



**City of Temecula**  
**Fiscal Year 2022-23**  
**Quarterly Budget Report**

**FUND: 001 - GENERAL FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Property Tax	10,040,635	10,254,673	10,452,986	10,254,673	0	0.0%
Sales Tax	49,147,752	50,142,000	48,776,216	50,142,000	0	0.0%
Sales Tax Sharing Agreement	(1,306,605)	(1,308,245)	(1,348,016)	(1,308,245)	0	0.0%
Franchise Fees	3,681,119	3,775,740	4,299,244	3,775,740	0	0.0%
Transient Occupancy Tax	4,530,407	4,442,549	4,679,141	4,442,549	0	0.0%
Special Tax (Measure C)	1,817,297	1,881,987	1,908,127	1,881,987	0	0.0%
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	47,440	0	0	0	0	0.0%
Charges For Services	1,190	2,500	2,240	2,500	0	0.0%
Business Licenses	258,390	270,000	284,420	270,000	0	0.0%
Land Development	2,023,361	1,896,020	2,869,845	1,896,020	0	0.0%
Public Works	0	0	0	0	0	0.0%
Parks Maintenance	0	1,372	0	1,372	0	0.0%
Building	3,074,244	3,020,000	3,453,890	3,020,000	0	0.0%
Planning	640,803	633,049	568,138	633,049	0	0.0%
Police	93,805	161,575	213,631	161,575	0	0.0%
Fire	1,172,635	1,383,200	1,810,575	1,383,200	0	0.0%
Development Fees	341,599	169,970	165,487	169,970	0	0.0%
<b>Fines and Forfeitures</b>						
Fines & Forfeitures	563,045	520,050	580,203	520,050	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(2,097,251)	0	749,599	0	0	0.0%
Lease/Rental Income	230,705	217,897	216,246	217,897	0	0.0%
Other	63,284	55,000	103,108	55,000	0	0.0%
<b>Intergovernmental Revenues</b>						
Property Tax In Lieu Of VLF	9,195,968	9,897,473	9,897,474	9,897,473	0	0.0%
Vehicle License Fees	130,279	120,000	112,676	120,000	0	0.0%
Grants	16,508	13,045	13,045	13,045	0	0.0%
<b>Reimbursements</b>						
Capital Improvement Program	2,656,349	2,800,000	3,046,862	2,800,000	0	0.0%
Pechanga IGA	368,219	374,107	374,107	374,107	0	0.0%
Other Reimbursements	386,475	694,411	1,161,683	694,411	0	0.0%
<b>Operating Transfers In</b>						
Operating Transfers In	10,310,929	15,320,816	15,331,107	15,326,140	5,324	0.03%
Contribution From Measure S	6,266,670	5,543,353	5,543,353	5,543,353	0	0.0%
<b>Miscellaneous</b>						
Miscellaneous	50,192	14,900	34,960	14,900	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>103,705,445</b>	<b>112,297,442</b>	<b>115,300,348</b>	<b>112,302,766</b>	<b>5,324</b>	<b>0.0%</b>



**City of Temecula**  
**Fiscal Year 2022-23**  
**Quarterly Budget Report**

**FUND: 001 - GENERAL FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Expenditures by Category</b>						
Salaries & Benefits	18,180,891	21,093,416	21,079,681	21,093,416	0	0.0%
Operations & Maintenance	53,829,052	64,095,494	59,751,752	64,095,494	0	0.0%
Internal Service Fund Allocations	6,011,184	7,123,059	6,775,621	7,123,059	0	0.0%
Capital Outlay	821,501	617,083	463,576	617,083	0	0.0%
Transfers	14,080,420	37,010,616	36,953,675	37,010,616	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>92,923,048</b>	<b>129,939,668</b>	<b>125,024,306</b>	<b>129,939,668</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	10,782,396	(17,642,226)	(9,723,958)	(17,636,902)	5,324	-0.03%
Fund Balance, Beginning of Year	45,243,940	56,026,336	56,026,336	56,026,336		
Fund Balance, End of Year	56,026,336	38,384,111	46,302,378	38,389,435		

**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.



**FUND: 002 - MEASURE S FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Transactions And Use Tax	39,199,804	39,971,000	38,311,796	39,971,000	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(215,735)	0	781,117	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>38,984,069</b>	<b>39,971,000</b>	<b>39,092,913</b>	<b>39,971,000</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	29,523,899	56,661,742	27,776,347	56,661,742	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>29,523,899</b>	<b>56,661,742</b>	<b>27,776,347</b>	<b>56,661,742</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	9,460,170	(16,690,742)	11,316,566	(16,690,742)	0	0.0%
Fund Balance, Beginning of Year	25,215,603	34,675,773	34,675,773	34,675,773		
Fund Balance, End of Year	34,675,773	17,985,030	45,992,339	17,985,030		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	0	0	29,523	0	0	0.0%
<b>Operating Transfers In</b>						
Operating Transfers In	1,500,000	1,500,000	1,500,000	1,500,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,529,523</b>	<b>1,500,000</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	1,500,000	1,500,000	1,529,523	1,500,000	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	0	1,500,000	1,500,000	1,500,000		
Fund Balance, End of Year	1,500,000	3,000,000	3,029,523	3,000,000		

**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.



**FUND: 100 - GAS TAX FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	2,631,694	2,825,546	2,792,342	2,825,546	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	7,035	0	33,264	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>2,638,730</b>	<b>2,825,546</b>	<b>2,825,606</b>	<b>2,825,546</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	2,740,607	2,825,546	2,825,606	2,825,606	60	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,740,607</b>	<b>2,825,546</b>	<b>2,825,606</b>	<b>2,825,606</b>	<b>60</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(101,877)	0	0	(60)	(60)	-100.0%
Fund Balance, Beginning of Year	101,877	()	()	()		
Fund Balance, End of Year	()	()	()	(60)		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	2,250,420	2,384,080	2,428,080	2,384,080	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(23,994)	0	54,376	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>2,226,427</b>	<b>2,384,080</b>	<b>2,482,456</b>	<b>2,384,080</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	2,250,420	3,809,387	3,005,103	3,809,387	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,250,420</b>	<b>3,809,387</b>	<b>3,005,103</b>	<b>3,809,387</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(23,993)	(1,425,307)	(522,647)	(1,425,307)	0	0.0%
Fund Balance, Beginning of Year	1,585,330	1,561,337	1,561,337	1,561,337		
Fund Balance, End of Year	1,561,337	136,030	1,038,689	136,030		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	(37,492)	0	117,536	0	0	0.0%
<b>Operating Transfers In</b>						
Contribution From Measure S	2,000,000	2,000,000	2,000,000	2,000,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,962,508</b>	<b>2,000,000</b>	<b>2,117,536</b>	<b>2,000,000</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	0	3,600,000	3,600,000	3,600,000	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	1,962,508	(1,600,000)	(1,482,464)	(1,600,000)	0	0.0%
Fund Balance, Beginning of Year	3,461,494	5,424,002	5,424,002	5,424,002		
Fund Balance, End of Year	5,424,002	3,824,002	3,941,537	3,824,002		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Fees	1,943	175,743	599,063	175,743	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(3)	0	2,012	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,940</b>	<b>175,743</b>	<b>601,076</b>	<b>175,743</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	1,940	175,743	601,076	175,743	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	0	1,940	1,940	1,940		
Fund Balance, End of Year	1,940	177,683	603,016	177,683		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	0	0	0	0	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(6,630)	0	16,999	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>(6,630)</b>	<b>0</b>	<b>16,999</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	0	500,857	0	500,857	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>500,857</b>	<b>0</b>	<b>500,857</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(6,630)	(500,857)	16,999	(500,857)	0	0.0%
Fund Balance, Beginning of Year	895,391	888,761	888,761	888,761		
Fund Balance, End of Year	888,761	387,904	905,760	387,904		

**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.



**FUND: 108 - ARPA**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
Grants	7,039,754	7,039,754	7,039,754	7,039,754	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>7,039,754</b>	<b>7,039,754</b>	<b>7,039,754</b>	<b>7,039,754</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	7,039,754	7,039,754	7,039,754	7,039,754	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>7,039,754</b>	<b>7,039,754</b>	<b>7,039,754</b>	<b>7,039,754</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0.0%
<hr/>						
Fund Balance, Beginning of Year		0	0	0		
Fund Balance, End of Year	0	0	0	0		

**Fund Description**

This fund was established to account for the receipt of Federal 2021-22 American Rescue Plan Act (ARPA) funds.



**FUND: 110 - COVID-19 PANDEMIC COMMUNITY REINVESTMENT PROGRAM**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
Operating Transfers In	7,040,000	7,040,000	7,040,000	7,040,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>7,040,000</b>	<b>7,040,000</b>	<b>7,040,000</b>	<b>7,040,000</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	5,106	24,067	30,205	24,067	0	0.0%
Operations & Maintenance	0	2,483,665	2,398,739	2,483,665	0	0.0%
Transfers	0	4,500,000	500,000	4,500,000	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>5,106</b>	<b>7,007,732</b>	<b>2,928,944</b>	<b>7,007,732</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	7,034,894	32,268	4,111,056	32,268	0	0.0%
Fund Balance, Beginning of Year	0	7,034,894	7,034,894	7,034,894		
Fund Balance, End of Year	7,034,894	7,067,162	11,145,950	7,067,162		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	2,445,390	6,708,016	8,057,121	6,708,016	0	0.0%
Quimby Fees	1,952,029	3,479,035	2,238,980	3,479,035	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(43,616)	0	223,188	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>4,353,803</b>	<b>10,187,051</b>	<b>10,519,288</b>	<b>10,187,051</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	264,039	11,107,485	6,814,690	11,107,485	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>264,039</b>	<b>11,107,485</b>	<b>6,814,690</b>	<b>11,107,485</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	4,089,764	(920,434)	3,704,598	(920,434)	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	3,564,979	7,654,743	7,654,743	7,654,743		
Fund Balance, End of Year	7,654,743	6,734,309	11,359,340	6,734,309		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Peg Fees	198,322	185,000	175,292	185,000	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(5,266)	0	15,254	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>193,057</b>	<b>185,000</b>	<b>190,546</b>	<b>185,000</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Capital Outlay	106,045	140,223	21,895	140,223	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>106,045</b>	<b>140,223</b>	<b>21,895</b>	<b>140,223</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	87,011	44,777	168,652	44,777	0	0.0%
Fund Balance, Beginning of Year	623,661	710,672	710,672	710,672		
Fund Balance, End of Year	710,672	755,449	879,324	755,449		

**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.



**FUND: 140 - COMMUNITY DEV BLOCK GRANT FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
Community Development Block Grant	646,010	1,299,843	376,702	1,299,843	0	0.0%
CDBG - CV GRANTS	329,000	0	0	0	0	0.0%
CDBG - CV2 GRANTS	125,182	739,582	15,184	739,582	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,100,192</b>	<b>2,039,425</b>	<b>391,885</b>	<b>2,039,425</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	36,635	36,836	38,179	36,836	0	0.0%
Operations & Maintenance	317,891	313,962	251,691	313,962	0	0.0%
Transfers	354,159	1,797,176	163,722	1,797,176	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>708,685</b>	<b>2,147,974</b>	<b>453,593</b>	<b>2,147,974</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	391,506	(108,549)	(61,707)	(108,549)	0	0.0%
Fund Balance, Beginning of Year	(282,957)	108,549	108,549	108,549		
Fund Balance, End of Year	108,549		46,842			

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	(6,210)	0	16,572	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>(6,210)</b>	<b>0</b>	<b>16,572</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	0	698,929	115,807	698,929	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>698,929</b>	<b>115,807</b>	<b>698,929</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(6,210)	(698,929)	(99,235)	(698,929)	0	0.0%
Fund Balance, Beginning of Year	839,738	833,528	833,528	833,528		
Fund Balance, End of Year	833,528	134,599	734,293	134,599		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	(1,851)	0	6,371	0	0	0.0%
<b>Intergovernmental Revenues</b>						
AB2766 Motor Vehicle Subvention	106,782	150,174	182,197	150,174	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>104,930</b>	<b>150,174</b>	<b>188,568</b>	<b>150,174</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	20,000	10,000	10,000	10,000	0	0.0%
Transfers	6,700	427,889	38,044	427,889	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>26,700</b>	<b>437,889</b>	<b>48,044</b>	<b>437,889</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	78,230	(287,715)	140,524	(287,715)	0	0.0%
Fund Balance, Beginning of Year	172,301	250,531	250,531	250,531		
Fund Balance, End of Year	250,531	(37,184)	391,055	(37,184)		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	908	0	2,722	0	0	0.0%
<b>Intergovernmental Revenues</b>						
SLESF Grant	277,001	280,000	282,541	280,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>277,909</b>	<b>280,000</b>	<b>285,263</b>	<b>280,000</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	364,530	280,000	285,263	285,264	5,264	1.88%
<b>Total Expenditures and Other Financing Uses</b>	<b>364,530</b>	<b>280,000</b>	<b>285,263</b>	<b>285,264</b>	<b>5,264</b>	<b>1.88%</b>
Excess of Revenues Over (Under) Expenditures	(86,621)	0	0	(5,264)	(5,264)	-100.0%
Fund Balance, Beginning of Year	86,621					
Fund Balance, End of Year	(5,264)					

**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.



**FUND: 161 - TEMECULA MAJOR CRIMES REWARD FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	(255)	0	0	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>(255)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	26,952	0	0	0	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>26,952</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(27,207)	0	0	0	0	0.0%
Fund Balance, Beginning of Year	27,207					
Fund Balance, End of Year						

**Fund Description**

This fund was established to account for a reward for information that leads to the capture and conviction of the person(s) responsible for the murder of Larry Robinson and Justin Triplett. The General Fund contributed \$25,000 and the public can also contribute to this fund. The fund was established in accordance with Resolution Nos. 13-25 and 15-37. In April of 2018, Council adopted Resolution No. 18-24 for the continuation of the reward for an additional three years (to March 22, 2021) to assist the Sheriff in the investigation since no person has been arrested for the Larry Robinson murder.



**FUND: 165 - AFFORDABLE HOUSING FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Redevelopment Property Tax Fund Distribution	0	900,000	2,450,971	900,000	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(13,847)	0	105,750	0	0	0.0%
Lease/Rental Income	(14,301)	0	12,600	0	0	0.0%
Other	0	0	6,153	0	0	0.0%
<b>Intergovernmental Revenues</b>						
Agency Trust Contribution	250,000	250,000	250,000	250,000	0	0.0%
<b>Reimbursements</b>						
Other Reimbursements	0	0	13,898	0	0	0.0%
<b>Operating Transfers In</b>						
Operating Transfers In	0	6,503,330	0	6,503,330	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>221,852</b>	<b>7,653,330</b>	<b>2,839,371</b>	<b>7,653,330</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	240,712	233,329	223,488	233,329	0	0.0%
Operations & Maintenance	37,088	275,518	88,359	275,518	0	0.0%
Internal Service Fund Allocations	34,060	37,802	36,787	37,802	0	0.0%
Transfers	0	7,403,330	2,450,971	7,403,330	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>311,860</b>	<b>7,949,979</b>	<b>2,799,604</b>	<b>7,949,979</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(90,008)	(296,649)	39,767	(296,649)	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	12,054,618	11,964,610	11,964,610	11,964,610		
Fund Balance, End of Year	11,964,610	11,667,961	12,004,377	11,667,961		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	(74,771)	0	166,036	0	0	0.0%
<b>Intergovernmental Revenues</b>						
Measure A	4,141,441	4,334,000	4,503,516	4,334,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>4,066,670</b>	<b>4,334,000</b>	<b>4,669,552</b>	<b>4,334,000</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	1,599,339	2,968,379	2,729,188	2,968,379	0	0.0%
Transfers	2,834,725	7,319,935	3,907,518	7,319,935	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>4,434,064</b>	<b>10,288,314</b>	<b>6,636,706</b>	<b>10,288,314</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(367,394)	(5,954,314)	(1,967,154)	(5,954,314)	0	0.0%
Fund Balance, Beginning of Year	9,430,636	9,063,242	9,063,242	9,063,242		
Fund Balance, End of Year	9,063,242	3,108,928	7,096,088	3,108,928		

**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: 198 - PUBLIC ART FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Public Art	41,837	14,000	95,599	14,000	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(941)	0	3,463	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>40,896</b>	<b>14,000</b>	<b>99,062</b>	<b>14,000</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	0	30,000	4,630	30,000	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>30,000</b>	<b>4,630</b>	<b>30,000</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	40,896	(16,000)	94,432	(16,000)	0	0.0%
Fund Balance, Beginning of Year	91,099	131,995	131,995	131,995		
Fund Balance, End of Year	131,995	115,995	226,427	115,995		

**Fund Description**

This fund was established pursuant to Temecula Municipal Code Section 5.08.040, whereby the fund serves as a depository for the fees paid in lieu of art as well as monetary donations for public art. The Public Art In Lieu fee is one-tenth of one percent of an eligible development project in excess of \$100,000. Eligible uses of this fund include the design, acquisition, installation, improvement, maintenance and insurance of public artwork; offering of performing arts programs on City property for the community; and art education programs on City property for the community.



**FUND: 210 - CAPITAL IMPROVEMENT PROGRAM FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	124,952	7,513,533	4,319,145	7,513,533	0	0.0%
Quimby Fees	0	3,593,952	2,320,029	3,593,952	0	0.0%
<b>Intergovernmental Revenues</b>						
Grants	639,405	116,944,421	3,980,799	116,944,421	0	0.0%
<b>Reimbursements</b>						
Pechanga IGA	5,000,000	1,150,000	1,700,000	1,150,000	0	0.0%
Other Reimbursements	2,586,537	36,878,563	2,161,240	36,878,563	0	0.0%
<b>Operating Transfers In</b>						
Operating Transfers In	13,886,867	46,934,177	14,487,746	46,934,177	0	0.0%
Contribution From Measure S	8,347,949	35,708,494	7,001,860	35,708,494	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>30,585,710</b>	<b>248,723,140</b>	<b>35,970,820</b>	<b>248,723,140</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
CIP	33,303,470	255,004,607	40,651,364	255,004,607	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>33,303,470</b>	<b>255,004,607</b>	<b>40,651,364</b>	<b>255,004,607</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(2,717,760)	(6,281,467)	(4,680,544)	(6,281,467)	0	0.0%
Fund Balance, Beginning of Year	14,101,019	11,383,259	11,383,259	11,383,259		
Fund Balance, End of Year	11,383,259	5,101,792	6,702,714	5,101,792		

**Fund Description**

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



**FUND: 300 - INSURANCE FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	1,380,637	1,517,257	1,944,246	1,517,257	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(9,398)	0	28,392	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,371,239</b>	<b>1,517,257</b>	<b>1,972,638</b>	<b>1,517,257</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	136,378	156,147	176,376	156,147	0	0.0%
Operations & Maintenance	1,253,657	1,871,109	1,850,294	1,871,109	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>1,390,035</b>	<b>2,027,257</b>	<b>2,026,669</b>	<b>2,027,257</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(18,795)	(510,000)	(54,031)	(510,000)	0	0.0%
Fund Balance, Beginning of Year	828,918	810,123	810,123	810,123		
Fund Balance, End of Year	810,123	300,123	756,091	300,123		

**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 \$150,000 per incident, and strives to maintain a fund balance equal to three times the SIR.



**FUND: 305 - WORKERS' COMPENSATION FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	0	437,718	370,908	437,718	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(12,896)	0	27,413	0	0	0.0%
<b>Reimbursements</b>						
Other Reimbursements	0	0	2,137	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>(12,896)</b>	<b>437,718</b>	<b>400,458</b>	<b>437,718</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	120,869	156,260	176,375	156,260	0	0.0%
Operations & Maintenance	226,948	356,607	401,729	421,907	65,300	18.31%
<b>Total Expenditures and Other Financing Uses</b>	<b>347,817</b>	<b>512,867</b>	<b>578,104</b>	<b>578,167</b>	<b>65,300</b>	<b>12.73%</b>
Excess of Revenues Over (Under) Expenditures	(360,713)	(75,149)	(177,646)	(140,449)	(65,300)	86.89%
<hr/>						
Fund Balance, Beginning of Year	2,038,333	1,677,620	1,677,620	1,677,620		
Fund Balance, End of Year	1,677,620	1,602,471	1,499,975	1,537,171		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	341,896	464,445	348,495	464,445	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(20,047)	0	62,796	0	0	0.0%
<b>Operating Transfers In</b>						
Contribution From Measure S	500,000	500,000	500,000	500,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>821,849</b>	<b>964,445</b>	<b>911,291</b>	<b>964,445</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	376,267	0	380,695	0	0	0.0%
Capital Outlay	0	708,595	600	708,595	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>376,267</b>	<b>708,595</b>	<b>381,295</b>	<b>708,595</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	445,582	255,850	529,997	255,850	0	0.0%
Fund Balance, Beginning of Year	4,273,712	4,719,294	4,719,294	4,719,294		
Fund Balance, End of Year	4,719,294	4,975,143	5,249,290	4,975,143		

**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.



**FUND: 320 - INFORMATION TECHNOLOGY FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	4,477,549	5,612,925	4,812,964	5,612,925	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(15,680)	0	31,691	0	0	0.0%
<b>Operating Transfers In</b>						
Contribution From Measure S	300,000	300,000	300,000	300,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>4,761,869</b>	<b>5,912,925</b>	<b>5,144,655</b>	<b>5,912,925</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	2,204,994	2,534,960	2,633,369	2,534,960	0	0.0%
Operations & Maintenance	2,410,863	2,692,425	2,141,528	2,692,425	0	0.0%
Internal Service Fund Allocations	2,660	2,660	2,660	2,660	0	0.0%
Capital Outlay	0	115,000	23,360	115,000	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>4,618,517</b>	<b>5,345,045</b>	<b>4,800,917</b>	<b>5,345,045</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	143,352	567,880	343,738	567,880	0	0.0%
Fund Balance, Beginning of Year	1,305,662	1,449,014	1,449,014	1,449,014		
Fund Balance, End of Year	1,449,014	2,016,894	1,792,752	2,016,894		

**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.



**FUND: 325 - TECHNOLOGY REPLACEMENT FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	190,474	160,000	177,577	160,000	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(15,493)	0	48,810	0	0	0.0%
<b>Operating Transfers In</b>						
Contribution From Measure S	500,000	500,000	500,000	500,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>674,981</b>	<b>660,000</b>	<b>726,387</b>	<b>660,000</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	264,356	0	164,887	0	0	0.0%
Capital Outlay	0	163,987	6,061	163,987	0	0.0%
Transfers	0	763,534	0	763,534	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>264,356</b>	<b>927,521</b>	<b>170,949</b>	<b>927,521</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	410,625	(267,521)	555,438	(267,521)	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	2,060,546	2,471,171	2,471,171	2,471,171		
Fund Balance, End of Year	2,471,171	2,203,651	3,026,609	2,203,651		

**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.



**FUND: 330 - SUPPORT SERVICES FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	336,771	379,963	383,989	379,963	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(301)	0	552	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>336,470</b>	<b>379,963</b>	<b>384,541</b>	<b>379,963</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	239,455	253,946	269,472	253,946	0	0.0%
Operations & Maintenance	97,617	126,018	104,681	126,018	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>337,072</b>	<b>379,963</b>	<b>374,153</b>	<b>379,963</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(602)	()	10,389	()	0	0.0%
Fund Balance, Beginning of Year	4,024	3,422	3,422	3,422		
Fund Balance, End of Year	3,422	3,422	13,811	3,422		

**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	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	41,997	25,000	41,424	25,000	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(2,516)	0	6,718	0	0	0.0%
Lease/Rental Income	0	0	300	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>39,481</b>	<b>25,000</b>	<b>48,441</b>	<b>25,000</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	54,403	0	58,943	34,000	34,000	100.0%
Capital Outlay	0	25,000	0	25,000	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>54,403</b>	<b>25,000</b>	<b>58,943</b>	<b>59,000</b>	<b>34,000</b>	<b>136.0%</b>
Excess of Revenues Over (Under) Expenditures	(14,922)	0	(10,502)	(34,000)	(34,000)	-100.0%
<hr/>						
Fund Balance, Beginning of Year	404,324	389,402	389,402	389,402		
Fund Balance, End of Year	389,402	389,402	378,901	355,402		

**Fund Description**

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



**FUND: 340 - FACILITIES FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	1,475,674	1,651,435	1,634,859	1,651,435	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(5,485)	0	10,391	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,470,189</b>	<b>1,651,435</b>	<b>1,645,250</b>	<b>1,651,435</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	431,172	598,277	490,954	598,277	0	0.0%
Operations & Maintenance	1,049,988	1,058,708	1,149,586	1,058,708	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>1,481,160</b>	<b>1,656,985</b>	<b>1,640,540</b>	<b>1,656,985</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(10,971)	(5,550)	4,709	(5,550)	0	0.0%
Fund Balance, Beginning of Year	588,587	577,616	577,616	577,616		
Fund Balance, End of Year	577,616	572,066	582,326	572,066		

**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.



**FUND: 350 - FACILITY REPLACEMENT FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	64,643	76,009	73,632	76,009	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	(2,185)	0	14,402	0	0	0.0%
<b>Operating Transfers In</b>						
Contribution From Measure S	660,000	660,000	660,000	660,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>722,458</b>	<b>736,009</b>	<b>748,034</b>	<b>736,009</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	105,338	0	89,084	0	0	0.0%
Capital Outlay	4,138	10,191	0	10,191	0	0.0%
Transfers	249,644	1,230,050	752,924	1,230,050	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>359,120</b>	<b>1,240,241</b>	<b>842,008</b>	<b>1,240,241</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	363,338	(504,232)	(93,974)	(504,232)	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	382,769	746,107	746,107	746,107		
Fund Balance, End of Year	746,107	241,875	652,133	241,875		

**Fund Description**

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



**FUND: 395 - 2018 FINANCING LEASE (CIVIC CENTER) FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
Operating Transfers In	1,962,107	13,425,327	13,425,327	13,425,327	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,962,107</b>	<b>13,425,327</b>	<b>13,425,327</b>	<b>13,425,327</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	1,962,107	13,425,327	13,425,327	13,425,327	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>1,962,107</b>	<b>13,425,327</b>	<b>13,425,327</b>	<b>13,425,327</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	0	()	0	()	0	0.0%
Fund Balance, Beginning of Year	0	0	0	0		
Fund Balance, End of Year	0	()	0	()		

**Fund Description**

This fund was established to account for the payment of interest and principal of the refunding of the 2001 and 2008 Certificates of Participation (COPs). The 2001 COPs were originally issued to finance the construction of the Community Recreation Center and the 2008 COPs were originally issued to finance the construction of the Civic Center. In Fiscal Year 2018-19, the terms of the lease were refinanced, lowering the interest rate from 3.75% to 3.42%. The term of the lease expires September 1, 2033.





**FUND: 396 - 2018 FINANCING LEASE (MRC) FUND**

Description	2021-22 Actuals	2022-23 Current Budget	Year to Date Actuals 6-30-2023	2022-23 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
Operating Transfers In	555,806	5,316,429	5,316,429	5,316,429	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>555,806</b>	<b>5,316,429</b>	<b>5,316,429</b>	<b>5,316,429</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	555,806	5,316,429	5,316,429	5,316,429	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>555,806</b>	<b>5,316,429</b>	<b>5,316,429</b>	<b>5,316,429</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	0	()	0	()	0	0.0%
Fund Balance, Beginning of Year	0	0	0	0		
Fund Balance, End of Year	0	()	0	()		

**Fund Description**

This fund was established to account for the payments of interest and principal related to the financing of the rehabilitation of the Margarita Recreation Center (MRC). The Lease Agreement, dated August 1, 2018, generated \$6.5 million in proceeds at an interest rate of 3.42%. The Term of the lease expires September 1, 2033,