



City of Temecula
Fiscal Year 2024-25
Quarterly Budget Report

FUND: 001 - GENERAL FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Property Tax	11,231,801	11,652,749	6,695,726	11,652,749	0	0.0 %
Sales Tax	46,566,619	46,185,715	27,245,388	46,185,715	0	0.0 %
Sales Tax Sharing Agreement	(1,556,194)	(1,640,791)	(786,524)	(1,640,791)	0	0.0 %
Franchise Fees	4,343,507	4,566,382	2,405,771	4,566,382	0	0.0 %
Transient Occupancy Tax	4,998,676	4,428,313	2,673,808	4,428,313	0	0.0 %
Special Tax (Measure C)	1,908,085	1,926,088	1,030,865	1,926,088	0	0.0 %
Licenses, Permits and Service Charges						
Charges For Services	324	950	1,530	950	0	0.0 %
Business Licenses	283,406	280,908	250,373	280,908	0	0.0 %
Land Development	1,644,058	1,357,460	1,028,321	1,357,460	0	0.0 %
Parks Maintenance	20,252	1,399	0	1,399	0	0.0 %
Building	2,959,875	2,391,800	1,689,227	2,391,800	0	0.0 %
Planning	571,434	535,954	301,082	535,954	0	0.0 %
Police	89,701	87,140	75,756	87,140	0	0.0 %
Fire	1,337,931	1,224,057	762,270	1,224,057	0	0.0 %
Development Fees	68,659	67,548	56,637	67,548	0	0.0 %
Fines and Forfeitures						
Fines & Forfeitures	579,995	411,457	296,516	411,457	0	0.0 %
Use of Money and Property						
Investment Interest	2,549,544	1,324,449	1,481,583	1,324,449	0	0.0 %
Lease/Rental Income	264,422	245,941	194,667	245,941	0	0.0 %
Other	171,359	179,000	60,494	179,000	0	0.0 %
Intergovernmental Revenues						
Property Tax In Lieu Of VLF	10,532,198	11,078,042	5,549,585	11,078,042	0	0.0 %
Vehicle License Fees	135,651	124,848	173,014	124,848	0	0.0 %
Grants	140,557	164,253	192,610	164,253	0	0.0 %
Reimbursements						
Capital Improvement Program	3,172,243	3,180,326	2,419,659	3,180,326	0	0.0 %
Pechanga IGA	404,061	422,244	0	422,244	0	0.0 %
Other Reimbursements	1,118,731	1,278,900	892,524	1,278,900	0	0.0 %
Operating Transfers In						
Operating Transfers In	10,392,823	8,411,339	7,021,337	8,411,339	0	0.0 %
Contribution From Measure S	5,230,205	5,995,925	7,592,928	5,995,925	0	0.0 %
Miscellaneous						
Miscellaneous	29,802	50,217	44,456	50,217	0	0.0 %
Total Revenues and Other Sources	109,189,725	105,932,613	69,349,601	105,932,613	0	0.0 %
Expenditures by Category						
Salaries & Benefits	22,526,624	22,212,582	17,823,766	22,212,582	0	0.0 %
Operations & Maintenance	64,676,600	66,771,617	40,059,836	66,908,617	137,000	0.2 %
Internal Service Fund Allocations	9,232,052	9,518,305	6,927,250	9,518,305	0	0.0 %
Capital Outlay	316,468	243,006	134,846	243,006	0	0.0 %
Transfers	17,831,046	11,008,195	10,680,061	11,008,195	0	0.0 %



FUND: 001 - GENERAL FUND

Description						% Change from Current Budget
	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	
Total Expenditures and Other Financing Uses	114,582,789	109,753,705	75,625,759	109,890,705	137,000	0.1 %
Excess of Revenues Over (Under) Expenditures	(5,393,065)	(3,821,092)	(6,276,158)	(3,958,092)	(137,000)	3.6 %
Fund Balance, Beginning of Year	46,302,379	40,909,314		40,909,314		
Fund Balance, End of Year	40,909,314	37,088,223		36,951,223		

Fund Description

The General Fund is the main operating fund for the City of Temecula. It is used to account for all financial resources for the City that are not restricted to a special purpose and otherwise required to be accounted for in another fund. The General fund provides the resources necessary to sustain the day-to-day activities and pays for all administrative and operating expenditures.



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FUND: 002 - MEASURE S FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Transactions And Use Tax	37,673,402	37,365,950	22,037,578	37,365,950	0	0.0 %
Use of Money and Property						
Investment Interest	2,325,092	1,604,911	1,863,686	1,604,911	0	0.0 %
Total Revenues and Other Sources	39,998,494	38,970,861	23,901,264	38,970,861	0	0.0 %
Expenditures by Category						
Transfers	35,541,559	62,071,599	28,512,617	62,071,599	0	0.0 %
Total Expenditures and Other Financing Uses	35,541,559	62,071,599	28,512,617	62,071,599	0	0.0 %
Excess of Revenues Over (Under) Expenditures	4,456,935	(23,100,738)	(4,611,352)	(23,100,738)	0	0.0 %
Fund Balance, Beginning of Year	45,992,339	50,449,274		50,449,274		
Fund Balance, End of Year	50,449,274	27,348,536		27,348,536		

Fund Description

Measure S, approved by the voters on November 8, 2016, established a one-cent Transactions and Use Tax for the City. The measure was approved based on the commitment to maintain 9-1-1 emergency response times, prevent cuts to local paramedic/police/fire protection, school safety patrols, youth/after-school, senior and disabled services; improve freeway interchanges/reduce traffic and provide for other general services.



FUND: 006 - FIRE FACILITY ACQUISITION FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	172,262	156,221	186,004	156,221	0	0.0 %
Operating Transfers In						
Operating Transfers In	1,500,000	0	1,125,000	0	0	0.0 %
Total Revenues and Other Sources	1,672,262	156,221	1,311,004	156,221	0	0.0 %
Excess of Revenues Over (Under) Expenditures	1,672,262	156,221	1,311,004	156,221	0	0.0 %
Fund Balance, Beginning of Year	3,029,523	4,701,785		4,701,785		
Fund Balance, End of Year	4,701,785	4,858,006		4,858,006		

Fund Description

This fund was established to accumulate resources necessary to acquire property for a future Fire Station, construct new Fire Station or refurbish existing Fire Stations.



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FUND: 100 - GAS TAX FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Gas Tax	3,032,152	3,101,221	1,859,488	3,101,221	0	0.0 %
Use of Money and Property						
Investment Interest	43,033	28,554	48,067	28,554	0	0.0 %
Total Revenues and Other Sources	3,075,185	3,129,775	1,907,554	3,129,775	0	0.0 %
Expenditures by Category						
Transfers	3,075,185	3,129,775	0	3,129,775	0	0.0 %
Total Expenditures and Other Financing Uses	3,075,185	3,129,775	0	3,129,775	0	0.0 %
Excess of Revenues Over (Under) Expenditures	0	0	1,907,554	0	0	0.0 %
Fund Balance, Beginning of Year	0	0		0		
Fund Balance, End of Year	0	0		0		

Fund Description

This fund was established to account for the tax per gallon on the purchase of motor vehicle fuel imposed by the State of California. A portion is allocated to the City of Temecula as specified in the California Streets and Highways Code (SHC) (Sections 2013, 2105, 2107 and 2107.5). Gas Tax monies are restricted to the repair, maintenance and upkeep of City streets and roads, and the purchase of equipment used to maintain roads.



FUND: 102 - ROAD MAINTENANCE REHABILITATION ACCOUNT (RMRA) FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Gas Tax	2,778,429	2,770,626	2,010,499	2,770,626	0	0.0 %
Use of Money and Property						
Investment Interest	112,667	137,320	171,753	137,320	0	0.0 %
Total Revenues and Other Sources	2,891,096	2,907,946	2,182,252	2,907,946	0	0.0 %
Expenditures by Category						
Transfers	120,859	6,098,426	1,839,484	6,098,426	0	0.0 %
Total Expenditures and Other Financing Uses	120,859	6,098,426	1,839,484	6,098,426	0	0.0 %
Excess of Revenues Over (Under) Expenditures	2,770,237	(3,190,480)	342,768	(3,190,480)	0	0.0 %
Fund Balance, Beginning of Year	1,038,689	3,808,926		3,808,926		
Fund Balance, End of Year	3,808,926	618,446		618,446		

Fund Description

This fund is to account for gasoline and vehicle registration taxes pursuant to the Road Repair and Accountability Act of 2017 (SB1 Beall). Monies are collected by the State of California and allocated to local agencies for streets and roads projects and other transportation uses.



FUND: 103 - STREET MAINTENANCE FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	224,652	234,728	243,915	234,728	0	0.0 %
Operating Transfers In						
Contribution From Measure S	2,000,000	2,000,000	1,500,000	2,000,000	0	0.0 %
Total Revenues and Other Sources	2,224,652	2,234,728	1,743,915	2,234,728	0	0.0 %
Expenditures by Category						
Transfers	0	2,937,307	0	2,937,307	0	0.0 %
Total Expenditures and Other Financing Uses	0	2,937,307	0	2,937,307	0	0.0 %
Excess of Revenues Over (Under) Expenditures	2,224,652	(702,579)	1,743,915	(702,579)	0	0.0 %
Fund Balance, Beginning of Year	3,941,537	6,166,190		6,166,190		
Fund Balance, End of Year	6,166,190	5,463,611		5,463,611		

Fund Description

This fund was established to accumulate resources for the future replacement of streets and roads throughout the City.



FUND: 105 - NPDES IN LIEU FEES FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	28,738	20,162	19,995	20,162	0	0.0 %
Total Revenues and Other Sources	28,738	20,162	19,995	20,162	0	0.0 %
Expenditures by Category						
Capital Outlay	0	385,850	363,850	385,850	0	0.0 %
Total Expenditures and Other Financing Uses	0	385,850	363,850	385,850	0	0.0 %
Excess of Revenues Over (Under) Expenditures	28,738	(365,688)	(343,855)	(365,688)	0	0.0 %
Fund Balance, Beginning of Year	603,016	631,753		631,753		
Fund Balance, End of Year	631,753	266,065		266,065		

Fund Description

This fund was established to account for the collection of In Lieu fees associated with the National Pollutant Discharge Elimination System (NPDES).



FUND: 106 - UPTOWN TEMECULA NEW STREETS IN-LIEU FEES

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	424,218	0	0	0	0	0.0 %
Use of Money and Property						
Investment Interest	61,139	45,142	51,749	45,142	0	0.0 %
Total Revenues and Other Sources	485,358	45,142	51,749	45,142	0	0.0 %
Expenditures by Category						
Transfers	0	500,857	0	500,857	0	0.0 %
Total Expenditures and Other Financing Uses	0	500,857	0	500,857	0	0.0 %
Excess of Revenues Over (Under) Expenditures	485,358	(455,715)	51,749	(455,715)	0	0.0 %
Fund Balance, Beginning of Year	905,760	1,391,118		1,391,118		
Fund Balance, End of Year	1,391,118	935,402		935,402		

Fund Description

This fund was established in conjunction with the adoption of the Uptown Temecula Specific Plan New Streets In-Lieu Fee. The Specific Plan requires developers to dedicate right-of-way and construct new street improvements adjacent to or through their development sites. Developers within the Specific Plan who cannot contribute right-of-way and/or build new streets will be charged a new streets in-lieu fee.



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FUND: 110 - COMMUNITY REINVESTMENT PROGRAM

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	0	0	352,297	0	0	0.0 %
Operating Transfers In						
Operating Transfers In	37,706	0	0	0	0	0.0 %
Total Revenues and Other Sources	37,706	0	352,297	0	0	0.0 %
Expenditures by Category						
Salaries & Benefits	137,587	342,413	126,033	342,413	0	0.0 %
Operations & Maintenance	1,499,325	1,722,211	1,031,275	1,722,211	0	0.0 %
Transfers	78,652	6,346,348	149,637	6,346,348	0	0.0 %
Total Expenditures and Other Financing Uses	1,715,564	8,410,972	1,306,945	8,410,972	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(1,677,858)	(8,410,972)	(954,647)	(8,410,972)	0	0.0 %
Fund Balance, Beginning of Year	11,145,950	9,468,092		9,468,092		
Fund Balance, End of Year	9,468,092	1,057,120		1,057,120		

Fund Description

This fund was established in Fiscal Year 2021-22 to provide various community grants to support the local economy in its recovery from the COVID-19 global pandemic. Available General Fund balance was transferred into this fund to establish this new program.



FUND: 120 - DEVELOPMENT IMPACT FEES FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	3,910,393	1,130,000	951,181	1,130,000	0	0.0 %
Quimby Fees	478,177	1,085,000	1,072,013	1,085,000	0	0.0 %
Use of Money and Property						
Investment Interest	612,104	526,011	599,953	526,011	0	0.0 %
Total Revenues and Other Sources	5,000,674	2,741,011	2,623,146	2,741,011	0	0.0 %
Expenditures by Category						
Transfers	495,860	2,215,000	2,017,641	2,215,000	0	0.0 %
Total Expenditures and Other Financing Uses	495,860	2,215,000	2,017,641	2,215,000	0	0.0 %
Excess of Revenues Over (Under) Expenditures	4,504,814	526,011	605,504	526,011	0	0.0 %
Fund Balance, Beginning of Year	11,359,340	15,864,154		15,864,154		
Fund Balance, End of Year	15,864,154	16,390,165		16,390,165		

Fund Description

This fund accounts for the development impact fees received as a result of development activity within the City. The fees are primarily used to fund Capital Improvement Projects designed to mitigate the impacts of development projects.



FUND: 125 - PUBLIC EDUCATION & GOVERNMENT (PEG) FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
PEG Fees	147,940	179,000	65,885	179,000	0	0.0 %
Use of Money and Property						
Investment Interest	44,100	33,523	39,044	33,523	0	0.0 %
Total Revenues and Other Sources	192,040	212,523	104,930	212,523	0	0.0 %
Expenditures by Category						
Capital Outlay	37,686	175,000	10,000	175,000	0	0.0 %
Total Expenditures and Other Financing Uses	37,686	175,000	10,000	175,000	0	0.0 %
Excess of Revenues Over (Under) Expenditures	154,355	37,523	94,930	37,523	0	0.0 %
Fund Balance, Beginning of Year	879,324	1,033,678		1,033,678		
Fund Balance, End of Year	1,033,678	1,071,201		1,071,201		

Fund Description

This fund was established to account for Public Education and Government (PEG) fees. Fees received from local cable operators for the sole purpose of supporting the access facilities and activities within the City.



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FUND: 140 - COMMUNITY DEV BLOCK GRANT FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Intergovernmental Revenues						
Community Development Block Grant	1,495,462	647,215	103,938	647,215	0	0.0 %
CDBG - CV2 GRANTS	663,670	0	0	0	0	0.0 %
Total Revenues and Other Sources	2,159,133	647,215	103,938	647,215	0	0.0 %
Expenditures by Category						
Salaries & Benefits	42,281	44,562	33,236	44,562	0	0.0 %
Operations & Maintenance	183,182	189,756	160,970	189,756	0	0.0 %
Transfers	2,377,403	11,843	(486,378)	11,843	0	0.0 %
Total Expenditures and Other Financing Uses	2,602,866	246,160	(292,172)	246,160	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(443,733)	401,055	396,110	401,055	0	0.0 %
Fund Balance, Beginning of Year	46,842	(396,892)		(396,892)		
Fund Balance, End of Year	(396,892)	4,163		4,163		

Fund Description

This fund was established to account for grants received from the U.S. Department of Housing and Urban Development (HUD). The grants are used for the redevelopment of a viable community by providing decent housing, a suitable living environment, and for expanding opportunities, principally for persons of low and moderate income.



FUND: 145 - TEMECULA ENERGY EFFICIENCY ASSET (TEAM) FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	32,379	20,552	23,624	20,552	0	0.0 %
Total Revenues and Other Sources	32,379	20,552	23,624	20,552	0	0.0 %
Expenditures by Category						
Transfers	132,270	550,852	40,199	550,852	0	0.0 %
Total Expenditures and Other Financing Uses	132,270	550,852	40,199	550,852	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(99,891)	(530,300)	(16,575)	(530,300)	0	0.0 %
Fund Balance, Beginning of Year	734,293	634,403		634,403		
Fund Balance, End of Year	634,403	104,103		104,103		

Fund Description

This fund was established to capture energy efficiency rebates and reimbursements as well as expenditure savings resulting from energy efficiency projects completed at various City facilities. Revenue collected in this fund will be utilized on future energy efficiency projects.



FUND: 150 - AB 2766 MOTOR VEHICLE SUBVENTION FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	19,018	15,073	17,959	15,073	0	0.0 %
Intergovernmental Revenues						
AB2766 Motor Vehicle Subvention	109,845	150,000	108,018	150,000	0	0.0 %
Total Revenues and Other Sources	128,863	165,073	125,977	165,073	0	0.0 %
Expenditures by Category						
Operations & Maintenance	11,000	13,200	0	13,200	0	0.0 %
Transfers	69,175	589,075	1,240	589,075	0	0.0 %
Total Expenditures and Other Financing Uses	80,175	602,275	1,240	602,275	0	0.0 %
Excess of Revenues Over (Under) Expenditures	48,688	(437,202)	124,737	(437,202)	0	0.0 %
Fund Balance, Beginning of Year	391,055	439,743		439,743		
Fund Balance, End of Year	439,743	2,541		2,541		

Fund Description

This fund was established to account for subvention funds that are used to implement programs and projects that reduce air pollution from motor vehicles. AB2766 Funds are derived from a Motor Vehicle Registration fee surcharge. Local governments are allocated \$1.60 for every eligible vehicle registered within the South Coast Air Quality Management District. Funds are disbursed based on the City's population as a percentage of the total population within the District. This fund is used for Capital projects and the City's share of WRCOG's Clean Cities Coalition.



FUND: 160 - SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	2,043	1,564	3,944	1,564	0	0.0 %
Intergovernmental Revenues						
SLESF Grant	315,596	280,000	210,282	280,000	0	0.0 %
Total Revenues and Other Sources	317,639	281,564	214,225	281,564	0	0.0 %
Expenditures by Category						
Transfers	317,639	281,564	0	281,564	0	0.0 %
Total Expenditures and Other Financing Uses	317,639	281,564	0	281,564	0	0.0 %
Excess of Revenues Over (Under) Expenditures	0	0	214,225	0	0	0.0 %
Fund Balance, Beginning of Year	0	0		0		
Fund Balance, End of Year	0	0		0		

Fund Description

This fund was established to account for the Supplemental Law Enforcement Services grant monies from the State of California which are provided to assist cities in delivering front line law enforcement services. These monies supplement existing services and may not be used to supplant any existing funding for law enforcement services provided by the City.



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FUND: 165 - AFFORDABLE HOUSING FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Redevelopment Property Tax Fund Distribution	0	620,091	0	620,091	0	0.0 %
Use of Money and Property						
Investment Interest	282,768	224,234	251,718	224,234	0	0.0 %
Lease/Rental Income	75,600	70,000	25,200	70,000	0	0.0 %
Other	91,633	0	0	0	0	0.0 %
Intergovernmental Revenues						
Agency Trust Contribution	250,000	250,000	125,000	250,000	0	0.0 %
Reimbursements						
Other Reimbursements	0	3,600	3,679	3,600	0	0.0 %
Total Revenues and Other Sources	700,001	1,167,925	405,597	1,167,925	0	0.0 %
Expenditures by Category						
Salaries & Benefits	365,308	213,449	207,667	213,449	0	0.0 %
Operations & Maintenance	99,354	259,325	200,300	259,325	0	0.0 %
Internal Service Fund Allocations	68,102	50,054	38,038	50,054	0	0.0 %
Transfers	0	5,091,359	962,914	5,091,359	0	0.0 %
Total Expenditures and Other Financing Uses	532,763	5,614,187	1,408,918	5,614,187	0	0.0 %
Excess of Revenues Over (Under) Expenditures	167,238	(4,446,262)	(1,003,321)	(4,446,262)	0	0.0 %
Fund Balance, Beginning of Year	12,004,378	12,171,616		12,171,616		
Fund Balance, End of Year	12,171,616	7,725,354		7,725,354		

Fund Description

The Affordable Housing fund contains the assets as well as loan and rental income which have been transferred to the City of Temecula from the former Redevelopment Agency .



FUND: 170 - MEASURE A FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	381,124	274,687	307,121	274,687	0	0.0 %
Intergovernmental Revenues						
Measure A	4,699,697	4,293,000	2,425,851	4,293,000	0	0.0 %
Total Revenues and Other Sources	5,080,822	4,567,687	2,732,972	4,567,687	0	0.0 %
Expenditures by Category						
Operations & Maintenance	2,885,916	1,783,743	63,387	1,783,743	0	0.0 %
Transfers	923,190	8,390,869	1,787,068	8,390,869	0	0.0 %
Total Expenditures and Other Financing Uses	3,809,106	10,174,612	1,850,455	10,174,612	0	0.0 %
Excess of Revenues Over (Under) Expenditures	1,271,715	(5,606,925)	882,517	(5,606,925)	0	0.0 %
Fund Balance, Beginning of Year	7,096,089	8,367,804		8,367,804		
Fund Balance, End of Year	8,367,804	2,760,879		2,760,879		

Fund Description

This fund was established to account for the City's allocation of the County of Riverside's additional one-half percent sales tax for transportation. These monies are restricted for use on local streets. In 2002, Measure A was extended by Riverside County voters. Measure A will continue to fund transportation improvements through 2039.



FUND: 210 - CAPITAL IMPROVEMENT PROGRAM FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	(515,300)	11,692,611	1,644,480	11,692,611	0	0.0 %
Quimby Fees	987,936	2,587,966	373,161	2,587,966	0	0.0 %
Use of Money and Property						
Investment Interest	0	0	50,662	0	0	0.0 %
Intergovernmental Revenues						
Grants	790,528	4,133,528	668,614	4,133,528	0	0.0 %
Reimbursements						
Capital Improvement Program	55,295,452	104,252,632	31,961,495	104,252,632	0	0.0 %
Pechanga IGA	850,000	0	0	0	0	0.0 %
Operating Transfers In						
Operating Transfers In	4,596,467	51,297,788	4,523,838	51,297,788	0	0.0 %
Contribution From Measure S	11,388,867	34,454,272	4,337,527	34,454,272	0	0.0 %
Total Revenues and Other Sources	73,393,950	208,418,797	43,559,777	208,418,797	0	0.0 %
Expenditures by Category						
CIP	70,852,447	207,607,379	80,824,622	207,607,379	0	0.0 %
Total Expenditures and Other Financing Uses	70,852,447	207,607,379	80,824,622	207,607,379	0	0.0 %
Excess of Revenues Over (Under) Expenditures	2,541,504	811,417	(37,264,845)	811,417	0	0.0 %
Fund Balance, Beginning of Year	6,702,714	9,244,218		9,244,218		
Fund Balance, End of Year	9,244,218	10,055,635		10,055,635		

Fund Description

This fund was established to account for the City's Capital Improvement Program revenues and expenditures.



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FUND: 300 - INSURANCE FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	3,827,116	3,115,169	2,718,349	3,115,169	0	0.0 %
Use of Money and Property						
Investment Interest	36,981	37,615	59,471	37,615	0	0.0 %
Reimbursements						
Other Reimbursements	396,641	0	0	0	0	0.0 %
Operating Transfers In						
Operating Transfers In	0	1,172,672	1,172,672	1,172,672	0	0.0 %
Total Revenues and Other Sources	4,260,738	4,325,456	3,950,492	4,325,456	0	0.0 %
Expenditures by Category						
Salaries & Benefits	221,774	207,956	180,985	207,956	0	0.0 %
Operations & Maintenance	3,605,342	3,282,213	2,552,419	3,282,213	0	0.0 %
Total Expenditures and Other Financing Uses	3,827,116	3,490,169	2,733,404	3,490,169	0	0.0 %
Excess of Revenues Over (Under) Expenditures	433,622	835,287	1,217,088	835,287	0	0.0 %
Fund Balance, Beginning of Year	756,091	1,189,713		1,189,713		
Fund Balance, End of Year	1,189,713	2,025,000		2,025,000		

Fund Description

The Insurance Fund was established to account for the City's liability and property insurance costs. Fund Balance is a combination of both spendable and non spendable assets. These costs are allocated to each department based on the total number of Full Time Equivalent positions assigned to those departments. The City has a Self-Insured Retention (SIR) of \$500,000 per incident, and strives to maintain a fund balance equal to three times the SIR.



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FUND: 305 - WORKERS' COMPENSATION FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	0	556,470	0	556,470	0	0.0 %
Use of Money and Property						
Investment Interest	58,495	29,262	31,897	29,262	0	0.0 %
Operating Transfers In						
Operating Transfers In	0	436,678	436,678	436,678	0	0.0 %
Total Revenues and Other Sources	58,495	1,022,410	468,575	1,022,410	0	0.0 %
Expenditures by Category						
Salaries & Benefits	221,773	193,674	179,216	193,674	0	0.0 %
Operations & Maintenance	289,371	370,756	309,074	370,756	0	0.0 %
Total Expenditures and Other Financing Uses	511,143	564,429	488,290	564,429	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(452,649)	457,980	(19,715)	457,980	0	0.0 %
Fund Balance, Beginning of Year	1,499,975	1,047,326		1,047,326		
Fund Balance, End of Year	1,047,326	1,505,306		1,505,306		

Fund Description

The Workers' Compensation Fund was established in Fiscal Year 2014-15 as the City transitions to a self-insured status for Workers' Compensation liabilities. Departments are charged based on each position allocated on a Full Time Equivalent basis, with a cost assigned to each position based on job duties and potential for risk. The desired Net Position for this fund is \$1.5 million, which represents three-times the City's Self-Insured Retention amount of \$500,000.



FUND: 310 - VEHICLES AND EQUIPMENT FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	432,332	505,284	353,867	505,284	0	0.0 %
Use of Money and Property						
Investment Interest	154,954	111,043	128,371	111,043	0	0.0 %
Total Revenues and Other Sources	587,286	616,327	482,238	616,327	0	0.0 %
Expenditures by Category						
Operations & Maintenance	429,526	0	0	0	0	0.0 %
Capital Outlay	1,408	279,050	245,283	279,050	0	0.0 %
Total Expenditures and Other Financing Uses	430,934	279,050	245,283	279,050	0	0.0 %
Excess of Revenues Over (Under) Expenditures	156,352	337,277	236,955	337,277	0	0.0 %
Fund Balance, Beginning of Year	5,249,290	5,405,642		5,405,642		
Fund Balance, End of Year	5,405,642	5,742,918		5,742,918		

Fund Description

The Vehicles and Equipment Fund was established to account for the depreciation of vehicles and capital equipment over their estimated useful lives, and to accumulate resources for the purchase of future replacement vehicles and equipment. Fund Balance is a combination of both spendable and non spendable assets. Departments are charged based on the replacement costs for each asset benefitting the department.



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FUND: 320 - INFORMATION TECHNOLOGY FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	5,847,141	6,586,001	4,444,772	6,586,001	0	0.0 %
Use of Money and Property						
Investment Interest	44,606	22,583	32,539	22,583	0	0.0 %
Operating Transfers In						
Contribution From Measure S	300,000	300,000	225,000	300,000	0	0.0 %
Total Revenues and Other Sources	6,191,747	6,908,584	4,702,311	6,908,584	0	0.0 %
Expenditures by Category						
Salaries & Benefits	2,882,293	3,126,462	2,235,936	3,126,462	0	0.0 %
Operations & Maintenance	3,184,590	3,594,797	2,826,505	3,594,797	0	0.0 %
Internal Service Fund Allocations	2,660	2,660	0	2,660	0	0.0 %
Capital Outlay	(475,258)	0	0	0	0	0.0 %
Transfers	0	1,748,615	1,748,615	1,748,615	0	0.0 %
Total Expenditures and Other Financing Uses	5,594,285	8,472,534	6,811,056	8,472,534	0	0.0 %
Excess of Revenues Over (Under) Expenditures	597,462	(1,563,951)	(2,108,745)	(1,563,951)	0	0.0 %
Fund Balance, Beginning of Year	1,792,752	2,390,214		2,390,214		
Fund Balance, End of Year	2,390,214	826,263		826,263		

Fund Description

The Information Technology Fund was established to fund and account for computer and telephone system operating and maintenance expenses. Fund Balance is a combination of both spendable and non spendable assets. Adjustments are made to Fund Balance to include additional spendable resources available for expenditure. Departments are charged based on the number of electronic devices assigned. The Ronald H. Roberts Temecula Public Library facility is charged directly for all IT expenditures and personnel costs related to the facility.



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FUND: 325 - TECHNOLOGY REPLACEMENT FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	164,530	255,842	157,164	255,842	0	0.0 %
Use of Money and Property						
Investment Interest	128,336	96,454	127,561	96,454	0	0.0 %
Operating Transfers In						
Operating Transfers In	0	1,748,615	1,748,615	1,748,615	0	0.0 %
Total Revenues and Other Sources	292,866	2,100,911	2,033,340	2,100,911	0	0.0 %
Expenditures by Category						
Operations & Maintenance	151,157	0	0	0	0	0.0 %
Capital Outlay	0	496,071	100,037	496,071	0	0.0 %
Transfers	62,028	701,506	61,827	701,506	0	0.0 %
Total Expenditures and Other Financing Uses	213,186	1,197,577	161,864	1,197,577	0	0.0 %
Excess of Revenues Over (Under) Expenditures	79,680	903,335	1,871,476	903,335	0	0.0 %
Fund Balance, Beginning of Year	3,026,610	3,106,290		3,106,290		
Fund Balance, End of Year	3,106,290	4,009,625		4,009,625		

Fund Description

The Technology Replacement Fund was established in Fiscal Year 2014-15 in order to accumulate resources for computer and telephone equipment and software to fund future equipment replacement. Fund Balance is a combination of both spendable and non spendable assets. Contributions to this fund are made by departments utilizing the assets in an amount equivalent to the estimated cost to replace the item at the end of its useful life.



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FUND: 330 - SUPPORT SERVICES FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	341,356	429,895	270,931	429,895	0	0.0 %
Use of Money and Property						
Investment Interest	788	255	330	255	0	0.0 %
Total Revenues and Other Sources	342,144	430,150	271,261	430,150	0	0.0 %
Expenditures by Category						
Salaries & Benefits	248,422	273,894	201,048	273,894	0	0.0 %
Operations & Maintenance	107,387	134,000	98,425	134,000	0	0.0 %
Total Expenditures and Other Financing Uses	355,810	407,894	299,473	407,894	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(13,666)	22,256	(28,212)	22,256	0	0.0 %
Fund Balance, Beginning of Year	13,811	145		145		
Fund Balance, End of Year	145	22,400		22,400		

Fund Description

The Support Services Fund was established as a cost center for the City's central receptionist, duplicating, printing, and mailing activities. It is also used to depreciate all related copying and mailing equipment over their useful lives, and to accumulate resources for the purchase of future equipment. Fund Balance is a combination of both spendable and non spendable assets. Departments are charged based on a count of copies made in the previous fiscal year.



FUND: 335 - SUPPORT SERVICES REPLACEMENT FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	33,101	28,165	17,981	28,165	0	0.0 %
Use of Money and Property						
Investment Interest	16,389	11,923	13,607	11,923	0	0.0 %
Total Revenues and Other Sources	49,490	40,088	31,588	40,088	0	0.0 %
Expenditures by Category						
Operations & Maintenance	42,394	0	0	0	0	0.0 %
Capital Outlay	0	13,600	13,581	13,600	0	0.0 %
Total Expenditures and Other Financing Uses	42,394	13,600	13,581	13,600	0	0.0 %
Excess of Revenues Over (Under) Expenditures	7,097	26,488	18,007	26,488	0	0.0 %
Fund Balance, Beginning of Year	378,901	385,998		385,998		
Fund Balance, End of Year	385,998	412,485		412,485		

Fund Description

The Support Services Replacement Fund was established to accumulate resources for the future replacement of the City's duplicating equipment.



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FUND: 340 - FACILITIES FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	1,648,283	1,703,247	1,199,649	1,703,247	0	0.0 %
Use of Money and Property						
Investment Interest	20,632	12,533	18,245	12,533	0	0.0 %
Reimbursements						
Other Reimbursements	24,000	24,000	24,000	24,000	0	0.0 %
Total Revenues and Other Sources	1,692,915	1,739,780	1,241,894	1,739,780	0	0.0 %
Expenditures by Category						
Salaries & Benefits	551,526	620,666	474,026	620,666	0	0.0 %
Operations & Maintenance	1,117,389	1,087,752	798,758	1,087,752	0	0.0 %
Transfers	0	606,326	606,326	606,326	0	0.0 %
Total Expenditures and Other Financing Uses	1,668,915	2,314,743	1,879,110	2,314,743	0	0.0 %
Excess of Revenues Over (Under) Expenditures	24,000	(574,963)	(637,216)	(574,963)	0	0.0 %
Fund Balance, Beginning of Year	582,326	606,326		606,326		
Fund Balance, End of Year	606,326	31,363		31,363		

Fund Description

The Facilities Fund was established to account for the cost of the Civic Center, Former City Hall Facility, City Maintenance Facility, Field Operations Center, and Civic Center Parking Structure operations and maintenance. Fund Balance is a combination of both spendable and non spendable assets. Departments are charged based on square footage allotted as well as full time staff equivalents assigned.



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FUND: 350 - FACILITY REPLACEMENT FUND

Description	2023-24 Actuals	2024-25 Current Budget	Year to Date Actuals 3-31-2025	2024-25 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	92,005	118,313	87,765	118,313	0	0.0 %
Use of Money and Property						
Investment Interest	45,259	88,524	117,857	88,524	0	0.0 %
Operating Transfers In						
Operating Transfers In	0	606,326	606,326	606,326	0	0.0 %
Contribution From Measure S	2,550,000	2,500,000	1,875,000	2,500,000	0	0.0 %
Total Revenues and Other Sources	2,687,264	3,313,164	2,686,948	3,313,164	0	0.0 %
Expenditures by Category						
Operations & Maintenance	87,338	0	0	0	0	0.0 %
Capital Outlay	3,074	41,138	41,138	41,138	0	0.0 %
Transfers	604,731	2,722,395	125,610	2,722,395	0	0.0 %
Total Expenditures and Other Financing Uses	695,143	2,763,533	166,748	2,763,533	0	0.0 %
Excess of Revenues Over (Under) Expenditures	1,992,122	549,631	2,520,200	549,631	0	0.0 %
Fund Balance, Beginning of Year	652,133	2,644,255		2,644,255		
Fund Balance, End of Year	2,644,255	3,193,886		3,193,886		

Fund Description

The Facility Replacement Fund was established to accumulate resources for the future replacement of equipment, systems and fixtures within City-owned facilities.