

**Revenue Detail by Fund
First Quarter
Fiscal Year 2025-26**

<u>Description</u>	<u>Actual 2022-23</u>	<u>Actuals 2023-24</u>	<u>Adopted Budget 2024-25</u>	<u>Adopted Budget 2025-26</u>	<u>Q1 July-Sept 2025-26</u>
GENERAL FUND - 10					
4010 Property Tax - CY Secured	34,957,448	37,358,640	37,702,380	40,438,349	-
4011 Property Tax - PY Secured	184,002	216,799	205,748	205,748	104,558
4012 Penalties/Delinquencies - PY	50,947	52,367	43,000	43,000	14,078
4015 Supplemental Roll	1,294,155	795,445	620,000	620,000	59,936
4020 Property Tax - CY Unsecured	907,172	984,564	1,135,722	1,135,722	582,606
4021 Prop Tax Collection Fees	(187,651)	(189,654)	(200,000)	(200,000)	-
4030 Homeowners Subvention	20,226	65,545	143,000	143,000	-
4033 Property Tax In-Lieu	16,563,878	17,728,379	18,394,966	20,288,692	-
Total Property Taxes	53,790,177	57,012,086	58,044,816	62,674,510	761,178
4110 Sales & Use Tax	30,622,105	29,315,901	30,512,105	31,308,118	2,238,744
4112 Prop 172 - Local Public Safety	1,253,809	1,191,957	1,285,566	1,285,566	177,036
4130 Transient Occupancy Tax	2,965,371	2,943,403	3,100,000	3,150,000	270,713
4131 Short Term Rentals TOT	278,120	229,712	300,000	300,000	87,603
4150 Business Registration	1,260,798	1,220,442	1,250,000	1,250,000	343,563
4151 Oil Extraction Taxes	-	-	10,000	10,000	-
4170 Real Estate Transfer Tax	712,780	863,740	965,000	965,000	102,448
Total Other Taxes	37,092,982	35,765,154	37,422,671	38,268,684	3,220,107
4220 Development Permits	2,595,094	1,724,748	1,800,000	1,800,000	599,450
4223 Building Permit Surcharge	68,030	55,746	-	-	-
4225 Dep. Inspector Cert. Fee	3,396	5,151	5,000	5,000	905
4226 Parking Permit Fees	12,158	15,848	12,000	12,000	4,554
4227 General Plan Update Fees	-	-	-	-	-
4228 Fireworks Permits	27,426	924	43,500	43,500	45,285
4260 Public Works Permits	60,774	320	72,074	140,000	118,188
4270 Police Alarm Permits	256,151	70,507	250,000	250,000	41,349
4280 Other Licenses & Permits	103,539	237,019	146,119	143,600	27,691
4282 Hazardous Mat Disclosures	-	111,023	-	-	-
4283 Underground Tank Permits	8,142	3,636	-	-	-
4284 Overload Permits	21,142	26,722	23,543	28,058	10,572
4285 Encroachment Permits	51,986	40,977	48,792	48,792	84,659
Total Licenses & Permits	3,207,839	2,292,621	2,401,028	2,470,950	932,653
4330 Other Court Fines - Fund 10	1,732,882	2,055,124	1,675,000	1,300,000	249,314
4360 Administrative Citation	113,710	9,038	130,100	130,100	12,433
Total Fines & Penalties	1,846,592	2,064,162	1,805,100	1,430,100	261,746
4410 Interest Income	415,212	478,635	361,230	445,000	(94,220)
4412 Unrealized Gain/Loss on Invest	226,817	811,197	-	-	(147,537)
4414 Lease Interest Income	175,930	161,715	-	-	-
4417 Property Lease	1,237,563	1,237,563	1,237,563	1,237,563	309,391
4418 Cell Tower Rent	403,999	374,213	457,600	464,400	102,472
4419 Park Property Lease	-	-	225,000	225,000	-
4420 Rents	757,707	804,620	760,800	906,214	180,938
4421 Parks & Rec Facility Rent	-	-	-	-	-
4424 Vista Park Lease	726,345	643,043	640,000	640,000	154,719
4429 Fire Dept Lease	-	-	-	-	-
4439 GASB 87 Lease Revenue	(83,665)	(52,614)	-	-	-
4440 General Concessions	75,787	63,187	75,787	75,787	18,947
4441 R-O-W Impact Fee	383,260	383,260	383,260	383,260	95,815
4445 Prisoners Welfare	-	23	1,000	1,000	5
4460 Franchise Fees	4,787,544	5,534,009	4,500,000	4,900,000	483,981
4466 Franchise - Cable PEG Support	-	-	-	-	-
Total Use of Money & Property	9,106,499	10,438,850	8,642,240	9,278,224	1,104,511

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GENERAL FUND - 10					
4512 MVL In-Lieu Tax	147,996	178,344	150,000	225,000	219,967
4527 POST	17,083	5,812	20,000	10,000	6,769
4528 State Mandated Cost Reimb	-	54,782	100,000	100,000	138,942
4569 Federal Grants	-	-	-	-	-
4570 Federal Dept. of Justice	-	-	-	-	-
4580 Other Agency Contributions	532,460	445,019	499,725	569,125	959,122
4581 Parks Maint - School Dist	175,000	-	-	-	-
Total Other Agencies	872,539	683,957	769,725	904,125	1,324,800
4600 Planning Fees	964,454	524,737	507,260	503,500	94,705
4608 Seismic Fees	917	350	-	-	257
4611 Microfilming Fees	37,679	26,226	20,000	20,000	2,379
4612 Sale of Maps & Publications	11,212	31,768	8,550	6,000	8,793
4613 Misc Filing/Cert Fees	3,062	-	-	-	-
4614 Plan Check Fees	1,768,460	1,018,691	2,270,765	2,265,031	336,627
4618 Refuse Services	643,652	665,845	750,028	750,028	2,289
4621 San. District Connection	11,652	5,718	10,000	10,000	11,354
4627 SB1473 Collection Fees	-	1,483	200	200	-
4628 Plan Check Premium In-House	546	126	-	-	126
4631 Development Agreement Fees	-	106,250	-	-	-
4632 Inspection Premium In-House	11,204	11,255	3,500	3,500	-
4633 Business License Review	26,819	21,523	14,000	14,000	5,058
4639 Fire Dept Research and Records	-	-	-	-	1,161
4640 Misc Fire Fees	318,886	354,157	1,057,500	683,000	163,402
4641 Paramedic Fees for Service	-	83,536	-	-	92
4643 Paramedic Subscription - Res.	714,060	(156,841)	700,000	190,000	10,497
4644 Ambulance Billing	5,329,849	6,809,703	6,000,000	10,128,000	2,280,259
4645 Paramedic Subscription - Bus.	2,852	664	5,000	-	-
4647 Fire Dept - New business	22,793	22,049	30,000	31,000	7,993
4648 Fire Bldg Plan Ck/Inspection	26,945	43,231	30,000	30,000	23,375
4676 Vehicle Charging Station Fees	6,863	18,380	6,600	25,000	16,183
4680 Parking Fees	144,211	138,808	275,000	145,000	29,253
4681 Documentation Assistance Fees	-	-	-	-	-
4710 Misc Check Fees	10,555	4,007	1,000	1,000	1,114
4714 Witness Fees	915	1,540	8,200	1,700	550
4719 Inspection Prem - Outside Svc	3,540	1,638	2,000	2,000	1,128
4730 Misc Police	1,249,697	1,129,377	1,532,147	1,365,399	540,579
4731 Public Works Fees	1,010,240	1,223,113	1,072,609	1,344,367	223,775
4737 Damage Repair	25,817	71,016	40,000	50,000	120,270
4743 Late Fee (Non-Utility)	-	-	-	-	-
4799 Misc. Fees	16,624	1,995	-	-	31
Total Charges for Service	12,363,504	12,178,345	14,344,359	17,784,725	3,917,251
4810 Sale of Property	5,691	2,185	5,000	5,000	1,509
4812 Unrealized Gain/Loss on Invest	-	-	-	-	-
4815 Donations	249,433	343,684	352,562	352,562	435,118
4822 Misc Reimbursements/Rebates	56,631	13,940	15,000	15,000	108,365
4824 Admin Indirect Cost	1,464,903	1,303,731	1,524,564	1,869,797	326,450
4830 Miscellaneous	201,964	1,710	10,000	10,000	4,628
4832 Over & (Short)	-	-	-	-	-
4838 Escheated Unclaimed Property	-	-	-	-	-
4844 GASB 96 Financing	169,035	150,115	-	-	-
4845 Other Financing Sources - Lease	-	-	-	-	-
4872 Restricted PD Contribution	-	194,815	-	-	33,232

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4999 Revenue Allocation	(1,464,903)	(1,303,731)	-	-	-
Total Other Revenue	682,753	706,448	1,907,126	2,252,358	909,302
Total General Fund	\$ 118,962,884	\$ 121,141,622	\$ 125,337,065	\$ 135,063,677	\$ 12,431,549
INFRASTRUCTURE FUND - 11					
4410 Interest Income	3,398	35,513	10,000	30,000	20,587
4412 Unrealized Gain/Loss on Invest	-	2,143	-	-	(22,709)
Total Infrastructure Fund	\$ 3,398	\$ 37,656	\$ 10,000	\$ 30,000	\$ (2,122)
LIBRARY FUND - 13					
4010 Property Tax - CY Secured	80,829	82,667	80,598	84,628	1,770
4350 Library Fines	73	219	4,100	4,100	7
4351 Interlibrary Loan Postage	68	26	100	100	14
4420 Rents	17,504	15,489	20,000	20,000	4,153
4529 State Grants	-	27,046	40,000	40,000	-
4569 Federal Grants	-	-	-	-	-
4580 Other Agencies	3,836	164	-	-	-
4657 Passport Execution Fee	37,145	41,930	60,000	60,000	-
4658 Passport Photo Fee	10,940	14,960	20,000	20,000	936
4735 Library Books Lost & Paid	5,307	3,309	-	-	895
4815 Donations	104,614	345,274	1,100	1,100	243,093
4844 GASB 96 Financing	10,090	-	-	-	-
4830 Miscellaneous Revenue	16,873	26	-	-	26
4870 Restricted Contributions	17,834	-	99,000	99,000	-
Total Library Fund	\$ 305,112	\$ 531,109	\$ 324,898	\$ 328,928	\$ 250,893
PARKS & RECREATION FUND - 15					
4410 Interest Income	201	-	-	-	-
4414 Lease Interest Income	31,481	30,310	-	-	-
4418 Cell Tower Rent	(539)	539	-	50,000	-
4419 Park Property Lease	97,031	114,673	105,852	105,852	35,284
4420 Rents	81,573	180,528	106,800	107,452	31,601
4421 Facility Rental	600,275	743,654	826,500	774,500	171,903
4438 Field Use Charges	139,168	184,564	120,000	120,000	11,239
4439 GASB 87 Lease Revenue	(4,316)	(6,464)	-	-	-
4440 General Concessions	8,618	9,641	8,000	10,800	4,202
4529 State Grants	-	-	125,000	125,000	-
4580 Other Agency Contributions	-	-	50,000	-	-
4685 Parks & Recreation Fees	456,278	625,185	584,425	726,243	154,925
4799 Misc. Charges for Services	-	-	-	-	-
4815 Donations	14,750	54,467	101,000	70,000	3,580
4830 Miscellaneous	48,435	14,887	17,000	30,000	(1,932)
4831 Museum Center	-	-	-	-	-
Total Parks & Recreation Fund	\$ 1,472,954	\$ 1,951,984	\$ 2,044,577	\$ 2,119,847	\$ 410,802
TOTAL GENERAL OPERATING FUNDS	\$ 120,744,349	\$ 123,662,372	\$ 127,716,540	\$ 137,542,452	\$ 13,091,122