



**SCHEDULE OF
REVENUES**

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
100 General Fund				
Property Taxes				
4001 Current Taxes Secured	(37,861,038)	(41,165,976)	(43,314,015)	(46,035,700)
4002 State Secured Unitary	(950,075)	(1,011,055)	(1,052,243)	(1,141,900)
4003 Current Taxes Unsecured	(1,031,290)	(1,351,134)	(1,410,692)	(1,649,200)
4004 Delinquent Taxes	(278,294)	(59,192)	(208,046)	(216,368)
4005 Prop Tax in Lieu	(8,583)	(12,960)	(16,000)	(16,640)
4006 Property Tax in Lieu of VLF	(25,867,256)	(28,010,041)	(29,290,041)	(31,051,760)
4007 Successor Agency Property Tax	(2,147,574)	(2,574,573)	(2,314,103)	(2,904,583)
4531 St Motor Vehicle Licenses	(317,058)	(283,711)	(255,738)	(350,000)
Property Taxes Total	(68,461,168)	(74,468,642)	(77,860,878)	(83,366,151)
Other Local Taxes				
4011 Sales and Use Taxes	(44,865,095)	(46,303,192)	(45,797,459)	(47,983,027)
4012 Sales Tax Pub Safety Augment	(1,205,296)	(1,255,779)	(1,277,388)	(1,277,388)
4015 Sales Tax - Measure P	(27,627,862)	(28,527,379)	(27,835,960)	(29,316,100)
4016 Sales Tax - Measure A	(27,619,701)	(28,505,316)	(27,835,715)	(29,316,100)
4017 Sales Tax - RV Park	(15,511)	(14,946)	(15,000)	(15,000)
4021 Franchise Fees	(13,852,030)	(14,432,110)	(14,807,521)	(15,103,671)
4031 Utility Taxes	(3,731,224)	(3,643,465)	(3,838,095)	(3,857,285)
4041 Business License Tax	(1,943,670)	(1,956,537)	(1,526,084)	(1,181,247)
4042 Business License Tax Penalty	(36,173)	(60,933)	(71,400)	-
4043 Cardroom Fees/Business License	-	-	-	(859,007)
4051 Transient Occupancy Taxes	(6,415,029)	(7,203,682)	(7,724,829)	(8,295,064)
4052 Short-Term Rentals TOT	(201,351)	(898,156)	(843,891)	(860,769)
4053 RV Park TOT	(802,544)	(728,567)	(781,000)	(849,620)
4071 Real Property Transfer Tax	(1,891,067)	(1,341,179)	(1,418,310)	(1,475,042)
4111 Cannabis Excise Tax	(2,300,656)	(3,059,568)	(2,777,510)	(3,088,994)
Other Local Taxes Total	(132,507,209)	(137,930,809)	(136,550,162)	(143,478,314)
Licenses & Permits				
4201 Animal Licenses	(130,516)	(140,736)	(142,800)	(142,800)
4202 Bicycle Licenses	(100)	-	-	-
4204 Cannabis Compliance Insp Fee	(277,904)	(319,505)	(282,100)	(233,316)
4211 Building Permits	(158,706)	(133,582)	(202,459)	(202,459)
4215 Utility Permits	(52,890)	(41,000)	(51,000)	(51,000)
4221 Fire Permits	(611,273)	(596,792)	(600,780)	(600,780)
4222 Security Alarm Permits	(214,230)	(194,187)	(245,993)	(245,993)
4223 Housing Permits	(475,896)	(485,644)	(459,000)	(459,000)
4224 Parking Permits	(6,198)	(7,518)	(10,710)	(10,710)
4241 Cannabis Application Fees	(35,255)	-	-	-
Licenses & Permits Total	(1,962,968)	(1,918,964)	(1,994,842)	(1,946,058)
Fines and Penalties				
4301 Negligent Veh. Impound Proc. Fee	(191,673)	(347,271)	(183,600)	(234,190)
4302 Code Enforcement Violations	(276,001)	(69,473)	(281,521)	(281,521)
4312 False Alarm Penalty	(92,032)	(93,252)	(204,000)	(115,820)
4314 Ordinance Violation Fines	(129,426)	(151,986)	(130,200)	(130,200)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
4331 Parking Citation	(331,214)	(406,890)	(249,900)	(335,193)
4341 Library Fines	(19,679)	(15,625)	-	-
Fines and Penalties Total	(1,040,025)	(1,084,497)	(1,049,221)	(1,096,924)
Use of Money & Property				
4401 Investment Earnings City Pool	(1,296,247)	(2,131,133)	(1,001,000)	(1,650,000)
4402 Investment Earnings Others	(20,716)	(82,662)	(68,000)	(68,000)
4421 Sale of Other Personal Prop	(123,682)	(48,581)	-	-
4431 Coin Operated Machine Revenue	(16,557)	(20,745)	(16,620)	(16,620)
4432 Rentals Leases of Equipment	(12)	-	-	-
4433 Film Video Insurance Charge	(1,028)	(2,327)	(1,650)	(1,650)
4442 Rental Leases Picnic Shelters	(444,148)	(451,271)	(452,625)	(466,565)
4411 Sale of Real Property	-	(210,000)	-	-
4443 Rentals Leases Baseball Fields	(246,570)	(323,611)	(207,083)	(207,083)
4446 Rentals Leases Land Space	(327,012)	(309,786)	-	(309,774)
4447 Rental Telecom Site Lic. Fee	(1,234,262)	(1,252,114)	(1,250,000)	(1,285,573)
4461 Rental Leases P R Centers	(744,184)	(891,749)	(634,047)	(974,953)
4462 Rentals Leases Buildings	(281,945)	(370,182)	(250,495)	(330,012)
Use of Money & Property Total	(4,736,363)	(6,094,161)	(3,881,520)	(5,310,230)
Revenue from Other Agencies				
4503 PD State Grant RATT	(40,141)	(286,042)	(335,000)	(335,000)
4511 State Grant	(188,552)	(273,809)	(407,346)	(407,346)
4521 State Homeowners Prop. Tax Relief	(215,691)	(214,918)	(228,246)	(228,246)
4551 Reimb. State Mandated Costs	(234,857)	(103,910)	(163,904)	-
4552 Reimb. Human Services Agen.	-	(18,605)	-	-
4602 PD Fed Grant - HIDTA (CBAG)	(102,498)	(113,122)	(117,084)	(117,084)
4603 PD Fed Grant-HIDTA Task Force	(145,367)	(275,446)	(287,000)	(287,000)
4611 Federal Grant - Other	(60,889)	(48,359)	(56,356)	(56,356)
4621 PD POST Reimb. Prog	(42,997)	(97,078)	(35,000)	(35,000)
4622 PD STC Reimb Prog	-	883	-	-
4625 CARES CRF Federal	31	-	-	-
4701 Grant - Other Agency	(8,910)	-	-	-
4711 Contributions - Other Agencies	(57,045)	-	-	-
Revenue from Other Agencies Total	(1,096,916)	(1,430,406)	(1,629,936)	(1,466,032)
Charges for Services				
4751 Planning Fees	(2,597)	3,425	(3,528)	(3,528)
4752 Dev Fees - Deposit Based	(1,497,608)	(1,226,902)	(1,553,072)	(1,553,072)
4761 Sale of Maps & Publication	(2,685)	(6,460)	(1,656)	(1,656)
4763 Passport Fees	(790,326)	(587,650)	(976,692)	(803,650)
4764 Lien Release Fees	(1,225)	(825)	(1,530)	(750)
4766 Lien Release Fees	-	(224)	-	-
4771 Plan Checking Fees	(160,481)	(256,023)	(165,075)	(192,175)
4781 Engineering Fees	(193,476)	(167,968)	(261,732)	(261,732)
4782 Fire Construction Fees	(525,792)	(310,868)	(402,000)	(402,000)
4784 State Mobilehome Park Act Fee	(57,345)	(49,658)	(11,055)	(46,665)
4785 Microfilming Fees	(140)	(1,436)	(408)	(408)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
4811 Subdivision Traffic Sign Fees	(3,080)	-	-	-
4901 National City - Impounds	(11,141)	(4,690)	(10,050)	(10,050)
4902 Imperial Beach - Impounds	(20)	-	-	-
4903 Lemon Grove - Impounds	(2,965)	(2,671)	(4,590)	(4,590)
4911 Port District Fees	(1,136,756)	(1,170,859)	(1,381,057)	(1,381,057)
4912 Bayfront Fire Station Fees	-	-	-	(463,690)
4921 Reimb fr Other Agencies-Jail	-	(134,114)	-	-
4951 Swimming Pool Fees	(272,792)	(315,952)	(356,813)	(453,624)
4952 Recreation Program Fees	(769,447)	(887,798)	(596,386)	(913,416)
4953 Other Recreation Fees	(68,815)	(231,616)	(18,628)	(32,573)
4961 Special Interest Class Fees	(503,462)	(658,103)	(321,347)	(736,474)
4971 Tow Referral Fee	(191,585)	(172,170)	(200,924)	(200,924)
5061 Special Police Department Serv	(37,215)	(49,943)	(53,463)	(53,463)
5062 Police Reimbursements	(2,075,277)	(2,096,536)	(1,552,398)	(1,836,604)
5064 Witness Fee	(275)	-	(510)	(510)
5065 City Staff Time & Cost Recover	(266,400)	(698,853)	(1,459,688)	(336,665)
5066 Live Scan Services	(1,652)	(5,380)	(30,150)	(30,150)
5201 Animal Shelter Fees	(408,491)	(126,545)	(284,616)	(284,616)
5220 Measure P Reimbursements	(704,859)	(425,000)	(461,760)	(461,760)
5222 Measure A Reimbursements	(1,026,274)	(934,135)	(923,502)	(972,941)
5231 Traffic Control Plan Fee	(42,750)	(112,050)	(43,165)	(43,165)
5241 Distressed Property Mgt Fee	(70)	(210)	(3,060)	(3,060)
5251 Special Event Fees	(600)	(1,200)	(3,060)	(3,060)
5252 Block Party Fees	(250)	(300)	(510)	(510)
5253 Professional Filming Fees	-	(2,525)	(1,530)	(1,530)
Charges for Services Total	(10,755,851)	(10,635,239)	(11,083,955)	(11,490,068)
Other Revenue				
5301 Reimb. - DIF	(8,569)	(8,365)	(47,235)	(44,672)
5331 Reimb. - RDA Housing	(161)	(105)	-	-
5341 Reimb. - Open Space Dist	(386,434)	(397,253)	(448,516)	(448,516)
5342 Reimb. - Assessment Dist	(6,195)	(6,173)	(6,989)	(6,989)
5343 Reimb. - Comm Fac Distr	(1,779,987)	(1,818,348)	(1,739,650)	(1,739,650)
5351 Reimb. - CIP Projects	(3,527,790)	(3,700,950)	(4,682,112)	(4,682,112)
5352 Reimb. - DIF CIP	(636,550)	(881,996)	(671,340)	(671,340)
5361 Reimb. - CDBG Admin	(413)	(2,060)	(6,532)	(6,532)
5362 Reimb. - HOME Prog	(1,334)	-	-	-
5363 Reimb. - CDBG CIP	(223,637)	(483,430)	(111,555)	(111,555)
5364 Reimb. - CDBG Others	(50,000)	(50,000)	(50,350)	(50,350)
5365 Reimb. - ESG Program	(284)	(321)	-	-
5371 Reimb. - Other	(2,342,249)	(3,222,279)	(1,262,354)	(1,255,554)
5372 Reimb. - Other City Funds	(317,870)	(96,661)	(289,692)	(1,124,497)
5373 Reimb. - Parking Meter	(47,669)	(72,043)	(60,300)	(60,300)
5451 Proceeds of Long Term Debt	(4,350,316)	-	-	-
5462 Gain on Disposal of Property	-	(401)	-	-
5463 Recoveries on Damaged Property	(2,436,063)	(131,598)	(105,525)	(105,525)
5481 Entertainment Facility Contrib.	(592,970)	(1,067,840)	(617,070)	(1,000,000)
5491 P.Y. Revenue	(20,088)	(47,267)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
5492 Cash Overage	(12,222)	4,718	-	-
5501 Donations	(62,450)	(105,400)	(158,676)	(158,676)
5511 Rebates/Refunds	(143,240)	(151,260)	(85,425)	(85,425)
5513 Prior Year Rebates/Refunds	(29,839)	(290,236)	-	-
5521 Miscellaneous Revenues	(88,294)	(329,793)	(150,330)	(195,055)
5523 City Administration Fee	(172,718)	(234,768)	(128,419)	(128,419)
5651 Service Charge - A/R	(22,847)	(6,298)	(60,300)	-
5656 Service Chg - Returned Cks	(2,740)	(1,885)	(5,025)	(5,025)
5702 Sales - Food/Beverage	(899)	(11,591)	(1,206)	(1,206)
5703 Sales - Supplies	-	-	(7,236)	(7,236)
Other Revenue Total	(17,263,828)	(13,113,603)	(10,695,837)	(11,888,634)
Transfers In				
5999 Transfers In	(14,693,028)	(14,052,291)	(13,475,810)	(14,081,609)
Transfers In Total	(14,693,028)	(14,052,291)	(13,475,810)	(14,081,609)
100 GENERAL FUND Total	(252,517,356)	(260,728,612)	(258,222,161)	(274,124,020)
105 Bayfront Lease Revenue				
5999 Transfers In	(1,033,159)	(1,980,515)	(2,045,827)	(2,136,322)
105 Bayfront Lease Revenue Total	(1,033,159)	(1,980,515)	(2,045,827)	(2,136,322)
220 2016 Measure P Sales Tax				
4401 Investment Earnings City Pool	(496,852)	(531,941)	-	-
4403 Trustee Investment Earnings	21	-	-	-
5220 Measure P Reimbursements	(1,920)	-	-	-
5371 Reimb - Other	(1,233)	(468)	-	-
5999 Transfers In	(27,402,122)	(28,286,339)	(27,515,846)	(28,978,966)
220 2016 Measure P Sales Tax Total	(27,902,106)	(28,818,748)	(27,515,846)	(28,978,966)
221 Transportation Grants-Gas Tax				
4401 Investment Earnings City Pool	(262,815)	(441,498)	-	-
4522 St Gas Tax Section 2105	(1,523,753)	(1,575,575)	(1,816,260)	(1,705,925)
4523 St Gas Tax Section 2106	(981,281)	(1,033,996)	(1,166,635)	(1,125,595)
4524 St Gas Tax Section 2107	(1,822,021)	(2,147,247)	(2,181,570)	(2,331,377)
4525 St Gas Tax Section 2107 5	(10,000)	(10,000)	(10,000)	(10,000)
4526 St Gas Tax Section 2103	(2,170,578)	(2,255,829)	(2,742,754)	(2,440,078)
4527 St Gas Tax RMRA	(5,541,000)	(6,177,152)	(6,842,191)	(7,032,370)
5065 City Staff Time & Cost Recover	(1,407)	(1,602)	-	-
5999 Transfers In	(4,000)	(2,000)	(2,000)	(2,000)
221 Transportation Grants-Gas Tax Total	(12,316,855)	(13,644,899)	(14,761,410)	(14,647,345)
222 2018 Measure A Sales Tax				
4402 Investment Earnings Others	(73,831)	(57,472)	(40,000)	(58,000)
4601 PD Fed Grant-Cops Univ Hiring	(239,583)	(250,000)	(83,334)	-
4912 Bayfront Fire Station Fees	-	-	-	(78,017)
5511 Rebates/Refunds	(19)	-	-	-
5999 Transfers In	(27,628,161)	(28,355,648)	(27,515,604)	(28,978,966)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
222 2018 Measure A Sales Tax Total	(27,941,594)	(28,663,120)	(27,638,938)	(29,114,983)
223 Utility Tax Settlement				
4401 Investment Earnings City Pool	(1,600)	(2,058)	-	-
223 Utility Tax Settlement Total	(1,600)	(2,058)	-	-
224 OR V2 Pub Benefit Contribution				
4401 Investment Earnings City Pool	(5,986)	-	-	-
224 OR V2 Pub Benefit Contribution Total	(5,986)	-	-	-
225 CPF Benefit Funds				
4401 Investment Earnings City Pool	-	(2,367)	-	-
5390 Other Contributions	-	(128,877)	-	-
225 CPF Benefit Funds Total	-	(131,244)	-	-
227 Transportation Sales Tax				
4013 Sales Tax for Transportation	(3,867,096)	(2,897,706)	(6,673,500)	(6,673,500)
4401 Investment Earnings City Pool	(12,674)	(2,161)	-	-
4701 Grant - Other Agency	(54,703)	-	-	-
227 Transportation Sales Tax Total	(3,934,473)	(2,899,867)	(6,673,500)	(6,673,500)
234 Advanced Life Support Program				
4711 Contributions - Other Agencies	(77,370)	-	(214,000)	-
5065 City Staff Time & Cost Recover	-	(3,668)	-	-
5371 Reimb - Other	(147,673)	(158,848)	-	-
5523 City Administration Fee	(44,667)	(21,147)	-	-
5999 Transfers In	(2,285,208)	(2,242,652)	(2,295,522)	(2,318,261)
234 Advanced Life Support Program Total	(2,554,918)	(2,426,315)	(2,509,522)	(2,318,261)
241 Parking Meter				
4231 Parking Permits Space Rental	-	(42,100)	(25,000)	(30,000)
4331 Parking Citation	(267,274)	(231,033)	(200,000)	(249,153)
4401 Investment Earnings City Pool	(23,610)	(29,347)	-	-
4444 Parking Meters On Street	(257,214)	(262,888)	(220,000)	(267,556)
4445 Parking Meters Off Street	(154,288)	(153,188)	(145,000)	(172,712)
241 Parking Meter Total	(702,386)	(718,556)	(590,000)	(719,421)
243 Town Center I Parking District				
4401 Investment Earnings City Pool	(2,759)	(5,028)	-	-
5391 Town Ctr I in Lieu Parking	(75,076)	(10,500)	-	-
243 Town Center I Parking District Total	(77,835)	(15,528)	-	-
245 Traffic Safety				
4313 Vehicle Code Fines	(264,647)	(186,620)	(437,640)	(437,640)
4314 Ordinance Violation Fines	-	(95,834)	-	-
4401 Investment Earnings City Pool	(2,074)	(1,693)	-	-
5999 Transfers In	(124,557)	-	-	-
245 Traffic Safety Total	(391,278)	(284,147)	(437,640)	(437,640)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
250 National Opioid Settlement				
4401 Investment Earnings City Pool	-	(4,222)	-	-
5521 Miscellaneous Revenues	-	(88,160)	-	-
250 National Opioid Settlement Total	-	(92,382)	-	-
256 Asset Seizure				
4401 Investment Earnings City Pool	7	9	-	-
256 Asset Seizure Total	7	9	-	-
260 Transp Fair Share Dev Contrib				
4401 Investment Earnings City Pool	-	(546)	-	-
5385 Developer Contributions	-	(55,384)	-	-
260 Transp Fair Share Dev Contrib Total	-	(55,930)	-	-
262 Public Benefit Contribution				
4401 Investment Earnings City Pool	-	(11,411)	-	-
262 Public Benefit Contribution Total	- -	(11,411) -	- -	-
263 Developer Contributions				
4401 Investment Earnings City Pool	-	(50,483)	-	-
5385 Developer Contributions	(1,000,000)	(4,000,000)	-	-
263 Developer Contributions Total	(1,000,000)	(4,050,483)	-	-
264 Donations				
4401 Investment Earnings City Pool	-	(15,184)	-	-
5501 Donations	(160,934)	(128,099)	-	(25,995)
264 Donations Total	(160,934)	(143,283)	-	(25,995)
267 Permanent Endowments				
4401 Investment Earnings City Pool	(198)	(255)	-	-
267 Permanent Endowments Total	(198)	(255)	-	-
268 American Rescue Plan Act 2021				
4401 Investment Earnings City Pool	(546,916)	(973,787)	-	-
4624 American Rescue Plan 2021	(3,582,761)	(6,211,136)	-	-
268 American Rescue Plan Act 2021 Total	(4,129,677)	(7,184,923)	-	-
269 Other Grants				
4401 Investment Earnings City Pool	223	(2,207)	-	-
4701 Grant - Other Agency	(76,260)	(1,972,438)	-	-
4710 Other Agency Grant Project Rev	-	(153,327)	-	-
4711 Contributions - Other Agencies	(68,800)	(81,978)	(75,000)	(75,000)
5065 City Staff Time & Cost Recover	(143,273)	(145,099)	-	-
5371 Reimb - Other	-	500	-	-
5453 Loan Repayments	(281)	-	-	-
269 Other Grants Total	(288,391)	(2,354,549)	(75,000)	(75,000)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
270 Mobile Park Fee				
5065 City Staff Time & Cost Recover	(32,180)	(24,076)	(65,000)	(65,000)
270 Mobile Park Fee Total	(32,180)	(24,076)	(65,000)	(65,000)
271 Local Grants				
4401 Investment Earnings City Pool	(4,526)	(36,361)	-	-
4441 Pay Phones Revenue	(6,762)	(422)	-	-
4511 State Grant	-	-	-	(23,564)
4711 Contributions - Other Agencies	(3,466)	(3,626,435)	(5,000)	(5,000)
5524 Confiscated Funds	(124,002)	(405,998)	(10,000)	(10,000)
5701 Sales - Sundries	(44,741)	(4,195)	-	-
5999 Transfers In	(1,506)	-	-	-
271 Local Grants Total	(185,003)	(4,073,411)	(15,000)	(38,564)
272 Federal Grants				
4401 Investment Earnings City Pool	(115,710)	31,260	-	-
4402 Investment Earnings Others	(128,508)	(43,453)	-	-
4446 Rentals Leases Land Space	(72,203)	(80,412)	-	-
4602 PD Fed Grant - HIDTA (CBAG)	(1,818,689)	(2,978,274)	(2,667,576)	(3,077,695)
4604 PD Fed Grant - OTS	(351,887)	(608,150)	(127,500)	(125,500)
4610 Federal Grant Project Revenue	(34,666,613)	(4,380,797)	(39,255)	(706,030)
4611 Federal Grant - Other	(7,008,244)	(10,611,985)	(374,556)	(3,794,583)
4612 PD DOJ	(80,487)	(286,901)	(60,000)	(295,100)
4613 PD Treasury	(54,998)	(4,707)	-	(1,509,545)
5062 Police Reimbursements	(86,115)	(42,622)	(141,930)	(155,269)
5371 Reimb - Other	-	(401)	-	-
5453 Loan Repayments	(148,558)	(62,445)	-	-
5463 Recoveries on Damaged Property	-	(16,500)	-	-
5999 Transfers In	(636,026)	(520,288)	(79,299)	(230,048)
272 Federal Grants Total	(45,168,038)	(19,605,675)	(3,490,116)	(9,893,770)
273 State Grants				
4401 Investment Earnings City Pool	(12,012)	(14,661)	-	-
4402 Investment Earnings City Pool	(24,300)	(6,512)	-	-
4501 State Grant SLESF	(673,855)	(701,921)	(650,000)	(680,771)
4510 State Grant Project Revenue	(125,022)	(1,136,361)	(23,935)	(23,935)
4511 State Grant	(488,345)	(18,484,982)	(390,163)	(881,422)
5453 Loan Repayments	(167,253)	(55,642)	-	-
5521 Miscellaneous Revenue	(5,564)	-	-	-
5999 Transfers In	-	-	-	(166,735)
273 State Grants Total	(1,496,351)	(20,400,079)	(1,064,098)	(1,752,863)
282 Environmental Services				
4752 Dev Fees - Deposit Based	(31,903)	(26,554)	-	-
5065 City Staff Time & Cost Recover	(560)	-	-	-
5220 Measure P Reimbursements	(244)	-	-	-
5221 Trash/Recyc. AB939 Admin Fee	(1,541,134)	(1,666,608)	(1,416,799)	(1,574,627)
5351 Reimb - CIP Projects	-	(378)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
5371 Reimb - Other	(398,221)	(254,792)	(110,000)	(110,000)
5372 Reimb - Other City Funds	(2,174)	(4,489)	(29,726)	(29,726)
5999 Transfers In	(15,000)	(5,000)	(7,000)	(7,000)
282 Environmental Services Total	(1,989,236)	(1,957,821)	(1,563,525)	(1,721,353)
301 Storm Drain				
4321 Storm Drain Ord Violation Fee	(200)	(400)	(5,000)	(5,000)
4401 Investment Earnings City Pool	(33,539)	(50,699)	-	-
5011 Storm Drain Fees	(625,970)	(616,392)	(585,000)	(661,384)
5651 Service Charge - A/R	1,279	(3,950)	-	-
301 Storm Drain Total	(658,430)	(671,441)	(590,000)	(666,384)
311 CDBG Housing Program				
4611 Federal Grant - Other	-	(92,019)	(100,000)	(100,000)
5453 Loan Repayments	(33,310)	-	-	-
311 CDBG Housing Program Total	(33,310)	(92,019)	(100,000)	(100,000)
313 Chula Vista Housing Authority				
4401 Investment Earnings City Pool	(94,309)	(113,315)	-	-
4402 Investment Earnings Others	10,207	(50,424)	-	-
4752 Dev Fees - Deposit Based	(59,956)	(4,890)	-	-
5065 City Staff Time & Cost Recover	(15,241)	(32,215)	(1,395,342)	(1,448,286)
5242 Bond Administrative Fees	(331,215)	(346,412)	(150,000)	(323,094)
5331 Reimb - RDA Housing	(25,528)	(39,861)	-	-
5332 Reimb - CHIP	(16,131)	(27,180)	(25,000)	(25,000)
5361 Reimb - CDBG Admin	(174,106)	(219,633)	(419,735)	(419,735)
5362 Reimb - HOME Prog	(85,258)	(25,008)	(86,630)	(86,630)
5364 Reimb - CDBG Others	-	-	(50,000)	(50,000)
5365 Reimb - ESG Program	(8,915)	(13,778)	(1,042)	(1,042)
5371 Reimb - Other	(81,302)	(323,712)	(20,000)	(20,000)
5372 Reimb - Other City Funds	(20,494)	(34,454)	(45,000)	(45,000)
5453 Loan Repayments	(414,545)	(95,173)	-	-
5651 Service Charge - A/R	(664)	(284)	-	-
5999 Transfers In	(15,000)	(6,000)	(3,000)	(3,000)
313 Chula Vista Housing Authority Total	(1,332,457)	(1,332,339)	(2,195,749)	(2,421,787)
316 Public Educational & Govt Fee				
4022 Public Educational & Govt. Fee	(463,961)	(416,801)	(488,000)	(488,000)
316 Public Educational & Govt Fee Total	(463,961)	(416,801)	(488,000)	(488,000)
318 RDA Successor Agency Fund				
4005 Prop Tax in Lieu	(305,988)	(312,107)	-	-
4081 Property Tax Increment TCI	(607,543)	(537,274)	(1,206,866)	(568,560)
4082 Property Tax Increment Bayfront	(337,531)	(298,700)	(1,343,080)	(316,094)
4083 Prop Tax Increment Southwest	(823,520)	(767,979)	(666,328)	(812,699)
4084 Property Tax Increment TC II	(266,596)	(239,571)	(480,043)	(253,522)
4085 Property Tax Increment Otay VI	(485,851)	(527,980)	(697,538)	(558,725)
4086 Prop Tax Increment Merged Proj	(713,977)	(680,047)	(573,295)	(719,647)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
4401 Investment Earnings City Pool	(47,367)	(61,626)	-	-
318 RDA Successor Agency Fund Total	(3,588,373)	(3,425,284)	(4,967,150)	(3,229,247)
319 Housing Successor Agency				
4401 Investment Earnings City Pool	(183,287)	(241,580)	-	-
4402 Investment Earnings Others	(118,639)	(200,750)	(200,000)	(200,000)
4446 Rentals Leases Land Space	(23,597)	(24,664)	(15,000)	(15,000)
5453 Loan Repayments	(138,420)	(143,486)	(255,000)	(255,000)
319 Housing Successor Agency Total	(463,943)	(610,480)	(470,000)	(470,000)
340 Section 115 Trust				
4403 Trustee Investment Earnings	1,250,640	(711,121)	-	-
5999 Transfers In	(10,751,979)	(9,007,333)	(10,848,629)	(8,945,731)
340 Section 115 Trust Total	(9,501,339)	(9,718,454)	(10,848,629)	(8,945,731)
341 Public Liability Trust				
5371 Reimb - Other	(123,096)	(110,877)	-	-
5511 Rebates/Refunds	-	(148)	-	-
5999 Transfers In	(1,240,788)	(4,132,477)	(2,484,078)	(1,284,078)
341 Public Liability Trust Total	(1,363,884)	(4,243,502)	(2,484,078)	(1,284,078)
342 CFD 11-M Rolling Hills McM				
4401 Investment Earnings City Pool	(8,165)	(11,206)	-	-
5601 District Assessments	(199,004)	(212,408)	(226,688)	(228,327)
342 CFD 11-M Rolling Hills McM Total	(207,169)	(223,614)	(226,688)	(228,327)
343 CFD 12-M Otay Ranch Village 7				
4401 Investment Earnings City Pool	(18,772)	(23,803)	-	-
5601 District Assessments	(567,601)	(565,416)	(610,828)	(606,932)
343 CFD 12-M Otay Ranch Village 7 Total	(586,373)	(589,219)	(610,828)	(606,932)
344 CFD 13-M Otay Ranch Village 2				
4401 Investment Earnings City Pool	(37,616)	(60,159)	-	-
5601 District Assessments	(919,002)	(1,327,027)	(1,721,829)	(2,409,842)
344 CFD 13-M Otay Ranch Village 2 Total	(956,618)	(1,387,186)	(1,721,829)	(2,409,842)
345 CFD 12M Village 7 Otay Ranch				
4401 Investment Earnings City Pool	(21,801)	(28,708)	-	-
5601 District Assessments	(597,128)	(632,152)	(676,572)	(681,479)
345 CFD 12M Village 7 Otay Ranch Total	(618,929)	(660,860)	(676,572)	(681,479)
346 CFD 14M-A-EUC Millenia				
4401 Investment Earnings City Pool	(11,289)	(16,811)	-	-
5601 District Assessments	(295,303)	(311,353)	(334,507)	(336,931)
346 CFD 14M-A-EUC Millenia Total	(306,592)	(328,164)	(334,507)	(336,931)
347 CFD 14M-B-EUC Millenia				
4401 Investment Earnings City Pool	(9,330)	(14,120)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
5999 Transfers In	(486,716)	(482,722)	(646,542)	(647,329)
347 CFD 14M-B-EUC Millenia Total	(496,046)	(496,842)	(646,542)	(647,329)
348 CFD 18M Village 3 Otay Ranch				
4401 Investment Earnings City Pool	(70,847)	(121,152)	-	-
5601 District Assessments	(1,653,388)	(1,759,169)	(1,787,149)	(1,982,382)
348 CFD 18M Village 3 Otay Ranch Total	(1,724,235)	(1,880,321)	(1,787,149)	(1,982,382)
349 CFD 19M Freeway Commercial 2				
4401 Investment Earnings City Pool	(11,268)	(18,968)	-	-
5601 District Assessments	(278,557)	(292,825)	(297,637)	(316,109)
349 CFD 19M Freeway Commercial 2 Total	(289,825)	(311,793)	(297,637)	(316,109)
350 Bayfront Special Tax District				
4401 Investment Earnings City Pool	(5,264)	(4,857)	-	-
5601 District Assessments	(609,104)	(560,186)	(200,000)	(500,000)
350 Bayfront Special Tax District Total	(614,368)	(565,043)	(200,000)	(500,000)
351 Town Center Landscape Dist I				
4401 Investment Earnings City Pool	(432)	(556)	-	-
351 Town Center Landscape Dist I Total	(432)	(556)	-	-
352 Bay Blvd Landscape District				
4401 Investment Earnings City Pool	(870)	(1,245)	-	-
5601 District Assessments	(12,756)	(12,769)	(12,851)	(13,028)
352 Bay Blvd Landscape District Total	(13,626)	(14,014)	(12,851)	(13,028)
353 Eastlake Maintenance Dist I				
4401 Investment Earnings City Pool	(11,954)	(16,410)	-	-
5601 District Assessments	(366,418)	(367,865)	(368,280)	(388,695)
5999 Transfers In	(31,280)	(31,280)	(54,226)	(54,226)
353 Eastlake Maintenance Dist I Total	(409,652)	(415,555)	(422,506)	(442,921)
354 Open Space District #01				
4401 Investment Earnings City Pool	(1,348)	(1,842)	-	-
5601 District Assessments	(94,896)	(95,083)	(95,953)	(101,417)
354 Open Space District #01 Total	(96,244)	(96,925)	(95,953)	(101,417)
355 Open Space District #02				
4401 Investment Earnings City Pool	26	(44)	-	-
5601 District Assessments	(17,041)	(16,585)	(16,847)	(17,805)
355 Open Space District #02 Total	(17,015)	(16,629)	(16,847)	(17,805)
356 Open Space District #03				
4401 Investment Earnings City Pool	(778)	(1,344)	-	-
5601 District Assessments	(57,560)	(58,868)	(59,074)	(62,441)
356 Open Space District #03 Total	(58,338)	(60,212)	(59,074)	(62,441)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
357 Open Space District #04				
4401 Investment Earnings City Pool	(1,548)	(1,910)	-	-
5601 District Assessments	(102,159)	(109,560)	(102,189)	(108,014)
357 Open Space District #04 Total	(103,707)	(111,470)	(102,189)	(108,014)
358 Open Space District #05				
4401 Investment Earnings City Pool	(1,501)	(2,130)	-	-
5601 District Assessments	(57,316)	(57,114)	(58,447)	(61,781)
358 Open Space District #05 Total	(58,817)	(59,244)	(58,447)	(61,781)
359 Open Space District #06				
4401 Investment Earnings City Pool	(1,423)	(1,917)	-	-
5601 District Assessments	(38,984)	(37,886)	(38,381)	(40,570)
359 Open Space District #06 Total	(40,407)	(39,803)	(38,381)	(40,570)
361 Open Space District #07				
4401 Investment Earnings City Pool	(321)	(295)	-	-
5601 District Assessments	(15,972)	(15,778)	(16,548)	(17,492)
361 Open Space District #07 Total	(16,293)	(16,073)	(16,548)	(17,492)
362 Open Space District #08				
4401 Investment Earnings City Pool	(1,483)	(2,220)	-	-
5601 District Assessments	(81,973)	(83,054)	(83,172)	(87,914)
362 Open Space District #08 Total	(83,456)	(85,274)	(83,172)	(87,914)
363 Open Space District #09				
4401 Investment Earnings City Pool	(842)	(1,538)	-	-
5601 District Assessments	(80,797)	(81,973)	(82,498)	(87,194)
363 Open Space District #09 Total	(81,639)	(83,511)	(82,498)	(87,194)
364 Open Space District #10				
4401 Investment Earnings City Pool	(2,297)	(3,415)	-	-
5601 District Assessments	(93,381)	(94,809)	(94,963)	(100,370)
364 Open Space District #10 Total	(95,678)	(98,224)	(94,963)	(100,370)
365 Open Space District #11				
4401 Investment Earnings City Pool	(4,071)	(5,705)	-	-
5601 District Assessments	(190,206)	(193,027)	(193,309)	(204,325)
365 Open Space District #11 Total	(194,277)	(198,732)	(193,309)	(204,325)
366 Open Space District #13				
4401 Investment Earnings City Pool	(9)	(11)	-	-
366 Open Space District #13 Total	(9)	(11)	-	-
367 Open Space District #14				
4401 Investment Earnings City Pool	(5,620)	(9,314)	-	-
5601 District Assessments	(399,721)	(404,542)	(405,475)	(428,590)
367 Open Space District #14 Total	(405,341)	(413,856)	(405,475)	(428,590)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
368 Open Space District #15				
4401 Investment Earnings City Pool	22	(168)	-	-
5601 District Assessments	(25,798)	(25,554)	(25,723)	(27,190)
368 Open Space District #15 Total	(25,776)	(25,722)	(25,723)	(27,190)
369 Open Space District #17				
4401 Investment Earnings City Pool	(184)	(266)	-	-
5601 District Assessments	(9,782)	(9,869)	(9,937)	(10,504)
369 Open Space District #17 Total	(9,966)	(10,135)	(9,937)	(10,504)
371 Open Space District #18				
4401 Investment Earnings City Pool	(6,567)	(8,843)	-	-
5601 District Assessments	(189,828)	(188,216)	(188,962)	(196,854)
371 Open Space District #18 Total	(196,395)	(197,059)	(188,962)	(196,854)
372 Open Space District #20				
4401 Investment Earnings City Pool	(35,673)	(46,586)	-	-
5371 Reimb - Other	(1,550)	-	-	-
5511 Rebates/Refunds	-	(66)	-	-
5601 District Assessments	(1,639,651)	(1,669,246)	(1,661,464)	(1,756,303)
372 Open Space District #20 Total	(1,676,874)	(1,715,898)	(1,661,464)	(1,756,303)
373 Open Space District #23				
4401 Investment Earnings City Pool	(1,700)	(1,636)	-	-
5601 District Assessments	(58,360)	(58,880)	(59,257)	(62,635)
373 Open Space District #23 Total	(60,060)	(60,516)	(59,257)	(62,635)
374 Open Space District #24				
4401 Investment Earnings City Pool	(293)	(661)	-	-
5601 District Assessments	(36,697)	(33,889)	(34,983)	(36,978)
374 Open Space District #24 Total	(36,990)	(34,550)	(34,983)	(36,978)
375 Open Space District #26				
4401 Investment Earnings City Pool	(25)	(98)	-	-
5601 District Assessments	(12,843)	(12,957)	(13,042)	(13,785)
375 Open Space District #26 Total	(12,868)	(13,055)	(13,042)	(13,785)
376 Open Space District #31				
5601 District Assessments	(199,586)	(199,206)	(201,097)	(203,876)
376 Open Space District #31 Total	(199,586)	(199,206)	(201,097)	(203,876)
378 CFD 07M Eastlake Woods & Vista				
4401 Investment Earnings City Pool	(36,895)	(53,156)	-	-
5601 District Assessments	(986,701)	(999,391)	(995,933)	(1,013,101)
378 CFD 07M Eastlake Woods & Vista Total	(1,023,596)	(1,052,547)	(995,933)	(1,013,101)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
379 CFD 08M Vlg 6 McMillin & OR				
4401 Investment Earnings City Pool	(83,691)	(116,041)	-	-
5371 Reimb - Other	(2,971)	-	-	-
5601 District Assessments	(1,656,951)	(1,692,350)	(1,701,311)	(1,770,578)
379 CFD 08M Vlg 6 McMillin & OR Total	(1,743,613)	(1,808,391)	(1,701,311)	(1,770,578)
380 CFD 09M ORV II Brookfield-Shea				
4401 Investment Earnings City Pool	(54,380)	(76,243)	-	-
5601 District Assessments	(1,455,351)	(1,487,084)	(1,491,357)	(1,511,968)
380 CFD 09M ORV II Brookfield-Shea Total	(1,509,731)	(1,563,327)	(1,491,357)	(1,511,968)
381 CFD 14M-2-EUC Millenia				
4401 Investment Earnings City Pool	(927)	(3,235)	-	-
5601 District Assessments	(261,922)	(339,989)	(335,452)	(388,678)
381 CFD 14M-2-EUC Millenia Total	(262,849)	(343,224)	(335,452)	(388,678)
382 CFD 99-2 Otay Ranch Vlg 1 West				
4401 Investment Earnings City Pool	(41,590)	(57,339)	-	-
5371 Reimb - Other	(4,895)	-	-	-
5601 District Assessments	(1,123,722)	(1,117,001)	(1,121,628)	(1,137,129)
382 CFD 99-2 Otay Ranch Vlg 1 West Total	(1,170,207)	(1,174,340)	(1,121,628)	(1,137,129)
383 Town Ctr Business Improv Dist				
4401 Investment Earnings City Pool	166	(377)	-	-
5601 District Assessments	11,460	5,730	-	-
383 Town Ctr Business Improv Dist Total	11,626	5,353	-	-
386 Otay Ranch Preserve				
4401 Investment Earnings City Pool	(21,750)	(31,595)	-	-
5601 District Assessments	(807,396)	(840,097)	(840,661)	(922,011)
386 Otay Ranch Preserve Total	(829,146)	(871,692)	(840,661)	(922,011)
387 CFD 98-3 Sunbow 2				
4401 Investment Earnings City Pool	(22,311)	(28,799)	-	-
5601 District Assessments	(1,102,798)	(1,116,643)	(1,120,846)	(1,184,763)
387 CFD 98-3 Sunbow 2 Total	(1,125,109)	(1,145,442)	(1,120,846)	(1,184,763)
388 CFD 97-1 Otay Ranch				
4401 Investment Earnings City Pool	(140,596)	(188,691)	-	-
5371 Reimb - Other	(19,143)	-	-	-
5601 District Assessments	(3,405,089)	(3,423,459)	(3,422,177)	(3,529,786)
388 CFD 97-1 Otay Ranch Total	(3,564,828)	(3,612,150)	(3,422,177)	(3,529,786)
389 Otay Ranch Village 1,2,6,7,12				
4401 Investment Earnings City Pool	(2,616)	(3,366)	-	-
389 Otay Ranch Village 1,2,6,7,12 Total	(2,616)	(3,366)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
391 Central Garage Fund				
4403 Trustee Investment Earnings	(4)	(12)	-	-
4421 Sale of Other Personal Prop	(4,220)	-	-	-
5065 City Staff Time & Cost Recover	(120,141)	(228,903)	(85,000)	(85,000)
5222 Measure A Reimbursements	-	(125,551)	(108,334)	(113,771)
5371 Reimb - Other	-	(2,505)	-	-
5463 Recoveries on Damaged Property	(104,583)	(7,050)	(20,168)	(20,168)
5471 Billings to Other Departments	(4,622,447)	(4,861,669)	(5,516,097)	(5,798,335)
5511 Rebates/Refunds	(2,698)	(3,318)	-	-
5999 Transfers In	(26,000)	(8,000)	(9,000)	(113,771)
391 Central Garage Fund Total	(4,880,093)	(5,237,008)	(5,738,599)	(6,131,045)
392 Equipment Vehicle Replacement				
4401 Investment Earnings City Pool	(20,554)	(16,454)	-	-
4421 Sale of Other Personal Prop	(166,938)	(67,636)	-	-
392 Equipment Vehicle Replacement Total	(187,492)	(84,090)	-	-
394 Vehicle Replacement Fund				
4401 Investment Earnings City Pool	-	(17)	-	-
5462 Gain on Disposal of Property	(192,543)	(48,356)	-	-
5999 Transfers In	(231,982)	(313,760)	(681,314)	(815,984)
394 Vehicle Replacement Fund Total	(424,525)	(362,133)	(681,314)	(815,984)
398 Workers Compensation Fund				
5371 Reimb - Other	(168,274)	(60,602)	(25,000)	(25,000)
5461 Recoveries on Lien & W/C Overp	-	-	(25,000)	(25,000)
5471 Billings to Other Departments	(4,679,723)	(4,785,897)	(5,033,136)	(5,200,916)
398 Workers Compensation Fund Total	(4,847,997)	(4,846,499)	(5,083,136)	(5,250,916)
401 Bayfront Trolley Station				
4401 Investment Earnings City Pool	(1,399)	(1,800)	-	-
401 Bayfront Trolley Station Total	(1,399)	(1,800)	-	-
402 Chula Vista Transit				
4401 Investment Earnings City Pool	1,402	1,805	-	-
402 Chula Vista Transit Total	1,402	1,805	-	-
403 Transit Capital Projects				
4401 Investment Earnings City Pool	(2,821)	(3,630)	-	-
403 Transit Capital Projects Total	(2,821)	(3,630)	-	-
405 City Jail				
4311 Booking Fees	(155)	-	-	-
4622 PD STC Reimb Prog	(6,934)	-	-	-
4921 Reimb fr. Other Agencies-Jail	(1,364,153)	-	-	-
5999 Transfers In	(25,000)	(1,050,786)	-	-
405 City Jail Total	(1,396,242)	(1,050,786)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
406 Chula Vista Muni Golf Course				
4462 Rentals Leases Buildings	-	-	(132,580)	-
5101 Operating Revenue	(3,300,593)	(3,214,174)	(3,300,593)	(3,615,498)
5999 Transfers In	(209,000)	-	-	-
406 Chula Vista Muni Golf Course Total	(3,509,593)	(3,214,174)	(3,433,173)	(3,615,498)
407 Living Coast Discovery Center				
4401 Investment Earnings City Pool	1,214	467	-	-
5999 Transfers In	(118,750)	(173,762)	(80,608)	(180,570)
407 Living Coast Discovery Center Total	(117,536)	(173,295)	(80,608)	(180,570)
408 Development Services Fund				
4101 State Fee SB1186	(114,335)	(51,540)	(50,000)	(50,000)
4211 Building Permits	(3,970,251)	(4,081,921)	(3,731,410)	(4,231,410)
4212 Plumbing Permits	(337,678)	(441,724)	(333,785)	(333,785)
4213 Electrical Permits	(129,182)	(156,651)	(100,000)	(100,000)
4214 Sewer Connection Permits	(29,010)	(14,780)	(30,000)	(30,000)
4215 Utility Permits	(22,320)	(19,900)	(27,700)	(27,700)
4232 Short-Term Rental Permits	(1,500)	(40,500)	-	-
4401 Investment Earnings City Pool	(36,174)	(63,606)	-	-
4403 Trustee Investment Earnings	(36)	(107)	-	-
4421 Sale of Other Personal Prop	(8,894)	-	-	-
4751 Planning Fees	(321,672)	(308,505)	(298,384)	(298,384)
4752 Dev Fees - Deposit Based	(2,407,978)	(2,593,951)	(3,459,345)	(3,459,345)
4761 Sale of Maps & Publication	(3,610)	(4,755)	(500)	(500)
4771 Plan Checking Fees	(2,506,338)	(3,264,630)	(2,657,033)	(2,907,033)
4781 Engineering Fees	(99,556)	(197,184)	(125,000)	(125,000)
4783 Strong Motion Instrument Prog	(110,316)	(43,594)	(95,000)	(95,000)
4813 Certificate of Occupancy Fee	-	-	(2,000)	(2,000)
5065 City Staff Time & Cost Recover	(83,703)	(18,288)	(22,860)	(20,574)
5220 Measure P Reimbursements	(17,355)	(12,227)	-	-
5301 Reimb - DIF	(604,793)	(536,961)	(450,000)	(450,000)
5331 Reimb - RDA Housing	(2,162)	-	-	-
5341 Reimb - Open Space Dist	(732)	(43)	-	-
5343 Reimb - Comm Fac Distr	(15,529)	(9,390)	(145,000)	(145,000)
5351 Reimb - CIP Projects	(21,130)	(132,694)	(87,000)	(87,000)
5352 Reimb - DIF CIP	(8,760)	(32,979)	(32,500)	(32,500)
5371 Reimb - Other	(111,023)	(11,432)	-	-
5372 Reimb - Other City Funds	-	(3,661)	(23,485)	(23,485)
5521 Miscellaneous Revenue	(2,453)	(1,914)	-	-
5999 Transfers In	(661,343)	(871,730)	(588,991)	(582,991)
408 Development Services Fund Total	(11,627,833)	(12,914,667)	(12,259,993)	(13,001,707)
409 CV Elite Athlete Training Ctr				
4401 Investment Earnings City Pool	8,470	8,979	-	-
4421 Sale of Other Personal Prop	(6,150)	-	-	-
5371 Reimb - Other	(62,647)	(796,812)	(51,800)	(51,800)
5511 Rebates/Refunds	(2,826)	-	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
5999 Transfers In	(120,679)	(126,526)	(176,700)	(176,700)
409 CV Elite Athlete Training Ctr Total	(183,832)	(914,359)	(228,500)	(228,500)
410 Transport Enterprise				
4401 Investment Earnings City Pool	(13,654)	(58,668)	-	-
4931 Medical Transport Fee	(19,980,980)	(18,224,367)	(15,629,539)	(17,714,809)
5492 Cash Overage	-	363	-	-
5999 Transfers In	(106,000)	(58,000)	-	-
410 Transport Enterprise Total	(20,100,634)	(18,340,672)	(15,629,539)	(17,714,809)
411 Sewer Income				
4401 Investment Earnings City Pool	(33,760)	(41,837)	-	-
5005 Sewer Income Assessments	(3,912)	(5,448)	-	-
411 Sewer Income Total	(37,672)	(47,285)	-	-
412 Special Sewer				
4401 Investment Earnings City Pool	(7)	(9)	-	-
412 Special Sewer Total	(7)	(9)	-	-
413 Trunk Sewer Capital Reserve				
4401 Investment Earnings City Pool	(1,146,893)	(1,499,887)	-	-
4402 Investment Earnings Others	(301,524)	(371,729)	(967,000)	(1,134,000)
5002 Sewerage Facility Participant	(6,283,618)	(3,519,065)	(4,000,000)	(5,000,000)
5501 Donations	(6,001,176)	(5,984,987)	-	-
5999 Transfers In	(5,391)	(7,806)	-	-
413 Trunk Sewer Capital Reserve Total	(13,738,602)	(11,383,474)	(4,967,000)	(6,134,000)
414 Sewer Service Revenue				
4214 Sewer Connection Permits	(18,920)	(49,116)	(40,000)	(40,000)
4401 Investment Earnings City Pool	(771,727)	(1,124,156)	-	-
4403 Trustee Investment Earnings	(22)	(65)	-	-
4421 Sale of Other Personal Prop	(18,924)	(6,233)	-	-
4752 Dev Fees - Deposit Based	(738)	(2,423)	(20,000)	(20,000)
5001 Sewer Service Charges	(37,060,784)	(36,178,966)	(37,000,000)	(42,800,000)
5006 Montgomery Sewer Charges	(3,583,522)	(3,517,342)	(3,500,000)	(3,500,000)
5021 Industrial Waste Permit Fees	(8,300)	(8,300)	-	-
5065 City Staff Time & Cost Recover	(17,975)	(279)	-	-
5220 Measure P Reimbursements	-	(265)	-	-
5351 Reimb - CIP Projects	(4,843)	(1,342)	(5,000)	(5,000)
5363 Reimb - CDBG CIP	-	(133)	-	-
5462 Gain on Disposal of Property	(47,609)	(70,150)	-	-
5491 P.Y. Revenue	(452)	-	-	-
5492 Cash Overage	15	(694)	-	-
5511 Rebates/Refunds	(33)	-	-	-
5515 Metro Sewer System Refund	-	(3,783,381)	-	-
5521 Miscellaneous Revenues	(61)	-	-	-
5601 District Assessments	-	(6)	-	-
5651 Service Charge - A/R	171,424	(230,733)	-	(128,133)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
5652 Past Due A/R - General	(3,949)	(2,435)	-	-
5999 Transfers In	(244,000)	(196,000)	(199,000)	(198,000)
414 Sewer Service Revenue Total	(41,610,420)	(45,172,019)	(40,764,000)	(46,691,133)
428 Sewer Facility Replacement				
4401 Investment Earnings City Pool	(200,390)	(274,928)	-	-
4402 Investment Earnings Others	-	-	(51,726)	(51,726)
5003 Sewer Facility Replacement Fee	(2,065,163)	(2,054,430)	(2,250,000)	(2,250,000)
5651 Service Charge - A/R	7,913	(29,189)	-	-
428 Sewer Facility Replacement Total	(2,257,640)	(2,358,547)	(2,301,726)	(2,301,726)
430 Sewer DIFs				
4401 Investment Earnings City Pool	(73,054)	(114,347)	-	-
4402 Investment Earnings Others	-	-	402,000	-
5792 DIF - Swr. Basin Salt Creek	(863,570)	(827,705)	(750,000)	(800,000)
5793 DIF - Swr. Basin Poggi Cyn	(22,459)	(4,770)	(10,000)	(42,000)
430 Sewer DIFs Total	(959,083)	(946,822)	(358,000)	(842,000)
442 CDBG Section 108 Loan				
5999 Transfers In	(644,746)	(657,213)	(669,863)	(682,451)
442 CDBG Section 108 Loan Total	(644,746)	(657,213)	(669,863)	(682,451)
449 SD County Regional Comm System				
4401 Investment Earnings City Pool	(5)	(5)	-	-
449 SD County Regional Comm System Total	(5)	(5)	-	-
451 Long Term Debt - City of CV				
4403 Trustee Investment Earnings	(699)	(2,015)	-	-
5452 Proceeds from Bond Sale	(12,194,805)	-	-	-
5999 Transfers In	(14,918,334)	(15,095,588)	(15,270,192)	(15,450,410)
451 Long Term Debt - City of CV Total	(27,113,838)	(15,097,603)	(15,270,192)	(15,450,410)
452 Equipment Lease Fund				
4401 Investment Earnings City Pool	(1,233)	374	-	-
5371 Reimb - Other	(18,431)	(12,818)	(7,000)	(1,300)
5999 Transfers In	(280,821)	(283,761)	(201,019)	(100,441)
452 Equipment Lease Fund Total	(300,485)	(296,205)	(208,019)	(101,741)
453 Energy Conservation Loans				
5999 Transfers In	(484,644)	(303,120)	(305,966)	(309,186)
453 Energy Conservation Loans Total	(484,644)	(303,120)	(305,966)	(309,186)
475 2014 COP Refunding				
4401 Investment Earnings City Pool	2	(0)	-	-
4403 Trustee Investment Earnings	(127,374)	49,000	-	-
5999 Transfers In	(3,607,758)	(3,487,717)	(3,619,582)	(3,618,082)
475 2014 COP Refunding Total	(3,735,130)	(3,438,717)	(3,619,582)	(3,618,082)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
476 2015 Refunding COP				
4401 Investment Earnings City Pool	(0)	-	-	-
4403 Trustee Investment Earnings	(286,510)	193,953	-	-
5999 Transfers In	(2,924,761)	(2,772,392)	(2,926,770)	(2,929,692)
476 2015 Refunding COP Total	(3,211,271)	(2,578,439)	(2,926,770)	(2,929,692)
477 2016 Ref COP Civic Ctr/Nature				
4401 Investment Earnings City Pool	(0)	-	-	-
4403 Trustee Investment Earnings	(129,764)	88,438	-	-
5999 Transfers In	(288,795)	(218,456)	(287,552)	(287,552)
477 2016 Ref COP Civic Ctr/Nature Total	(418,559)	(130,018)	(287,552)	(287,552)
478 2016 LRRB PFDIF/COP				
4401 Investment Earnings City Pool	(558)	(10)	-	-
4403 Trustee Investment Earnings	(84)	(851)	-	-
5999 Transfers In	(2,146,671)	(2,147,470)	(2,153,475)	(2,150,077)
478 2016 LRRB PFDIF/COP Total	(2,147,313)	(2,148,331)	(2,153,475)	(2,150,077)
479 2017 CREBs LRBs				
4403 Trustee Investment Earnings	(20)	(68)	-	-
5371 Reimb - Other	(314,851)	(246,113)	(243,000)	(241,000)
5999 Transfers In	(360,278)	(435,113)	(443,575)	(480,753)
479 2017 CREBs LRBs Total	(675,149)	(681,294)	(686,575)	(721,753)
480 2017 Measure P LRBs				
4403 Trustee Investment Earnings	(396)	(19,238)	-	-
5999 Transfers In	(8,138,246)	(7,809,303)	(7,513,397)	(7,514,795)
480 2017 Measure P LRBs Total	(8,138,642)	(7,828,541)	(7,513,397)	(7,514,795)
507 Otay Valley Rd AD 90-2 Impvt				
4401 Investment Earnings City Pool	(1,431)	(1,842)	-	-
507 Otay Valley Rd AD 90-2 Impvt Total	(1,431)	(1,842)	-	-
508 Assessment District 97-2				
4401 Investment Earnings City Pool	(112)	(145)	-	-
508 Assessment District 97-2 Total	(112)	(145)	-	-
511 OV Rd Fee Recovery District				
4401 Investment Earnings City Pool	(15,751)	(20,273)	-	-
511 OV Rd Fee Recovery District Total	(15,751)	(20,273)	-	-
512 EL Greens II AD 94-1 Improvement				
518 AD2005-1 Tobias Drive				
4401 Investment Earnings City Pool	(39)	(51)	-	-
518 AD2005-1 Tobias Drive Total	(39)	(51)	-	-

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
542 Drainage DIF				
4401 Investment Earnings City Pool	(59,336)	(71,505)	-	-
542 Drainage DIF Total	(59,336)	(71,505)	-	-
560 Public Facilities DIF				
4401 Investment Earnings City Pool	(392,926)	(662,702)	-	-
5751 DIF PF - Admin	(593,870)	(805,020)	(564,000)	(650,000)
5752 DIF PF - Civic Ctr Expansion	(2,840,478)	(3,938,798)	(2,600,000)	(3,500,000)
5753 DIF PF - Police Fac Remodel	(1,880,291)	(2,532,380)	(1,770,000)	(2,000,000)
5754 DIF PF - Corp Yard Relocation	(565,315)	(675,283)	(364,000)	(425,000)
5755 DIF PF - Libraries-East Terr	(1,604,110)	(2,245,104)	(1,560,000)	(2,000,000)
5756 DIF PF - Fire Supp Sys Exp	(1,157,334)	(1,560,603)	(1,030,000)	(1,300,000)
5771 DIF PF - Recreation Facilities	(1,188,679)	(1,712,204)	(1,300,000)	(1,500,000)
560 Public Facilities DIF Total	(10,223,003)	(14,132,094)	(9,188,000)	(11,375,000)
580 Pedestrian Bridge DIFs				
4401 Investment Earnings City Pool	(98,712)	(120,575)	-	-
5811 DIF - Ped Bridge - Otay Ranch	(492,426)	(98,072)	(85,000)	(90,000)
580 Pedestrian Bridge DIFs Total	(591,138)	(218,647)	(85,000)	(90,000)
590 Transportation DIFs				
4401 Investment Earnings City Pool	(597,506)	(908,961)	-	-
4402 Investment Earnings Others	-	-	(164,000)	(245,000)
4812 Traffic Signal Fee	(601,571)	(384,808)	(250,000)	(300,000)
5781 DIF - Transportation	(8,829,571)	(8,776,364)	(6,300,000)	(6,500,000)
590 Transportation DIFs Total	(10,028,648)	(10,070,133)	(6,714,000)	(7,045,000)
666 2016 TARBs				
4401 Investment Earnings City Pool	0	-	-	-
4403 Trustee Investment Earnings	(16)	(826)	-	-
5999 Transfers In	(2,794,881)	(2,796,882)	(2,795,101)	(2,793,700)
666 2016 TARBs Total	(2,794,897)	(2,797,708)	(2,795,101)	(2,793,700)
692 Long-Term Advances DSF-RDA SA				
5371 Reimb - Other	-	(4,788,560)	-	-
5999 Transfers In	(52,173)	-	-	-
692 Long-Term Advances DSF-RDA SA Total	(52,173)	(4,788,560)	-	-
713 Capital Improvement Projects				
4401 Investment Earnings City Pool	(18,245)	(7,199)	-	-
4403 Trustee Investment Earnings	(67,790)	(62,253)	-	-
5371 Reimb - Other	(1,015,924)	(49,083)	-	-
5999 Transfers In	(91,496)	(8,739,618)	-	(200,000)
713 Capital Improvement Projects Total	(1,193,455)	(8,858,153)	-	(200,000)
715 Parkland Acquisition & DevFees				
4401 Investment Earnings City Pool	(632,285)	(824,270)	-	-
4402 Investment Earnings Others	-	-	(185,000)	(277,000)

SCHEDULE OF REVENUES				
Fund/Account	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Proposed
5801 Park Dedication Fee	(3,889,161)	(457,543)	(600,000)	(1,000,000)
5999 Transfers In	-	-	(50,000)	-
715 Parkland Acquisition & DevFees Total	(4,521,446)	(1,281,813)	(835,000)	(1,277,000)
716 Western-Park Acquisition & Dev				
4401 Investment Earnings City Pool	(52,476)	(70,881)	-	-
5801 Park Dedication Fee	(444,314)	(201,180)	(200,000)	(200,000)
716 Western-Park Acquisition & Dev Total	(496,790)	(272,061)	(200,000)	(200,000)
717 Residential Construction Tax				
4061 Residential Construction Tax	(432,425)	(166,875)	(325,505)	(325,505)
4401 Investment Earnings City Pool	11,941	21,909	-	-
717 Residential Construction Tax Total	(420,484)	(144,966)	(325,505)	(325,505)
725 Industrial Development Auth.				
4401 Investment Earnings City Pool	(1)	(1)	-	-
725 Industrial Development Auth. Total	(1)	(1)	-	-
735 Transportation Partnership				
4401 Investment Earnings City Pool	(2)	(2)	-	-
735 Transportation Partnership Total	(2)	(2)	-	-
736 Other Transportation Program				
4611 Federal Grant - Other	(327,187)	(704,245)	(12,772,000)	(34,967,767)
736 Other Transportation Program Total	(327,187)	(704,245)	(12,772,000)	(34,967,767)
741 Prop 1B Highway Safety				
4401 Investment Earnings City Pool	(15)	(20)	-	-
741 Prop 1B Highway Safety Total	(15)	(20)	-	-
Grand Total, All Funds	(605,626,623)	(626,327,765)	(548,300,569)	(608,525,161)