



FUND: 001 - GENERAL FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Property Tax	10,452,986	10,735,507	6,516,957	10,735,507	0	0.0 %
Sales Tax	48,776,216	48,781,000	27,447,546	46,981,000	(1,800,000)	-3.7 %
Sales Tax Sharing Agreement	(1,348,016)	(1,407,549)	(760,894)	(1,407,549)	0	0.0 %
Franchise Fees	4,299,244	4,396,972	2,356,692	4,397,000	28	0.0 %
Transient Occupancy Tax	4,679,141	5,142,549	3,089,402	5,142,549	0	0.0 %
Special Tax (Measure C)	1,908,127	1,916,505	1,034,059	1,916,505	0	0.0 %
Licenses, Permits and Service Charges						
Charges For Services	2,240	2,550	185	2,550	0	0.0 %
Business Licenses	284,420	275,400	252,486	275,400	0	0.0 %
Land Development	2,869,845	1,329,320	1,272,575	1,329,320	0	0.0 %
Parks Maintenance	0	15,316	15,316	15,316	0	0.0 %
Building	3,453,890	3,005,275	2,088,105	3,005,275	0	0.0 %
Planning	568,138	649,859	446,614	649,859	0	0.0 %
Police	213,631	73,324	70,025	73,324	0	0.0 %
Fire	1,810,575	1,141,260	930,833	1,141,260	0	0.0 %
Development Fees	165,487	140,090	64,999	140,090	0	0.0 %
Fines and Forfeitures						
Fines & Forfeitures	580,203	403,390	378,324	403,390	0	0.0 %
Use of Money and Property						
Investment Interest	749,599	85,958	757,771	85,958	0	0.0 %
Lease/Rental Income	216,246	222,255	195,344	222,255	0	0.0 %
Other	103,108	232,169	37,861	232,169	0	0.0 %
Intergovernmental Revenues						
Property Tax In Lieu Of VLF	9,897,474	10,549,227	5,266,099	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	61,512	42,000	0	0.0 %
Reimbursements						
Capital Improvement Program	3,046,862	3,248,971	1,541,485	3,248,971	0	0.0 %
Pechanga IGA	374,107	401,057	0	401,057	0	0.0 %
Other Reimbursements	1,161,683	1,022,234	644,075	1,022,234	0	0.0 %
Operating Transfers In						
Operating Transfers In	15,331,107	10,255,187	5,000,000	10,255,187	0	0.0 %
Contribution From Measure S	5,543,353	5,230,205	4,865,103	5,230,205	0	0.0 %
Miscellaneous						
Miscellaneous	34,960	15,802	19,782	15,802	0	0.0 %
Total Revenues and Other Sources	115,300,348	108,028,233	63,727,907	106,228,261	(1,799,972)	-1.7 %
Expenditures by Category						
Salaries & Benefits	21,079,681	21,987,012	16,525,816	21,987,012	0	0.0 %
Operations & Maintenance	59,751,752	65,325,413	36,899,111	65,303,916	(21,497)	0.0 %
Internal Service Fund Allocations	6,775,621	8,614,715	6,403,502	8,614,715	0	0.0 %
Capital Outlay	463,576	499,042	438,248	474,042	(25,000)	-5.0 %
Transfers	36,953,675	22,058,446	15,288,003	22,058,446	0	0.0 %



FUND: 001 - GENERAL FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Total Expenditures and Other Financing Uses	125,024,306	118,484,629	75,554,680	118,438,132	(46,497)	0.0 %
Excess of Revenues Over (Under) Expenditures	(9,723,958)	(10,456,396)	(11,826,772)	(12,209,871)	(1,753,475)	16.8 %
Fund Balance, Beginning of Year	56,026,337	46,302,379		46,302,379		
Fund Balance, End of Year	46,302,379	35,845,983		34,092,508		

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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Transactions And Use Tax	38,311,796	39,418,000	22,284,755	37,918,000	(1,500,000)	-3.8 %
Use of Money and Property						
Investment Interest	781,117	423,800	1,075,805	673,798	249,998	59.0 %
Total Revenues and Other Sources	39,092,913	39,841,800	23,360,560	38,591,798	(1,250,002)	-3.1 %
Expenditures by Category						
Transfers	27,776,347	69,267,368	14,887,901	68,736,454	(530,914)	-0.8 %
Total Expenditures and Other Financing Uses	27,776,347	69,267,368	14,887,901	68,736,454	(530,914)	-0.8 %
Excess of Revenues Over (Under) Expenditures	11,316,566	(29,425,568)	8,472,659	(30,144,656)	(719,088)	2.4 %
Fund Balance, Beginning of Year	34,675,773	45,992,339		45,992,339		
Fund Balance, End of Year	45,992,339	16,566,771		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	29,523	23,119	66,477	23,119	0	0.0 %
Operating Transfers In						
Operating Transfers In	1,500,000	1,500,000	750,000	1,500,000	0	0.0 %
Total Revenues and Other Sources	1,529,523	1,523,119	816,477	1,523,119	0	0.0 %
Excess of Revenues Over (Under) Expenditures	1,529,523	1,523,119	816,477	1,523,119	0	0.0 %
Fund Balance, Beginning of Year	1,500,000	3,029,523		3,029,523		
Fund Balance, End of Year	3,029,523	4,552,642		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: 108 - ARPA

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Intergovernmental Revenues						
Grants	7,039,754	0	0	0	0	0.0 %
Total Revenues and Other Sources	7,039,754	0	0	0	0	0.0 %
Expenditures by Category						
Transfers	7,039,754	0	0	0	0	0.0 %
Total Expenditures and Other Financing Uses	7,039,754	0	0	0	0	0.0 %
Excess of Revenues Over (Under) Expenditures	0	0	0	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 receipt of Federal 2021-22 American Rescue Plan Act (ARPA) funds.



FUND: 100 - GAS TAX FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Gas Tax	2,792,342	2,969,567	1,769,188	2,969,567	0	0.0 %
Use of Money and Property						
Investment Interest	33,264	5,583	24,330	5,583	0	0.0 %
Total Revenues and Other Sources	2,825,606	2,975,150	1,793,517	2,975,150	0	0.0 %
Expenditures by Category						
Transfers	2,825,606	2,975,150	0	2,975,150	0	0.0 %
Total Expenditures and Other Financing Uses	2,825,606	2,975,150	0	2,975,150	0	0.0 %
Excess of Revenues Over (Under) Expenditures	0	0	1,793,517	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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Gas Tax	2,428,080	2,629,273	1,814,609	2,629,273	0	0.0 %
Use of Money and Property						
Investment Interest	54,376	9,728	34,703	9,728	0	0.0 %
Total Revenues and Other Sources	2,482,456	2,639,001	1,849,312	2,639,001	0	0.0 %
Expenditures by Category						
Transfers	3,005,103	3,408,732	0	3,408,732	0	0.0 %
Total Expenditures and Other Financing Uses	3,005,103	3,408,732	0	3,408,732	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(522,647)	(769,731)	1,849,312	(769,731)	0	0.0 %
Fund Balance, Beginning of Year	1,561,337	1,038,689		1,038,689		
Fund Balance, End of Year	1,038,689	268,958		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	117,536	29,981	86,311	29,981	0	0.0 %
Operating Transfers In						
Contribution From Measure S	2,000,000	2,000,000	1,000,000	2,000,000	0	0.0 %
Total Revenues and Other Sources	2,117,536	2,029,981	1,086,311	2,029,981	0	0.0 %
Expenditures by Category						
Transfers	3,600,000	0	0	0	0	0.0 %
Total Expenditures and Other Financing Uses	3,600,000	0	0	0	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(1,482,464)	2,029,981	1,086,311	2,029,981	0	0.0 %
Fund Balance, Beginning of Year	5,424,001	3,941,537		3,941,537		
Fund Balance, End of Year	3,941,537	5,971,518		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Fees	599,063	0	0	0	0	0.0 %
Use of Money and Property						
Investment Interest	2,012	4,605	13,042	4,605	0	0.0 %
Total Revenues and Other Sources	601,076	4,605	13,042	4,605	0	0.0 %
Expenditures by Category						
Capital Outlay	0	500,000	0	0	(500,000)	-100.0 %
Total Expenditures and Other Financing Uses	0	500,000	0	0	(500,000)	-100.0 %
Excess of Revenues Over (Under) Expenditures	601,076	(495,395)	13,042	4,605	500,000	-100.9 %
Fund Balance, Beginning of Year	1,940	603,016		603,016		
Fund Balance, End of Year	603,016	107,621		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	0	664,482	424,218	664,482	0	0.0 %
Use of Money and Property						
Investment Interest	16,999	8,481	26,071	8,481	0	0.0 %
Total Revenues and Other Sources	16,999	672,963	450,290	672,963	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	16,999	172,106	450,290	172,106	0	0.0 %
Fund Balance, Beginning of Year	888,761	905,760		905,760		
Fund Balance, End of Year	905,760	1,077,866		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: 110 - COVID-19 PANDEMIC COMMUNITY REINVESTMENT PROGRAM

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	0	84,249	234,614	84,249	0	0.0 %
Operating Transfers In						
Operating Transfers In	7,040,000	37,706	0	37,706	0	0.0 %
Total Revenues and Other Sources	7,040,000	121,955	234,614	121,955	0	0.0 %
Expenditures by Category						
Salaries & Benefits	30,205	(2)	2,394	0	2	-100.0 %
Operations & Maintenance	2,398,739	3,333,065	2,212,560	3,312,128	(20,937)	-0.6 %
Capital Outlay	0	0	0	0	0	0.0 %
Transfers	500,000	6,425,000	0	6,310,000	(115,000)	-1.8 %
Total Expenditures and Other Financing Uses	2,928,944	9,758,063	2,214,954	9,622,128	(135,935)	-1.4 %
Excess of Revenues Over (Under) Expenditures	4,111,056	(9,636,108)	(1,980,340)	(9,500,173)	135,935	-1.4 %
Fund Balance, Beginning of Year	7,034,894	11,145,950		11,145,950		
Fund Balance, End of Year	11,145,950	1,509,843		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	8,057,121	6,283,683	2,897,153	6,283,683	0	0.0 %
Quimby Fees	2,238,980	466,269	12,958	466,269	0	0.0 %
Use of Money and Property						
Investment Interest	223,188	93,834	281,908	93,834	0	0.0 %
Total Revenues and Other Sources	10,519,288	6,843,786	3,192,019	6,843,786	0	0.0 %
Expenditures by Category						
Transfers	6,814,690	10,174,809	0	11,670,277	1,495,468	14.7 %
Total Expenditures and Other Financing Uses	6,814,690	10,174,809	0	11,670,277	1,495,468	14.7 %
Excess of Revenues Over (Under) Expenditures	3,704,598	(3,331,023)	3,192,019	(4,826,491)	(1,495,468)	44.9 %
Fund Balance, Beginning of Year	7,654,742	11,359,340		11,359,340		
Fund Balance, End of Year	11,359,340	8,028,316		6,532,849		

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.



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

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Peg Fees	175,292	179,000	76,080	179,000	0	0.0 %
Use of Money and Property						
Investment Interest	15,254	6,620	19,279	6,620	0	0.0 %
Total Revenues and Other Sources	190,546	185,620	95,359	185,620	0	0.0 %
Expenditures by Category						
Capital Outlay	21,895	165,000	13,934	60,000	(105,000)	-63.6 %
Total Expenditures and Other Financing Uses	21,895	165,000	13,934	60,000	(105,000)	-63.6 %
Excess of Revenues Over (Under) Expenditures	168,652	20,620	81,425	125,620	105,000	509.2 %
Fund Balance, Beginning of Year	710,672	879,324		879,324		
Fund Balance, End of Year	879,324	899,944		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Intergovernmental Revenues						
Community Development Block Grant	376,702	1,563,269	1,618,166	1,607,418	44,149	2.8 %
CDBG - CV2 GRANTS	15,184	662,675	0	662,675	0	0.0 %
Total Revenues and Other Sources	391,885	2,225,944	1,618,166	2,270,093	44,149	2.0 %
Expenditures by Category						
Salaries & Benefits	38,179	42,724	29,225	42,724	0	0.0 %
Operations & Maintenance	251,691	168,480	209,620	209,965	41,486	24.6 %
Transfers	163,722	2,061,583	0	2,064,246	2,663	0.1 %
Total Expenditures and Other Financing Uses	453,593	2,272,786	238,844	2,316,935	44,149	1.9 %
Excess of Revenues Over (Under) Expenditures	(61,707)	(46,842)	1,379,322	(46,842)	0	0.0 %
Fund Balance, Beginning of Year	108,549	46,842		46,842		
Fund Balance, End of Year	46,842	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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	16,572	5,592	15,848	5,592	0	0.0 %
Total Revenues and Other Sources	16,572	5,592	15,848	5,592	0	0.0 %
Expenditures by Category						
Transfers	115,807	683,122	0	683,122	0	0.0 %
Total Expenditures and Other Financing Uses	115,807	683,122	0	683,122	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(99,235)	(677,530)	15,848	(677,530)	0	0.0 %
Fund Balance, Beginning of Year	833,528	734,293		734,293		
Fund Balance, End of Year	734,293	56,763		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	6,371	2,857	8,334	2,857	0	0.0 %
Intergovernmental Revenues						
AB2766 Motor Vehicle Subvention	182,197	142,977	72,023	152,977	10,000	7.0 %
Operating Transfers In						
Operating Transfers In	0	10,000	0	0	(10,000)	-100.0 %
Total Revenues and Other Sources	188,568	155,834	80,357	155,834	0	0.0 %
Expenditures by Category						
Operations & Maintenance	10,000	10,000	0	10,000	0	0.0 %
Transfers	38,044	534,419	2,760	534,419	0	0.0 %
Total Expenditures and Other Financing Uses	48,044	544,419	2,760	544,419	0	0.0 %
Excess of Revenues Over (Under) Expenditures	140,524	(388,585)	77,597	(388,585)	0	0.0 %
Fund Balance, Beginning of Year	250,531	391,055		391,055		
Fund Balance, End of Year	391,055	2,470		2,470		

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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	2,722	37	167	37	0	0.0 %
Intergovernmental Revenues						
SLESF Grant	282,541	280,000	196,279	280,000	0	0.0 %
Total Revenues and Other Sources	285,263	280,037	196,445	280,037	0	0.0 %
Expenditures by Category						
Transfers	285,263	280,037	0	280,037	0	0.0 %
Total Expenditures and Other Financing Uses	285,263	280,037	0	280,037	0	0.0 %
Excess of Revenues Over (Under) Expenditures	0	0	196,445	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	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Redevelopment Property Tax Fund Distribution	2,450,971	900,000	0	900,000	0	0.0 %
Use of Money and Property						
Investment Interest	105,750	48,298	131,869	48,298	0	0.0 %
Lease/Rental Income	12,600	44,100	56,700	44,100	0	0.0 %
Other	6,153	12,674	12,674	12,674	0	0.0 %
Intergovernmental Revenues						
Agency Trust Contribution	250,000	250,000	125,000	250,000	0	0.0 %
Reimbursements						
Capital Improvement Program	0	0	0	3,789,640	3,789,640	100.0 %
Other Reimbursements	13,898	0	0	0	0	0.0 %
Operating Transfers In						
Operating Transfers In	0	750,000	0	0	(750,000)	-100.0 %
Miscellaneous						
Miscellaneous	0	114,269	114,268	114,269	0	0.0 %
Total Revenues and Other Sources	2,839,371	2,119,341	440,511	5,158,981	3,039,640	143.4 %
Expenditures by Category						
Salaries & Benefits	223,488	363,126	267,720	363,126	0	0.0 %
Operations & Maintenance	88,359	267,823	40,574	207,823	(60,000)	-22.4 %
Internal Service Fund Allocations	36,787	55,592	48,755	55,592	0	0.0 %
Transfers	2,450,971	5,841,359	0	5,091,359	(750,000)	-12.8 %
Total Expenditures and Other Financing Uses	2,799,604	6,527,900	357,048	5,717,900	(810,000)	-12.4 %
Excess of Revenues Over (Under) Expenditures	39,767	(4,408,559)	83,462	(558,919)	3,849,640	-87.3 %
Fund Balance, Beginning of Year	11,964,611	12,004,378		12,004,378		
Fund Balance, End of Year	12,004,378	7,595,819		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	166,036	55,868	167,296	55,868	0	0.0 %
Intergovernmental Revenues						
Measure A	4,503,516	4,354,000	2,900,988	4,354,000	0	0.0 %
Total Revenues and Other Sources	4,669,552	4,409,868	3,068,285	4,409,868	0	0.0 %
Expenditures by Category						
Operations & Maintenance	2,729,188	2,941,169	2,822,441	2,941,169	0	0.0 %
Transfers	3,907,518	5,818,512	1,000	5,818,512	0	0.0 %
Total Expenditures and Other Financing Uses	6,636,706	8,759,681	2,823,441	8,759,681	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(1,967,154)	(4,349,813)	244,844	(4,349,813)	0	0.0 %
Fund Balance, Beginning of Year	9,063,242	7,096,089		7,096,089		
Fund Balance, End of Year	7,096,089	2,746,275		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Public Art	95,599	6,100	31,007	6,100	0	0.0 %
Use of Money and Property						
Investment Interest	3,463	1,843	5,343	1,843	0	0.0 %
Total Revenues and Other Sources	99,062	7,943	36,350	7,943	0	0.0 %
Expenditures by Category						
Operations & Maintenance	4,630	80,370	0	80,370	0	0.0 %
Total Expenditures and Other Financing Uses	4,630	80,370	0	80,370	0	0.0 %
Excess of Revenues Over (Under) Expenditures	94,432	(72,427)	36,350	(72,427)	0	0.0 %
Fund Balance, Beginning of Year	131,995	226,427		226,427		
Fund Balance, End of Year	226,427	154,000		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	4,319,145	5,354,264	0	7,859,714	2,505,450	46.8 %
Quimby Fees	2,320,029	3,810,563	0	3,810,563	0	0.0 %
Use of Money and Property						
Investment Interest	0	0	185,374	0	0	0.0 %
Intergovernmental Revenues						
Grants	310,000	3,811,656	2,309	4,924,056	1,112,400	29.2 %
Reimbursements						
Capital Improvement Program	14,356,352	147,497,793	40,742,326	143,847,574	(3,650,219)	-2.5 %
Pechanga IGA	1,700,000	1,400,000	0	850,000	(550,000)	-39.3 %
Other Reimbursements	1,725,490	0	0	0	0	0.0 %
Operating Transfers In						
Operating Transfers In	4,237,944	43,231,291	3,760	43,029,609	(201,681)	-0.5 %
Contribution From Measure S	7,001,860	45,144,776	0	44,583,762	(561,014)	-1.2 %
Total Revenues and Other Sources	35,970,820	250,250,342	40,933,769	248,905,278	(1,345,064)	-0.5 %
Expenditures by Category						
CIP	40,651,364	255,066,774	113,151,436	251,253,515	(3,813,259)	-1.5 %
Total Expenditures and Other Financing Uses	40,651,364	255,066,774	113,151,436	251,253,515	(3,813,259)	-1.5 %
Excess of Revenues Over (Under) Expenditures	(4,680,544)	(4,816,432)	(72,217,666)	(2,348,237)	2,468,195	-51.2 %
Fund Balance, Beginning of Year	11,383,259	6,702,714		6,702,714		
Fund Balance, End of Year	6,702,714	1,886,283		4,354,477		

Fund Description

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



FUND: 300 - INSURANCE FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	1,944,246	2,328,809	2,753,990	2,328,809	0	0.0 %
Use of Money and Property						
Investment Interest	28,392	3,273	5,648	3,273	0	0.0 %
Total Revenues and Other Sources	1,972,638	2,332,082	2,759,638	2,332,082	0	0.0 %
Expenditures by Category						
Salaries & Benefits	176,376	205,073	157,393	205,073	0	0.0 %
Operations & Maintenance	1,850,294	2,723,736	2,613,966	2,723,736	0	0.0 %
Total Expenditures and Other Financing Uses	2,026,669	2,928,809	2,771,359	2,928,809	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(54,031)	(596,727)	(11,721)	(596,727)	0	0.0 %
Fund Balance, Beginning of Year	810,122	756,091		756,091		
Fund Balance, End of Year	756,091	159,364		159,364		

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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	370,908	0	0	0	0	0.0 %
Use of Money and Property						
Investment Interest	27,413	10,605	28,798	10,605	0	0.0 %
Reimbursements						
Other Reimbursements	2,137	0	0	0	0	0.0 %
Total Revenues and Other Sources	400,458	10,605	28,798	10,605	0	0.0 %
Expenditures by Category						
Salaries & Benefits	176,375	205,583	157,392	205,583	0	0.0 %
Operations & Maintenance	401,729	344,782	256,731	344,782	0	0.0 %
Total Expenditures and Other Financing Uses	578,104	550,365	414,123	550,365	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(177,646)	(539,760)	(385,325)	(539,760)	0	0.0 %
Fund Balance, Beginning of Year	1,677,621	1,499,975		1,499,975		
Fund Balance, End of Year	1,499,975	960,215		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	348,495	467,241	213,016	467,241	0	0.0 %
Use of Money and Property						
Investment Interest	62,796	25,838	70,114	25,838	0	0.0 %
Operating Transfers In						
Contribution From Measure S	500,000	0	0	0	0	0.0 %
Total Revenues and Other Sources	911,291	493,079	283,130	493,079	0	0.0 %
Expenditures by Category						
Operations & Maintenance	380,695	0	0	0	0	0.0 %
Capital Outlay	600	871,879	645,593	721,879	(150,000)	-17.2 %
Total Expenditures and Other Financing Uses	381,295	871,879	645,593	721,879	(150,000)	-17.2 %
Excess of Revenues Over (Under) Expenditures	529,997	(378,800)	(362,462)	(228,800)	150,000	-39.6 %
Fund Balance, Beginning of Year	4,719,293	5,249,290		5,249,290		
Fund Balance, End of Year	5,249,290	4,870,490		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	4,812,964	6,137,244	4,051,376	6,137,244	0	0.0 %
Use of Money and Property						
Investment Interest	31,691	7,950	13,352	7,950	0	0.0 %
Operating Transfers In						
Contribution From Measure S	300,000	300,000	150,000	300,000	0	0.0 %
Total Revenues and Other Sources	5,144,655	6,445,194	4,214,728	6,445,194	0	0.0 %
Expenditures by Category						
Salaries & Benefits	2,633,369	2,905,041	2,104,208	2,905,041	0	0.0 %
Operations & Maintenance	2,141,528	3,464,629	2,804,175	3,464,629	0	0.0 %
Internal Service Fund Allocations	2,660	2,660	1,330	2,660	0	0.0 %
Capital Outlay	23,360	125,000	104,459	125,000	0	0.0 %
Total Expenditures and Other Financing Uses	4,800,917	6,497,331	5,014,172	6,497,331	0	0.0 %
Excess of Revenues Over (Under) Expenditures	343,738	(52,137)	(799,444)	(52,137)	0	0.0 %
Fund Balance, Beginning of Year	1,449,014	1,792,752		1,792,752		
Fund Balance, End of Year	1,792,752	1,740,615		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	177,577	228,616	66,592	228,616	0	0.0 %
Use of Money and Property						
Investment Interest	48,810	21,351	59,529	21,351	0	0.0 %
Operating Transfers In						
Contribution From Measure S	500,000	0	0	0	0	0.0 %
Total Revenues and Other Sources	726,387	249,967	126,121	249,967	0	0.0 %
Expenditures by Category						
Operations & Maintenance	164,887	0	0	0	0	0.0 %
Capital Outlay	6,061	680,000	476,923	680,000	0	0.0 %
Transfers	0	763,534	0	763,534	0	0.0 %
Total Expenditures and Other Financing Uses	170,949	1,443,534	476,923	1,443,534	0	0.0 %
Excess of Revenues Over (Under) Expenditures	555,438	(1,193,567)	(350,802)	(1,193,567)	0	0.0 %
Fund Balance, Beginning of Year	2,471,172	3,026,610		3,026,610		
Fund Balance, End of Year	3,026,610	1,833,043		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	383,989	393,432	250,162	393,432	0	0.0 %
Use of Money and Property						
Investment Interest	552	147	303	147	0	0.0 %
Total Revenues and Other Sources	384,541	393,579	250,465	393,579	0	0.0 %
Expenditures by Category						
Salaries & Benefits	269,472	279,388	192,597	279,388	0	0.0 %
Operations & Maintenance	104,681	114,044	82,405	114,044	0	0.0 %
Total Expenditures and Other Financing Uses	374,153	393,432	275,002	393,432	0	0.0 %
Excess of Revenues Over (Under) Expenditures	10,389	147	(24,537)	147	0	0.0 %
Fund Balance, Beginning of Year	3,422	13,811		13,811		
Fund Balance, End of Year	13,811	13,958		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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	41,424	25,529	16,551	25,529	0	0.0 %
Use of Money and Property						
Investment Interest	6,718	2,568	7,213	2,568	0	0.0 %
Lease/Rental Income	300	0	0	0	0	0.0 %
Total Revenues and Other Sources	48,441	28,097	23,764	28,097	0	0.0 %
Expenditures by Category						
Operations & Maintenance	58,943	0	0	0	0	0.0 %
Capital Outlay	0	10,000	6,589	10,000	0	0.0 %
Total Expenditures and Other Financing Uses	58,943	10,000	6,589	10,000	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(10,502)	18,097	17,175	18,097	0	0.0 %
Fund Balance, Beginning of Year	389,403	378,901		378,901		
Fund Balance, End of Year	378,901	396,998		396,998		

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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	1,634,859	1,953,364	1,223,621	1,953,364	0	0.0 %
Use of Money and Property						
Investment Interest	10,391	4,219	7,104	4,219	0	0.0 %
Reimbursements						
Other Reimbursements	0	24,000	24,000	24,000	0	0.0 %
Total Revenues and Other Sources	1,645,250	1,981,583	1,254,725	1,981,583	0	0.0 %
Expenditures by Category						
Salaries & Benefits	490,954	580,921	383,120	580,921	0	0.0 %
Operations & Maintenance	1,149,586	1,101,404	987,640	1,101,404	0	0.0 %
Total Expenditures and Other Financing Uses	1,640,540	1,682,325	1,370,760	1,682,325	0	0.0 %
Excess of Revenues Over (Under) Expenditures	4,709	299,258	(116,035)	299,258	0	0.0 %
Fund Balance, Beginning of Year	577,617	582,326		582,326		
Fund Balance, End of Year	582,326	881,585		881,585		

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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	73,632	98,663	43,366	98,663	0	0.0 %
Use of Money and Property						
Investment Interest	14,402	2,456	8,249	2,456	0	0.0 %
Operating Transfers In						
Contribution From Measure S	660,000	2,550,000	1,275,000	2,550,000	0	0.0 %
Total Revenues and Other Sources	748,034	2,651,119	1,326,615	2,651,119	0	0.0 %
Expenditures by Category						
Operations & Maintenance	89,084	0	0	0	0	0.0 %
Capital Outlay	0	158,125	74,896	158,125	0	0.0 %
Transfers	752,924	1,527,128	0	1,527,128	0	0.0 %
Total Expenditures and Other Financing Uses	842,008	1,685,253	74,896	1,685,253	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(93,974)	965,866	1,251,719	965,866	0	0.0 %
Fund Balance, Beginning of Year	746,107	652,133		652,133		
Fund Balance, End of Year	652,133	1,617,999		1,617,999		

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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Operating Transfers In						
Operating Transfers In	13,425,327	0	0	0	0	0.0 %
Total Revenues and Other Sources	13,425,327	0	0	0	0	0.0 %
Expenditures by Category						
Operations & Maintenance	13,425,327	0	0	0	0	0.0 %
Total Expenditures and Other Financing Uses	13,425,327	0	0	0	0	0.0 %
Excess of Revenues Over (Under) Expenditures	0	0	0	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 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 3-31-2024	2023-24 Q3 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Operating Transfers In						
Operating Transfers In	5,316,429	0	0	0	0	0.0 %
Total Revenues and Other Sources	5,316,429	0	0	0	0	0.0 %
Expenditures by Category						
Operations & Maintenance	5,316,429	0	0	0	0	0.0 %
Total Expenditures and Other Financing Uses	5,316,429	0	0	0	0	0.0 %
Excess of Revenues Over (Under) Expenditures	0	0	0	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 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,