

General Fund Revenues and Sources of Funds From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Fund/Account Description	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget	% Incr/ (Dec)
GENERAL FUND					
Fund 101 - General Fund					
Taxes					
Secured Property Tax	\$ 37,592,131	\$ 39,550,555	\$ 42,215,803	\$ 42,471,611	1%
Unsecured Property Tax	1,091,599	1,231,279	1,225,024	1,459,338	19%
Supplemental Property Tax	933,133	948,375	996,508	1,010,873	1%
Homeowners Property Tax	145,287	144,520	168,295	151,779	-10%
Delinquent Tax - Penalties/Int	68,540	81,685	72,539	89,629	24%
Property Transfer Tax	995,403	871,383	1,139,605	924,364	-19%
Property Tax In-Lieu of VLF	15,639,656	16,489,859	17,154,400	17,903,308	4%
Sales Tax	76,400,160	78,244,492	73,654,333	81,105,836	10%
Sales Tax - Prop 172	1,396,143	1,392,219	1,395,843	1,435,997	3%
Transient Occupancy Tax	10,150,696	9,962,421	9,843,276	10,573,611	7%
Electric Utility Franchise Tax	1,781,661	1,859,611	1,859,611	1,896,233	2%
Cable TV Franchise Tax	722,645	646,857	838,557	486,242	-42%
PEG Cable TV Franchise Tax	172,565	125,179	164,416	108,623	-34%
Gas Utility Franchise Tax	392,610	258,366	412,610	302,586	-27%
Business License Tax	707,121	978,401	940,807	980,741	4%
			-	-	
Solid WasteHauler Franchise Tax	3,473,321	3,747,137	3,603,384	4,639,062	29%
Cannabis X Bus Tax	514,354	747,736	708,201	779,376	10%
Cannabis Q Bus Tax	2,416,215	2,871,971	2,907,066	2,884,977	-
Total Taxes	\$ 154,593,240	\$ 160,152,045	\$ 159,300,278	\$ 169,204,186	6%
Licenses and Permits					
Dog Licenses	\$ 63,545	\$ 70,818	\$ 74,066	\$ 66,183	-11%
Fire Permits	77,610	92,565	101,542	97,706	-4%
Fire Construction Permits	101,680	97,651	243,155	118,212	-51%
Building Permits	2,318,788	3,065,605	3,344,210	3,511,420	5%
Electrical Permits	215,770	225,751	293,872	279,983	-5%
Plumbing/Mechanical Permits	232,545	282,246	318,505	299,059	-6%
Street Permits	881,628	955,175	908,510	1,320,701	45%
Special Business Permits	-	-	430	-	-100%
Cannabis X Bus Permit	273,236	159,734	191,465	84,099	-56%
Cannabis Q Bus Permit	-	68,088	118,441	88,972	-25%
Home Occupation Permits	15,901	19,600	25,963	19,631	-24%
Operator's Permits	9,406	4,875	2,500	4,259	70%
Self-Haul Permit	40,600	32,800	37,260	33,161	-11%
Other Permits	37,897	42,591	40,308	46,934	16%
Total Licenses and Permits	\$ 4,268,606	\$ 5,117,499	\$ 5,700,227	\$ 5,970,320	5%

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Fund 101 - General Fund (continued)					
Fines and Forfeitures					
Municipal Code Violations	\$ 83,752	\$ 111,391	\$ 175,000	\$ 116,254	-34%
Vehicle Code Violations	215,612	251,913	293,588	285,033	-3%
Parking Citations	980,277	1,069,108	803,503	1,240,704	54%
Red-Light Violation	17,678	23,352	30,000	20,000	-33%
Total Fines and Forfeitures	\$ 1,297,319	\$ 1,455,764	\$ 1,302,091	\$ 1,661,991	28%
Use of Money and Property					
Investment Earnings	\$ 1,167,635	\$ 1,585,572	\$ 500,000	\$ 1,100,000	120%
GASB 31 Market Value Adjustmnt	779,833	643,356	(500,000)	-	-100%
Int. Earned on Lease Payments	113,866	50,135	88,493	50,000	-43%
Buildings/Grounds, Rental	250,879	251,784	260,000	252,288	-3%
Downtown Community Center,Rent	22,021	33,910	21,758	33,978	56%
Balearic Community Center,Rent	11,831	13,027	12,573	13,053	4%
N Hertzog Comm Center, Rent	107,158	127,166	128,122	129,222	1%
Senior Center, Rental	140	-	-	-	100%
Field Rental	148,210	167,089	202,311	202,102	0%
Tennis,Rental	73,816	72,406	100,000	63,481	-37%
3175 Airway Rental	125,940	72,263	-	-	100%
Golf Course Operations	3,717,380	3,974,455	4,205,161	4,193,934	0%
Bus Shelter Advertising	55,419	99,325	89,832	103,565	15%
Total Use of Money and Property	\$ 6,574,128	\$ 7,090,489	\$ 5,108,250	\$ 6,141,623	20%
Other Government Agencies					
Other Federal Grants	\$ 838,889	\$ 326,713	\$ 53,354	\$ -	-100%
Motor Vehicle In-Lieu Tax	138,951	177,378	177,378	203,035	14%
Peace Offcrs. Stand./Training	28,253	27,273	30,300	30,000	-1%
Beverage Container Program	-	-	31,050	-	-100%
Mattress Recycling Council	9,000	7,770	10,500	7,700	-27%
Reimb. of Mandated Costs	252,485	245,827	55,000	258,118	369%
Other State Grants	618,821	1,141,377	350,000	650,000	86%
Other County Grants/Programs	294,107	257,866	230,000	300,000	30%
Total Other Govt. Agencies	\$ 2,180,506	\$ 2,184,204	\$ 937,582	\$ 1,448,853	55%
Fees and Charges					
Plan Check Fee	\$ 1,367,067	\$ 1,654,522	\$ 1,765,079	\$ 2,057,180	17%
Zoning, Variance & CUP Fees	373,225	362,735	411,971	\$ 453,178	10%
Cannabis X CUP	-	-	-	\$ 22,105	100%
Cannabis Q CUP	36,998	(14,799)	-	\$ -	100%
Subdivision Map Fees	32,600	50,600	28,070	\$ 54,193	93%
Environmental Impact Fees	1,530	15,926	6,469	\$ 17,223	166%
Vacation/Abandonment of R-O-W	-	-	750	\$ -	-100%

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Fund 101 - General Fund (continued)					
Fees and Charges (continued)					
Source Reduction/Recycling	\$ 1,830	\$ 2,440	\$ 2,484	\$ 2,613	5%
Self Haul Per-Project Fee	190,088	263,745	230,000	227,328	-1%
Special Policing Fees	426,674	454,072	400,000	486,311	22%
Cannabis X Background	144,499	61,181	38,813	30,051	-23%
Cannabis Q Background	199,396	53,856	60,576	46,696	-23%
Vehicle Storage/Impound Fees	337,100	466,293	350,000	481,705	38%
Vehicle Code Violation Fee	780	735	1,085	267	-75%
Repossessed Veh. Release Fees	3,090	3,261	3,728	3,625	-3%
DUI Emergency Response	-	-	-	-	100%
Police False Alarms	168,753	262,345	200,000	217,701	9%
Fingerprinting	13,372	9,568	23,175	5,947	-74%
Animal Pound Fees	-	20,010	-	6,027	100%
Fire Inspections	4,930	3,735	10,350	5,141	-50%
EMS - First Responder Fee	-	-	1,001	-	-100%
Paramedic Fee - Advanced	7,105,819	7,462,703	7,898,044	8,227,630	4%
Paramedic GEMT Fees	-	-	(140,887)	(140,887)	0%
Fire Plan Review Fees	79,643	87,754	158,288	120,408	-24%
Accident Cost Recovery	33,403	12,136	26,486	-	-100%
Fire Special Event Fees	20,845	18,614	41,462	79,550	92%
Park Permits	50,849	48,714	50,000	37,494	-25%
Park Improvements	7,185	2,215	17,624	4,730	-73%
Youth Sports	(0)	-	-	-	-
Aquatics	90,987	116,902	73,200	87,663	20%
Day Camp	199,885	180,235	187,500	160,000	-15%
Playgrounds	308,380	343,133	308,339	350,219	14%
Special Events	39,420	32,200	37,800	23,946	-37%
Early Childhood	132,241	129,052	131,328	134,305	2%
Instructional Classes	201,533	226,868	350,000	248,349	-29%
Basketball	27,275	31,369	26,200	-	-100%
Adult Open Gym	9,855	11,176	6,750	12,192	81%
Softball	38,283	34,320	37,500	34,867	-7%
Adult Futsal	-	-	-	-	100%
Teen Camp	38,725	51,907	37,000	35,000	-5%
Senior Center Charges	9,621	10,217	7,800	12,508	60%
Community Event Charges	1,825	(30)	6,500	-	-100%
Photocopies	3,752	3,503	3,300	3,500	6%
Building Doc Retention Fee	12,652	870	91,080	-	-100%
Police Reports	27,765	23,517	29,246	26,458	-10%
Police Clearance Letters	2,910	2,395	3,958	2,515	-36%
Sale of Other Supplies	-	-	700	-	-100%
Central Services Charges	66,875	65,936	80,000	66,029	-17%
Business License Proc Fee	36,202	40,365	45,000	43,932	-2%
EV Charge Station Fees	37,823	60,884	40,000	55,705	39%
Other Charges for Services	15,583	24,629	30,000	7,606	-75%
Special Assessments	-	-	1,000	-	-100%

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Residential Permit Parking	30,712	37,683	62,437	45,383	-27%
TESSA C. Cards Transaction Fee	-	-	-	193,162	-
Total Fees and Charges	\$ 11,931,983	\$ 12,729,491	\$ 13,181,206	\$ 13,989,555	6%
Fund 101 - General Fund (continued)					
Other Revenues					
Contributions	\$ -	\$ -	\$ 25,000	\$ -	-100%
Sponsorship	61,000	32,500	60,000	112,000	87%
Donations	75,006	50,006	75,000	50,000	-33%
Construction Permit Insp. Fees	158,745	198,250	180,000	186,164	3%
Damage to City Property	160,899	25,007	100,000	61,974	-38%
Civil Subpoena Costs	18,433	19,410	14,407	14,466	0%
Settlements Revenue	113,012	42,091	20,000	11,268	-44%
Bus Shelter Maint Reimb	35,000	-	35,000	70,000	100%
Public Notices	11,752	31,900	24,840	33,993	37%
Other Reimbursements	789,620	862,596	470,000	832,538	77%
Nonoperating Income - Other	1,368,045	-	-	-	100%
Sale of Other Equipment	-	-	100	-	-100%
Other	(89,923)	29,168	300,000	157,644	-47%
Other Governmental Agencies	49,577	25,599	21,625	20,000	-8%
Total Other Revenues	\$ 2,751,165	\$ 1,316,527	\$ 1,325,972	\$ 1,550,047	17%
Total Revenues	\$ 183,596,946	\$ 190,046,019	\$ 186,855,606	\$ 199,966,575	7%
Other Financing Sources					
Operating Transfers In	\$ 888,618	\$ 631	\$ -	\$ -	100%
Total Other Financing Sources	\$ 888,618	\$ 631	\$ -	\$ -	100%
Total Fund 101	\$ 184,485,564	\$ 190,046,650	\$ 186,855,606	\$ 199,966,575	7%