FUND: 001 - GENERAL FUND

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Property Tax	11,579,752	12,375,529	7,249,594	12,375,529	0	0.0 %
Sales Tax	47,504,820	49,182,480	29,098,694	49,182,480	0	0.0 %
Sales Tax Sharing Agreement	(1,649,137)	(1,760,000)	(864,846)	(1,760,000)	0	0.0 %
Franchise Fees	4,190,577	4,100,000	2,315,843	4,100,000	0	0.0 %
Transient Occupancy Tax	4,355,559	3,920,003	2,459,347	3,920,003	0	0.0 %
Special Tax (Measure C)	1,894,830	2,100,000	1,020,720	2,100,000	0	0.0 %
Licenses, Permits and Service Charges						
Charges For Services	1,962	1,200	1,112	1,200	0	0.0 %
Business Licenses	276,631	286,526	240,905	286,526	0	0.0 %
Land Development	1,294,871	2,290,812	2,118,990	2,290,812	0	0.0 %
Building	2,368,922	2,319,845	1,865,870	2,319,845	0	0.0 %
Planning	443,955	678,054	635,634	678,054	0	0.0 %
Police	104,781	103,485	72,287	103,485	0	0.0 %
Fire	1,171,051	1,183,792	960,669	1,183,792	0	0.0 %
Development Fees	67,124	274,658	252,961	274,658	0	0.0 %
Fines and Forfeitures						
Fines & Forfeitures	408,449	424,159	284,206	424,159	0	0.0 %
Use of Money and Property						
Investment Interest	2,454,881	1,757,567	788,480	1,757,567	0	0.0 %
Lease/Rental Income	260,600	266,548	199,514	266,548	0	0.0 %
Other	327,033	126,000	98,778	126,000	0	0.0 %
Intergovernmental Revenues						
Property Tax In Lieu Of VLF	11,099,170	11,754,429	5,871,119	11,754,429	0	0.0 %
Vehicle License Fees	173,014	167,764	167,764	167,764	0	0.0 %
Grants	198,002	78,032	15,728	78,032	0	0.0 %
Reimbursements						
Capital Improvement Program	3,038,031	3,098,127	1,988,447	3,098,127	0	0.0 %
Pechanga IGA	410,208	2,273,557	1,800,000	2,273,557	0	0.0 %
Other Reimbursements	1,254,280	1,592,629	939,216	1,592,629	0	0.0 %
Operating Transfers In						
Operating Transfers In	8,619,524	14,562,429	10,278,422	14,562,429	0	0.0 %
Contribution From Measure S	5,995,925	6,496,605	4,911,239	6,496,605	0	0.0 %
Miscellaneous						
Miscellaneous	70,541	51,784	37,971	51,784	0	0.0 %
Total Revenues and Other Sources	**107,915,357**	**119,706,013**	**74,808,664**	**119,706,013**	**0**	**0.0 %**
Expenditures by Category						
Salaries & Benefits	23,392,346	21,756,219	18,371,266	21,756,219	0	0.0 %
Operations & Maintenance	62,035,512	71,835,878	40,609,446	72,011,689	175,812	0.2 %
Internal Service Fund Allocations	9,245,259	10,255,840	7,601,962	10,255,840	0	0.0 %
Capital Outlay	341,759	269,044	210,744	269,044	0	0.0 %
Transfers	9,555,061	26,300,967	24,240,066	26,300,967	0	0.0 %

FUND: 001 - GENERAL FUND

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Total Expenditures and Other Financing Uses	**104,569,938**	**130,417,947**	**91,033,484**	**130,593,759**	**175,812**	**0.1 %**
Excess of Revenues Over (Under) Expenditures	3,345,419	(10,711,934)	(16,224,820)	(10,887,745)	(175,812)	1.6 %
Fund Balance, Beginning of Year	40,909,314	44,254,734		44,254,734		
Fund Balance, End of Year	44,254,734	33,542,800		33,366,988		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Transactions And Use Tax	37,475,912	37,621,488	22,323,941	37,621,488	0	0.0 %
Use of Money and Property						
Investment Interest	2,397,423	1,728,370	1,439,260	1,728,370	0	0.0 %
Total Revenues and Other Sources	**39,873,335**	**39,349,858**	**23,763,201**	**39,349,858**	**0**	**0.0 %**
Expenditures by Category						
Transfers	38,385,429	57,373,912	19,355,208	57,373,912	0	0.0 %
Total Expenditures and Other Financing Uses	**38,385,429**	**57,373,912**	**19,355,208**	**57,373,912**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	1,487,906	(18,024,054)	4,407,993	(18,024,054)	0	0.0 %
Fund Balance, Beginning of Year	50,449,274	51,937,180		51,937,180		
Fund Balance, End of Year	51,937,180	33,913,126		33,913,126		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	252,851	173,287	126,685	173,287	0	0.0 %
Operating Transfers In						
Operating Transfers In	0	2,000,000	2,000,000	2,000,000	0	0.0 %
Total Revenues and Other Sources	**252,851**	**2,173,287**	**2,126,685**	**2,173,287**	**0**	**0.0 %**
Expenditures by Category						
Transfers	0	5,000,000	3,750,000	5,000,000	0	0.0 %
Total Expenditures and Other Financing Uses	**0**	**5,000,000**	**3,750,000**	**5,000,000**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	252,851	(2,826,713)	(1,623,315)	(2,826,713)	0	0.0 %
Fund Balance, Beginning of Year	4,701,785	4,954,636		4,954,636		
Fund Balance, End of Year	4,954,636	2,127,923		2,127,923		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Gas Tax	3,067,804	3,226,626	1,809,988	3,226,626	0	0.0 %
Use of Money and Property						
Investment Interest	75,136	42,801	39,514	42,801	0	0.0 %
Total Revenues and Other Sources	**3,142,939**	**3,269,427**	**1,849,502**	**3,269,427**	**0**	**0.0 %**
Expenditures by Category						
Transfers	3,142,939	3,269,427	0	3,269,427	0	0.0 %
Total Expenditures and Other Financing Uses	**3,142,939**	**3,269,427**	**0**	**3,269,427**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	0	0	1,849,502	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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Gas Tax	2,983,049	2,969,986	2,057,027	2,969,986	0	0.0 %
Use of Money and Property						
Investment Interest	221,637	158,277	160,163	158,277	0	0.0 %
Total Revenues and Other Sources	**3,204,686**	**3,128,263**	**2,217,191**	**3,128,263**	**0**	**0.0 %**
Expenditures by Category						
Transfers	2,012,555	6,907,425	1,289,183	6,907,425	0	0.0 %
Total Expenditures and Other Financing Uses	**2,012,555**	**6,907,425**	**1,289,183**	**6,907,425**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	1,192,131	(3,779,161)	928,008	(3,779,161)	0	0.0 %
Fund Balance, Beginning of Year	3,808,926	5,001,057		5,001,057		
Fund Balance, End of Year	5,001,057	1,221,896		1,221,896		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	331,816	227,222	249,546	227,222	0	0.0 %
Operating Transfers In						
Contribution From Measure S	2,000,000	1,000,000	750,000	1,000,000	0	0.0 %
Total Revenues and Other Sources	**2,331,816**	**1,227,222**	**999,546**	**1,227,222**	**0**	**0.0 %**
Expenditures by Category						
Transfers	0	4,864,784	0	4,864,784	0	0.0 %
Total Expenditures and Other Financing Uses	**0**	**4,864,784**	**0**	**4,864,784**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	2,331,816	(3,637,562)	999,546	(3,637,562)	0	0.0 %
Fund Balance, Beginning of Year	6,166,190	8,498,006		8,498,006		
Fund Balance, End of Year	8,498,006	4,860,443		4,860,443		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	24,466	19,603	8,333	19,603	0	0.0 %
Total Revenues and Other Sources	**24,466**	**19,603**	**8,333**	**19,603**	**0**	**0.0 %**
Expenditures by Category						
Capital Outlay	344,618	155,382	39,718	155,382	0	0.0 %
Total Expenditures and Other Financing Uses	**344,618**	**155,382**	**39,718**	**155,382**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	(320,152)	(135,779)	(31,384)	(135,779)	0	0.0 %
Fund Balance, Beginning of Year	631,753	311,601		311,601		
Fund Balance, End of Year	311,601	175,822		175,822		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	188,073	0	0	0	0	0.0 %
Use of Money and Property						
Investment Interest	69,157	48,440	47,631	48,440	0	0.0 %
Total Revenues and Other Sources	**257,230**	**48,440**	**47,631**	**48,440**	**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	257,230	(452,417)	47,631	(452,417)	0	0.0 %
Fund Balance, Beginning of Year	1,391,118	1,648,347		1,648,347		
Fund Balance, End of Year	1,648,347	1,195,930		1,195,930		

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: 110 - COMMUNITY REINVESTMENT PROGRAM

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	0	0	239,555	0	0	0.0 %
Operating Transfers In						
Operating Transfers In	0	80,000	0	80,000	0	0.0 %
Total Revenues and Other Sources	**0**	**80,000**	**239,555**	**80,000**	**0**	**0.0 %**
Expenditures by Category						
Salaries & Benefits	191,555	150,858	108,127	150,858	0	0.0 %
Operations & Maintenance	286,820	1,056,955	1,032,575	1,056,955	0	0.0 %
Transfers	183,103	7,163,245	1,252,823	7,163,245	0	0.0 %
Total Expenditures and Other Financing Uses	**661,478**	**8,371,058**	**2,393,525**	**8,371,058**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	(661,478)	(8,291,058)	(2,153,970)	(8,291,058)	0	0.0 %
Fund Balance, Beginning of Year	9,468,092	8,806,614		8,806,614		
Fund Balance, End of Year	8,806,614	515,556		515,556		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	2,289,331	2,818,625	(205,624)	2,818,625	0	0.0 %
Quimby Fees	1,072,013	591,945	(1,019,809)	591,945	0	0.0 %
Use of Money and Property						
Investment Interest	776,510	580,626	395,485	580,626	0	0.0 %
Total Revenues and Other Sources	**4,137,853**	**3,991,196**	**(829,948)**	**3,991,196**	**0**	**0.0 %**
Expenditures by Category						
Transfers	4,783,586	13,181,795	1,119,469	13,181,795	0	0.0 %
Total Expenditures and Other Financing Uses	**4,783,586**	**13,181,795**	**1,119,469**	**13,181,795**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	(645,733)	(9,190,599)	(1,949,416)	(9,190,599)	0	0.0 %
Fund Balance, Beginning of Year	15,864,154	15,218,421		15,218,421		
Fund Balance, End of Year	15,218,421	6,027,822		6,027,822		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
PEG Fees	125,757	100,000	54,479	100,000	0	0.0 %
Use of Money and Property						
Investment Interest	51,646	36,436	31,693	36,436	0	0.0 %
Total Revenues and Other Sources	**177,403**	**136,436**	**86,172**	**136,436**	**0**	**0.0 %**
Expenditures by Category						
Capital Outlay	57,396	135,058	124,517	135,058	0	0.0 %
Total Expenditures and Other Financing Uses	**57,396**	**135,058**	**124,517**	**135,058**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	120,007	1,378	(38,345)	1,378	0	0.0 %
Fund Balance, Beginning of Year	1,033,678	1,153,685		1,153,685		
Fund Balance, End of Year	1,153,685	1,155,063		1,155,063		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Intergovernmental Revenues						
Community Development Block Grant	214,983	906,825	98,294	906,825	0	0.0 %
Total Revenues and Other Sources	**214,983**	**906,825**	**98,294**	**906,825**	**0**	**0.0 %**
Expenditures by Category						
Salaries & Benefits	39,204	45,804	46,396	45,804	0	0.0 %
Operations & Maintenance	146,285	255,440	171,325	255,440	0	0.0 %
Transfers	(323,453)	561,636	0	561,636	0	0.0 %
Total Expenditures and Other Financing Uses	**(137,964)**	**862,880**	**217,721**	**862,880**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	352,947	43,945	(119,427)	43,945	0	0.0 %
Fund Balance, Beginning of Year	(396,892)	(43,945)		(43,945)		
Fund Balance, End of Year	(43,945)	0		0		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	28,146	22,054	7,792	22,054	0	0.0 %
Total Revenues and Other Sources	**28,146**	**22,054**	**7,792**	**22,054**	**0**	**0.0 %**
Expenditures by Category						
Transfers	340,199	210,653	0	210,653	0	0.0 %
Total Expenditures and Other Financing Uses	**340,199**	**210,653**	**0**	**210,653**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	(312,053)	(188,599)	7,792	(188,599)	0	0.0 %
Fund Balance, Beginning of Year	634,403	322,349		322,349		
Fund Balance, End of Year	322,349	133,751		133,751		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	24,357	16,694	18,267	16,694	0	0.0 %
Intergovernmental Revenues						
AB2766 Motor Vehicle Subvention	143,690	150,000	110,987	150,000	0	0.0 %
Total Revenues and Other Sources	**168,048**	**166,694**	**129,254**	**166,694**	**0**	**0.0 %**
Expenditures by Category						
Operations & Maintenance	13,200	13,200	0	13,200	0	0.0 %
Transfers	1,240	637,835	0	637,835	0	0.0 %
Total Expenditures and Other Financing Uses	**14,440**	**651,035**	**0**	**651,035**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	153,608	(484,341)	129,254	(484,341)	0	0.0 %
Fund Balance, Beginning of Year	439,743	593,350		593,350		
Fund Balance, End of Year	593,350	109,009		109,009		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	6,853	3,502	3,474	3,502	0	0.0 %
Intergovernmental Revenues						
SLESF Grant	328,144	280,000	228,775	280,000	0	0.0 %
Total Revenues and Other Sources	**334,997**	**283,502**	**232,249**	**283,502**	**0**	**0.0 %**
Expenditures by Category						
Transfers	334,997	283,502	0	283,502	0	0.0 %
Total Expenditures and Other Financing Uses	**334,997**	**283,502**	**0**	**283,502**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	0	0	232,249	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.

FUND: 165 - AFFORDABLE HOUSING FUND

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	318,446	238,091	181,708	238,091	0	0.0 %
Lease/Rental Income	25,200	0	0	0	0	0.0 %
Other	360	180,000	179,400	180,000	0	0.0 %
Intergovernmental Revenues						
Agency Trust Contribution	250,000	250,000	0	250,000	0	0.0 %
Reimbursements						
Other Reimbursements	3,679	0	0	0	0	0.0 %
Total Revenues and Other Sources	**597,685**	**668,091**	**361,108**	**668,091**	**0**	**0.0 %**
Expenditures by Category						
Salaries & Benefits	195,539	248,132	162,718	248,132	0	0.0 %
Operations & Maintenance	268,206	601,121	444,583	601,121	0	0.0 %
Internal Service Fund Allocations	50,028	53,766	41,433	53,766	0	0.0 %
Transfers	962,914	4,128,445	0	4,128,445	0	0.0 %
Total Expenditures and Other Financing Uses	**1,476,687**	**5,031,464**	**648,734**	**5,031,464**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	(879,001)	(4,363,373)	(287,626)	(4,363,373)	0	0.0 %
Fund Balance, Beginning of Year	12,171,616	11,292,614		11,292,614		
Fund Balance, End of Year	11,292,614	6,929,241		6,929,241		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	414,102	298,301	297,574	298,301	0	0.0 %
Intergovernmental Revenues						
Measure A	4,199,604	3,944,000	2,616,879	3,944,000	0	0.0 %
Total Revenues and Other Sources	**4,613,705**	**4,242,301**	**2,914,454**	**4,242,301**	**0**	**0.0 %**
Expenditures by Category						
Operations & Maintenance	411,378	3,622,265	2,508,788	3,622,265	0	0.0 %
Transfers	1,907,206	9,855,823	1,503,011	9,855,823	0	0.0 %
Total Expenditures and Other Financing Uses	**2,318,584**	**13,478,087**	**4,011,799**	**13,478,087**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	2,295,121	(9,235,787)	(1,097,345)	(9,235,787)	0	0.0 %
Fund Balance, Beginning of Year	8,367,804	10,662,925		10,662,925		
Fund Balance, End of Year	10,662,925	1,427,139		1,427,139		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	4,093,069	10,258,563	631,899	10,258,563	0	0.0 %
Quimby Fees	690,517	2,923,233	487,570	2,923,233	0	0.0 %
Use of Money and Property						
Investment Interest	0	0	269,214	0	0	0.0 %
Intergovernmental Revenues						
Grants	706,494	3,547,034	14,896	3,547,034	0	0.0 %
Reimbursements						
Capital Improvement Program	42,171,975	65,710,188	5,929,724	65,710,188	0	0.0 %
Other Reimbursements	0	(1,523,304)	0	(1,523,304)	0	0.0 %
Operating Transfers In						
Operating Transfers In	5,796,035	54,652,877	3,029,920	54,652,877	0	0.0 %
Contribution From Measure S	10,597,215	32,687,242	765,219	32,687,242	0	0.0 %
Total Revenues and Other Sources	**64,055,305**	**168,255,832**	**11,128,440**	**168,255,832**	**0**	**0.0 %**
Expenditures by Category						
CIP	62,478,484	171,056,022	41,361,242	171,056,022	0	0.0 %
Total Expenditures and Other Financing Uses	**62,478,484**	**171,056,022**	**41,361,242**	**171,056,022**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	1,576,821	(2,800,189)	(30,232,802)	(2,800,189)	0	0.0 %
Fund Balance, Beginning of Year	9,244,218	10,821,039		10,821,039		
Fund Balance, End of Year	10,821,039	8,020,849		8,020,849		

Fund Description

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

FUND: 300 - INSURANCE FUND

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	3,356,143	3,800,317	3,138,331	3,800,317	0	0.0 %
Use of Money and Property						
Investment Interest	97,719	52,725	93,145	52,725	0	0.0 %
Reimbursements						
Other Reimbursements	0	0	353,180	0	0	0.0 %
Operating Transfers In						
Operating Transfers In	1,172,672	0	0	0	0	0.0 %
Total Revenues and Other Sources	**4,626,534**	**3,853,042**	**3,584,657**	**3,853,042**	**0**	**0.0 %**
Expenditures by Category						
Salaries & Benefits	215,356	273,382	186,949	273,382	0	0.0 %
Operations & Maintenance	3,140,788	3,476,935	3,081,444	3,476,935	0	0.0 %
Total Expenditures and Other Financing Uses	**3,356,143**	**3,750,317**	**3,268,393**	**3,750,317**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	1,270,391	102,725	316,264	102,725	0	0.0 %
Fund Balance, Beginning of Year	1,189,713	2,460,104		2,460,104		
Fund Balance, End of Year	2,460,104	2,562,829		2,562,829		

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.

FUND: 305 - WORKERS' COMPENSATION FUND

Description	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	697,813	598,244	0	598,244	0	0.0 %
Use of Money and Property						
Investment Interest	43,842	29,354	41,427	29,354	0	0.0 %
Operating Transfers In						
Operating Transfers In	436,678	0	0	0	0	0.0 %
Total Revenues and Other Sources	**1,178,332**	**627,598**	**41,427**	**627,598**	**0**	**0.0 %**
Expenditures by Category						
Salaries & Benefits	200,224	273,564	186,947	273,564	0	0.0 %
Operations & Maintenance	349,407	422,272	353,634	422,272	0	0.0 %
Total Expenditures and Other Financing Uses	**549,631**	**695,835**	**540,581**	**695,835**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	628,701	(68,238)	(499,153)	(68,238)	0	0.0 %
Fund Balance, Beginning of Year	1,047,326	1,676,027		1,676,027		
Fund Balance, End of Year	1,676,027	1,607,789		1,607,789		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	475,657	511,907	364,367	511,907	0	0.0 %
Use of Money and Property						
Investment Interest	170,359	119,763	119,294	119,763	0	0.0 %
Total Revenues and Other Sources	**646,016**	**631,670**	**483,661**	**631,670**	**0**	**0.0 %**
Expenditures by Category						
Operations & Maintenance	378,379	429,527	0	429,527	0	0.0 %
Capital Outlay	495	506,451	286,579	506,451	0	0.0 %
Total Expenditures and Other Financing Uses	**378,874**	**935,978**	**286,579**	**935,978**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	267,141	(304,308)	197,083	(304,308)	0	0.0 %
Fund Balance, Beginning of Year	5,405,642	5,672,783		5,672,783		
Fund Balance, End of Year	5,672,783	5,368,475		5,368,475		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	6,092,741	6,802,193	4,679,424	6,802,193	0	0.0 %
Use of Money and Property						
Investment Interest	33,667	25,533	3,633	25,533	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	**6,426,408**	**7,127,726**	**4,908,057**	**7,127,726**	**0**	**0.0 %**
Expenditures by Category						
Salaries & Benefits	2,937,030	3,202,901	2,354,411	3,202,901	0	0.0 %
Operations & Maintenance	3,489,377	3,687,017	2,735,343	3,687,017	0	0.0 %
Capital Outlay	(396,398)	37,000	0	37,000	0	0.0 %
Transfers	1,748,615	0	0	0	0	0.0 %
Total Expenditures and Other Financing Uses	**7,778,625**	**6,926,918**	**5,089,754**	**6,926,918**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	(1,352,217)	200,808	(181,697)	200,808	0	0.0 %
Fund Balance, Beginning of Year	2,390,214	1,037,997		1,037,997		
Fund Balance, End of Year	1,037,997	1,238,806		1,238,806		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	229,987	321,333	233,617	321,333	0	0.0 %
Use of Money and Property						
Investment Interest	173,329	119,388	115,445	119,388	0	0.0 %
Operating Transfers In						
Operating Transfers In	1,748,615	0	0	0	0	0.0 %
Total Revenues and Other Sources	**2,151,931**	**440,721**	**349,062**	**440,721**	**0**	**0.0 %**
Expenditures by Category						
Operations & Maintenance	231,684	151,158	0	151,158	0	0.0 %
Capital Outlay	3,500	319,552	261,461	319,552	0	0.0 %
Transfers	157,724	543,782	71,188	543,782	0	0.0 %
Total Expenditures and Other Financing Uses	**392,908**	**1,014,491**	**332,649**	**1,014,491**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	1,759,023	(573,771)	16,413	(573,771)	0	0.0 %
Fund Balance, Beginning of Year	3,106,290	4,865,314		4,865,314		
Fund Balance, End of Year	4,865,314	4,291,543		4,291,543		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	382,179	465,880	265,643	465,880	0	0.0 %
Use of Money and Property						
Investment Interest	438	321	85	321	0	0.0 %
Total Revenues and Other Sources	**382,617**	**466,201**	**265,728**	**466,201**	**0**	**0.0 %**
Expenditures by Category						
Salaries & Benefits	260,700	312,201	186,914	312,201	0	0.0 %
Operations & Maintenance	121,917	134,000	107,606	134,000	0	0.0 %
Total Expenditures and Other Financing Uses	**382,617**	**446,201**	**294,521**	**446,201**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	(1)	20,000	(28,793)	20,000	0	0.0 %
Fund Balance, Beginning of Year	145	144		144		
Fund Balance, End of Year	144	20,144		20,144		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	24,263	30,881	18,846	30,881	0	0.0 %
Use of Money and Property						
Investment Interest	17,865	12,729	11,742	12,729	0	0.0 %
Total Revenues and Other Sources	**42,128**	**43,610**	**30,588**	**43,610**	**0**	**0.0 %**
Expenditures by Category						
Operations & Maintenance	1,597	42,200	0	42,200	0	0.0 %
Capital Outlay	1,235	30,000	0	30,000	0	0.0 %
Total Expenditures and Other Financing Uses	**2,832**	**72,200**	**0**	**72,200**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	39,296	(28,590)	30,588	(28,590)	0	0.0 %
Fund Balance, Beginning of Year	385,998	425,293		425,293		
Fund Balance, End of Year	425,293	396,703		396,703		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	1,643,743	1,632,946	1,301,351	1,632,946	0	0.0 %
Use of Money and Property						
Investment Interest	18,648	18,000	492	18,000	0	0.0 %
Reimbursements						
Other Reimbursements	24,000	24,000	24,000	24,000	0	0.0 %
Total Revenues and Other Sources	**1,686,391**	**1,674,946**	**1,325,843**	**1,674,946**	**0**	**0.0 %**
Expenditures by Category						
Salaries & Benefits	617,234	759,844	516,571	759,844	0	0.0 %
Operations & Maintenance	1,045,157	930,940	891,480	935,440	4,500	0.5 %
Transfers	606,326	0	0	0	0	0.0 %
Total Expenditures and Other Financing Uses	**2,268,717**	**1,690,784**	**1,408,051**	**1,695,284**	**4,500**	**0.3 %**
Excess of Revenues Over (Under) Expenditures	(582,326)	(15,838)	(82,208)	(20,338)	(4,500)	28.4 %
Fund Balance, Beginning of Year	606,326	24,000		24,000		
Fund Balance, End of Year	24,000	8,162		3,662		

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	2024-25 Actuals	2025-26 Current Budget	Year to Date Actuals 3-31-2026	2025-26 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	117,020	121,550	88,897	121,550	0	0.0 %
Use of Money and Property						
Investment Interest	171,176	111,755	162,657	111,755	0	0.0 %
Operating Transfers In						
Operating Transfers In	606,326	0	0	0	0	0.0 %
Contribution From Measure S	2,500,000	1,250,000	937,500	1,250,000	0	0.0 %
Total Revenues and Other Sources	**3,394,522**	**1,483,305**	**1,189,054**	**1,483,305**	**0**	**0.0 %**
Expenditures by Category						
Operations & Maintenance	81,875	87,338	0	87,338	0	0.0 %
Capital Outlay	21,920	0	0	0	0	0.0 %
Transfers	483,211	3,239,183	170,862	3,239,183	0	0.0 %
Total Expenditures and Other Financing Uses	**587,006**	**3,326,521**	**170,862**	**3,326,521**	**0**	**0.0 %**
Excess of Revenues Over (Under) Expenditures	2,807,516	(1,843,216)	1,018,192	(1,843,216)	0	0.0 %
Fund Balance, Beginning of Year	2,644,255	5,451,771		5,451,771		
Fund Balance, End of Year	5,451,771	3,608,555		3,608,555		

Fund Description

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