

EXHIBIT A

General Fund &
Measure S Fund

FUND: 001 - GENERAL FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Property Tax	10,452,986	10,735,507	3,536,689	10,735,507	0	0.0 %
Sales Tax	48,776,216	50,281,000	11,486,348	48,781,000	(1,500,000)	-3.0 %
Sales Tax Sharing Agreement	(1,348,016)	(1,347,492)	(355,372)	(1,407,549)	(60,057)	4.5 %
Franchise Fees	4,299,244	4,396,972	1,326,724	4,396,972	0	0.0 %
Transient Occupancy Tax	4,679,141	4,442,549	1,947,042	5,142,549	700,000	15.8 %
Special Tax (Measure C)	1,908,127	1,916,505	18,249	1,916,505	0	0.0 %
Licenses, Permits and Service Charges						
Charges For Services	2,240	2,550	124	2,550	0	0.0 %
Business Licenses	284,420	275,400	132,995	275,400	0	0.0 %
Land Development	2,869,845	1,933,940	953,260	1,329,320	(604,620)	-31.3 %
Parks Maintenance	0	1,399	15,316	15,316	13,917	994.8 %
Building	3,453,890	3,080,400	1,565,877	3,005,275	(75,125)	-2.4 %
Planning	568,138	645,710	323,349	649,859	4,149	0.6 %
Police	213,631	164,807	48,432	73,324	(91,483)	-55.5 %
Fire	1,810,575	1,410,864	547,453	1,141,260	(269,604)	-19.1 %
Development Fees	165,487	173,369	53,840	140,090	(33,279)	-19.2 %
Fines and Forfeitures						
Fines & Forfeitures	580,203	530,451	219,402	403,390	(127,061)	-24.0 %
Use of Money and Property						
Investment Interest	749,599	0	42,994	85,958	85,958	100.0 %
Lease/Rental Income	216,246	222,255	131,186	222,255	0	0.0 %
Other	103,108	45,900	24,167	232,169	186,269	405.8 %
Intergovernmental Revenues						
Property Tax In Lieu Of VLF	9,897,474	10,440,844	0	10,549,227	108,383	1.0 %
Vehicle License Fees	112,676	122,400	0	122,400	0	0.0 %
Grants	13,045	0	17,133	42,000	42,000	100.0 %
Reimbursements						
Capital Improvement Program	3,046,862	3,248,971	0	3,248,971	0	0.0 %
Pechanga IGA	374,107	381,990	0	401,057	19,067	5.0 %
Other Reimbursements	1,161,683	1,048,187	233,459	1,022,234	(25,953)	-2.5 %
Operating Transfers In						
Operating Transfers In	15,331,107	10,417,675	0	10,255,187	(162,488)	-1.6 %
Contribution From Measure S	5,543,353	9,730,205	0	5,230,205	(4,500,000)	-46.2 %
Miscellaneous						
Miscellaneous	34,960	9,690	949,136	15,802	6,112	63.1 %
Total Revenues and Other Sources	115,300,348	114,312,048	23,217,801	108,028,233	(6,283,815)	-5.5 %
Expenditures by Category						
Salaries & Benefits	21,079,681	22,364,089	10,538,468	21,975,012	(389,077)	-1.7 %
Operations & Maintenance	59,751,752	65,317,467	19,852,805	65,358,045	40,578	0.1 %
Internal Service Fund Allocations	6,775,621	8,824,408	4,902,016	8,614,715	(209,693)	-2.4 %
Capital Outlay	463,576	488,410	285,022	478,410	(10,000)	-2.0 %
Transfers	36,953,675	25,338,979	0	22,001,505	(3,337,474)	-13.2 %



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FUND: 001 - GENERAL FUND

Description							% Change from Current Budget
	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments		
Total Expenditures and Other Financing Uses	125,024,306	122,333,354	35,578,312	118,427,688	(3,905,666)		-3.2 %
Excess of Revenues Over (Under) Expenditures	(9,723,958)	(8,021,306)	(12,360,511)	(10,399,455)	(2,378,149)		29.6 %
Fund Balance, Beginning of Year	56,026,337	46,302,379		46,302,379			
Fund Balance, End of Year	46,302,379	38,281,073		35,902,924			

Fund Description

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



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FUND: 002 - MEASURE S FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Transactions And Use Tax	38,311,796	39,971,000	9,383,974	39,418,000	(553,000)	-1.4 %
Use of Money and Property						
Investment Interest	781,117	71,788	176,005	423,800	352,012	490.3 %
Total Revenues and Other Sources	39,092,913	40,042,788	9,559,979	39,841,800	(200,988)	-0.5 %
Expenditures by Category						
Transfers	27,776,347	74,890,577	0	69,267,468	(5,623,109)	-7.5 %
Total Expenditures and Other Financing Uses	27,776,347	74,890,577	0	69,267,468	(5,623,109)	-7.5 %
Excess of Revenues Over (Under) Expenditures	11,316,566	(34,847,789)	9,559,979	(29,425,668)	5,422,121	-15.6 %
Fund Balance, Beginning of Year	34,675,773	45,992,339		45,992,339		
Fund Balance, End of Year	45,992,339	11,144,550		16,566,671		

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.

EXHIBIT B

Special Revenue Funds and Debt Service Funds



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FUND: 006 - FIRE FACILITY ACQUISITION FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	29,523	0	11,559	23,119	23,119	100.0 %
Operating Transfers In						
Operating Transfers In	1,500,000	1,500,000	0	1,500,000	0	0.0 %
Total Revenues and Other Sources	1,529,523	1,500,000	11,559	1,523,119	23,119	1.5 %
Excess of Revenues Over (Under) Expenditures	1,529,523	1,500,000	11,559	1,523,119	23,119	1.5 %
Fund Balance, Beginning of Year	1,500,000	3,029,523		3,029,523		
Fund Balance, End of Year	3,029,523	4,529,523		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.



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FUND: 100 - GAS TAX FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Gas Tax	2,792,342	3,137,675	1,091,534	2,969,567	(168,108)	-5.4 %
Use of Money and Property						
Investment Interest	33,264	0	2,791	5,583	5,583	100.0 %
Total Revenues and Other Sources	2,825,606	3,137,675	1,094,325	2,975,150	(162,525)	-5.2 %
Expenditures by Category						
Transfers	2,825,606	3,137,675	0	2,975,150	(162,525)	-5.2 %
Total Expenditures and Other Financing Uses	2,825,606	3,137,675	0	2,975,150	(162,525)	-5.2 %
Excess of Revenues Over (Under) Expenditures	0	0	1,094,325	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.



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

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Gas Tax	2,428,080	2,717,382	923,715	2,629,273	(88,109)	-3.2 %
Use of Money and Property						
Investment Interest	54,376	0	4,864	9,728	9,728	100.0 %
Total Revenues and Other Sources	2,482,456	2,717,382	928,579	2,639,001	(78,381)	-2.9 %
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)	(691,350)	928,579	(769,731)	(78,381)	11.3 %
Fund Balance, Beginning of Year	1,561,337	1,038,689		1,038,689		
Fund Balance, End of Year	1,038,689	347,339		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.



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FUND: 103 - STREET MAINTENANCE FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	117,536	0	14,990	29,981	29,981	100.0 %
Operating Transfers In						
Contribution From Measure S	2,000,000	2,000,000	0	2,000,000	0	0.0 %
Total Revenues and Other Sources	2,117,536	2,000,000	14,990	2,029,981	29,981	1.5 %
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)	2,000,000	14,990	2,029,981	29,981	1.5 %
Fund Balance, Beginning of Year	5,424,001	3,941,537		3,941,537		
Fund Balance, End of Year	3,941,537	5,941,537		5,971,518		

Fund Description

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



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FUND: 105 - NPDES IN LIEU FEES FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Fees	599,063	883,456	0	0	(883,456)	-100.0 %
Use of Money and Property						
Investment Interest	2,012	0	2,302	4,605	4,605	100.0 %
Total Revenues and Other Sources	601,076	883,456	2,302	4,605	(878,851)	-99.5 %
Expenditures by Category						
Capital Outlay	0	500,000	0	500,000	0	0.0 %
Total Expenditures and Other Financing Uses	0	500,000	0	500,000	0	0.0 %
Excess of Revenues Over (Under) Expenditures	601,076	383,456	2,302	(495,395)	(878,851)	-229.2 %
Fund Balance, Beginning of Year	1,940	603,016		603,016		
Fund Balance, End of Year	603,016	986,472		107,621		

Fund Description

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



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

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	0	417,315	424,218	664,482	247,167	59.2 %
Use of Money and Property						
Investment Interest	16,999	0	4,240	8,481	8,481	100.0 %
Total Revenues and Other Sources	16,999	417,315	428,458	672,963	255,648	61.3 %
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	(83,542)	428,458	172,106	255,648	-306.0 %
Fund Balance, Beginning of Year	888,761	905,760		905,760		
Fund Balance, End of Year	905,760	822,218		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.



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FUND: 108 - ARPA

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 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.



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FUND: 110 - COVID-19 PANDEMIC COMMUNITY REINVESTMENT PROGRAM

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	0	0	42,124	84,249	84,249	100.0 %
Operating Transfers In						
Operating Transfers In	7,040,000	0	0	37,706	37,706	100.0 %
Total Revenues and Other Sources	7,040,000	0	42,124	121,955	121,955	100.0 %
Expenditures by Category						
Salaries & Benefits	30,205	15,239	2,394	15,239	0	0.0 %
Operations & Maintenance	2,398,739	3,788,601	1,637,952	3,317,824	(470,777)	-12.4 %
Capital Outlay	0	0	0	0	0	0.0 %
Transfers	500,000	5,925,000	0	6,425,000	500,000	8.4 %
Total Expenditures and Other Financing Uses	2,928,944	9,728,840	1,640,346	9,758,063	29,223	0.3 %
Excess of Revenues Over (Under) Expenditures	4,111,056	(9,728,840)	(1,598,222)	(9,636,108)	92,732	-1.0 %
Fund Balance, Beginning of Year	7,034,894	11,145,950		11,145,950		
Fund Balance, End of Year	11,145,950	1,417,111		1,509,843		

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 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	8,057,121	7,526,621	2,558,560	6,283,683	(1,242,938)	-16.5 %
Quimby Fees	2,238,980	266,269	8,541	466,269	200,000	75.1 %
Use of Money and Property						
Investment Interest	223,188	0	46,917	93,834	93,834	100.0 %
Total Revenues and Other Sources	10,519,288	7,792,890	2,614,017	6,843,786	(949,104)	-12.2 %
Expenditures by Category						
Transfers	6,814,690	10,089,886	0	10,174,809	84,923	0.8 %
Total Expenditures and Other Financing Uses	6,814,690	10,089,886	0	10,174,809	84,923	0.8 %
Excess of Revenues Over (Under) Expenditures	3,704,598	(2,296,996)	2,614,017	(3,331,023)	(1,034,027)	45.0 %
Fund Balance, Beginning of Year	7,654,742	11,359,340		11,359,340		
Fund Balance, End of Year	11,359,340	9,062,343		8,028,316		

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.



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

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Taxes and Franchises						
Peg Fees	175,292	179,000	39,041	179,000	0	0.0 %
Use of Money and Property						
Investment Interest	15,254	0	3,310	6,620	6,620	100.0 %
Total Revenues and Other Sources	190,546	179,000	42,351	185,620	6,620	3.7 %
Expenditures by Category						
Capital Outlay	21,895	165,000	2,688	165,000	0	0.0 %
Total Expenditures and Other Financing Uses	21,895	165,000	2,688	165,000	0	0.0 %
Excess of Revenues Over (Under) Expenditures	168,652	14,000	39,663	20,620	6,620	47.3 %
Fund Balance, Beginning of Year	710,672	879,324		879,324		
Fund Balance, End of Year	879,324	893,324		899,944		

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.



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FUND: 140 - COMMUNITY DEV BLOCK GRANT FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Intergovernmental Revenues						
Community Development Block Grant	376,702	621,857	969,486	1,563,269	941,412	151.4 %
CDBG - CV2 GRANTS	15,184	0	0	662,675	662,675	100.0 %
Total Revenues and Other Sources	391,885	621,857	969,486	2,225,944	1,604,087	258.0 %
Expenditures by Category						
Salaries & Benefits	38,179	42,724	18,241	42,724	0	0.0 %
Operations & Maintenance	251,691	168,480	160,493	168,480	0	0.0 %
Transfers	163,722	2,061,583	0	2,061,583	0	0.0 %
Total Expenditures and Other Financing Uses	453,593	2,272,786	178,734	2,272,786	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(61,707)	(1,650,929)	790,752	(46,842)	1,604,087	-97.2 %
Fund Balance, Beginning of Year	108,549	46,842		46,842		
Fund Balance, End of Year	46,842	(1,604,087)		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.



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

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	16,572	0	2,795	5,592	5,592	100.0 %
Total Revenues and Other Sources	16,572	0	2,795	5,592	5,592	100.0 %
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)	(683,122)	2,795	(677,530)	5,592	-0.8 %
Fund Balance, Beginning of Year	833,528	734,293		734,293		
Fund Balance, End of Year	734,293	51,171		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.



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FUND: 150 - AB 2766 MOTOR VEHICLE SUBVENTION FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	6,371	0	1,428	2,857	2,857	100.0 %
Intergovernmental Revenues						
AB2766 Motor Vehicle Subvention	182,197	142,977	0	142,977	0	0.0 %
Operating Transfers In						
Operating Transfers In	0	0	0	10,000	10,000	100.0 %
Total Revenues and Other Sources	188,568	142,977	1,428	155,834	12,857	9.0 %
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	(401,442)	(1,332)	(388,585)	12,857	-3.2 %
Fund Balance, Beginning of Year	250,531	391,055		391,055		
Fund Balance, End of Year	391,055	(10,387)		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.



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FUND: 160 - SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	2,722	0	18	37	37	100.0 %
Intergovernmental Revenues						
SLESF Grant	282,541	280,000	25,000	280,000	0	0.0 %
Total Revenues and Other Sources	285,263	280,000	25,018	280,037	37	0.0 %
Expenditures by Category						
Transfers	285,263	280,000	0	280,037	37	0.0 %
Total Expenditures and Other Financing Uses	285,263	280,000	0	280,037	37	0.0 %
Excess of Revenues Over (Under) Expenditures	0	0	25,018	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 12-31-2023	2023-24 Q2 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	0	24,149	48,298	48,298	100.0 %
Lease/Rental Income	12,600	0	37,800	44,100	44,100	100.0 %
Other	6,153	0	12,674	12,674	12,674	100.0 %
Intergovernmental Revenues						
Agency Trust Contribution	250,000	250,000	0	250,000	0	0.0 %
Reimbursements						
Other Reimbursements	13,898	0	0	0	0	0.0 %
Operating Transfers In						
Operating Transfers In	0	750,000	0	750,000	0	0.0 %
Miscellaneous						
Miscellaneous	0	0	114,268	114,269	114,269	100.0 %
Total Revenues and Other Sources	2,839,371	1,900,000	188,891	2,119,341	219,341	11.5 %
Expenditures by Category						
Salaries & Benefits	223,488	363,126	171,915	363,126	0	0.0 %
Operations & Maintenance	88,359	288,423	25,928	267,823	(20,600)	-7.1 %
Internal Service Fund Allocations	36,787	59,330	39,522	55,592	(3,738)	-6.3 %
Transfers	2,450,971	5,841,359	0	5,841,359	0	0.0 %
Total Expenditures and Other Financing Uses	2,799,604	6,552,238	237,365	6,527,900	(24,338)	-0.4 %
Excess of Revenues Over (Under) Expenditures	39,767	(4,652,238)	(48,474)	(4,408,559)	243,679	-5.2 %
Fund Balance, Beginning of Year	11,964,611	12,004,378		12,004,378		
Fund Balance, End of Year	12,004,378	7,352,140		7,595,819		

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 .



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FUND: 170 - MEASURE A FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Use of Money and Property						
Investment Interest	166,036	0	27,934	55,868	55,868	100.0 %
Intergovernmental Revenues						
Measure A	4,503,516	4,354,000	1,427,809	4,354,000	0	0.0 %
Total Revenues and Other Sources	4,669,552	4,354,000	1,455,743	4,409,868	55,868	1.3 %
Expenditures by Category						
Operations & Maintenance	2,729,188	2,941,169	2,468,454	2,941,169	0	0.0 %
Transfers	3,907,518	5,218,512	1,000	5,818,512	600,000	11.5 %
Total Expenditures and Other Financing Uses	6,636,706	8,159,681	2,469,454	8,759,681	600,000	7.4 %
Excess of Revenues Over (Under) Expenditures	(1,967,154)	(3,805,681)	(1,013,711)	(4,349,813)	(544,132)	14.3 %
Fund Balance, Beginning of Year	9,063,242	7,096,089		7,096,089		
Fund Balance, End of Year	7,096,089	3,290,407		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 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Public Art	95,599	10,400	27,428	6,100	(4,300)	-41.3 %
Use of Money and Property						
Investment Interest	3,463	0	921	1,843	1,843	100.0 %
Total Revenues and Other Sources	99,062	10,400	28,349	7,943	(2,457)	-23.6 %
Expenditures by Category						
Operations & Maintenance	4,630	25,370	0	80,370	55,000	216.8 %
Total Expenditures and Other Financing Uses	4,630	25,370	0	80,370	55,000	216.8 %
Excess of Revenues Over (Under) Expenditures	94,432	(14,970)	28,349	(72,427)	(57,457)	383.8 %
Fund Balance, Beginning of Year	131,995	226,427		226,427		
Fund Balance, End of Year	226,427	211,457		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.



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FUND: 210 - CAPITAL IMPROVEMENT PROGRAM FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Development Impact Fees	4,319,145	6,279,323	0	6,364,246	84,923	1.4 %
Quimby Fees	2,320,029	3,810,563	0	3,810,563	0	0.0 %
Use of Money and Property						
Investment Interest	0	0	38,894	0	0	0.0 %
Intergovernmental Revenues						
Grants	310,000	3,811,656	0	3,811,656	0	0.0 %
Reimbursements						
Capital Improvement Program	14,356,352	153,135,216	18,744,928	153,164,796	29,580	0.0 %
Pechanga IGA	1,700,000	1,400,000	0	1,400,000	0	0.0 %
Other Reimbursements	1,725,490	0	0	0	0	0.0 %
Operating Transfers In						
Operating Transfers In	4,237,944	35,454,306	3,760	36,554,306	1,100,000	3.1 %
Contribution From Measure S	7,001,860	45,144,776	0	45,144,776	0	0.0 %
Total Revenues and Other Sources	35,970,820	249,035,839	18,787,583	250,250,342	1,214,503	0.5 %
Expenditures by Category						
CIP	40,651,364	253,852,271	0	255,066,774	1,214,503	0.5 %
Total Expenditures and Other Financing Uses	40,651,364	253,852,271	0	255,066,774	1,214,503	0.5 %
Excess of Revenues Over (Under) Expenditures	(4,680,544)	(4,816,432)	18,787,583	(4,816,432)	0	0.0 %
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		1,886,283		

Fund Description

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



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

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 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.



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FUND: 396 - 2018 FINANCING LEASE (MRC) FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 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,

EXHIBIT C

Internal Service Funds



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FUND: 300 - INSURANCE FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 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	2,513,948	2,328,809	0	0.0 %
Use of Money and Property						
Investment Interest	28,392	0	1,636	3,273	3,273	100.0 %
Total Revenues and Other Sources	1,972,638	2,328,809	2,515,584	2,332,082	3,273	0.1 %
Expenditures by Category						
Salaries & Benefits	176,376	205,073	101,121	205,073	0	0.0 %
Operations & Maintenance	1,850,294	2,123,736	2,436,774	2,723,736	600,000	28.3 %
Total Expenditures and Other Financing Uses	2,026,669	2,328,809	2,537,895	2,928,809	600,000	25.8 %
Excess of Revenues Over (Under) Expenditures	(54,031)	0	(22,311)	(596,727)	(596,727)	213,116,785 .7 %
Fund Balance, Beginning of Year	810,122	756,091		756,091		
Fund Balance, End of Year	756,091	756,091		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 \$150,000 per incident, and strives to maintain a fund balance equal to three times the SIR.



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FUND: 305 - WORKERS' COMPENSATION FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 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	0	5,302	10,605	10,605	100.0 %
Reimbursements						
Other Reimbursements	2,137	0	0	0	0	0.0 %
Total Revenues and Other Sources	400,458	0	5,302	10,605	10,605	100.0 %
Expenditures by Category						
Salaries & Benefits	176,375	205,583	101,120	205,583	0	0.0 %
Operations & Maintenance	401,729	344,782	248,566	344,782	0	0.0 %
Total Expenditures and Other Financing Uses	578,104	550,365	349,686	550,365	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(177,646)	(550,365)	(344,384)	(539,760)	10,605	-1.9 %
Fund Balance, Beginning of Year	1,677,621	1,499,975		1,499,975		
Fund Balance, End of Year	1,499,975	949,610		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.



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FUND: 310 - VEHICLES AND EQUIPMENT FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 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	0	12,918	25,838	25,838	100.0 %
Operating Transfers In						
Contribution From Measure S	500,000	0	0	0	0	0.0 %
Total Revenues and Other Sources	911,291	467,241	225,934	493,079	25,838	5.5 %
Expenditures by Category						
Operations & Maintenance	380,695	0	0	0	0	0.0 %
Capital Outlay	600	871,879	544,620	871,879	0	0.0 %
Total Expenditures and Other Financing Uses	381,295	871,879	544,620	871,879	0	0.0 %
Excess of Revenues Over (Under) Expenditures	529,997	(404,638)	(318,686)	(378,800)	25,838	-6.4 %
Fund Balance, Beginning of Year	4,719,293	5,249,290		5,249,290		
Fund Balance, End of Year	5,249,290	4,844,652		4,870,490		

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.



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FUND: 320 - INFORMATION TECHNOLOGY FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 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	2,815,108	6,137,244	0	0.0 %
Use of Money and Property						
Investment Interest	31,691	0	3,974	7,950	7,950	100.0 %
Operating Transfers In						
Contribution From Measure S	300,000	300,000	0	300,000	0	0.0 %
Total Revenues and Other Sources	5,144,655	6,437,244	2,819,082	6,445,194	7,950	0.1 %
Expenditures by Category						
Salaries & Benefits	2,633,369	2,940,212	1,341,113	2,905,041	(35,171)	-1.2 %
Operations & Maintenance	2,141,528	3,464,629	1,734,384	3,464,629	0	0.0 %
Internal Service Fund Allocations	2,660	5,320	1,330	2,660	(2,660)	-50.0 %
Capital Outlay	23,360	125,000	84,024	125,000	0	0.0 %
Total Expenditures and Other Financing Uses	4,800,917	6,535,162	3,160,851	6,497,331	(37,831)	-0.6 %
Excess of Revenues Over (Under) Expenditures	343,738	(97,918)	(341,768)	(52,137)	45,781	-46.8 %
Fund Balance, Beginning of Year	1,449,014	1,792,752		1,792,752		
Fund Balance, End of Year	1,792,752	1,694,834		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.



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FUND: 325 - TECHNOLOGY REPLACEMENT FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 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	0	10,675	21,351	21,351	100.0 %
Operating Transfers In						
Contribution From Measure S	500,000	500,000	0	0	(500,000)	-100.0 %
Total Revenues and Other Sources	726,387	728,616	77,267	249,967	(478,649)	-65.7 %
Expenditures by Category						
Operations & Maintenance	164,887	0	0	0	0	0.0 %
Capital Outlay	6,061	680,000	456,510	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	456,510	1,443,534	0	0.0 %
Excess of Revenues Over (Under) Expenditures	555,438	(714,918)	(379,243)	(1,193,567)	(478,649)	67.0 %
Fund Balance, Beginning of Year	2,471,172	3,026,610		3,026,610		
Fund Balance, End of Year	3,026,610	2,311,692		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.



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FUND: 330 - SUPPORT SERVICES FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 Revised Budget	Requested Adjustments	% Change from Current Budget
Revenues by Source						
Licenses, Permits and Service Charges						
Charges For Services	383,989	393,432	153,379	393,432	0	0.0 %
Use of Money and Property						
Investment Interest	552	0	73	147	147	100.0 %
Total Revenues and Other Sources	384,541	393,432	153,452	393,579	147	0.0 %
Expenditures by Category						
Salaries & Benefits	269,472	279,388	125,833	279,388	0	0.0 %
Operations & Maintenance	104,681	114,044	82,212	114,044	0	0.0 %
Total Expenditures and Other Financing Uses	374,153	393,432	208,046	393,432	0	0.0 %
Excess of Revenues Over (Under) Expenditures	10,389	0	(54,594)	147	147	-49,000.0 %
Fund Balance, Beginning of Year	3,422	13,811		13,811		
Fund Balance, End of Year	13,811	13,811		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.



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FUND: 335 - SUPPORT SERVICES REPLACEMENT FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 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	0	1,284	2,568	2,568	100.0 %
Lease/Rental Income	300	0	0	0	0	0.0 %
Total Revenues and Other Sources	48,441	25,529	17,835	28,097	2,568	10.1 %
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)	15,529	11,246	18,097	2,568	16.5 %
Fund Balance, Beginning of Year	389,403	378,901		378,901		
Fund Balance, End of Year	378,901	394,430		396,998		

Fund Description

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



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FUND: 340 - FACILITIES FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 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	812,156	1,953,364	0	0.0 %
Use of Money and Property						
Investment Interest	10,391	0	2,109	4,219	4,219	100.0 %
Reimbursements						
Other Reimbursements	0	0	24,000	24,000	24,000	100.0 %
Total Revenues and Other Sources	1,645,250	1,953,364	838,265	1,981,583	28,219	1.4 %
Expenditures by Category						
Salaries & Benefits	490,954	589,859	235,663	580,921	(8,938)	-1.5 %
Operations & Maintenance	1,149,586	1,101,404	654,421	1,101,404	0	0.0 %
Total Expenditures and Other Financing Uses	1,640,540	1,691,263	890,083	1,682,325	(8,938)	-0.5 %
Excess of Revenues Over (Under) Expenditures	4,709	262,101	(51,818)	299,258	37,157	14.2 %
Fund Balance, Beginning of Year	577,617	582,326		582,326		
Fund Balance, End of Year	582,326	844,428		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.



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FUND: 350 - FACILITY REPLACEMENT FUND

Description	2022-23 Actuals	2023-24 Current Budget	Year to Date Actuals 12-31-2023	2023-24 Q2 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	0	1,227	2,456	2,456	100.0 %
Operating Transfers In						
Contribution From Measure S	660,000	2,050,000	0	2,550,000	500,000	24.4 %
Total Revenues and Other Sources	748,034	2,148,663	44,593	2,651,119	502,456	23.4 %
Expenditures by Category						
Operations & Maintenance	89,084	0	0	0	0	0.0 %
Capital Outlay	0	158,125	0	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	0	1,685,253	0	0.0 %
Excess of Revenues Over (Under) Expenditures	(93,974)	463,410	44,593	965,866	502,456	108.4 %
Fund Balance, Beginning of Year	746,107	652,133		652,133		
Fund Balance, End of Year	652,133	1,115,543		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.