 Presidential and General Municipal Election.
- Increased the amount of Record Requests provided in electronic format.
- Attended virtual and in person training for department employees in both Town Clerk and Risk Management functions.
- Complete destruction of Town records in accordance with the Town of Apple Valley Records Retention Schedule.

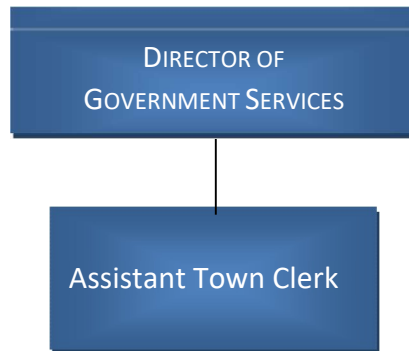
2025-26 GOALS AND OBJECTIVES

- Develop a standardized process for the management of all Town Contracts and Insurance documents.
- Work with Townwide department staff to ensure their documents are held and processed according to the retention schedule.
- Expand Records Management Program to include public search capabilities.
- Increase training opportunities for Town Clerk staff and Risk Management Staff.
- Revamp inspection Checklists for Town Departments for Risk Management.
- Complete the upgrades at the Town of Apple Valley Emergency Operations Center.

Department Performance Measures		
	Actual FY 24-25	Goal FY 25-26
Government Services		
Accuracy on agenda packet	95%	100%
Process documents within one week of meeting.	95%	100%
FPPC documents collected prior to deadline.	98%	100%
Process subrogation documents within three days of receipt	95%	100%
Input Certificate of Insurance into database upon receipt	90%	95%

TOWN CLERK						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10011410	700000	SALARIES REGULAR	473,206	513,429	8.5%
1001	10011410	700100	CAFETERIA AND OTHER BENEFITS	60,289	81,261	34.8%
1001	10011410	700110	RETIREMENT HEALTH SAVINGS	2,366	2,366	0.0%
1001	10011410	700120	MEDICARE	6,861	6,861	0.0%
1001	10011410	700130	PERS	68,146	68,419	0.4%
1001	10011410	700135	PERS UAL	73,423	84,078	14.5%
1001	10011410	700140	AUTO ALLOWANCE	6,498	6,498	0.0%
1001	10011410	700150	PHONE ALLOWANCE	2,700	2,700	0.0%
TOTAL PERSONNEL				693,489	765,612	10.4%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10011410	710000	ADVERTISING/PUBLICATIONS	4,000	4,000	0.0%
1001	10011410	710030	EDUCATION & TRAINING	8,000	8,000	0.0%
1001	10011410	710040	MEETINGS & CONFERENCES	7,500	8,500	13.3%
1001	10011410	710050	MEMBERSHIP/DUES	2,500	3,000	20.0%
1001	10011410	710060	MILEAGE EXP/ALLOWANCE	1,200	1,500	25.0%
1001	10011410	710080	OFFICE SUPPLIES/EXP	3,000	3,000	0.0%
1001	10011410	710090	POSTAGE	-	5,000	100.0%
1001	10011410	710100	PRINTING	1,500	1,500	0.0%
1001	10011410	710140	ELECTION	80,000	80,000	0.0%
1001	10011410	720010	CONTRACT SERVICES	21,000	21,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				128,700	135,500	5.3%
TOTAL TOWN CLERK				822,189	901,112	9.6%

EMERGENCY PREPAREDNESS



PROGRAM DESCRIPTION

The Office of Emergency Preparedness (OEP) aims to support the Town's Vision of "A Safe Community" by maintaining and enhancing a high level of public safety. This is accomplished by coordinating and collaborating with our partners to reduce the impact of emergencies and disasters, through a comprehensive emergency management program. The OEP works with key stakeholders in the community, such as AVUSD, AVFPD, AVPD and non-governmental organizations such as Red Cross and local churches, to ensure that the entire community of Apple Valley is forward leaning in emergency preparedness. The OEP is committed to preparing for, responding to, recovering from and mitigating new and challenging emergencies and/or disasters.

In the event of an emergency, the OEP activates and manages the Apple Valley's Emergency Operations Center (EOC) which is currently located at the Apple Valley Unified School District's Administration Campus. When activated the EOC becomes the coordination point for all Apple Valley emergency management activities. Apple Valley's EOC will report directly to the County Office of Emergency Services (OES) who can then assist the Town with requests for state and federal assistance during a significant emergency or disaster.

OEP is responsible for coordinating emergency management training and exercises to prepare EOC staff to carry out their roles in an activated EOC. Apple Valley is an active member of the San Bernardino County Operational Area Coordinating Council (SBCOA). The SBCOA provides support to the Town through free training opportunities, quarterly meetings, resources and coordination of grant funding.

OEP is responsible for managing the Emergency Management Performance Grant (EMPG) for the Town. EMPG is a federal grant designed to support comprehensive emergency management programs at the local level and to encourage the improvement of mitigation, preparedness, response, and recovery capabilities for all hazards.

OEP manages Apple Valley's Disaster Service Workers (DSW) Volunteer Program. DSW is an all-risk, all-hazard training. This valuable program is designed to help community members protect themselves, their families, neighbors and our community in an emergency situation. DSW's include Community Emergency Response Team (CERT) and Emergency Communication Services (ECS).

OEP manages and coordinates the quarterly Disaster Council meetings, which was created by Town Council through Municipal Code 2.40 and has Apple Valley's current mayor serving as Chairman. Representatives from private and public entities as well as private citizens having an official emergency responsibility are invited to participate.

2024-25 HIGHLIGHTS

- Purchased new safety equipment for Town buildings.
- Attended virtual and online trainings for Emergency Management.
- Increased Naloxone training to departments for proper use to reverse opioid overdose.
- Served on the countywide Emergency Operation Team for the Line Fire Incident.
- Opened an evacuation shelter at the Town of Apple Valley for the Line Fire Incident
- Conducted a local CERT training with County Office of Emergency Services.
- Completed the Emergency Operation Plan for the Town of Apple Valley.

2025-26 GOALS AND OBJECTIVES

- Complete enhancements at the Town of Apple Valley Emergency Operations Center.
- Conduct trainings with Emergency Preparedness Safety Workers Advisory Group.
- Reestablish the Apple Valley Disaster Council Meetings.
- Conduct a joint emergency exercise with local agencies.
- Ensure employees are current with their Disaster Training Certifications.
- Begin update of Hazard Mitigation Plan.

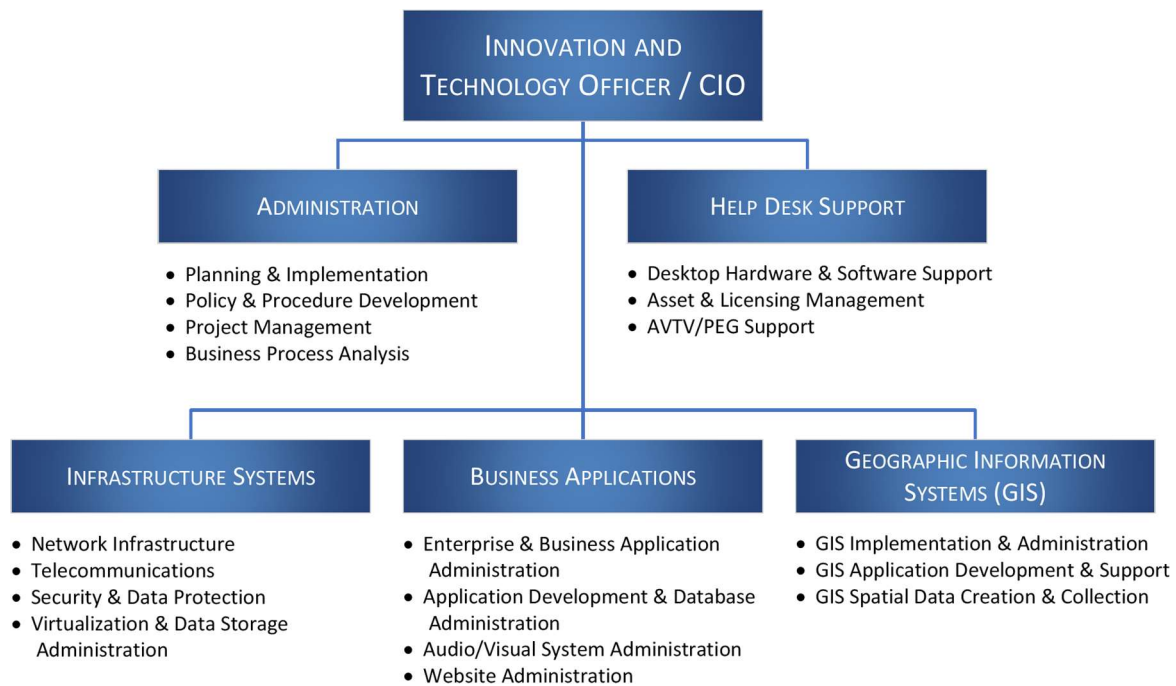


EMERGENCY PREPARDNESS						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
<u>OPERATIONS & MAINTENANCE</u>						
1001	10011412	710030	EDUCATION & TRAINING	2,500	2,500	0.0%
1001	10011412	710040	MEETINGS & CONFERENCES	2,000	2,000	0.0%
1001	10011412	710080	OFFICE SUPPLIES/EXP	35,000	35,000	0.0%
1001	10011412	710330	UTIL - COMMUNICATION SVCS	3,000	3,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				42,500	42,500	0.0%
TOTAL EMERGENCY PREPARDNESS				42,500	42,500	0.0%

FINANCE						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10011501	700000	SALARIES REGULAR	744,713	808,014	8.5%
1001	10011501	700010	WAGES PART-TIME	10,000	10,000	0.0%
1001	10011501	700100	CAFETERIA AND OTHER BENEFITS	94,155	99,516	5.7%
1001	10011501	700110	RETIREMENT HEALTH SAVINGS	3,724	3,724	0.0%
1001	10011501	700120	MEDICARE	10,798	10,798	0.0%
1001	10011501	700130	PERS	68,954	69,230	0.4%
1001	10011501	700135	PERS UAL	115,551	132,320	14.5%
1001	10011501	700140	AUTO ALLOWANCE	5,814	5,814	0.0%
1001	10011501	700150	PHONE ALLOWANCE	2,881	2,881	0.0%
TOTAL PERSONNEL				1,056,590	1,142,297	8.1%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10011501	710030	EDUCATION & TRAINING	6,000	3,000	-50.0%
1001	10011501	710040	MEETINGS & CONFERENCES	21,500	21,500	0.0%
1001	10011501	710050	MEMBERSHIP/DUES	500	1,500	200.0%
1001	10011501	710060	MILEAGE EXP/ALLOWANCE	500	500	0.0%
1001	10011501	710080	OFFICE SUPPLIES/EXP	3,500	6,500	85.7%
1001	10011501	710100	PRINTING	2,000	2,000	0.0%
1001	10011501	710150	HARDWARE/SOFTWARE SUPPLIES/EXP	1,500	2,000	33.3%
1001	10011501	710190	DEPARTMENT SUPPLIES/EXP	1,000	1,000	0.0%
1001	10011501	720010	CONTRACT SERVICES	236,775	336,775	42.2%
1001	10011501	720030	ACCOUNTING AND AUDIT SERVICES	50,000	50,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				323,275	424,775	31.4%
TOTAL FINANCE				1,379,865	1,567,072	13.6%

HUMAN RESOURCES						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10011801	700000	SALARIES REGULAR	287,935	312,409	8.5%
1001	10011801	700100	CAFETERIA AND OTHER BENEFITS	60,991	60,991	0.0%
1001	10011801	700110	RETIREMENT HEALTH SAVINGS	1,440	1,440	0.0%
1001	10011801	700120	MEDICARE	4,175	4,175	0.0%
1001	10011801	700130	PERS	24,155	24,252	0.4%
1001	10011801	700135	PERS UAL	44,676	51,159	14.5%
1001	10011801	700140	AUTO ALLOWANCE	4,800	4,800	0.0%
1001	10011801	700150	PHONE ALLOWANCE	1,980	1,980	0.0%
TOTAL PERSONNEL				430,152	461,206	7.2%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10011801	710000	ADVERTISING/PUBLICATIONS	1,854	3,000	61.8%
1001	10011801	710030	EDUCATION & TRAINING	4,000	4,000	0.0%
1001	10011801	710040	MEETINGS & CONFERENCES	6,000	12,275	104.6%
1001	10011801	710050	MEMBERSHIP/DUES	1,535	2,680	74.6%
1001	10011801	710055	SUBSCRIPTIONS	700	700	0.0%
1001	10011801	710080	OFFICE SUPPLIES/EXP	1,250	1,250	0.0%
1001	10011801	710100	PRINTING	1,150	1,150	0.0%
1001	10011801	710190	DEPARTMENT SUPPLIES/EXP	6,514	8,000	22.8%
1001	10011801	720010	CONTRACT SERVICES	20,000	50,000	150.0%
TOTAL OPERATIONS & MAINTENANCE				43,003	83,055	93.1%
TOTAL HUMAN RESOURCES				473,155	544,261	15.0%

INNOVATION AND TECHNOLOGY



DEPARTMENT DESCRIPTION

The Innovation and Technology Department (ITD) is dedicated to leading, supporting and providing professional and innovative technology solutions. ITD continually monitors critical systems to ensure data integrity and security, and will continue driving the Town's technology forward, providing technology solutions to meet the needs of Town staff and the public. ITD provides infrastructure and business application analysis, design, implementation, administration, maintenance, and support to the Town's users.

GOALS AND OBJECTIVES

- Continual infrastructure and business application improvements.
- GIS improvements and further development of web-based maps and applications for Town staff and the public.
- Continue to lead technology efforts and provide optimal innovative solutions and support to Town departments.

Under general supervision, the Graphic Designer is responsible for creating professional and complex computer-generated graphics and illustrative materials. This includes designing forms, flyers, bulletins, reports, marketing materials, publications, and other documents for internal departments. In addition, the designer also lends their skills to web design, helping to maintain a polished and accessible online presence. The designer focuses on developing creative content to promote the Town's public relations and branding efforts, disseminating information to the community, and assisting in the production of regular and special Town publications.

2024-25 HIGHLIGHTS

- Won 3 CAPIO EPIC Awards – Recognized for Best Photography, Best One-Time Community Event for 2024 State of the Town, Spotlight on Arts, and Best Small Shop.
- Hosted Measure P Town Halls – Community events to gather public input.
- State of the Town, 2025 - Produced engaging video content and a live presentation at the Singh Center for the Arts.
- #TraskTalkTuesday – Initiative to foster community interaction.
- Designed new website to launch in July of 2025 as we transition to .gov
- Placed bus shelter ads throughout Apple Valley highlighting Shop Local Business and our AV Connect App.
- Spotlit Apple Valley's "Faces & Places" in our 2025 calendar with accompanying videos for all 12 months celebrating the people, culture, spaces, and landmarks that make Apple Valley "A Better Way of life".
- Created videos for outside agencies like AVFPD and AVPD as a collaborative effort for PSA's regarding public safety.
- Singh Center for the Arts – PIO Department aided in the creation of the Center utilizing PEG funding.
- Created Community Calendar 2024 featuring animals adopted from the Apple Valley Animal Shelter.
- Created Fall/Winter and Spring/Summer Our Town Magazines created entirely in house.
- Filmed and posted 31 Pet Matches this fiscal year resulting in 100% adoption rates for the featured pets.
- Filmed the Mayor's Minute for to be shared on socials and via the Our Town E-Newsletter that is distributed on the first of each month.

2025 -26 GOALS AND OBJECTIVES

Department Performance Measures – Public Information Office	
Objective	Measurement
Continue to Utilize Bus Shelter Ad Space	Increase visibility and outreach through strategic advertising
Increase visibility of the Shop Local Campaign using targeted promotional content.	Create a minimum of 12 spotlights, produced in house.
Continue to Update Website Aesthetics	Improve user experience and ensure accessibility standards are met.

Enhance Community Connection Through Storytelling	Continue to produce human interest stories and/or resident profiles to help our community stay connected.
Support the .gov transition through Visual Brand Consistency	Roll out a refreshed visual brand across Town materials to reflect the transition from .org to .gov
Brand It Like Apple Valley	Work on an updated branding guide that is more accessible to all departments and offer more branded templates and assets to create a cohesive brand across all departments.
Strengthen Internal Communications	Craft more content that celebrates the successes of other departments and educates employees on what it is that other departments do.

INFORMATION TECHNOLOGY						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10011901	700000	SALARIES REGULAR	391,242	424,498	8.5%
1001	10011901	700020	OVERTIME	5,000	5,000	0.0%
1001	10011901	700100	CAFETERIA AND OTHER BENEFITS	52,533	71,024	35.2%
1001	10011901	700110	RETIREMENT HEALTH SAVINGS	1,956	1,956	0.0%
1001	10011901	700120	MEDICARE	5,673	5,673	0.0%
1001	10011901	700130	PERS	37,886	38,038	0.4%
1001	10011901	700135	PERS UAL	60,706	69,516	14.5%
1001	10011901	700140	AUTO ALLOWANCE	4,080	4,080	0.0%
1001	10011901	700150	PHONE ALLOWANCE	2,028	2,028	0.0%
TOTAL PERSONNEL				561,104	621,813	10.8%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10011901	710030	EDUCATION & TRAINING	17,800	26,000	46.1%
1001	10011901	710040	MEETINGS & CONFERENCES	47,800	69,100	44.6%
1001	10011901	710050	MEMBERSHIP/DUES	4,300	4,525	5.2%
1001	10011901	710060	MILEAGE EXP/ALLOWANCE	3,920	8,520	117.3%
1001	10011901	710080	OFFICE SUPPLIES/EXP	3,000	4,000	33.3%
1001	10011901	710150	HARDWARE/SOFTWARE SUPPLIES/EXP	556,557	500,560	-10.1%
1001	10011901	710190	DEPARTMENT SUPPLIES/EXP	5,500	17,500	218.2%
1001	10011901	710330	UTIL - COMMUNICATION SVCS	256,000	262,200	2.4%
1001	10011901	720010	CONTRACT SERVICES	1,093,017	1,048,483	-4.1%
1001	10011901	730020	GASOLINE, DIESEL, OIL	500	500	0.0%
1001	10011901	730040	VEHICLE MAINTENANCE	6,000	3,500	-41.7%
1001	10011901	750100	CAPITAL PROJECTS	362,022	350,000	-3.3%
TOTAL OPERATIONS & MAINTENANCE				2,356,416	2,294,888	-2.6%
TOTAL INFORMATION TECHNOLOGY				2,917,520	2,916,701	0.0%

PUBLIC SAFETY - SHERIFF						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
<u>OPERATIONS & MAINTENANCE</u>						
1001	10012017	710030	EDUCATION & TRAINING	500	500	0.0%
1001	10012017	710040	MEETINGS & CONFERENCES	500	500	0.0%
1001	10012017	710050	MEMBERSHIP/DUES	4,500	7,000	55.6%
1001	10012017	710080	OFFICE SUPPLIES/EXP	1,200	1,200	0.0%
1001	10012017	710090	POSTAGE	7,000	7,000	0.0%
1001	10012017	710100	PRINTING	1,500	1,500	0.0%
1001	10012017	710180	SAFETY & SECURITY	500	500	0.0%
1001	10012017	710190	DEPARTMENT SUPPLIES/EXP	81,000	81,000	0.0%
1001	10012017	710200	STAFF SERVICES	2,000	2,000	0.0%
1001	10012017	710215	BUILDING MAINTENANCE & REPAIR	26,500	26,500	0.0%
1001	10012017	710235	SAFETY EQUIPMENT	1,000	1,000	0.0%
1001	10012017	710300	UTIL - ELECTRICITY USAGE	55,000	55,000	0.0%
1001	10012017	710310	UTIL - NATURAL GAS USAGE	3,000	3,000	0.0%
1001	10012017	710320	UTIL - WATER USAGE	5,000	5,000	0.0%
1001	10012017	720010	CONTRACT SERVICES	102,000	102,000	0.0%
1001	10012017	720040	DISPOSAL SERVICES	2,500	2,500	0.0%
1001	10012017	720050	COUNTY SHERIFF	18,999,060	21,568,429	13.5%
1001	10012017	720055	POLICE OT	-	200,000	100.0%
1001	10012017	730010	EQUIPMENT MAINTENANCE	-	-	100.0%
1001	10012017	730020	GASOLINE, DIESEL, OIL	30,000	200,000	566.7%
1001	10012017	730030	LEASED EQUIPMENT	1,500	1,500	0.0%
1001	10012017	730040	VEHICLE MAINTENANCE	200,000	200,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				19,524,260	22,466,129	15.1%
TOTAL SHERIFF				19,524,260	22,466,129	15.1%

ANIMAL SERVICES



DEPARTMENT DESCRIPTION

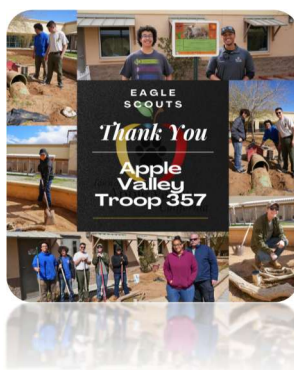
Animal Services is responsible for the enforcement of all California Animal Related Laws and Title 15 of the Town's Municipal Code. Our philosophy is to promote responsible pet ownership, compassion toward animals and safe human-animal interactions. In order to meet the community's expectations and to raise the bar for municipal animal care, the Department offers various valuable services through community outreach, public education, animal placement, legislation, sheltering, and enforcement programs. Our purpose is to provide responsive, efficient, and high-quality animal care services that preserve and protect public health and safety and ensure the humane treatment and care of all animals.

DIVISION/MAJOR PROGRAM DESCRIPTION

Field Services Division - Animal Control: Coordinates State mandated rabies enforcement and licensing compliance, which includes the control of animals running at large, bite reports, cruelty investigations, enforcement of animal keeping laws, noise complaints, assisting injured animals, animal establishment inspections, and school-site visits.

Sheltering Services Division – Municipal Shelter: Coordinates sheltering activities, including the housing of surrendered, abandoned, and impounded animals within the parameters of the law, permanent placement services, including coordination with rescue organizations and wildlife preserves, conducting low-cost vaccination clinics, manages the Department's sheltering contracts, and oversees volunteer training that enhances the level of services provided to housed animals.

Support Services: Coordinates public/private partnerships to provide long-term placement of sheltered animals and fundraising for programs supporting the Department's goals to reduce euthanasia and increase live release rates. Support Services is tasked with organizing events, training, and activities for both Field and Sheltering Services.



The AVAS Department is able to provide enhanced animal related services and community support thanks to proceeds from annual fundraising events and strong public/private partnerships.

2025-26 PROGRAMMATIC CHANGES

Community Involvement: The Animal Services Department is engaging with the community by organizing events, hosting offsite adoption events, rebuilding our volunteer and foster programs, and continuing to collaborate with local businesses to promote adoptions and improving animal welfare.

2025-2026 HIGHLIGHTS



- In 2024 26,573 people visited the shelter.
- Apple Valley Animal Services offered 9 Low-Cost Vaccine Clinic to the citizens in our community where over 1,500 animals were vaccinated.
- Apple Valley Animal Services offer free adoption to veterans in our community. Sponsored programs such as Pets 4 Vets offer additional solutions for increasing live release rates 🐾
- From July 2024 to now Apple Valley Animal Services has 110 new Rescue Organizations. These Organizations have opened more opportunities and resources to help specific pets in the shelter, including but not limited to livestock and cats!
- In total, Apple Valley Animal Services has 257 active Animal Rescue partners. To promote increased adoptions our shelter has held 7 extended adoption events over the last year with reduced adoption fees as low as “free”.
- Apple Valley Animal Services is pleased to share that our biweekly “Pet Match” feature via TOAV has extended to a local radio station. By partnering with Y-102 we have been able to reach a wider audience.

2025-2026 GOALS

Animal Services supports the Town’s Mission as identified in Vision 2020; offer the highest level of customer service by demonstrating operational excellence and efficiency in animal control and sheltering services. Develop and mentor personnel to ensure they are prepared to lead the department in the future. Continue to pursue funding opportunities and public private partnerships to expand community programs. Ensuring public safety by offering animal-friendly community events to facilitate safe human-animal interactions and promote responsible pet-ownership.

FIELD SERVICES GOALS

- Canvas 4000 houses to increase rabies and licensing compliance.
- Increase hours in the field patrolling for animals at large to address leash law violations.
- Decrease the total number of expired dog licenses by 50%.

SHELTERING SERVICES GOALS

- Partner with a total of 257 animal rescue organizations.
- Issue 600 fully funded cat/dog spay/neuter vouchers to reduce live intakes.
- Microchip 600 Apple Valley dogs for free to increase return-to-owner rates.

2025-2026 OBJECTIVES

- Increase participation in the Regional Coalition to provide programs for partnering jurisdictions within the entire San Bernardino County area that increase positive outcomes for community animals.
- Collect and analyze all daily service log data to identify the types of calls AVAS Officers spend time in the field handling and identify proactive programs that can reduce the demand.
- Collect and analyze all daily service log data to calculate total hours AVAS Officers spend in the field proactively patrolling for animals at large.
- Collect and analyze all canvassing for animal rabies/licensing compliance data.
- Host the 18th Annual Paws-n-Claws Pet Fair.
- Host the 2nd Annual Fast & Furious Car Show.
- Provide free microchipping events for Apple Valley residents' dogs to reach 500 microchip goal.
- Continue to partner with Animal Rescue Organizations to transfer animals that need additional time for permanent placement into loving homes.
- Raise \$20,000 to provide 200 free cat spay/neuter surgeries.

Department Workload Indicators				
	Actual FY 23-24	Goal FY 24-25	Estimated FY 24-25	Goal FY 25-26
Live Intakes - Cats	2661	1300	2000	N/A
Live Intakes - Dog	4558	2300	3000	N/A
Live Releases - Cats	568	500	400	40 % of Intake
Live Releases - Dogs	3250	1900	2500	80% of Intake
Euthanized - Cats	2062	1000	1300	<60% of Intake
Euthanized - Dogs	1358	600	1400	<20% of Intake
Dogs Licensed (AVAS Only)	6547	9500	8200	13000
Dog Licenses - Expired	12481	12000	13500	
Calls for Service	4974	3000	4500	
Houses Canvassed for Licensing & Rabies Compliance	3501	3000	2200	3500
Bite Reports	98	30	100	
Rescue Agreements	257	180	150	300
Low-Cost Vaccination Clinics	9	10	9	9
Animals Microchipped	3750	2400	3000	100% of Live Release
Total Vaccines Administered	7219	3500	7000	100% of Live Release
Spay/Neuter Vouchers - Cats	177	250	500	500
Spay/Neuter Vouchers - Dogs	319	150	300	500

ANIMAL SERVICES - ANIMAL CONTROL

Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10012118	700000	SALARIES REGULAR	612,425	664,481	8.5%
1001	10012118	700020	OVERTIME	5,000	9,000	80.0%
1001	10012118	700100	CAFETERIA AND OTHER BENEFITS	85,228	100,471	17.9%
1001	10012118	700110	RETIREMENT HEALTH SAVINGS	3,062	3,062	0.0%
1001	10012118	700120	MEDICARE	8,880	8,880	0.0%
1001	10012118	700130	PERS	79,610	79,928	0.4%
1001	10012118	700135	PERS UAL	95,025	108,815	14.5%
1001	10012118	700140	AUTO ALLOWANCE	1,710	1,710	0.0%
1001	10012118	700150	PHONE ALLOWANCE	300	300	0.0%
1001	10012118	700160	UNIFORM EXPENSES	3,000	3,000	0.0%
TOTAL PERSONNEL				894,240	979,647	9.6%

OPERATIONS & MAINTENANCE

1001	10012118	710000	ADVERTISING/PUBLICATIONS	300	300	0.0%
1001	10012118	710030	EDUCATION & TRAINING	3,482	3,482	0.0%
1001	10012118	710040	MEETINGS & CONFERENCES	480	480	0.0%
1001	10012118	710050	MEMBERSHIP/DUES	975	975	0.0%
1001	10012118	710055	SUBSCRIPTIONS	468	468	100.0%
1001	10012118	710060	MILEAGE EXP/ALLOWANCE	480	480	0.0%
1001	10012118	710080	OFFICE SUPPLIES/EXP	1,560	1,560	0.0%
1001	10012118	710100	PRINTING	3,120	3,120	100.0%
1001	10012118	710155	COMMUNICATIONS EQUIP	64,698	10,000	100.0%
1001	10012118	710180	SAFETY & SECURITY	532	532	0.0%
1001	10012118	710190	DEPARTMENT SUPPLIES/EXP	7,140	7,140	100.0%
1001	10012118	710215	BUILDING MAINTENANCE & REPAIR	8,400	8,400	100.0%
1001	10012118	710235	SAFETY EQUIPMENT	3,000	3,000	100.0%
1001	10012118	710330	UTIL - COMMUNICATION SVCS	4,560	4,560	0.0%
1001	10012118	710600	VET SERVICES	6,000	6,000	100.0%
1001	10012118	710601	SPAY/NEUTER PROGRAM	65,000	65,000	0.0%
1001	10012118	720010	CONTRACT SERVICES	5,000	5,000	0.0%
1001	10012118	720040	DISPOSAL SERVICES	3,525	3,525	0.0%
1001	10012118	730010	EQUIPMENT MAINTENANCE	3,500	3,500	0.0%
1001	10012118	730020	GASOLINE, DIESEL, OIL	28,438	28,438	0.0%
1001	10012118	730040	VEHICLE MAINTENANCE	11,993	11,993	0.0%
TOTAL OPERATIONS & MAINTENANCE				222,651	167,953	-24.6%

TOTAL ANIMAL CONTROL				1,116,891	1,147,600	2.7%
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ANIMAL SERVICES - SHELTER						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10012119	700000	SALARIES REGULAR	1,109,861	1,204,199	8.5%
1001	10012119	700010	WAGES PART-TIME	70,000	70,000	0.0%
1001	10012119	700020	OVERTIME	6,000	6,000	0.0%
1001	10012119	700100	CAFETERIA AND OTHER BENEFITS	210,518	210,518	0.0%
1001	10012119	700110	RETIREMENT HEALTH SAVINGS	4,947	4,947	0.0%
1001	10012119	700120	MEDICARE	16,093	16,093	0.0%
1001	10012119	700130	PERS	116,180	116,645	0.4%
1001	10012119	700135	PERS UAL	172,208	197,199	14.5%
1001	10012119	700140	AUTO ALLOWANCE	5,130	5,130	0.0%
1001	10012119	700150	PHONE ALLOWANCE	900	900	0.0%
1001	10012119	700160	UNIFORM EXPENSES	3,750	3,750	0.0%
TOTAL PERSONNEL				1,715,587	1,835,381	7.0%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10012119	710000	ADVERTISING/PUBLICATIONS	360	360	0.0%
1001	10012119	710030	EDUCATION & TRAINING	2,015	2,015	0.0%
1001	10012119	710040	MEETINGS & CONFERENCES	720	720	0.0%
1001	10012119	710050	MEMBERSHIP/DUES	1,263	1,263	0.0%
1001	10012119	710060	MILEAGE EXP/ALLOWANCE	600	600	0.0%
1001	10012119	710080	OFFICE SUPPLIES/EXP	3,620	3,620	0.0%
1001	10012119	710100	PRINTING	1,170	1,170	0.0%
1001	10012119	710155	COMMUNICATIONS EQUIP	300	300	0.0%
1001	10012119	710180	SAFETY & SECURITY	3,000	3,000	0.0%
1001	10012119	710190	DEPARTMENT SUPPLIES/EXP	17,650	17,650	0.0%
1001	10012119	710215	BUILDING MAINTENANCE & REPAIR	21,350	76,350	257.6%
1001	10012119	710216	GROUND MAINTENANCE & REPAIR	2,500	2,500	0.0%
1001	10012119	710300	UTIL - ELECTRICITY USAGE	56,880	56,880	0.0%
1001	10012119	710310	UTIL - NATURAL GAS USAGE	11,400	11,400	0.0%
1001	10012119	710320	UTIL - WATER USAGE	7,680	7,680	0.0%
1001	10012119	710330	UTIL - COMMUNICATION SVCS	6,960	6,960	0.0%
1001	10012119	710600	VET SERVICES	9,569	9,569	0.0%
1001	10012119	710602	ANIMAL FOOD SUPPLIES	4,100	4,100	0.0%
1001	10012119	710603	DRUGS/CANNICATIONS	61,750	61,750	0.0%
1001	10012119	720010	CONTRACT SERVICES	114,762	116,082	1.2%
1001	10012119	720040	DISPOSAL SERVICES	9,419	9,419	0.0%
1001	10012119	730010	EQUIPMENT MAINTENANCE	750	750	0.0%
1001	10012119	730020	GASOLINE, DIESEL, OIL	880	880	0.0%
1001	10012119	730040	VEHICLE MAINTENANCE	1,450	1,450	0.0%
TOTAL OPERATIONS & MAINTENANCE				340,148	396,468	16.6%
TOTAL ANIMAL SHELTER				2,055,735	2,231,849	8.6%

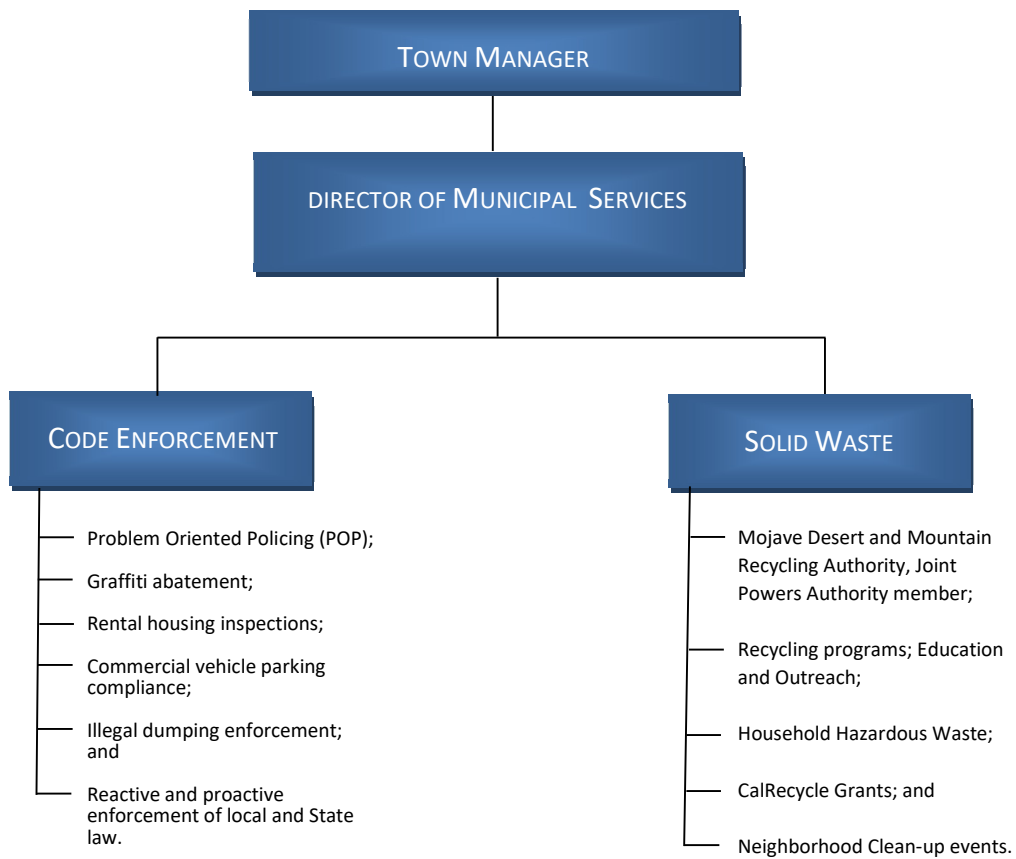
BUILDING & SAFETY						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10014020	700000	SALARIES REGULAR	52,149	56,582	8.5%
1001	10014020	700010	WAGES PART-TIME	5,000	5,000	0.0%
1001	10014020	700100	CAFETERIA AND OTHER BENEFITS	7,121	9,710	36.4%
1001	10014020	700110	RETIREMENT HEALTH SAVINGS	261	261	0.0%
1001	10014020	700120	MEDICARE	756	756	0.0%
1001	10014020	700130	PERS	7,713	7,744	0.4%
1001	10014020	700135	PERS UAL	8,092	9,266	14.5%
1001	10014020	700140	AUTO ALLOWANCE	1,368	1,368	0.0%
1001	10014020	700150	PHONE ALLOWANCE	240	240	0.0%
TOTAL PERSONNEL				82,700	90,927	9.9%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10014020	710050	MEMBERSHIP/DUES	500	500	0.0%
1001	10014020	710080	OFFICE SUPPLIES/EXP	2,000	2,000	0.0%
1001	10014020	710100	PRINTING	1,200	1,200	0.0%
1001	10014020	720010	CONTRACT SERVICES	900,000	900,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				903,700	903,700	0.0%
TOTAL BUILDING & SAFETY				986,400	994,627	0.8%

ECONOMIC DEVELOPMENT						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10014022	700000	SALARIES REGULAR	93,540	112,627	20.4%
1001	10014022	700100	CAFETERIA AND OTHER BENEFITS	7,339	13,049	77.8%
1001	10014022	700110	RETIREMENT HEALTH SAVINGS	468	468	0.0%
1001	10014022	700120	MEDICARE	1,356	1,356	0.0%
1001	10014022	700130	PERS	12,856	12,907	0.4%
1001	10014022	700135	PERS UAL	14,514	16,620	14.5%
1001	10014022	700140	AUTO ALLOWANCE	2,052	2,052	0.0%
1001	10014022	700150	PHONE ALLOWANCE	360	360	0.0%
TOTAL PERSONNEL				132,485	159,439	20.3%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10014022	710000	ADVERTISING/PUBLICATIONS	38,500	22,000	-42.9%
1001	10014022	710030	EDUCATION & TRAINING	4,000	4,000	0.0%
1001	10014022	710040	MEETINGS & CONFERENCES	28,500	28,500	0.0%
1001	10014022	710050	MEMBERSHIP/DUES	3,800	3,800	0.0%
1001	10014022	710060	MILEAGE EXP/ALLOWANCE	300	300	0.0%
1001	10014022	710080	OFFICE SUPPLIES/EXP	4,000	3,000	-25.0%
1001	10014022	710100	PRINTING	2,500	2,500	0.0%
1001	10014022	710150	HARDWARE/SOFTWARE SUPPLIES/EXP	1,000	1,000	0.0%
1001	10014022	710200	STAFF SERVICES	1,500	1,500	0.0%
1001	10014022	720010	CONTRACT SERVICES	30,000	30,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				114,100	96,600	-15.3%
TOTAL ECONOMIC DEVELOPMENT				246,585	256,039	3.8%

ENGINEERING						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10014023	700000	SALARIES REGULAR	40,969	44,451	8.5%
1001	10014023	700010	WAGES PART-TIME	3,000	3,000	0.0%
1001	10014023	700100	CAFETERIA AND OTHER BENEFITS	3,480	4,030	15.8%
1001	10014023	700110	RETIREMENT HEALTH SAVINGS	205	205	0.0%
1001	10014023	700120	MEDICARE	594	594	0.0%
1001	10014023	700130	PERS	6,775	6,802	0.4%
1001	10014023	700135	PERS UAL	6,357	7,280	14.5%
1001	10014023	700140	AUTO ALLOWANCE	1,368	1,368	0.0%
1001	10014023	700150	PHONE ALLOWANCE	240	240	0.0%
TOTAL PERSONNEL				62,988	67,970	7.9%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10014023	710080	OFFICE SUPPLIES/EXP	750	750	0.0%
1001	10014023	710100	PRINTING	500	500	0.0%
1001	10014023	720010	CONTRACT SERVICES	811,360	811,360	0.0%
TOTAL OPERATIONS & MAINTENANCE				812,610	812,610	0.0%
TOTAL ENGINEERING				875,598	880,580	0.6%

PLANNING						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10014024	700000	SALARIES REGULAR	435,959	484,152	11.1%
1001	10014024	700010	WAGES PART-TIME	20,000	20,000	0.0%
1001	10014024	700020	OVERTIME	-	-	0.0%
1001	10014024	700100	CAFETERIA AND OTHER BENEFITS	61,951	61,951	0.0%
1001	10014024	700110	RETIREMENT HEALTH SAVINGS	2,180	2,180	0.0%
1001	10014024	700120	MEDICARE	6,321	6,321	0.0%
1001	10014024	700130	PERS	41,969	42,137	0.4%
1001	10014024	700135	PERS UAL	67,645	77,462	14.5%
1001	10014024	700140	AUTO ALLOWANCE	4,800	4,800	0.0%
1001	10014024	700150	PHONE ALLOWANCE	1,200	1,200	0.0%
TOTAL PERSONNEL				642,025	700,203	9.1%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10014024	710000	ADVERTISING/PUBLICATIONS	5,000	7,000	40.0%
1001	10014024	710030	EDUCATION & TRAINING	11,000	11,000	0.0%
1001	10014024	710040	MEETINGS & CONFERENCES	1,000	1,000	0.0%
1001	10014024	710050	MEMBERSHIP/DUES	1,000	1,000	0.0%
1001	10014024	710060	MILEAGE EXP/ALLOWANCE	1,000	1,000	0.0%
1001	10014024	710080	OFFICE SUPPLIES/EXP	2,000	2,000	0.0%
1001	10014024	710150	HARDWARE/SOFTWARE SUPPLIES/EXP	10,000	5,000	-50.0%
1001	10014024	710820	STAFF PROGRAM COSTS	500	500	0.0%
1001	10014024	720010	CONTRACT SERVICES	382,829	370,000	-3.4%
1001	10014024	720020	LICENSE & FEES	10,000	10,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				424,329	408,500	-3.7%
TOTAL PLANNING				1,066,354	1,108,703	4.0%

Municipal Services



DIVISION DESCRIPTION



The Municipal Services Department is comprised of three divisions: Public Works Divisions, including Streets, Wastewater, and Solid Waste, and Code Enforcement.

Code Enforcement serves the residents of the Town by ensuring compliance with all adopted Town codes and referenced State and Federal regulations, providing effective public contact and education, building cooperative partnerships throughout the community, and enforcing the law in an equitable and impartial manner. Code Enforcement’s goal is to protect and promote the existence of sound and wholesome residential, commercial and industrial buildings, dwelling units, and neighborhoods through enforcement of such standards, regulations, and procedures that will remedy the existence of, or prevent the development or creation of dangerous, substandard, dilapidated or unsanitary and deficient residential, commercial and industrial buildings, dwelling units, and communities. Code Enforcement strives to be helpful, approachable, knowledgeable, efficient, and of the highest integrity. It partners with residents, neighborhood associations, businesses, and other City, County, State and Federal agencies to ensure the quality of Apple Valley’s neighborhoods.

Solid Waste assists the Code Enforcement and Police Departments with illegal dumpsite and homeless encampment cleanups and various nuisance abatement functions, including property cleanups and structure board ups. Code Enforcement and Solid Waste will apply for several grants in fiscal year 2025-26 to assist in eliminating deteriorating conditions in the Town of Apple Valley. Solid Waste and Code Enforcement will also host neighborhood cleanup events throughout the year providing residents an opportunity to dispose of their trash and debris, organic waste, recyclable material, and tires for free.

2024-25 HIGHLIGHTS

- 822,897 pounds of trash was collected during community enhancement events.
- 301,195 pounds of trash was removed from the Town by the Community Enhancement Crew.
- 1368 waste tires were collected using the Tire Amnesty and Tire Clean-up grants.

2025-26 OBJECTIVES/GOALS:

- Reduce deteriorating conditions.
- Provide courteous, knowledgeable, and efficient customer service.
- Increase public education and outreach to residents of the Town; advertising “Clean, Green, Together.”
- Continue to promote partnerships with other Town departments and agencies and the community.
- Maintain same day response time for health, safety, and welfare cases.



Division Performance Measures				
	Actual FY 22-23	Actual FY 23-24	Estimate FY 24-25	Goal FY 24-25
Increase number of proactive cases by 15%	2,686	2,388	2,690	3,093
Increase Problem Oriented Policing (POP) cases by 5%	29	34	42	44
Maintain average of fewer than 45 days to case closure *Changed from 30 to 45 days due to change in case handling procedures.	40	49	34	-
Increase participation from citizens by 10% at Community Enhancement Events.	1,866	1,492	3,565	3,921
Increase recyclables collected at Community Enhancement Events by 10% (tons)	19	25	13	14
Increase debris collected during Community Enhancement Events by 10% (tons)	302	255	498	547
Increase tires collected during Tire Amnesty Events by 10%	1,572	641	1,914	2,108

The **Solid Waste** Division also oversees the Waste Management Fund and contracts for personnel at the Town's Household Hazardous Waste site and trash services to commercial and residential customers. The Waste Management Fund is also used to offset the operating costs associated with the Victor Valley Materials Recovery Facility (MRF) which is jointly owned by the Town and the City of Victorville. Pursuant to regulations set forth in AB 1826 and SB 1383, the Town will conduct public education and outreach to the regulated business community and residential customers to increase recycling efforts and organics diversion. Staff with the assistance of Burrtec offers free "waste audits" to assist customers and residents with saving money and maximizing the efficiency of their recycling efforts.

CODE ENFORCEMENT						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10015026	700000	SALARIES REGULAR	245,548	266,420	8.5%
1001	10015026	700010	WAGES PART-TIME	3,000	3,000	0.0%
1001	10015026	700020	OVERTIME	1,000	1,000	0.0%
1001	10015026	700100	CAFETERIA AND OTHER BENEFITS	25,308	57,688	127.9%
1001	10015026	700110	RETIREMENT HEALTH SAVINGS	1,227	1,227	0.0%
1001	10015026	700120	MEDICARE	3,560	3,560	0.0%
1001	10015026	700130	PERS	23,594	23,688	0.4%
1001	10015026	700135	PERS UAL	38,100	43,629	14.5%
1001	10015026	700140	AUTO ALLOWANCE	1,778	1,778	0.0%
1001	10015026	700150	PHONE ALLOWANCE	312	312	0.0%
1001	10015026	700160	UNIFORM EXPENSES	4,000	10,000	150.0%
TOTAL PERSONNEL				347,427	412,302	18.7%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10015026	710000	ADVERTISING/PUBLICATIONS	2,700	2,700	0.0%
1001	10015026	710030	EDUCATION & TRAINING	15,000	20,000	33.3%
1001	10015026	710040	MEETINGS & CONFERENCES	1,500	2,000	33.3%
1001	10015026	710050	MEMBERSHIP/DUES	2,000	4,000	100.0%
1001	10015026	710080	OFFICE SUPPLIES/EXP	800	800	0.0%
1001	10015026	710100	PRINTING	1,500	1,500	0.0%
1001	10015026	710190	DEPARTMENT SUPPLIES/EXP	6,000	3,000	-50.0%
1001	10015026	710216	GROUND MAINTENANCE & REPAIR	45,000	70,000	55.6%
1001	10015026	710230	SMALL TOOLS	800	1,000	25.0%
1001	10015026	710330	UTIL - COMMUNICATION SVCS	9,700	9,700	0.0%
1001	10015026	720010	CONTRACT SERVICES	85,000	100,000	17.6%
1001	10015026	720020	LICENSE & FEES	2,200	-	-100.0%
1001	10015026	730010	EQUIPMENT MAINTENANCE	1,500	1,500	0.0%
1001	10015026	730020	GASOLINE, DIESEL, OIL	25,000	25,000	0.0%
1001	10015026	730040	VEHICLE MAINTENANCE	12,000	10,000	-16.7%
TOTAL OPERATIONS & MAINTENANCE				210,700	251,200	19.2%

GROUNDS MAINTENANCE						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10016029	700000	SALARIES REGULAR	749,307	875,142	16.8%
1001	10016029	700010	WAGES PART-TIME	40,000	40,000	0.0%
1001	10016029	700020	OVERTIME	15,000	15,000	0.0%
1001	10016029	700100	CAFETERIA AND OTHER BENEFITS	107,319	115,514	7.6%
1001	10016029	700110	RETIREMENT HEALTH SAVINGS	3,541	3,541	0.0%
1001	10016029	700120	MEDICARE	10,865	10,865	0.0%
1001	10016029	700130	PERS	61,733	61,980	0.4%
1001	10016029	700135	PERS UAL	116,264	133,136	14.5%
1001	10016029	700150	PHONE ALLOWANCE	780	780	0.0%
1001	10016029	700160	UNIFORM EXPENSES	15,000	15,000	0.0%
TOTAL PERSONNEL				1,119,809	1,270,958	13.5%
OPERATIONS & MAINTENANCE						
1001	10016029	710030	EDUCATION & TRAINING	6,000	6,000	0.0%
1001	10016029	710050	MEMBERSHIP/DUES	1,000	1,000	0.0%
1001	10016029	710080	OFFICE SUPPLIES/EXP	300	300	0.0%
1001	10016029	710120	PROPERTY TAX/ASSESMENTS	2,300	2,300	0.0%
1001	10016029	710180	SAFETY & SECURITY	23,500	23,500	0.0%
1001	10016029	710210	CLAIMS EXPENSE	5,000	5,000	0.0%
1001	10016029	710215	BUILDING MAINTENANCE & REPAIR	40,000	40,000	0.0%
1001	10016029	710216	GROUND MAINTENANCE & REPAIR	184,844	177,000	-4.2%
1001	10016029	710218	SPORTS FIELD LIGHT MAINTENANCE	5,000	5,000	0.0%
1001	10016029	710225	SIGNS/SIGNALS	300	300	0.0%
1001	10016029	710230	SMALL TOOLS	8,000	8,000	0.0%
1001	10016029	710235	SAFETY EQUIPMENT	5,000	5,000	0.0%
1001	10016029	710300	UTIL - ELECTRICITY USAGE	110,000	110,000	0.0%
1001	10016029	710320	UTIL - WATER USAGE	400,000	450,000	0.0%
1001	10016029	710330	UTIL - COMMUNICATION SVCS	9,000	9,000	0.0%
1001	10016029	720040	DISPOSAL SERVICES	25,000	25,000	0.0%
1001	10016029	730010	EQUIPMENT MAINTENANCE	13,500	13,500	0.0%
1001	10016029	730020	GASOLINE, DIESEL, OIL	50,000	50,000	0.0%
1001	10016029	730040	VEHICLE MAINTENANCE	13,000	13,000	0.0%
1001	10016029	750010	CAPITAL EQUIPMENT	303,124	20,000	-93.4%
1001	10016029	750100	CAPITAL PROJECTS	1,072,705	1,012,240	-5.6%
TOTAL OPERATIONS & MAINTENANCE				2,277,573	1,976,140	-13.2%
TOTAL GOURNDS MAINTENANCE				3,397,382	3,247,098	-4.4%

FACILITIES						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10016036	700000	SALARIES REGULAR	514,450	558,178	8.5%
1001	10016036	700010	WAGES PART-TIME	75,000	75,000	0.0%
1001	10016036	700020	OVERTIME	20,000	20,000	0.0%
1001	10016036	700100	CAFETERIA AND OTHER BENEFITS	74,275	109,544	47.5%
1001	10016036	700110	RETIREMENT HEALTH SAVINGS	2,045	2,045	0.0%
1001	10016036	700120	MEDICARE	7,460	7,460	0.0%
1001	10016036	700130	PERS	36,666	36,813	0.4%
1001	10016036	700135	PERS UAL	79,824	91,408	14.5%
1001	10016036	700140	AUTO ALLOWANCE	1,056	1,056	0.0%
1001	10016036	700150	PHONE ALLOWANCE	1,152	1,152	0.0%
1001	10016036	700160	UNIFORM EXPENSES	9,000	12,000	33.3%
TOTAL PERSONNEL				820,928	914,656	11.4%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10016036	710030	EDUCATION & TRAINING	4,000	4,000	0.0%
1001	10016036	710070	MISCELLANEOUS COSTS	200	-	-100.0%
1001	10016036	710080	OFFICE SUPPLIES/EXP	1,500	1,700	13.3%
1001	10016036	710180	SAFETY & SECURITY	5,300	5,300	0.0%
1001	10016036	710200	STAFF SERVICES	500	500	0.0%
1001	10016036	710210	CLAIMS EXPENSE	7,250	7,250	0.0%
1001	10016036	710215	BUILDING MAINTENANCE & REPAIR	200,000	200,000	0.0%
1001	10016036	710230	SMALL TOOLS	1,650	1,650	0.0%
1001	10016036	710235	SAFETY EQUIPMENT	1,500	1,500	0.0%
1001	10016036	710300	UTIL - ELECTRICITY USAGE	205,000	205,000	0.0%
1001	10016036	710310	UTIL - NATURAL GAS USAGE	50,000	50,000	0.0%
1001	10016036	710320	UTIL - WATER USAGE	15,000	15,000	0.0%
1001	10016036	710330	UTIL - COMMUNICATION SVCS	1,000	1,000	0.0%
1001	10016036	720010	CONTRACT SERVICES	-	11,000	100.0%
1001	10016036	720040	DISPOSAL SERVICES	10,000	10,000	0.0%
1001	10016036	730010	EQUIPMENT MAINTENANCE	3,800	2,000	-47.4%
1001	10016036	730020	GASOLINE, DIESEL, OIL	23,000	16,500	-28.3%
1001	10016036	730035	EQUIPMENT RENTAL	5,300	5,300	0.0%
1001	10016036	730040	VEHICLE MAINTENANCE	10,000	8,000	-20.0%
1001	10016036	750010	CAPITAL EQUIPMENT	50,000	85,000	70.0%
1001	10016036	750100	CAPITAL PROJECTS	615,000	600,000	-2.4%
TOTAL OPERATIONS & MAINTENANCE				1,210,000	1,230,700	1.7%
TOTAL FACILITIES				2,030,928	2,145,356	5.6%

RECREATION						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10016034	700000	SALARIES REGULAR	63,379	68,766	8.5%
1001	10016034	700010	WAGES PART-TIME	7,500	7,500	0.0%
1001	10016034	700020	OVERTIME	500	500	0.0%
1001	10016034	700100	CAFETERIA AND OTHER BENEFITS	9,973	19,622	96.8%
1001	10016034	700110	RETIREMENT HEALTH SAVINGS	317	317	0.0%
1001	10016034	700120	MEDICARE	919	919	0.0%
1001	10016034	700130	PERS	5,587	5,609	0.4%
1001	10016034	700135	PERS UAL	9,834	11,261	14.5%
1001	10016034	700140	AUTO ALLOWANCE	720	720	0.0%
1001	10016034	700150	PHONE ALLOWANCE	258	258	0.0%
1001	10016034	700160	UNIFORM EXPENSES	2,500	2,500	0.0%
TOTAL PERSONNEL				101,487	117,972	16.2%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10016034	710000	ADVERTISING/PUBLICATIONS	5,000	5,000	0.0%
1001	10016034	710030	EDUCATION & TRAINING	9,000	9,000	0.0%
1001	10016034	710040	MEETINGS & CONFERENCES	2,500	2,500	0.0%
1001	10016034	710050	MEMBERSHIP/DUES	1,255	1,255	0.0%
1001	10016034	710070	MISCELLANEOUS COSTS	125	-	-100.0%
1001	10016034	710080	OFFICE SUPPLIES/EXP	2,500	2,500	0.0%
1001	10016034	710090	POSTAGE	21,000	21,000	0.0%
1001	10016034	710100	PRINTING	34,000	34,000	0.0%
1001	10016034	710150	HARDWARE/SOFTWARE SUPPLIES/EXP	1,000	1,000	0.0%
1001	10016034	710200	STAFF SERVICES	1,750	1,750	0.0%
1001	10016034	730020	GASOLINE, DIESEL, OIL	750	2,750	266.7%
1001	10016034	730040	VEHICLE MAINTENANCE	1,500	1,500	0.0%
1001	10016034	750010	CAPITAL EQUIPMENT	-	20,000	100.0%
TOTAL OPERATIONS & MAINTENANCE				80,380	102,255	27.2%
TOTAL RECREATION				181,867	220,227	21.1%

RECREATION PROGRAMS						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10016037	700000	SALARIES REGULAR	490,225	531,894	8.5%
1001	10016037	700010	WAGES PART-TIME	750,000	750,000	0.0%
1001	10016037	700020	OVERTIME	7,500	7,500	100.0%
1001	10016037	700100	CAFETERIA AND OTHER BENEFITS	82,455	116,212	40.9%
1001	10016037	700110	RETIREMENT HEALTH SAVINGS	2,040	2,040	0.0%
1001	10016037	700120	MEDICARE	7,108	24,348	242.5%
1001	10016037	700130	PERS	36,541	36,687	0.4%
1001	10016037	700135	PERS UAL	76,064	87,102	14.5%
1001	10016037	700140	AUTO ALLOWANCE	2,784	2,784	0.0%
1001	10016037	700150	PHONE ALLOWANCE	1,242	1,242	0.0%
TOTAL PERSONNEL				1,455,959	1,559,809	7.1%

<u>OPERATIONS & MAINTENANCE</u>						
1001	10016037	710190	DEPARTMENT SUPPLIES/EXP	2,000	2,500	25.0%
1001	10016037	710500	AFTER SCHOOL PROGRAM	55,000	55,000	0.0%
1001	10016037	710510	INSTRUCTOR CLASSES	2,400	2,400	0.0%
1001	10016037	710530	SPECIAL EVENTS	42,000	-	-100.0%
1001	10016037	710540	RECREATION EVENTS	670	670	0.0%
1001	10016037	711100	ARTS & CRAFTS	14,000	14,000	0.0%
1001	10016037	711105	BALLET & TAP	9,800	9,800	0.0%
1001	10016037	711110	BATON TWIRLING	2,000	3,000	50.0%
1001	10016037	711115	CHEER-TUMBLING	500	-	-100.0%
1001	10016037	711125	DRIVES ED	1,500	1,000	-33.3%
1001	10016037	711130	GOLF LESSONS	-	15,000	100.0%
1001	10016037	711135	GUITAR LESSONS	1,500	1,500	0.0%
1001	10016037	711140	LOW IMPACT AEROBICS	1,750	2,750	57.1%
1001	10016037	711145	TAE KWON DO	500	500	0.0%
1001	10016037	711150	TAI CHI	2,100	2,100	0.0%
1001	10016037	711155	TENNIS	4,200	4,200	0.0%
1001	10016037	711160	YOGA	4,500	4,500	0.0%
1001	10016037	711205	OPEN GYM	250	250	0.0%
1001	10016037	711215	SKI AND SNOWBOARDING 101	2,800	-	-100.0%
1001	10016037	711220	ADVENTURES IN PW SPORTS	1,750	1,750	0.0%
1001	10016037	711225	COED VOLLEYBALL	5,100	7,000	37.3%
1001	10016037	711235	PEE WEE/HOT SHOTS BASKETBALL	2,500	2,500	0.0%
1001	10016037	711240	YOUTH BASKETBALL	19,755	19,755	0.0%
1001	10016037	711245	MINOR LEAGUES	2,000	2,000	0.0%
1001	10016037	711300	FREEDOM FESTIVAL	80,000	80,000	0.0%
1001	10016037	711305	CONCERTS IN THE PARK	55,000	55,000	0.0%
1001	10016037	711310	WINTER WONDERLAND	10,000	10,000	0.0%
1001	10016037	711400	COMMUNITY CLEAN UP	3,500	3,500	0.0%
1001	10016037	711405	CRAFT FAIRS	500	500	0.0%
1001	10016037	711415	DAY CAMP	65,000	65,000	0.0%
1001	10016037	711420	SUMMER CAMPS	2,800	2,800	0.0%

Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10016037	711430	BUNNY RUN	2,400	20,000	733.3%
1001	10016037	711440	FIRECRACKER RUN	2,400	-	-100.0%
1001	10016037	711445	TEEN EVENTS	250	250	0.0%
1001	10016037	711455	TURKEY RUN 5K RUN	2,400	-	-100.0%
1001	10016037	711460	TEEN ZONE	750	750	0.0%
1001	10016037	711465	RECREATION EVENTS	20,000	10,000	-50.0%
1001	10016037	720040	DISPOSAL SERVICES	15,000	15,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				438,575	414,975	-5.4%
TOTAL RECREATION PROGRAMS				1,894,534	1,974,784	4.2%

AQUATICS						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10016038	700000	SALARIES REGULAR	102,850	111,592	8.5%
1001	10016038	700010	WAGES PART-TIME	160,000	160,000	0.0%
1001	10016038	700020	OVERTIME	5,000	5,000	0.0%
1001	10016038	700100	CAFETERIA AND OTHER BENEFITS	18,475	18,475	0.0%
1001	10016038	700110	RETIREMENT HEALTH SAVINGS	515	515	0.0%
1001	10016038	700120	MEDICARE	1,500	4,539	202.6%
1001	10016038	700130	PERS	9,143	9,180	0.4%
1001	10016038	700130	PERS UAL	15,957	18,273	14.5%
1001	10016038	700140	AUTO ALLOWANCE	240	240	0.0%
1001	10016038	700150	PHONE ALLOWANCE	444	444	0.0%
1001	10016038	700160	UNIFORM EXPENSES	5,500	5,500	0.0%
TOTAL PERSONNEL				319,624	333,758	4.4%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10016038	710000	ADVERTISING/PUBLICATIONS	200	200	0.0%
1001	10016038	710030	EDUCATION & TRAINING	4,000	4,000	0.0%
1001	10016038	710050	MEMBERSHIP/DUES	200	200	0.0%
1001	10016038	710070	MISCELLANEOUS COSTS	1,000	-	-100.0%
1001	10016038	710080	OFFICE SUPPLIES/EXP	300	1,300	333.3%
1001	10016038	710180	SAFETY & SECURITY	6,000	6,000	0.0%
1001	10016038	710215	BUILDING MAINTENANCE & REPAIR	10,000	10,000	0.0%
1001	10016038	710235	SAFETY EQUIPMENT	6,000	6,000	0.0%
1001	10016038	710300	UTIL - ELECTRICITY USAGE	55,000	55,000	0.0%
1001	10016038	710310	UTIL - NATURAL GAS USAGE	65,000	65,000	0.0%
1001	10016038	710320	UTIL - WATER USAGE	21,000	21,000	0.0%
1001	10016038	711500	AV SWIM CLUB	100	150	50.0%
1001	10016038	711505	GUARD START	500	500	0.0%
1001	10016038	711510	LIFEGAURD TRAINING	7,000	6,000	-14.3%
1001	10016038	711515	OPEN REC SWIM	1,000	1,000	0.0%
1001	10016038	711520	POOL CHEMICALS	30,000	30,000	0.0%
1001	10016038	711525	POOL SPECIAL EVENTS	2,000	2,000	0.0%
1001	10016038	711535	WATER AEROBICS	7,500	10,000	33.3%
1001	10016038	730010	EQUIPMENT MAINTENANCE	20,000	20,000	0.0%
1001	10016038	750010	CAPITAL EQUIPMENT	-	250,000	100.0%
1001	10016038	750100	CAPITAL PROJECTS	-	350,000	100.0%
TOTAL OPERATIONS & MAINTENANCE				236,800	838,350	254.0%
TOTAL AQUATICS				556,424	1,172,108	110.7%

GENERAL FUND NON-DEPARTMENTAL						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
1001	10010001	700180	HEALTH/OTHER BENEFITS-RETIREEES	170,000	170,000	0.0%
1001	10010001	700100	CAFETERIA AND OTHER BENEFITS	-	-	100.0%
TOTAL PERSONNEL				170,000	170,000	0.0%
<u>OPERATIONS & MAINTENANCE</u>						
1001	10010001	710010	BANK & CREDIT CARD FEES	75,000	75,000	0.0%
1001	10010001	710050	MEMBERSHIP/DUES	54,500	80,000	46.8%
1001	10010001	710070	MISCELLANEOUS COSTS	14,850	14,850	0.0%
1001	10010001	710080	OFFICE SUPPLIES/EXP	16,000	16,000	0.0%
1001	10010001	710090	POSTAGE	40,000	40,000	0.0%
1001	10010001	710100	PRINTING	13,000	13,000	0.0%
1001	10010001	710120	PROPERTY TAX/ASSESMENTS	4,000	4,000	0.0%
1001	10010001	710200	STAFF SERVICES	7,250	7,250	0.0%
1001	10010001	710210	CLAIMS EXPENSE	11,000	11,000	0.0%
1001	10010001	710240	ADMINISTRATION	(2,484,000)	(2,484,000)	0.0%
1001	10010001	720010	CONTRACT SERVICES	100,000	100,000	0.0%
1001	10010001	720030	ACCOUNTING AND AUDIT SERVICES	25,000	25,000	0.0%
1001	10010001	720070	INSURANCE	1,260,000	1,460,000	15.9%
1001	10010001	730030	LEASED EQUIPMENT	360,000	450,000	25.0%
1001	10010001	760000	TRANSFER OUT	1,681,560	1,559,609	-7.3%
1001	10010001	800010	PRINCIPAL	860,000	910,000	100.0%
1001	10010001	800020	INTEREST	120,000	68,295	100.0%
TOTAL OPERATIONS & MAINTENANCE				2,158,160	2,350,004	8.9%
TOTAL GENERAL FUND NON-DEPARTMENTAL				2,328,160	2,520,004	8.2%

Special Revenue Funds

GAS TAX						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2010	20100000	410005	REFUNDS, REIMB, REBATES	2,020	2,020	0.0%
2010	20100000	630020	GAS TAX 2103	717,057	710,970	-0.8%
2010	20100000	630021	GAS TAX 2105	479,781	490,696	2.3%
2010	20100000	630022	GAS TAX 2106	295,281	301,812	2.2%
2010	20100000	630023	GAS TAX 2107	654,297	669,030	2.3%
2010	20100000	630024	GAS TAX 2107-5	7,500	7,500	0.0%
TOTAL REVENUES				2,153,916	2,180,008	1.2%
EXPENDITURES						
PERSONNEL						
2010	20105031	700000	SALARIES REGULAR	360,570	415,218	15.2%
2010	20105031	700020	OVERTIME	11,500	11,500	0.0%
2010	20105031	700100	CAFETERIA AND OTHER BENEFITS	74,563	74,563	0.0%
2010	20105031	700110	RETIREMENT HEALTH SAVINGS	1,803	1,803	0.0%
2010	20105031	700120	MEDICARE	5,228	5,228	0.0%
2010	20105031	700130	PERS	71,077	71,077	0.0%
2010	20105031	700135	PERS UAL	55,947	55,947	0.0%
2010	20105031	700140	AUTO ALLOWANCE	48	48	0.0%
2010	20105031	700150	PHONE ALLOWANCE	17	17	0.0%
2010	20105031	700160	UNIFORM EXPENSES	7,000	8,500	21.4%
TOTAL PERSONNEL				587,753	643,901	9.6%
OPERATIONS & MAINTENANCE						
2010	20105031	710030	EDUCATION & TRAINING	15,000	15,000	0.0%
2010	20105031	710040	MEETINGS & CONFERENCES	2,000	5,000	150.0%
2010	20105031	710050	MEMBERSHIP/DUES	2,000	2,000	0.0%
2010	20105031	710080	OFFICE SUPPLIES/EXP	750	750	0.0%
2010	20105031	710100	PRINTING	300	300	0.0%
2010	20105031	710150	HARDWARE/SOFTWARE SUPPLIES/EXP	11,000	2,500	-77.3%
2010	20105031	710155	COMMUNICATIONS EQUIP	40,000	35,000	-12.5%
2010	20105031	710180	SAFETY & SECURITY	35,000	45,000	28.6%
2010	20105031	710215	BUILDING MAINTENANCE & REPAIR	36,000	30,000	-16.7%
2010	20105031	710216	GROUND MAINTENANCE & REPAIR	14,500	10,000	-31.0%
2010	20105031	710220	MAINTENANCE & REPAIR SERVICES	2,000	1,500	-25.0%
2010	20105031	710225	SIGNS/SIGNALS	150,000	150,000	0.0%
2010	20105031	710230	SMALL TOOLS	5,700	10,000	75.4%
2010	20105031	710235	SAFETY EQUIPMENT	5,500	5,500	0.0%
2010	20105031	710300	UTIL - ELECTRICITY USAGE	174,900	175,000	0.1%
2010	20105031	710310	UTIL - NATURAL GAS USAGE	10,500	9,000	-14.3%
2010	20105031	710320	UTIL - WATER USAGE	53,000	53,000	0.0%
2010	20105031	710330	UTIL - COMMUNICATION SVCS	6,000	10,000	66.7%
2010	20105031	720010	CONTRACT SERVICES	160,000	225,000	40.6%
2010	20105031	720040	DISPOSAL SERVICES	2,000	1,600	-20.0%
2010	20105031	730010	EQUIPMENT MAINTENANCE	10,500	10,000	-4.8%
2010	20105031	730040	VEHICLE MAINTENANCE	55,000	65,000	18.2%
2010	20105031	750010	CAPITAL EQUIPMENT	5,863	322,000	5392.1%

Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
			TOTAL OPERATIONS & MAINTENANCE	797,513	1,183,150	48.4%
			TOTAL GAS TAX EXPENDITURES	1,385,266	1,827,051	31.9%

ROAD MAINTENANCE & REHABILITATION PROGRAM						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2011	20110000	630030	CA RMRA	1,968,573	2,056,091	4.4%
TOTAL REVENUES				1,968,573	2,056,091	4.4%
<u>EXPENDITURES</u>						
<u>OPERATIONS & MAINTENANCE</u>						
2011	20115031	730050	PAVING-PMS PRIORITIES	1,968,573	2,072,574	5.3%
2011	20115031	750100	CAPITAL PROJECTS	-	557,503	100.0%
TOTAL OPERATIONS & MAINTENANCE				1,968,573	2,630,077	33.6%
TOTAL ROAD MAINT. & REHAB PROGRAM				1,968,573	2,630,077	33.6%

TRANSPORTATION DEVELOPMENT ACT ARTICLE 3						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2013	20130000	410005	REFUNDS, REIMB, REBATES	-	557,503	100.0%
TOTAL REVENUES				-	557,503	100.0%
<u>EXPENDITURES</u>						
<u>OPERATIONS & MAINTENANCE</u>						
2013	20134023	750100	CAPITAL PROJECTS	-	557,503	100.0%
TOTAL OPERATIONS & MAINTENANCE				-	557,503	100.0%
TOTAL TDA ARTICLE 3 EXPENDITURES				-	557,503	100.0%

TRANSPORTATION DEVELOPMENT ACT ARTICLE 8						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2015	20150000	410005	REFUNDS, REIMB, REBATES	-	-	0.0%
2015	20150000	650000	GRANTS	600,000	-	100.0%
2015	20150000	630010	ARTICLE 8 LTF	-	-	0.0%
TOTAL REVENUES				600,000	-	-100.0%
<u>EXPENDITURES</u>						
<u>OPERATIONS & MAINTENANCE</u>						
2015	20154023	710220	MAINTENANCE & REPAIR SERVICES	-	-	0.0%
2015	20154023	750100	CAPITAL PROJECTS	605,026	-	0.0%
TOTAL OPERATIONS & MAINTENANCE				605,026	-	-100.0%
TOTAL TDA ARTICLE 8 EXPENDITURES				605,026	-	-100.0%

MEASURE I						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
<u>REVENUES</u>						
2021	20210000	400020	SALES AND USE TAX	2,765,788	2,495,408	-9.8%
2021	20210000	410005	REFUNDS, REIMB, REBATES	1,563,335	3,848,895	146.2%
2021	20210000	650000	GRANTS	562,971	-	-100.0%
TOTAL REVENUES				4,892,094	6,344,303	29.7%
<u>EXPENDITURES</u>						
<u>OPERATIONS & MAINTENANCE</u>						
2021	20214023	730050	PAVING-PMS PRIORITIES	1,695,000	1,800,000	6.2%
2021	20214023	750100	CAPITAL PROJECTS	4,196,856	4,789,698	14.1%
TOTAL OPERATIONS & MAINTENANCE				5,891,856	6,589,698	11.8%
TOTAL MEASURE I EXPENDITURES				5,891,856	6,589,698	11.8%

COMMUNITY DEVELOPMENT BLOCK GRANT						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
REVENUES						
2120	21200000	520000	PROGRAM INCOME	60,000	80,000	33.3%
2120	21200000	520200	ALLOCATION	710,000	700,456	-1.3%
2120	21200000	650000	GRANTS	410,900	-	-100.0%
TOTAL REVENUES				1,180,900	780,456	-33.9%
EXPENDITURES						
PERSONNEL						
2120	21204021	700000	SALARIES REGULAR	57,124	91,494	60.2%
2120	21204021	700100	CAFETERIA AND OTHER BENEFITS	11,254	11,254	0.0%
2120	21204021	700110	RETIREMENT HEALTH SAVINGS	286	286	0.0%
2120	21204021	700120	MEDICARE	828	828	0.0%
2120	21204021	700130	PERS	4,793	4,812	0.4%
2120	21204021	700135	PERS UAL	8,863	10,149	14.5%
2120	21204021	700150	PHONE ALLOWANCE	320	320	100.0%
TOTAL PERSONNEL				83,468	119,143	42.7%
OPERATIONS & MAINTENANCE						
2120	21204021	710000	ADVERTISING/PUBLICATIONS	2,000	3,000	50.0%
2120	21204021	710030	EDUCATION & TRAINING	3,000	3,000	0.0%
2120	21204021	710040	MEETINGS & CONFERENCES	800	500	-37.5%
2120	21204021	710060	MILEAGE EXP/ALLOWANCE	1,000	800	-20.0%
2120	21204021	710080	OFFICE SUPPLIES/EXP	600	1,000	66.7%
2120	21204021	710700	PUBLIC SERVICE AGENCIES	69,373	59,118	-14.8%
2120	21204021	710731	RES REHAB ACTIVITY DELIVERY	10,000	21,276	112.8%
2120	21204021	710732	RES REHAB STAFF DIRECT COSTS	10,000	60,000	500.0%
2120	21204021	710733	RES REHAB CONSTRUCTION	100,000	390,500	290.5%
2120	21204021	710760	MICROENTERPRISE ASSISTANCE	1,000	-	-100.0%
2120	21204021	710770	UNPROGRAMMED DOLLARS	-	-	0.0%
2120	21204021	710790	DIRECT COSTS	-	-	0.0%
2120	21204021	710820	STAFF PROGRAM COSTS	(36,000)	(60,000)	66.7%
2120	21204021	710900	CHRIST THE SOLID ROCK	10,000	17,500	75.0%
2120	21204021	710901	INLD FAIR HOUSING MEDIATION BD	10,500	10,500	0.0%
2120	21204021	710903	HD HOMELESS SERVICES	-	-	0.0%
2120	21204021	710904	GREATER HOPE FOUNDATION	-	-	0.0%
2120	21204021	710905	COMMUNITY HLTH ACTION NETWORK	12,055	-	-100.0%
2120	21204021	710906	RUTH AND NAOMI PROJECT	10,480	-	-100.0%
2120	21204021	710907	TOAV SENIOR PROGRAM	40,000	42,500	6.3%
2120	21204021	720010	CONTRACT SERVICES	55,000	55,000	0.0%
2120	21204021	750100	CAPITAL PROJECTS	410,900	-	-100.0%
TOTAL OPERATIONS & MAINTENANCE				710,708	604,694	-14.9%
TOTAL CDBG EXPENDITURES				794,176	723,837	-8.9%

HCD						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2210	22100000	520000	PROGRAM INCOME	80,000	-	-100.0%
TOTAL REVENUES				80,000	-	-100.0%
<u>EXPENDITURES</u>						
<u>OPERATIONS & MAINTENANCE</u>						
2210	22104021	710110	RENTS/LEASE EXPENDITURES	-	-	0.0%
TOTAL OPERATIONS & MAINTENANCE				-	-	0.0%
TOTAL HCD EXPENDITURES				-	-	0.0%

APPLE VALLEY HOME						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2320	23200000	520000	PROGRAM INCOME	30,000	30,000	0.0%
2320	23200000	520200	ALLOCATION	780,000	752,310	-3.6%
TOTAL REVENUES				810,000	782,310	-3.4%
<u>EXPENDITURES</u>						
<u>PERSONNEL</u>						
2320	23204021	700000	SALARIES REGULAR	68,214	74,012	8.5%
2320	23204021	700100	CAFETERIA AND OTHER BENEFITS	13,827	13,827	0.0%
2320	23204021	700110	RETIREMENT HEALTH SAVINGS	341	341	0.0%
2320	23204021	700120	MEDICARE	989	989	0.0%
2320	23204021	700130	PERS	5,722	5,745	0.4%
2320	23204021	700135	PERS UAL	10,584	12,120	14.5%
2320	23204021	700150	PHONE ALLOWANCE	100	100	0.0%
TOTAL PERSONNEL				99,777	107,134	7.4%
<u>OPERATIONS & MAINTENANCE</u>						
2320	23204021	710000	ADVERTISING/PUBLICATIONS	700	700	0.0%
2320	23204021	710030	EDUCATION & TRAINING	1,000	2,000	100.0%
2320	23204021	710040	MEETINGS & CONFERENCES	-	500	100.0%
2320	23204021	710055	SUBSCRIPTIONS	-	300	100.0%
2320	23204021	710060	MILEAGE	800	1,000	25.0%
2320	23204021	710080	OFFICE SUPPLIES/EXP	800	4,000	400.0%
2320	23204021	710731	RES REHAB ACTIVITY DELIVERY	60,000	80,000	33.3%
2320	23204021	710732	RES REHAB STAFF DIRECT COSTS	60,000	100,000	66.7%
2320	23204021	710733	RES REHAB CONSTRUCTION	600,000	800,000	33.3%
2320	23204021	710820	STAFF PROGRAM COSTS	(60,000)	(100,000)	66.7%
2320	23204021	720010	CONTRACT SERVICES	15,000	25,000	66.7%
TOTAL OPERATIONS & MAINTENANCE				678,300	913,500	34.7%
TOTAL APPLE VALLEY HOME EXPENDITURES				778,077	1,020,634	31.2%

VICTORVILLE HOME						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2330	23300000	520200	ALLOCATION	-	-	0.0%
TOTAL REVENUES				-	-	0.0%
<u>EXPENDITURES</u>						
<u>OPERATIONS & MAINTENANCE</u>						
2330	23304021	710240	ADMINISTRATION	26,135	-	-100.0%
2330	23304021	750100	CAPITAL PROJECTS	1,447,613	-	-100.0%
TOTAL OPERATIONS & MAINTENANCE				1,473,748	-	-100.0%
TOTAL VICTORVILLE HOME EXPENDITURES				1,473,748	-	-100.0%

HOME ARP						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2350	23500000	520200	ALLOCATION	-	-	0.0%
TOTAL REVENUES				-	-	0.0%
<u>EXPENDITURES</u>						
<u>OPERATIONS & MAINTENANCE</u>						
2350	23504021	710240	AV ADMINISTRATION	20,000	20,000	0.0%
2350	23504021	710700	VV Supportive Services	200,000	200,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				220,000	220,000	0.0%
TOTAL HOME ARP EXPENDITURES				220,000	220,000	0.0%

CAL HOME						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2410	24100000	520200	ALLOCATION	-	-	0.0%
TOTAL REVENUES				-	-	100.0%
<u>EXPENDITURES</u>						
<u>OPERATIONS & MAINTENANCE</u>						
2410	24104021	710240	ADMINISTRATION	-	14,350	100.0%
2410	24104021	750100	CAPITAL PROJECTS	287,000	272,650	-5.0%
TOTAL OPERATIONS & MAINTENANCE				287,000	272,650	-5.0%
TOTAL CAL HOME EXPENDITURES				287,000	272,650	-5.0%

QUIMBY						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2520	25200000	544115	QUIMBY FEES	340,000	250,000	-26.5%
TOTAL REVENUES				340,000	250,000	100.0%
<u>EXPENDITURES</u>						
<u>OPERATIONS & MAINTENANCE</u>						
2520	25204023	750100	CAPITAL PROJECTS	1,325,000	-	-100.0%
TOTAL OPERATIONS & MAINTENANCE				1,325,000	-	-100.0%
TOTAL QUIMBY EXPENDITURES				1,325,000	-	-100.0%

PEG CHANNEL						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2530	25300000	400050	PEG FEES	130,000	140,000	7.7%
TOTAL REVENUES				130,000	140,000	100.0%
<u>EXPENDITURES</u>						
<u>OPERATIONS & MAINTENANCE</u>						
2530	25301301	750010	CAPITAL EQUIPMENT	117,025	80,000	-31.6%
TOTAL OPERATIONS & MAINTENANCE				117,025	80,000	-31.6%
TOTAL PEG CHANNEL EXPENDITURES				117,025	80,000	-31.6%

POLICE GRANTS						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2610	26102017	420050	POLICE GRANTS	25,000	25,000	0.0%
TOTAL REVENUES				25,000	25,000	0.0%

LIGHTING & LANDSCAPE DISTRICT						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
2810	28100000	400000	PROPERTY TAX	265,000	265,000	0.0%
TOTAL REVENUES				265,000	265,000	100.0%
EXPENDITURES						
OPERATIONS & MAINTENANCE						
2810	28105031	710217	STREET MAINTENANCE & REPAIR	1,018,284	-	-100.0%
2810	28105031	710220	MAINTENANCE & REPAIR SERVICES	(445,000)	400,000	-189.9%
2810	28105031	710300	UTIL - ELECTRICITY USAGE	-	60,000	100.0%
2810	28105031	710320	UTIL - WATER USAGE	-	65,000	100.0%
2810	28105031	720010	CONTRACT SERVICES	10,000	10,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				583,284	535,000	-8.3%
TOTAL LIGHTING & LANDSCAPE DISTRICT				583,284	535,000	-8.3%

NAVISP INFRASTRUCTURE						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
<u>OPERATIONS & MAINTENANCE</u>						
4050	40504022	720010	CONTRACT SERVICES	100,000	100,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				100,000	100,000	0.0%
TOTAL NAVISP INFRASTRUCTURE EXPENDITURES				100,000	100,000	0.0%

CAPITAL IMPROVEMENT PROJECTS						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
4410	44100000	630000	TRANSPORTATION IMPACT FEE	2,061,777	950,000	-53.9%
4410	44100000	650000	GRANTS	16,450,571	-	0.0%
TOTAL REVENUES				18,512,348	950,000	100.0%
EXPENDITURES						
CAPITAL PROJECTS						
4410	44104023	750100	CAPITAL PROJECTS	18,512,348	4,667,500	-74.8%
TOTAL CAPITAL PROJECTS				18,512,348	4,667,500	-74.8%
TOTAL CIP EXPENDITURES				18,512,348	4,667,500	-74.8%

ANIMAL CONTROL FACILITIES						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
4710	47100000	570110	ANIMAL CONTROL FACILITIES	-	4,000	100.0%
TOTAL REVENUES				-	4,000	100.0%
EXPENDITURES						
CAPITAL PROJECTS						
4710	47102118	750100	CAPITAL PROJECTS	43,500	-	-100.0%
TOTAL CAPITAL PROJECTS				43,500	-	-100.0%
TOTAL ANIMAL CONTROL FACILITIES EXPENDITURES				43,500	-	-100.0%

LAW ENFORCEMENT FACILITIES						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
4720	47200000	570120	LAW ENFORCEMENT FACILITIES	-	25,000	100.0%
TOTAL REVENUES				-	25,000	100.0%
EXPENDITURES						
TOTAL LAW ENFORCEMENT FACILITIES EXPENDITUR				-	-	0.0%

GENERAL GOVERNMENT FACILITIES						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
4730	47300000	570160	GENERAL GOVERNMENT FACILITIES	-	30,000	100.0%
TOTAL REVENUES				-	30,000	100.0%
EXPENDITURES						
TOTAL GENERAL GOVERNMENT FACILITIES EXPEND				-	-	0.0%

PUBLIC MEETING FACILITIES						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
4740	47400000	570100	PUBLIC MEETING FACILITIES	-	20,000	100.0%
TOTAL REVENUES				-	20,000	100.0%
EXPENDITURES						
TOTAL PUBLIC MEETING FACILITIES EXPENDITURES				-	-	0.0%

AQUATIC FACILITIES						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
4750	47500000	570150	AQUATIC FACILITIES	-	6,500	100.0%
TOTAL REVENUES				-	6,500	100.0%
EXPENDITURES						
TOTAL AQUATIC FACILITIES EXPENDITURES				-	-	0.0%

STORM DRAINAGE FACILITIES						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
4760	47600000	570130	STORM DRAINAGE FACILITIES	-	20,000	100.0%
TOTAL REVENUES				-	20,000	100.0%
EXPENDITURES						
TOTAL STORM DRAINAGE FACILITIES EXPENDITURES				-	-	0.0%

SANITARY SEWER FACILITIES						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
4770	47700000	570140	SANITARY SEWER FACILITIES	-	70,000	100.0%
TOTAL REVENUES				-	70,000	100.0%
EXPENDITURES						
CAPITAL PROJECTS						
4770	47701901	710150	HARDWARE/SOFTWARE SUPPLIES/EXP	45,720	45,720	0.0%
4770	47705032	750100	CAPITAL PROJECTS	-	1,000,000	100.0%
TOTAL CAPITAL PROJECTS				-	1,045,720	100.0%
TOTAL SANITARY SEWER FACILITIES EXPENDITURES				-	1,045,720	100.0%

FED GRANTS						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
TOTAL REVENUES				-	-	0.0%
<u>EXPENDITURES</u>						
<u>CAPITAL PROJECTS</u>						
4910	49100000	750100	CAPITAL PROJECTS	83,716	-	-100.0%
TOTAL CAPITAL PROJECTS				83,716	-	-100.0%
TOTAL FED GRANTS EXPENDITURES				83,716	-	-100.0%

Enterprise Funds

MUNICIPAL SERVICES



DEPARTMENT DESCRIPTION

The Public Works Department is comprised of two main divisions: Street Maintenance and Wastewater.

The Street Maintenance Division is responsible for the ongoing street maintenance obligation of roadway repair, striping, signing, sweeping, landscaping, right of way maintenance, and traffic signal system maintenance.

The Wastewater Division is responsible for the ongoing obligation to provide and maintain wastewater collection and transmission systems and conform to the Town's Sanitary Sewer Management Plan as mandated by the California State Water Resources Control Board.

DIVISION/MAJOR PROGRAM DESCRIPTIONS

Administration: Directs all facets of operations, sets priorities and assigns resources. It is responsible for evaluating services, interpreting policies, developing comprehensive programs tailored to community needs, recommending and prioritizing projects based on anticipated demands, and performing long range planning and strategic programming of projects.

Wastewater: Responsible for the maintenance and operation of the Town's collection and transmission systems, including 145 miles of pipeline and 7 pumping/lift stations. The system generates an average daily flow of approximately 2.1 million gallons.

Street Maintenance: Responsible for the ongoing maintenance and repair of over 425 miles of the Town's maintained road network including some unpaved roads. The division performs various types of pavement repairs, shoulder maintenance, traffic sign repairs, roadway striping maintenance, maintenance and repair of roadway signage, roadway landscaping, assessment district landscaping and drainage facilities, public property graffiti abatement, public bus shelter maintenance, and roadside trash and weed removal as part of the overall maintenance of the Public Right-Of-Way. The Division is also responsible for overseeing the maintenance and emergency response for all 28 of the Town's traffic signals, performing scheduled and emergency street sweeping, and responding to requests from Emergency Services for roadway closures.

Vehicle Maintenance: Responsible for the maintenance, inventory and repair of all Town fleet vehicles, and the maintenance and repair of all tools and equipment for the Public Works Department.



2024-25 HIGHLIGHTS

- Completed Manhole Ring and Cover Replacements Project on Bear Valley Road between Toltec Drive and Central Road.
- Implemented new asset management software for Wastewater.
- Installed smart covers to monitor flows and inflow and infiltration.
- Installed replacement grinder at 3A-1 lift station.
- Began Sewer System Master Plan Update.
- Director of Municipal Services and Public Works Manager attended League of California Cities Public Works Officers Institute in Universal City.
- Increased efficiency in CRM response time.
- Began a street name sign reconditioning and replacement program using new Town standards.
- Assisted police department with installation of automated license plate reader cameras.
- Provided grading, cleanup, and site preparation for McConnell Park.

2025-26 GOALS AND OBJECTIVES

- Complete Sewer System Master Plan Update.
- Complete Sewer System Management Plan Update.
- Complete 2A-1 Lift Station Abandonment design and begin construction.
- Sewer Main Upgrade on Dale Evans Parkway north of Otoe Road to facilitate growth in Northern Apple Valley Industrial Specific Plan and other planned developments north of Waalew Road.
- Implement and begin using new asset management software for Street Maintenance.

- Update traffic signal video detection system at four intersections.
- Maintain a clean, safe and graffiti-free Town.
- Continue to replace street name signs.
- New Street Maintenance staff to become certified with International Municipal Signal Association (IMSA).
- New Wastewater staff to become certified with California Water Environment Association (CWEA).

Department Workload Indicators – Public Works				
	Actual FY 22-23	Actual FY 23-24	Estimated FY 24-25	Goal FY 25-26
Sewer Mainline Cleaned (miles)	72.93	58.40	25	50
Sewer Mainline Video Inspected (miles)	10.85	8.55	3	10
Street Name Signs Replaced	203	152	25	100
Roadway Signs Replaced	756	342	110	150
Single Family Sewer Permits	33	28	40	40
Commercial Sewer Permits	3	1	8	10
Multi-Family Sewer Permits	3	4	5	5

Department Performance Measures – Public Works				
	Actual FY 22-23	Actual FY 23-24	Estimated FY 24-25	Goal FY 25-26
Fill a minimum of 20,000 potholes per year	24,782	22,462	20,000	20,000
Responses to CRM (Citizen Request Management) requests within two weeks	93%	83%	72%	100%
Dispatch calls for service within 5 minutes of receiving the call	100%	100%	100%	100%
Complete plumbing fixture count plan check within 2-3 business days	100%	100%	100%	100%

WASTEWATER						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
5010	50100000	410090	ADMINISTRATIVE FEES	5,000	5,000	0.0%
5010	50100000	550000	DISTRICT BUY-IN FEE	100,000	100,000	0.0%
5010	50100000	550010	INSPECTION FEES	6,000	6,000	0.0%
5010	50100000	550020	LOCAL SEWER CONNECTION CHARGES	85,000	85,000	0.0%
5010	50100000	550030	SEWER REPLACE REVENUE	375,000	375,000	0.0%
5010	50100000	550031	SEWER USE FEES	6,200,000	6,200,000	0.0%
TOTAL REVENUES				6,771,000	6,771,000	0.0%
EXPENDITURES						
PERSONNEL						
5010	50105032	700000	SALARIES REGULAR	1,086,920	1,203,308	10.7%
5010	50105032	700010	WAGES PART-TIME	5,000	5,000	0.0%
5010	50105032	700020	OVERTIME	15,000	15,000	0.0%
5010	50105032	700100	CAFETERIA AND OTHER BENEFITS	192,668	192,668	0.0%
5010	50105032	700110	RETIREMENT HEALTH SAVINGS	5,435	5,435	0.0%
5010	50105032	700120	MEDICARE	15,760	15,760	0.0%
5010	50105032	700130	PERS	118,533	118,533	0.0%
5010	50105032	700135	PERS UAL	168,648	168,648	0.0%
5010	50105032	700140	AUTO ALLOWANCE	3,100	3,100	0.0%
5010	50105032	700150	PHONE ALLOWANCE	1,022	1,022	0.0%
5010	50105032	700160	UNIFORM EXPENSES	6,500	7,000	7.7%
TOTAL PERSONNEL				1,618,586	1,735,474	7.2%
OPERATIONS & MAINTENANCE						
5010	50105032	710030	EDUCATION & TRAINING	15,000	15,000	0.0%
5010	50105032	710040	MEETINGS & CONFERENCES	15,000	20,000	33.3%
5010	50105032	710050	MEMBERSHIP/DUES	3,100	3,100	0.0%
5010	50105032	710055	SUBSCRIPTIONS	150	150	0.0%
5010	50105032	710080	OFFICE SUPPLIES/EXP	750	750	0.0%
5010	50105032	710100	PRINTING	11,000	11,000	0.0%
5010	50105032	710130	BAD DEBT	25,000	25,000	0.0%
5010	50105032	710150	HARDWARE/SOFTWARE SUPPLIES/EXP	78,344	2,500	-96.8%
5010	50105032	710155	COMMUNICATIONS EQUIP	6,000	35,000	483.3%
5010	50105032	710215	BUILDING MAINTENANCE & REPAIR	38,000	10,000	-73.7%
5010	50105032	710216	GROUND MAINTENANCE & REPAIR	15,000	10,000	-33.3%
5010	50105032	710220	MAINTENANCE & REPAIR SERVICES	417,100	400,000	-4.1%
5010	50105032	710230	SMALL TOOLS	8,000	5,000	-37.5%
5010	50105032	710235	SAFETY EQUIPMENT	12,000	10,000	-16.7%
5010	50105032	710240	ADMINISTRATION	748,400	748,400	0.0%
5010	50105032	710300	UTIL - ELECTRICITY USAGE	143,000	143,000	0.0%
5010	50105032	710310	UTIL - NATURAL GAS USAGE	9,900	9,000	-9.1%
5010	50105032	710320	UTIL - WATER USAGE	275,000	150,000	-45.5%
5010	50105032	710330	UTIL - COMMUNICATION SVCS	7,000	13,000	85.7%
5010	50105032	720010	CONTRACT SERVICES	4,549,000	4,566,000	0.4%
5010	50105032	730010	EQUIPMENT MAINTENANCE	5,000	10,000	100.0%
5010	50105032	730020	GASOLINE, DIESEL, OIL	45,000	35,000	-22.2%

Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
5010	50105032	730030	LEASED EQUIPMENT	175,000	175,000	0.0%
5010	50105032	730040	VEHICLE MAINTENANCE	35,000	20,000	-42.9%
5010	50105032	750010	CAPITAL EQUIPMENT	120,363	335,000	178.3%
5010	50105032	750100	CAPITAL PROJECTS	1,500,538	1,500,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				8,257,645	8,251,900	-0.1%
TOTAL WASTEWATER EXPENDITURES				9,876,231	9,987,374	1.1%

SOLID WASTE						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
5510	55100000	410020	RECYCLING REVENUE	45,000	45,000	0.0%
5510	55100000	410030	MISCELLANEOUS PENALTIES, FINES	350,000	350,000	0.0%
5510	55100000	410045	OTHER REVENUE SOURCES	10,000	10,000	0.0%
5510	55100000	410080	RENTS/LEASE REVENUES	55,000	55,000	0.0%
5510	55100000	410090	ADMINISTRATIVE FEES	860,000	903,000	5.0%
5510	55100000	551000	LANDFILL FEES	2,000,000	2,100,000	5.0%
5510	55100000	551010	MRF OPERATIONS	300,000	315,000	5.0%
5510	55100000	551020	WASTE DISP AGRMNT - ARTICLE 19	50,000	52,500	5.0%
5510	55100000	551030	HHW & OTHER DISPOSAL	300,000	315,000	5.0%
5510	55100000	551040	TRASH COLLECTION FEES	10,400,000	10,943,000	5.2%
5510	55100000	551050	TRASH LIENS	500,000	525,000	5.0%
5510	55100000	551060	ORGANIC WASTE FEES	50,000	52,500	5.0%
TOTAL REVENUES				14,920,000	15,666,000	5.0%
EXPENDITURES						
PERSONNEL						
5510	55105028	700000	SALARIES REGULAR	798,849	890,751	11.5%
5510	55105028	700010	WAGES PART-TIME	10,000	-	-100.0%
5510	55105028	700020	OVERTIME	2,500	2,500	0.0%
5510	55105028	700100	CAFETERIA AND OTHER BENEFITS	115,496	115,496	0.0%
5510	55105028	700110	RETIREMENT HEALTH SAVINGS	3,773	3,773	0.0%
5510	55105028	700120	MEDICARE	11,583	11,583	0.0%
5510	55105028	700130	PERS	69,344	69,344	0.0%
5510	55105028	700135	PERS UAL	123,951	123,951	0.0%
5510	55105028	700140	AUTO ALLOWANCE	2,614	2,614	0.0%
5510	55105028	700150	PHONE ALLOWANCE	749	749	0.0%
5510	55105028	700160	UNIFORM EXPENSES	2,500	2,500	0.0%
TOTAL PERSONNEL				1,141,359	1,223,261	7.2%
OPERATIONS & MAINTENANCE						
5510	55105028	710000	ADVERTISING/PUBLICATIONS	3,000	3,000	0.0%
5510	55105028	710030	EDUCATION & TRAINING	7,000	17,000	142.9%
5510	55105028	710040	MEETINGS & CONFERENCES	3,000	8,000	166.7%
5510	55105028	710080	OFFICE SUPPLIES/EXP	6,000	6,000	0.0%
5510	55105028	710100	PRINTING	20,000	20,000	0.0%
5510	55105028	710130	BAD DEBT	20,000	20,000	0.0%
5510	55105028	710190	DEPARTMENT SUPPLIES/EXP	15,000	10,000	-33.3%
5510	55105028	710240	ADMINISTRATION	790,000	790,000	0.0%
5510	55105028	710330	UTIL - COMMUNICATION SVCS	5,000	5,000	0.0%
5510	55105028	720010	CONTRACT SERVICES	12,683,500	13,317,675	5.0%
5510	55105028	720500	MRF OPERATIONS/ADMIN	510,000	1,060,000	107.8%
5510	55105028	720520	ORGANIC RECYCLING	450,000	1,050,000	133.3%
5510	55105028	720530	SOLID WASTE JPA	130,000	130,000	0.0%
5510	55105028	730020	GASOLINE, DIESEL, OIL	5,000	5,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				14,647,500	16,441,675	12.2%

Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
			TOTAL SOLID WASTE EXPENDITURES	15,788,859	17,664,936	11.9%

APPLE VALLEY GOLF COURSE						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
5710	57100000	410080	RENTS/LEASE REVENUES	47,210	47,210	0.0%
5710	57100000	513000	GOLF COURSE FEES	875,000	985,000	12.6%
5710	57100000	513010	PRO SHOP MERCHANDISE SALES	65,000	75,000	15.4%
TOTAL REVENUES				987,210	1,107,210	12.2%
<u>EXPENDITURES</u>						
<u>PERSONNEL</u>						
5710	57100001	700000	SALARIES REGULAR	226,112	245,332	8.5%
5710	57100001	700010	WAGES PART-TIME	20,000	100,000	400.0%
5710	57100001	700100	CAFETERIA AND OTHER BENEFITS	31,883	31,883	0.0%
5710	57100001	700110	RETIREMENT HEALTH SAVINGS	746	746	0.0%
5710	57100001	700120	MEDICARE	3,279	3,279	0.0%
5710	57100001	700130	PERS	(23,342)	(23,342)	0.0%
5711	57100001	700135	PERS UAL	35,084	35,084	0.0%
5710	57100001	700150	PHONE ALLOWANCE	780	780	0.0%
5710	57106035	700000	SALARIES REGULAR	348,018	377,600	8.5%
5710	57106035	700020	OVERTIME	15,000	15,000	0.0%
5710	57106035	700100	CAFETERIA AND OTHER BENEFITS	79,310	79,310	0.0%
5710	57106035	700110	RETIREMENT HEALTH SAVINGS	1,740	1,740	0.0%
5710	57106035	700120	MEDICARE	5,046	5,046	0.0%
5710	57106035	700130	PERS	29,195	29,195	0.0%
5710	57106035	700135	PERS UAL	53,999	53,999	0.0%
5710	57106035	700150	PHONE ALLOWANCE	864	864	0.0%
5710	57106035	700160	UNIFORM EXPENSES	12,000	12,000	0.0%
TOTAL PERSONNEL				839,714	968,516	15.3%
<u>OPERATIONS & MAINTENANCE</u>						
5710	57100001	710000	ADVERTISING/PUBLICATIONS	5,000	4,000	-20.0%
5710	57100001	710010	BANK & CREDIT CARD FEES	10,000	10,000	0.0%
5710	57100001	710085	MERCHANDISE - RESALE	50,000	40,000	-20.0%
5710	57100001	710085	POSTAGE	-	1,000	100.0%
5710	57100001	710150	HARDWARE/SOFTWARE SUPPLIES/EXP	13,200	9,000	-31.8%
5710	57100001	710190	DEPARTMENT SUPPLIES/EXP	2,000	2,500	25.0%
5710	57100001	710330	UTIL - COMMUNICATION SVCS	23,680	19,180	-19.0%
5710	57100001	720010	CONTRACT SERVICES	80,000	10,000	-87.5%
5710	57100001	730030	LEASED EQUIPMENT	-	132,000	100.0%
5710	57106035	710050	MEMBERSHIP/DUES	500	625	25.0%
5710	57106035	710080	OFFICE SUPPLIES/EXP	5,000	5,000	0.0%
5710	57106035	710180	SAFETY & SECURITY	2,000	2,000	0.0%
5710	57106035	710190	DEPARTMENT SUPPLIES/EXP	5,000	2,500	-50.0%
5710	57106035	710215	BUILDING MAINTENANCE & REPAIR	85,000	85,000	0.0%
5710	57106035	710216	GROUND MAINTENANCE & REPAIR	125,000	125,000	0.0%
5710	57106035	710230	SMALL TOOLS	2,500	2,500	0.0%
5710	57106035	710300	UTIL - ELECTRICITY USAGE	160,000	115,000	-28.1%
5710	57106035	710320	UTIL - WATER USAGE	8,500	8,500	0.0%
5710	57106035	720010	CONTRACT SERVICES	-	6,000	100.0%

Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
5710	57106035	720040	DISPOSAL SERVICES	5,000	5,000	0.0%
5710	57106035	730010	EQUIPMENT MAINTENANCE	40,000	30,000	-25.0%
5710	57106035	730020	GASOLINE, DIESEL, OIL	20,000	20,000	0.0%
5710	57106035	730030	LEASED EQUIPMENT	90,000	10,000	-88.9%
5710	57106035	730040	VEHICLE MAINTENANCE	5,000	5,000	0.0%
5710	57106035	750010	CAPITAL EQUIPMENT	58,808	65,000	10.5%
5710	57106035	750100	CAPITAL PROJECTS	123,480	225,000	82.2%
TOTAL OPERATIONS & MAINTENANCE				919,668	939,805	2.2%
TOTAL APPLE VALLEY GOLF COURSE EXPENDITURES				1,759,382	1,908,321	8.5%

APPLE VALLEY CHOICE ENERGY						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
5810	58100000	552000	AVCE ENERGY GENERATION REVENUE	35,000,000	37,272,283	6.5%
5810	58100000	552010	AVCE SMART CHOICE REVENUE	1,000	1,000	0.0%
5810	58100000	552020	CRR REVENUES	100,000	100,000	100.0%
TOTAL REVENUES				35,101,000	37,373,283	6.5%
<u>EXPENDITURES</u>						
<u>PERSONNEL</u>						
5810	58105025	700000	SALARIES REGULAR	121,437	131,759	8.5%
5810	58105025	700010	WAGES PART-TIME	7,500	-	-100.0%
5810	58105025	700020	OVERTIME	750	750	0.0%
5810	58105025	700100	CAFETERIA AND OTHER BENEFITS	8,158	8,158	0.0%
5810	58105025	700110	RETIREMENT HEALTH SAVINGS	607	607	0.0%
5810	58105025	700120	MEDICARE	1,761	1,761	0.0%
5810	58105025	700130	PERS	12,709	12,709	0.0%
5810	58105025	700135	PERS UAL	18,842	18,842	0.0%
5810	58105025	700140	AUTO ALLOWANCE	2,558	2,558	0.0%
5810	58105025	700150	PHONE ALLOWANCE	466	466	0.0%
TOTAL PERSONNEL				174,788	177,610	1.6%
<u>OPERATIONS & MAINTENANCE</u>						
5810	58105025	710000	ADVERTISING/PUBLICATIONS	40,000	40,000	0.0%
5810	58105025	710040	MEETINGS & CONFERENCES	3,000	3,000	0.0%
5810	58105025	710050	MEMBERSHIP/DUES	1,500	1,500	0.0%
5810	58105025	710090	POSTAGE	60,000	60,000	0.0%
5810	58105025	710130	BAD DEBT	25,000	25,000	0.0%
5810	58105025	710240	ADMINISTRATION	946,500	946,500	0.0%
5810	58105025	710800	POWER PROCUREMENT	31,800,000	32,500,000	2.2%
5810	58105025	710810	NEM TRUE-UP PAYMENTS	500,000	500,000	0.0%
5810	58105025	720010	CONTRACT SERVICES	1,250,000	5,000,000	300.0%
5810	58105025	750100	CAPITAL PROJECTS	630,000	630,000	0.0%
TOTAL OPERATIONS & MAINTENANCE				35,256,000	39,706,000	12.6%
TOTAL AVCE EXPENDITURES				35,430,788	39,883,610	12.6%

SINGH CENTER						
Fund	ORG	OBJ	Account Description	FY 2024-25 Budget	FY 2025-26 Adopted Budget	% Change From PFY
<u>REVENUES</u>						
5910	59100001	410080	RENTS/LEASE REVENUES	-	20,000	100.0%
5910	59100001	460000	TRANSFERS IN	847,560	777,600	-8.3%
TOTAL REVENUES				847,560	777,600	-8.3%
<u>EXPENDITURES</u>						
<u>PERSONNEL</u>						
5910	59100001	700000	SALARIES REGULAR	97,650	105,950	8.5%
5910	59100001	700100	CAFETERIA AND OTHER BENEFITS	8,700	8,700	0.0%
5910	59100001	700110	RETIREMENT HEALTH SAVINGS	490	490	0.0%
5910	59100001	700120	MEDICARE	1,415	1,415	0.0%
5910	59100001	700130	PERS	8,193	8,193	0.0%
5911	59100001	700135	PERS UAL	15,152	15,152	0.0%
TOTAL PERSONNEL				131,600	139,900	6.3%
<u>OPERATIONS & MAINTENANCE</u>						
5910	59100001	710180	SAFETY & SECURITY	80,000	25,000	-68.8%
5910	59100001	710215	BUILDING MAINTENANCE & REPAIR	55,500	55,500	0.0%
5910	59100001	710300	UTIL - ELECTRICITY USAGE	100,000	125,000	100.0%
5910	59100001	710310	UTIL - NATURAL GAS USAGE	50,000	15,000	-70.0%
5910	59100001	710320	UTIL - WATER USAGE	4,000	4,000	0.0%
5910	59100001	720010	CONTRACT SERVICES	5,000	5,000	0.0%
5910	59100001	720040	DISPOSAL SERVICES	-	10,000	100.0%
5910	59100001	750010	CAPITAL EQUIPMENT	-	90,000	100.0%
5910	59100001	750100	CAPITAL PROJECTS	300,000	310,000	3.3%
5910	59101901	710330	UTIL - COMMUNICATION SVCS	24,960	18,200	-27.1%
5910	59101901	710150	HARDWARE/SOFTWARE SUPPLIES/EXP	1,500	-	-100.0%
5910	59101901	710180	SAFETY & SECURITY	80,000	-	-100.0%
5910	59101901	720010	CONTRACT SERVICES	15,000	-	0.0%
TOTAL OPERATIONS & MAINTENANCE				715,960	657,700	-8.1%
TOTAL SINGH CENTER EXPENDITURES				847,560	797,600	-5.9%

Capital Improvement Projects

**Town of Apple Valley
Capital Improvement Project
FY 2025-2026**

Bear Valley Bridge Rehabilitation (Mojave River Bridge)

Department: Engineering

Cost: \$ 58,230,000

Previous Cost: \$ 4,050,000

Location: Bear Valley Road between Fish Hatchery Road and Jess Ranck Parkway.

Description:

The Engineering Department retained a consultant for structural engineering services to analyze and rehabilitate the existing Bear Valley Road Bridge. The consultant will also prepare engineering design to widen the bridge to address the deficient deck geometry. The ultimate bridge section will consist of six east-west travel lanes, a center median, shoulders, sidewalk and class 1 bikeway. The Engineering Department successfully secured federal funds under the Highway Bridge Program (HBP). Tasks still to be completed for this multi-year project include utilities relocation, right-of-way certification, bridge rehabilitation and widening design plans and construction.

Previous Fiscal Year Actions:

- Completed Plans, Specifications and Estimate.
- Obtained Encroachment Permits.
- Obtained rights for utilities relocation and construction.
- Obtained authorization to proceed with construction from Caltrans.



Description of Expenditures	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Full Design	\$ -	\$ -	\$ -			\$ -
Engineering Fees	\$ 60,000	\$ 60,000	\$ 60,000			\$ 180,000
RoW Acquis. & Utilities Reloc.	\$ 2,000,000	\$ -	\$ -			\$ 2,000,000
Construction	\$ 13,000,000	\$ 26,000,000	\$ 13,000,000			\$ 52,000,000
Total	\$ 15,060,000	\$ 26,060,000	\$ 13,060,000	\$ -	\$ -	\$ 54,180,000

Funding Sources	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	5 Year Total
Measure I Local	\$ 444,105	\$ 1,017,143	\$ 663,053			\$ 2,124,300
Carbon Reduction Program	\$ 345,550	\$ 691,100	\$ 345,550			\$ 1,382,200
HBP	\$ 13,279,500	\$ 23,017,800	\$ 11,508,900			\$ 47,806,200
SBCTA - MLHP	\$ 721,395	\$ 832,208	\$ 542,498			\$ 2,096,100
TDA Art. 3	\$ -	\$ 232,300	\$ -			\$ 232,300
San Bernardino County	\$ 269,450	\$ 269,450	\$ -			\$ 538,900
Total	\$ 15,060,000	\$ 26,060,000	\$ 13,060,000	\$ -	\$ -	\$ 54,180,000

**Town of Apple Valley
Capital Improvement Project
FY 2025-2026**

Bear Valley Road Pathway: Apple Valley High School to Singh Center

Department: Engineering

Cost: \$ 100,000.00

Previous Cost: \$ -

Location: Bear Valley Rd from Navajo Rd to Central Rd

Description:

The project was identified as a priority in the Apple Valley Complete Streets Action Plan. It will provide a bicycle and pedestrian pathway connecting Apple Valley High School and the Singh Center for the Arts. The Town will seek grant funding for the construction of this project.

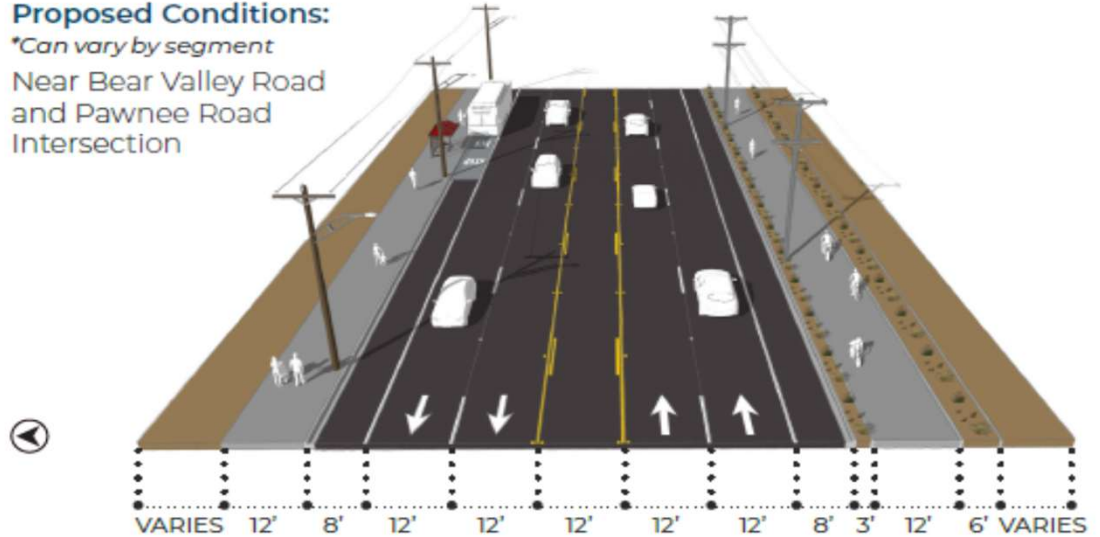
Previous Fiscal Year Actions:

- Planning and grant preparation

Proposed Conditions:

**Can vary by segment*

Near Bear Valley Road
and Pawnee Road
Intersection



Description of Expenditures	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Preliminary Design						\$ -
Full Design						\$ -
Construction						\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Measure I	\$ 100,000.00					\$ 100,000.00
						\$ -
						\$ -
Total	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00

**Town of Apple Valley
Capital Improvement Project
FY 2025-2026**

Mojave River Walk North

Department: Engineering

Cost: \$ 100,000.00

Previous Cost: \$ -

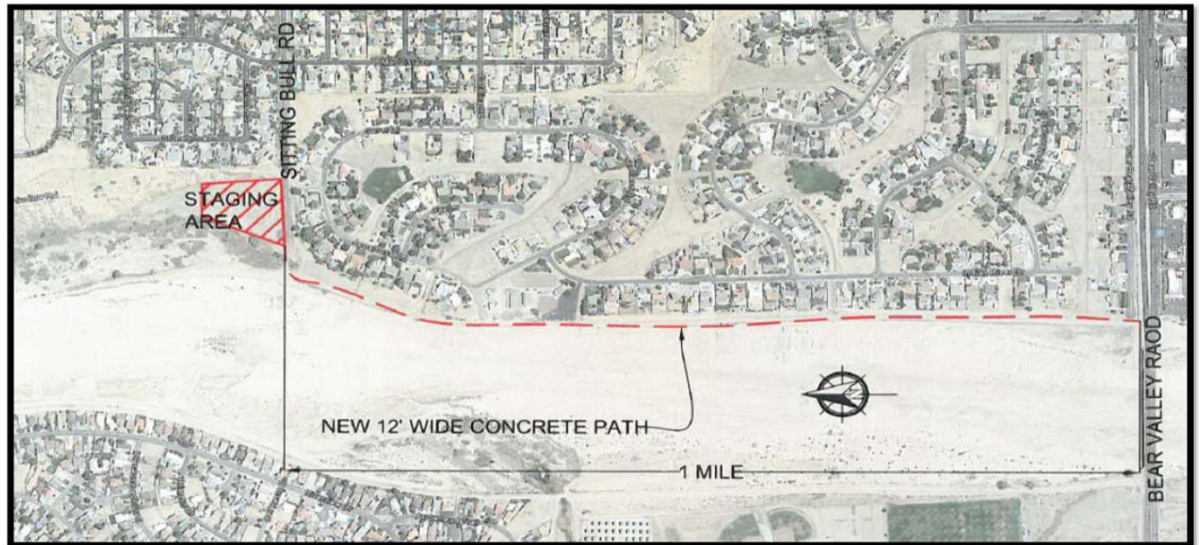
Location: Between Bear Valley Rd and Sitting Bull Rd along the Mojave River

Description:

The project was identified in the Town's Complete Streets Action plan. It will construct a 12' wide concrete multi-use trail along the Flood Control Easement connecting to a trailhead at the western termination of Sitting Bull Road. The Town will seek grant funding to construct this project.

Previous Fiscal Year Actions:

- New project



Description of Expenditures	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Preliminary Design						\$ -
Full Design	\$ 100,000.00					\$ 100,000.00
Construction						\$ -
Total	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00

Funding Sources	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Measure I	\$ 100,000.00					\$ 100,000.00
						\$ -
						\$ -
Total	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00

**Town of Apple Valley
Capital Improvement Project
FY 2025-2026**

Paving Priorities

Department: Engineering

Cost: \$ 3,872,574 FY 24/25 Only

Previous Cost: Annual Project

Location: Various locations as determined by the recently completed Pavement Management Plan (PMP)



Description:

As part of the Town's annual paving priorities, staff evaluates the 431 miles of local roadways to determine priority areas in need of maintenance. Application types typically include roadway/gap repair, micro-surfacing, cold-mix overlay, and total reconstruction.



Previous Fiscal Year Actions:

- Roadway Repair Projects: Repaired large transverse gaps on arterial and residential roads in the Desert Knolls area west of Apple Valley Road.
- Microsurface: Resurfaced roadway segments in the Sycamore Rocks and Rio Vista neighborhoods.
- Cold Mix Overlay: Applied a cold mix overlay on residential roads in Desert Knolls area and in South-East Apple Valley.



Description of Expenditures	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Preliminary Design						\$ -
Full Design	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
Construction	\$ 3,847,574	\$ 3,531,091	\$ 3,531,091	\$ 3,531,091	\$ 3,531,091	\$ 17,971,938
Total	\$ 3,872,574	\$ 3,556,091	\$ 3,556,091	\$ 3,556,091	\$ 3,556,091	\$ 18,096,938

Funding Sources	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Measure I Local	\$ 1,800,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 7,800,000
RMRA	\$ 2,072,574	\$ 2,056,091	\$ 2,056,091	\$ 2,056,091	\$ 2,056,091	\$ 2,056,091
	\$ 3,872,574	\$ 3,556,091	\$ 3,556,091	\$ 3,556,091	\$ 3,556,091	\$ 9,856,091

**Town of Apple Valley
Capital Improvement Project
FY 2025-2026**

Powhatan Road Complete Streets

Department: Engineering

Cost: \$ 2,332,652

Previous Cost: \$ 71,044.18

Location: Powhatan Road from Navajo Road to Central Road

Description:

The Powhatan Road Complete Streets project is the next phase in the revitalization of the Apple Valley Village which once served as the primary business district in the Town of Apple Valley. While sidewalks exist in some areas of Powhatan Road (between Navajo Rd. and Central Rd.), they are separated by large gaps. The project will correct that deficiency by designing and filling all sidewalk gaps, adding new ADA compliant curb ramps, installing crosswalks, and provide a Class III Bikeway. Once complete, the project will provide unobstructed mobility to jobs, parks, and services for pedestrians and bicyclists.

Previous Fiscal Year Actions:

- New project



Description of Expenditures	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Preliminary Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Full Design	\$ 184,207	\$ -	\$ -	\$ -	\$ -	\$ 184,207
Construction	\$ -	\$ 2,077,401	\$ -	\$ -	\$ -	\$ 2,077,401
Total	\$ 184,207	\$ 2,077,401	\$ -	\$ -	\$ -	\$ 2,261,608

Funding Sources	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Measure I	\$ 41,647	\$ 717,401	\$ -	\$ -	\$ -	\$ 759,048
ATP Grant	\$ 142,560	\$ 1,360,000	\$ -	\$ -	\$ -	\$ 1,502,560
	\$ 184,207	\$ 2,077,401	\$ -	\$ -	\$ -	\$ 2,261,608

**Town of Apple Valley
Capital Improvement Project
FY 2025-2026**

Rancherias Plaza Frontage Road Conversion

Department: Engineering

Cost: \$ 250,000

Previous Cost: \$ -

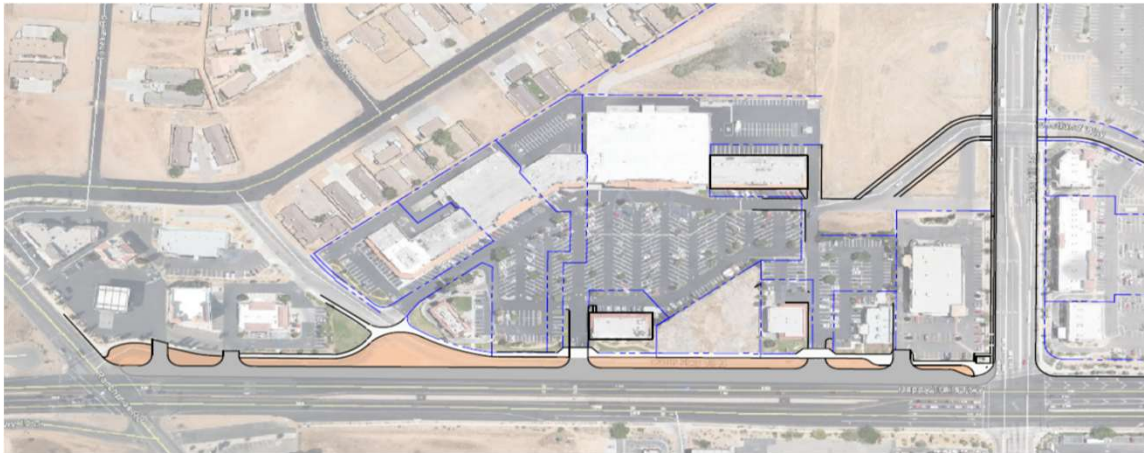
Location: Outer Highway 18 North from Rancherias Road to Bass Hill Road.

Description:

The project will eliminate the outer highway between Rancherias Road and Bass Hill Road north of Highway 18. The first stage of the project will be a feasibility study to determine the best alternatives followed by full design.

Previous Fiscal Year Actions:

- Property owner communication



Description of Expenditures	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Preliminary Design	\$ 250,000					\$ 250,000
Full Design						\$ -
Construction						\$ -
Total	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Funding Sources	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Measure I	\$ 250,000					\$ 250,000
Total	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

**Town of Apple Valley
Capital Improvement Project
FY 2025-2026**

Sewer System Master Plan Update

Department: Engineering

Cost: \$ 394,950.00

Previous Cost: \$ 271,435.00

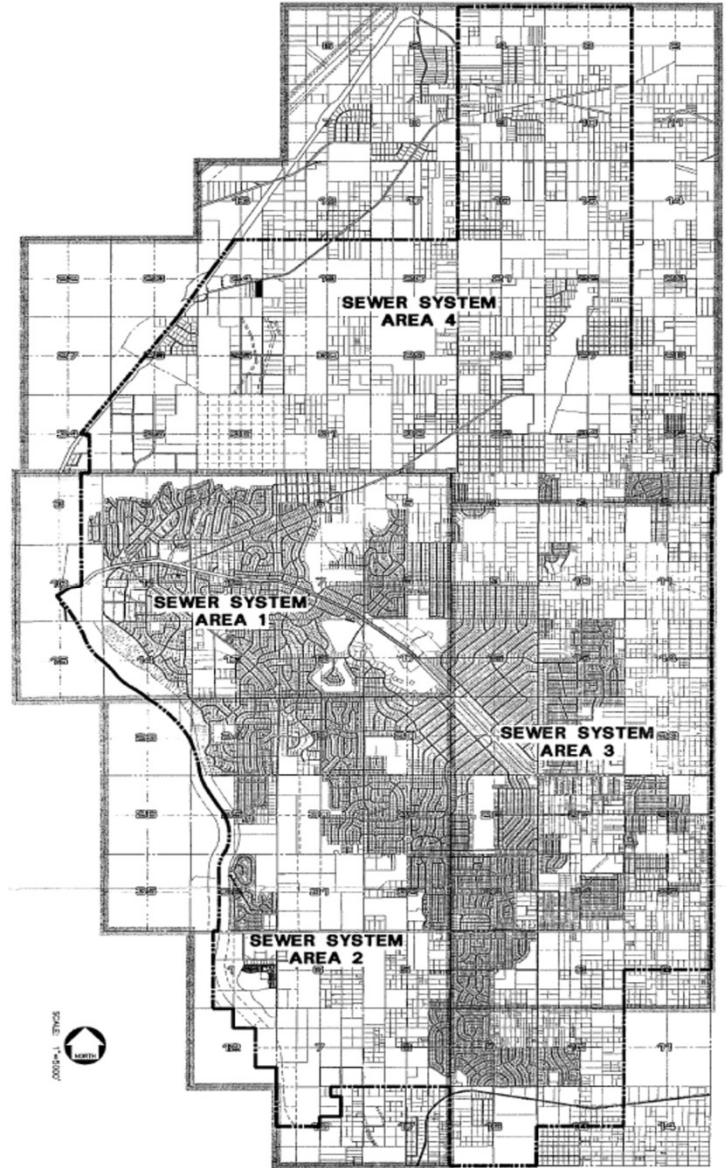
Location:

Description:

The Town's Wastewater Master Plan was last completed in 2013, and, since that time, new development has occurred. The North Apple Valley Industrial area, in particular, has seen a shift in land use since the 2013 plan with large Cube Box development that requires lower than anticipated wastewater flows. The updated plan would include flow monitoring, an update of new and anticipated development, wastewater projections, hydraulic modeling, and overall system evaluation.

Previous Fiscal Year Actions:

- New project



Description of Expenditures	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Preliminary Design	\$ 106,015.00	\$ 17,500.00				\$ 123,515.00
Full Design						\$ -
Construction						\$ -
Total	\$ 106,015.00	\$ 17,500.00	\$ -	\$ -	\$ -	\$ 123,515.00

Funding Sources	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Wastewater Fund	\$ 106,015.00	\$ 17,500.00				\$ 123,515.00
						\$ -
						\$ -
Total	\$ 106,015.00	\$ 17,500.00	\$ -	\$ -	\$ -	\$ 123,515.00

**Town of Apple Valley
Capital Improvement Project
FY 2025-2026**

Town Wide Complete Streets Plan

Department: Engineering

Cost: \$ 792,414.00

Previous Cost: \$ 777,159.00

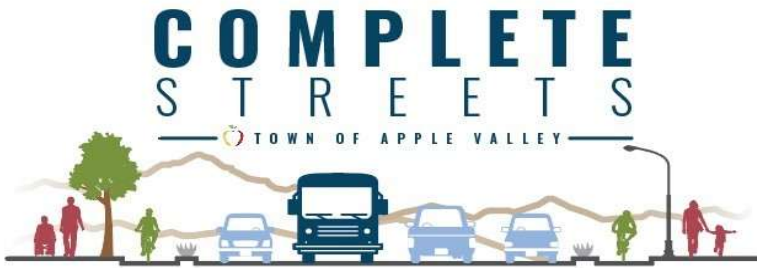
Location: Town Wide

Description:

The Town received a Safe Streets for All (SS4A) federal grant to develop an Action Plan that will identify opportunities and recommend improvements that will help low-income residents save on transportation costs, such as vehicle maintenance and fuel, by walking, biking, or using public transit. Once complete, the Plan will provide a list of long and short-term solutions that will increase equity while promoting safety in disadvantaged neighborhoods. Recommended projects will be incorporated into the Town's annual

Previous Fiscal Year Actions:

- Awarded a Professional Services Agreement
- Began public outreach and data collection
- Assembled a community based advisory group



Description of Expenditures	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Preliminary Design	\$ -	\$ -				\$ -
Total			\$ -	\$ -	\$ -	\$ -

Funding Sources	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
SS4A	\$ 10,204	\$ -				\$ 10,204
Measure I	\$ 5,051	\$ -				\$ 5,051
Total	\$ 15,255	\$ -	\$ -	\$ -	\$ -	\$ 15,255

**Town of Apple Valley
Capital Improvement Project
FY 2025-2026**

Yucca Loma Road Widening (Apple Valley Rd to Rincon Rd)

Department: Engineering

Cost: \$ 8,578,652.00

Previous Cost: \$ 933,652.00

Location: Yucca Loma Road from Apple Valley Road to Rincon Road

Description:

The project will widen Yucca Loma Road from Apple Valley Road to Rincon Road and add bicycle lanes, sidewalk, and an equestrian trail. The project will be constructed in two phases: the first from Apple Valley Road to 1200' east was completed in the summer of 2024. The second phase will reconstruct the remaining portion to Rincon Road and include intersection enhancements.

Previous Fiscal Year Actions:

- Began construction of the first phase of the segment from Apple Valley Road to 1200' east
- Began working on acquiring Temporary Construction Easements from property owners to begin the final phase to Rincon Road



Description of Expenditures	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Preliminary Design						\$ -
Full Design						\$ -
Construction	\$ 6,950,000.00					\$ 6,950,000.00
Total	\$ 6,950,000.00	\$ -	\$ -	\$ -	\$ -	\$ 6,950,000.00

Funding Sources	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
TIF	\$ 4,517,500.00					\$ 4,517,500.00
SBCTA	\$ 3,127,500.00					\$ 3,127,500.00
						\$ -
Total	\$ 7,645,000.00	\$ -	\$ -	\$ -	\$ -	\$ 7,645,000.00

**Town of Apple Valley
Capital Improvement Project
FY 2025-2026**

Yucca Loma Road Widening (Rincon Rd to Navajo Road)

Department: Engineering

Cost: \$ 220,000.00

Previous Cost: \$ 70,000.00

Location: Yucca Loma Road from Rincon Road to Navajo Rd/SR18

Description: The project will, ultimately, widen Yucca Loma Road from Rincon Road to Navajo Road/SR18 as well as the intersection of Navajo Road and SR18. The initial stage of the project will include studying the corridor to identify right of way, alignment, and feasibility. Once complete, the project will go into full design and right of way acquisition. Due to the inclusion of SR18, Caltrans coordination will be required prior to determining final design options and construction. The Town will work aggressively to obtain grant funding for construction.

Previous Fiscal Year Actions:

- Preliminary design and right of way identification



Description of Expenditures	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
Preliminary Design	\$ 50,000.00					\$ 50,000.00
Full Design						\$ -
Construction						\$ -
Total	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00

Funding Sources	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	5 Year Total
TIF	\$ 150,000.00					\$ 150,000.00
						\$ -
						\$ -
Total	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00

Financial Policies & Glossary of Budget Terms

FINANCIAL POLICIES

RESERVES:

General Fund

The Town's intent is to maintain an optimal General Fund Operating Reserve equal to 25% of budgeted appropriations in the General Fund.

Debt Service Funds

The Debt Service Funds shall maintain reserves as prescribed by the bond covenants adopted at the time of the debt issuance.

OPERATING BUDGET:

The Town will maintain a long-range fiscal perspective through the use of an annual operating budget and a five-year Capital Improvement Program. The Town will develop a long-term revenue and expenditure forecast.

General Fund

The Town will maintain a balanced operating budget. To achieve a balanced budget, current revenues should be sufficient to cover current expenditures. Appropriations of available fund balance will only be permitted for "one time" or non-recurring expenditures.

Special Revenue Funds

Special Revenue Funds will be used for specific programs or projects under the guidelines established for each fund. Appropriations may not exceed the anticipated resources including use of reserves when appropriate.

Debt Service Funds

Adequate funding will be appropriated within the Debt Service Funds to fund debt obligations as they come due. Reserves will be maintained within the Funds as necessary pursuant to bond covenants and/or other legal restrictions.

FINANCIAL POLICIES

REVENUES:

Recurring revenue growth (inflation) will be used to pay for recurring expenditures. Recurring expenditure increases should not be approved which exceed recurring revenue growth. Any new or expanded programs will be required to identify new funding sources and/or offsetting reductions in expenditures. In addition:

- The Town shall use a conservative approach in projecting revenues.
- One-time revenues may be used for one-time expenditures.
- The Town shall update its user fees and charges periodically to recover costs of providing that service for which a fee is charged.

ACCOUNTING:

The Town will comply with the requirements of the Governmental Accounting Standards Board (GASB) and record and maintain its financial transactions based upon Generally Accepted Accounting Principles (GAAP).

INVESTMENTS:

The Town Treasurer shall invest the Town's idle funds in accordance with the guidelines established in the adopted Investment Policy.

DEBT:

- The Town shall issue debt primarily to finance capital improvement projects or for the purchase of large fixed assets.
- The term of the debt should not exceed the life of the asset being financed.
- The Town shall issue debt using the most cost-effective method available at time of debt issuance.
- The debt shall not cause the Town to exceed its legal debt limit.

GLOSSARY OF BUDGET TERMS

ACCRUAL BASIS OF ACCOUNTING: Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

ADOPTED BUDGET: The official budget as approved by the Town Council at the start of each fiscal year.

AD VALOREM TAX: (which means “according to its value”) A state or local government tax based on the value of real property as determined by the county tax assessor.

AGENCY FUND: Used to account for assets held by the Town in a fiduciary capacity for individuals, government entities, and others. Such funds are operated by carrying out the specifications of trust indentures, statutes, ordinances, or other governing regulations.

AMENDED BUDGET: The adopted budget plus any budget amendments processed through the course of the fiscal year.

APPROPRIATIONS: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.

ARBITRAGE: The interest rate differential that exists when proceeds from a municipal bond – which is tax-free and carries a lower yield – are invested in taxable securities with a yield that is higher. The 1986 Tax Reform Act made this practice by municipalities illegal solely as a borrowing tactic, except under certain safe-harbor conditions.

ASSESSED VALUATION: A municipality’s property tax base stated in dollars based on real estate and/or other taxable business property for the purposes of taxation, sometimes expressed as a percent of the full market value of the taxable property within a community.

AUTHORITY OR AGENCY: A state or local unit of government created to perform a single activity or a limited group of functions and authorized by the state legislature to issue bonded debt.

AUTHORIZING ORDINANCE: A law that, when enacted, allows the unit of government to sell a specific bond issue or finance a specific project.

BOND: A security whereby an issuer borrows money from an investor and agrees and promises, by written contract, to pay a fixed principal sum on a specified date (maturity date) and at a specified rate of interest.

BOND PREMIUM: The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

BUDGET: A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues).

BUDGET MESSAGE: A written discussion of the budget presented by the Town Manager to the Town Council.

CAPITAL BUDGET: A budget which focuses on capital projects to implement the Capital Improvement Program.

CAPITAL IMPROVEMENT PROGRAM: A plan for capital improvements to be implemented each year over a number of years to meet capital needs arising from the assessment of long-term needs. It sets forth the estimated cost for each project and specifies the resources required to finance the projected expenditures.

GLOSSARY OF BUDGET TERMS

CAPITAL IMPROVEMENT PROJECT: The budget unit to group activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.

CAPITAL PROJECTS FUNDS: Used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

CERTIFICATES OF PARTICIPATION (COPs): A form of lease revenue bond that permits the investor to participate in a stream of lease payments, installment payments or loan payments relating to the acquisition or construction of specific equipment, land, or facilities. COPs have become a popular financing device in California since the passage of Proposition 13. COPs are not viewed legally as “debt” because payment is tied to an annual appropriation by the government body. As a result, COPs are seen by investors as providing weaker security and often carry ratings that are a notch or two below an agency’s general obligation rating.

CONTRACTED SERVICES: Services rendered in support of the Town’s operations and activities by external parties. These may be based upon either formal contracts or ad hoc charges.

COUPON RATE: The specified annual interest rate payable to the bond or note holder as printed on the bond. This term is still used even though there are no coupon bonds anymore.

DEBT LIMIT: The maximum statutory or constitutional amount of debt that the general obligation bond issuer can either issue or have outstanding at any time.

DEBT SERVICE FUNDS: Account for the accumulation of resources set aside to meet current and future debt service requirements (payments) on general long-term debt.

DELINQUENT TAXES: Property Taxes that have been levied but remain unpaid on and after the due date. In California, the due dates are December 10 and April 10. Special taxes and assessments are often due on these dates as well. When tax delinquencies exceed 5%, the Bond Advisor places the issue on its internal Bond Watch.

DEPARTMENT: A major organizational group of the Town with overall management responsibility for an operation or a group of related operations within a functional area.

DISCOUNT: The amount by which market value of a bond is less than par value or face value.

DIVISION: An organizational subgroup of a department.

ENCUMBRANCE: The commitment of appropriated funds to purchase goods, which have not yet been received, or services that has yet to be rendered

EXPENDITURES: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.

EXPENSES: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

GLOSSARY OF BUDGET TERMS

FEASIBILITY STUDY: A financial study provided by the issuer of a revenue bond that estimates service needs, construction schedules, and most importantly, future project revenues and expenses used to determine the financial feasibility and creditworthiness of the project to be financed.

FISCAL AGENT: Also known as the Paying Agent, the bank, designated by the issuer, to pay interest and principal to the bondholder.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which an entity determines its financial position, the results of its operations, and adopts a budget for the coming year. The Town of Apple Valley's fiscal year is from July 1 to June 30.

FIXED ASSETS: Equipment costing \$5,000 or more, including tax, with a useful life longer than one year, and not qualifying as a capital improvement project. Includes automotive equipment, office equipment, office furniture, acquisitions, landscaping improvements, etc.

FULL FAITH AND CREDIT: The pledge of "the full faith and credit and taxing power without limitation as to rate or amount." A phrase used primarily in conjunction with General Obligation bonds to convey the pledge of utilizing all taxing powers and resources, if necessary, to pay the bond holders.

FULL-TIME EQUIVALENT (FTE): The conversion of part-time employee hours to an equivalent of a full-time position. For example: one person working 20 hours a week for a year would be 0.5 FTE.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: The equity (assets minus liabilities) of governmental fund and fiduciary fund types. However, for budgeting purposes, a working capital definition of current assets minus current liabilities is used for the computation.

GENERAL OBLIGATION (GO) BOND: A bond secured by a pledge of the issuer's taxing powers (limited or unlimited). More commonly the general obligation bonds of local governments are paid from ad valorem property taxes and other general revenues. Considered the most secure of all municipal debt. Limited in California by Proposition 13 to debt authorized by a two-thirds vote in the case of local governments or a simple majority for State issuance.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

GOVERNMENTAL FUNDS: Typically are used to account for tax-supported (governmental) activities. These include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

HOMEOWNERS' SUBVENTION: Owner-occupied properties are eligible for an annual exemption of \$7,000 of the assessed value of the property. This State exemption is reimbursed to the Town through this subvention.

INTERFUND TRANSFERS: Defined as "flows of assets" (such as goods or services) without equivalent flows of assets in return and without requirement for repayment.

GLOSSARY OF BUDGET TERMS

INTERGOVERNMENTAL REVENUE: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

INTERNAL SERVICE FUNDS: Account for the goods or services provided by one fund and/or department to another fund and/or department on a cost reimbursement basis.

INVESTMENT GRADE: A rating issued by the three major bond rating agencies, Moody's, Standard & Poor's, and Fitch, rated BBB, Baa or better. Many fiduciaries, trustees, and some mutual fund managers can only invest in securities with an investment grade rating.

ISSUER: A state or local unit of government that borrows money through the sale of bonds and/or notes.

JOINT POWERS AUTHORITY (JPA): The formation of two or more public entities with common powers to consolidate their forces and resources to acquire assets and/or provide services to the public. Their bonding authority and taxing ability is the same as their powers as separate units.

LETTER OF CREDIT: A form of supplement or, in some cases, direct security for a municipal bond under which a commercial bank or private corporation guarantees payment on the bond under certain specified conditions.

LIEN: A claim on revenues, assessments or taxes made for a specific issue of bonds.

MARKS-ROOS BOND: The State Legislature enacted the Marks-Roos (named after its legislative sponsors) Local Bond Pooling Act of 1985 to facilitate the financing of local government facilities by bond bank pools funded by bond proceeds. The pool, formed under a Joint Powers Authority, can buy any type of legally issued debt instrument within or without its geographic area. The idea was to save money through economies of scale by selling one large bond issue to finance several small projects. (Several Marks-Roos issues have defaulted and are under investigation by the Securities and Exchange Commission. Prospective investors should find out what sort of loans the pooled fund will make before buying such deals.)

MELLO-ROOS BOND: The Mello-Roos (named for its legislative sponsors) Community Facilities District Act of 1982 established another method where by almost every municipal subdivision of the state may form a special, separate district to finance a long list of public facilities by the sale of bonds and finance certain public services on a pay-as-you-go basis. These Community Facilities Districts are formed and bond issues authorized by a two-thirds vote of the property owners in the district. Typically, the only voters in a district are one or more real estate developers who own or have an option on all of the land in the district. These land-based financings were nicknamed "dirt bonds" by the Bond Advisor years ago. Bonds are sold to finance facilities that can include school, parks, libraries, public utilities and other forms of infrastructure. The Districts may provide public services that include police and fire protection, recreation programs, area maintenance, library services, flood and storm drainage. Bonded debt service and/or the public services are paid for by special taxes levied on the real property within the district. As the developer subdivides and sells off the land the new property owner assumes the tax burden. (Tax delinquencies can lead to fines and penalties and ultimately foreclosure and sale. The ultimate security for Mello-Roos bonds is the value of the real property being taxed; consequently a provision in the law requires the appraised value of the land be three times the bonded debt. Recent foreclosure sales have cast doubts on the skills of the appraisers and underscore the risk of some of this debt when a severe real estate slump hits developers.)

MODIFIED ACCRUAL BASIS: The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting.

GLOSSARY OF BUDGET TERMS

NET BUDGET: The legally adopted budget less interfund transactions. Those amounts in the budget representing transfers and interfund reimbursements are subtracted from the legally adopted budget amount.

OBJECTIVE: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should specify a standard of performance for a given program or stated goal.

OBJECT CODE: The classification of expenditures in terms of what is bought and paid for grouped into categories.

OFFICIAL STATEMENT (OS): A document (prospectus) circulated for an issuer prior to a bond sale with salient facts regarding the proposed financing. There are two OS, the first known as the preliminary, or “red herring” – so named because some of the type on its cover is printed in red – and it is supposed to be available to the investor before the sale. The final OS must be sent to the purchaser before delivery of the bonds.

OPERATING BUDGET: A budget which focuses on everyday operating activities and programs. Usually includes personnel, maintenance and operations and capital equipment.

OVERLAPPING DEBT: The proportionate share of the general obligation bonds of local governments located wholly or in part within the limits of the reporting unit of government, which must be borne by property owners within the unit.

PAR VALUE: The face value or principal amount of a bond, usually \$5,000, due to the holder at maturity. It has no relation to the market value.

PERSONNEL EXPENSES: Compensation paid to or on behalf of Town employees for salaries and wages, overtime and benefits.

PREMIUM: The amount, if any, by which the price exceeds the principal amount (par value) of a bond. Its current yield will be less than its coupon rate.

PRINCIPAL: The face value of a bond, exclusive of interest.

PROFESSIONAL SERVICES: Includes the cost of outside professional and specialized services purchased by the Town, such as consultants for special studies, outside attorneys, architectural and engineering, etc.

PROGRAM BUDGET: A budget organized by a grouping of related activities, projects and services which are similar in purpose. The expenditure focus of a program budget is related to the nature of work and services performed.

PROPERTY TAX: A tax levied on real estate and personal property. The basic rate in San Bernardino County is 1% of assessed value, of which Apple Valley receives approximately 12 cents for every dollar collected.

PROPERTY TRANSFER TAX: An assessment on real property transfers at the current rate of \$.55 per \$500 in market value, and is collected at the time of the transfer with the County receiving half the collected amount. Also known as the Documentary Transfer Tax.

PROPOSED BUDGET: The budget as formulated and proposed by the Town Manager. It is submitted to the Town Council for review and approval.

GLOSSARY OF BUDGET TERMS

RATINGS: Various alphabetical and numerical designations used by institutional investors, underwriters, and commercial rating companies to indicate bond and note creditworthiness. Standard & Poor's and Fitch Investors Service Inc. use the same system, starting with their highest rating of AAA, AA, A, BBB, BB, B, CCC, CC, C, and D for default. Moody's Investors Services uses Aaa, Aa, A, Baa, Ba, B, Caa, Ca, C, and D. Each of the services use + or – or +1 to indicate half steps in between. The top four grades are considered Investment Grade Ratings.

REFUNDING BOND: The issuance of a new bond for the purpose of retiring an already outstanding bond issue.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of Proprietary Fund types. For budgeting purposes, the working capital definition of fund balance is used.

REVENUE: Moneys that the Town receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

REVENUE BOND: A municipal bond whose debt service is payable solely from the revenues received from operating the facilities acquired or constructed with the proceeds of the bonds.

SELF-INSURANCE: The retention of liabilities, arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. The Town currently participates in the California Joint Powers Insurance Authority. The Town participates in the all-risk property protection program of the Authority. There is a \$5,000 to \$10,000 per loss deductible depending upon type of claim.

SPECIAL REVENUE FUNDS: Account for the revenue derived from specific taxes or other earmarked revenue sources (other than expendable trusts or for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

SUPPLEMENTAL ROLL PROPERTY TAXES: Assessed on property that changes ownership during the year and is based on the difference between the new and old assessed values.

TAX BASE: The total resource of the community that is legally available for taxation.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, user charges.

TRUSTEE: A bank designated as the custodian of funds and official representative of bondholders. Appointed to ensure compliance with trust indenture.

UNDERWRITER: A financial institution (investment or commercial bank), which purchases a new issue of municipal securities for resale; may acquire the bonds either by negotiated sale or based on competitive bidding.

USER CHARGES: Payments made by users or customers of publicly provided services that benefit specific individuals. These services exhibit "public good" characteristics. Examples of user charges are fees paid for recreational activities, building fees, police fees, etc.

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