



**FUND: 001 - GENERAL FUND**

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Property Tax	10,452,986	10,735,507	11,231,801	10,735,507	0	0.0%
Sales Tax	48,776,216	46,981,000	46,566,619	46,981,000	0	0.0%
Sales Tax Sharing Agreement	(1,348,016)	(1,407,549)	(1,556,194)	(1,407,549)	0	0.0%
Franchise Fees	4,299,244	4,397,000	4,343,507	4,397,000	0	0.0%
Transient Occupancy Tax	4,679,141	5,142,549	4,998,676	5,142,549	0	0.0%
Special Tax (Measure C)	1,908,127	1,916,505	1,908,085	1,916,505	0	0.0%
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	2,240	2,550	324	2,550	0	0.0%
Business Licenses	284,420	275,400	283,406	275,400	0	0.0%
Land Development	2,869,845	1,329,320	1,644,058	1,329,320	0	0.0%
Parks Maintenance	0	15,316	20,252	15,316	0	0.0%
Building	3,453,890	3,005,275	2,959,875	3,005,275	0	0.0%
Planning	568,138	649,859	571,434	649,859	0	0.0%
Police	213,631	73,324	89,701	73,324	0	0.0%
Fire	1,810,575	1,141,260	1,337,931	1,141,260	0	0.0%
Development Fees	165,487	140,090	68,659	140,090	0	0.0%
<b>Fines and Forfeitures</b>						
Fines & Forfeitures	580,203	403,390	579,995	403,390	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	749,599	85,958	2,549,544	85,958	0	0.0%
Lease/Rental Income	216,246	222,255	264,422	222,255	0	0.0%
Other	103,108	232,169	171,359	232,169	0	0.0%
<b>Intergovernmental Revenues</b>						
Property Tax In Lieu Of VLF	9,897,474	10,549,227	10,532,198	10,549,227	0	0.0%
Vehicle License Fees	112,676	122,400	135,651	122,400	0	0.0%
Grants	13,045	42,000	140,557	42,000	0	0.0%
<b>Reimbursements</b>						
Capital Improvement Program	3,046,862	3,248,971	3,172,243	3,248,971	0	0.0%
Pechanga IGA	374,107	401,057	404,061	401,057	0	0.0%
Other Reimbursements	1,161,683	1,022,234	1,118,731	1,022,234	0	0.0%
<b>Operating Transfers In</b>						
Operating Transfers In	15,331,107	10,255,187	10,392,823	10,392,823	137,636	1.34%
Contribution From Measure S	5,543,353	5,230,205	5,230,205	5,230,205	0	0.0%
<b>Miscellaneous</b>						
Miscellaneous	34,960	15,802	29,802	15,802	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>115,300,348</b>	<b>106,228,261</b>	<b>109,189,725</b>	<b>106,365,897</b>	<b>137,636</b>	<b>0.13%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	21,079,681	22,003,461	22,526,624	22,018,501	15,040	0.07%
Operations & Maintenance	59,751,752	68,541,468	64,676,600	69,179,301	637,833	0.93%
Internal Service Fund Allocations	6,775,621	8,614,715	9,232,052	8,645,431	30,716	0.36%



**FUND: 001 - GENERAL FUND**

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
Capital Outlay	463,576	474,042	316,468	474,042	0	0.0%
Transfers	36,953,675	18,804,446	17,831,046	18,804,446	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>125,024,306</b>	<b>118,438,132</b>	<b>114,582,789</b>	<b>119,121,721</b>	<b>683,589</b>	<b>0.58%</b>
Excess of Revenues Over (Under) Expenditures	(9,723,958)	(12,209,871)	(5,393,065)	(12,755,824)	(545,953)	4.47%
Fund Balance, Beginning of Year	56,026,337	46,302,379	46,302,379	46,302,379		
Fund Balance, End of Year	46,302,379	34,092,508	40,909,314	33,546,555		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Transactions And Use Tax	38,311,796	37,918,000	37,673,402	37,918,000	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	781,117	673,798	2,325,092	673,798	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>39,092,913</b>	<b>38,591,798</b>	<b>39,998,494</b>	<b>38,591,798</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	27,776,347	68,736,454	35,541,559	68,736,454	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>27,776,347</b>	<b>68,736,454</b>	<b>35,541,559</b>	<b>68,736,454</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	11,316,566	(30,144,656)	4,456,935	(30,144,656)	0	0.0%
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Fund Balance, Beginning of Year	34,675,773	45,992,339	45,992,339	45,992,339		
Fund Balance, End of Year	45,992,339	15,847,683	50,449,274	15,847,683		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	29,523	23,119	172,262	23,119	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>1,529,523</b>	<b>1,523,119</b>	<b>1,672,262</b>	<b>1,523,119</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	1,529,523	1,523,119	1,672,262	1,523,119	0	0.0%
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Fund Balance, Beginning of Year	1,500,000	3,029,523	3,029,523	3,029,523		
Fund Balance, End of Year	3,029,523	4,552,642	4,701,785	4,552,642		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	2,792,342	2,969,567	3,032,152	3,069,602	100,035	3.37%
<b>Use of Money and Property</b>						
Investment Interest	33,264	5,583	43,033	5,583	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>2,825,606</b>	<b>2,975,150</b>	<b>3,075,185</b>	<b>3,075,185</b>	<b>100,035</b>	<b>3.36%</b>
<b>Expenditures by Category</b>						
Transfers	2,825,606	2,975,150	3,075,185	3,075,185	100,035	3.36%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,825,606</b>	<b>2,975,150</b>	<b>3,075,185</b>	<b>3,075,185</b>	<b>100,035</b>	<b>3.36%</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0.0%
Fund Balance, Beginning of Year	0	0	0	0		
Fund Balance, End of Year	0	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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Gas Tax	2,428,080	2,629,273	2,778,429	2,629,273	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	54,376	9,728	112,667	9,728	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>2,482,456</b>	<b>2,639,001</b>	<b>2,891,096</b>	<b>2,639,001</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	3,005,103	3,408,732	120,859	3,408,732	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>3,005,103</b>	<b>3,408,732</b>	<b>120,859</b>	<b>3,408,732</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(522,647)	(769,731)	2,770,237	(769,731)	0	0.0%
Fund Balance, Beginning of Year	1,561,337	1,038,689	1,038,689	1,038,689		
Fund Balance, End of Year	1,038,689	268,958	3,808,926	268,958		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	117,536	29,981	224,652	29,981	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>2,117,536</b>	<b>2,029,981</b>	<b>2,224,652</b>	<b>2,029,981</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	3,600,000	0	0	0	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>3,600,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(1,482,464)	2,029,981	2,224,652	2,029,981	0	0.0%
Fund Balance, Beginning of Year	5,424,001	3,941,537	3,941,537	3,941,537		
Fund Balance, End of Year	3,941,537	5,971,518	6,166,190	5,971,518		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Fees	599,063	0	0	0	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	2,012	4,605	28,738	4,605	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>601,076</b>	<b>4,605</b>	<b>28,738</b>	<b>4,605</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Capital Outlay	0	0	0	0	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	601,076	4,605	28,738	4,605	0	0.0%
Fund Balance, Beginning of Year	1,940	603,016	603,016	603,016		
Fund Balance, End of Year	603,016	607,621	631,753	607,621		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 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	664,482	424,218	664,482	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	16,999	8,481	61,139	8,481	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>16,999</b>	<b>672,963</b>	<b>485,358</b>	<b>672,963</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	16,999	172,106	485,358	172,106	0	0.0%
Fund Balance, Beginning of Year	888,761	905,760	905,760	905,760		
Fund Balance, End of Year	905,760	1,077,866	1,391,118	1,077,866		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
Grants	7,039,754	0	0	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>7,039,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	7,039,754	0	0	0	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>7,039,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0.0%
Fund Balance, Beginning of Year	0	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 - COMMUNITY REINVESTMENT PROGRAM**

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	0	84,249	0	84,249	0	0.0%
<b>Operating Transfers In</b>						
Operating Transfers In	7,040,000	37,706	37,706	37,706	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>7,040,000</b>	<b>121,955</b>	<b>37,706</b>	<b>121,955</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	30,205	320,000	137,587	320,000	0	0.0%
Operations & Maintenance	2,398,739	2,992,128	1,499,325	2,992,128	0	0.0%
Capital Outlay	0	0	0	0	0	0.0%
Transfers	500,000	6,310,000	78,652	6,310,000	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,928,944</b>	<b>9,622,128</b>	<b>1,715,564</b>	<b>9,622,128</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	4,111,056	(9,500,173)	(1,677,858)	(9,500,173)	0	0.0%
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Fund Balance, Beginning of Year	7,034,894	11,145,950	11,145,950	11,145,950		
Fund Balance, End of Year	11,145,950	1,645,778	9,468,092	1,645,778		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	8,057,121	6,283,683	3,910,393	6,283,683	0	0.0%
Quimby Fees	2,238,980	466,269	478,177	466,269	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	223,188	93,834	612,104	93,834	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>10,519,288</b>	<b>6,843,786</b>	<b>5,000,674</b>	<b>6,843,786</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	6,814,690	11,931,277	495,860	11,931,277*	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>6,814,690</b>	<b>11,931,277</b>	<b>495,860</b>	<b>11,931,277</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	3,704,598	(5,087,491)	4,504,814	(5,087,491)	0	0.0%
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Fund Balance, Beginning of Year	7,654,742	11,359,340	11,359,340	11,359,340		
Fund Balance, End of Year	11,359,340	6,271,849	15,864,154	6,271,849		

**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.

\*Additional DIF-Quimby appropriation of \$261,000 approved at 5/14/24 City Council Meeting.



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

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Peg Fees	175,292	179,000	147,940	179,000	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	15,254	6,620	44,100	6,620	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>190,546</b>	<b>185,620</b>	<b>192,040</b>	<b>185,620</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Capital Outlay	21,895	60,000	37,686	60,000	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>21,895</b>	<b>60,000</b>	<b>37,686</b>	<b>60,000</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	168,652	125,620	154,355	125,620	0	0.0%
Fund Balance, Beginning of Year	710,672	879,324	879,324	879,324		
Fund Balance, End of Year	879,324	1,004,944	1,033,678	1,004,944		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Intergovernmental Revenues</b>						
Community Development Block Grant	376,702	1,607,418	1,495,462	1,607,418	0	0.0%
CDBG - CV2 GRANTS	15,184	662,675	663,670	662,675	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>391,885</b>	<b>2,270,093</b>	<b>2,159,133</b>	<b>2,270,093</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	38,179	42,724	42,281	42,724	0	0.0%
Operations & Maintenance	251,691	209,965	183,182	209,965	0	0.0%
Transfers	163,722	2,064,246	2,377,403	2,350,177	285,931	13.85%
<b>Total Expenditures and Other Financing Uses</b>	<b>453,593</b>	<b>2,316,935</b>	<b>2,602,866</b>	<b>2,602,866</b>	<b>285,931</b>	<b>12.34%</b>
Excess of Revenues Over (Under) Expenditures	(61,707)	(46,842)	(443,733)	(332,773)	(285,931)	610.41%
Fund Balance, Beginning of Year	108,549	46,842	46,842	46,842		
Fund Balance, End of Year	46,842	()	(396,892)	(285,931)		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	16,572	5,592	32,379	5,592	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>16,572</b>	<b>5,592</b>	<b>32,379</b>	<b>5,592</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Transfers	115,807	683,122	132,270	683,122	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>115,807</b>	<b>683,122</b>	<b>132,270</b>	<b>683,122</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(99,235)	(677,530)	(99,891)	(677,530)	0	0.0%
Fund Balance, Beginning of Year	833,528	734,293	734,293	734,293		
Fund Balance, End of Year	734,293	56,763	634,403	56,763		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	6,371	2,857	19,018	2,857	0	0.0%
<b>Intergovernmental Revenues</b>						
AB2766 Motor Vehicle Subvention	182,197	152,977	109,845	152,977	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>188,568</b>	<b>155,834</b>	<b>128,863</b>	<b>155,834</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	10,000	10,000	11,000	10,000	0	0.0%
Transfers	38,044	534,419	69,175	534,420	1	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>48,044</b>	<b>544,419</b>	<b>80,175</b>	<b>544,420</b>	<b>1</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	140,524	(388,585)	48,688	(388,586)	(1)	0.0%
<hr/>						
Fund Balance, Beginning of Year	250,531	391,055	391,055	391,055		
Fund Balance, End of Year	391,055	2,470	439,743	2,469		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	2,722	37	2,043	37	0	0.0%
<b>Intergovernmental Revenues</b>						
SLESF Grant	282,541	280,000	315,596	317,602	37,602	13.43%
<b>Total Revenues and Other Sources</b>	<b>285,263</b>	<b>280,037</b>	<b>317,639</b>	<b>317,639</b>	<b>37,602</b>	<b>13.43%</b>
<b>Expenditures by Category</b>						
Transfers	285,263	280,037	317,639	317,639	37,602	13.43%
<b>Total Expenditures and Other Financing Uses</b>	<b>285,263</b>	<b>280,037</b>	<b>317,639</b>	<b>317,639</b>	<b>37,602</b>	<b>13.43%</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0.0%
Fund Balance, Beginning of Year	0	0	0	0		
Fund Balance, End of Year	0	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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Taxes and Franchises</b>						
Redevelopment Property Tax Fund Distribution	2,450,971	900,000	0	900,000	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	105,750	48,298	282,768	48,298	0	0.0%
Lease/Rental Income	12,600	44,100	75,600	44,100	0	0.0%
Other	6,153	126,943	91,633	126,943	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	13,898	0	0	0	0	0.0%
<b>Operating Transfers In</b>						
Operating Transfers In	0	3,789,640	0	3,789,640	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>2,839,371</b>	<b>5,158,981</b>	<b>700,001</b>	<b>5,158,981</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	223,488	363,126	365,308	363,126	0	0.0%
Operations & Maintenance	88,359	207,823	99,354	207,823	0	0.0%
Internal Service Fund Allocations	36,787	55,592	68,102	55,592	0	0.0%
Transfers	2,450,971	5,091,359	0	5,091,359	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,799,604</b>	<b>5,717,900</b>	<b>532,763</b>	<b>5,717,900</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	39,767	(558,919)	167,238	(558,919)	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	11,964,611	12,004,378	12,004,378	12,004,378		
Fund Balance, End of Year	12,004,378	11,445,459	12,171,616	11,445,459		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Use of Money and Property</b>						
Investment Interest	166,036	55,868	381,124	55,868	0	0.0%
<b>Intergovernmental Revenues</b>						
Measure A	4,503,516	4,354,000	4,699,697	4,354,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>4,669,552</b>	<b>4,409,868</b>	<b>5,080,822</b>	<b>4,409,868</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	2,729,188	2,941,169	2,885,916	2,941,169	0	0.0%
Transfers	3,907,518	5,818,512	923,190	5,818,512	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>6,636,706</b>	<b>8,759,681</b>	<b>3,809,106</b>	<b>8,759,681</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(1,967,154)	(4,349,813)	1,271,715	(4,349,813)	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	9,063,242	7,096,089	7,096,089	7,096,089		
Fund Balance, End of Year	7,096,089	2,746,275	8,367,804	2,746,275		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Public Art	95,599	6,100	50,383	6,100	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	3,463	1,843	12,134	1,843	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>99,062</b>	<b>7,943</b>	<b>62,517</b>	<b>7,943</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	4,630	80,370	8,460	80,370	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>4,630</b>	<b>80,370</b>	<b>8,460</b>	<b>80,370</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	94,432	(72,427)	54,057	(72,427)	0	0.0%
Fund Balance, Beginning of Year	131,995	226,427	226,427	226,427		
Fund Balance, End of Year	226,427	154,000	280,483	154,000		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Development Impact Fees	4,319,145	7,859,714	(515,300)	7,859,714	0	0.0%
Quimby Fees	2,320,029	4,071,563	987,936	4,071,563	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest		0	0	0	0	0.0%
<b>Intergovernmental Revenues</b>						
Grants	310,000	4,924,056	790,528	4,924,056	0	0.0%
<b>Reimbursements</b>						
Capital Improvement Program	14,356,352	143,847,574	55,295,452	143,847,574	0	0.0%
Pechanga IGA	1,700,000	850,000	850,000	850,000	0	0.0%
Other Reimbursements	1,725,490	0	0	0	0	0.0%
<b>Operating Transfers In</b>						
Operating Transfers In	4,237,944	43,029,609	4,596,467	43,001,842*	(27,767)	-0.06%
Contribution From Measure S	7,001,860	44,583,762	11,388,867	44,583,762	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>35,970,820</b>	<b>249,166,278</b>	<b>73,393,950</b>	<b>249,138,511</b>	<b>(27,767)</b>	<b>-0.01%</b>
<b>Expenditures by Category</b>						
CIP	40,651,364	251,253,515	70,852,447	251,253,515	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>40,651,364</b>	<b>251,253,515</b>	<b>70,852,447</b>	<b>251,253,515</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(4,680,544)	(2,087,237)	2,541,504	(2,115,004)	(27,767)	1.33%
<hr/>						
Fund Balance, Beginning of Year	11,383,259	6,702,714	6,702,714	6,702,714		
Fund Balance, End of Year	6,702,714	4,615,477	9,244,218	4,587,710		

**Fund Description**

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

\*Additional DIF-Quimby appropriation of \$261,000 approved at 5/14/24 City Council Meeting.



**FUND: 300 - INSURANCE FUND**

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	1,944,246	2,328,809	3,827,116	2,328,809	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	28,392	3,273	36,981	3,273	0	0.0%
<b>Reimbursements</b>						
Other Reimbursements	0	0	396,641	396,641	396,641	100.0%
<b>Total Revenues and Other Sources</b>	<b>1,972,638</b>	<b>2,332,082</b>	<b>4,260,738</b>	<b>2,728,723</b>	<b>396,641</b>	<b>17.01%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	176,376	205,073	221,774	205,073	0	0.0%
Operations & Maintenance	1,850,294	2,723,736	3,605,342	3,622,043	898,308	32.98%
<b>Total Expenditures and Other Financing Uses</b>	<b>2,026,669</b>	<b>2,928,809</b>	<b>3,827,116</b>	<b>3,827,116</b>	<b>898,308</b>	<b>30.67%</b>
Excess of Revenues Over (Under) Expenditures	(54,031)	(596,727)	433,622	(1,098,393)	(501,667)	84.07%
<hr/>						
Fund Balance, Beginning of Year	810,122	756,091	756,091	756,091		
Fund Balance, End of Year	756,091	159,364	1,189,713	(342,302)		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	370,908	0	0	0	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	27,413	10,605	58,495	10,605	0	0.0%
<b>Reimbursements</b>						
Other Reimbursements	2,137	0	0	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>400,458</b>	<b>10,605</b>	<b>58,495</b>	<b>10,605</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	176,375	205,583	221,773	205,583	0	0.0%
Operations & Maintenance	401,729	344,782	289,371	344,782	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>578,104</b>	<b>550,365</b>	<b>511,143</b>	<b>550,365</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(177,646)	(539,760)	(452,649)	(539,760)	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	1,677,621	1,499,975	1,499,975	1,499,975		
Fund Balance, End of Year	1,499,975	960,215	1,047,326	960,215		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	348,495	467,241	432,332	467,241	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	62,796	25,838	154,954	25,838	0	0.0%
<b>Operating Transfers In</b>						
Contribution From Measure S	500,000	0	0	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>911,291</b>	<b>493,079</b>	<b>587,286</b>	<b>493,079</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	380,695	0	429,526	0	0	0.0%
Capital Outlay	600	721,879	634,137	721,879	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>381,295</b>	<b>721,879</b>	<b>1,063,663</b>	<b>721,879</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	529,997	(228,800)	(476,377)	(228,800)	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	4,719,293	5,249,290	5,249,290	5,249,290		
Fund Balance, End of Year	5,249,290	5,020,490	4,772,913	5,020,490		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	4,812,964	6,137,244	5,847,141	6,137,244	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	31,691	7,950	44,606	7,950	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>5,144,655</b>	<b>6,445,194</b>	<b>6,191,747</b>	<b>6,445,194</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	2,633,369	2,910,041	2,882,293	2,910,041	0	0.0%
Operations & Maintenance	2,141,528	3,459,629	3,184,590	3,459,629	0	0.0%
Internal Service Fund Allocations	2,660	2,660	2,660	2,660	0	0.0%
Capital Outlay	23,360	125,000	119,544	125,000	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>4,800,917</b>	<b>6,497,331</b>	<b>6,189,087</b>	<b>6,497,331</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	343,738	(52,137)	2,660	(52,137)	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	1,449,014	1,792,752	1,792,752	1,792,752		
Fund Balance, End of Year	1,792,752	1,740,615	1,795,412	1,740,615		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	177,577	228,616	164,530	228,616	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	48,810	21,351	128,336	21,351	0	0.0%
<b>Operating Transfers In</b>						
Contribution From Measure S	500,000	0	0	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>726,387</b>	<b>249,967</b>	<b>292,866</b>	<b>249,967</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	164,887	0	151,157	0	0	0.0%
Capital Outlay	6,061	680,000	578,398	680,000	0	0.0%
Transfers	0	763,534	62,028	763,534	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>170,949</b>	<b>1,443,534</b>	<b>791,584</b>	<b>1,443,534</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	555,438	(1,193,567)	(498,718)	(1,193,567)	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	2,471,172	3,026,610	3,026,610	3,026,610		
Fund Balance, End of Year	3,026,610	1,833,043	2,527,892	1,833,043		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	383,989	393,432	341,356	393,432	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	552	147	788	147	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>384,541</b>	<b>393,579</b>	<b>342,144</b>	<b>393,579</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	269,472	279,388	248,422	279,388	0	0.0%
Operations & Maintenance	104,681	114,044	107,387	114,044	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>374,153</b>	<b>393,432</b>	<b>355,810</b>	<b>393,432</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	10,389	147	(13,666)	147	0	0.0%
<hr/>						
Fund Balance, Beginning of Year	3,422	13,811	13,811	13,811		
Fund Balance, End of Year	13,811	13,958	145	13,958		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	41,424	25,529	33,101	25,529	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	6,718	2,568	16,389	2,568	0	0.0%
Lease/Rental Income	300	0	0	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>48,441</b>	<b>28,097</b>	<b>49,490</b>	<b>28,097</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	58,943	0	42,394	32,394	32,394	100.0%
Capital Outlay	0	10,000	6,589	10,000	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>58,943</b>	<b>10,000</b>	<b>48,983</b>	<b>42,394</b>	<b>32,394</b>	<b>323.94%</b>
Excess of Revenues Over (Under) Expenditures	(10,502)	18,097	508	(14,297)	(32,394)	-179.0%
<hr/>						
Fund Balance, Beginning of Year	389,403	378,901	378,901	378,901		
Fund Balance, End of Year	378,901	396,998	379,409	364,604		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	1,634,859	1,953,364	1,648,283	1,953,364	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	10,391	4,219	20,632	4,219	0	0.0%
<b>Reimbursements</b>						
Other Reimbursements	0	24,000	24,000	24,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,645,250</b>	<b>1,981,583</b>	<b>1,692,915</b>	<b>1,981,583</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Salaries & Benefits	490,954	580,921	551,526	571,781	(9,140)	-1.57%
Operations & Maintenance	1,149,586	1,101,404	1,117,389	1,101,404	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>1,640,540</b>	<b>1,682,325</b>	<b>1,668,915</b>	<b>1,673,185</b>	<b>(9,140)</b>	<b>-0.54%</b>
Excess of Revenues Over (Under) Expenditures	4,709	299,258	24,000	308,398	9,140	3.05%
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Fund Balance, Beginning of Year	577,617	582,326	582,326	582,326		
Fund Balance, End of Year	582,326	881,585	606,326	890,724		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Licenses, Permits and Service Charges</b>						
Charges For Services	73,632	98,663	92,005	98,663	0	0.0%
<b>Use of Money and Property</b>						
Investment Interest	14,402	2,456	45,259	2,456	0	0.0%
<b>Operating Transfers In</b>						
Contribution From Measure S	660,000	2,550,000	2,550,000	2,550,000	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>748,034</b>	<b>2,651,119</b>	<b>2,687,264</b>	<b>2,651,119</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	89,084	0	87,338	0	0	0.0%
Capital Outlay	0	158,125	103,605	158,125	0	0.0%
Transfers	752,924	1,527,128	604,731	1,527,126	(2)	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>842,008</b>	<b>1,685,253</b>	<b>795,674</b>	<b>1,685,251</b>	<b>(2)</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	(93,974)	965,866	1,891,591	965,868	2	0.0%
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Fund Balance, Beginning of Year	746,107	652,133	652,133	652,133		
Fund Balance, End of Year	652,133	1,617,999	2,543,724	1,618,001		

**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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
Operating Transfers In	13,425,327	0	0	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>13,425,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	13,425,327	0	0	0	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>13,425,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0.0%
Fund Balance, Beginning of Year	0	0	0	0		
Fund Balance, End of Year	0	0	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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 6-30-2024	2023-24 Q4 Revised Budget	Requested Adjustments	% Change from Current Budget
<b>Revenues by Source</b>						
<b>Operating Transfers In</b>						
Operating Transfers In	5,316,429	0	0	0	0	0.0%
<b>Total Revenues and Other Sources</b>	<b>5,316,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Operations & Maintenance	5,316,429	0	0	0	0	0.0%
<b>Total Expenditures and Other Financing Uses</b>	<b>5,316,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0.0%
Fund Balance, Beginning of Year	0	0	0	0		
Fund Balance, End of Year	0	0	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,